



## **FY 2026 Adopted Budget**

**Christopher Taylor**  
Mayor

### **Council Members**

**Dharma Akmon**  
**Jenn Cornell**  
**Ayesha Ghazi Edwin**  
**Cynthia Harrison**  
**Travis Radina**

**Erica Briggs**  
**Lisa Disch**  
**Jen Eyer**  
**Jon Mallek**  
**Chris Watson**

**Milton Dohoney, Jr.**  
**City Administrator**

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Thank You to the  
FY 2026 Budget Staff  
for their hard work and dedication  
in preparing the budget:

Ed Ader  
Jennifer Dennison  
Kelly Henson  
Brandon Kissane  
Marti Praschan

Kim Buselmeier  
Christina Gomes  
Kim Hoenerhoff  
Trent Mahnken  
Eric Rabb

Also, special thanks to all of the service area budget representatives  
who contributed to their service area and unit budgets – Great Job!



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ann Arbor  
Michigan**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

**Executive Director**



## Government Finance Officers Association Budget Award Statement

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Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Ann Arbor, for its Fiscal Year 2025 Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for the period of Fiscal Year 2025 only. Finance staff believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Office of City Administrator

May 19, 2025

To Mayor Taylor and Members of City Council:

On behalf of the administration, I am pleased to present the FY2026 Proposed Budget. This marks the beginning of our next biennial cycle.

Candidly, this has been a challenging environment for staff to craft a budget. Given the timing issues for decision making at the state level, and the struggle to keep up with shifting federal policies, we have had to reach conclusions in the absence of full information. Against that backdrop, the theme for the FY2026 Proposed Budget is **Performing through Uncertainty.**

This budget is \$638,467,788 across all funds. The General Fund (GF) portion of the budget is \$147,404,671. All decisions that have been made were done with the full intent of maintaining our well-earned AAA bond rating.

Due to the professionalism of our team, this budget is balanced, and consistent with legal requirements, contains no structural issues. We continue to perform above standard, maintaining a pension system that is 90% funded, which is above the threshold to be considered healthy.

The projected growth rate for the GF is 6.75%. With all that is swirling, we chose to focus on two fundamental questions: What do we have? What can we do?

### **Performing through Uncertainty**

With the policy shifts at the state and federal level, the administration sought advice on the appropriateness of our funding priorities with pragmatism being the guiding principle. With that in mind, we have submitted the following projects for legislatively directed funding consideration:

#### **State:**

- Bollards - \$6M
- Ballistic Protection Courts - \$740K

#### **Federal:**

- Fire Station - \$12M
- Barton Security Improvements - \$420K
- Treeline Schematic Design - \$1.3M

## **More Studies**

This budget continues on the path initiated last fiscal year with several additional studies to undertake. Some of the items listed below have not been performed in a decade or more.

- N. Main Street - \$400K
- Hazard Mitigation - \$175K
- Waste Characterization - \$120K
- Solid Waste Services - \$85K
- Raw Water Main Alignment - \$300K
- Water Cost of Service - \$230K
- Stormwater Cost of Service - \$230K
- Sanitary Sewer Cost of Service - \$230K
- Gravel Roads - \$250K
- Municipal Service Charge - \$27K

These studies require an investment exceeding \$2M. However, the study results will enable the administration to offer a more data informed, efficient and effective level of decision-making.

## **Fleet**

In the area of Fleet Services, we have experienced supply chain issues, price hikes, and federal policy shifts. Simply put, we must spend more just to remain equal to the status quo. To accomplish the proper level of fleet replacement in accordance with vehicle life cycles, we must invest over \$8M.

## **SEU**

With the foundation from the sustainability millage that was supported by a significant portion of Ann Arbor voters, we are taking the next series of steps during this fiscal year to launch our Sustainable Energy Utility (SEU). Search firm efforts are underway to identify our first executive director. Adding a seasoned professional will enable the ramping up of strategy for determining the additional first staff hires, billing, and pricing systems.

## **Throne**

The 12-month pilot is concluding. This was accomplished through a three-way partnership with the City, the University of Michigan, and the Downtown Development Authority (DDA). The data collected during the pilot provided ample proof that this basic amenity was needed in the downtown area, and it would be used by a wide demographic. Several factors make Throne an expensive solution requiring an annual allocation of \$500K. Fortunately, the DDA will continue to partner with the City to provide the service. We also intend to pursue some revenue from advertising given that the outer skin of the units can be wrapped with the brand of private sector sponsors.

## **Community Safety**

When the budget was presented in April 2024, the administration acknowledged the public's discontent with how we were executing winter operations. After extensive deliberations, staff devised a completely overhauled strategy for addressing snow incidents. It entailed clearing streets of vehicles enabling a curb-to-curb operation, the addition of a third-party contractor to supplement the team, and we established a standard to ticket and tow vehicles that refused to move. The stern enforcement measure was to be held in abeyance for three years while community education was employed leading up to it.

To date, \$2.44M has been spent on winter operations. That number encompasses the following: clearing local roads, major roads, sidewalks, curb ramps and trunklines.

It is important to note that we have not had that many incidents this winter requiring snow clearance efforts. It is impossible to establish an exact figure to be spent on winter operations.

There is funding in the FY 2026 proposed budget, but we acknowledge that we will need to spend whatever it takes to help the community recover from inclement weather.

Pivoting to another element of community safety, we have experienced growing calls for enforcement. There are situations ranging from people parking in bike lanes, downtown parking, and weekends in parks that have increased calls for service and as a result, responsiveness has been affected by staffing capacity issues. With this budget, we are adding an additional Community Standards officer.

If the City is successful in being awarded a higher portion of state shared revenue, we intend to add one more Community Standards supervisor.

In addition, the City will undertake a significant number of road projects during the upcoming budget cycle. When the City undertakes infrastructure investment, all asset groups in the project boundaries are reviewed for opportunities to further City goals and support existing plans including but not limited to A2Zero and Vision Zero. This methodology leads to significant improvements to safety elements and non-motorized and pedestrian improvements.

There are several notable projects being undertaken including Nixon Road Corridor Improvements. This project includes crosswalk improvement/enhancements, bike lane improvements, and roundabouts in part to reduce travel speeds. Projects on State Street and North University Project include crosswalk improvements, cycling enhancements, protected cycling facilities, raised mid-block crosswalks, ADA compliant bus stop access, and reconstruction of portions of sidewalk. In addition, the Pauline Resurfacing Project will add bike lanes in both directions (buffered protected), a new mid-block crosswalk, and the addition of speed tables. The Miller Avenue Rehabilitation Project will be completed and adds approximately 2 miles of a two-way protected bike way.

### **Catching up with Demand**

There comes a point when stakeholder or situational demands simply exceeds staff capacity. When this occurs, it is no longer an issue of working smarter or adding equipment. It requires adding FTE's.

### **Ann Arbor Housing Commission (AAHC)**

The Ann Arbor Housing Commission is expanding its property portfolio and needs to add staff to service their needs. These positions are reimbursed to the City from the various funding sources of the AAHC.

- Budget Financial Supervisor
- Facilities Maintenance Manager
- Occupancy Specialist
- Events Manager
- Office Manager
- Waitlist Manager
- Residency Affordable Manager

### **Administration Adds**

- Zoning Coordinator – part-time to full-time
- Parks Coordinator
- Parks Planning Coordinator
- Water Utility Supervisor
- Additional Zoning Coordinator
- Solid Waste Supervisor
- Compost Coordinator

Most of these positions are **not** funded by the General Fund.

### **Strengthening the Organization**

- A. When taking steps to strengthen the organization, it is not always a case of how much money was invested, but rather what was the intended use. With City Council's previous support, we have reduced the out-of-pocket cost for the employees who park in the Ann Ashley parking structure. The administration believes this measure equates to fundamental fairness because it precedes a coming requirement for in-person work.
- B. This budget contains funding that will enable us to begin to address the issues identified in the previously funded compensation study. Recruitment and retention continue to be a challenge. Some, but not all, of our classifications are not market competitive. The initial findings from the study should be available by the end of FY 2025. An internal work team will present the City Administrator with a set of recommendations for immediate action. We do not believe that we will be able to



address all of the issues within a single fiscal year, however, we must begin now to stem the tide of employees leaving or refusing to come in the first place.

- C. A small investment of \$25K will allow us to identify a space in City facilities that will enable compliance with the PUMP Act while also serving as a space if employees need a mental time out.
- D. Previous Council action has permitted the administration to move forward with \$12M in bonds to build our new Fire Station 4. It is appropriately touted for the solar and geothermal sustainability measures it will include. This will be the first station built in Ann Arbor since 1981. Another significant feature of First Station 4 is the fact that it will be gender inclusive. Though understandable, it has taken us decades to incorporate into our physical design that firefighting is not a male only profession.

The administration is proposing to name Fire Station 4 in honor of Mindy Kerr, the first woman to serve in the Ann Arbor Fire Department. Mindy served from July 20<sup>th</sup>, 1980 to September 8, 2005.

### **Facilitating Growth**

- A. Council policy has established through the passage of TC1 that growth is being encouraged in several corridors around the City. It is important to determine if growth can occur equally in all parts of the community.

This budget is investing \$490K in a Sanitary Sewer Comprehensive Plan so that we can analyze the infrastructure capacity in the potential development areas. The results will allow us to create a web page where developers can see if the area they are thinking about could accommodate their vision. If it can't, a strategy would need to be devised to address the capacity issue.

This budget also invests \$150K in a Drinking Water Distribution Plan. This is less pressing than the sanitary sewer work, but still essential.

- B. Council direction called for the Economic Development Director to procure the services of a consultant to review our practices and policies to ensure we are as efficient as possible in facilitating the development process. This budget contains the funding to accomplish the task.
- C. The Marijuana Excise Tax revenue source remains essentially flat year-over-year with only minor variation. The approval of extending hours for the franchises over a year ago has not yet made a material difference. The allocation from the state this year is budgeted to be \$1,455,594. The City Administrator is again supporting funding for ongoing programming:
  - Catherine Street Community Space
  - Unarmed Response
  - Shelter Association of Washtenaw County
  - Michigan Medicine

- City Deflection Program
- City Expungement Program

In addition, there is \$615K that has been left unprogrammed from this funding for FY 2026.

The following charts provide additional information regarding the General Fund for FY 2026.

#### General Fund FTE Changes

1.00 AAHC - Event Manager  
 1.00 AAHC - Facility Maintenance Technician  
 1.00 AAHC - Office Manager Manager  
 1.00 AAHC - Residency Waitlist Manager  
 3.60 Building - Development Services Inspectors  
 0.25 Planning - Site Compliance Coordinator  
 0.19 Planning - Zoning Coordinator  
 1.00 Police - Community Standards Officer  
 9.04 Total General Fund FTE Changes

#### General Fund One-Time Requests

City Administrator - Reparations study	200,000
City Administrator - National Opioid Settlement	33,538
City Administrator - Office Of Organizational Equity - Mental Health/PUMP Act Alignment	25,000
City Administrator - Office Of Organizational Equity - City wide training	30,000
City Administrator - Clerk - Outside counsel	100,000
City Administrator - IT - Personal Protective Equipment	1,000
Community Services - Community Development - Throne restrooms	500,000
Community Services - Community Development - Eviction Prevention	136,000
Community Services - Community Development - Rising Hope	565,000
Community Services - Building - Outside counsel	90,000
Community Services - Building - Vehicles	151,200
Community Services - Building - Charging stations	15,000
Community Services - Parks & Rec - Contributed Capital for Vehicles	169,553
Public Services - Systems Planning - Gravel Road Study	250,000
Public Services - Water Treatment Plant - Barton Dam security improvements	38,000
Public Services - Water Treatment Plant - Superior Dam concrete repairs	100,000
Public Services - Water Treatment Plant - Barton Dam concrete repairs	10,000
Safety Services - Police - Vehicle	52,000
Safety Services - Police - Contributed Capital for Hybrid Vehicle	91,608
Safety Services - Fire - Outside counsel	100,000
Mayor & Council - Equitable Communications to the Community	50,000
Total General Fund Non-recurring Expenditures	<u>\$ 2,707,899</u>

General Fund Recurring Request Highlights

Community Services-AAHC - 4.0 FTEs & associated costs	461,102
Community Services-Building-3.6 FTEs & associated costs	452,146
Safety Services - Police - 1.0 FTE & associated costs	93,540
District Court - Security screening increase	17,103
District Court - Court recording system	25,300

General Fund Revenue and Expenditure Totals

<u>General Fund Revenues</u>	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Taxes	\$ 81,038,731	-	\$ 81,038,731
State-shared Revenue	15,596,075	-	\$ 15,596,075
Charges for Services	12,913,024	-	\$ 12,913,024
Fines & Forfeitures	3,700,439	-	\$ 3,700,439
Transfers from other funds/AAHC for personnel	17,350,120	-	\$ 17,350,120
Other	15,244,773	533,538	\$ 15,778,311
<i>Subtotal</i>	145,843,162	533,538	146,376,700
Use of Fund Balance	-	1,027,971	\$ 1,027,971
Total General Fund Revenues	\$ 145,843,162	\$ 1,561,509	\$ 147,404,671
Memo: Operating Surplus (Deficit)	\$ 1,146,392	\$ (2,174,361)	\$ (1,027,969)

<u>General Fund Expenditures</u>	<u>Recurring</u>	<u>Non-recurring</u>	<u>Total</u>
Mayor & Council	\$ 657,572	50,000	707,572
City Attorney	3,312,612	-	3,312,612
City Administration	19,568,269	389,538	19,957,807
Building & Rental Services	2,066,463	256,200	2,322,663
Planning	2,086,915	-	2,086,915
Community Development	1,848,752	1,201,000	3,049,752
Ann Arbor Housing Commission	6,782,828	-	6,782,828
Parks & Recreation	12,244,525	169,553	12,414,078
Finance	5,618,137	-	5,618,137
Public Services	7,286,060	398,000	7,684,060
Fire	20,397,846	100,000	20,497,846
Police	35,536,655	143,608	35,680,263
Fifteenth District Court	5,612,280	-	5,612,280
AAATA	15,447,908	-	15,447,908
Debt Service/Transfers/Other	6,229,950	-	6,229,950
<i>Total General Fund Expenditures</i>	\$ 144,696,772	2,707,899	147,404,671

The City Administrator wishes to thank CFO Marti Praschan and the Finance Team. Additional thanks go to the Executive Team and staff.

***Performing through Uncertainty.***

Respectfully yours,

A handwritten signature in cursive script that reads "Milton Dohoney Jr.".

Milton Dohoney, Jr.  
City Administrator

## MEMORANDUM

TO: Mayor and Council

FROM: Milton Dohoney, Jr, City Administrator

DATE: May 19, 2025

SUBJECT: Resolution to Adopt Ann Arbor City Budget and Related Property Tax Millage Rates for fiscal year 2026

Attached for your review and action is the proposed FY 2026 City Budget that totals \$681 million in revenue and \$638 million in expenditures and is in compliance with the City Charter. This budget resolution reflects the recommended budget delivered to you on April 21, 2025.

### General Fund Activities

This recommended budget holds recurring expenditure levels in line with the projected revenue levels (see attached file for full details).

	<u>FY 2026</u>
Recurring Revenues	\$ 145,843,162
Non-recurring Revenues	533,538
Use of Fund Balance	<u>1,027,971</u>
	\$ 147,404,671
Recurring Expenditures	\$ 144,696,772
Non-recurring Expenditures	<u>2,707,899</u>
Total Expenditures	\$ 147,404,671

General Fund recurring expenditures increased by \$10,190,943 (+7.6%) compared to FY 2025's adopted budget, and recurring revenues increased by \$9,211,538 (+6.7%). Below is a summary of non-recurring expenditures:

<u>General Fund Non-recurring Expenditures</u>	<u>FY 2026</u>
City Administrator - Reparations study	200,000
City Administrator - National Opioid Settlement	33,538
City Administrator - Office Of Organizational Equity - Mental Health/PUMP Act Alignment	25,000
City Administrator - Office Of Organizational Equity - City wide training	30,000
City Administrator - Clerk - Outside counsel	100,000
City Administrator - IT - Personal Protective Equipment	1,000
Community Services - Community Development - Throne restrooms	500,000
Community Services - Community Development - Eviction Prevention	136,000
Community Services - Community Development - Rising Hope	565,000
Community Services - Building - Outside counsel	90,000
Community Services - Building - Vehicles	151,200
Community Services - Building - Charging stations	15,000
Community Services - Parks & Rec - Contributed Capital for Vehicles	169,553
Public Services - Systems Planning - Gravel Road Study	250,000
Public Services - Water Treatment Plant - Barton Dam security improvements	38,000
Public Services - Water Treatment Plant - Superior Dam concrete repairs	100,000
Public Services - Water Treatment Plant - Barton Dam concrete repairs	10,000
Safety Services - Police - Vehicle	52,000
Safety Services - Police - Contributed Capital for Hybrid Vehicle	91,608
Safety Services - Fire - Outside counsel	100,000
Mayor & Council - Equitable Communications to the Community	50,000
Total General Fund Non-recurring Expenditures	<u>\$ 2,707,899</u>

(see attached file for full details)

### **FTEs**

The City's FTEs are proposed to increase from 849, as adopted for FY 2025, to 863 in FY 2026 (excluding transfers between Service Areas and net of incidental changes):

- 0.87 FTE increase in Community Services, Planning
- 4.0 FTE increase in Community Services, Building
- 4.0 FTE increase in Community Services, Ann Arbor Housing Commission
- 1.0 FTE increase in City Administrator, Sustainability
- 1.0 FTE increase in Safety Services, Police
- 3.5 FTE increase in Public Services

As part of the workforce planning initiative, Council is authorizing staff to exceed the authorized 863 FTEs by 10 on a temporary basis.

### Millage Rates

The following millages are the maximum allowable levy after the Headlee rollback multiplier is applied (for FY 2026 the Headlee rollback multiplier is anticipated to be 0.9941):

	<b>PROPOSED FY 2026</b>	<b>ACTUAL FY 2025</b>	<b>CHANGE</b>
GENERAL OPERATING	5.7561	5.7903	(0.0342)
EMPLOYEE BENEFITS	1.9185	1.9299	(0.0114)
AATA TRANSPORTATION	1.9185	1.9299	(0.0114)
REFUSE COLLECTION	2.3019	2.3156	(0.0137)
STREET, BRIDGE & SIDEWALK MILLAGE	2.0011	2.0130	(0.0119)
PARK MAINTENANCE & CAPITAL IMPROVEMENTS	1.0935	1.0720	0.0215
OPEN SPACE & PARKLAND PRESERVATION	0.4456	0.4483	(0.0027)
SIDEWALK CONSTRUCTION MILLAGE	0.1971	0.1983	(0.0012)
AFFORDABLE HOUSING MILLAGE	0.9863	0.9922	(0.0059)
COMMUNITY CLIMATE ACTION MILLAGE	0.9930	0.9989	(0.0059)
TOTAL	17.6116	17.6884	(0.0768)

(see attached file for full details)

Prepared by: Marti Praschan, Chief Financial Officer

Approved by: Martin Dohoney Jr., City Administrator

RESOLUTION TO ADOPT ANN ARBOR CITY BUDGET  
AND RELATED PROPERTY TAX MILLAGE RATES  
FOR FISCAL YEAR 2026

Whereas, City Council has reviewed the City Administrator's proposed budget for FY 2026 for the City of Ann Arbor, which was submitted on April 21, 2025 in accordance with Charter Section 8.2; and

Whereas, A public hearing and various public meetings have been held to obtain citizen input on the proposed budget; and

RESOLVED, That any contributions to the Special Assistance Fund in excess of the budgeted amount, shall be appropriated at the time of receipt and for the purpose of the Ann Arbor Assistance Fund;

RESOLVED, That any funds contributed to the Parks Memorials and Contributions fund in excess of the budgeted amount shall be appropriated at the time of receipt for the purpose of that fund without regard to fiscal year;

RESOLVED, That any contributions to the Drug Enforcement Fund, the Federal Equitable Sharing Forfeiture Fund and the Michigan Justice Training Fund in excess of the budgeted amount, shall be appropriated at the time of receipt, without regard to fiscal year, and for the purpose of the Drug Enforcement Fund, the Federal Equitable Sharing Forfeiture Fund and the Michigan Justice Training Fund, respectively;

RESOLVED, That any contributions from the Downtown Development Authority (DDA) to the General Capital Fund for the purpose of the Streetlight Replacement and Painting Project, in excess of the budgeted amount, shall be appropriated at the time of receipt, without regard to fiscal year;

RESOLVED, That any funds contributed to General Fund from the National Opioid Settlement in excess of the budgeted amount shall be appropriated at the time of receipt without regard to fiscal year;

RESOLVED, That any unspent National Opioid Settlement funding in the General Fund City Administrator service unit budget carry forward to FY 2026;

RESOLVED, That the proposed list of Capital Improvement projects in the amount of \$406,213,908 are approved; and that \$133,224,038 be appropriated in FY 2026 for these or similar projects, within the respective funds, as determined by the Service Area, and may be carried forward without regard to fiscal year;

RESOLVED, That the Technology Improvement projects in the amount of \$1,385,000 be appropriated without regard to fiscal year;

RESOLVED, That a total 863 full-time equivalent positions be adopted in the FY 2026 budget;

RESOLVED, That as part of the workforce planning initiative, Council is authorizing staff to exceed the authorized 863 FTEs by 10 on a temporary basis;



RESOLVED, That the City Administrator be authorized to transfer funds between service units within the designated service areas or from Non-Departmental within the same fund, or from the City Administrator budget within the same fund;

RESOLVED, That any unspent FY 2025 City Administrator Contingency funding in the General Fund City Administrator service unit budget carry forward to FY 2026;

RESOLVED, That any unspent FY 2025 funding remaining in the FY 2025 Affordable Housing Millage fund carry forward to FY 2026 without regard to fiscal year;

RESOLVED, That any unspent DDA Grants included in the FY 2025 budget and approved by the DDA Board may be carried forward without regard to fiscal year;

RESOLVED, That any unspent DDA capital funds included in the FY 2025 budget and approved by the DDA Board may be carried forward without regard to fiscal year;

RESOLVED, That any unspent Bicentennial Celebration funding in the General Fund City Administrator service unit budget carry forward to FY 2026;

RESOLVED, That any unspent Gravel Roads Study funding in the General Fund Systems Planning service unit budget carry forward to FY 2026;

RESOLVED, That any unspent Compensation Study funding in the General Fund Human Resources service unit budget carry forward to FY 2026;

RESOLVED, That any unspent funding in the County Mental Health Millage Engineering service unit budget carry forward to FY 2026;

RESOLVED, That any unspent funding in the County Mental Health Millage Sustainability and Innovation service unit budget carry forward to FY 2026;

RESOLVED, That any unspent funding in the Climate Action Millage Engineering service unit budget carry forward to FY 2026;

RESOLVED, That the City Council approve the proposed FY 2026 Ann Arbor-Ypsilanti SmartZone LDFA budget, as a component unit of the City of Ann Arbor in Fiscal Year 2026 in a dedicated fund containing \$6,749,527 in revenues and \$6,749,527 in expenditures;

RESOLVED, That the following appropriations constitute the General Fund budget for FY 2026 (see attached file for full details);

<b><u>REVENUES</u></b>	
CITY ATTORNEY	\$ 17,580
CITY ADMINISTRATOR	
City Administrator	-
Human Resources	542,995
Safety	455,266
Clerk Services	365,935
Fleet & Facilities	2,108,967
Communications	-
Information Technology	5,061,135
COMMUNITY SERVICES	
Community Development	500,000
Ann Arbor Housing Commission	6,257,416
Building & Rental Services	2,505,670
Planning	478,891
Parks and Recreation Services	6,114,512
FINANCIAL SERVICES	
Financial and Budget Planning	25,161,724
Treasury	66,556,241
Assessing	650
PUBLIC SERVICES	
Engineering	3,102,774
Public Works	72,815
Public Services Administration	140,000
Water Treatment	375,000
SAFETY SERVICES	
Police	3,728,959
Fire	608,640
DISTRICT COURT	1,142,301
NON-DEPARTMENTAL	22,107,200
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 147,404,671</b>

<b><u>EXPENDITURES</u></b>	
MAYOR AND CITY COUNCIL	\$ 707,572
CITY ATTORNEY	3,312,612
CITY ADMINISTRATOR	
City Administrator	3,146,963
Human Resources	2,875,325
Clerk Services	2,393,296
Police Commission	181,178
Safety	438,302
Sustainability & Innovation	1,389,811
Fleet & Facilities	3,875,509
Communications Office	617,637
Information Technology	5,039,786
COMMUNITY SERVICES	
Building & Rental Services	2,322,663
Planning	2,086,915
Community Development	3,049,752
Ann Arbor Housing Commission	6,782,828
Parks and Recreation	12,414,078
FINANCIAL SERVICES	
Accounting	1,259,416
Assessor	1,412,732
Financial and Budget Planning	1,501,501
Procurement	199,176
Risk Management	92,655
Treasury	1,152,657
PUBLIC SERVICES	
Public Works	71,988
Engineering	6,388,865
Public Services Administration	144,439
Systems Planning	274,013
Water Treatment Services	804,755
SAFETY SERVICES	
Police	35,680,263
Fire	20,497,846
DISTRICT COURT	5,612,280
NON-DEPARTMENTAL	21,677,858
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 147,404,671</b>

RESOLVED, That the following other funds revenue and expenditure appropriations are adopted for FY 2026 budget (see attached file for full details); and

# REVENUES

Fund #	Fund Name	Amount
0001	DDA/HOUSING FUND	\$ 489,100
0002	ENERGY PROJECTS	9,204
0003	DOWNTOWN DEVELOPMENT AUTHORITY	14,727,500
0009	SMART ZONE LDFA	6,749,527
0010	GENERAL	147,404,671
0011	CENTRAL STORES	1,617,868
0012	FLEET SERVICES	16,704,178
0014	INFORMATION TECHNOLOGY	12,916,145
0016	COMMUNITY TELEVISION NETWORK	1,822,907
0021	MAJOR STREET	21,364,279
0022	LOCAL STREET	4,641,416
0023	COURT FACILITIES	225,335
0024	OPEN SPACE & PARKLAND PRESERVATION	4,001,896
0025	BANDEMER PROPERTY	13,031
0026	CONSTRUCTION CODE FUND	7,662,306
0027	DRUG ENFORCEMENT	19,063
0028	FEDERAL EQUITABLE SHARING	34,844
0033	DDA PARKING MAINTENANCE	5,510,000
0034	PARKS MEMORIALS & CONTRIBUTIONS	294,327
0035	GENERAL DEBT SERVICE	13,115,115
0036	METRO EXPANSION	715,949
0038	ANN ARBOR ASSISTANCE	18,807
0041	OPEN SPACE ENDOWMENT	117,585
0042	WATER SUPPLY SYSTEM	39,075,710
0043	SEWAGE DISPOSAL SYSTEM	36,689,718
0048	AIRPORT	1,248,455
0049	PROJECT MANAGEMENT	7,177,258
0052	VEBA TRUST	12,991,666
0053	POLICE AND FIRE RELIEF	82,817
0054	CEMETERY PERPETUAL CARE	5,461
0055	ELIZABETH R DEAN TRUST	91,478
0057	RISK FUND	42,643,930
0058	WHEELER CENTER	999,446
0059	EMPLOYEES RETIREMENT SYSTEM	53,304,842
0061	ALTERNATIVE TRANSPORTATION	1,115,214
0062	STREET, BRIDGE & SIDEWALK MILLAGE	28,171,000
0063	DDA PARKING SYSTEM	29,317,300
0064	MICHIGAN JUSTICE TRAINING	120,491
0069	STORMWATER SEWER SYSTEM	16,549,333
0071	PARK MAINTENANCE & CAPITAL IMPROVEMENTS	8,910,410
0072	SOLID WASTE FUND	26,155,006
0082	STORMWATER BOND	18,665,000
0084	DEVELOPER OFFSET MITIGATION	1,500,000
0088	SEWER BOND	24,650,000
0089	WATER BOND	40,941,000
0100	COUNTY MENTAL HEALTH MILLAGE	3,038,310
0101	CAPITAL SINKING FUND	489,609
00CP	GENERAL CAPITAL FUND	873,462
00MG	MAJOR GRANTS PROGRAMS	479,652
0102	SIDEWALK CONSTRUCTION MILLAGE	2,853,885
0103	AFFORDABLE HOUSING MILLAGE	8,133,396
0108	TECHNOLOGY FIBER	404,363
0109	CLIMATE ACTION MILLAGE	7,979,814
0111	SECTION 401(A) DUAL HYBRID PLAN	2,687,400
0112	SECTION 457(B) PLAN	50,800
0113	SECTION 401(A) EXECUTIVE PLAN	3,088,000
0116	DDA PUBLIC ART	429,300
		<b>\$ 681,088,579</b>

## EXPENDITURES

<b>Fund #</b>	<b>Fund Name</b>	<b>Amount</b>
0001	DDA/HOUSING FUND	\$ 489,100
0003	DOWNTOWN DEVELOPMENT AUTHORITY	14,727,500
0009	SMART ZONE LDFA	6,749,527
0010	GENERAL	147,404,671
0011	CENTRAL STORES	1,583,957
0012	FLEET SERVICES	16,704,178
0014	INFORMATION TECHNOLOGY	12,737,674
0016	COMMUNITY TELEVISION NETWORK	1,822,907
0021	MAJOR STREET	21,364,279
0022	LOCAL STREET	4,641,416
0023	COURT FACILITIES	225,000
0024	OPEN SPACE & PARKLAND PRESERVATION	2,283,954
0025	BANDEMER PROPERTY	3,693
0026	CONSTRUCTION CODE FUND	7,662,306
0027	DRUG ENFORCEMENT	18,000
0028	FEDERAL EQUITABLE SHARING	28,000
0033	DDA PARKING MAINTENANCE	4,525,600
0034	PARKS MEMORIALS & CONTRIBUTIONS	75,000
0035	GENERAL DEBT SERVICE	13,115,115
0036	METRO EXPANSION	715,949
0038	ANN ARBOR ASSISTANCE	18,075
0041	OPEN SPACE ENDOWMENT	75,000
0042	WATER SUPPLY SYSTEM	33,709,126
0043	SEWAGE DISPOSAL SYSTEM	28,324,229
0048	AIRPORT	1,239,547
0049	PROJECT MANAGEMENT	7,177,256
0052	VEBA TRUST	1,916,119
0053	POLICE & FIRE RELIEF	50,000
0055	ELIZABETH R DEAN TRUST	91,478
0057	RISK FUND	42,643,930
0058	WHEELER CENTER	696,923
0059	EMPLOYEES RETIREMENT SYSTEM	52,878,958
0061	ALTERNATIVE TRANSPORTATION	1,115,214
0062	STREET, BRIDGE & SIDEWALK MILLAGE	28,171,000
0063	DDA PARKING SYSTEM	29,317,300
0064	MICHIGAN JUSTICE TRAINING	120,000
0069	STORMWATER SEWER SYSTEM	11,928,988
0071	PARK MAINTENANCE & CAPITAL IMPROVEMENTS	8,910,410
0072	SOLID WASTE FUND	24,788,673
0082	STORMWATER BOND	18,665,000
0084	DEVELOPER OFFSET MITIGATION	200
0088	SEWER BOND	24,650,000
0089	WATER BOND	40,941,000
0100	COUNTY MENTAL HEALTH MILLAGE	2,981,622
0101	CAPITAL SINKING FUND	450,000
00CP	GENERAL CAPITAL FUND	678,000
00MG	MAJOR GRANTS PROGRAMS	2,181
0102	SIDEWALK CONSTRUCTION MILLAGE	2,853,885
0103	AFFORDABLE HOUSING MILLAGE	8,133,396
0108	TECHNOLOGY FIBER	400,138
0109	CLIMATE ACTION MILLAGE	7,979,814
0111	SECTION 401(A) DUAL HYBRID PLAN	217,000
0112	SECTION 457(B) PLAN	50,800
0113	SECTION 401(A) EXECUTIVE PLAN	2,900
0116	DDA PUBLIC ART	411,800
		<b>\$ 638,467,788</b>

RESOLVED, That the following millages shall be levied for the City of Ann Arbor for FY 2026 (see attached file for full details):

	<b>PROPOSED</b>
GENERAL OPERATING	5.7561
EMPLOYEE BENEFITS	1.9185
AATA TRANSPORTATION	1.9185
REFUSE COLLECTION	2.3019
STREET, BRIDGE & SIDEWALK MILLAGE	2.0011
PARK MAINTENANCE & CAPITAL IMPROVEMENTS	1.0935
OPEN SPACE & PARKLAND PRESERVATION	0.4456
SIDEWALK CONSTRUCTION MILLAGE	0.1971
AFFORDABLE HOUSING MILLAGE	0.9863
COMMUNITY CLIMATE ACTION MILLAGE	0.9930
TOTAL	<hr/> 17.6116

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### Summary of Budget Changes from Proposed FY 2026 to Adopted FY 2026 Budget

		<u>Revenues</u>	<u>Expenditures</u>
<b>Proposed Budget</b>		<b>\$ 680,337,579</b>	<b>\$ (637,716,788)</b>
<b>Amendment #</b>	<b>Amendment Description</b>		
1	Appropriate Marijuana Excise Tax Revenue - Rising Hope for Housing Program	-	(565,000)
2	Prevention of Roadway Fatalities and Serious Injuries on Major Streets	-	-
3	Appropriate Marijuana Excise Tax Revenue - Eviction Prevention	-	(136,000)
4	Prohibit Purchase of Drones with FY 2026 Until Drone Usage Policy has been Approved	-	-
5	Equitable Communications to the Community	-	(50,000)
	Use of Fund Balance Due to Amendments	751,000	-
	Total Changes	<u>\$ 751,000</u>	<u>\$ (751,000)</u>
<b>Adopted Budget</b>		<b>\$ 681,088,579</b>	<b>\$ (638,467,788)</b>



**BUDGET AMENDMENTS  
AS APPROVED BY ANN ARBOR CITY COUNCIL  
ON MAY 19, 2025**

**Amendment 1**

**Resolution to Appropriate \$565,000 from the Marijuana Excise Tax Rebate to the Rising Hope for Housing Program**

Whereas, The State of Michigan’s Marijuana Excise Tax Rebate to the City of Ann Arbor for FY 2026 is \$1,455,594, and \$616,000 is available for discretionary allocation by City Council from previously unspent Marijuana Excise Tax Rebate funding;

Whereas, The majority of the excise tax revenue has been invested in a portfolio of restorative initiatives, including unarmed crisis response, shelter and diversion services, supervised crisis intervention, and behavioral health and substance use programs grounded in community-based care;

Whereas, Cannabis prohibition and enforcement policies have historically and disproportionately harmed Black, Brown, and low-income communities—contributing to housing instability, incarceration, family separation, employment discrimination, and educational exclusion;

Whereas, Legalization alone does not repair the deep, systemic harm caused by the War on Drugs, and reinvestment of marijuana excise tax revenue is a necessary vehicle for equity and restitution that prioritizes the people and communities most impacted;

Whereas, In alignment with this restorative mandate, the City of Ann Arbor launched the Rising Hope for Housing Program in 2023 to support returning citizens and others impacted by the criminal legal system, with a focus on housing retention, trauma-informed services, and long-term stabilization;

Whereas, Since its inception, the program has assisted over 200 households (including families with children) by preventing eviction, stabilizing tenancies, preserving Housing Choice Vouchers, and addressing urgent needs that, if left unaddressed, often lead to homelessness or system reentry;

Whereas, This support has included flexible responses to real-world barriers, such as lack of transportation, utility shut-offs, childcare needs, car repairs, and other practical challenges that traditional programs often overlook but that can swiftly unravel a household’s stability;

Whereas, Community partners and service providers have consistently praised the program's trust-building approach, its holistic delivery model, and its ability to engage individuals who have historically been excluded or retraumatized by traditional social service systems;

Whereas, The program's impact has been strengthened through intentional partnerships with both grassroots organizations and mainstream providers, offering visible pathways to reduce stigma, rebuild trust, and demonstrate that justice-involved residents are not only welcome in Ann Arbor but are an explicit priority in our pursuit of housing justice;

Whereas, The program currently operates in collaboration with six contracted organizations, and has built a growing referral network involving numerous nonprofits and public agencies, establishing a unique, community-rooted infrastructure that is scalable and highly responsive;

Whereas, Federal and state support systems have recently been reduced or eliminated, placing increased strain on local safety nets and threatening the viability of services for justice-impacted residents;

Whereas, Without additional funding, the Rising Hope for Housing Program will face a significant shortfall in FY 2026, jeopardizing its ability to serve some of the city's most vulnerable residents and risking the collapse of a program that has proven essential to reducing recidivism, preserving family unity, promoting public safety, and advancing equity in the wake of historic injustice;

RESOLVED, That the Ann Arbor City Council appropriates \$565,000 of the FY 2026 Marijuana Excise Tax Rebate from the General Fund fund balance to the FY 2026 General Fund Ann Arbor Housing Commission budget on a one-time basis as follows: \$565,000 for the Rising Hope for Housing Program, including trauma-informed eviction prevention, housing stabilization, and other flexible, needs-based supports for returning citizens and individuals impacted by the criminal legal system;

RESOLVED, That these funds may be used without regard to fiscal year;

RESOLVED, That the City Council directs the City Administrator to distribute the funds to the Ann Arbor Housing Development Corporation, allowing coordination with partner organizations for the most effective delivery of services, and to enter into a Grant Agreement that outlines distribution criteria, reporting mechanisms, and program accountability;

RESOLVED, That program funds may be used for a broad range of essential and dignity-supporting services and items, including but not limited to: housing assistance, car repairs, transportation costs, childcare necessities, diapers and car seats, utility assistance, debt relief, legal advocacy, mental and behavioral health services, peer support, and case management, provided they support the overall stability and reintegration of returning citizens and their families;

RESOLVED, That up to five percent (5%) of the total allocation may be used by the Ann Arbor Housing Development Corporation for administrative purposes associated with trauma-informed service provision;

RESOLVED, That the City Council directs the City Administrator to identify potential opportunities for recurring or multi-year funding, in order to preserve and grow the Rising Hope for Housing Program as part of Ann Arbor's long-term commitment to equity, restorative justice, and public safety; and

RESOLVED, That the City of Ann Arbor reaffirms its commitment to reinvesting in those most impacted by the criminal legal system, recognizing that true justice requires not only legal reform but also sustained, tangible support for reentry, recovery, and human dignity.

Sponsor: Harrison

**Amended to Reflect \$565,000 Appropriation on an 11-0 Roll Call Vote.**

**Approved as Amended on an 11-0 Roll Call Vote.**

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## **Amendment 2**

### **Resolution to Prevent Roadway Fatalities and Serious Injuries on Major Streets**

Whereas, Ann Arbor has failed to meet our Vision Zero goal to eliminate fatalities and serious injuries resulting from traffic crashes by 2025;

Whereas, Major streets are 25% of total streets in Ann Arbor and witness 89% of the severe and fatal traffic crashes;

Whereas, Speed is a major factor in influencing how severe and deadly a crash will be, therefore slowing vehicles down is an important strategy towards reaching Vision Zero;

Whereas, On April 7th 2025, Council unanimously approved an engineering analysis with Toole Design (R-25-117) to determine how to reconfigure roadway space on ten multilane roads to advance safety, lower vehicle speeds, improve transit operations, and create connected, comfortable walking and cycling infrastructure;

Whereas, On April 7th 2025, Council unanimously approved a resolution (R-25-120) directing the City Administrator to align annual budget proposals to explicitly reflect and support the Vision Zero Plan and VMT reduction;

Whereas, the Major Street Fund has no proposed funding to design and implement roadway reconfigurations on multilane roads in accordance with Toole design recommendations;

Whereas, \$5,8 million was allocated for capital preventive maintenance in FY 2025;

Whereas, \$8 million is proposed for capital preventive maintenance in FY 2026, with \$6 million being utilized from the Major Street Fund Balance;

Whereas, A reallocation of \$500,000.00 from Capital Preventive Maintenance in FY 2026 will still enable the City to dramatically increase funding for street capital maintenance while simultaneously advancing critical safety improvements on major streets;

RESOLVED, That Major Street Fund Capital Preventative Maintenance proposed capital budget for FY 2026 be reduced by \$500,000.00 and reallocated to a Quick Build Safety capital project.

Sponsors: Briggs, Akmon, Cornell, Ghazi Edwin, Disch, Harrison and Watson

**Approved on a Voice Vote.**

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### **Amendment 3**

#### **Amendment to Appropriate \$136,000 from the Marijuana Excise Tax Rebate to Eviction Prevention**

Whereas, The City of Ann Arbor and the Ann Arbor Housing Commission allocate funding for eviction prevention and housing stability support to prevent individuals and families from experiencing homelessness;

Whereas, There is \$616,000 in unallocated revenue from Marijuana Excise Tax Rebate funds in the General Fund fund balance;

Whereas, In 2021, City Council resolved (R-21-098) to allocate this revenue "for such purposes specifically related to restorative and alternative strategies for public safety and community support";

Whereas, There is an immediate and underfunded need for eviction protection in the City, felt acutely by low income and BIPOC communities;

Whereas, The City has allocated money to eviction prevention in the FY 2023 (\$305,000), FY 2024 (\$250,000), and FY 2025 (\$250,000) budgets;

Whereas, Eviction prevention funds were used to assist with past due rent, legal fees, utilities, and any other overdue payments for households in danger of losing their housing through eviction;

Whereas, Eviction prevention funds are spent down rapidly: between March 7, 2023 and September 16, 2024, a total of 455 households received City eviction prevention funding, averaging \$1,791/household, for a total of \$814,812 spent by the City and the Ann Arbor Housing Development Corporation<sup>1</sup>;

Whereas, The program has had proven results; It has covered 94% of total past due rent owed by all applicants, with 96% of accepted applicants having all their past due rent covered by the City of Ann Arbor disbursement<sup>2</sup>;

Whereas, There is no recurring money set aside for the eviction prevention program in the City budget;

Whereas, Based on the average payment per household for the entire eviction prevention program to date, \$136,000 would provide eviction prevention funds to at least 75 households; and

Whereas, The City seeks to build on efforts of the previous 3 fiscal years, providing further funding for eviction prevention;

RESOLVED, That City Council appropriates \$136,000 of Marijuana Excise Tax Rebate funds from the General Fund fund balance to the FY 2026 General Fund Ann Arbor Housing Commission budget on a one-time basis for FY 2026 for eviction prevention;

RESOLVED, That the amounts authorized herein may be used without regard to fiscal year;

RESOLVED, That City Council directs the City Administrator to distribute the funds to the Ann Arbor Housing Development Corporation and that subsequent to the distribution, the Ann Arbor Housing Development Corporation and the City will enter into a Grant Agreement detailing the reporting mechanism for how the funds will be distributed; and

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<sup>1</sup>Hall, J. (2025 February 18) *Memorandum Re: FY25 Marijuana Excise Tax Rebate funds 6-Month report*. Ann Arbor Housing Commission, City of Ann Arbor.  
<https://a2gov.legistar.com/View.ashx?M=F&ID=13735325&GUID=557CCCBB-7555-429C-BD47-2492754610B7>

<sup>2</sup> Ann Arbor Housing Commission. (2025 February 18) *City of Ann Arbor Eviction Prevention Requests & Approval Data --- Administered by Ann Arbor Housing Commission \$814,812*. City of Ann Arbor.  
<https://a2gov.legistar.com/View.ashx?M=F&ID=13735327&GUID=16546AED-62FE-463A-B60E-11365B769809>

RESOLVED, That the Ann Arbor Housing Development Corporation may use up to five percent (5%) of the aforementioned funds for administrative costs related to providing eviction prevention;

Sponsors: Watson, Ghazi Edwin, Briggs, Cornell, and Akmon

**Friendly Amendment to Reflect \$136,000 Appropriation.**

**Approved as Amended on a Voice Vote.**

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#### **Amendment 4**

##### **Amendment to Prohibit the Purchase of Drones with FY 2026 Funds Until a Drone Usage Policy has been Approved by City Council**

Whereas, the American Civil Liberties Union recommends that “usage policy on drones should be decided by the public’s representatives...and the policies should be clear, written, and open to the public;” and

Whereas, the City Administrator has committed to presenting to Council for its approval a citywide policy on the acceptable and appropriate use of drone technology by the City of Ann Arbor;

**RESOLVED**, No funding from the FY 2026 budget shall be expended for the purchase or use of drone technology until such a time when City Council approves through an affirmative vote a citywide policy on the acceptable use of drones by the City.

Sponsors: Radina, Harrison, Mallek, Eyer and Ghazi Edwin

**Approved on a Voice Vote.**

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#### **Amendment 5**

##### **Amendment to Appropriate \$50,000 to the FY 2026 General Fund Budget and Carry Forward Remaining Funds for Equitable Communications to the Community**

Whereas, City Council sent communications to the community in FY 2025;

RESOLVED, That any unspent Equitable Communications to the Community funding in the General Fund Mayor and Council service unit budget carry forward to FY 2026; and

RESOLVED, That City Council appropriates \$50,000 from the General Fund fund balance to the FY 2026 General Fund Mayor and Council budget on a one-time basis for print and mail from City Council communications to the community.

Sponsor: Eyer

**Approved on an 9-2 Roll Call Vote.**

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## Information Pages: Community Profile

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The City of Ann Arbor is located in the approximate center of Washtenaw County in the southeastern section of Michigan's Lower Peninsula. The City is approximately 28 square miles in area and serves as the county seat. The 2020 census places the population at 123,851, making it the fifth largest city in Michigan.

Ann Arbor offers a unique blend of business, education and recreational opportunities. Through the efforts of local builders, contractors, and retailers, the City has not only grown at its outer boundaries, but the central City remains a vibrant dining, service, and entertainment location. The area is serviced by prominent legal counsel, excellent account and brokerage houses, several advertising agencies, employment services, insurance companies, realtors, data processing centers, travel agencies, and testing facilities, as well as consultants and engineering firms for all needs. Additionally, the City has attracted high technology research industries in the computer, engineering, and energy fields, which are expected to aid in the future economic growth of the area.

There are a number of cultural and recreational attractions available to Ann Arbor residents including the Professional Theater Program at the University of Michigan, Ann Arbor Civic Theater, Ann Arbor Symphony Orchestra, University Musical Society presentations, and a number of museums and galleries. There are several public and private golf courses, and the City park system encompasses 2,210 acres, which includes 163 park sites, about 1,400 acres of natural areas and 70 miles of shared-use paths. The City is also home to the largest canoe livery in the State on the Huron River. The collegiate sports spectator can see first-class sporting events throughout the year at the University, including football, basketball, baseball, and hockey.

### **Housing**

A varied housing supply exists in Ann Arbor to meet the wide range of needs of local residents. The housing stock includes single-family homes, duplexes, condominiums, multiple family apartments, and rooms in houses and dormitories. The housing market generally follows the University of Michigan's schedule (more housing is available in the spring and less at the start of each semester). In addition to several newer subdivisions in and around the City, Ann Arbor's older housing is, for the most part, in excellent condition and in considerable demand. The City's west side and downtown have been designated historical districts, where the homes retain the charm, character and unique architecture of days past.

Rental housing, furnished and unfurnished, is available throughout the City in a wide range of styles, sizes, and prices. The following statistics further identify Ann Arbor's housing characteristics:

	<b><u>1990</u></b> <b><u>Census</u></b>	<b><u>2000</u></b> <b><u>Census</u></b>	<b><u>2010</u></b> <b><u>Census</u></b>	<b><u>2020</u></b> <b><u>Census</u></b>
Total year-round housing units	44,010	47,218	49,871	53,213
Total occupied housing units	41,657	45,693	45,166	49,948
Median value owner occupied, single-family housing unit	\$116,400	\$181,400	\$240,400	\$346,800

## Information Pages: Community Profile

### Economy

The University of Michigan plays a significant role in the economy of Ann Arbor and is the largest employer in the area. Other employers are drawn to the area by the university's research and development, and by its graduates. High tech, health services and biotechnology are other major components of the city's economy; numerous medical offices, laboratories, and associated companies are located in Ann Arbor.

Employers	2024		
	Employees	Rank	Percentage of Total Top City Employers
University of Michigan	36,700	1	67.59%
Trinity Health Michigan (formerly St. Joseph's Health System)	5,500	2	10.13%
Ann Arbor Public Schools	2,700	3	4.97%
Veterans Administration Ann Arbor Healthcare System	2,700	4	4.97%
Integrated Health Associates, Inc.	1,600	5	2.95%
Washtenaw County	1,300	6	2.39%
Toyota	1,200	7	2.21%
Domino's Pizza	1,200	8	2.21%
RealTruck	700	9	1.29%
City of Ann Arbor	700	10	1.29%
Total	54,300		100.00%

Taxpayer	Type of Business	2024		
		Taxable Value	Rank	Percentage of Total City Taxable Value
DTE Electric Company	Utility	52,318,000	1	0.70%
GEDR Landmark LLC 1300 S University	Apartments	49,896,108	2	0.66%
Brixmor (formerly AMCAP) Arborland LLC	Shopping Center	44,733,809	3	0.60%
BVK HSRE Ann Arbor, LLC	Apartments	43,865,000	4	0.58%
CPI Foundry, LLC	Apartments	41,202,600	5	0.55%
Briarwood Shopping Complex	Shopping Center	40,794,100	6	0.54%
The Standard at Ann Arbor LLC	Apartments	36,233,200	7	0.48%
Northstar Fund IV LLC	Apartments	31,709,308	8	0.42%
MI-UM Holdings LLC	Apartments	31,270,127	9	0.42%
CCSHP Ann Arbor I, LLC (The Yard)	Apartments	29,929,569	10	0.40%
		<u>\$ 401,951,821</u>		<u>5.35%</u>

## Information Pages: Community Profile

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### **Higher Education**

The University of Michigan has a reputation for academic excellence and is one of Ann Arbor's greatest assets. Rated among the top three public universities by the U.S. News and World Report, the University enrolls approximately 53,000 students. The school is well equipped to provide instruction and research opportunities in a wide variety of fields.

Other colleges and universities in the area include Washtenaw Community College, Eastern Michigan University, and Concordia University.

### **Medical Facilities**

Students and residents of Ann Arbor are served by the nationally acclaimed University of Michigan Medical Center. The University of Michigan Health System (UMHS) includes University Hospital, C.S. Mott Children's Hospital and Women's Hospital in its core complex. UMHS also operates out-patient clinics and facilities throughout the city. The area's other major medical centers include a large facility operated by the Department of Veterans Affairs and Saint Joseph Mercy Hospital.

### **Population Characteristics**

The residents of the City have an above average education and enjoy a stable, fairly high income. According to the 2020 U.S. Census, 77% of its residents over 25 years of age had completed a bachelor's degree or higher.

	<b><u>1990</u></b> <b><u>U.S.</u></b> <b><u>Census</u></b>	<b><u>2000</u></b> <b><u>U.S.</u></b> <b><u>Census</u></b>	<b><u>2010</u></b> <b><u>U.S.</u></b> <b><u>Census</u></b>	<b><u>2020</u></b> <b><u>U.S.</u></b> <b><u>Census</u></b>
Age Distribution				
Percent of persons 17 years & under	17.3%	25.2%*	27.4%*	12.4%
Percent of persons 18-64 years old	75.5	67.0**	64.2**	75.7
Percent of persons 65 years and over	7.2	7.9	8.6	11.9
* Persons 19 years and under				
** Persons 20-64 years old				
Education Levels				
Percent of persons who completed four years of high school or more	93.9%	95.7%	96.9%	97.6%
Percent of persons who completed four years of college or more	64.2%	69.3%	71.1%	77.3%
Median Family Income	\$50,192	\$71,293	\$85,110	\$115,479

## Information Pages: Community Profile

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### **Transportation**

A major expressway network surrounds Ann Arbor including Interstate 94, the major east-west artery across Michigan connecting Detroit and Chicago, and U. S. 23, which links Ann Arbor to northern Michigan and Ohio to the south. M-14 is a major eastbound connector to I-275 and I-96, which supplies access to the northern metropolitan areas of Wayne, Oakland and Macomb Counties.

The Ann Arbor Area Transportation Authority (AAATA) operates public bus services throughout Ann Arbor and some parts of Washtenaw County. Passenger rail service is available to the east through Detroit and to the west through Chicago from the Amtrak Passenger Station in Ann Arbor.

Corporate and flight training service is provided by the Ann Arbor Municipal Airport, located on the south side of Ann Arbor. Willow Run Airport, 11 miles from Ann Arbor, is a cargo transportation center and airline service is available on major commercial carriers from Detroit Wayne County Metropolitan Airport, 25 miles east of the City.

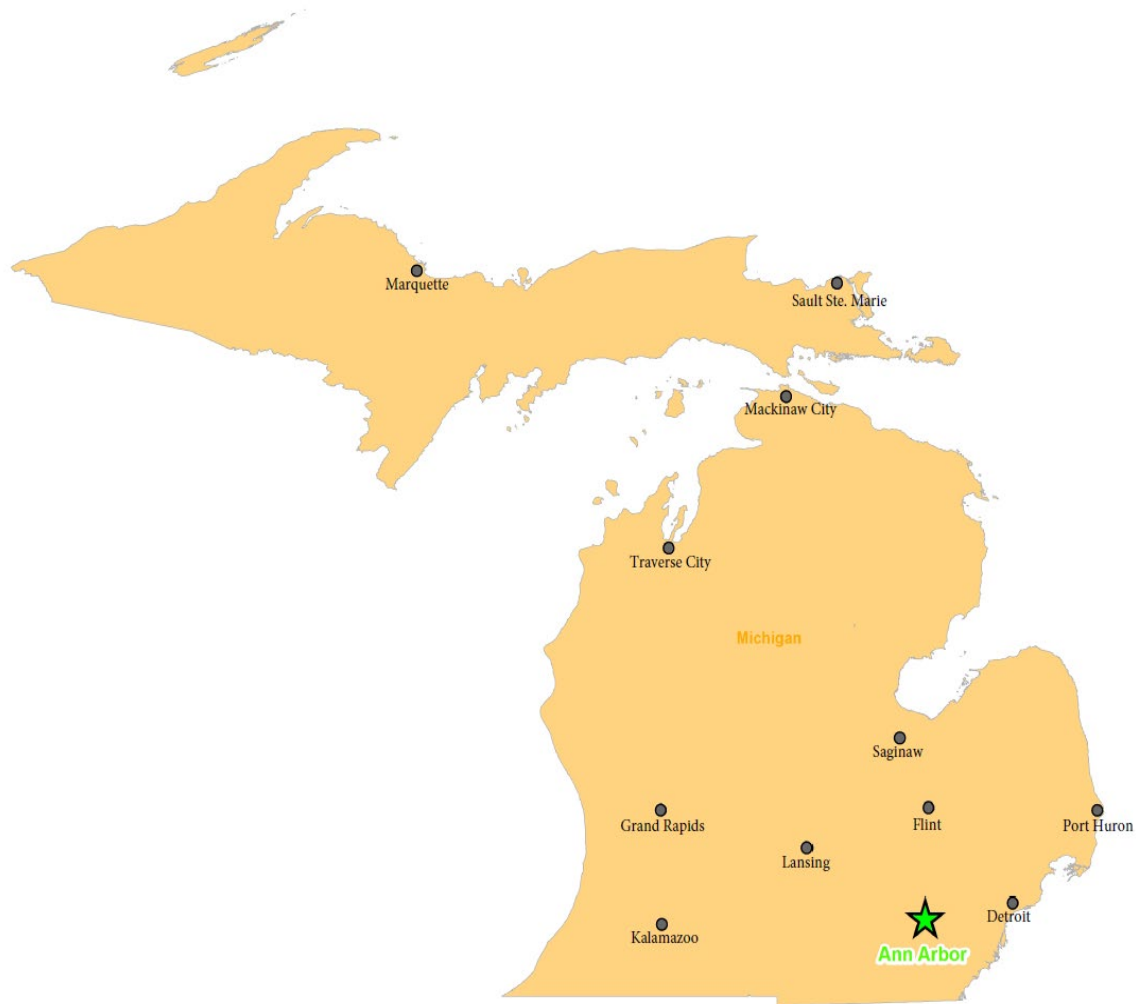
### **Utilities**

Water and sewage disposal is provided by the City of Ann Arbor Water Utilities Service Unit. Other utilities are provided by private entities. Electric power and natural gas are supplied by DTE Energy Company. Cable TV service is primarily provided by Comcast.

## Information Pages: Community Profile

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### Places of Interest



### Distance from Ann Arbor

Ann Arbor Hands-On Museum – 0.1 Miles  
Michigan Theater – 0.3 Miles  
Michigan Stadium – 1.2 Miles  
University of Michigan Museum of Art – 0.6 Miles  
University of Michigan Museum of Natural History – 0.8 Miles  
Matthaei Botanical Gardens – 6 Miles  
The Henry Ford Museum – 38 Miles  
Detroit – 43 Miles  
Detroit Institute of Arts – 41 Miles  
Ford Field – 42 Miles  
Lansing – 65 Miles  
Grand Rapids – 132 Miles  
Traverse City – 239 Miles  
Mackinac Bridge – 273 Miles  
Marquette – 439 Miles

## Information Pages: Miscellaneous Community Statistics

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Date of incorporation: 1851

Form of government: Council – Administrator

Permanent employees: 863

### Area and Population Data:

<u>Year</u>	<u>Population</u>	<u>Area in Square Miles</u>
1960	67,340	15.0
1970	100,035	23.3
1980	107,969	23.5
1990	109,592	27.0
2000	114,024	28.5
2010	113,934	28.6
2020	123,851	28.6

### Public Services (FY 2024):

Number of street lights:	8,063
Traffic signals:	124
Miles of streets:	298
Street Resurfacing & Reconstruction:	15.1 miles



Ann Arbor Saline Road  
Resurfacing Project



Public Works  
Winter Snow Removal

## Information Pages: Miscellaneous Community Statistics

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### Fire:

Number of stations	5
Emergency responses	8,668
Inspections	1,171

### Police:

Physical arrests	1,035
Parking violations	81,215
Traffic violations	5,756

### Stormwater:

Miles of storm sewers	312
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### Water:

Average daily consumption	12.8 (millions of gallons)
Miles of water mains	465
Storage capacity	19,000 (thousands of gallons)

### Wastewater:

Miles of sanitary sewers	366
Treatment capacity	48,000 (thousands of gallons)



Police Department



Fire Department  
Second Ambulance



## Information Pages: Miscellaneous Community Statistics

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### Culture and recreation:

Number of parks	163
Acres of parkland	2,210
Playgrounds	80
Baseball/softball diamonds	34
Soccer/football fields	24
18-hole golf courses	2
Ice arenas	1 enclosed, 1 outdoor with roof
Pools	1 indoor, 3 outdoor
Senior center	1
Community centers	2
Science center	1
Farmers market	1
Canoe liveries	2
Skate park	1



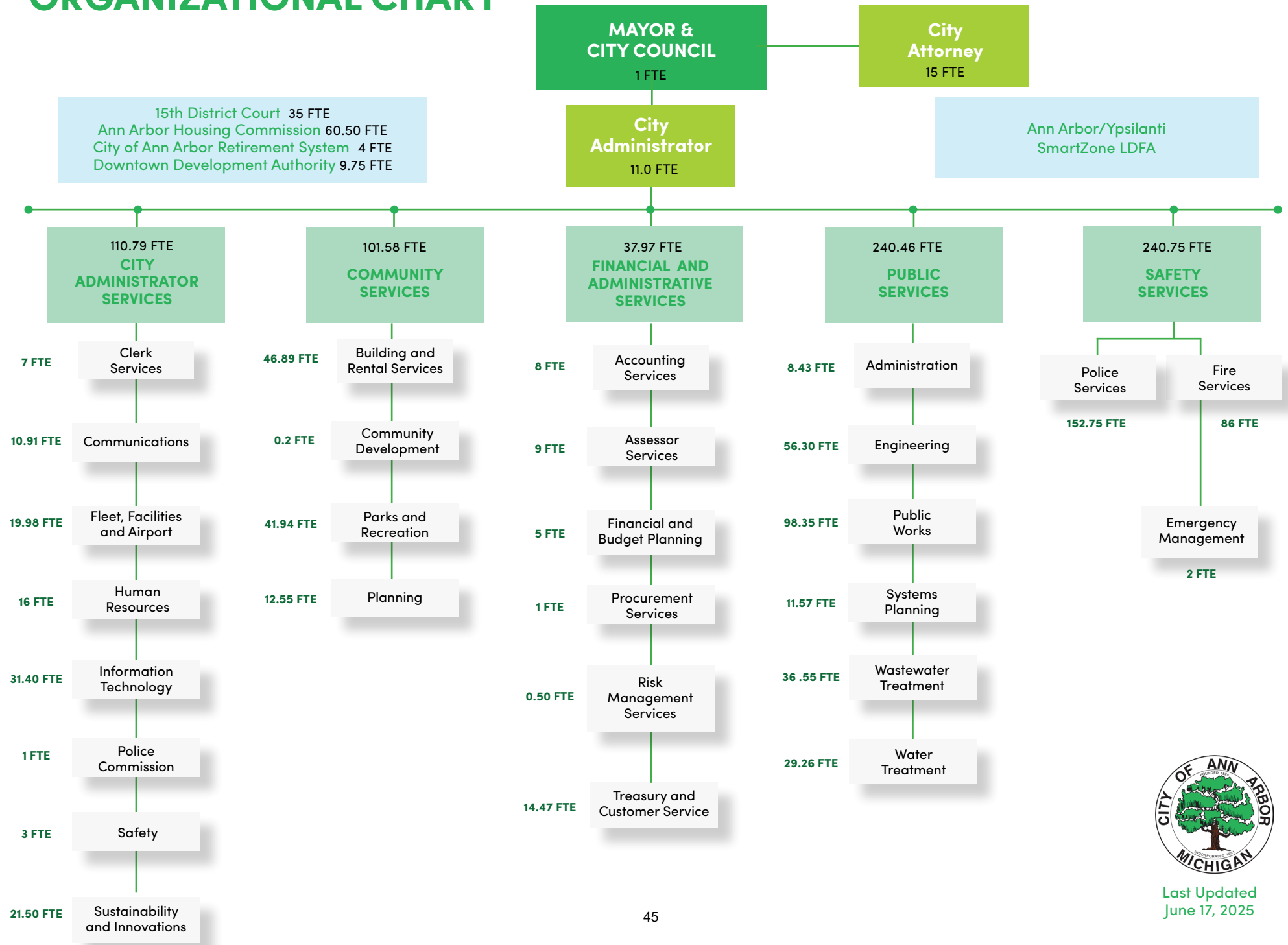
Gallup Park  
New Pedestrian & Vehicle Bridge



Barton-Bandemer  
Pedestrian Tunnel Project



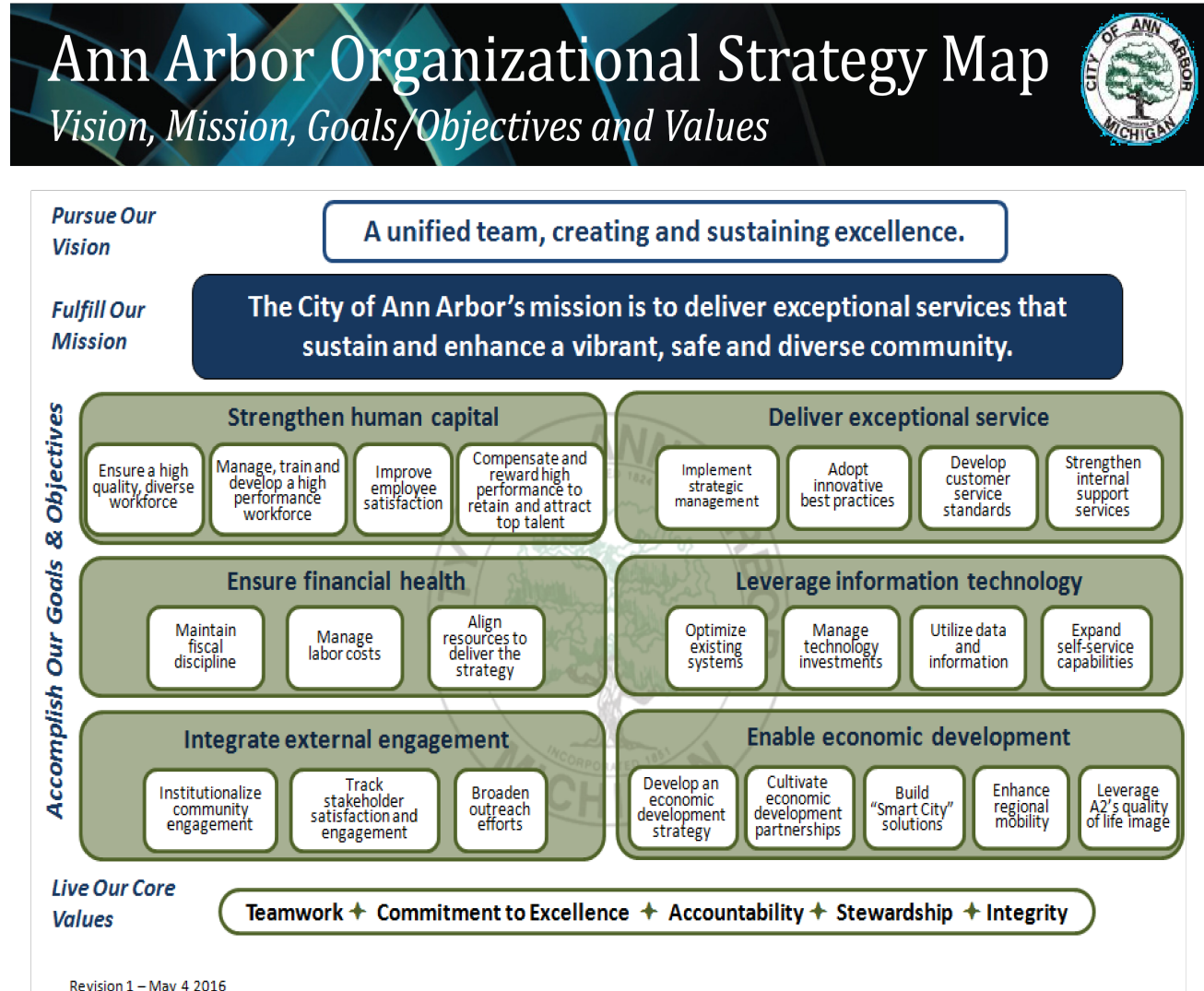
CITY OF ANN ARBOR  
ORGANIZATIONAL CHART



Last Updated  
June 17, 2025

## Information Pages: The Budget Process

The Annual Operating Budget is the mechanism for implementing the City's Organizational Strategic Plan (OSP) and achieving the objectives of its Sustainability Framework. The budget process involves determining the nature and level of services provided to the public according to the direction established within these documents and aligned with the priorities established collaboratively by the City Council, the City Administrator, and the resident survey. The OSP establishes the City's vision, mission, goals, and core values, as presented below:



## Information Pages: The Budget Process

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The actual budget process began in late fall with the City Council formulating some priorities and relating them to the strategic goals and values.

Individual service units began the budget process by formulating service unit goals and objectives that reflect the policy documents. Once the goals and objectives were developed, the service units prepared financial budget requests, which were submitted in January.

The City uses the “Target Based” budgeting technique because of limited revenue growth. This technique has proven to be successful for maintaining a balanced-budget of recurring expenses not exceeding recurring revenues. Under this system, the City Council decides the highest priorities. City staff then develops funding levels for each service unit by working with the service area administrators to match funding needs with available revenue. Budget targets are established based on anticipated revenues and growth in expenditures while incorporating the strategic goals and objectives identified earlier in the budget process. The goals and objectives assist in determining where more resources are needed.

The “Target Based” process provides for budgeting of the same activities to occur in the projections. The following is an example of the formula applied in the process:

$$\text{New Budget} = \text{Prior Budget} \times (1 + \text{Economic Assumptions}) - \text{Fixed \%}$$

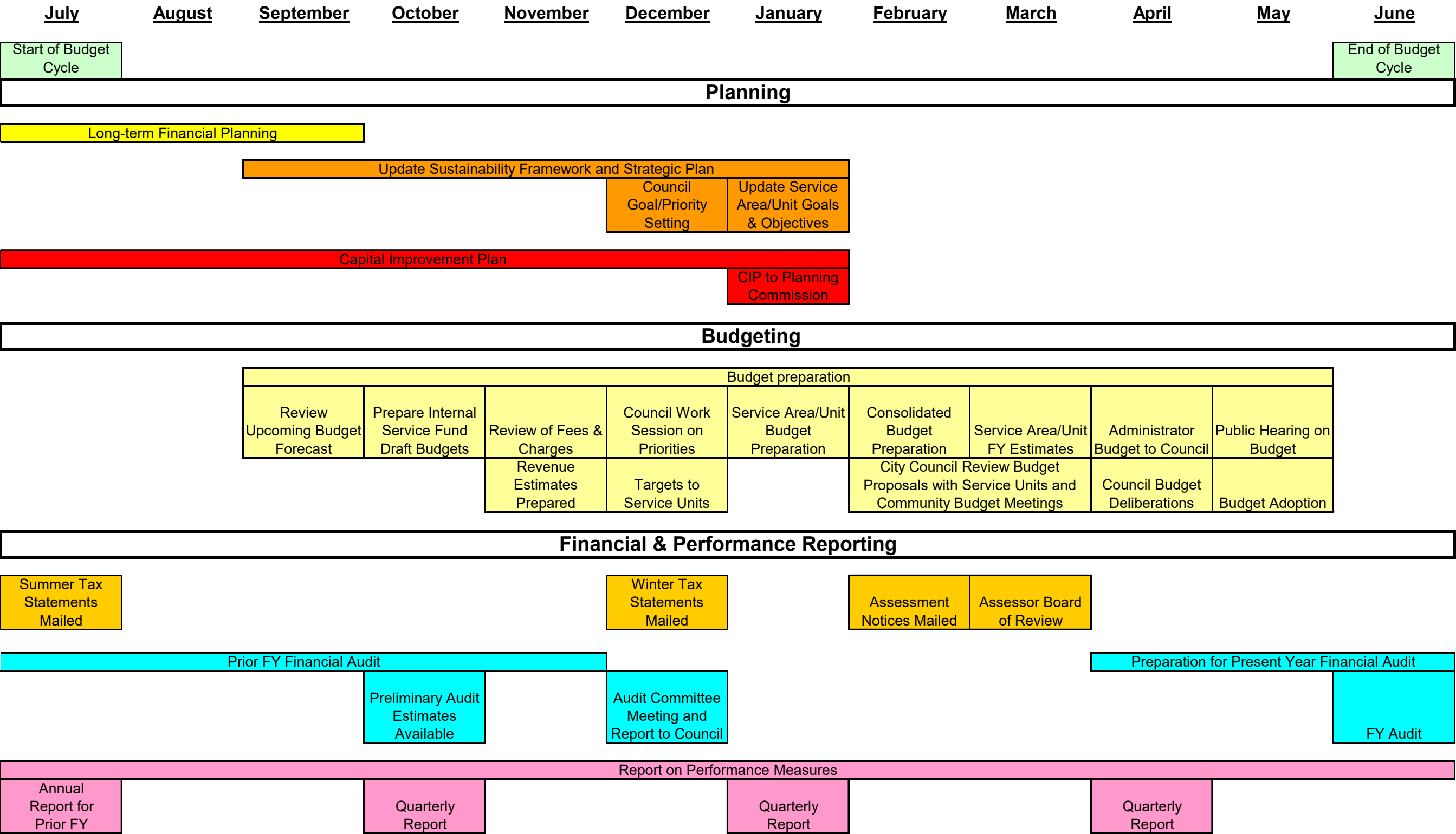
If after economic assumptions are applied reductions are needed, a fixed percentage is applied equally to all service units’ budgets in determining the target levels.

The service units then determine the best way to allocate funds among expenses to remain within the target while meeting the assigned goals. By allowing the service units the ability to determine how funds are spent within the unit, the operating units have greater ownership in how they provide services.

In accordance with the City Charter, the City Administrator's Recommended Budget is submitted to City Council at its second meeting in April. Public hearings for the budget and any associated fee increases are held at the first Council meeting in May. The City Council, with at least seven affirmative votes, adopts the budget no later than the end of its second meeting in May. According to the City Charter, should the City Council not adopt an annual budget, the City Administrator's Recommended Budget will automatically take effect as submitted. After the budget has been adopted, City Council may amend the budget by a concurring vote of not fewer than eight members of City Council.

For FY 2026, City Council has received a two-year fiscal plan. The first year will be adopted as the budget and the second year as a projection. When preparing the FY 2027 budget, the second year of the two-year fiscal plan, financial projections will be modified for key assumption changes. This second year typically only requires minor adjustments and provides the organization time to focus on delivering services.

Information Pages: The Budget Process - Financial Calendar



## Information Pages: Financial Goals

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### **Mission**

The City of Ann Arbor's mission is to deliver exceptional services that sustain and enhance a vibrant, safe and diverse community.

### **Introduction**

A summary of the financial goals is included in the sections below. These activities will guide the City's fiscal activities over the course of the 2026 fiscal year and beyond. This financial planning provides a process for continuing discussion, analysis, policy change and re-analysis with a focus on the City's long-term financial stability.

### **General Observations and Assessment of Current Conditions**

- The City is experiencing steady property tax receipt increases primarily due to new construction and increase in the Consumer Price Index (CPI).
- State-shared revenue is expected to increase in FY 2026.
- The City is increasing its contributions to the VEBA Trust to pay for future retiree health care expenditures above the FY 2025 level.
- The City's retirement system is funded at 90% as of June 30, 2024 on a market basis.
- The General Fund unassigned fund balance on June 30, 2024 was at 27% of total General Fund expenditures.

### **Conclusions**

The City of Ann Arbor has seen economic improvement in the local economy. The local area unemployment rate is 4.2% as of June 2024, and residential property values are increasing in most neighborhoods. Retiree health care costs continue to increase, employees are contributing more towards their benefits, and wage levels, excluding union step increases, are increasing modestly.

As the City looks ahead expenditures are projected to increase at a modest 3%-4% per year and recurring revenues are only projected to increase 2.0%-2.5% per year.

### **Financial Management Short-term Goals**

1. **Continuously improve service delivery efficiency** through consolidation of services, investment in technologies and challenging existing ways of delivering services.
2. **Develop meaningful performance measures** to achieve critical objectives and encourage individual accountability within the organization.
3. **Improve cost efficiency** on an annual basis. FTE vacancies are monitored to determine if the position is needed for the remainder of the fiscal year. All non-

## Information Pages: Financial Goals

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personnel expenses are evaluated for necessity.

4. **Support economic development actions** and coordinate activities and incentives with other institutions for maximum benefit.
5. **Revise the City's 2-year fiscal plan and related goals, objectives, activities, and performance measures** based on the City's Sustainability Framework and Organizational Strategic Plan.
6. **Continue the development of a long-term capital financial plan.** The Capital Budget will integrate the Capital Improvements Program (CIP).

### Long-term Goals

1. Monitor the effectiveness of the funding policy changes for Voluntary Employee Beneficiary Association (VEBA) and determine if changes are needed.
2. Monitor the effectiveness of the funding policy changes for pension and determine if changes are needed.
3. Reserve a consistent level for capital outlay. Sustain adequate net revenues to maintain infrastructure and provide for sufficient debt service coverage ratios.
4. Maintain strong tax collections and monitor tax delinquency.
5. Balance recurring revenues and recurring expenditures to avoid deficit spending. Decisions concerning the provision of services should always be within this framework of maintaining this balance.
6. In the General Fund, there shall be a minimum balance (unassigned fund balance) of 15% to 20%; provided that when necessary use of these funds occurs, subsequent budgets will be planned for additions to fund balance to maintain this standard over a rolling five-year average. Higher balances should be maintained in times of economic uncertainty.
7. Reconsider city funding policy when higher levels of government reduce or eliminate their funding for activities they are traditionally supporting (i.e. HUD support for affordable housing).
8. Encourage governmental activities that can be self-funded to do so.
9. Monitor methods of cost allocations and periodically reassess their effectiveness.

## Information Pages: Legal Debt Limit

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### **Overview**

The debt service funds are used to record the debt service of the City. State law does not allow the City to issue general obligation debt in excess of 10% of State Equalized Value (SEV); the debt limit as of June 30, 2024 was \$998 million. The debt subject to that limit as of June 30, 2024, was \$93 million or 0.93% of the total SEV. Other indebtedness is financed through dedicated millages such as parks millages, specific revenues like water and sewer revenues and direct charges to individual taxpayers as with special assessments. Indebtedness, which is repaid from dedicated financing sources, does not count against the 10% of SEV limit. The total City debt (general obligation and all others) as of June 30, 2024 was \$259 million (including premiums and discounts).

**CITY OF ANN ARBOR**  
**Financial Policy Summary**

<b>Financial Policy</b>	<b>Legislation</b>	<b>Purpose</b>	<b>Compliance</b>
General Debt Policy	11-0749	The Debt Management Policy adopted by City Council on 6/20/2011 provides the general framework for planning and reviewing debt proposals.	x
Fund Balance Classifications	11-0749	The Fund Balance Policy adopted by City Council on 6/20/2011 specifies the size and composition of the City's desired fund balance (net assets for enterprise funds) and to identifies certain requirements for classifying fund balance in accordance with GASB 54.	x
Investment Policy	16-1332 & 21-1039	The Investment Policy adopted by City Council on 10/17/2016 provides guidance on investing public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to Michigan public Act 20 of 1943. This policy was updated by City Council on 8/2/2021.	x
General Pension Policy	18-0608	The Pension Policy adopted by City Council on 5/21/2018 provides the general framework for funding the City's defined benefit pension plan.	x
General OPEB Policy	18-0608	The Pension Policy adopted by City Council on 5/21/2018 provides the general framework for funding the City's OPEB plan.	x
Capital Financing Policy	18-0609	The Capital Financing Policy adopted by City Council on 5/21/2018 provides a basis for funding future capital repair/replacement of existing assets.	x
Enterprise Fund Capital Financing Policy	18-0609	The Enterprise Fund Capital Financing Policy adopted by City Council on 5/21/2018 ensures that financial resources are properly managed to meet the present and future enterprise fund capital repair/replacement of existing assets in enterprise funds.	x



## Information Pages: Debt Policy

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The following debt management policy, adopted by City Council, should be used to provide the general framework for planning and reviewing debt proposals. City Council recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the City's debt position. Debt decisions should be the result of deliberative consideration of all factors involved.

### 1. **General Debt Policy**

- 1.1 The City shall seek to maintain and, if possible, to improve its current AA2/AA+ bond rating so borrowing costs are minimized and access to credit is preserved. It is imperative that the City demonstrates to rating agencies, investment bankers, creditors, and taxpayers that City officials are following a prescribed financial plan. The City will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the City's financial condition.
- 1.2 Every future bond issue proposal will be accompanied by an analysis provided by the proposing service area, demonstrating conformity to the debt policies adopted by City Council. The Financial Services Area Administrator will review and comment on each bond issue proposal regarding conformance with existing debt and financial policies, and specific aspects of the proposed financing package and its impact on the City's creditworthiness.
- 1.3 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the issuance of City debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a manner consistent with the best interests of the City and taxpayers. Elected and appointed City officials should avoid even the appearance of linkages between politics and public finance that can erode the confidence of taxpayers, ratepayers, and voters. This includes avoiding gratuities and political contributions of more than nominal value from service providers and the disclosure of all possible conflicts of interest shall be provided in writing and filed with the City Clerk.
- 1.4 Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale. Competitive sales will be the preferred method. Negotiated sales may occur when selling bonds for a defeasance of existing debt, for current or advanced refunding of debt, or for other appropriate reasons.

### 2. **Taxpayer Equity**

- 2.1 Ann Arbor's property taxpayers and citizens who benefit from projects financed by bonds should be the source of the related debt service funding. This principle of taxpayer equity should be a primary consideration in determining the type of projects selected for financing through bonds. Furthermore, the principle of

## Information Pages: Debt Policy

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taxpayer equity shall be applied for setting rates in determining net revenues for bond coverage ratios.

### 3. **Uses**

- 3.1 Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by State law. Acceptable uses of bond proceeds can be viewed as items, which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds.
- 3.2 The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, the City shall perform due diligence to ensure that installment agreement or other legally appropriate debt is considered whenever applicable.

### 4. **Decision Analysis**

- 4.1 Whenever the City is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the City's creditworthiness. The subcategories are representative of the types of items to be considered. The Chief Financial Officer will present this information to the Budget Committee for its review and recommendation to the City Administrator.
  - 4.1.a Debt Analysis
    - Debt capacity analysis
    - Purpose for which debt is issued
    - Debt structure
    - Debt burden
    - Debt history and trends
    - Adequacy of debt and capital planning
    - Obsolescence of capital plant
  - 4.1.b Financial Analysis
    - Stability, diversity, and growth rates of tax or other revenue sources
    - Trend in assessed valuation and collections
    - Current budget trends
    - Appraisal of past revenue and expenditure trends
    - History and long-term trends of revenues and expenditures
    - Evidences of financial planning
    - Adherence to generally accepted accounting principles
    - Audit results

## Information Pages: Debt Policy

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- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections

### 4.1.c Governmental and Administrative Analysis

- Government organization structure
- Location of financial responsibilities and degree of control
- Adequacy of basic service provision
- Intergovernmental cooperation/conflict and extent of duplication
- Overall city planning efforts

### 4.1.d Economic Analysis

- Geographic and location advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics
- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline
- Trend of the economy

4.2 The City may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the City's creditworthiness and marketability of the City's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles.

## 5. **Debt Planning**

5.1 General obligation bond borrowing should be planned and the details of the plan must be incorporated in the Ann Arbor Capital Improvement Plan.

5.2 General obligation bond issues should be included in at least one Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

## 6. **Communication and Disclosure**

6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.

6.2 The City should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with

## Information Pages: Debt Policy

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which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

### **7. General Obligation Bonds**

- 7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- 7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The City will attempt to keep the average maturity of general obligation bonds at or below 20 years. The City will limit the total of its general obligation debt to a level consistent with Michigan law.
- 7.3 Whenever possible, the City will finance capital projects by using self-supporting revenue bonds. Revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

### **8. Limited Tax General Obligation Debt**

- 8.1 Limited tax general obligation bonds should be considered when constraints preclude the practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.
- 8.2 Limited tax general obligation bonds should be issued under certain conditions:
  - 8.2.a A project to be financed will generate positive net revenues, i.e., additional revenues generated by the project will be greater than the debt service requirements. The net revenues should be positive over the life of the bonds, and be positive each year if possible. The City recognizes that net revenues may not be positive in the early years of certain projects, but should be positive within a reasonable time period of five to seven years. These calculations will be made on a conservative basis so that the potential for a long-term net decrease in general fund revenues is minimized.
  - 8.2.b Matching fund monies are available which may be lost if not applied for in a timely manner.
  - 8.2.c Catastrophic conditions.
  - 8.2.d A project may be financed when the analysis shows the impact to the

## Information Pages: Debt Policy

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organization is in the best interest of the City for the long-term.

### 9. **Revenue Bonded Debt**

- 9.1 It will be a long-term goal that each utility or enterprise will ensure future capital financing needs are met by using a combination of current operating revenues and revenue bond financing. Therefore a goal is established that 15% of total project costs should come from operating funds of the utility or enterprise.
- 9.2 It is City policy that each utility or enterprise should provide adequate debt service coverage. A specific factor is established by City Council that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.25 times the annual debt service costs. An example of the debt coverage calculation is below.

#### Debt Coverage Example:

Operating Revenues	\$19,897,796
Operating Investment Income	<u>488,768</u>
Total Operating Revenue	\$20,386,564
Operating Expenses	\$15,043,747
Less: Depreciation and Amortization	<u>2,602,875</u>
Net Expenses	\$12,440,872
Net Revenue Available for Debt Service	\$ 7,945,692 (1*)
Principal	\$ 3,850,000
Interest	<u>1,890,994</u>
Total Debt Service	\$ 5,740,994 (2*)
Debt Coverage Ratio (1* divided by 2*)	1.38

### 10. **Short Term Financing/Capital Lease Debt**

- 10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$25,000. Adequate funds for the repayment of principal and interest must be included in the requesting service area's approved budget.
- 10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed fifteen years.
- 10.3 Service areas requesting capital financing must have an approved budget appropriation. Service areas shall submit documentation for approved purchases to the Financial Services area each year within 60 days after the annual budget is adopted. The Financial Services area will consolidate all requests and may solicit competitive or negotiated proposals for capital financing to ensure the

## Information Pages: Debt Policy

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lowest possible interest costs.

### **11. Defeasance of Bonds (Refunding)**

- 11.1 The City will solicit the advice of bond counsel and financial advisor in order to outline key legal and financial issues. Three key criteria will be evaluated when considering a refunding candidate:

- Financial and Policy Objectives
- Financial Savings / Results
- Bond Structure and Escrow Efficiency

- 11.2 Financial and Policy Objectives - The City will ensure that refunding bond issues comply with the Debt Management Policy objectives set forth herein, and otherwise comply with other City policies.

- 11.3 Financial Savings - The City shall ensure that refunding results in a positive Net Present Value savings of at least 3%, or \$100,000. In certain circumstances, lower savings thresholds may be justified. For example, when an advance refunding is being conducted primarily for policy reasons (other than economic savings), interest rates are at historically low levels or the time remaining to maturity is limited, and as such, future opportunities to achieve greater savings are not likely to occur. In this analysis, the following must be considered:

- issuance costs and the interest rate at which the bonds can be issued
- the maturity date of the refunded bonds
- call date of the refunded bonds
- call premium on the refunded bonds
- structure and yield of the refunding escrow
- any transferred proceeds penalty

- 11.4 Bond Structure and Escrow Efficiency - The City shall pay careful attention to the structure of bonds prior to issuance to address features that may affect flexibility in the future. Potential for refunding shall be anticipated.

Escrows for defeasance shall be structured to optimize efficiency and savings. All legally eligible securities shall be evaluated with regard to liquidity, risk and yield. Escrow securities shall be selected to mature and/or pay interest as closely as possible prior to debt service requirements of the refunded escrow, and also to minimize risk. The City shall seek the lowest cost escrow agent qualified to manage its escrows.

### **12. Inter-fund Loans**

- 12.1 The City will consider loans to individual funds from the pool of invested funds as an alternative to installment loans and/or bond issuance when conditions warrant. There are situations when such loans are both prudent and appropriate,

## Information Pages: Debt Policy

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and can result in cost savings for the City.

- 12.2 When evaluating inter-fund borrowing, the criteria outlined in **4. Decision Analysis**, above, shall be considered. In addition, it is important to note that the funding is backed by the General Fund. Thus, these loans should only be approved if the credit-worthiness of the fund is deemed high.
- 12.3 Inter-fund loans should only be approved when the interest rate charged to the borrowing fund exceeds the Annual Portfolio Yield Net of Fees for the previous year and is less than the market rate that could otherwise be realized.

**CITY OF ANN ARBOR**

**Debt Listing**

<b>Bond</b>	<b>Year of Issue</b>	<b>Years</b>	<b>Bond Rating</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Purpose of Bond</b>
Strategic Water Quality Initiatives Fund Project 3002-03	2006	20	Not Rated	\$ 889,903	\$ 153,396	\$ 1,043,299	Foot Drain Disconnection Program
Strategic Water Quality Initiatives Fund Project 3002-04	2007	20	Not Rated	\$ 964,976	\$ 167,208	\$ 1,132,184	Foot Drain Disconnection Program
Strategic Water Quality Initiatives Fund Project 3002-05	2008	20	Not Rated	\$ 900,000	\$ 248,665	\$ 1,148,665	Foot Drain Disconnection Program
Strategic Water Quality Initiatives Fund Project 3010-01	2009	20	Not Rated	\$ 1,310,000	\$ 345,944	\$ 1,655,944	Foot Drain Disconnection Program
2010 Drinking Water Program 7319-01	2010	21	Not Rated	\$ 4,575,000	\$ 1,217,170	\$ 5,792,170	Steere Farm Well Field Raw Water Main Project, Water Treatment Plant Lime Feed System Improvements, WTP Structural Repair & Painting of Clarifiers 4 & 5, W. Stadium Blvd Reconstruction
Strategic Water Quality Initiatives Fund Project 3010-02	2010	20	Not Rated	\$ 1,320,000	\$ 347,334	\$ 1,667,334	Foot Drain Disconnection Program
2011 Drinking Water Program 7325-01	2011	20	Not Rated	\$ 588,021	\$ 145,165	\$ 733,186	Various Water Main Replacement Projects Catherine, Collingwood, Arbor Oaks Water Main Replacements, Barton Dam Concrete Repairs, WTP Security Enhancements
2011 Drinking Water Program 7333-01	2011	20	Not Rated	\$ 4,874,854	\$ 1,357,021	\$ 6,231,875	
Strategic Water Quality Initiatives Fund Project 3010-03	2011	21	Not Rated	\$ 1,364,760	\$ 385,979	\$ 1,750,739	Foot Drain Disconnection Program
2012 Clean Water Project SRF 5441-01	2012	24	Not Rated	\$ 34,407,832	\$ 11,655,846	\$ 46,063,678	Waste Water Treatment Plant Facilities Renovation - Part I
2012 Drinking Water Program 7362-01	2012	22	Not Rated	\$ 8,687,116	\$ 2,425,248	\$ 11,112,364	West High Service Pump Replacement
Strategic Water Quality Initiatives Fund Project 3010-04	2012	20	Not Rated	\$ 891,703	\$ 228,582	\$ 1,120,285	Foot Drain Disconnection Program
2013 Tax-exempt Cap Improvement Bonds	2013	20	AA+	\$ 4,480,000	\$ 1,292,784	\$ 5,772,784	1st & Washington Parking - non-taxable
2013 Parking Facility Taxable Cap Improvement Bonds	2013	20	AA+	\$ 4,045,000	\$ 1,393,624	\$ 5,438,624	1st & Washington Parking - taxable
2013 Clean Water Project SRF 5441-02	2013	24	Not Rated	\$ 73,305,000	\$ 19,001,936	\$ 92,306,936	Waste Water Treatment Plant Facilities Renovation - Part II
2013 Drinking Water Program 7375-01	2013	22	Not Rated	\$ 3,025,000	\$ 588,269	\$ 3,613,269	Barton Pump Station Electrical Improvements
2015 Maintenance Facility Refunding Bonds	2015	14	AA+	\$ 17,710,000	\$ 3,502,457	\$ 21,212,457	Wheeler Maintenance Facility Construction
2015 Open Space Preservation Refunding Bonds	2015	19	AA+	\$ 16,235,000	\$ 5,042,880	\$ 21,277,880	Purchase of Open Space Land
2016 Parking Facility Refunding Bonds	2016	11	AA+	\$ 2,790,000	\$ 351,495	\$ 3,141,495	4th & William Parking Refunding
2016 Sewage Disposal Refunding Bonds	2016	15	AA+	\$ 19,280,000	\$ 3,486,228	\$ 22,766,228	Various Sewage Disposal System Improvements
2016 Water Supply System Revenue Refunding Bonds	2016	11	AA	\$ 16,285,000	\$ 2,108,734	\$ 18,393,734	Various Water Distribution System Improvements
2017 Court/Police Refunding Bonds	2017	18	AA+	\$ 24,030,000	\$ 7,882,578	\$ 31,912,578	City Hall Improvements for new Court & Police Building
2019 Capital Improvement Refund Bonds	2019	16	AA+	\$ 37,175,000	\$ 12,212,354	\$ 49,387,354	Library Lane/5th & Division Parking Structure
2019 A-Capital Improvement Bonds	2019	14	AA+	\$ 14,780,000	\$ 4,004,494	\$ 18,784,494	5th Ave improvements/streetscape & design
2020 Drinking Water Revolving Fund Project 7472-01	2020	20	Not Rated	\$ 3,400,000	\$ 640,003	\$ 4,040,003	Water Treatment Plant UV Disinfection System
Michigan Transportation Fund Bonds 2022	2022	11	AAA	\$ 13,605,000	\$ 3,820,926	\$ 17,425,926	Various Major/Local Street and Street/Bridge/Sidewalk Improvements
Drinking Water Revolving Fund 7569-01	2022	21	Not Rated	\$ 3,220,000	\$ 535,875	\$ 3,755,875	Barton Pump Station & Valve Improvements
2023 Water Revenue Bond	2023	30	AA+	\$ 40,000,000	\$ 30,671,150	\$ 70,671,150	Various Water Distribution System Improvements
2024 Capital Improvement Affordable Housing Bond	2024	18	AAA	\$ 9,000,000	\$ 4,688,313	\$ 13,688,313	Affordable Housing - Catherine Street Project
2025 Capital Improvement Fire Station Bond	2025	15	AAA	\$ 11,340,000	\$ 4,827,178	\$ 16,167,178	Construction of new Fire Station 4
				<b>\$ 374,479,165</b>	<b>\$ 124,728,834</b>	<b>\$ 499,207,999</b>	



## Information Pages: Fund Balance Policy

The City of Ann Arbor believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. In order to do so, the City needs to maintain a fund balance sufficient to fund all cash flows of the City, to provide for financial reserves for unanticipated one-time expenditures, revenue shortfalls, and/or emergency needs. This policy has been adopted by resolution of the City Council of Ann Arbor, Michigan and replaces all previous fund balance policies or resolutions.

**Purpose** The purpose of this policy is to specify the size and composition of the City's desired fund balance (net assets for enterprise funds) and to identify certain requirements for classifying fund balance in accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

### Policy

1. **Classifications** The following individual components shall constitute the fund balance for all of the City's Governmental Funds:

Classification		Definition	Examples
<b>Nonspendable</b>		"Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact." <sup>1</sup>	<ul style="list-style-type: none"> <li>• Inventories,</li> <li>• Prepaid items,</li> <li>• Long-term receivables</li> <li>• Permanent Endowments</li> </ul>
<b>Restricted</b>		"Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> <li>a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or</li> <li>b. Imposed by law through constitutional provisions or enabling legislation."<sup>2</sup></li> </ol>	<ul style="list-style-type: none"> <li>• Restricted by state statute,</li> <li>• Unspent bond proceeds,</li> <li>• Grants earned but not spent,</li> <li>• Debt covenants,</li> <li>• Taxes dedicated to a specific purpose, and</li> <li>• Revenues restricted by enabling legislation.</li> </ul>
<b>Unrestricted</b>	<b>Committed</b>	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority" <sup>3</sup>	<ul style="list-style-type: none"> <li>• Amounts City Council sets aside by resolution.</li> </ul>
	<b>Assigned</b>	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed" <sup>4</sup>	<ul style="list-style-type: none"> <li>• City Council delegates the authority to assign fund balance to the Chief Financial Officer.</li> <li>• City Council has appropriated fund balance during the budget process- this is titled "subsequent year's expenditures"</li> </ul>
	<b>Unassigned</b>	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. <sup>5</sup>	

<sup>1</sup> GASB Statement No. 54, ¶ 6

<sup>2</sup> GASB Statement No. 54, ¶ 8

<sup>3</sup> GASB Statement No. 54, ¶ 10

<sup>4</sup> GASB Statement No. 54, ¶ 13

<sup>5</sup> GASB Statement No. 54, ¶ 17

## Information Pages: Fund Balance Policy

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**Committing Fund Balance** In order to commit fund balance, the City Council, as the highest level of decision-making authority, must incorporate in a resolution the commitment of funds for specific purposes. These funds must be fully expended for their committed purpose or a separate action by Council for the funds to become uncommitted.

**Assigning Fund Balance** In order to assign fund balance, City Council designates the Chief Financial Officer, or his designee, as the authority to assign fund balance.

2. **Minimum Level of Fund Balance/Net Assets** The City will establish and maintain minimum levels of fund balance/net assets in each of the various fund types of the City as follows:

- a. **General Fund-** In the General Fund, there shall be a minimum balance (unassigned fund balance) of 15% to 20% of recurring expenditures (excluding AAATA pass-through & other reimbursed pass-through expenditures). For purposes of this calculation, the expenditures should be the budget as originally adopted in May of each year. Non-recurring revenues may be a source of accumulating fund balance and should not be relied upon for operational needs. The General Fund should seek to have recurring surpluses sufficient to fund the historic level of non-recurring expenditures. 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.
- b. **Special Revenue Funds-** Special revenue funds are created to account for the proceeds from specific revenue sources that are legally restricted for specific purposes (i.e. grants, weight and gas tax, dedicated millages). No specific reservation of fund balance is created by this policy. Rather, each fund must adhere to any underlying guidelines attached to that revenue source. The largest funds are:
  - i. Open Space Millage – fund balance is for the purpose of acquiring property as it becomes available at an affordable price.
  - ii. Construction Code Fund – it is desirable to have a minimum of nine months of operating expenditures in unassigned fund balance. In order to capture the cyclical effect of construction, a five year average of revenue and expense performance will be considered.
  - iii. Local and Major Street Funds – a one year's collection of the weight and gas tax revenues are held in fund balance. This allows the City to leverage unanticipated/unbudgeted events such as harsh winters. In addition, it allows the City a safety net for revenue collection from the State as well as the ability to provide matching dollars for state and federal aid projects.

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- iv. **Street & Sidewalk Repair Millage** – a half year's collection of the repair millage are held in fund balance since the voters have repeatedly renewed this short-term millage. This partial year coverage would permit a smoother tail-off of funding from street repairs were renewal not approved at exactly the five year timeframe. In addition, the fund balance provides for the matching funds required to capture state and federal aid projects. The fiscal year end (June 30<sup>th</sup>) occurs during early construction season so at that point in the year, fund balance may appear artificially high since monies have been collected but not expended for projects within that construction season.
- c. **Debt Service Funds**- Debt service funds are very specific with the amount of fund balance required to be held. The reserve requirement for any outstanding bond issue will be consistent with the resolution or ordinance authorizing the bonds.
- d. **Capital Projects Funds**- Capital project funds are created to account for resources set aside to construct or acquire fixed assets or improvements. These projects may extend beyond one fiscal year. No specific reserve is required. However, the fund must ensure enough reserve exists to cover existing construction commitments for the oncoming year. Project funds will remain open until all claims on the project are settled.
- e. **Enterprise Funds**- Enterprise funds should strive for positive net operating income to provide for necessary operating (25% of operational expenditures) and capital reserves while maintaining sufficient debt service coverage ratios. A specific percentage or dollar amount will vary due to the following considerations:
  - i. **Water** – working capital, debt coverage, asset replacement, rate smoothing, and revenue volatility.
  - ii. **Sewage Disposal** – working capital, debt coverage, asset replacement, rate smoothing and revenue volatility.
  - iii. **Stormwater Sewer** – working capital, debt coverage, asset replacement, rate smoothing, and revenue volatility.
  - iv. **Solid Waste** – working capital, and asset replacement, and business risks
- f. **Internal Service Funds**- Internal Service funds, by nature, are designed to operate on a break-even basis for operations, while, if applicable, accruing additional funds to finance future capital costs or potential liabilities.
  - i. **Fleet Services, Central Stores (Radio) and Information Technology funds**- Funding is provided in an amount to fund the replacement of assets (i.e. vehicles, computers, software) at a level consistent with a depreciation-based methodology. Funding shall be designated to maintain the condition of assets at a desirable service level without shifting the costs disproportionately to future taxpayers.

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- ii. **Insurance Fund-** Funding is provided in an amount to fund the costs of employee benefits, worker's compensation, insurance claims and premiums, and safety. This fund calculates a reserve for IBNR (incurred but not reported) claims as determined by an actuarial calculation.
- 3. **Replenishment of the General Fund Minimum Requirements** Should the minimum balance fall below the 15% threshold for the General Fund, the City Council must approve and adopt a plan to restore this balance to the target level within a specific period of time. When developing a restoration plan, the following items should be considered in establishing the appropriate time horizon:
  - a. The budgetary reasons behind the fund balance targets
  - b. Recovery from an extreme event
  - c. Financial planning time horizon
  - d. Long-term forecasts and economic conditions
  - e. Milestones for gradual replenishment
  - f. External financing expectations
- 4. **Order of Resource Use** In general, restricted funds are used first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. In addition, for unrestricted fund balance, the order of use of fund balance shall generally be: 1) committed; 2) assigned; and 3) unassigned.

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### **Overview**

The City of Ann Arbor, Michigan (“the City”) is a home rule municipality operating under its City Charter and City Code. The City functions under the direction of a City Administrator who is appointed by an eleven-member City Council. The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, and safekeeping and custodial procedures necessary for the investment of the funds of the City of Ann Arbor.

This Investment Policy has been adopted by resolution of the City Council of Ann Arbor, Michigan and replaces all previous investment policies or resolutions concerning the cash management or investment of City funds.

The City manages a flexible investment portfolio, which includes general operating funds, bond reserve funds, proceeds from bond sales that will be expended on capital projects as well as various other funds. Because these funds may be required at any time, it is essential that the City maintain strict maturity horizons for the purpose of liquidity control.

### **Policy**

It is the policy of the City of Ann Arbor to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to Michigan Public Act 20 of 1943.

### **Scope**

This Investment Policy applies to the financial assets of the Consolidated Investment Fund, Limited Investment Fund, Capital Projects Funds, Trust and Agency Funds, and any other funds not specifically excluded. Specifically excluded from the constraints of this Investment Policy are assets of the Pension Fund, Housing Commission, Fifteenth District Court, Elizabeth Dean Fund, Downtown Development Authority and Contractor’s Retainage Fund.

Except for cash in certain restricted and special funds, the City shall consolidate cash balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income shall be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

### **Investment Objectives**

The City’s funds shall be invested in accordance with all applicable City policies, State statutes, and Federal regulations, and in a manner designed to accomplish the following objectives, which are listed in priority order:

- Safety: Preservation of capital and protection of investment principal
- Liquidity: Maintenance of sufficient liquidity to meet anticipated disbursements and cash flows

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- Yield: Attainment of a market rate of return equal to or higher than the performance measure recommended by the Treasurer and approved by the Chief Financial Officer.

### **Prudence and Indemnification**

The standard of prudence to be used in managing the City's assets is the "prudent investor" rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived." The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City shall recognize that no investment is without risk and that the investment activities of the City are a matter of public record. Accordingly, the City recognizes that occasional measured losses may occur in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security before maturity can be in the best long-term interest of the City.

Personnel acting in accordance with this Investment Policy and written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change, or other loss in accordance with the City's Indemnification Policy in effect at the time.

### **Delegation of Authority**

The ultimate responsibility and authority for the investment of all City funds resides with the Chief Financial Officer. Acting under the authority of the City Code Chapter 5, 1.103(2), the Chief Financial Officer may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to other specifically authorized persons. The Chief Financial Officer, Treasurer, and Deputy Treasurer are authorized to transact investment business on behalf of the City.

Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's resources. Such services may include engagement of financial advisors in conjunction with debt issuance, portfolio management, special legal representation, third party custodial services, and appraisals by independent rating services.

### **Investment Procedures**

The Chief Financial Officer shall establish written administrative procedures for the operation of the City's investment program as well as internal controls, which shall include explicit delegation of authority to personnel responsible for investment transactions. The procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers of the City.

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### **Ethics and Conflicts of Interest**

All City employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair, or create the appearance of an impairment of, their ability to make impartial investment decisions. Employees shall disclose to the Chief Financial Officer any material equity interests in financial institutions that conduct business with the City and they shall subordinate their personal investment transactions to those of the City. Failure to report these relationships may be grounds for discipline, up to and including termination. Employees shall comply with all applicable laws, regulations, professional codes of responsibilities and City policies.

### **Selection of Banks**

The Treasurer shall maintain a list of banks and savings banks authorized to provide depository and other banking services and from which the City may purchase Time Certificates of Deposit. To be authorized, a bank must be eligible to be a depository of funds belonging to the State of Michigan and maintain a principal office or branch office in Michigan. Banks that fail to meet this criteria, or in the judgment of the Treasurer no longer offer adequate safety to the City, will be removed from the list.

### **Selection of Broker/Dealers**

The Treasurer shall maintain a list of broker/dealers authorized to conduct security transactions with the City. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York or have a primary dealer within their holding company structure; or
2. Report voluntarily to the Federal Reserve Bank of New York; or
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

In addition, each broker/dealer must complete and annually update a City approved Broker/Dealer Information Request Form, and submit the firm's most recent financial statements.

Broker/dealers will be selected on the basis of their expertise in public cash management and their ability to provide services for the City's account. Approved broker/dealers and firms they represent must be licensed to do business in the State of Michigan and as such are subject to the provisions of Michigan Statutes relating to the investment of public funds.

Per Section 129.96 of Michigan's Act 20 of 1943, before an order to purchase or trade the funds of the City, a financial intermediary, broker, or dealer shall be provided with a copy of this investment policy and shall do both of the following:

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- A. Acknowledge receipt of the investment policy.
- B. Agree to comply with the terms of the investment policy regarding the buying or selling of securities.

Alternatively, if the City has engaged the services of an investment advisory firm, the authorized Investment Advisor may utilize the Investment Advisor's list of broker/dealers when executing transactions on behalf of the City, provided that each broker/dealer meets the minimum criteria listed above in items 1 – 3 of this section. The Investment Advisor's approved list of broker/dealers shall be provided to the City on an annual basis or upon request. In addition, the authorized Investment Advisor shall provide a written receipt of this Investment Policy and agreement to conduct transactions on behalf of the City in accordance with this Investment Policy. The authorized Investment Advisor shall provide such certification on an annual basis or upon any revision to this Investment Policy.

### **Authorized Investments and Transactions**

All investments for the City shall be made in accordance with Michigan State statutes: Act 20 of 1943 as amended, M.C.L. 129.91-129.96, Investment of Surplus Funds of Political Subdivisions, and Act 40 of 1932 as amended, M.C.L. 129.12, Depositories for Public Moneys.

The City has further delineated the types of securities and transactions eligible for use by the City as follows:

1. U.S. Treasury Obligations: United States Treasury Bills, Treasury Notes, Treasury Bonds, and Treasury Strips with maturities not exceeding fifteen years from the date of trade settlement. There is no limit on the percentage of the portfolio that may be invested in these obligations.
2. Federal Agency Securities: Debentures and mortgage-backed securities with a stated final maturity not exceeding ten years from the date of trade settlement. Investments in Federal Agency Securities shall not exceed 10% of the City's investment portfolio.
3. Federal Instrumentality Securities: Debentures, discount notes, step-up and callable securities with a final maturity not exceeding ten years from the date of trade settlement. Investments in Federal Instrumentality Securities shall not exceed 65% of the City's investment portfolio, and no more than 30% of the City's investment portfolio may be invested in any one issuer of federal instrumentality securities.
4. Time Certificates of Deposit with a maturity not exceeding five years, and issued by state or federally chartered banks or savings banks as defined in M.C.L. 129.16, "Depositories for Public Money", that are eligible to be a depository of funds for the State of Michigan. In addition, in accordance with M.C.L. 129.91, the City may invest funds in certificates of deposit through a financial institution which arranges for the further investment of the funds in certificates of deposit in one or more insured depository institutions. In all cases, the maturity for an certificate of deposit shall not



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exceed five years and the aggregate exposure to investments in certificates of deposit shall not exceed 10% of the City's investment portfolio. Certificates of deposit purchased directly by the City shall not exceed \$300,000 per institution, and when purchasing certificates of deposit through an arranging financial institution the full amount of principal and any accrued interest of each certificate of deposit shall be insured by an agency of the United States.

5. Obligations of the State of Michigan or any of its political subdivisions with a final maturity not exceeding ten years from the date of trade settlement, that are rated at least A- or the equivalent with a stable or positive rating outlook by at least one nationally recognized statistical rating organization (NRSRO). Investments in such obligations shall not exceed 10% of the City's investment portfolio and no more than 5% of the City's investment portfolio may be invested in any one issuer. Diversification and credit criteria described for obligations of the State of Michigan are not applicable to issues of the City of Ann Arbor.
6. Prime Commercial Paper with an original maturity of 270 days or less which is rated A-1 or the equivalent at the time of purchase by not less than two NRSROs. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated A or the equivalent by not less than two of those rating services. Investments in commercial paper shall not exceed 25% of the City's investment portfolio and no more than 5% of the City's investment portfolio may be invested in any one issuer.
7. Repurchase Agreements with a termination date of 90 days or less collateralized by U.S. Treasury Obligations or Federal Instrumentality Securities listed in 1 and 3 above with maturities not exceeding ten years.

*Collateralization:* For the purpose of this section, the term "collateral" shall mean "purchased securities" under the terms of the City approved Master Repurchase Agreement. The collateral shall have an original minimum market value (including accrued interest) of 102% of the dollar value of the transaction and the collateral maintenance level shall be 101%. If collateralized value drops below 101 percent, it will immediately be restored to 102%. Collateral shall be held by the City's custodial bank as safekeeping agent, and the market value of the collateral securities shall be marked to the market daily based on that day's bid price. The right of collateral substitution is granted.

*Master Repurchase Agreement:* Repurchase Agreements shall be entered into only with primary dealers reporting to the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure or with approved depository banks that have executed an approved Master Repurchase Agreement with the City. The Treasurer shall maintain a copy of the City's approved Master Repurchase Agreement along with a list of the counterparties who have executed a Master Repurchase Agreement with the City.

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There is no limit on the percentage of the portfolio that may be invested in repurchase agreements.

8. Money Market Mutual Funds registered under the Investment Company Act of 1940 that are “no-load” (i.e., no commission or fee shall be charged on purchases or sales of shares); have a constant daily net asset value per share of \$1.00; limit assets of the fund to securities authorized in M.C.L. 129.91 as legal investments for a public corporation; have a maximum stated maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and are rated either AAAm or the equivalent. The Treasurer shall pre-approve each Money Market Fund before purchase. Investments in money market mutual funds shall not exceed 30% of the City’s investment portfolio.
9. Investment Pools organized under Act 367 of 1982, MCL 129.111 to MCL 129.118, Surplus Funds Investment Pool Act, that are “no-load”; have a constant daily net asset value per share of \$1.00; and limit assets of the fund to securities authorized in M.C.L. 129.91 as legal investments for a public corporation. Investments in investment pools shall not exceed 10% of the City’s investment portfolio.
10. Joint Interlocal Investment Ventures organized under the Urban Cooperation Act of 1967, 1967 (Ex Sess) PA7, M.C.L. 124.501 to 124.512 that are “no-load”; have a constant net asset value per share of \$1.00; and limit assets of the fund to securities authorized in M.C.L. 129.91 as legal investments for municipalities; and are rated either AAAm by Standard and Poor’s, Aaa by Moody’s or AAA/V1+ by Fitch. Not more than 10% of the City’s total portfolio may be invested in investment pools at any one time.
11. Local Government Investment Pools organized under Section 4 of Public Act 121 of 1985, the Local Government Investment Pool Act. Not more than 10% of the City’s total portfolio may be invested in these pools at any one time.

It is the intent of the City that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be pre-approved by the Chief Financial Officer in writing.

Securities that have been downgraded to a level that is below the minimum ratings described herein may be sold or held at the City’s discretion. The portfolio will be brought back into compliance with Investment Policy guidelines as soon as is practical.

### Collateralization of Deposits

The State of Michigan does not require collateralization of all public funds. See Authorized Investments and Transactions, above, for repurchase agreement collateralization requirements.

### Safekeeping and Custody

The City Council shall designate one or more financial institutions to provide safekeeping and custodial services for the City. A City approved Safekeeping Agreement shall be

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executed with each custodian bank prior to utilizing that bank's safekeeping services. To be eligible for designation as the City's safekeeping and custodian bank, a financial institution shall meet the criteria described in the Selection of Banks section of this Investment Policy.

Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All City owned securities, except Certificates of Deposit, Investment Pools, and Money Market Mutual Funds, will be delivered by book entry and will be held in third-party safekeeping by a City approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

### **Investment Diversification**

It is the intent of the City to diversify the investments within its portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities. The asset allocation in the portfolio should, however, be flexible depending upon the outlook for the economy, the securities market, and the City's anticipated cash flow needs.

There is no limit on the percentage of the portfolio that may be invested in U.S. Treasury Obligations and Repurchase Agreements. However, no more than 30% of the total portfolio shall be invested in any one issuer of Federal Instrumentality Securities. No more than 5% of the total portfolio shall be invested in any one issuer of commercial paper, or obligations of the State of Michigan or any one of its political subdivisions. Exposure to certificates of deposit is limited to no more than \$300,000 per issuer. If certificates of deposit are placed through an arranging financial institution, exposure is limited such that the full amount of principal and any accrued interest for each certificate of deposit is insured by an agency of the United States.

No more than 25% of the total portfolio shall be invested in securities with maturities exceeding seven years. No more than 12.5% of the total portfolio shall be invested in securities with maturities exceeding eleven years.

Other investments shall not exceed the following limits in each of the categories listed below as a percentage of the total portfolio.

- 65% in Federal Instrumentality Securities
- 30% in Money Market Mutual Funds
- 25% in Prime Commercial Paper
- 10% in Time Certificates of Deposit
- 10% in Federal Agency Securities

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10% in Obligations of the State of Michigan or any of its political subdivisions

10% in Investment Pools

10% in Joint Interlocal Investment Ventures

10% in Local Government Investment Pools

Tax funds collected on behalf of taxing authorities and held pending disbursement are not subject to the diversification limits above.

### **Portfolio Maturities and Liquidity**

To the extent possible, the City's investments shall be matched with anticipated cash flow requirements. Unless matched to a specific cash flow liability and approved by the Chief Financial Officer in writing the City will not invest in securities maturing more than fifteen years from the date of trade settlement, and the weighted average final maturity of the portfolio shall not exceed 6.5 years.

The City recognizes that bond proceeds may, from time to time, be subject to provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Investment Policy with prior written approval of the Chief Financial Officer. In all cases, however, types of eligible investments will be in compliance with this Investment Policy. This paragraph is only applicable to City funds subject to arbitrage calculations.

### **Competitive Transactions**

Each investment shall be competitively transacted with authorized broker/dealers. Whenever possible, at least three broker/dealers shall be contacted and their bid and offering prices shall be recorded.

If the City is offered a security for which there is no other readily available competitive offering, then quotations for comparable or alternative securities shall be documented.

Transactions executed by the City's investment advisor shall be conducted on a competitive basis as described in this section.

### **Internal Controls**

An external auditor shall independently review the City's investment activities on an annual basis. This procedure will assure compliance with policies and procedures.

### **Performance**

The benchmark yield shall be equal to the average yield on the U.S. Treasury Security that most closely corresponds to the portfolio's actual weighted average maturity. When comparing the performance of the City's portfolio, the reported rate of return shall include both average weighted yield and rate of return net of fees.

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### **Reporting**

The Treasurer shall prepare a quarterly investment report summarizing the investments held by the City and the current market value of those investments. The report shall include a summary of investment earnings and performance results during the period, illustrate the portfolio's adherence to appropriate risk levels utilizing appropriate metrics like maturity or duration depending on the investment strategy of the portfolio, and compare the portfolio's total return versus established investment objectives and goals including performance relative to established benchmark yields. The quarterly investment report shall be submitted in a timely manner to the Chief Financial Officer and to the City Council or its designated financial oversight committee.

The City has established reporting and accounting standards for callable U.S. Instrumentality securities. Callable securities may be retired at the issuer's option prior to the stated maximum maturity. All securities holding reports for the City shall disclose the stated maturity as well as the first call date of each callable security held. For callable securities which are purchased priced to the first call date and have an overwhelming probability of being called on the first call date, weighted average maturity as well as yield shall be calculated using the first call date. Authorized investment personnel may, however, choose to use a further call date or maturity date for reporting purposes when conditions mandate.

### **Policy Revisions**

The Treasurer and Chief Financial Officer shall review this Investment Policy annually, and amend it as conditions warrant, subject to approval by City Council or its designated financial oversight committee.

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### GLOSSARY

**Bankers Acceptance (BA):** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**Broker:** A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

**Callable Bond:** A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

**Certificate of Deposit:** A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable.

**Collateral:** Securities or property pledged by a borrower to secure payment.

**Commercial Paper:** An unsecured promissory note with a fixed maturity of no more than 270 days. Commercial paper is normally sold at a discount from face value.

**Dealer:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his/her own account.

**Debenture:** A bond secured only by the general credit of the issuer.

**Delivery Versus Payment:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**Discount Securities:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value.

**Diversification:** Dividing investment funds among a variety of securities offering independent returns.

**Federal Deposit Insurance Corporation (FDIC):** A federal agency that insures bank and savings bank deposits.

**Federal Funds Rate:** The rate of interest at which Fed funds are traded. The Federal Reserve currently pegs this rate through open-market operations.

**Fed Wire:** A computer system linking member banks and other financial institutions to the Fed, used for making inter-bank payments of Fed funds and for making deliveries of and payments for Treasury, agency and book-entry mortgage backed securities.

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**Investment Adviser's Act:** Legislation passed by Congress in 1940 that requires all investment advisers to register with the Securities and Exchange Commission. The Act is designed to protect the public from fraud or misrepresentation by investment advisers.

**Liquidity:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

**Local Government Investment Pool:** A pool of funds authorized under the laws of the State that receives deposits from one or more local units and pays returns based upon each local unit's share of investment in the pool.

**Mark-to-market:** The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

**Market Value:** Current market price of a security.

**Master Repurchase Agreement:** A written contract covering all future transactions between the parties to repurchase or reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**Maturity:** The date upon which the principal or stated value of an investment becomes due and payable.

**Money Market Mutual Fund:** A mutual fund that limits its investments to some or all types of money market instruments.

**Net Asset Value:** The market value of one share of an investment company, such as a mutual fund.

**No Load Fund:** A mutual fund that does not levy a sales charge on the purchase or sale of its shares.

**NRSRO:** Nationally Recognized Statistical Rating Organizations - organizations that issue credit ratings for securities.

**Portfolio:** Collection of securities held by an investor.

**Primary Dealer:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker/dealers, banks, and a few unregulated firms.

## Information Pages: Investment Policy

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**Prudent Person Rule:** Standard of investing which states that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**Rate of Return:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**Ratings:** An evaluation of an issuer of securities by Moody's, Standard & Poor's, Fitch, or other rating services of a security's credit worthiness.

**Repurchase Agreements:** A transaction whereby a holder of securities sells securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate the buyer. Dealers use repurchase agreements extensively to finance their positions.

**Rule 2a-7 of the Investment Company Act of 1940:** Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13-month maturity limit a 90-day average maturity on investments and maintenance of a constant net asset value of one dollar (\$1.00).

**Safekeeping:** Holding of assets (e.g., securities) by a financial institution.

**Treasury Bills:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Treasury Bills are issued with maturities ranging from a few days to 26 weeks.

**Treasury Bonds:** Long-term U.S. Treasury securities having initial maturities of more than ten years.

**Treasury Notes:** Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

**Yield:** The rate of annual income return on an investment, expressed as a percentage.

(Updates approved by Council on 8/2/21)



## Information Pages: Pension Policy

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The City of Ann Arbor Employees' Retirement Plan is a single-employer defined benefit plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). It has a Traditional Plan component covering most employees, as well as, a Dual Plan for non-union and non-safety services employees hired after January 1, 2017. CAAERS provides retirement, disability and death benefits to plan members and beneficiaries. Cost of living adjustments are provided to members and beneficiaries per the Ann Arbor City Code Section 1:573 of Chapter 18. Chapter 17.1 of the Ann Arbor City Charter assigns the authority to establish and amend benefit provisions to City Council. The following pension policy, as adopted by City Council, should be used to provide the general framework for funding the City's defined benefit pension plan.

### 1. **General Pension Policy**

- 1.1 The City relies on the Trustees of the CAAERS to perform periodic actuarial valuations and provide the City with an appropriate Annual Required Contribution (ARC). The systematic and disciplined funding of the system is imperative to demonstrate to rating agencies, investment bankers, creditors, the State of Michigan and taxpayers that City officials are appropriately funding this financial obligation of the City.
- 1.2 The ARC is based on a set of assumptions set forth by the Employees' Retirement System Board. The key assumptions are as follows:
  - The actuarial cost method used (i.e. entry-age)
  - The rate of return on investments
  - The projected salary increases
  - The amortization period of the unfunded liability
  - The amortization method of the unfunded liability (i.e. open or closed)
- 1.3 The City of Ann Arbor will strive to achieve 100% funding of the City of Ann Arbor Employees' Retirement Plan. To the extent that 100% funding has been achieved, the City will continue to fund at a minimum the Normal Cost as defined by an outside actuary. To the extent that a fully funded plan has not been achieved, the City shall budget each fiscal year the higher of the ARC or the existing level of funding in the current budget year adjusted annually for the change in the General Fund budgeted revenues. If the General Fund revenues are projected to increase less than 2%, the city's contribution from all funds shall increase a minimum of 2%; thereby establishing a minimum increase of 2% per year. In some years this may result in an excess contribution to the Pension Fund, which will serve to both pay down the unfunded actuarial accrued liability and reduce future city cost increases.
- 1.4 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the Employees' Retirement System, avoid conflict of interests as well as the appearance of conflicts. City officials and all others associated with the Employees' Retirement System must conduct themselves in a manner consistent with the best interests of the City and

## Information Pages: Pension Policy

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taxpayers. City officials and all others associated with the Employees' Retirement System must function within all applicable laws and regulations, Federal and State, both statutory and regulatory, as well as within the City's own policies and procedures. A City official and all others associated with the Employees' Retirement System must not use, appear to use or permit others to use the authority of their position in a manner that could erode the confidence of taxpayers. This includes avoiding business gifts, gratuities, and hospitality of more than nominal value. City officials and all others associated with the Employees' Retirement System are expected to disclose any interest or association that interferes, might interfere, or might be thought to interfere with independent exercise of judgment in the City's best interest.

- 1.5 The City of Ann Arbor will not issue debt to fund any liability associated with funding the ARC or the remaining unfunded liability. The City will not use short-term borrowing to finance this cost except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast.
- 1.6 The City may use the services of qualified City staff, consultants, outside legal counsel and/or outside actuaries (other than the actuary used by the CAAERS Board) to assist in the analysis, evaluation, and decision process of benefit changes to union contracts, personnel policies, retirement windows or other changes as needed.

### 2. **Process**

- 2.1 The City will apportion the ARC to each fund and agency (service unit) based on the number of employees they have budgeted for the upcoming fiscal year that are participating in the system as well as the cost.
- 2.2 Each service unit will be charged 1/12 of the budgeted cost each month regardless of the actual employees participating in the system. This is necessary to ensure the City meets its obligation for the ARC.
- 2.3 For the General Fund, the ARC is partially funded by the Employee Benefits millage. Funds are disbursed to the Pension Fund as collected throughout the tax collection process. For other funds, the funds are remitted monthly to the Pension Fund. For the Downtown Development Authority and Housing Commission, the City will bill each organization for their payroll on a monthly basis. The amounts they owe for Pension will be credited to Pension monthly.

(Updates approved by Council 5/21/18)

## Information Pages: Other Postemployment Benefits (OPEB) Funding Policy

The City of Ann Arbor Retiree Health Care Benefits Plan is a single-employer defined benefit healthcare plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). The plan provides certain health care and life insurance benefits, otherwise known as other postemployment benefits (OPEB), for eligible retired employees and their dependents in accordance with Ann Arbor City Code Chapter 21. Substantially all the City's employees hired before July 1, 2011 may become eligible for these benefits if they retire directly from City employment. The following OPEB policy, as adopted by City Council, should be used to provide the general framework for funding the City's OPEB plan.

### **1. General OPEB Policy**

- 1.1 The City relies on the Trustees of the CAAERS to perform periodic actuarial valuations and provide the City with an appropriate Annual Required Contribution (ARC). The systematic and disciplined funding of the system is imperative that the City demonstrates to rating agencies, investment bankers, creditors, the State of Michigan and taxpayers that City officials are appropriately funding this financial obligation of the City.
- 1.2 The ARC is based on a set of assumptions set forth by the Employees' Retirement System Board. The assumptions are as follows:
  - The actuarial cost method used (i.e. entry-age)
  - The rate of return on investments
  - The projected health care cost increases
  - The amortization period of the unfunded liability
  - The amortization method of the unfunded liability (i.e. open or closed)
- 1.3 The City of Ann Arbor will strive to achieve 100% funding of the City of Ann Arbor Retiree Health Care Benefits Plan. To the extent that 100% funding has been achieved, the City will continue to fund, at a minimum, the Normal Cost as defined by the outside actuary. To the extent that a fully funded plan has not been achieved, the City shall budget each fiscal year the higher of the ARC or the existing level of funding in the current budget year adjusted annually for the change in the General Fund budgeted revenues. If the General Fund revenues are projected to increase less than 2%, the city's contribution from all funds shall increase a minimum of 2%; thereby establishing a minimum increase of 2% per year. In some years this may result in an excess contribution to the Voluntary Employee Benefits Trust (VEBA) Fund, which will serve to both pay down the unfunded actuarial accrued liability and reduce future city cost increases. To the extent that the City incurs a liability related to the underfunding of the ARC in any fiscal year, the City Council will strive to set aside additional funding to pay off this liability within five years of the occurrence. To the extent active health care costs are less than the budgeted rate, the City, at the direction of the Chief Financial Officer, can transfer the annual cost savings to the VEBA trust from the Risk Fund to pay down the unfunded actuarial accrued liability and reduce future city costs.
- 1.4 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the Employees' Retirement System

## Information Pages: Other Postemployment Benefits (OPEB) Funding Policy

avoid conflict of interests as well as the appearance of conflicts. City officials and all others associated with the Employees' Retirement System must conduct themselves in a manner consistent with the best interests of the City and taxpayers. City officials and all others associated with the Employees' Retirement System must function within all applicable laws and regulations, Federal and State, both statutory and regulatory, as well as within the City's own policies and procedures. A City official and all others associated with the Employees' Retirement System must not use, appear to use or permit others to use the authority of their position in a manner that could erode the confidence of taxpayers.. This includes avoiding business gifts, gratuities, or hospitality of more than nominal value. City officials and all others associated with the Employees' Retirement System are expected to disclose any interest or association that interferes, might interfere, or might be thought to interfere with independent exercise of judgment in the City's best interest.

- 1.5 The City of Ann Arbor will not issue debt to fund any liability associated with funding the ARC or the remaining unfunded liability. The City will not use short-term borrowing to finance this cost except in the case of an extreme financial emergency, which is beyond its control or reasonable ability to forecast.
- 1.6 The City may use the services of qualified City staff, consultants, outside legal counsel and/or outside actuaries (other than the actuary used by the CAAERS Board) to assist in the analysis, evaluation, and decision process of benefit changes to union contracts, personnel policies, retirement windows or other changes as needed.

### **2. Process**

- 2.1 The City will apportion the ARC to each fund and agency (service unit) based on the number of employees they have budgeted for the upcoming fiscal year that are participating in the system as well as the cost.
- 2.2 Each service unit will be charged 1/12 of the budgeted cost each month regardless of the actual employees participating in the system. This is necessary to ensure the City meets its obligation for the ARC.
- 2.3 For all funds, the ARC collected each month will be credited to the Risk Fund, as the Risk Fund pays for the retiree health care premiums. At fiscal year end, the amount collected from service unit budgets less the retiree health care premiums paid will be remitted to the VEBA Fund. For the Downtown Development Authority and Housing Commission, the City will bill each organization for their payroll on a monthly basis. The amounts they owe for OPEB will be credited to VEBA Fund monthly.

(Updates approved by Council 5/21/18)

## Information Pages: Capital Improvement Program Policies

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Explicit policies are necessary to guide capital programming because: 1) they provide a better understanding of the basis for a CIP; 2) they raise issues that should be discussed; and 3) they provide more specific guidance to the City Administrator as well as to the operating service areas that propose capital improvements. These policies are intended to be the basis for deliberation and debate. Both policies and priorities change over time as new components of the master plan are adopted.

- 1) The Capital Improvements Plan plays an increasingly significant role in the implementation of the master plan, providing the link between planning and budgeting for capital projects. Nearly all of the capital improvement project requests will evolve, over time, from a component of the master plan. All City service areas will be asked to take a more active role in the planning process so that master plan components more consistently contain objectives and policies for capital improvements.
- 2) The capital improvements program will continue to develop by adding features each year to gradually improve its quality and sophistication. Greater attention will be devoted to more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy.
- 3) Projects first will be evaluated in relation to each other before consideration is given to available financing. Projects will be prioritized as a matter of implementing the goals and objectives of adopted plans and policies, not as a matter of available funds.
- 4) Capital projects that encourage private economic investment in the City will be considered in components of the master plan.
- 5) Projects that maintain the existing infrastructure normally will take precedence over projects that create or expand facilities.
- 6) The City must develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.
- 7) A successful capital improvements program cannot be achieved without the understanding and support of the taxpayers and voters. A more comprehensive effort to involve the public in the process will evolve to ensure that their concerns, preferences, and priorities are considered.
- 8) The City may not automatically be able to provide infrastructure to serve private development, as it once did. There are pros and cons of shifting the costs of new infrastructure and public facilities from the public sector to developers and new home buyers. For instance, shifting the allocation of costs too much on the developer may raise the cost of new housing to a point at which it may have exclusionary effects. In approving development sites and plans the City needs to assess the economic impacts of developments more carefully.

## Information Pages: Capital Improvement Program Policies

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- 9) The City needs to take a more active role in inter-jurisdictional planning to formulate coherent infrastructure policies in the area. Many of the systems developed through capital investment (water, sewer, parks, etc.) have the potential to extend beyond the City limits. The City must make every effort to avoid service delivery fragmentation among the City, townships, special districts, and the private sector.
- 10) The capital improvements program must strive to provide for services equally among all residents of the City and to focus on those projects that provide the most benefit to the entire community. Likewise, careful evaluation must be made as to which projects should be paid for in greater measure by those who benefit from them, and which are better spread among all residents.
- 11) Projects that are necessary to protect against a clear and immediate risk to public health or public safety should be regarded as highest priority.
- 12) Unlimited-tax general obligation bond issues should be included in at least two Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

## Information Pages: Capital Financing Policy

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The City of Ann Arbor believes that sound financial management principles require that sufficient funds be set aside by the City to provide for future capital repairs/replacements of existing City assets. In order to do so, the City needs to establish a cash reserve sufficient to fund capital cash flows of the City when capital repairs/replacements are needed. This policy has been adopted by resolution of the City Council of Ann Arbor, Michigan and replaces all previous capital financing policies or resolutions.

**Purpose** The purpose of this policy is to provide a basis for funding future capital repair/replacement of existing assets. This policy excludes Enterprise Funds capital as their future needs for capital are captured in the rate-setting process.

This policy is crucial to the financial health and sustainability of the City's current programs. The goals of this policy include:

1. Creating awareness of the cost of maintaining or replacing existing City assets;
2. Eliminating the deferral of capital and/or maintenance items due to lack of funding;
3. Saving for future regulatory costs for City assets;
4. Ensuring prioritization of adequately funding our obligations on current City assets on an annual basis;
5. Investing funding on a level basis annually to eliminate "crisis" replacements; and
6. Creating intergenerational equity for replacement of long-lived City assets.

**Scope** The scope of this policy includes existing City-owned buildings and infrastructure not supported by Enterprise Funds. This policy is not intended to replace the internal service fund replacement process for Fleet vehicles or Information Technology hardware/software. City-owned buildings and infrastructure included in the scope of this policy include, but are not limited to: City Hall, Justice Center, Fire Stations, Wheeler Center, City-owned dams, and Park facilities and amenities such as tennis/basketball courts, trails and pathways, playgrounds, bridges and parking lots.

This policy is intended to govern the financing of the future needs of these existing facilities and is intended to complement the outcome of the Capital Improvement Process (CIP). The scope of the policy spans the entire life of the asset showing potential future funding needs as opposed to the CIP that prioritizes specific projects that may benefit from this funding policy. The policy also provides for funding for items that do not qualify for the CIP (projects valued under \$100,000).

### Policy

1. Finance, in conjunction with participating service units, will review the data for each building or infrastructure component to determine if the correct useful life and replacement funding amount is being used. This review will determine the appropriate level of funding needed each budget year to be set aside for future replacement. If 100% of identified funding cannot be budgeted, prioritization will be given to the assets with the worst condition assessment (see #2 below). This data will be stored in a database created by the Information Technology Services Unit.
2. Each service unit will be responsible for evaluating the condition of the assets under the purview of this policy. The condition assessment may take the form of a stoplight evaluation (Green=Good, Yellow=Showing Wear and Tear, Red=Needs Replacement). The assessment should also consider

## Information Pages: Capital Financing Policy

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- how critical the asset is to operations when performing this assessment.
3. When it becomes time to replace the building component, as part of the budget process, the appropriate unit manager will determine whether the building component's useful life could be extended or if the component should be replaced. At this time, Finance and the appropriate service unit, will prepare a cost evaluation of repair vs. replacement for the component.
  4. If there is a separate revenue source that can be identified, the capital funding set aside from the General Fund will be reduced for those separate revenue streams.
  5. For replacement of capital items with a separately identified funding source (i.e. Wheeler Center Internal Service Fund), a separate funding schedule will be created and funded by its unique funding source.
  6. Finance, along with the participating service units, will meet at least annually to review the data and ensure that all applicable assets are being considered.

(Approved by Council 5/21/18)



## Information Pages: Enterprise Fund Capital Financing Policy

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The City of Ann Arbor believes that sound financial management principles require that enterprise funds be managed to adequately meet capital needs. This policy has been adopted by resolution of the City Council of Ann Arbor, Michigan and replaces all previous enterprise fund capital financing policies or resolutions.

**Purpose** To ensure that financial resources are properly managed to meet the present and future enterprise fund capital repair/replacement of existing assets in enterprise funds.

This policy is crucial to the financial health and sustainability of the City's current programs which are funded through enterprise fund revenue. The goals of this policy include:

1. Create an awareness of the cost of maintaining or replacing existing City assets;
2. Eliminating the deferral of capital and/or maintenance items due to rate based revenue challenges;
3. Establish capital financing plans that avoid rate spikes;
4. Saving for future regulatory costs for City assets;
5. Investing funding on a level basis annually to eliminate crisis replacements; and
6. Ensuring a systematic means of addressing enterprise fund capital reinvestment.

**Scope** The scope of this policy includes existing enterprise fund-owned buildings, equipment and infrastructure.

This policy is intended to govern the financing of the future needs of these existing assets and is intended to complement the outcome of the Capital Improvements Process (CIP) and the Enterprise Fund Asset Management Plans. The scope of the policy spans the entire life of the asset showing potential future funding needs as opposed to the CIP that prioritizes specific projects that may benefit from this funding policy. The policy also provides for funding for items that do not qualify for the CIP (projects valued under \$100,000).

### Policy

1. Each service unit will be responsible for evaluating the condition of the Enterprise Fund assets under the purview of this policy and maintain the appropriate Asset Management Software and databases.
2. In connection with the City's Capital Improvements Plan, the Enterprise Fund Asset Management Plan data will be reviewed annually for each enterprise fund infrastructure component to determine that appropriate funding for planned maintenance and replacement is being planned for in connection with Enterprise Fund financial plans and rate development.
3. When it becomes time to replace or maintain the enterprise fund asset, the Capital Improvements team will rank and prioritize each component, as part of the budget process. At that time, the appropriate unit manager will evaluate the plan and develop their annual capital budget that is in accordance with financial planning and rate development.
4. The financial model will be evaluated on a year-to-year basis to determine the appropriate balance of cash and debt financing to distribute the cost of the system(s) among current and future customers.

(Approved by Council on 5/21/18)

## Information Pages: Deciphering the Budget Format

The format used by this budget document is intended to provide clarity through consistency. Every service area will follow the same basic format, with minor variation for some service areas that require additional information.

Each service area budget consists of:

- 1) A Service Area page;
- 2) The Service Area's organizational structure and summary;
- 3) Summary of Revenues and Expenditures by Service Unit within Service Area;
- 4) An FTE count by Service Unit within Service Area;
- 5) A Service Unit summary page;
- 6) Summary of Revenues and Expenditures by Category by Service Unit;
- 7) Significant Notes and Adjustments;
- 8) Summary of Revenues and Expenditures by Activity by Service Unit (only certain Service Units display this level of detail);
- 9) Goals and Performance Measures for the Service Area by Service Unit;
- 10) A Position Summary.

Each page layout is discussed in depth below.

### **Service Area Page**

The page shows the name of the service area.

### **Service Area Organizational Structure**

This depicts a graphical layout of the service area's organization and a description of the service area. The organization chart depicts the service area and its various service units. All service units are presumed to be on the same "line" organizationally, i.e., all service units are equal in status within the service area.

### **Summary of Revenues and Expenditures by Service Unit within Service Area**

The summary page for the service unit outlines revenues and expenditures by category. Service units for each area follow the service area.

## Information Pages: Deciphering the Budget Format

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### **FTE Count**

The FTE Count shows the number of permanent, authorized positions by Full Time Equivalents, or FTEs. The FTE figure represents the number of work years "funded" for a particular position. For example, a permanent half-time position would be shown as .50 FTE.

Additionally, one position may be charged against several service units or cost centers. Each service unit or cost center charged shows a fraction of the total position. For example, a full-time position charging 60% of its time to the Administration Service Unit and 40% of its time to the Maintenance Service Unit would be shown as:

	<u>FTE</u>
Administration	.60
Maintenance	<u>.40</u>
Total	1.00

### **Service Unit Summary Page**

The summary page shows the name of the service unit and a description of the service unit.

### **Summary of Revenues and Expenditures by Category by Service Unit**

#### **Revenues**

Service unit revenues are listed by category with a three-year history. Below the revenue by category, is the service unit's revenue by fund. Detailed revenue information by fund and descriptions of revenue categories can be found in the Revenue section of this document.

#### **Expenditures**

Service unit expenditures are listed by category with a three-year history. Below the expenditures by category, is the service unit's expenditures by fund. Detailed expenditure information by fund and descriptions of expenditure categories can be found in the Expenditure section of this document.

### **Significant Notes and Adjustments**

Significant Notes and Adjustments are used to explain notable items in the Service unit's revenues and expenditures, which are significantly higher or lower than the prior fiscal year budget.

## Information Pages: Deciphering the Budget Format

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### **Summary of Revenues and Expenditures by Activity by Service Unit**

#### **Revenues**

Service unit revenues are listed by activity with a three-year history.

#### **Expenditures**

Service unit expenditures are listed by activity with a three-year history.

### **Goals and Performance Measures by Service Unit within Service Area**

The service unit's Goals and Performance Measures are listed following the Significant Notes and Adjustments. The City's goals are included in order to show how the unit's goals are aligned with the overall entity's goals.

#### **Position Summary**

This summary provides a list of all funded positions within the service unit, along with the positions' corresponding FTE status for the budget year.

## Information Pages: The Basis of Accounting for the Budget

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The City of Ann Arbor uses the modified-accrual basis of accounting for all governmental fund types, including the General Fund, Special Revenue Funds, and General Debt Service Funds. For Enterprise, Trust, and Internal Service Funds, the City uses the full accrual basis of accounting. The City adopts budgets for all funds according to the basis of accounting of their fund type.

The basis of accounting for the budget includes the following policies:

- a. Property taxes and other revenues that are both measurable and available for use are budgeted as revenue on the basis of when they are earned. Other revenues such as fines and forfeitures, admissions, contributions, etc. are recorded when received.

Properties are assessed as of December 31<sup>st</sup> of each year and the related property taxes are assessed and recorded as earned on the following July 1<sup>st</sup>. These taxes are due on July 31<sup>st</sup>, with those taxes that are still unpaid as of the following February 28<sup>th</sup> being placed on the county tax rolls, the county then advances the amounts due at that time.

- 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. Principal is not budgeted for Enterprise and Internal Service Funds.
- 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. Depreciation is budgeted for Enterprise Funds.
- f. All other expenditures are budgeted on the basis of when the expenditure is incurred and payable.

**Relationship Between Functional Units, Major Funds and Non-Major Funds**

Service Unit (Department)	Major Funds						Non-Major Funds				Trust Funds	Component Units
	General	System	Sewage Disposal System	Airport	System Fund	Solid Waste	Internal Service Funds	Debt Service Funds	Capital Funds	Special Revenue Funds		
002 Ann Arbor Housing Commission	X									X		
003 Downtown Development Authority												X
006 Community Development	X									X		
009 Smart Zone												X
010 Mayor	X											
011 City Administrator	X									X		
012 Human Resources	X						X					
013 Safety	X						X					
014 Attorney	X											
015 City Clerk	X											
016 Police Commission	X											
018 Finance	X	X	X	X	X	X	X			X	X	
019 Non-Departmental	X											
020 Risk Management							X	X				
021 District Court	X									X		
029 Sustainability & Innovations Office	X	X	X		X	X				X		
031 Police	X									X	X	
032 Fire	X									X		
033 Building & Rental Services	X									X		
040 Engineering	X						X		X	X		
046 Systems Planning	X	X	X		X	X				X		
050 Planning	X									X		
059 Retirement System											X	
060 Parks & Recreation	X									X		
061 Public Works	X	X	X		X	X	X			X	X	
070 Public Services Administration	X	X	X		X	X				X		
071 Solid Waste						X						
073 Utilities									X			
074 Utilities-Water Treatment	X	X			X				X			
075 Wastewater Treatment Plant			X									
091 Fleet & Facility Services	X			X			X			X		
092 Information Technology	X						X			X		
094 Community Television Network	X									X		

X-denotes the department participates in the fund

## Information Pages: Fund Descriptions

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### **General Fund**

*To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.*

### **Internal Service Funds**

*To account for the costs of the various services below, which are billed to the various other funds on the basis of services used. The costs include, but are not limited to, administrative, operation, maintenance and financing costs.*

Central Stores - to account for various inventories of road repair materials, repair parts, and other miscellaneous items, which are inventoried by the City.

Fleet Services - to account for the operation and maintenance of the City's motor vehicle fleet and other equipment.

Information Technology - to account for the operation and maintenance of the City's Information Technology equipment and software.

Project Management - to account for the centralized project management and engineering services provided for the City's various capital improvement projects.

Risk Fund - to account for the City's self-insurance program along with all other coverage necessary.

Wheeler Center - to account for internal operation and maintenance costs by the occupants of the Wheeler Center.

### **Enterprise Funds**

*Includes all revenue and expenses necessary to operate the funds including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.*

Airport - to account for the operation of the City's airport including the rental of hangars and tie-down space.

Sewage Disposal System - to account for the collection and treatment of the sewage of the City and some township residents.

Sewer Bond Pending Series - to account for the proceeds of bonds and construction of infrastructure related to the City's Sewage Disposal System.

Solid Waste - to account for the collection of solid waste and material recovery activities and processing of solid waste, recovered materials, and composting activities.

## Information Pages: Fund Descriptions

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Stormwater Sewer System - to account for the collection and disposal of the City's stormwater.

Stormwater Bonds - to account for the proceeds of bonds and construction of infrastructure related to the City's Stormwater System.

Water Supply System - to account for the provision of treated water of the City and some township residents.

Water Bond Pending Series - to account for the proceeds of bonds and construction of infrastructure related to the City's Water Supply System.

### **Special Revenue Funds**

*To account for the proceeds of specific revenue sources (other than those from expendable trusts or for major capital projects), which are restricted legally to expenditure for specified purposes.*

Affordable Housing - to account for funding of selected affordable housing projects with the General Fund and federal funds. This fund is combined with the General Fund for the audit under GASB Statement No. 54 but remains separately budgeted.

Affordable Housing Millage - to account for the proceeds of a special millage to provide for the construction, acquisition, and maintenance of affordable housing units within the City.

Alternative Transportation – to account for Act 51 monies segregated for the purpose of maintaining and extending non-motorized pathways.

Bandemer Property - to account for rental income used to maintain and operate Bandemer Park.

Cemetery Perpetual Care - to account for the receipt and expenditures of fees paid for the perpetual care of gravesites at the City-owned Fairview Cemetery.

Climate Action Millage - to account for the proceeds of a special millage to provide community climate action within the City.

Community Television Network - to account for the costs of running the City's community access channels on the local cable television system. Revenues are derived primarily from franchise fees.

Construction Code Fund - to account for revenues and expenditures related to permits, inspections, appeals and plan reviews for construction projects.

County Mental Health Millage - to account for the proceeds of a Washtenaw County special millage to provide pedestrian safety, affordable housing improvements and climate action initiatives.



## Information Pages: Fund Descriptions

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Court Facilities - to account for a court fee to pay for facility improvements for the court.

Drug Enforcement - to account for confiscated property and money related to drug law enforcement activity and provide funds for future enforcement activity.

Energy Projects - to account for funds used to finance energy improvements and the related energy savings, which will be used for future projects.

Federal Equitable Sharing Forfeitures - to account for monies received as a result of joint operations with federal law enforcement.

Indigent Defense Fund - to account for grant monies in the Fifteenth District Court related to indigent defense. This fund was closed in FY 2022.

Local Street Road Bond - to account for capital road project expenditures aimed at improving overall road condition scores.

Local Streets - to account for repairs, maintenance and construction on the City's local streets. The revenues consist primarily of State-Shared gasoline and weight tax collections.

Major Grant Programs - to account for various grant monies other than community development. No new grants are budgeted for this fiscal year. However, there are grants that will continue to be accounted for until they are expended. If new grants are received, a separate budget resolution will be approved by the City Council, if appropriate.

Major Street Road Bond - to account for capital road project expenditures aimed at improving overall road condition scores on Major Streets.

Major Streets - to account for repairs, maintenance and construction on the City's major streets. The revenues consist primarily of State-Shared gasoline and weight tax collections.

Metro Expansion – to account for the monies passed through from telecom companies for the purpose of maintaining roadway (above, below and adjacent to) right of ways.

Michigan Justice Training - to account for State funds used for law enforcement training.

Open Space and Parkland Preservation - to account for the proceeds of a special millage to preserve and protect open space, natural habitats, parkland and the City's source water inside and outside the City limits.

Open Space Endowment – to account for funds allotted for the perpetual care of lands purchased with the City's Open Space and Parkland Preservation Millage.

Parks Maintenance and Capital Improvement Millage - to account for the proceeds of a special millage to provide for certain maintenance, repair costs and capital improvements of the Parks System.

## Information Pages: Fund Descriptions

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Parks Memorials & Contributions - to account for the proceeds of various contributions to the Parks System to erect memorials or finance special parks improvement projects.

Sidewalk Construction Millage - to account for proceeds of a special millage to provide for the construction of new sidewalks within the City.

Special Assistance - to account for funds provided by a utility bill check-off and provides assistance to needy citizens.

Street, Bridge, & Sidewalk Bonds - to account for capital road project expenditures on the road network aimed at improving overall road condition scores.

Street, Bridge & Sidewalk Millage - to account for the proceeds of a special millage to repair streets and sidewalks.

Technology Fiber – to account for the operation, maintenance and expansion of the City's fiber networks.

### **Trust Funds**

*To account for the assets held by the City in a trustee capacity and the expenditures of such funds.*

Elizabeth R. Dean - a permanent fund used to account for monies provided by a private bequest to finance tree planting and maintenance. The principal amount of the bequest is to remain intact and invested. Investment earnings are used for the above stated purposes.

Employees' Retirement System - a pension trust fund to account for the accumulation of resources to be used for retirement pension and annuity payments. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

Police and Fire Relief - to account for the receipt of investment earnings on previously transferred General Fund monies. These monies are used to subsidize the incomes of certain beneficiaries of deceased police officers and firefighters.

Section 401(a) Dual Hybrid Plan - a defined contribution money purchase pension plan which only applies to employees who are non-union or in certain collective bargaining units first hired or rehired on or after January 1, 2017.

Section 457(b) Plan - a deferred compensation plan allowing employees to save and invest money for retirement via both pre-tax and post-tax (Roth) contributions. Participation in this plan is optional.

## Information Pages: Fund Descriptions

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Section 401(a) Executive Plan - a defined contribution money purchase pension plan for the City Administrator, Assistant City Administrator, and certain other positions as dictated by City Ordinance. Resources are contributed by employees and by the City at fixed rates.

VEBA Trust - a pension trust fund, which provides funds for post retirement medical and life insurance for the retirees of the City.

### **Debt Service Funds**

*To account for the accumulation of resources for, and the payment of general long-term debt principal and interest.*

General Debt Service - to accumulate operating transfers for payment of principal and interest on general obligation bonds sold to finance various capital projects.

### **Capital Projects Funds**

*To account for funds related to the purchase and construction of City assets.*

2024 Affordable Housing CI Bond – to account for the capital project expenditures for affordable housing projects

Capital Sinking Fund - to account for capital project expenditures for various improvements to City-owned facilities that are funded by the General Fund.

Fire Station 4 Bond 2025 – to account for capital project expenditures for the construction of Fire Station 4

General Capital Improvements - to account for capital project expenditures for various non-bonded improvements to certain City-owned facilities.

### **Component Units**

*Legally separate organizations for which the elected officials of the primary government are financially accountable.*

Downtown Development Authority - to account for the tax increment revenue that is derived from new construction in the Downtown Development District, and which is used to finance street improvements in the downtown area.

DDA Housing - to account for the tax increment revenue that the Downtown Development Authority has set aside to support affordable housing in the downtown area.

DDA Parking Maintenance - to account for parking fees that the Downtown Development Authority has set aside for the maintenance of eight City-owned parking structures, four City-owned parking lots, and curbside meters.

## Information Pages: Fund Descriptions

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DDA Parking System - to account for the collection of parking fees that are used to fund the operation of the parking system which is administered by the Downtown Development Authority.

DDA Public Art – to account for tax increment revenue and parking fees that the Downtown Development Authority has set aside to fund public art and placemaking installations that enhance the downtown experience.

SmartZone LDFA - to account for the monies which provide local financing for developing and sustaining local “Business Accelerators” and “Business Incubators” as the vehicles.

# Budget Summaries

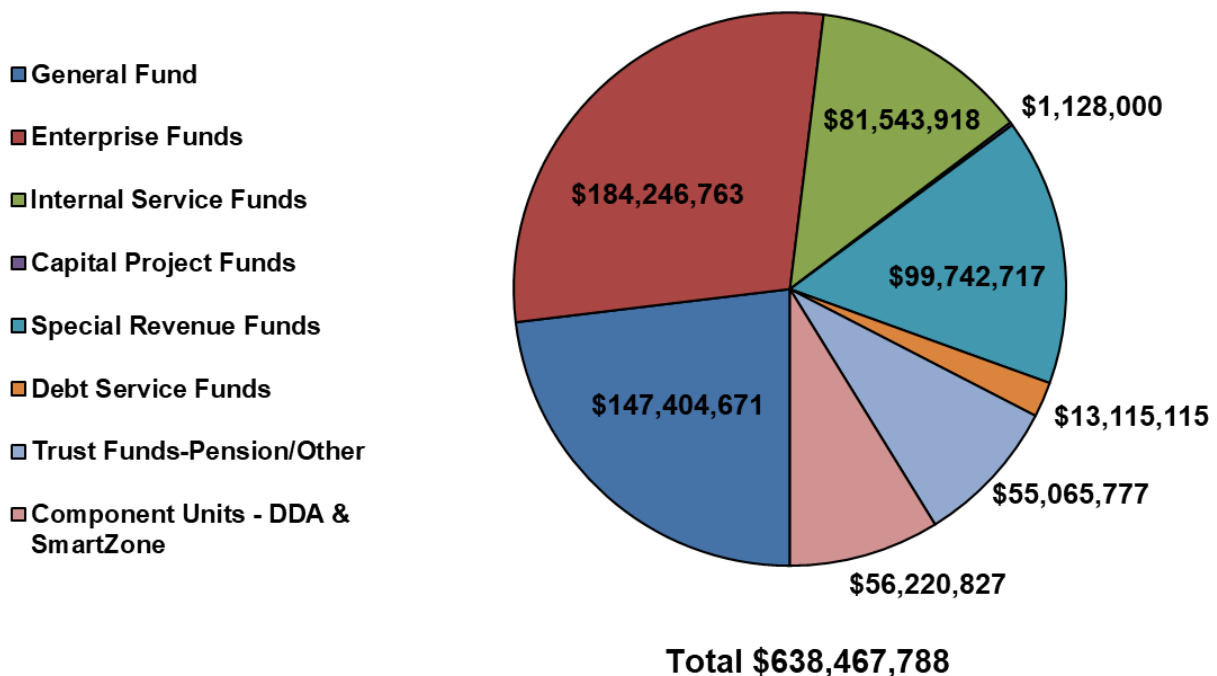
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## OVERVIEW OF CITY BUDGET

The City offers many services and utilizes separate funds for large areas or specialized purposes. The funds fall into three broad categories: General Fund, Enterprise Funds, and other funds dedicated for various purposes. For fiscal year 2026, the City's total expenditure budget is \$638 million. The following chart illustrates how this budget is divided by fund type. A complete summary of funds is included in the “Revenues” and “Expenditures” tabs of the proposed budget. The City’s website has additional details that describe the budget process ([www.a2gov.org](http://www.a2gov.org) – search for “Guide to Finance and Budget”).

Although General Fund money may be used to supplement the needs of other funds, the reverse is usually not true. For example, money collected for park acquisition and green space may not be used for recreation programs or to pave streets. Even when money is available in other funds, it typically cannot be used for General Fund services or programs.

### **FY 2026 BUDGETED EXPENDITURES BY FUND TYPE**



## Budget Summaries

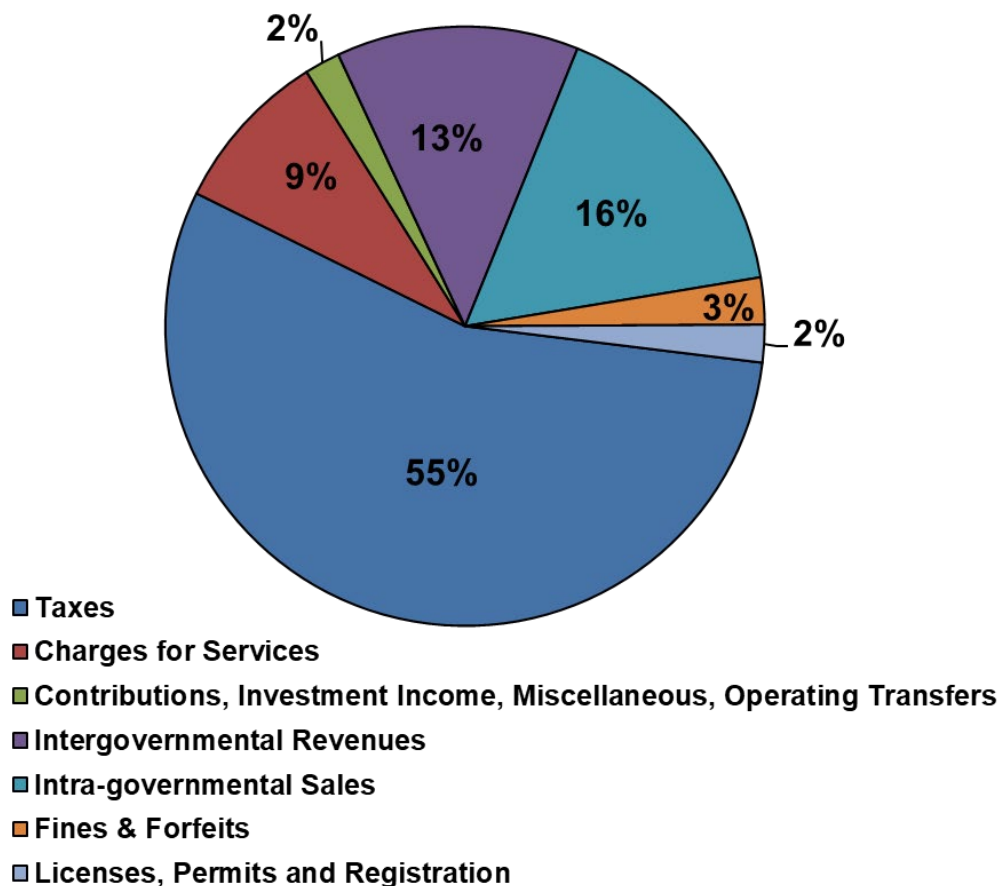
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### **GENERAL FUND OVERVIEW**

The City has been concentrating their efforts on financial planning to resolve projected revenue shortfalls in the upcoming fiscal years. As the budget is reviewed, it is important to note that the shortfall the City has been addressing is in the City's General Fund.

The City's General Fund is the largest and most visible of the City's more than 50 budgeted funds established for the financial administration of the City. Monies going into the General Fund come from a variety of sources such as the City's share of the property tax, intergovernmental revenues (primarily revenues from the State of Michigan), charges for services, and various other sources as indicated in the chart below:

### **FY 2026 GENERAL FUND REVENUES**

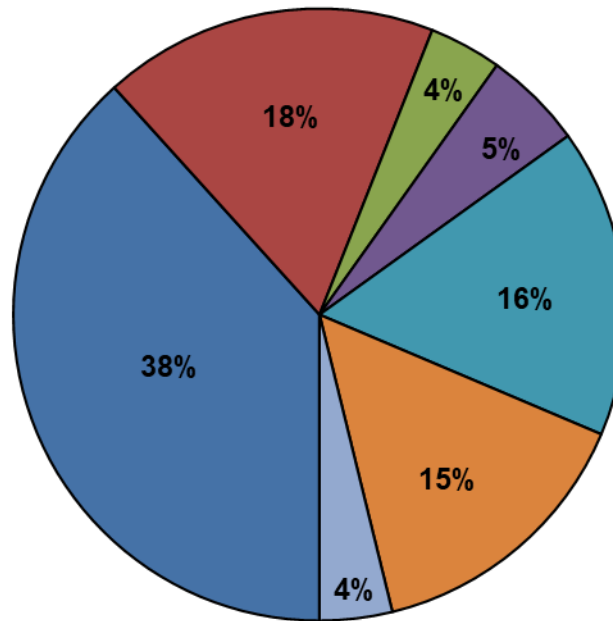


## Budget Summaries

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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. Approximately 22% of the expenditures are "pass throughs" which show as expenditures but have an offsetting revenue.

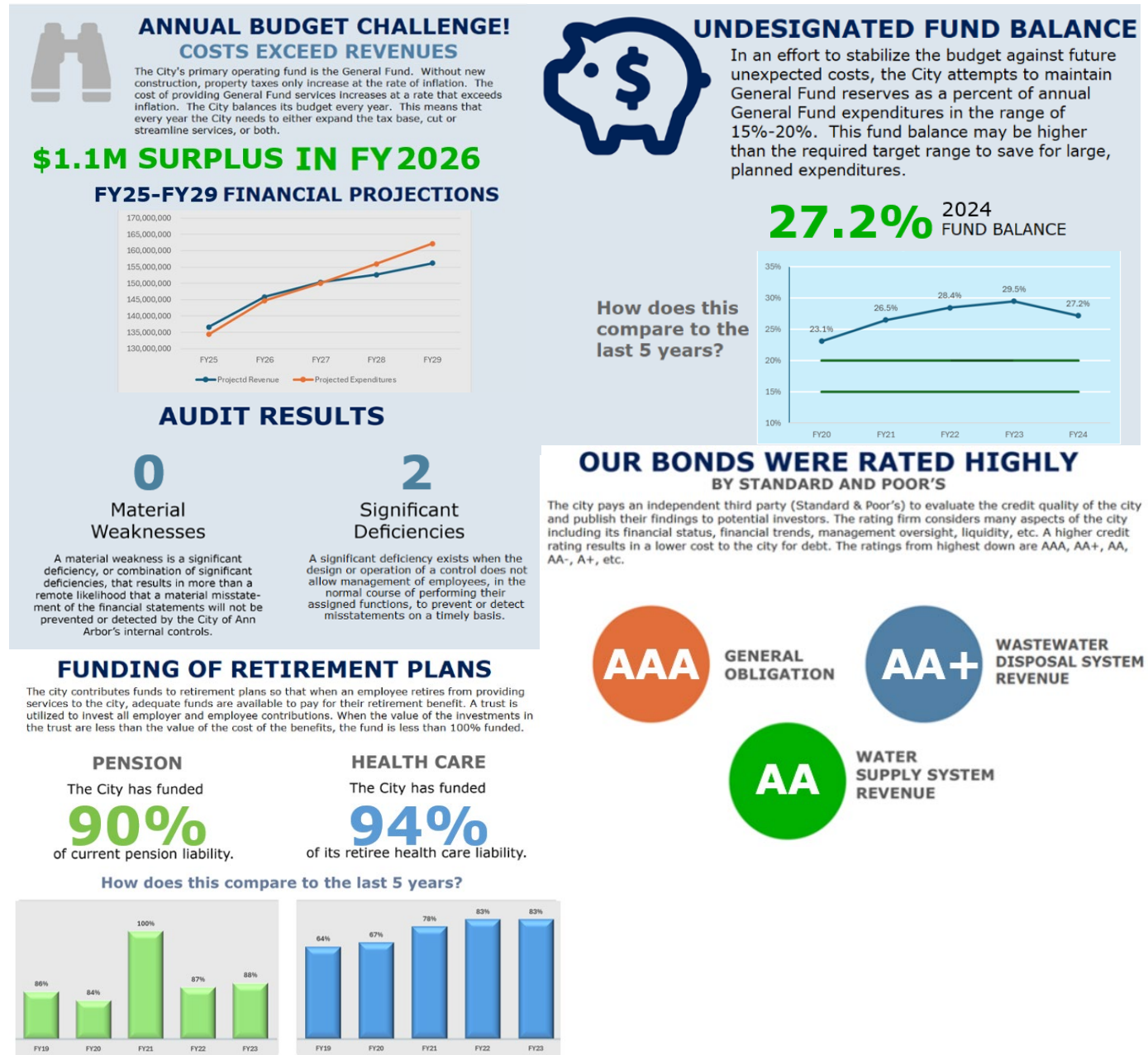
### FY 2026 GENERAL FUND EXPENDITURES



- Safety Services
- Community Services
- Financial & Administrative Services
- Public Services
- City Administrator, City Attorney and Mayor & City Council
- Debt Service, AAATA and other transfers
- Fifteenth District Court

# Budget Summaries

## FINANCIAL STATISTICS

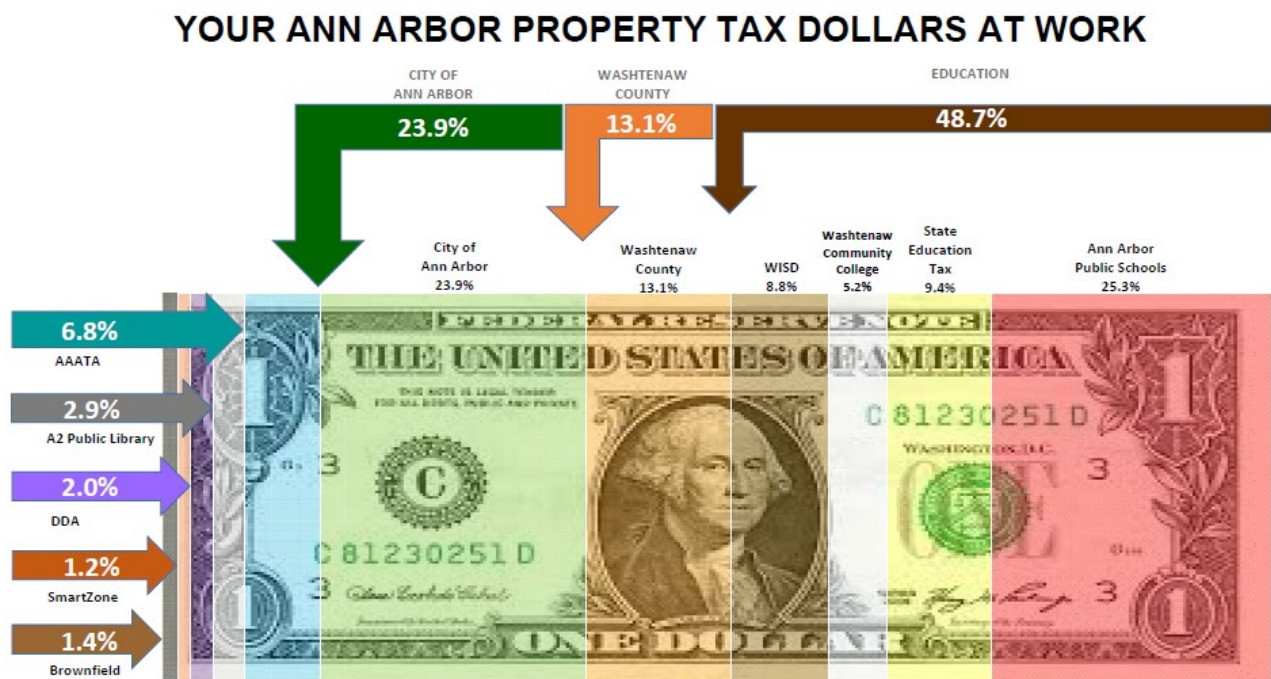




# Budget Summaries

## PROPERTY TAXES

The largest share of General Fund revenues comes from the property taxes. Many Ann Arbor taxpayers are surprised to learn that only about \$0.24 of every dollar paid in property taxes goes to the City of Ann Arbor to fund vital services such as public safety. This is equivalent to approximately \$61 per week for a recently sold \$380,000 home to support all City services. Most of the receipts from property taxes are distributed to various education agencies including the Ann Arbor Public Schools, Washtenaw Intermediate Schools, the State of Michigan, and Washtenaw Community College – about \$0.49 of every dollar paid. The following chart shows where the City's property tax dollars go:



# Budget Summaries

## TAX REVENUES

Property taxes are a critical source of revenue for the City of Ann Arbor, as well as neighboring communities. There have been two State of Michigan constitutional amendments – the Headlee Amendment of 1978 and Public Act 415 of 1994 (commonly known as Proposal A) – and other related statutory changes that have impacted property tax revenue for local governments.

In addition to the General Operating millage, the City's General Fund collects money from the Employee Benefits and Ann Arbor Area Transportation Authority (AAATA) millage. The remaining millages are assessed for dedicated purposes and are used to finance the activities of other funds. The chart below showing millages over the past several years demonstrates the impact of Headlee/Proposal A on the City's property tax millages.

### CITY MILLAGE TRENDS

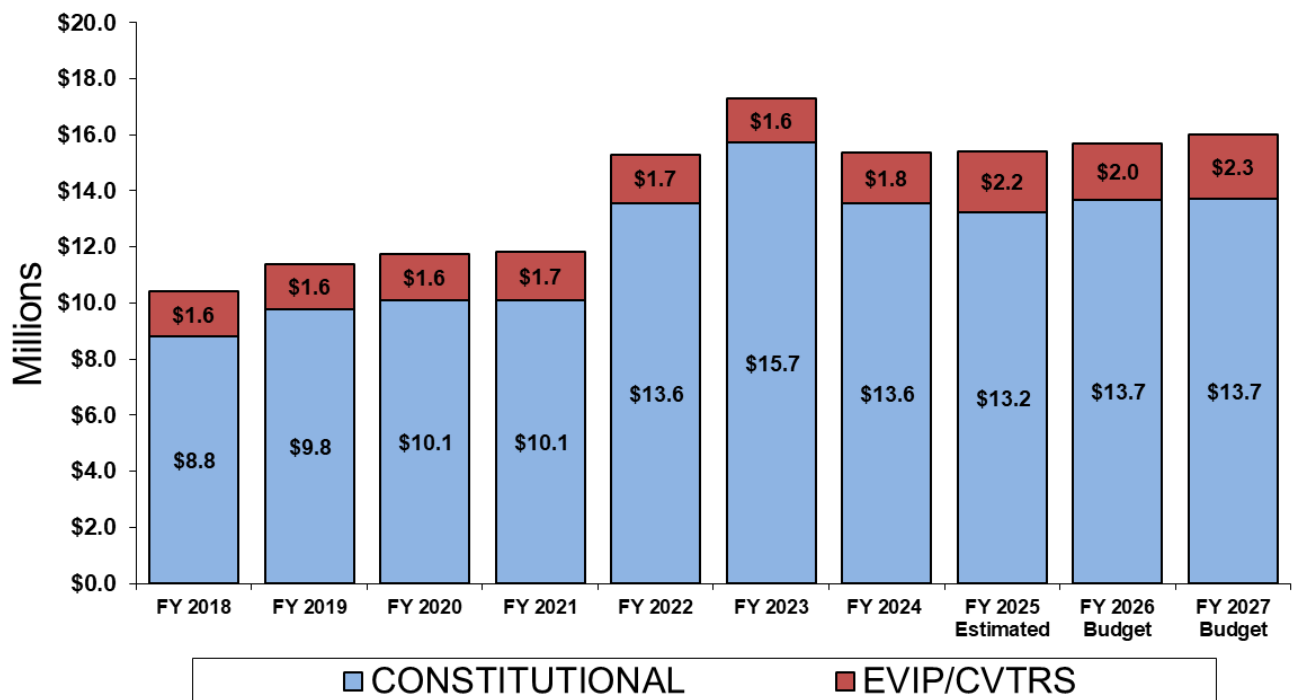
Type	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Change from Previous Year
General Operating	5.8884	5.8365	5.8359	5.7967	5.7967	5.7903	5.7561	(0.0342)
Employee Benefits	1.9627	1.9454	1.9452	1.9321	1.9321	1.9299	1.9185	(0.0114)
AAATA	1.9627	1.9454	1.9452	1.9321	1.9321	1.9299	1.9185	(0.0114)
<b>Total General Fund</b>	<b>9.8138</b>	<b>9.7273</b>	<b>9.7263</b>	<b>9.6609</b>	<b>9.6609</b>	<b>9.6501</b>	<b>9.5931</b>	<b>(0.0570)</b>
Street, Bridge & Sidewalk Reconstruction	1.9981	2.0291	2.0289	2.0153	2.0153	2.0130	2.0011	(0.0119)
Refuse Collection	2.3549	2.3341	2.3339	2.3182	2.3182	2.3156	2.3019	(0.0137)
Parks Maintenance & Capital Improvement	1.0903	1.0807	1.0805	1.0732	1.0732	1.0720	1.0935	0.0215
Open Space & Parkland Acquisition	0.4560	0.4519	0.4519	0.4488	0.4488	0.4483	0.4456	(0.0027)
Sidewalk Construction Millage	N/A	N/A	0.2000	0.1986	0.1986	0.1983	0.1971	(0.0012)
Affordable Housing Millage	N/A	N/A	1.0000	0.9933	0.9933	0.9922	0.9863	(0.0059)
Climate Action Millage	N/A	N/A	N/A	N/A	1.0000	0.9989	0.9930	(0.0059)
<b>Total City Millage</b>	<b>15.7131</b>	<b>15.6231</b>	<b>16.8215</b>	<b>16.7083</b>	<b>17.7083</b>	<b>17.6884</b>	<b>17.6116</b>	<b>(0.0768)</b>

## Budget Summaries

### STATE SHARED REVENUE

Another major source of revenue for the City's General Fund is State-Shared revenue. This revenue sharing arrangement was created when the aforementioned Headlee Amendment removed the ability of municipalities to institute certain taxes on its residents (i.e. sales tax). To compensate communities for this loss in ability to tax, State-Shared revenue was established, which is generated from a State sales tax and apportioned to communities. The City receives a portion of their revenue from a constitutional provision and a separate appropriation of revenue annually from the State legislature (EVIP/CVTRS). The chart shows the City's recent experience with State-Shared revenue.

### STATE-SHARED REVENUE HISTORY AND PROJECTIONS



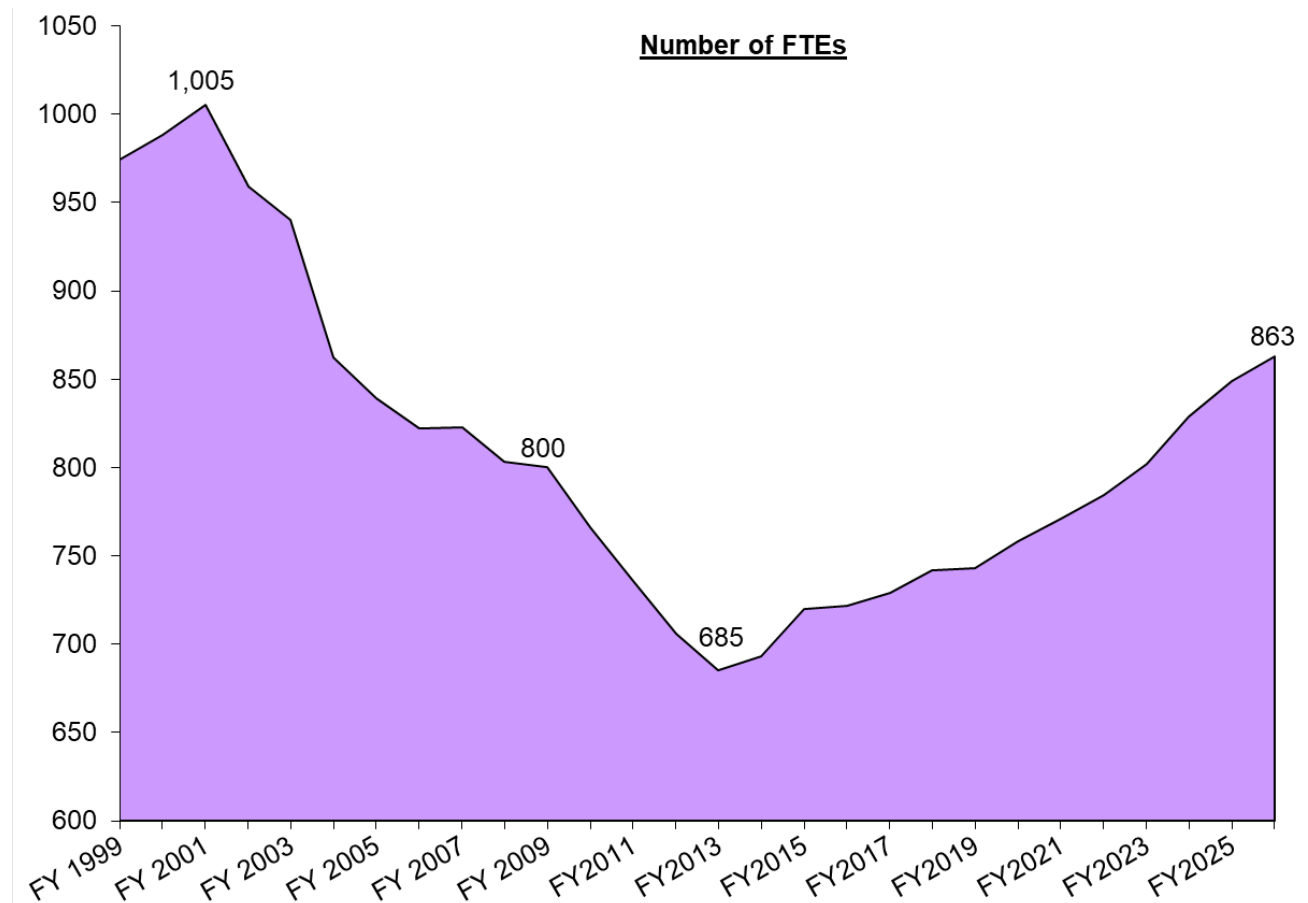
# Budget Summaries

## **EMPLOYEE SUMMARY**

Since employees and related expenses represent the majority of the General Fund's expenditures, the City began taking steps in fiscal year 2001 to reduce its staffing levels, reflected by the full-time equivalents (FTE). These reductions were made through a combination of attrition, early retirement programs, improvements in service provision, adoption of technologies and best practices, consolidation of services with other entities, and some layoffs. The rebound in staffing from a low of 685 in FY 2013 to the 863 in FY 2026 includes the addition of 27 FTEs in the Ann Arbor Housing Commission in FY 2015.

In general, the City government has become a more efficient organization and maintained high levels of service and responsiveness to the public. In FY 2026, a net increase of 14.38 FTEs is provided.

The chart below does not include 10 FTEs as part of the workforce planning initiative authorized by Council on a temporary basis. These positions are used to assist with anticipated staff turnover due to retirements and separations over the coming years, and the workforce planning initiative should be considered an innovative and best practice.



## Budget Summaries

### **PENSION & OPEB OBLIGATIONS**

The City of Ann Arbor Employees' Retirement Plan is a single-employer defined benefit plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). It has a Traditional Plan component covering most employees, as well as, a Dual Plan for non-union and non-safety services employees hired after January 1, 2017. CAAERS provides retirement, disability, and death benefits to plan members and beneficiaries in accordance with Ann Arbor City Code Chapter 18.

The City of Ann Arbor Retiree Health Care Benefits Plan is a single-employer defined benefit healthcare plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). The plan provides certain health care and life insurance benefits, otherwise known as other postemployment benefits (OPEB), for eligible retired employees and their dependents in accordance with Ann Arbor City Code Chapter 21. Substantially all the City's employees hired before July 1, 2011 may become eligible for these benefits if they retire directly from City employment. For employees hired after July 1, 2011, the City provides a retirement health savings account with fixed contributions for each year of service.

The City has both a Pension Policy and an Other Postemployment Benefits Funding Policy adopted by Council (see the Information Pages in this section). As part of these policies, the City seeks to fund additional amounts above the actuarially determined contributions (ADC).

The State of Michigan passed Public Act 202 of 2017 outlining acceptable levels of funding to avoid triggering an underfunded status designation. For pension plans, the percent funded should be at least 60% and the ADC should not be more than 10% of governmental fund revenues. For OPEB plans, the percent funded should be at least 40% funded and the ADC should not be more than 12% of governmental fund revenues. The current funding levels, from the last two audits, are shown below:

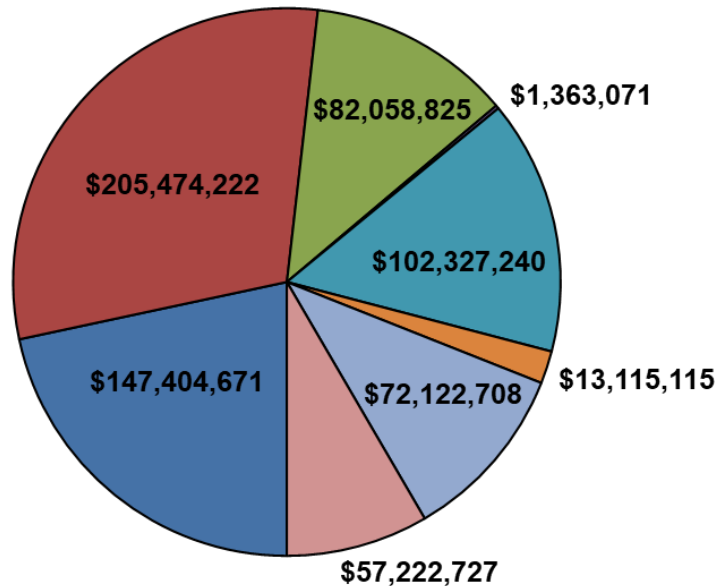


## Budget Summaries

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### FY 2026 Budgeted Revenues by Fund Type

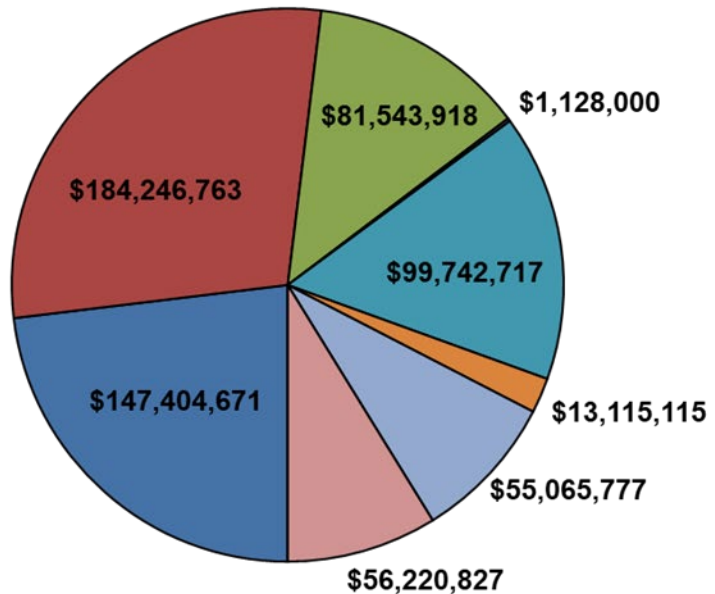
- General Fund
- Enterprise Funds
- Internal Service Funds
- Capital Project Funds
- Special Revenue Funds
- Debt Service Funds
- Trust Funds-Pension/Other
- Component Units - DDA & SmartZone



**Total \$681,088,579**

### FY 2026 Budgeted Expenditures by Fund Type

- General Fund
- Enterprise Funds
- Internal Service Funds
- Capital Project Funds
- Special Revenue Funds
- Debt Service Funds
- Trust Funds-Pension/Other
- Component Units - DDA & SmartZone



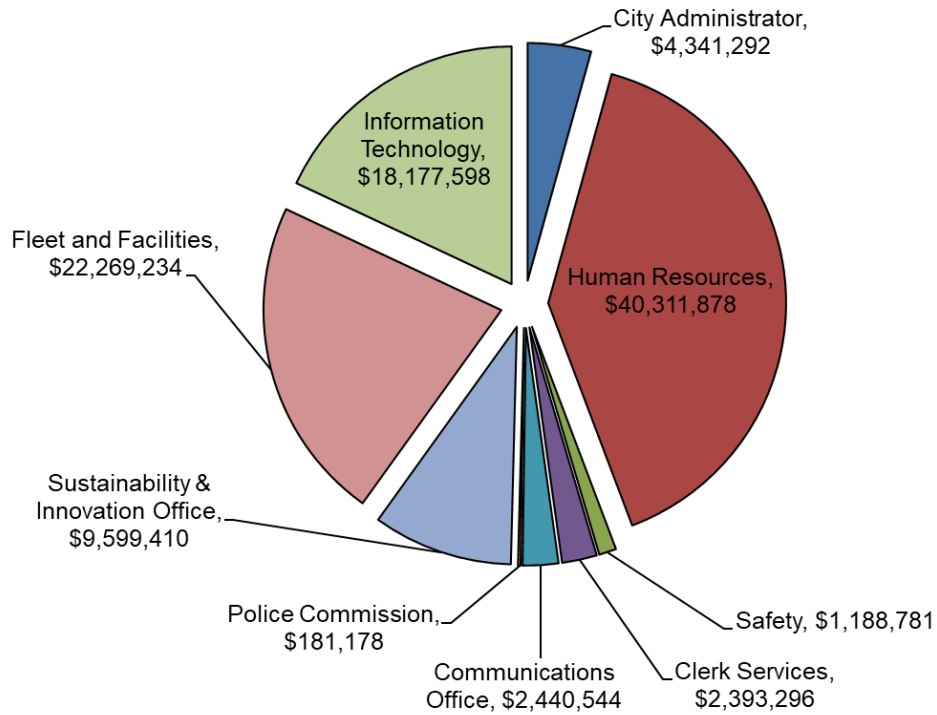
**Total \$638,467,788**

Total revenue exceeds total expenditures due to enterprise and trust funds saving for future needs.

## FY 2026 Expenditures – All Funds by Service Area

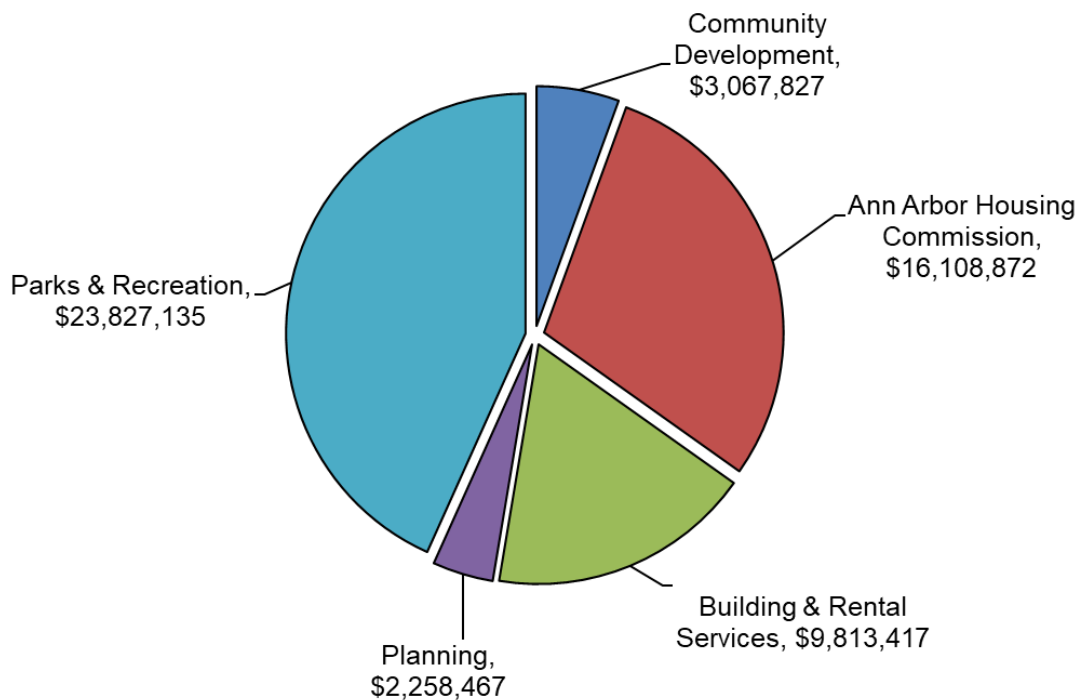
### FY 2026 City Administrator Expenditures

Total \$100,903,211



### FY 2026 Community Services Expenditures

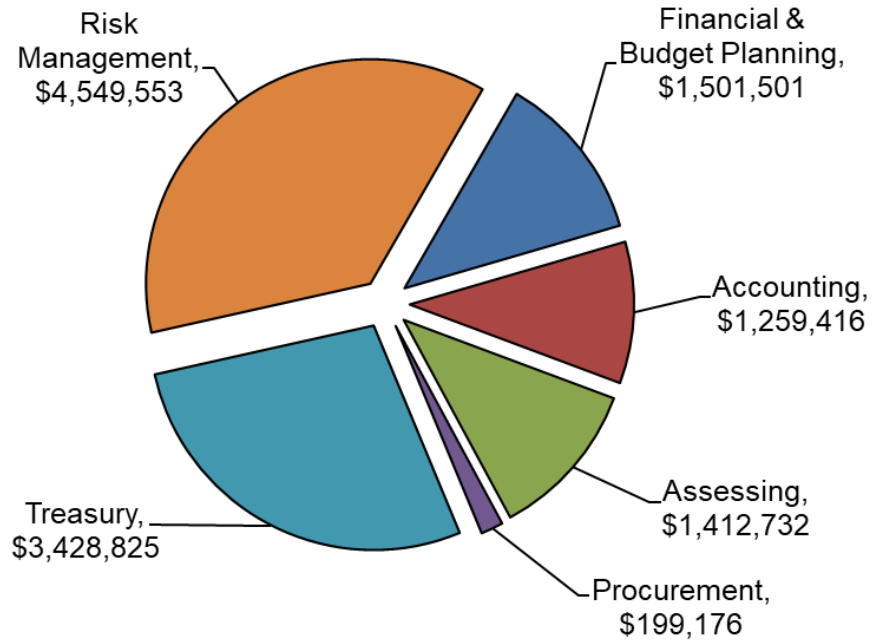
Total \$55,075,718



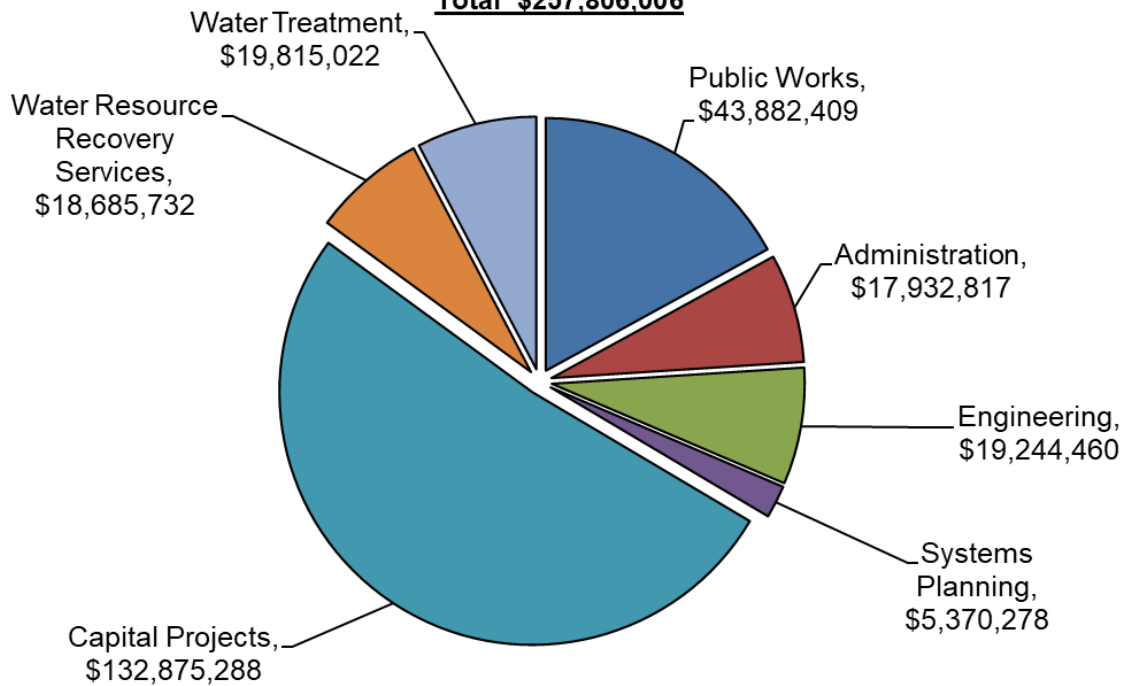
## Budget Summaries

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### FY 2026 Financial & Administrative Services Expenditures Total \$12,351,203



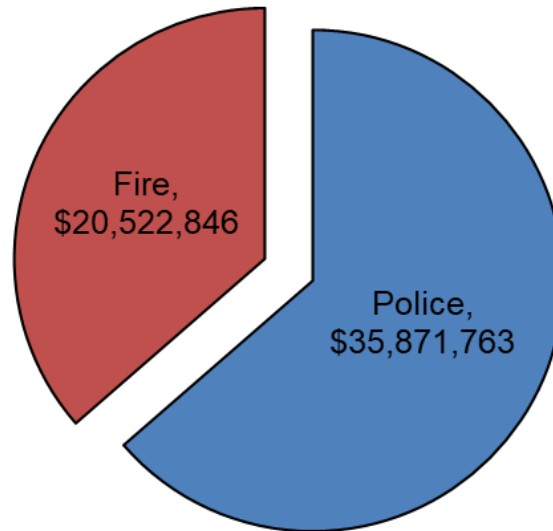
### FY 2026 Public Services Expenditures Total \$257,806,006





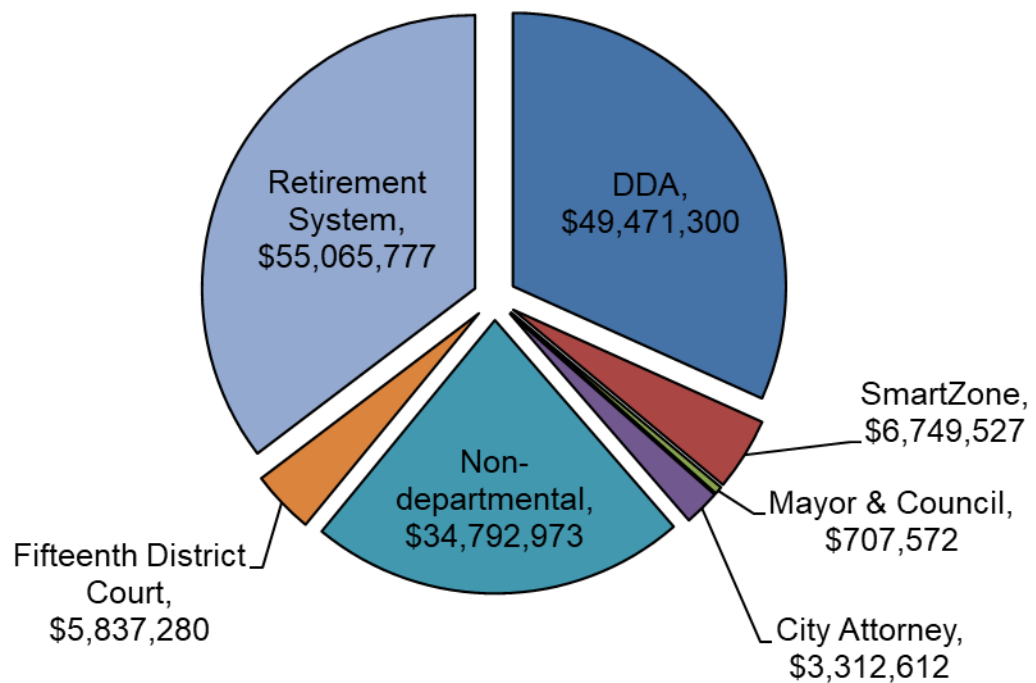
### FY 2026 Safety Services Expenditures

Total \$56,394,609



### FY 2026 Other Services Expenditures

Total \$155,937,041



**GENERAL GOVERNMENTAL FUND TYPES  
ANALYSIS OF FUND BALANCES**

Fund Balance June 30, 2024	FY 2025 Forecasted Revenues	FY 2025 Forecasted Expenditures	Forecasted Fund Balance June 30, 2025	Fund	FY 2026 Approved Revenues	FY 2026 Approved Expenditures	Approved Use of Fund Balance	Projected Fund Balance June 30, 2026
24,267,057	140,907,096	144,735,080	20,439,073	<b><u>General Fund (major fund)</u></b>	147,404,671	147,404,671	1,027,971	19,411,102
				<b><u>Special Revenue Funds</u></b>				
169,150	-	34,703	134,447	Affordable Housing	-	-	-	134,447
221,558	7,608,051	7,673,176	156,433	Affordable Housing Millage	8,133,396	8,133,396	-	156,433
584,091	826,900	793,117	617,874	Alternative Transportation	1,115,214	1,115,214	55,518	562,356
121,778	10,700	8,432	124,046	Bandemer Property	13,031	3,693	-	133,384
148,612	12,828	-	161,440	Cemetery Perpetual Care	5,461	-	-	166,901
3,516,628	7,979,129	9,368,855	2,126,902	Climate Action Millage	7,979,814	7,979,814	-	2,126,902
4,025,825	1,587,371	1,745,312	3,867,884	Community Television Network	1,822,907	1,822,907	263,656	3,604,228
11,322,658	6,928,260	6,636,799	11,614,119	Construction Code Fund	7,662,306	7,662,306	656,831	10,957,288
2,025,833	2,869,704	3,834,656	1,060,881	County Mental Health Millage	3,038,310	2,981,622	-	1,117,569
11,601	225,500	225,000	12,101	Court Facilities	225,335	225,000	-	12,436
44,156	8,315	33,614	18,857	Drug Enforcement	19,063	18,000	18,000	1,920
203,070	-	173,044	30,026	Energy Projects	9,204	-	-	39,230
296,291	85,585	7,350	374,526	Federal Equitable Sharing Forfeitures	34,844	28,000	28,000	353,370
4,734,084	4,021,481	4,345,492	4,410,073	Local Streets	4,641,416	4,641,416	510,181	3,899,892
25,236,262	15,276,838	18,330,467	22,182,633	Major Streets	21,364,279	21,364,279	6,057,336	16,125,297
3,742,651	630,000	569,727	3,802,924	Metro Expansion	715,949	715,949	84,532	3,718,392
90,382	128,365	15,905	202,842	Michigan Justice Training	120,491	120,000	90,000	113,333
10,978,910	3,783,186	2,803,965	11,958,131	Open Space and Parkland Preservation	4,001,896	2,283,954	-	13,676,073
1,028,239	30,446	75,500	983,185	Open Space Endowment	117,585	75,000	75,000	950,770
4,988,182	13,292,687	17,221,682	1,059,187	Parks Maintenance & Capital Improvement	8,910,410	8,910,410	-	1,059,187
2,278,363	296,754	1,165,439	1,409,678	Parks Memorials & Contributions	294,327	75,000	-	1,629,005
100,500	18,500	15,060	103,940	Special Assistance	18,807	18,075	-	104,672
2,292,758	2,153,160	2,187,549	2,258,369	Sidewalk Construction Millage	2,853,885	2,853,885	733,870	1,524,499
14,904,539	31,718,152	36,834,289	9,788,402	Street Repair Millage (major fund)	28,171,000	28,171,000	2,202,409	7,585,993
				<b><u>Trust Funds</u></b>				
2,147,364	106,571	71,315	2,182,620	Elizabeth R. Dean	91,478	91,478	6,420	2,176,200
575,280,995	52,287,003	50,844,054	576,723,944	Employees' Retirement System	53,304,842	52,878,958	-	577,149,828
667,659	30,000	25,000	672,659	Police and Fire Relief	82,817	50,000	50,000	655,476
-	2,687,400	215,400	2,472,000	Section 401(a) Dual Hybrid Plan	2,687,400	217,000	-	4,942,400
-	50,800	46,370	4,430	Section 457(b) Plan	50,800	50,800	-	4,430
-	3,088,000	42,650	3,045,350	Section 401(a) Executive Plan	3,088,000	2,900	-	6,130,450
226,358,005	13,044,724	1,820,900	237,581,829	VEBA Trust	12,991,666	1,916,119	-	248,657,376

<u>Fund Balance June 30, 2024</u>	<u>FY 2025 Forecasted Revenues</u>	<u>FY 2025 Forecasted Expenditures</u>	<u>Forecasted Fund Balance June 30, 2025</u>	<u>Fund</u>	<u>FY 2026 Approved Revenues</u>	<u>FY 2026 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Fund Balance June 30, 2026</u>
163,789	12,080,987	12,080,188	164,588	<b><u>General Debt Service</u></b>	13,115,115	13,115,115	-	164,588
				<b><u>Component Units</u></b>				
10,875,900	9,566,800	10,018,000	10,424,700	Downtown Development Authority	14,727,500	14,727,500	4,450,000	5,974,700
10,772,463	24,192,500	23,393,100	11,571,863	DDA Parking System	29,317,300	29,317,300	5,120,100	6,451,763
510,406	403,600	800,700	113,306	DDA Housing	489,100	489,100	71,600	41,706
9,361,634	2,078,500	4,904,600	6,535,534	DDA Parking Maintenance	5,510,000	4,525,600	-	7,519,934
-	-	-	-	DDA Public Art	429,300	411,800	-	17,500
627,858	5,859,590	5,730,809	756,639	SmartZone LDFA	6,749,527	6,749,527	734,965	21,674
				<b><u>Capital Projects Funds</u></b>				
1,433,877	472,452	1,809,206	97,123	Capital Sinking Fund	489,609	450,000	-	136,732
5,367,271	5,805,657	7,398,612	3,774,316	General Capital Improvements	873,462	678,000	-	3,969,778
<b>ENTERPRISE AND INTERNAL SERVICE FUND TYPES ANALYSIS OF FUND EQUITY</b>								
<u>Net Assets June 30, 2024</u>	<u>FY 2025 Forecasted Revenues</u>	<u>FY 2025 Forecasted Expenditures</u>	<u>Forecasted Net Assets June 30, 2025</u>	<u>Fund</u>	<u>FY 2026 Approved Revenues</u>	<u>FY 2026 Approved Expenditures</u>	<u>Approved Use of Fund Balance</u>	<u>Projected Net Assets June 30, 2026</u>
				<b><u>Intergovernmental Service Funds</u></b>				
2,771,814	1,296,960	1,372,115	2,696,659	Central Stores	1,617,868	1,583,957	-	2,730,570
37,843,489	13,504,631	19,832,761	31,515,359	Fleet Services	16,704,178	16,704,178	3,034,488	28,480,871
4,236,833	11,838,718	14,372,955	1,702,596	Information Technology	12,916,145	12,737,674	-	1,881,067
10,896,711	33,822,600	36,637,663	8,081,648	Risk Fund	42,643,930	42,643,930	-	8,081,648
851,895	951,751	714,754	1,088,892	Wheeler Center	999,446	696,923	-	1,391,415
969,848	4,696,567	5,024,700	641,715	Project Management	7,177,258	7,177,256	-	641,717
				<b><u>Enterprise Funds</u></b>				
3,866,553	1,151,301	1,176,286	3,841,568	Airport (major fund)	1,248,455	1,239,547	-	3,850,476
204,760,905	36,248,462	25,431,822	215,577,545	Sewage Disposal System (major fund)	36,689,718	28,324,229	-	223,943,034
38,525,535	20,471,459	18,885,666	40,111,328	Solid Waste (major fund)	26,155,006	24,788,673	5,000,000	36,477,661
37,657,979	15,962,673	11,384,939	42,235,713	Stormwater Sewer System (major fund)	16,549,333	11,928,988	-	46,856,058
1,145,036	827,133	412,608	1,559,561	Technology Fiber	404,363	400,138	-	1,563,786
204,084,497	39,102,143	30,922,810	212,263,830	Water Supply System (major fund)	39,075,710	33,709,126	-	217,630,414

**ANALYSIS OF NET OPERATING FUNDS AVAILABLE\***

Net Operating Funds Available June 30, 2024	FY 2025 Forecasted Revenues	FY 2025 Forecasted Expenditures	Forecasted Net Operating Funds Available June 30, 2025	Fund	FY 2026 Approved Revenues	FY 2026 Approved Expenditures	Approved Use of Fund Balance	Projected Net Operating Funds Available June 30, 2026
<b>Intergovernmental Service Funds</b>								
1,967,130	1,296,960	1,372,115	1,891,975	Central Stores	1,617,868	1,583,957	-	1,925,886
36,988,361	13,504,631	19,832,761	30,660,231	Fleet Services	16,704,178	16,704,178	3,034,488	27,625,743
3,528,602	11,838,718	14,372,955	994,365	Information Technology	12,916,145	12,737,674	-	1,172,836
7,378,761	33,822,600	36,637,663	4,563,698	Risk Fund	42,643,930	42,643,930	-	4,563,698
771,645	951,751	714,754	1,008,642	Wheeler Center	999,446	696,923	-	1,311,165
(324,352)	4,696,567	5,024,700	(652,485)	Project Management	7,177,258	7,177,256	-	(652,483)
<b>Enterprise Funds</b>								
3,843,828	1,151,301	1,176,286	3,818,843	Airport (major fund)	1,248,455	1,239,547	-	3,827,751
192,500,145	36,248,462	25,431,822	203,316,785	Sewage Disposal System (major fund)	36,689,718	28,324,229	-	211,682,274
36,695,608	20,471,459	18,885,666	38,281,401	Solid Waste (major fund)	26,155,006	24,788,673	5,000,000	34,647,734
34,842,552	15,962,673	11,384,939	39,420,286	Stormwater Sewer System (major fund)	16,549,333	11,928,988	-	44,040,631
1,138,764	827,133	412,608	1,553,289	Technology Fiber	404,363	400,138	-	1,557,514
188,467,928	39,102,143	30,922,810	196,647,261	Water Supply System (major fund)	39,075,710	33,709,126	-	202,013,845

\*Net Operating Funds Available for Enterprise and Internal Service Funds: Current Assets, less Non-liquid Assets (i.e. inventories, long-term receivables, etc.), less Current Liabilities.  
This is a close equivalent to the Governmental Funds' Fund Balance.

NOTES: The following major and nonmajor funds are projected to have a change in fund balance over ±10% during Fiscal Year 2026:

Fund	Variance	Reason for Variance
Capital Sinking Fund	+41%	Planned accumulation of fund balance
Drug Enforcement	-90%	Planned use of fund balance for specific projects or items
Energy Projects	+31%	Planned use of fund balance for specific projects or items
Information Technology	10%	Planned accumulation of fund balance
Local Streets	-12%	Planned use of fund balance for specific projects or items
Major Streets	-27%	Planned use of fund balance for specific projects or items
Michigan Justice Training	-44%	Planned use of fund balance for specific projects or items
Open Space and Parkland Preservation	+14%	Throughout the year, budget amendments are done for land purchases. This is not typically planned for in the adopted budget.
Parks Memorials & Contributions	+16%	Planned accumulation of fund balance
Section 401(a) Dual Hybrid Plan	+100%	Planned accumulation of fund balance
Section 401(a) Executive Plan	+101%	Planned accumulation of fund balance
Sidewalk Construction Millage	-32%	Planned accumulation of fund balance
SmartZone LDFA	-97%	Planned use of fund balance for specific projects or items
Stormwater Sewer System (major fund)	+11%	Planned accumulation of fund balance
Street Repair Millage (major fund)	-23%	Planned use of fund balance for specific projects or items
Wheeler Center	+28%	Planned accumulation of fund balance
Downtown Development Authority	-43%	Planned use of fund balance for specific projects or items
DDA Parking System	-44%	Planned use of fund balance for specific projects or items
DDA Housing	-63%	Planned use of fund balance for specific projects or items
DDA Parking Maintenance	+15%	Planned accumulation of fund balance

## Description of Revenue Categories

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### **TAXES**

Taxes represent Property Taxes that are levied upon real and personal property of the City. Also included in this category are payments in lieu of taxes and penalties and interest on delinquent taxes. Property taxes represent 24% of the City's revenues. Taxes are based on the taxable value of all taxable property as of January 1 of the calendar year multiplied by the applicable millage rate. Other amounts are forecasted on the basis of projected values of the underlying property and past history for penalties using trend analysis. In Michigan, property tax revenue growth is restricted by Proposal A and the Headlee Amendment.

### **LICENSES, PERMITS & REGISTRATIONS**

The major sources of revenue in this category are derived from various permit fees issued for building and trades and represent 2% of the City's revenues. Also included are the various permits and licenses issued through the Clerk's office and fees associated with the services of the Building and Rental Services Unit. These revenues are projected for the Clerk's office on the basis of the history and any adjustments to fees. The planning fees take into account economic projections and interest expressed in future developments. Building permits are forecasted using information from Building and Rental Services on planned developments and economic forecasts on new construction.

### **INTERGOVERNMENTAL REVENUES**

#### **STATE-SHARED REVENUE**

This category accounts for revenues received from other units of government. The major portion of this source is State-Shared sales and income taxes. Intergovernmental revenues contribute 5% of the City's revenue, of which approximately one-half represents State-Shared revenue. These revenues are forecasted on the basis of data supplied from the State of Michigan for State-Shared sales and income tax and historical trends for other revenues.

#### **GRANTS**

Most federal or state grants are accounted for in separate funds; however, occasionally it is appropriate to reflect grant revenues which are received as reimbursement for expenditures incurred by General Fund service units. Grants represent less than 1% of City revenues. These are based on grants that have been awarded or are expected to be awarded in the coming fiscal year.

## Description of Revenue Categories

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### **CHARGES FOR SERVICES**

The major sources of revenue in this category represent 33% of City revenues and are described in more detail below.

#### **POLICE & FIRE**

These accounts include revenues for services performed by the City. The principal sources of revenues are for providing police services to the University of Michigan. Another major revenue source in this category is payment from the State of Michigan for fire protection services. The police services are forecasted using the upcoming year's football schedule and changes to the general level of service that the University and public schools have requested. The fire protection services are forecasted based on the current year's fire services expenditures and expected change in state owned property in the City, which are used in calculating the level of funding.

#### **WORK PERFORMED**

This category includes various municipal services provided to residents for such services as special inspecting and weed cutting.

#### **RECREATION CHARGES**

This category includes the accounts which record the various user fees associated with recreational facilities such as swimming pools, canoe liveries and ice-skating rinks. These fees are based on projected attendance for the period during which the facility is open multiplied by the user fees adjusted for any rate increases and closing of facilities for rehabilitation.

#### **CEMETERY**

This category includes revenue from the sale of lots and burial permits. These numbers have remained stable and are only adjusted for changes in rates.

#### **SOLID WASTE**

This category includes special services provided for disposal of solid waste materials for commercial pick-ups. These revenues are forecasted on the basis of expected levels of service adjusting for changes in fees and new services.

#### **ENTERPRISE SALES**

This category includes the sale and/or rental income associated with the various enterprise funds. The major source of income is the sale of water and sewer services. The revenues for the Water and Wastewater systems are based on expected water

## Description of Revenue Categories

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sales as adjusted for new customers being added through construction or annexations, significant changes in weather patterns and changes in rates. The Stormwater system rates are based on the existing land uses adjusted for expected changes, new annexations and changes in rates. The Recreation Facilities' revenues are forecasted in the same manner as the Recreation Charges. The Airport revenues are only impacted when there is a change in rates or level of service to be provided.

### **SPECIAL ASSESSMENTS**

Special Assessments are assessed against the property owner for public improvements made that benefits the property owner. These numbers are based on the actual assessments to be levied in the next fiscal year.

### **FINES & FORFEITS**

Fines associated with the enforcement of parking regulations constitute more than half of this revenue source. The rest of this revenue category is collected through various fines assessed by the Fifteenth District Court. Much of this revenue comes from moving traffic violations, delinquent parking tickets and other City ordinance violations. This represents less than 1% of the City's revenues. The expected revenues are forecasted based on changes in fines and the volume of tickets anticipated.

### **INVESTMENT INCOME**

Investment earnings are derived by the placing of excess funds in approved investments until needed and represents approximately 9% of the City's revenues. The investment earnings are forecasted on the basis of expected investable funds multiplied by an average of expected investment rates based on the economic outlook.

### **MISCELLANEOUS**

This category accounts for revenues, which do not fit into other categories and includes rentals, sale of property and equipment and other miscellaneous revenues. These revenues are generally stable from year to year with adjustments being made in special circumstances. This category represents less than 1% of the City's revenues.

### **PRIOR YEAR SURPLUS**

Prior Year Surplus represents the use of surplus funds from previous years' budgets and represents 4% of the City's revenues. This is used only to balance one-time expenditure requests. At other times, fund balances are increased so that specific projects can be paid for in the future without having to borrow the funds.

## Description of Revenue Categories

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### **OPERATING TRANSFERS**

The majority of the transfers in this revenue category are payments for debt service. Operating transfers represent 2% of the City's revenues.

### **CONTRIBUTIONS**

This represents donations that the City receives from the public for various purposes. The level of contributions remains constant from year to year with occasional windfalls that are hard to forecast. This category represents approximately 2% of the City's revenues.

### **SALE OF BONDS**

This represents revenues received from bond proceeds for capital projects and represents 12% of the City's revenues. Revenues are determined based on approved projects from the City's Capital Improvement Plan.

### **INTRA-GOVERNMENTAL SALES**

Services provided to other funds, which are directly billed, are recorded as revenues. These services include fleet operations and municipal service charge. Enterprise funds and other agencies receive a variety of services from the General Fund. The services provided include revenue collection, accounting, payroll, purchasing and general supervision. These indirect costs are allocated to the user service areas through the municipal service charge. This number is set by an outside consultant engaged to perform a cost allocation study.

Generally, these numbers are based on the level of service being rendered and the expected cost to provide the service, which determines the expected revenues for the year. This category represents 5% of City revenues.



**FY 2026 All Funds Revenue Analysis by Service Area**

		<b>Total Revenues</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0001	DDA/HOUSING FUND	489,100										489,100
0002	ENERGY PROJECTS	9,204			9,204							
0003	DOWNTOWN DEVELOPMENT AUTHORITY	14,727,500										14,727,500
0009	SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHOR	6,749,527										6,749,527
0010	GENERAL	147,404,671		\$17,580	\$8,534,298	\$15,856,489	\$91,718,615	\$3,690,589	\$4,337,599	\$1,142,301	\$22,107,200	
0011	CENTRAL STORES	1,617,868						1,617,868				
0012	FLEET SERVICES	16,704,178			16,704,178							
0014	INFORMATION TECHNOLOGY	12,916,145			12,916,145							
0016	COMMUNITY TELEVISION NETWORK	1,822,907			1,822,907							
0021	MAJOR STREET	21,364,279						21,364,279				
0022	LOCAL STREET	4,641,416						4,641,416				
0023	COURT FACILITIES	225,335								225,335		
0024	OPEN SPACE & PARKLAND PRESERVATION	4,001,896				4,001,896						
0025	BANDEMER PROPERTY	13,031				13,031						
0026	CONSTRUCTION CODE FUND	7,662,306				7,662,306						
0027	DRUG ENFORCEMENT	19,063							19,063			
0028	FEDERAL EQUITABLE SHARING	34,844							34,844			
0033	DDA PARKING MAINTENANCE	5,510,000										5,510,000
0034	PARKS MEMORIALS & CONTRIBUTIONS	294,327				294,327						
0035	GENERAL DEBT SERVICE	13,115,115									13,115,115	
0036	METRO EXPANSION	715,949						715,949				
0038	SPECIAL ASSISTANCE	18,807				18,807						
0041	OPEN SPACE ENDOWMENT	117,585				117,585						
0042	WATER SUPPLY SYSTEM	39,075,710						39,075,710				
0043	SEWAGE DISPOSAL SYSTEM	36,689,718						36,689,718				
0048	AIRPORT	1,248,455			1,248,455							
0049	PROJECT MANAGEMENT	7,177,258						7,177,258				
0052	VEBA TRUST	12,991,666										12,991,666
0053	POLICE AND FIRE RELIEF	82,817							82,817			
0054	CEMETERY PERPETUAL CARE	5,461			5,461							
0055	ELIZABETH R DEAN TRUST	91,478						91,478				
0057	RISK FUND	42,643,930					42,643,930					
0058	WHEELER CENTER	999,446						999,446				
0059	EMPLOYEES RETIREMENT SYSTEM	53,304,842										53,304,842
0061	ALTERNATIVE TRANSPORTATION	1,115,214						1,115,214				
0062	STREET & SIDEWALK REPAIR MILLAGE	28,171,000						28,171,000				
0063	DDA PARKING SYSTEM	29,317,300										29,317,300
0064	MICHIGAN JUSTICE TRAINING	120,491							120,491			
0069	STORMWATER SEWER SYSTEM	16,549,333						16,549,333				
0071	PARK MAINTENANCE & CAPITAL IMPROVEMENTS	8,910,410				8,910,410						

**FY 2026 All Funds Revenue Analysis by Service Area**

		<b>Total Revenues</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0072	SOLID WASTE FUND	26,155,006						26,155,006				
0082	STORMWATER BOND PENDING	18,665,000						18,665,000				
0084	DEVELOPER OFFSET MITIGATION	1,500,000						1,500,000				
0088	SEWER BOND	24,650,000						24,650,000				
0089	WATER BOND	40,941,000						40,941,000				
00CP	GENERAL CAPITAL FUND	873,462						873,462				
00MG	MAJOR GRANTS PROGRAM	479,652					479,152		500			
0100	COUNTY MENTAL HEALTH MILLAGE	3,038,310			1,192,648	1,192,648	56,688	596,326				
0101	CAPITAL SINKING FUND	489,609			450,000		39,609					
0102	SIDEWALK CONSTRUCTION FUND	2,853,885						2,853,885				
0103	AFFORDABLE HOUSING MILLAGE	8,133,396				8,133,396						
0108	TECHNOLOGY FIBER	404,363			404,363							
0109	CLIMATE ACTION MILLAGE	7,979,814			7,979,814							
0111	SECTION 401(A) DUAL HYBRID PLAN	2,687,400										2,687,400
0112	SECTION 457(B) PLAN	50,800										50,800
0113	SECTION 401(A) EXECUTIVE PLAN	3,088,000										3,088,000
0116	DDA PUBLIC ART	429,300										429,300
		<b>\$ 681,088,579</b>	<b>\$ -</b>	<b>\$ 17,580</b>	<b>\$ 51,267,473</b>	<b>\$ 46,200,895</b>	<b>\$ 134,937,994</b>	<b>\$ 278,133,937</b>	<b>\$ 4,595,314</b>	<b>\$ 1,367,636</b>	<b>\$ 35,222,315</b>	<b>\$ 129,345,435</b>

**FY 2027 All Funds Revenue Analysis by Service Area**

	<b>Total Revenues</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0001 DDA/HOUSING FUND	432,100										432,100
0002 ENERGY PROJECTS	8,875			8,875							
0003 DOWNTOWN DEVELOPMENT AUTHORITY	10,822,700										10,822,700
0009 SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY	6,173,708										6,173,708
0010 GENERAL	153,119,304		\$17,580	\$8,804,217	\$16,985,654	\$93,910,201	\$3,575,199	\$4,578,216	\$1,142,301	\$24,105,936	
0011 CENTRAL STORES	1,636,706						1,636,706				
0012 FLEET SERVICES	13,040,124			13,040,124							
0014 INFORMATION TECHNOLOGY	13,156,079			13,156,079							
0016 COMMUNITY TELEVISION NETWORK	1,854,681			1,854,681							
0021 MAJOR STREET	15,569,323						15,569,323				
0022 LOCAL STREET	4,207,188						4,207,188				
0023 COURT FACILITIES	225,323								225,323		
0024 OPEN SPACE & PARKLAND PRESERVATION	4,092,522				4,092,522						
0025 BANDEMER PROPERTY	12,874				12,874						
0026 CONSTRUCTION CODE FUND	7,050,818				7,050,818						
0027 DRUG ENFORCEMENT	1,125							1,125			
0028 FEDERAL EQUITABLE SHARING	7,099							7,099			
0033 DDA PARKING MAINTENANCE	4,774,200										4,774,200
0034 PARKS MEMORIALS & CONTRIBUTIONS	291,673				291,673						
0035 GENERAL DEBT SERVICE	13,137,352									13,137,352	
0036 METRO EXPANSION	681,207						681,207				
0038 SPECIAL ASSISTANCE	18,671				18,671						
0041 OPEN SPACE ENDOWMENT	116,064				116,064						
0042 WATER SUPPLY SYSTEM	41,078,913						41,078,913				
0043 SEWAGE DISPOSAL SYSTEM	37,521,220						37,521,220				
0048 AIRPORT	1,201,081			1,201,081							
0049 PROJECT MANAGEMENT	7,213,808						7,213,808				
0052 VEBA TRUST	13,020,494										13,020,494
0053 POLICE AND FIRE RELIEF	81,602							81,602			
0054 CEMETERY PERPETUAL CARE	5,266			5,266							
0055 ELIZABETH R DEAN TRUST	91,498						91,498				
0057 RISK FUND	44,608,456					44,608,456					
0058 WHEELER CENTER	1,039,431						1,039,431				
0059 EMPLOYEES RETIREMENT SYSTEM	54,301,098										54,301,098
0061 ALTERNATIVE TRANSPORTATION	876,645						876,645				
0062 STREET & SIDEWALK REPAIR MILLAGE	23,678,915						23,678,915				
0063 DDA PARKING SYSTEM	26,020,600										26,020,600
0064 MICHIGAN JUSTICE TRAINING	30,474							30,474			
0069 STORMWATER SEWER SYSTEM	16,974,810						16,974,810				
0071 PARK MAINTENANCE & CAPITAL IMPROVEMENTS	9,150,660				9,150,660						

**FY 2027 All Funds Revenue Analysis by Service Area**

		<b>Total Revenues</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0072	SOLID WASTE FUND	21,653,617						21,653,617				
0082	STORMWATER BOND PENDING	10,693,000						10,693,000				
0084	DEVELOPER OFFSET MITIGATION	1,500,000						1,500,000				
0088	SEWER BOND	13,456,000						13,456,000				
0089	WATER BOND	34,920,000						34,920,000				
00CP	GENERAL CAPITAL FUND	1,593,481						1,593,481				
00MG	MAJOR GRANTS PROGRAM	462,539					462,039		500			
0100	COUNTY MENTAL HEALTH MILLAGE	3,125,735			1,228,428	1,228,428	54,663	614,216				
0101	CAPITAL SINKING FUND	488,194			450,000		38,194					
0102	SIDEWALK CONSTRUCTION FUND	3,201,246						3,201,246				
0103	AFFORDABLE HOUSING MILLAGE	8,359,824				8,359,824						
0108	TECHNOLOGY FIBER	409,368			409,368							
0109	CLIMATE ACTION MILLAGE	8,215,217			8,215,217							
0111	SECTION 401(A) DUAL HYBRID PLAN	2,687,400										2,687,400
0112	SECTION 457(B) PLAN	50,800										50,800
0113	SECTION 401(A) EXECUTIVE PLAN	3,088,000										3,088,000
0116	DDA PUBLIC ART	175,400										175,400
		<b>\$ 641,404,508</b>	<b>\$ -</b>	<b>\$ 17,580</b>	<b>\$ 48,373,336</b>	<b>\$ 47,307,188</b>	<b>\$ 139,073,553</b>	<b>\$ 241,776,423</b>	<b>\$ 4,699,016</b>	<b>\$ 1,367,624</b>	<b>\$ 37,243,288</b>	<b>\$ 121,546,500</b>

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
General	<b>GENERAL</b>						
	CHARGES FOR SERVICES	11,018,511	11,586,566	11,453,591	11,734,051	12,913,024	13,493,442
	CONTRIBUTIONS	1,135	88,316	472,017	473,017	500,500	250,500
	FINES & FORFEITS	3,086,326	3,478,965	3,754,546	3,377,336	3,700,439	3,735,409
	INTERGOVERNMENTAL REVENUES	21,498,397	19,323,134	19,017,023	19,101,529	19,136,129	19,271,633
	INTRAGOVERNMENTAL SALES	18,070,080	18,652,001	20,753,220	19,210,989	23,808,833	24,954,329
	INVESTMENT INCOME	1,228,862	4,178,471	1,000,350	2,214,863	1,100,350	1,100,350
	LICENSES, PERMITS & REGISTRATIONS	1,842,019	3,040,173	2,586,015	2,836,022	2,965,944	3,144,144
	MISCELLANEOUS REVENUE	1,531,873	8,111,781	2,473,737	2,866,501	1,112,750	1,170,077
	OPERATING TRANSFERS IN	1,140,817	1,047,773	1,001,259	793,508	100,000	100,000
	PRIOR YEAR SURPLUS	-	-	10,811,503	-	1,027,971	2,520,066
	TAXES	68,765,554	73,576,858	76,019,569	78,299,280	81,038,731	83,379,354
	Total	\$ 128,183,575	\$ 143,084,037	\$ 149,342,830	\$ 140,907,096	\$ 147,404,671	\$ 153,119,304
Debt Service	<b>GENERAL DEBT SERVICE</b>						
	CHARGES FOR SERVICES	5,658,238	5,483,298	5,355,320	5,355,320	4,978,813	5,010,025
	INVESTMENT INCOME	(10,969)	(32,627)	1,200	2,000	1,200	1,200
	MISCELLANEOUS REVENUE	89	135	1	-	1	1
	OPERATING TRANSFERS IN	5,900,622	10,901,037	6,723,667	6,723,667	8,135,101	8,126,126
	TAXES	822	4,809	-	-	-	-
	Total	\$ 11,548,803	\$ 16,356,651	\$ 12,080,188	\$ 12,080,987	\$ 13,115,115	\$ 13,137,352
Enterprise	<b>WATER SUPPLY SYSTEM</b>						
	CHARGES FOR SERVICES	31,064,179	33,408,831	38,625,276	34,682,700	35,692,538	37,675,290
	CONTRIBUTIONS	-	15,605	156,316	-	-	-
	INTERGOVERNMENTAL REVENUES	-	1,035,271	1,369,492	-	-	-
	INVESTMENT INCOME	1,208,587	6,994,110	700,623	2,000,000	1,130,860	1,090,472
	LICENSES, PERMITS & REGISTRATIONS	132,879	158,758	120,000	155,000	140,000	140,000
	MISCELLANEOUS REVENUE	1,536,467	182,285	10,512,401	79,270	30,600	30,600
	OPERATING TRANSFERS IN	4,792,354	7,080,699	24,247,153	2,185,173	2,081,712	2,142,551
	PRIOR YEAR SURPLUS	-	-	485,494	-	-	-
	Total	\$ 38,734,466	\$ 48,875,558	\$ 76,216,755	\$ 39,102,143	\$ 39,075,710	\$ 41,078,913
	<b>WATER PENDING BOND SERIES (0089)</b>						
	INVESTMENT INCOME	26	102	-	-	-	-
	SALE OF BONDS	-	-	28,659,000	-	40,941,000	34,920,000
	Total	\$ 26	\$ 102	\$ 28,659,000	\$ -	\$ 40,941,000	\$ 34,920,000
	<b>WATER PENDING BOND SERIES (0096)</b>						
	CHARGES FOR SERVICES	20	2	-	-	-	-
	INTERGOVERNMENTAL REVENUES	-	-	457,880	-	-	-
	INVESTMENT INCOME	(280,044)	(1,174,435)	-	-	-	-
	MISCELLANEOUS REVENUE	1,565	20,000	243,597	-	-	-
	OPERATING TRANSFERS IN	256,042	118,263	2,306,995	-	-	-
	Total	\$ (22,418)	\$ (1,036,170)	\$ 3,008,472	\$ -	\$ -	\$ -
	<b>SEWAGE DISPOSAL SYSTEM</b>						
	CHARGES FOR SERVICES	33,837,480	34,969,988	32,943,222	34,196,566	34,561,554	35,469,062
	INVESTMENT INCOME	1,263,322	3,832,949	1,893,862	2,010,000	2,128,164	2,052,158
	LICENSES, PERMITS & REGISTRATIONS	1,740	632	-	-	-	-
	MISCELLANEOUS REVENUE	55,793	148,678	-	41,896	-	-
	OPERATING TRANSFERS IN	303,706	429,986	510,014	-	-	-
	Total	\$ 35,462,040	\$ 39,382,234	\$ 35,347,098	\$ 36,248,462	\$ 36,689,718	\$ 37,521,220
	<b>SEWER BOND PENDING SERIES</b>						
	INVESTMENT INCOME	1	6	-	-	-	-
	SALE OF BONDS	-	-	16,993,000	-	24,650,000	13,456,000
	Total	\$ 1	\$ 6	\$ 16,993,000	\$ -	\$ 24,650,000	\$ 13,456,000

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
	<b>AIRPORT</b>						
	CHARGES FOR SERVICES	959,684	1,012,393	1,055,600	1,060,687	1,115,772	1,126,172
	INTERGOVERNMENTAL REVENUES	-	98,126	-	-	55,000	-
	INVESTMENT INCOME	23,880	101,232	53,971	71,073	77,683	74,909
	MISCELLANEOUS REVENUE	2,923	8,037	-	19,541	-	-
	Total	\$ 986,486	\$ 1,219,788	\$ 1,109,571	\$ 1,151,301	\$ 1,248,455	\$ 1,201,081
	<b>STORMWATER SEWER SYSTEM</b>						
	CHARGES FOR SERVICES	14,882,296	15,299,348	15,239,657	15,311,173	15,658,968	16,115,994
	CONTRIBUTIONS	-	-	116,739	-	-	-
	INTERGOVERNMENTAL REVENUES	156,630	-	4,500	-	4,500	4,500
	INVESTMENT INCOME	295,708	1,121,441	663,526	650,000	883,365	851,816
	LICENSES, PERMITS & REGISTRATIONS	(288)	-	-	-	-	-
	MISCELLANEOUS REVENUE	67,459	23,132	2,500	1,500	2,500	2,500
	OPERATING TRANSFERS IN	258,837	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	990,334	-	-	-
	Total	\$ 15,660,642	\$ 16,443,921	\$ 17,017,256	\$ 15,962,673	\$ 16,549,333	\$ 16,974,810
	<b>STORMWATER BOND</b>						
	INVESTMENT INCOME	35	137	-	-	-	-
	SALE OF BONDS	-	-	12,357,000	-	18,665,000	10,693,000
	Total	\$ 35	\$ 137	\$ 12,357,000	\$ -	\$ 18,665,000	\$ 10,693,000
	<b>SOLID WASTE</b>						
	CHARGES FOR SERVICES	4,206,319	1,659,543	1,046,800	1,569,164	1,338,050	1,338,050
	INTERGOVERNMENTAL REVENUES	50,068	85,394	714,538	-	-	-
	CONTRIBUTIONS	-	-	1,000,000	-	-	-
	INVESTMENT INCOME	456,545	1,783,767	1,003,986	1,000,000	1,459,261	1,407,144
	MISCELLANEOUS REVENUE	15,917	36,480	100	126,105	100	100
	OPERATING TRANSFERS IN	19,640	539,608	96,939	96,939	-	-
	PRIOR YEAR SURPLUS	-	-	531,532	-	5,000,000	-
	TAXES	15,522,511	16,522,679	17,331,738	17,679,251	18,357,595	18,908,323
	Total	\$ 20,270,999	\$ 20,627,471	\$ 21,725,633	\$ 20,471,459	\$ 26,155,006	\$ 21,653,617
	<b>DEVELOPER OFFSET MITIGATION</b>						
	CHARGES FOR SERVICES	870,315	1,012,776	1,500,000	1,500,000	1,500,000	1,500,000
	INVESTMENT INCOME	13,422	(65,075)	25,875	-	-	-
	MISCELLANEOUS REVENUE	17,605	-	-	-	-	-
	Total	\$ 901,341	\$ 947,701	\$ 1,525,875	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Internal Service	<b>CENTRAL STORES</b>						
	CHARGES FOR SERVICES	276,453	306,911	463,500	375,000	477,150	491,150
	INTRAGOVERNMENTAL SALES	779,978	810,612	1,058,810	871,960	1,058,153	1,065,940
	INVESTMENT INCOME	25,196	94,159	63,221	50,000	82,565	79,616
	PRIOR YEAR SURPLUS	-	-	120,000	-	-	-
	Total	\$ 1,081,627	\$ 1,211,682	\$ 1,705,531	\$ 1,296,960	\$ 1,617,868	\$ 1,636,706
	<b>FLEET SERVICES</b>						
	CHARGES FOR SERVICES	647	1,070	-	-	-	-
	CONTRIBUTIONS	136,932	2,639,027	5,123,388	3,927,316	2,750,101	1,679,905
	INTRAGOVERNMENTAL SALES	8,939,512	8,692,415	8,529,834	8,661,124	9,797,064	9,936,030
	INVESTMENT INCOME	268,978	1,200,829	565,594	908,549	872,525	841,363
	MISCELLANEOUS REVENUE	396,330	379,548	-	7,642	250,000	250,000
	OPERATING TRANSFERS IN	128,304	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	11,249,570	-	3,034,488	332,826
	Total	\$ 9,870,703	\$ 12,912,887	\$ 25,468,386	\$ 13,504,631	\$ 16,704,178	\$ 13,040,124

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Fiduciary Trust	<b>INFORMATION TECHNOLOGY</b>						
	CHARGES FOR SERVICES	10,309,081	11,129,384	11,690,555	11,552,897	12,691,725	12,938,208
	INVESTMENT INCOME	57,899	189,050	144,381	98,630	183,384	176,835
	MISCELLANEOUS REVENUE	185,229	45,650	41,036	153,342	41,036	41,036
	OPERATING TRANSFERS IN	-	35,184	-	33,849	-	-
	PRIOR YEAR SURPLUS	-	-	490,259	-	-	-
	Total	\$ 10,552,209	\$ 11,399,269	\$ 12,366,231	\$ 11,838,718	\$ 12,916,145	\$ 13,156,079
	<b>PROJECT MANAGEMENT</b>						
	CHARGES FOR SERVICES	4,130,949	4,833,134	6,279,250	4,640,000	7,112,183	7,151,057
	INVESTMENT INCOME	14,120	63,375	55,540	56,000	65,075	62,751
	MISCELLANEOUS REVENUE	2,791	12,212	-	567	-	-
	PRIOR YEAR SURPLUS	-	-	334,749	-	-	-
	Total	\$ 4,147,860	\$ 4,908,721	\$ 6,669,539	\$ 4,696,567	\$ 7,177,258	\$ 7,213,808
	<b>RISK FUND</b>						
	CHARGES FOR SERVICES	32,118,099	33,396,703	37,576,823	32,380,792	41,132,001	43,116,953
	CONTRIBUTIONS	2,825,739	604,334	805,000	539,818	415,000	415,000
	INVESTMENT INCOME	177,829	761,874	375,653	474,658	571,929	551,503
	MISCELLANEOUS REVENUE	345,397	634,759	425,000	427,332	525,000	525,000
	OPERATING TRANSFERS IN	34,000	-	-	-	-	-
	Total	\$ 35,501,064	\$ 35,397,669	\$ 39,182,476	\$ 33,822,600	\$ 42,643,930	\$ 44,608,456
Fiduciary Trust	<b>WHEELER CENTER</b>						
	CHARGES FOR SERVICES	689,658	888,216	929,446	929,446	966,576	1,007,735
	INVESTMENT INCOME	10,430	43,617	22,085	22,085	32,870	31,696
	MISCELLANEOUS REVENUE	30	5,587	-	220	-	-
	PRIOR YEAR SURPLUS	-	-	334,000	-	-	-
	Total	\$ 700,118	\$ 937,421	\$ 1,285,531	\$ 951,751	\$ 999,446	\$ 1,039,431
	<b>ELIZABETH R. DEAN TRUST FUND</b>						
	INVESTMENT INCOME	13,557	95,606	71,415	106,571	85,058	82,021
	PRIOR YEAR SURPLUS	-	-	-	-	6,420	9,477
	Total	\$ 13,557	\$ 95,606	\$ 71,415	\$ 106,571	\$ 91,478	\$ 91,498
Fiduciary Trust	<b>POLICE &amp; FIRE RELIEF</b>						
	INVESTMENT INCOME	26,721	38,912	25	30,000	32,817	31,602
	PRIOR YEAR SURPLUS	-	-	50,000	-	50,000	50,000
	Total	\$ 26,721	\$ 38,912	\$ 50,025	\$ 30,000	\$ 82,817	\$ 81,602
Pension Trust	<b>VEBA TRUST</b>						
	CONTRIBUTIONS	152,647	155,453	190,000	200,000	200,000	200,000
	INVESTMENT INCOME	22,838,696	27,716,437	12,250,500	12,510,000	12,510,000	12,510,000
	OPERATING TRANSFERS IN	890,202	574,174	334,724	334,724	281,666	310,494
	Total	\$ 23,881,545	\$ 28,446,064	\$ 12,775,224	\$ 13,044,724	\$ 12,991,666	\$ 13,020,494
	<b>EMPLOYEES' RETIREMENT SYSTEM</b>						
	CHARGES FOR SERVICES	18,920,200	20,681,722	18,494,652	18,494,652	19,100,000	19,100,000
	CONTRIBUTIONS	503,228	469,296	492,351	492,351	630,000	630,000
	INVESTMENT INCOME	62,118,085	62,235,563	33,239,658	33,300,000	33,574,842	34,571,098
	MISCELLANEOUS REVENUE	18,602	35,388	-	-	-	-
	Total	\$ 81,560,115	\$ 83,421,968	\$ 52,226,661	\$ 52,287,003	\$ 53,304,842	\$ 54,301,098
Pension Trust	<b>SECTION 401(A) DUAL HYBRID PLAN</b>						
	CHARGES FOR SERVICES	-	-	1,850,000	1,367,400	1,367,400	1,367,400
	INVESTMENT INCOME	-	-	550,000	1,320,000	1,320,000	1,320,000
	Total	\$ -	\$ -	\$ 2,400,000	\$ 2,687,400	\$ 2,687,400	\$ 2,687,400

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Special Revenue	<b>SECTION 457(B) PLAN</b>						
	INVESTMENT INCOME	-	-	-	800	800	800
	MISCELLANEOUS REVENUE	-	-	47,500	50,000	50,000	50,000
	Total	\$ -	\$ -	\$ 47,500	\$ 50,800	\$ 50,800	\$ 50,800
	<b>SECTION 401(A) EXECUTIVE PLAN</b>						
	CHARGES FOR SERVICES	-	-	2,000	672,000	672,000	672,000
	INVESTMENT INCOME	-	-	-	2,416,000	2,416,000	2,416,000
	Total	\$ -	\$ -	\$ 2,000	\$ 3,088,000	\$ 3,088,000	\$ 3,088,000
	<b>ENERGY PROJECTS</b>						
	CHARGES FOR SERVICES	56,740	31,659	-	-	-	-
	INVESTMENT INCOME	7,461	11,314	7,666	-	9,204	8,875
	PRIOR YEAR SURPLUS	-	-	5,330	-	-	-
	Total	\$ 64,201	\$ 42,974	\$ 12,996	\$ -	\$ 9,204	\$ 8,875
	<b>COMMUNITY TELEVISION NETWORK</b>						
	CHARGES FOR SERVICES	243	156	-	-	-	-
	INVESTMENT INCOME	51,710	183,806	127,626	117,562	165,150	159,252
	LICENSES, PERMITS & REGISTRATIONS	1,608,491	1,469,811	1,483,086	1,469,809	1,394,101	1,310,454
	MISCELLANEOUS REVENUE	2,883	4,769	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	361,781	-	263,656	384,975
	Total	\$ 1,663,327	\$ 1,658,542	\$ 1,972,493	\$ 1,587,371	\$ 1,822,907	\$ 1,854,681
	<b>HOMELAND SECURITY GRANT FUND</b>						
	INTERGOVERNMENTAL REVENUES	49,544	38,743	15,533	15,533	-	-
	INVESTMENT INCOME	3	83	-	-	-	-
	Total	\$ 49,547	\$ 38,826	\$ 15,533	\$ 15,533	\$ -	\$ -
	<b>MAJOR STREET</b>						
	CHARGES FOR SERVICES	1,006,569	1,175,944	1,116,139	1,114,139	1,127,647	1,144,050
	CONTRIBUTIONS	-	150,364	346,000	-	-	-
	INTERGOVERNMENTAL REVENUES	12,663,350	12,985,859	13,191,623	13,398,717	13,311,289	13,586,392
	INVESTMENT INCOME	490,854	1,437,449	525,979	545,377	813,666	784,606
	LICENSES, PERMITS & REGISTRATIONS	59,350	21,040	18,250	22,080	22,080	22,080
	MISCELLANEOUS REVENUE	48,231	17,237	-	6,350	-	-
	OPERATING TRANSFERS IN	2,075,883	1,291,033	2,216,188	190,175	32,261	32,195
	PRIOR YEAR SURPLUS	-	-	6,381,043	-	6,057,336	-
	Total	\$ 16,344,237	\$ 17,078,926	\$ 23,795,222	\$ 15,276,838	\$ 21,364,279	\$ 15,569,323
	<b>LOCAL STREET</b>						
	CHARGES FOR SERVICES	225,613	231,088	239,352	239,352	244,139	249,022
	INTERGOVERNMENTAL REVENUES	3,481,495	3,571,590	3,572,361	3,572,361	3,698,056	3,775,649
	INVESTMENT INCOME	179,470	448,809	144,759	203,000	182,276	175,767
	MISCELLANEOUS REVENUE	50,898	372	-	-	-	-
	OPERATING TRANSFERS IN	6,756	6,768	6,768	6,768	6,764	6,750
	PRIOR YEAR SURPLUS	-	-	501,015	-	510,181	-
	Total	\$ 3,944,233	\$ 4,258,627	\$ 4,464,255	\$ 4,021,481	\$ 4,641,416	\$ 4,207,188
	<b>COURT FACILITIES</b>						
	FINES & FORFEITS	22,834	32,825	90,000	90,000	90,000	90,000
	INVESTMENT INCOME	188	537	-	500	335	323
	OPERATING TRANSFERS IN	203,500	192,000	135,000	135,000	135,000	135,000
	Total	\$ 226,522	\$ 225,362	\$ 225,000	\$ 225,500	\$ 225,335	\$ 225,323



## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
<b>OPEN SPACE &amp; PARKLAND PRESERVATION</b>							
	CHARGES FOR SERVICES	6	16	-	-	-	-
	INTERGOVERNMENTAL REVENUES	2,204,300	-	-	-	-	-
	INVESTMENT INCOME	122,102	509,035	357,137	357,137	447,867	431,872
	MISCELLANEOUS REVENUE	1,014	330,624	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	571,402	-	-	-
	TAXES	3,005,007	3,199,275	3,355,398	3,426,049	3,554,029	3,660,650
	Total	\$ 5,332,430	\$ 4,038,949	\$ 4,283,937	\$ 3,783,186	\$ 4,001,896	\$ 4,092,522
<b>BANDEMER PROPERTY</b>							
	CHARGES FOR SERVICES	1,080	1,260	800	-	1,000	1,000
	INVESTMENT INCOME	1,365	5,595	3,050	3,050	4,381	4,224
	MISCELLANEOUS REVENUE	7,650	7,650	7,650	7,650	7,650	7,650
	Total	\$ 10,095	\$ 14,505	\$ 11,500	\$ 10,700	\$ 13,031	\$ 12,874
<b>CONSTRUCTION CODE FUND</b>							
	CHARGES FOR SERVICES	5,907	4,518	-	660	-	-
	INVESTMENT INCOME	103,162	497,579	222,669	-	354,575	341,911
	LICENSES, PERMITS & REGISTRATIONS	6,504,374	7,171,493	6,166,800	6,926,075	6,650,900	6,699,400
	MISCELLANEOUS REVENUE	29,409	1,921	500	1,525	-	-
	PRIOR YEAR SURPLUS	-	-	517,735	-	656,831	9,507
	Total	\$ 6,642,852	\$ 7,675,510	\$ 6,907,704	\$ 6,928,260	\$ 7,662,306	\$ 7,050,818
<b>DRUG ENFORCEMENT</b>							
	FINES & FORFEITS	4,744	16,532	7,665	7,665	-	-
	INVESTMENT INCOME	324	1,675	587	650	1,063	1,025
	PRIOR YEAR SURPLUS	-	-	25,949	-	18,000	100
	Total	\$ 5,068	\$ 18,207	\$ 34,201	\$ 8,315	\$ 19,063	\$ 1,125
<b>FEDERAL EQUITABLE SHARING FORFEITURE</b>							
	FINES & FORFEITS	227,068	15,482	80,585	80,585	-	-
	INVESTMENT INCOME	2,584	13,148	1,204	5,000	6,844	6,599
	PRIOR YEAR SURPLUS	-	-	267,662	-	28,000	500
	Total	\$ 229,652	\$ 28,630	\$ 349,451	\$ 85,585	\$ 34,844	\$ 7,099
<b>PARKS MEMORIALS &amp; CONTRIBUTIONS</b>							
	CHARGES FOR SERVICES	32,472	24,363	50,000	50,000	35,000	35,000
	CONTRIBUTIONS	407,275	118,120	160,000	200,000	185,000	185,000
	INVESTMENT INCOME	22,881	104,985	46,754	46,754	74,327	71,673
	MISCELLANEOUS REVENUE	-	263	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	573,470	-	-	-
	Total	\$ 462,628	\$ 247,731	\$ 830,224	\$ 296,754	\$ 294,327	\$ 291,673
<b>METRO EXPANSION</b>							
	CHARGES FOR SERVICES	12	11	-	-	-	-
	INTERGOVERNMENTAL REVENUES	530,055	505,496	460,000	500,000	500,000	500,000
	INVESTMENT INCOME	39,894	172,262	92,846	130,000	131,417	126,723
	MISCELLANEOUS REVENUE	500	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	52,124	-	84,532	54,484
	Total	\$ 570,461	\$ 677,770	\$ 604,970	\$ 630,000	\$ 715,949	\$ 681,207
<b>SPECIAL ASSISTANCE</b>							
	CONTRIBUTIONS	12,652	11,868	15,000	15,000	15,000	15,000
	INVESTMENT INCOME	1,380	7,817	631	3,500	3,807	3,671
	OPERATING TRANSFERS IN	100,000	100,000	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	5,000	-	-	-
	Total	\$ 114,032	\$ 119,685	\$ 20,631	\$ 18,500	\$ 18,807	\$ 18,671

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
	<b>OPEN SPACE ENDOWMENT</b>						
	INVESTMENT INCOME	13,643	51,728	30,446	30,446	42,585	41,064
	OPERATING TRANSFERS IN	95,468	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	75,000	-	75,000	75,000
	Total	\$ 109,111	\$ 51,728	\$ 105,446	\$ 30,446	\$ 117,585	\$ 116,064
	<b>CEMETARY PERPETUAL CARE</b>						
	CHARGES FOR SERVICES	2,750	9,125	3,000	9,000	-	-
	INVESTMENT INCOME	1,704	6,859	3,828	3,828	5,461	5,266
	Total	\$ 4,454	\$ 15,984	\$ 6,828	\$ 12,828	\$ 5,461	\$ 5,266
	<b>ALTERNATIVE TRANSPORTATION</b>						
	CHARGES FOR SERVICES	1	15	-	-	-	-
	CONTRIBUTIONS	-	-	-	-	200,000	-
	INTERGOVERNMENTAL REVENUES	-	30,000	-	-	-	-
	INVESTMENT INCOME	7,441	26,961	6,255	15,000	19,229	18,543
	OPERATING TRANSFERS IN	799,212	789,072	811,900	811,900	840,467	858,102
	PRIOR YEAR SURPLUS	-	-	-	-	55,518	-
	Total	\$ 806,654	\$ 846,048	\$ 818,155	\$ 826,900	\$ 1,115,214	\$ 876,645
	<b>STREET, BRIDGE &amp; SIDEWALK MILLAGE</b>						
	CHARGES FOR SERVICES	932,814	1,785,696	7,053,614	7,053,614	-	-
	CONTRIBUTIONS	2,409,980	3,095,259	3,991,000	2,545,037	9,226,919	5,381,062
	INTERGOVERNMENTAL REVENUES	1,031,301	21,705	-	-	-	-
	INVESTMENT INCOME	501,061	1,039,310	602,749	700,000	783,027	755,062
	MISCELLANEOUS REVENUE	824,709	149,444	-	-	-	-
	OPERATING TRANSFERS IN	3,744,140	13,492,121	17,468,529	6,013,894	-	-
	PRIOR YEAR SURPLUS	-	-	4,786,094	-	2,202,409	1,105,387
	TAXES	13,528,534	14,399,323	15,067,143	15,405,607	15,958,645	16,437,404
	Total	\$ 22,972,539	\$ 33,982,857	\$ 48,969,129	\$ 31,718,152	\$ 28,171,000	\$ 23,678,915
	<b>MICHIGAN JUSTICE TRAINING</b>						
	INTERGOVERNMENTAL REVENUES	23,761	90,362	14,000	127,165	30,000	30,000
	INVESTMENT INCOME	20	1,084	383	1,200	491	474
	PRIOR YEAR SURPLUS	-	-	-	-	90,000	-
	Total	\$ 23,781	\$ 91,446	\$ 14,383	\$ 128,365	\$ 120,491	\$ 30,474
	<b>AFFORDABLE HOUSING</b>						
	INVESTMENT INCOME	2,079	8,020	5,401	-	-	-
	PRIOR YEAR SURPLUS	-	-	34,703	-	-	-
	Total	\$ 2,079	\$ 8,020	\$ 40,104	\$ -	\$ -	\$ -
	<b>PARK MAINT &amp; CAPITAL IMPROVEMENT</b>						
	CHARGES FOR SERVICES	2,345	2,510	-	127,496	-	-
	CONTRIBUTIONS	204,443	61,194	-	20,850	-	-
	INVESTMENT INCOME	127,683	443,671	295,190	341,304	411,817	397,109
	MISCELLANEOUS REVENUE	6,285	8,344	4,567,873	4,610,312	-	-
	PRIOR YEAR SURPLUS	-	-	2,698,131	-	-	-
	TAXES	7,186,102	7,649,231	8,023,648	8,192,725	8,498,593	8,753,551
	Total	\$ 7,526,858	\$ 8,164,950	\$ 15,584,842	\$ 13,292,687	\$ 8,910,410	\$ 9,150,660
	<b>MAJOR GRANTS PROGRAMS</b>						
	CONTRIBUTIONS	10,525	9,475	-	-	-	-
	INTERGOVERNMENTAL REVENUES	8,145,014	10,287,504	36,532,058	16,193,454	500	500
	INVESTMENT INCOME	277,980	543,584	-	-	479,152	462,039
	MISCELLANEOUS REVENUE	58,955	43,326	42,179	-	-	-
	OPERATING TRANSFERS IN	4,949	237,502	2,320,048	1,161,091	-	-
	Total	\$ 8,497,423	\$ 11,121,392	\$ 38,894,285	\$ 17,354,545	\$ 479,652	\$ 462,539

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
	<b>COUNTY MENTAL HEALTH MILLAGE</b>						
	CHARGES FOR SERVICES	-	8	-	-	-	-
	INVESTMENT INCOME	20,605	83,667	41,980	-	56,688	54,663
	PRIOR YEAR SURPLUS	-	-	1,142,542	-	-	-
	TAXES	2,602,906	3,018,428	2,869,704	2,869,704	2,981,622	3,071,072
	<b>Total</b>	<b>\$ 2,623,511</b>	<b>\$ 3,102,103</b>	<b>\$ 4,054,226</b>	<b>\$ 2,869,704</b>	<b>\$ 3,038,310</b>	<b>\$ 3,125,735</b>
	<b>SIDEWALK CONSTRUCTION MILLAGE</b>						
	CONTRIBUTIONS	575,515	-	900,000	500,071	500,000	1,150,000
	INTERGOVERNMENTAL REVENUES	-	1,283,641	-	-	-	-
	INVESTMENT INCOME	9,038	82,346	18,932	65,000	47,934	46,222
	MISCELLANEOUS REVENUE	76,142	56,466	-	-	-	-
	OPERATING TRANSFERS IN	18,123	51,187	150,000	72,974	-	-
	PRIOR YEAR SURPLUS	-	-	-	-	733,870	385,780
	TAXES	1,329,513	1,415,577	1,484,809	1,515,115	1,572,081	1,619,244
	<b>Total</b>	<b>\$ 2,008,330</b>	<b>\$ 2,889,217</b>	<b>\$ 2,553,741</b>	<b>\$ 2,153,160</b>	<b>\$ 2,853,885</b>	<b>\$ 3,201,246</b>
	<b>AFFORDABLE HOUSING MILLAGE</b>						
	INVESTMENT INCOME	108,861	216,524	168,661	26,488	267,441	257,890
	MISCELLANEOUS REVENUE	112,530	2,688	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	221,558	-	-	-
	TAXES	6,654,293	7,078,872	7,426,285	7,581,563	7,865,955	8,101,934
	<b>Total</b>	<b>\$ 6,875,684</b>	<b>\$ 7,298,083</b>	<b>\$ 7,816,504</b>	<b>\$ 7,608,051</b>	<b>\$ 8,133,396</b>	<b>\$ 8,359,824</b>
	<b>MAJOR STREET ROAD BOND</b>						
	INTERGOVERNMENTAL REVENUES	1,569,885	80,115	-	-	-	-
	INVESTMENT INCOME	1,560	(94,240)	-	-	-	-
	OPERATING TRANSFERS IN	6,122	6,567	123,996	123,996	-	-
	<b>Total</b>	<b>\$ 1,577,567</b>	<b>\$ (7,558)</b>	<b>\$ 123,996</b>	<b>\$ 123,996</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>LOCAL STREET ROAD BOND</b>						
	INVESTMENT INCOME	(5,019)	(147,185)	-	-	-	-
	<b>Total</b>	<b>\$ (5,019)</b>	<b>\$ (147,185)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>STREET, BRIDGE &amp; SIDEWALK BONDS</b>						
	INVESTMENT INCOME	79	(31,160)	-	-	-	-
	<b>Total</b>	<b>\$ 79</b>	<b>\$ (31,160)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TECHNOLOGY FIBER</b>						
	CHARGES FOR SERVICES	-	157,587	258,818	258,818	199,623	204,777
	INVESTMENT INCOME	-	19,813	-	39,602	4,194	4,045
	MISCELLANEOUS REVENUE	-	76,422	-	-	-	-
	OPERATING TRANSFERS IN	-	1,170,023	528,713	528,713	200,546	200,546
	<b>Total</b>	<b>\$ -</b>	<b>\$ 1,423,845</b>	<b>\$ 787,531</b>	<b>\$ 827,133</b>	<b>\$ 404,363</b>	<b>\$ 409,368</b>
	<b>CLIMATE ACTION MILLAGE</b>						
	CHARGES FOR SERVICES	-	11,603	-	-	-	-
	CONTRIBUTIONS	-	-	100,000	100,000	-	-
	INVESTMENT INCOME	-	169,309	-	246,696	60,743	58,574
	MISCELLANEOUS REVENUE	-	1,351	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	1,946,249	-	-	-
	TAXES	-	7,114,355	7,476,377	7,632,433	7,919,071	8,156,643
	<b>Total</b>	<b>\$ -</b>	<b>\$ 7,296,618</b>	<b>\$ 9,522,626</b>	<b>\$ 7,979,129</b>	<b>\$ 7,979,814</b>	<b>\$ 8,215,217</b>

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Capital Projects	<b>GENERAL CAPITAL FUND</b>						
	CHARGES FOR SERVICES	1,790,250	-	-	-	-	-
	CONTRIBUTIONS	150,000	70,943	-	-	-	-
	INTERGOVERNMENTAL REVENUES	-	-	52,000	52,000	-	-
	INVESTMENT INCOME	58,643	205,351	161,347	161,347	195,462	188,481
	OPERATING TRANSFERS IN	1,939,996	2,244,996	4,230,000	5,592,310	678,000	1,405,000
	PRIOR YEAR SURPLUS	-	-	500,000	-	-	-
	Total	<u>\$ 3,938,889</u>	<u>\$ 2,521,291</u>	<u>\$ 4,943,347</u>	<u>\$ 5,805,657</u>	<u>\$ 873,462</u>	<u>\$ 1,593,481</u>
	<b>CAPITAL SINKING FUND</b>						
	INVESTMENT INCOME	12,068	61,877	22,452	22,452	39,609	38,194
	OPERATING TRANSFERS IN	399,996	399,996	450,000	450,000	450,000	450,000
	Total	<u>\$ 412,064</u>	<u>\$ 461,873</u>	<u>\$ 472,452</u>	<u>\$ 472,452</u>	<u>\$ 489,609</u>	<u>\$ 488,194</u>
	<b>2024 AFFORDABLE HOUSING CI BOND</b>						
	SALE OF BONDS	-	-	9,000,000	9,009,333	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000,000</u>	<u>\$ 9,009,333</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>FIRE STATION 4 BOND 2025</b>						
	SALE OF BONDS	-	-	11,997,748	-	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,997,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units	<b>SMART ZONE LDFA</b>						
	INVESTMENT INCOME	29,445	112,050	99,091	99,091	116,462	112,302
	MISCELLANEOUS REVENUE	3	-	-	-	-	-
	PRIOR YEAR SURPLUS	-	-	226,192	-	734,965	-
	TAXES	4,986,698	5,357,621	5,420,526	5,760,499	5,898,100	6,061,406
	Total	<u>\$ 5,016,146</u>	<u>\$ 5,469,671</u>	<u>\$ 5,745,809</u>	<u>\$ 5,859,590</u>	<u>\$ 6,749,527</u>	<u>\$ 6,173,708</u>
	<b>DDA/HOUSING FUND</b>						
	CHARGES FOR SERVICES	-	-	402,600	402,600	416,700	431,300
	INVESTMENT INCOME	-	-	1,000	1,000	800	800
	PRIOR YEAR SURPLUS	-	-	400,300	-	71,600	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 803,900</u>	<u>\$ 403,600</u>	<u>\$ 489,100</u>	<u>\$ 432,100</u>
	<b>DOWNTOWN DEVELOPMENT AUTHORITY</b>						
	CONTRIBUTIONS	-	-	-	-	401,900	401,900
	INTERGOVERNMENTAL REVENUES	-	-	-	-	-	200,000
	INVESTMENT INCOME	-	-	16,000	16,000	16,000	16,000
	MISCELLANEOUS REVENUE	-	-	4,000	28,700	4,200	4,400
	PRIOR YEAR SURPLUS	-	-	3,850,400	-	4,450,000	-
	TAXES	-	-	9,028,200	9,522,100	9,855,400	10,200,400
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,898,600</u>	<u>\$ 9,566,800</u>	<u>\$ 14,727,500</u>	<u>\$ 10,822,700</u>
	<b>DDA PARKING MAINTENANCE</b>						
	CHARGES FOR SERVICES	-	-	2,068,500	2,068,500	5,500,000	2,400,000
	INVESTMENT INCOME	-	-	10,000	10,000	10,000	10,000
	PRIOR YEAR SURPLUS	-	-	4,826,100	-	-	2,364,200
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,904,600</u>	<u>\$ 2,078,500</u>	<u>\$ 5,510,000</u>	<u>\$ 4,774,200</u>
	<b>DDA PARKING SYSTEM</b>						
	CHARGES FOR SERVICES	-	-	22,332,000	23,632,000	24,053,600	25,487,900
	INVESTMENT INCOME	-	-	20,000	20,000	20,000	20,000
	MISCELLANEOUS REVENUE	-	-	120,000	540,500	123,600	127,400
	PRIOR YEAR SURPLUS	-	-	1,933,300	-	5,120,100	385,300
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405,300</u>	<u>\$ 24,192,500</u>	<u>\$ 29,317,300</u>	<u>\$ 26,020,600</u>

## Revenue Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
	<b>DDA PUBLIC ART</b>						
	CHARGES FOR SERVICES	-	-	-	-	428,900	175,000
	INVESTMENT INCOME	-	-	-	-	400	400
	Total	\$ -	\$ -	\$ -	\$ -	\$ 429,300	\$ 175,400
	<b>CITY TOTALS</b>						
	CHARGES FOR SERVICES	172,998,930	179,105,443	218,030,515	210,778,027	223,284,363	227,700,587
	CONTRIBUTIONS	7,390,071	7,489,253	13,867,811	9,013,460	15,024,420	10,308,367
	FINES & FORFEITS	3,340,972	3,543,804	3,932,796	3,555,586	3,790,439	3,825,409
	INTERGOVERNMENTAL REVENUES	51,403,800	49,436,942	75,401,008	52,960,759	36,735,474	37,368,674
	INTRAGOVERNMENTAL SALES	27,789,570	28,155,027	30,341,864	28,744,073	34,664,050	35,956,299
	INVESTMENT INCOME	91,941,156	115,373,162	55,716,088	62,453,213	63,301,155	63,856,983
	LICENSES, PERMITS & REGISTRATIONS	10,148,565	11,861,906	10,374,151	11,408,986	11,173,025	11,316,078
	MISCELLANEOUS REVENUE	5,397,280	10,344,547	18,488,074	8,968,953	2,147,437	2,208,764
	PRIOR YEAR SURPLUS	-	-	57,300,521	-	30,270,877	7,677,602
	OPERATING TRANSFERS IN	23,118,670	40,707,990	63,661,893	25,254,681	12,941,517	13,766,764
	SALE OF BONDS	-	-	79,006,748	9,009,333	84,256,000	59,069,000
	SPECIAL ASSESSMENTS	-	-	-	-	-	-
	TAXES	123,581,939	139,337,027	153,503,397	157,884,326	163,499,822	168,349,981
	Total*	\$ 517,110,952	\$ 585,355,101	\$ 779,624,866	\$ 580,031,397	\$ 681,088,579	\$ 641,404,508

\* Totals include all fund activity with no inter-fund eliminations. The City uses several Internal Service Funds to account for expenditures such as Fleet, Information Technology and Risk. Transactions involving Internal Service Funds would need to be eliminated to obtain consolidated totals.

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## Definition of Expenditure Categories

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### **PERSONNEL SERVICES**

These expenditures represent all budgeted salary costs for permanent and temporary staff.

### **PAYROLL FRINGES**

This category represents all personnel-related insurances, such as unemployment and health care. It also includes pension and social security costs.

### **OTHER SERVICES**

These expenditures represent a wide array of charges and contracts with outside agencies. Examples of this type of expenditure include fees incurred for consultation with bond counsel, payments for audit services, and travel.

### **MATERIALS AND SUPPLIES**

This category includes consumable items costing less than \$5,000 with an estimated life of less than two years. Items include office supplies, chemicals, parts, sign materials, road salt, etc.

### **OTHER CHARGES**

This category contains expenditures for miscellaneous items such as payments for utility bills, dues, licenses, etc.

### **PASS-THROUGHS**

This category includes transfers to other funds and transfers to other agencies for taxes.

### **CAPITAL OUTLAY**

This category includes all purchases in excess of \$5,000 of a capital nature. Vehicles and heavy equipment are excellent examples of normal expenditures in this category.

### **GRANT/LOAN RECIPIENTS**

This category is for grants from allocated monies to support local non-profit entities.

**FY 2026 All Funds Expenditure Analysis by Service Area**

	Total Expenditures	Mayor & Council	City Attorney	City Administrator	Community Services	Financial Services	Public Services	Safety Services	15th District Court	Non- departmental	Other
0001 DDA/HOUSING FUND	489,100										489,100
0002 ENERGY PROJECTS											
0003 DOWNTOWN DEVELOPMENT AUTHORITY	14,727,500										14,727,500
0009 SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY	6,749,527										6,749,527
0010 GENERAL	147,404,671	707,572	3,312,612	19,957,807	26,656,236	5,618,137	7,684,060	56,178,109	5,612,280	21,677,858	
0011 CENTRAL STORES	1,583,957						1,583,957				
0012 FLEET SERVICES	16,704,178			16,704,178							
0014 INFORMATION TECHNOLOGY	12,737,674			12,737,674							
0016 COMMUNITY TELEVISION NETWORK	1,822,907			1,822,907							
0021 MAJOR STREET	21,364,279					452	21,363,827				
0022 LOCAL STREET	4,641,416						4,641,416				
0023 COURT FACILITIES	225,000								225,000		
0024 OPEN SPACE & PARKLAND PRESERVATION	2,283,954				2,283,954						
0025 BANDEMER PROPERTY	3,693				3,693						
0026 CONSTRUCTION CODE FUND	7,662,306				7,662,306						
0027 DRUG ENFORCEMENT	18,000							18,000			
0028 FEDERAL EQUITABLE SHARING	28,000							28,000			
0033 DDA PARKING MAINTENANCE	4,525,600										4,525,600
0034 PARKS MEMORIALS & CONTRIBUTIONS	75,000				75,000						
0035 GENERAL DEBT SERVICE	13,115,115									13,115,115	
0036 METRO EXPANSION	715,949				65,000		650,949				
0038 SPECIAL ASSISTANCE	18,075				18,075						
0041 OPEN SPACE ENDOWMENT	75,000				75,000						
0042 WATER SUPPLY SYSTEM	33,709,126			68,438		1,473,247	32,167,441				
0043 SEWAGE DISPOSAL SYSTEM	28,324,229			51,541		380,398	27,892,290				
0048 AIRPORT	1,239,547			1,239,547							
0049 PROJECT MANAGEMENT	7,177,256					28,584	7,148,672				
0052 VEBA TRUST	1,916,119										1,916,119
0053 POLICE AND FIRE RELIEF	50,000							50,000			
0055 ELIZABETH R DEAN TRUST	91,478						91,478				
0057 RISK FUND	42,643,930			38,187,032		4,456,898					
0058 WHEELER CENTER	696,923						696,923				
0059 EMPLOYEES RETIREMENT SYSTEM	52,878,958										52,878,958
0061 ALTERNATIVE TRANSPORTATION	1,115,214						1,115,214				
0062 STREET & SIDEWALK REPAIR MILLAGE	28,171,000						28,171,000				
0063 DDA PARKING SYSTEM	29,317,300										29,317,300
0064 MICHIGAN JUSTICE TRAINING	120,000							120,000			
0069 STORMWATER SEWER SYSTEM	11,928,988			51,670		178,798	11,698,520				
0071 PARK MAINTENANCE & CAPITAL IMPROVEMENTS	8,910,410				8,910,410						
0072 SOLID WASTE FUND	24,788,673			58,136		214,689	24,515,848				



**FY 2026 All Funds Expenditure Analysis by Service Area**

	<b>Total Expenditures</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0082 STORMWATER BOND PENDING	18,665,000						18,665,000				
0084 DEVELOPER OFFSET MITIGATION	200						200				
0088 SEWER BOND	24,650,000						24,650,000				
0089 WATER BOND	40,941,000						40,941,000				
00CP GENERAL CAPITAL FUND	678,000						678,000				
00MG MAJOR GRANTS PROGRAM	2,181			1,681				500			
0100 COUNTY MENTAL HEALTH MILLAGE	2,981,622			1,192,648	1,192,648		596,326				
0101 CAPITAL SINKING FUND	450,000			450,000							
0102 SIDEWALK CONSTRUCTION FUND	2,853,885						2853885				
0103 AFFORDABLE HOUSING MILLAGE	8,133,396				8,133,396						
0108 TECHNOLOGY FIBER	400,138			400,138							
0109 CLIMATE ACTION MILLAGE	7,979,814			7,979,814							
0111 SECTION 401(A) DUAL HYBRID PLAN	217,000										217,000
0112 SECTION 457(B) PLAN	50,800										50,800
0113 SECTION 401(A) EXECUTIVE PLAN	2,900										2,900
0116 DDA PUBLIC ART	411,800										411,800
	<b>\$638,467,788</b>	<b>\$707,572</b>	<b>\$3,312,612</b>	<b>\$100,903,211</b>	<b>\$55,075,718</b>	<b>\$12,351,203</b>	<b>\$257,806,006</b>	<b>\$56,394,609</b>	<b>\$5,837,280</b>	<b>\$34,792,973</b>	<b>\$111,286,604</b>

**FY 2027 All Funds Expenditure Analysis by Service Area**

	<b>Total Expenditures</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0001 DDA/HOUSING FUND	430,600										430,600
0002 ENERGY PROJECTS											
0003 DOWNTOWN DEVELOPMENT AUTHORITY	10,219,400										10,219,400
0009 SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY	6,173,708										6,173,708
0010 GENERAL	153,119,304	672,018	3,343,089	19,892,938	27,016,361	5,731,387	8,460,862	58,786,203	5,698,407	23,518,039	
0011 CENTRAL STORES	1,609,334						1,609,334				
0012 FLEET SERVICES	13,040,124			13,040,124							
0014 INFORMATION TECHNOLOGY	12,864,206			12,864,206							
0016 COMMUNITY TELEVISION NETWORK	1,854,681			1,854,681							
0021 MAJOR STREET	12,207,807					452	12,207,355				
0022 LOCAL STREET	3,667,517						3,667,517				
0023 COURT FACILITIES	225,000								225,000		
0024 OPEN SPACE & PARKLAND PRESERVATION	2,361,184				2,361,184						
0025 BANDEMER PROPERTY	3,804				3,804						
0026 CONSTRUCTION CODE FUND	7,050,818				7,050,818						
0027 DRUG ENFORCEMENT	100							100			
0028 FEDERAL EQUITABLE SHARING	500							500			
0033 DDA PARKING MAINTENANCE	4,774,200										4,774,200
0034 PARKS MEMORIALS & CONTRIBUTIONS	75,000				75,000						
0035 GENERAL DEBT SERVICE	13,137,352									13,137,352	
0036 METRO EXPANSION	681,207				65,000		616,207				
0038 SPECIAL ASSISTANCE	18,075				18,075						
0041 OPEN SPACE ENDOWMENT	75,000				75,000						
0042 WATER SUPPLY SYSTEM	33,919,518			69,274		1,466,755	32,383,489				
0043 SEWAGE DISPOSAL SYSTEM	28,733,646			52,311		397,482	28,283,853				
0048 AIRPORT	1,194,631			1,194,631							
0049 PROJECT MANAGEMENT	7,133,633					29,486	7,104,147				
0052 VEBA TRUST	1,917,926										1,917,926
0053 POLICE AND FIRE RELIEF	50,000							50,000			
0055 ELIZABETH R DEAN TRUST	91,498						91,498				
0057 RISK FUND	44,608,456			39,906,223		4,702,233					
0058 WHEELER CENTER	716,849						716,849				
0059 EMPLOYEES RETIREMENT SYSTEM	53,956,609										53,956,609
0061 ALTERNATIVE TRANSPORTATION	723,265						723,265				
0062 STREET & SIDEWALK REPAIR MILLAGE	23,678,915						23,678,915				
0063 DDA PARKING SYSTEM	26,020,600										26,020,600
0064 MICHIGAN JUSTICE TRAINING	30,000							30,000			
0069 STORMWATER SEWER SYSTEM	12,311,166			52,281		187,707	12,071,178				
0071 PARK MAINTENANCE & CAPITAL IMPROVEMENTS	9,150,660				9,150,660						
0072 SOLID WASTE FUND	19,588,972			58,816		220,844	19,309,312				

**FY 2027 All Funds Expenditure Analysis by Service Area**

	<b>Total Expenditures</b>	<b>Mayor &amp; Council</b>	<b>City Attorney</b>	<b>City Administrator</b>	<b>Community Services</b>	<b>Financial Services</b>	<b>Public Services</b>	<b>Safety Services</b>	<b>15th District Court</b>	<b>Non- departmental</b>	<b>Other</b>
0082 STORMWATER BOND PENDING	10,693,000						10,693,000				
0084 DEVELOPER OFFSET MITIGATION	200						200				
0088 SEWER BOND	13,456,000						13,456,000				
0089 WATER BOND	34,920,000						34,920,000				
00CP GENERAL CAPITAL FUND	1,405,000						1,405,000				
00MG MAJOR GRANTS PROGRAM	2,186			1,686				500			
0100 COUNTY MENTAL HEALTH MILLAGE	3,071,072			1,228,428	1,228,428		614,216				
0101 CAPITAL SINKING FUND	450,000			450,000							
0102 SIDEWALK CONSTRUCTION FUND	3,201,246						3,201,246				
0103 AFFORDABLE HOUSING MILLAGE	8,359,824				8,359,824						
0108 TECHNOLOGY FIBER	406,294			406,294							
0109 CLIMATE ACTION MILLAGE	8,215,217			8,215,217							
0111 SECTION 401(A) DUAL HYBRID PLAN	217,300										217,300
0112 SECTION 457(B) PLAN	50,800										50,800
0113 SECTION 401(A) EXECUTIVE PLAN	3,000										3,000
0116 DDA PUBLIC ART	157,900										157,900
	<b>\$592,024,304</b>	<b>\$672,018</b>	<b>\$3,343,089</b>	<b>\$99,287,110</b>	<b>\$55,404,154</b>	<b>\$12,736,346</b>	<b>\$215,213,443</b>	<b>\$58,867,303</b>	<b>\$5,923,407</b>	<b>\$36,655,391</b>	<b>\$103,922,043</b>

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
General	<b>GENERAL</b>						
	PERSONNEL SERVICES	47,169,988	48,119,951	51,803,699	49,930,344	55,076,384	57,709,399
	PAYROLL FRINGES	25,806,894	26,541,047	30,287,229	29,710,573	33,683,479	35,227,923
	EMPLOYEE ALLOWANCES	571,759	577,282	573,359	583,649	648,778	656,378
	OTHER SERVICES	11,613,646	13,672,530	18,177,884	16,707,287	16,049,433	16,030,459
	MATERIALS & SUPPLIES	1,763,589	2,053,533	1,706,422	1,816,476	1,793,403	1,860,465
	OTHER CHARGES	14,124,463	16,537,016	19,365,055	19,276,702	18,149,945	18,562,024
	PASS THROUGHs	16,673,294	22,653,452	20,184,092	20,361,665	19,195,559	20,381,638
	CAPITAL OUTLAY	912,985	4,858,564	4,536,164	4,606,075	479,361	1,063,689
	VEHICLE OPERATING COSTS	66,963	56,452	76,000	84,980	76,000	76,000
	GRANT/LOAN RECIPIENTS	1,654,691	1,428,558	1,857,959	1,657,329	2,252,329	1,551,329
	Total	\$ 120,358,271	\$ 136,498,384	\$ 148,567,863	\$ 144,735,080	\$ 147,404,671	\$ 153,119,304
Debt Service	<b>GENERAL DEBT SERVICE</b>						
	OTHER SERVICES	11,000	6,000	200	200	200	200
	OTHER CHARGES	11,790,402	16,383,935	12,079,988	12,079,988	13,114,915	13,137,152
	Total	\$ 11,801,402	\$ 16,389,935	\$ 12,080,188	\$ 12,080,188	\$ 13,115,115	\$ 13,137,352
Enterprise	<b>WATER SUPPLY SYSTEM</b>						
	PERSONNEL SERVICES	1,709,949	3,578,072	6,165,614	5,697,244	6,493,190	6,246,010
	PAYROLL FRINGES	2,692,801	2,843,727	3,332,080	3,117,445	3,650,116	3,768,792
	EMPLOYEE ALLOWANCES	17,167	20,317	12,206	20,423	13,177	13,177
	OTHER SERVICES	6,721,334	6,734,747	6,120,631	5,257,728	6,081,430	6,235,094
	MATERIALS & SUPPLIES	2,826,520	3,045,083	3,239,789	2,868,045	3,148,240	3,184,485
	OTHER CHARGES	9,014,194	11,090,136	25,061,539	12,610,692	13,818,189	14,063,336
	PASS THROUGHs	1,006,170	2,257,168	3,727,300	869,707	176,200	176,200
	CAPITAL OUTLAY	(1,513,939)	(2,077,788)	29,114,720	475,526	318,684	222,424
	VEHICLE OPERATING COSTS	6,795	5,810	9,000	6,000	9,900	10,000
	Total	\$ 22,480,992	\$ 27,497,271	\$ 76,782,879	\$ 30,922,810	\$ 33,709,126	\$ 33,919,518
	<b>WATER PENDING BOND SERIES</b>						
	OTHER CHARGES	-	1	7,600,659	30,687,171	40,941,000	34,920,000
	Total	\$ -	\$ 1	\$ 7,600,659	\$ 30,687,171	\$ 40,941,000	\$ 34,920,000
	<b>SEWAGE DISPOSAL SYSTEM</b>						
	PERSONNEL SERVICES	2,425,818	977,838	4,679,358	4,448,676	4,758,859	4,668,876
	PAYROLL FRINGES	2,289,405	2,393,083	2,501,999	2,429,857	2,772,245	2,859,129
	EMPLOYEE ALLOWANCES	12,496	12,841	5,022	13,176	5,014	5,014
	OTHER SERVICES	4,441,891	5,229,680	7,443,143	4,137,378	5,047,948	5,106,148
	MATERIALS & SUPPLIES	1,047,816	1,166,419	1,318,605	1,180,224	1,446,730	1,486,155
	OTHER CHARGES	12,410,849	12,182,381	14,260,338	12,026,467	13,204,000	13,400,926
	PASS THROUGHs	1,304,324	1,649,441	4,425,426	1,049,150	1,014,433	1,044,106
	CAPITAL OUTLAY	(1,296,955)	43,678	7,675,976	76,894	-	86,292
	VEHICLE OPERATING COSTS	48,446	63,121	-	70,000	75,000	77,000
	Total	\$ 22,684,089	\$ 23,718,482	\$ 42,309,867	\$ 25,431,822	\$ 28,324,229	\$ 28,733,646
	<b>SEWER BOND PENDING SERIES</b>						
	OTHER CHARGES	-	-	27,545,693	25,554,100	24,650,000	13,456,000
	Total	\$ -	\$ -	\$ 27,545,693	\$ 25,554,100	\$ 24,650,000	\$ 13,456,000
	<b>AIRPORT</b>						
	PERSONNEL SERVICES	325,311	428,900	485,100	478,467	473,628	487,607
	OTHER SERVICES	231,604	226,116	254,650	328,519	429,628	363,045
	MATERIALS & SUPPLIES	22,350	33,274	30,800	31,100	26,500	27,600
	OTHER CHARGES	227,845	295,596	308,250	308,517	286,065	292,391
	PASS THROUGHs	11,640	8,736	8,996	8,996	8,726	8,988
	CAPITAL OUTLAY	-	35,004	-	5,687	-	-
	VEHICLE OPERATING COSTS	11,110	8,934	18,000	15,000	15,000	15,000
	Total	\$ 829,861	\$ 1,036,559	\$ 1,105,796	\$ 1,176,286	\$ 1,239,547	\$ 1,194,631

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Internal Service	<b>STORMWATER SEWER SYSTEM</b>						
	PERSONNEL SERVICES	1,958,722	1,123,292	2,474,838	2,303,507	2,404,755	2,414,866
	PAYROLL FRINGES	1,118,030	1,240,847	1,315,230	1,247,242	1,421,507	1,466,511
	EMPLOYEE ALLOWANCES	8,206	8,318	4,070	6,332	2,995	2,995
	OTHER SERVICES	4,724,092	3,620,712	6,536,733	4,576,042	4,140,449	4,135,588
	MATERIALS & SUPPLIES	205,927	217,677	191,625	226,359	184,150	184,180
	OTHER CHARGES	2,234,515	2,217,102	4,082,306	2,538,684	3,162,463	3,222,146
	PASS THROUGHs	3,933,454	5,878,232	19,712,204	388,427	364,279	372,256
	CAPITAL OUTLAY	(589,509)	(294,663)	1,665,779	93,346	228,390	492,624
	VEHICLE OPERATING COSTS	11,094	10,114	4,230	5,000	20,000	20,000
	<b>Total</b>	<b>\$ 13,604,529</b>	<b>\$ 14,021,631</b>	<b>\$ 35,987,015</b>	<b>\$ 11,384,939</b>	<b>\$ 11,928,988</b>	<b>\$ 12,311,166</b>
	<b>STORM SEWER REVENUE BONDS</b>						
	OTHER CHARGES	-	1	5,918,443	11,642,517	18,665,000	10,693,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 5,918,443</b>	<b>\$ 11,642,517</b>	<b>\$ 18,665,000</b>	<b>\$ 10,693,000</b>
	<b>SOLID WASTE</b>						
	PERSONNEL SERVICES	2,198,408	1,596,689	2,348,007	2,479,434	2,581,588	2,587,977
	PAYROLL FRINGES	1,292,918	1,311,258	1,386,945	1,458,501	1,541,773	1,595,632
	EMPLOYEE ALLOWANCES	5,806	5,526	2,005	5,391	2,130	2,130
	OTHER SERVICES	11,770,511	10,766,985	11,027,903	10,519,364	11,507,683	11,778,382
	MATERIALS & SUPPLIES	194,267	145,413	152,150	161,883	198,600	205,450
	OTHER CHARGES	2,567,897	2,019,469	7,612,133	2,871,158	7,907,085	2,957,798
	PASS THROUGHs	687,779	636,416	470,284	470,284	455,220	461,603
	CAPITAL OUTLAY	(154,335)	(803,899)	680,015	919,651	594,594	-
	<b>Total</b>	<b>\$ 18,563,251</b>	<b>\$ 15,677,855</b>	<b>\$ 23,679,442</b>	<b>\$ 18,885,666</b>	<b>\$ 24,788,673</b>	<b>\$ 19,588,972</b>
	<b>DEVELOPER OFFSET MITIGATION</b>						
	PERSONNEL SERVICES	21,635	5,037	-	-	-	-
	PAYROLL FRINGES	7,708	11,815	-	-	-	-
	OTHER SERVICES	362,632	579,935	-	-	-	-
	OTHER CHARGES	76,432	37,940	3,525,817	-	200	200
	PASS THROUGHs	-	57,183	567,817	-	-	-
	CAPITAL OUTLAY	(189)	61,505	8,522,033	-	-	-
	<b>Total</b>	<b>\$ 468,218</b>	<b>\$ 753,415</b>	<b>\$ 12,615,667</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>
Internal Service	<b>CENTRAL STORES</b>						
	PERSONNEL SERVICES	158,960	165,531	197,151	126,000	218,290	225,669
	OTHER SERVICES	(6,790)	29,063	37,735	31,644	40,329	41,055
	MATERIALS & SUPPLIES	778,042	803,230	1,277,047	1,064,750	1,165,154	1,179,284
	OTHER CHARGES	106,506	93,893	104,572	102,117	113,721	116,720
	PASS THROUGHs	45,900	47,352	47,604	47,604	46,463	46,606
	<b>Total</b>	<b>\$ 1,082,617</b>	<b>\$ 1,139,070</b>	<b>\$ 1,664,109</b>	<b>\$ 1,372,115</b>	<b>\$ 1,583,957</b>	<b>\$ 1,609,334</b>
	<b>FLEET SERVICES</b>						
	PERSONNEL SERVICES	1,253,314	1,334,406	1,627,243	1,388,604	1,563,339	1,626,250
	OTHER SERVICES	493,507	428,981	905,441	928,337	529,153	535,162
	MATERIALS & SUPPLIES	156,995	53,202	55,200	95,825	60,700	62,200
	OTHER CHARGES	2,932,436	3,186,428	3,174,438	3,176,648	3,371,847	3,421,771
	PASS THROUGHs	647,838	633,511	634,131	634,131	636,938	635,917
	CAPITAL OUTLAY	(269,126)	(178,272)	16,997,933	11,580,946	8,394,377	4,542,500
	VEHICLE OPERATING COSTS	2,136,478	1,905,483	2,074,000	2,028,270	2,147,824	2,216,324
	<b>Total</b>	<b>\$ 7,351,443</b>	<b>\$ 7,363,739</b>	<b>\$ 25,468,386</b>	<b>\$ 19,832,761</b>	<b>\$ 16,704,178</b>	<b>\$ 13,040,124</b>
	<b>INFORMATION TECHNOLOGY</b>						
	PERSONNEL SERVICES	4,291,795	4,415,293	4,743,004	4,548,598	5,165,602	5,254,334
	PAYROLL FRINGES	21,404	22,905	17,483	25,960	18,818	19,721
	OTHER SERVICES	3,492,421	2,958,045	4,586,549	4,767,304	4,444,284	4,515,481
	MATERIALS & SUPPLIES	997,438	513,980	2,621,094	2,274,916	1,202,200	1,127,300
	OTHER CHARGES	2,330,998	2,499,799	1,972,292	2,125,497	1,706,224	1,746,824
	PASS THROUGHs	-	1,170,023	528,713	528,713	200,546	200,546
	CAPITAL OUTLAY	(0)	94,883	-	101,967	-	-
	<b>Total</b>	<b>\$ 11,134,056</b>	<b>\$ 11,674,928</b>	<b>\$ 14,469,135</b>	<b>\$ 14,372,955</b>	<b>\$ 12,737,674</b>	<b>\$ 12,864,206</b>

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Fiduciary Trust	<b>PROJECT MANAGEMENT</b>						
	PERSONNEL SERVICES	2,214,717	2,153,537	3,982,344	2,308,200	4,237,920	4,122,314
	PAYROLL FRINGES	321,144	390,881	869,162	370,876	940,583	970,605
	EMPLOYEE ALLOWANCES	-	-	9,958	-	10,255	10,255
	OTHER SERVICES	1,121,458	1,080,917	571,368	1,089,545	582,932	598,093
	MATERIALS & SUPPLIES	34,625	46,059	60,151	45,429	29,005	29,865
	OTHER CHARGES	911,487	1,024,741	1,066,153	1,083,148	1,288,993	1,312,321
	PASS THROUGHGS	68,928	86,676	89,197	89,197	87,568	90,180
	CAPITAL OUTLAY	27,201	171,561	21,206	38,305	-	-
	Total	\$ 4,699,560	\$ 4,954,372	\$ 6,669,539	\$ 5,024,700	\$ 7,177,256	\$ 7,133,633
	<b>RISK FUND</b>						
	PERSONNEL SERVICES	921,426	885,416	1,004,156	871,468	1,093,199	1,126,749
	OTHER SERVICES	911,921	886,815	1,314,058	1,048,827	1,264,989	1,280,031
	MATERIALS & SUPPLIES	44,192	8,609	65,185	65,185	47,000	47,000
	OTHER CHARGES	30,036,013	33,742,055	36,464,353	34,317,459	39,957,076	41,844,182
	PASS THROUGHGS	890,202	574,174	334,724	334,724	281,666	310,494
	Total	\$ 32,803,754	\$ 36,097,069	\$ 39,182,476	\$ 36,637,663	\$ 42,643,930	\$ 44,608,456
	<b>WHEELER CENTER</b>						
	PERSONNEL SERVICES	51,533	44,301	69,940	50,000	72,816	75,407
	OTHER SERVICES	449,472	561,482	733,903	430,757	413,772	424,280
	MATERIALS & SUPPLIES	23,532	34,573	29,050	26,505	21,700	22,400
	OTHER CHARGES	100,772	200,544	207,612	207,492	188,635	194,762
	Total	\$ 625,309	\$ 840,899	\$ 1,040,505	\$ 714,754	\$ 696,923	\$ 716,849
Fiduciary Trust	<b>ELIZABETH R. DEAN TRUST FUND</b>						
	PERSONNEL SERVICES	225	-	-	-	-	-
	PAYROLL FRINGES	96	-	-	-	-	-
	OTHER SERVICES	30,166	42,964	70,000	67,000	90,000	90,000
	MATERIALS & SUPPLIES	36	-	-	3,000	-	-
	OTHER CHARGES	1,314	1,271	1,415	1,315	1,478	1,498
	Total	\$ 31,837	\$ 44,236	\$ 71,415	\$ 71,315	\$ 91,478	\$ 91,498
	<b>POLICE &amp; FIRE RELIEF</b>						
	OTHER CHARGES	-	-	50,000	25,000	50,000	50,000
	Total	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000
Pension Trust	<b>VEBA TRUST</b>						
	PERSONNEL SERVICES	30,267	30,204	-	34,500	-	-
	PAYROLL FRINGES	9,844	9,290	-	11,400	-	-
	OTHER SERVICES	256,192	288,550	1,386,300	1,432,400	1,511,200	1,513,000
	MATERIALS & SUPPLIES	885	895	1,200	1,400	900	900
	OTHER CHARGES	109,739	237,680	303,825	341,200	404,019	404,026
	PASS THROUGHGS	-	-	-	-	-	-
	Total	\$ 406,926	\$ 566,619	\$ 1,691,325	\$ 1,820,900	\$ 1,916,119	\$ 1,917,926
	<b>EMPLOYEES' RETIREMENT SYSTEM</b>						
	PERSONNEL SERVICES	(148,321)	284,520	339,722	269,400	359,600	359,600
	PAYROLL FRINGES	165,262	171,952	204,614	179,600	236,360	243,321
	OTHER SERVICES	778,726	850,651	3,755,400	3,622,800	3,852,400	3,848,200
	MATERIALS & SUPPLIES	3,197	4,194	5,100	4,600	4,600	4,600
	OTHER CHARGES	44,427,862	46,033,683	47,045,203	46,767,654	48,425,998	49,500,888
	Total	\$ 45,226,726	\$ 47,345,000	\$ 51,350,039	\$ 50,844,054	\$ 52,878,958	\$ 53,956,609
	<b>SECTION 401(A) DUAL HYBRID PLAN</b>						
	PERSONNEL SERVICES	-	-	-	19,900	-	-
	PAYROLL FRINGES	-	-	-	6,500	-	-
	OTHER SERVICES	-	-	27,000	28,500	28,500	28,500
	MATERIALS & SUPPLIES	-	-	-	500	500	500
	OTHER CHARGES	-	-	188,800	160,000	188,000	188,300
	Total	\$ -	\$ -	\$ 215,800	\$ 215,400	\$ 217,000	\$ 217,300

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
<b>SECTION 457(B) PLAN</b>							
	PERSONNEL SERVICES	-	-	-	19,900	-	-
	PAYROLL FRINGES	-	-	-	6,500	-	-
	OTHER SERVICES	-	-	27,000	18,750	28,500	28,500
	MATERIALS & SUPPLIES	-	-	-	500	500	500
	OTHER CHARGES	-	-	20,500	720	21,800	21,800
	Total	\$ -	\$ -	\$ 47,500	\$ 46,370	\$ 50,800	\$ 50,800
<b>SECTION 401(A) EXECUTIVE PLAN</b>							
	PERSONNEL SERVICES	-	-	-	1,700	-	-
	PAYROLL FRINGES	-	-	-	500	-	-
	OTHER SERVICES	-	-	1,000	10,250	500	500
	OTHER CHARGES	-	-	1,000	30,200	2,400	2,500
	Total	\$ -	\$ -	\$ 2,000	\$ 42,650	\$ 2,900	\$ 3,000
Special Revenue	<b>ENERGY PROJECTS</b>						
	PERSONNEL SERVICES	15,603	-	-	-	-	-
	PAYROLL FRINGES	9,083	-	-	-	-	-
	OTHER SERVICES	-	-	-	160,048	-	-
	OTHER CHARGES	7,512	12,612	12,996	12,996	-	-
	PASS THROUGHs	56,494	55,172	-	-	-	-
	Total	\$ 88,692	\$ 67,784	\$ 12,996	\$ 173,044	\$ -	\$ -
<b>COMMUNITY TELEVISION NETWORK</b>							
	PERSONNEL SERVICES	522,490	553,363	561,390	554,577	573,340	577,616
	PAYROLL FRINGES	402,234	437,022	491,782	493,457	557,949	574,596
	OTHER SERVICES	39,792	257,870	326,979	318,008	292,988	297,171
	MATERIALS & SUPPLIES	30,841	9,014	37,800	23,253	30,800	30,800
	OTHER CHARGES	517,361	301,157	313,791	316,017	327,830	334,498
	PASS THROUGHs	368,677	277,001	207,751	-	-	-
	CAPITAL OUTLAY	24,824	-	33,000	40,000	40,000	40,000
	Total	\$ 1,906,220	\$ 1,835,426	\$ 1,972,493	\$ 1,745,312	\$ 1,822,907	\$ 1,854,681
<b>HOMELAND SECURITY GRANT FUND</b>							
	PERSONNEL SERVICES	36,580	38,743	15,533	15,533	-	-
	PAYROLL FRINGES	12,964	-	-	-	-	-
	Total	\$ 49,544	\$ 38,743	\$ 15,533	\$ 15,533	\$ -	\$ -
<b>MAJOR STREET</b>							
	PERSONNEL SERVICES	2,251,391	2,255,317	2,314,267	2,147,728	2,368,536	2,292,141
	PAYROLL FRINGES	1,264,976	1,294,156	1,334,627	1,324,439	1,454,195	1,502,938
	EMPLOYEE ALLOWANCES	10,129	11,231	5,576	10,805	5,674	5,674
	OTHER SERVICES	2,180,647	2,126,664	2,564,459	2,194,049	2,505,666	2,498,019
	MATERIALS & SUPPLIES	731,391	632,605	973,250	736,828	922,190	943,582
	OTHER CHARGES	1,635,671	1,761,978	6,650,893	4,089,698	11,863,330	3,012,312
	PASS THROUGHs	2,497,929	3,097,021	11,646,154	5,761,422	1,935,614	1,953,141
	CAPITAL OUTLAY	3,547,224	3,388,038	1,516,917	2,065,498	309,074	-
	Total	\$ 14,119,359	\$ 14,567,010	\$ 27,006,143	\$ 18,330,467	\$ 21,364,279	\$ 12,207,807
<b>LOCAL STREET</b>							
	PERSONNEL SERVICES	459,417	439,780	560,592	482,169	552,052	557,911
	PAYROLL FRINGES	287,729	303,632	384,748	323,835	389,874	403,101
	EMPLOYEE ALLOWANCES	132	137	250	164	273	273
	OTHER SERVICES	803,300	709,796	1,351,277	1,421,536	1,479,735	1,546,426
	MATERIALS & SUPPLIES	178,256	208,082	293,100	217,500	272,540	282,006
	OTHER CHARGES	150,007	118,039	237,799	1,179,644	666,335	202,285
	PASS THROUGHs	849,794	3,207,329	1,724,753	692,698	670,620	675,515
	CAPITAL OUTLAY	-	2,445	27,946	27,946	609,987	-
	Total	\$ 2,728,635	\$ 4,989,240	\$ 4,580,465	\$ 4,345,492	\$ 4,641,416	\$ 3,667,517
<b>COURT FACILITIES</b>							
	PASS THROUGHs	225,000	225,000	225,000	225,000	225,000	225,000
	Total	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
<b>OPEN SPACE &amp; PARKLAND PRESERVATION</b>							
	PERSONNEL SERVICES	134,252	165,770	166,801	166,805	171,773	201,948
	PAYROLL FRINGES	70,753	85,250	87,742	87,996	94,456	118,136
	EMPLOYEE ALLOWANCES	117	192	117	523	897	897
	OTHER SERVICES	25,107	47,495	771,850	771,880	828,500	853,355
	MATERIALS & SUPPLIES	1,875	8	500	500	1,000	1,030
	OTHER CHARGES	5,278,786	463,717	605,042	608,223	20,765	21,481
	PASS THROUGHs	1,260,468	1,163,688	1,168,038	1,168,038	1,166,563	1,164,337
	CAPITAL OUTLAY	-	-	-	-	-	-
Total		\$ 6,771,359	\$ 1,926,119	\$ 2,800,090	\$ 2,803,965	\$ 2,283,954	\$ 2,361,184
<b>BANDEMER PROPERTY</b>							
	OTHER SERVICES	-	-	50	50	-	-
	OTHER CHARGES	1,404	2,724	2,807	2,807	3,693	3,804
	CAPITAL OUTLAY	-	-	5,575	5,575	-	-
Total		\$ 1,404	\$ 2,724	\$ 8,432	\$ 8,432	\$ 3,693	\$ 3,804
<b>CONSTRUCTION CODE FUND</b>							
	PERSONNEL SERVICES	2,224,065	2,390,548	2,914,101	2,536,631	3,025,767	3,037,525
	PAYROLL FRINGES	1,214,891	1,424,304	1,706,575	1,541,933	1,852,346	1,915,367
	EMPLOYEE ALLOWANCES	6,747	7,049	7,557	7,557	4,056	4,056
	OTHER SERVICES	614,716	650,949	1,044,670	1,207,915	1,540,297	861,574
	MATERIALS & SUPPLIES	6,544	9,057	29,300	23,498	16,450	16,450
	OTHER CHARGES	830,395	975,754	985,106	1,106,745	1,191,590	1,215,846
	CAPITAL OUTLAY	55,654	-	202,123	212,170	31,800	-
	VEHICLE OPERATING COSTS	-	-	350	350	-	-
Total		\$ 4,953,013	\$ 5,457,661	\$ 6,889,782	\$ 6,636,799	\$ 7,662,306	\$ 7,050,818
<b>DRUG ENFORCEMENT</b>							
	MATERIALS & SUPPLIES	-	-	33,614	33,614	18,000	100
Total		\$ -	\$ -	\$ 33,614	\$ 33,614	\$ 18,000	\$ 100
<b>FEDERAL EQUITABLE SHARING FORFEITURE</b>							
	MATERIALS & SUPPLIES	-	-	348,247	7,350	28,000	500
	CAPITAL OUTLAY	11,992	-	-	-	-	-
Total		\$ 11,992	\$ -	\$ 348,247	\$ 7,350	\$ 28,000	\$ 500
<b>PARKS MEMORIALS &amp; CONTRIBUTIONS</b>							
	OTHER SERVICES	-	-	1,345,650	772,180	35,000	35,000
	MATERIALS & SUPPLIES	5,493	-	72,294	72,294	25,000	25,000
	OTHER CHARGES	2,963	-	12,000	12,000	-	-
	PASS THROUGHs	15,000	15,000	15,000	15,000	15,000	15,000
	CAPITAL OUTLAY	-	-	293,965	293,965	-	-
Total		\$ 23,456	\$ 15,000	\$ 1,738,909	\$ 1,165,439	\$ 75,000	\$ 75,000
<b>METRO EXPANSION</b>							
	PERSONNEL SERVICES	107,961	105,228	165,714	96,900	203,778	205,515
	PAYROLL FRINGES	57,435	53,608	67,793	57,593	105,574	108,751
	EMPLOYEE ALLOWANCES	-	-	413	-	312	312
	OTHER SERVICES	132,149	153,624	318,534	302,034	321,744	326,006
	MATERIALS & SUPPLIES	3,345	3,443	17,000	5,010	13,000	13,250
	OTHER CHARGES	24,192	26,260	27,271	26,971	18,648	19,243
	PASS THROUGHs	1,728	59,191	81,219	81,219	7,893	8,130
	CAPITAL OUTLAY	-	-	-	-	45,000	-
Total		\$ 326,810	\$ 401,354	\$ 677,944	\$ 569,727	\$ 715,949	\$ 681,207
<b>SPECIAL ASSISTANCE</b>							
	OTHER SERVICES	20,000	119,943	20,000	15,000	18,000	18,000
	OTHER CHARGES	-	57	50	60	75	75
Total		\$ 20,000	\$ 120,000	\$ 20,050	\$ 15,060	\$ 18,075	\$ 18,075
<b>OPEN SPACE ENDOWMENT</b>							
	OTHER SERVICES	59,700	62,650	75,000	75,000	75,000	75,000
	OTHER CHARGES	-	396	500	500	-	-
Total		\$ 59,700	\$ 63,046	\$ 75,500	\$ 75,500	\$ 75,000	\$ 75,000



## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
<b>ALTERNATIVE TRANSPORTATION</b>							
	PERSONNEL SERVICES	169,896	209,505	254,948	214,002	278,176	279,257
	PAYROLL FRINGES	102,678	98,368	111,133	103,146	137,550	141,362
	EMPLOYEE ALLOWANCES	940	1,188	484	889	554	554
	OTHER SERVICES	235,944	234,829	222,959	196,434	212,060	213,685
	MATERIALS & SUPPLIES	4,831	3,464	32,000	1,701	32,165	32,330
	OTHER CHARGES	35,527	45,801	325,769	276,945	454,709	56,077
	CAPITAL OUTLAY	316,738	-	-	-	-	-
Total		\$ 866,554	\$ 593,154	\$ 947,293	\$ 793,117	\$ 1,115,214	\$ 723,265
<b>STREET, BRIDGE &amp; SIDEWALK MILLAGE</b>							
	PERSONNEL SERVICES	719,704	785,888	17,449	12,114	16,078	16,078
	PAYROLL FRINGES	171,288	158,175	11,285	9,551	11,797	12,109
	EMPLOYEE ALLOWANCES	148	161	148	148	133	133
	OTHER SERVICES	2,190,604	2,703,481	885,486	61	-	-
	MATERIALS & SUPPLIES	9,072	68,861	-	-	-	-
	OTHER CHARGES	1,548,806	1,531,676	12,227,835	5,242,315	27,257,737	22,760,468
	PASS THROUGHs	7,367,190	9,360,926	19,463,948	9,290,449	885,255	890,127
	CAPITAL OUTLAY	13,532,343	18,207,314	33,906,360	22,279,651	-	-
Total		\$ 25,539,155	\$ 32,816,481	\$ 66,512,511	\$ 36,834,289	\$ 28,171,000	\$ 23,678,915
<b>MICHIGAN JUSTICE TRAINING</b>							
	OTHER SERVICES	15,000	15,635	14,000	15,905	120,000	30,000
Total		\$ 15,000	\$ 15,635	\$ 14,000	\$ 15,905	\$ 120,000	\$ 30,000
<b>AFFORDABLE HOUSING</b>							
	GRANT/LOAN RECIPIENTS	-	-	34,703	34,703	-	-
Total		\$ -	\$ -	\$ 34,703	\$ 34,703	\$ -	\$ -
<b>PARKS MAINT &amp; CAPITAL IMPROVEMENTS</b>							
	PERSONNEL SERVICES	2,080,117	2,123,318	2,348,379	2,176,948	2,373,445	2,450,477
	PAYROLL FRINGES	908,162	1,062,491	1,013,515	1,047,166	1,088,198	1,149,849
	EMPLOYEE ALLOWANCES	9,441	10,986	9,179	9,362	6,815	6,815
	OTHER SERVICES	2,101,833	2,677,693	4,984,324	4,497,008	1,768,197	2,098,300
	MATERIALS & SUPPLIES	488,852	656,329	397,300	417,117	390,315	415,900
	OTHER CHARGES	390,311	474,320	482,623	498,239	3,096,423	2,969,319
	PASS THROUGHs	117,129	242,792	33,964	-	-	-
	CAPITAL OUTLAY	1,079,500	3,081,869	11,767,802	8,575,842	187,017	60,000
Total		\$ 7,175,347	\$ 10,329,798	\$ 21,037,086	\$ 17,221,682	\$ 8,910,410	\$ 9,150,660
<b>MAJOR GRANT PROGRAMS</b>							
	PERSONNEL SERVICES	50,879	299,079	1,718,788	980,656	500	500
	PAYROLL FRINGES	5,003	42,994	71,357	34,081	-	-
	EMPLOYEE ALLOWANCES	-	-	-	1,050	-	-
	OTHER SERVICES	5,503,702	4,725,390	15,298,512	8,266,121	1,681	1,686
	MATERIALS & SUPPLIES	76,928	151,444	99,677	46,910	-	-
	OTHER CHARGES	334	35,184	8,061,786	115,940	-	-
	PASS THROUGHs	-	-	-	-	-	-
	CAPITAL OUTLAY	914,899	4,729,720	9,768,443	7,182,628	-	-
	GRANT/LOAN RECIPIENTS	619,832	604,203	5,301,917	5,660,876	-	-
Total		\$ 7,171,577	\$ 10,588,014	\$ 40,320,480	\$ 22,288,262	\$ 2,181	\$ 2,186
<b>COUNTY MENTAL HEALTH MILLAGE</b>							
	PERSONNEL SERVICES	302,134	332,541	254,590	238,496	144,099	144,099
	PAYROLL FRINGES	118,776	129,542	96,635	87,148	62,351	64,032
	EMPLOYEE ALLOWANCES	-	-	195	-	39	39
	OTHER SERVICES	366,361	722,870	684,483	774,500	1,420,911	1,470,975
	MATERIALS & SUPPLIES	41,022	1,694	13,237	40,968	-	-
	OTHER CHARGES	1,435,369	1,343,006	1,320,502	1,220,502	1,249,222	1,286,927
	PASS THROUGHs	231,732	105,000	105,000	105,000	105,000	105,000
	CAPITAL OUTLAY	15,270	248,630	1,343,027	1,168,042	-	-
	GRANT/LOAN RECIPIENTS	55,400	49,500	200,000	200,000	-	-
Total		\$ 2,566,065	\$ 2,932,782	\$ 4,017,669	\$ 3,834,656	\$ 2,981,622	\$ 3,071,072

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
<b>SIDEWALK CONSTRUCTION MILLAGE</b>							
	PERSONNEL SERVICES	25,690	38,568	-	-	-	-
	PAYROLL FRINGES	7,296	11,022	-	-	-	-
	OTHER SERVICES	705,199	238,933	1,000	-	-	-
	MATERIALS & SUPPLIES	297	42	-	-	-	-
	OTHER CHARGES	74,681	100,201	2,045,279	1,081,576	2,853,885	3,201,246
	PASS THROUGHGS	529,620	672,857	1,980,106	855,973	-	-
	CAPITAL OUTLAY	378,161	36,715	206,750	250,000	-	-
	Total	\$ 1,720,945	\$ 1,098,339	\$ 4,233,135	\$ 2,187,549	\$ 2,853,885	\$ 3,201,246
<b>AFFORDABLE HOUSING MILLAGE</b>							
	PERSONNEL SERVICES	199,194	363,240	294,615	334,987	296,885	296,885
	PAYROLL FRINGES	81,891	157,552	152,255	166,627	162,216	167,760
	OTHER SERVICES	13,607	29,850	-	65,477	720	720
	MATERIALS & SUPPLIES	312	-	-	-	-	-
	EMPLOYEE ALLOWANCES	520	1,690	1,560	1,560	1,560	1,560
	OTHER CHARGES	3,414,632	14,840,163	6,655,564	6,392,015	6,909,195	7,132,079
	PASS THROUGHGS	-	-	712,510	712,510	762,820	760,820
	GRANT/LOAN RECIPIENTS	-	-	-	-	-	-
	Total	\$ 3,710,156	\$ 15,392,496	\$ 7,816,504	\$ 7,673,176	\$ 8,133,396	\$ 8,359,824
<b>MAJOR STREET ROAD BOND</b>							
	PERSONNEL SERVICES	970	509	-	-	-	-
	PAYROLL FRINGES	247	99	-	-	-	-
	OTHER SERVICES	288,482	105,009	1,393,680	-	-	-
	MATERIALS & SUPPLIES	-	2,481	-	-	-	-
	OTHER CHARGES	1,704	427	-	-	-	-
	PASS THROUGHGS	149,461	2,490,091	138,491	138,491	-	-
	CAPITAL OUTLAY	1,062,117	2,151,553	-	-	-	-
	Total	\$ 1,501,764	\$ 4,749,561	\$ 1,532,171	\$ 138,491	\$ -	\$ -
<b>LOCAL STREET ROAD BOND</b>							
	OTHER CHARGES	-	(1,124)	-	-	-	-
	PASS THROUGHGS	2,854,725	144,952	-	-	-	-
	Total	\$ 2,854,725	\$ 143,829	\$ -	\$ -	\$ -	\$ -
<b>STREET, BRIDGE, &amp; SIDEWALK BONDS</b>							
	OTHER CHARGES	-	(229)	-	-	-	-
	PASS THROUGHGS	-	4,323,796	1,676,204	1,676,204	-	-
	Total	\$ -	\$ 4,323,567	\$ 1,676,204	\$ 1,676,204	\$ -	\$ -
<b>TECHNOLOGY FIBER</b>							
	PERSONNEL SERVICES	-	82,272	107,649	107,343	115,253	118,530
	PAYROLL FRINGES	-	43,091	67,720	66,072	78,274	80,511
	OTHER SERVICES	-	151,140	183,000	223,889	171,300	171,300
	EMPLOYEE ALLOWANCES	-	585	585	585	585	585
	OTHER CHARGES	-	1,721	54,594	14,719	34,726	35,368
	Total	\$ -	\$ 278,809	\$ 413,548	\$ 412,608	\$ 400,138	\$ 406,294
<b>CLIMATE ACTION MILLAGE</b>							
	PERSONNEL SERVICES	-	411,981	974,677	678,357	1,455,799	1,493,167
	PAYROLL FRINGES	-	235,726	411,068	334,594	565,513	585,453
	EMPLOYEE ALLOWANCES	-	260	1,170	1,171	390	390
	OTHER SERVICES	-	1,156,882	3,141,136	3,141,450	2,103,367	2,215,340
	MATERIALS & SUPPLIES	-	51,438	40,371	40,371	67,500	67,500
	OTHER CHARGES	-	345,116	3,214,262	3,365,512	3,512,245	3,577,617
	PASS THROUGHGS	-	819,956	760,266	827,724	-	-
	CAPITAL OUTLAY	-	758,631	979,676	979,676	275,000	275,750
	Total	\$ -	\$ 3,779,990	\$ 9,522,626	\$ 9,368,855	\$ 7,979,814	\$ 8,215,217

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
Capital Projects	<b>GENERAL CAPITAL FUND</b>						
	PERSONNEL SERVICES	4,580	274	-	-	-	-
	PAYROLL FRINGES	1,368	77	-	-	-	-
	OTHER SERVICES	3,578,921	412,938	1,290,046	1,244,681	-	-
	OTHER CHARGES	37	-	2,672,424	1,954,140	678,000	1,405,000
	PASS THROUGH	-	-	3,450,000	3,450,000	-	-
	CAPITAL OUTLAY	415,141	-	1,639,616	749,791	-	-
	Total	<u>\$ 4,000,046</u>	<u>\$ 413,289</u>	<u>\$ 9,052,086</u>	<u>\$ 7,398,612</u>	<u>\$ 678,000</u>	<u>\$ 1,405,000</u>
	<b>CAPITAL SINKING FUND</b>						
	OTHER SERVICES	47,704	87,894	403,922	403,922	-	-
	OTHER CHARGES	-	-	1,405,284	1,405,284	450,000	450,000
	CAPITAL OUTLAY	2,000	-	-	-	-	-
	Total	<u>\$ 49,704</u>	<u>\$ 87,894</u>	<u>\$ 1,809,206</u>	<u>\$ 1,809,206</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
	<b>2024 Affordable Housing CI Bond</b>						
	OTHER SERVICES	-	-	-	65,250	-	-
	OTHER CHARGES	-	-	9,000,000	8,934,750	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units	<b>Fire Station 4 Bond 2025</b>						
	CAPITAL OUTLAY	-	-	11,997,748	-	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,997,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>SMART ZONE LDFA</b>						
	OTHER SERVICES	6,311,021	5,213,329	5,650,307	5,630,357	6,643,806	6,064,914
	OTHER CHARGES	68,384	96,956	95,502	100,452	105,721	108,794
	Total	<u>\$ 6,379,405</u>	<u>\$ 5,310,285</u>	<u>\$ 5,745,809</u>	<u>\$ 5,730,809</u>	<u>\$ 6,749,527</u>	<u>\$ 6,173,708</u>
	<b>DDA/HOUSING FUND</b>						
	GRANT/LOAN RECIPIENTS	-	-	797,900	797,900	486,100	427,400
	OTHER CHARGES	-	-	2,000	2,000	2,200	2,300
	OTHER SERVICES	-	-	800	800	800	900
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,700</u>	<u>\$ 800,700</u>	<u>\$ 489,100</u>	<u>\$ 430,600</u>
	<b>DOWNTOWN DEVELOPMENT AUTHORITY</b>						
	PERSONNEL SERVICES	3,896	(25,048)	732,508	409,500	470,625	470,625
	PAYROLL FRINGES	1,618	(6,471)	240,402	240,500	263,962	271,589
	EMPLOYEE ALLOWANCES	-	-	3,600	3,600	2,910	2,910
	OTHER SERVICES	-	-	1,482,500	1,366,100	1,304,800	1,485,000
	MATERIALS & SUPPLIES	-	-	124,000	230,300	157,800	162,500
	OTHER CHARGES	-	-	155,818	405,600	7,662,467	1,197,290
	PASS THROUGH	-	-	3,537,272	3,537,400	2,463,936	2,231,186
	CAPITAL OUTLAY	-	-	5,666,700	3,214,200	2,238,000	4,233,000
	GRANT/LOAN RECIPIENTS	-	-	955,800	610,800	163,000	165,300
	Total	<u>\$ 5,515</u>	<u>\$ (31,518)</u>	<u>\$ 12,898,600</u>	<u>\$ 10,018,000</u>	<u>\$ 14,727,500</u>	<u>\$ 10,219,400</u>
	<b>DDA PARKING MAINTENANCE</b>						
	OTHER CHARGES	-	-	16,000	16,000	16,600	17,200
	CAPITAL OUTLAY	-	-	6,888,600	4,888,600	4,509,000	4,757,000
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,904,600</u>	<u>\$ 4,904,600</u>	<u>\$ 4,525,600</u>	<u>\$ 4,774,200</u>
	<b>DDA PARKING SYSTEM</b>						
	PERSONNEL SERVICES	-	-	732,508	434,300	480,625	480,925
	PAYROLL FRINGES	-	-	240,386	240,400	263,955	271,582
	EMPLOYEE ALLOWANCES	-	-	3,600	3,600	2,910	2,910
	OTHER SERVICES	-	-	15,538,000	15,528,200	15,430,800	16,101,500
	MATERIALS & SUPPLIES	-	-	512,700	470,200	594,200	509,000
	OTHER CHARGES	-	-	2,288,958	1,518,800	2,884,333	2,069,544
	PASS THROUGH	-	-	4,289,148	4,597,600	8,860,477	5,785,139
	GRANT/LOAN RECIPIENTS	-	-	800,000	600,000	800,000	800,000
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,405,300</u>	<u>\$ 23,393,100</u>	<u>\$ 29,317,300</u>	<u>\$ 26,020,600</u>

## Expenditure Category by Fund

Fund Type	Fund/Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
	<b>DDA PUBLIC ART</b>						
	OTHER SERVICES	-	-	-	-	17,500	17,600
	OTHER CHARGES	-	-	-	-	200	200
	CAPITAL OUTLAY	-	-	-	-	394,100	140,100
	Total	\$ -	\$ -	\$ -	\$ -	\$ 411,800	\$ 157,900
	<b>CITY TOTALS</b>						
	PERSONNEL SERVICES	73,892,565	75,713,862	94,054,685	86,562,988	97,025,901	99,528,257
	PAYROLL FRINGES	38,443,901	40,467,443	46,403,765	44,723,492	51,353,091	53,518,770
	EMPLOYEE ALLOWANCES	643,608	657,761	641,054	669,985	709,457	717,057
	OTHER SERVICES	72,637,574	70,569,035	121,969,522	103,660,487	92,336,202	92,934,189
	MATERIALS & SUPPLIES	9,678,469	9,924,102	13,777,808	12,234,111	11,898,842	11,922,832
	OTHER CHARGES	148,821,799	170,259,582	276,832,839	257,834,896	320,878,982	274,589,538
	PASS THROUGHs	41,794,475	61,912,136	101,945,312	57,917,326	39,565,776	37,541,929
	CAPITAL OUTLAY	18,471,997	34,515,487	155,458,074	69,831,981	18,654,384	15,913,379
	VEHICLE OPERATING COSTS	2,280,886	2,049,914	2,181,580	2,209,600	2,343,724	2,414,324
	GRANT/LOAN RECIPIENTS	2,329,923	2,082,261	9,948,279	9,561,608	3,701,429	2,944,029
	Total*	\$ 408,995,197	\$ 468,151,584	\$ 823,212,918	\$ 645,206,474	\$ 638,467,788	\$ 592,024,304

\* Totals include all fund activity with no inter-fund eliminations. The City uses several Internal Service Funds to account for expenditures such as Fleet, Information Technology and Risk. Transactions involving Internal Service Funds would need to be eliminated to obtain consolidated totals. In addition, retiree payments from the Pension Trust Fund are included in the Payroll Fringes total.

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Mayor &amp; Council</b>	<b>532,202</b>	<b>552,252</b>	<b>761,317</b>	<b>747,868</b>	<b>707,572</b>	<b>672,018</b>
<b>010 Mayor</b>	<b>532,202</b>	<b>552,252</b>	<b>761,317</b>	<b>747,868</b>	<b>707,572</b>	<b>672,018</b>
Personnel Services	66,691	52,093	70,488	59,002	61,800	61,800
Personnel Services-Other	307,620	335,107	377,467	350,642	408,671	420,931
Payroll Fringes	59,338	57,677	39,375	63,288	40,508	42,085
Employee Allowances	-	455	-	709	780	780
Other Services	8,655	15,330	179,765	179,940	129,765	79,765
Materials & Supplies	646	2,102	901	966	928	956
Other Charges	89,251	89,488	93,321	93,321	65,120	65,701
<b>City Attorney</b>	<b>2,855,691</b>	<b>2,960,401</b>	<b>3,431,264</b>	<b>3,231,907</b>	<b>3,312,612</b>	<b>3,343,089</b>
<b>014 Attorney</b>	<b>2,855,691</b>	<b>2,960,401</b>	<b>3,431,264</b>	<b>3,231,907</b>	<b>3,312,612</b>	<b>3,343,089</b>
Personnel Services	1,588,670	1,712,642	1,856,109	1,778,754	1,772,033	1,772,033
Personnel Services-Other	8,212	-	48,012	48,012	-	-
Payroll Fringes	759,208	739,543	834,859	841,193	835,594	856,322
Employee Allowances	1,560	1,690	1,560	1,560	780	780
Other Services	110,807	97,703	239,425	126,075	180,425	180,425
Materials & Supplies	6,182	3,523	14,688	4,647	15,129	15,583
Other Charges	381,052	405,300	436,611	431,666	508,651	517,946
Capital Outlay	-	-	-	-	-	-
<b>City Administrator Service Area</b>	<b>16,236,615</b>	<b>18,072,936</b>	<b>25,221,329</b>	<b>23,782,589</b>	<b>19,957,807</b>	<b>19,892,938</b>
<b>011 City Administrator</b>	<b>1,484,052</b>	<b>2,299,197</b>	<b>4,487,880</b>	<b>3,565,252</b>	<b>3,146,963</b>	<b>2,925,102</b>
Personnel Services	785,392	935,249	1,201,970	1,056,006	1,205,025	1,205,025
Personnel Services-Other	-	2,530	-	-	-	-
Payroll Fringes	263,325	359,708	477,735	414,617	535,390	549,296
Employee Allowances	2,340	2,535	2,340	2,340	3,120	3,120
Other Services	241,311	518,896	1,837,649	1,310,904	894,944	640,394
Materials & Supplies	9,316	25,656	38,478	41,494	63,621	79,060
Other Charges	182,368	243,457	729,078	739,891	444,863	448,207
Capital Outlay	-	203,021	-	-	-	-
Grant/Loan Recipients	-	8,146	200,630	-	-	-
<b>012 Human Resources</b>	<b>2,425,078</b>	<b>2,601,105</b>	<b>3,021,043</b>	<b>2,822,381</b>	<b>2,875,325</b>	<b>2,911,517</b>
Personnel Services	1,297,018	1,124,313	1,483,984	1,299,214	1,484,110	1,485,010
Personnel Services-Other	59,630	209,277	158,988	126,511	108,917	112,185
Payroll Fringes	736,690	748,000	823,728	786,829	873,320	899,219
Employee Allowances	8,765	5,815	6,750	6,750	6,750	6,750
Other Services	63,792	233,958	223,790	287,239	73,192	73,192
Materials & Supplies	1,026	1,812	17,650	7,555	6,744	6,946
Other Charges	258,157	277,931	306,153	308,283	322,292	328,215

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>013 Safety</b>	<b>373,683</b>	<b>353,466</b>	<b>418,070</b>	<b>422,161</b>	<b>438,302</b>	<b>442,568</b>
Personnel Services	240,105	240,962	263,148	266,797	263,119	263,119
Personnel Services-Other	14,943	3,603	15,000	15,000	15,450	15,914
Payroll Fringes	116,196	106,390	138,362	138,654	157,873	161,675
Employee Allowances	2,440	2,510	1,560	1,710	1,860	1,860
Other Services	-	-	-	-	-	-
<b>015 City Clerk</b>	<b>1,781,906</b>	<b>2,054,969</b>	<b>2,352,121</b>	<b>2,661,779</b>	<b>2,393,296</b>	<b>2,340,495</b>
Personnel Services	473,776	507,777	515,750	531,705	532,648	536,371
Personnel Services-Other	471,088	353,353	542,770	800,724	559,051	575,818
Payroll Fringes	285,171	304,386	300,617	409,810	355,113	367,661
Employee Allowances	4,260	3,105	1,560	10,980	3,120	3,120
Other Services	155,066	320,094	435,036	392,734	479,406	381,787
Materials & Supplies	95,301	126,562	145,030	121,643	129,518	133,405
Other Charges	297,244	405,639	411,358	394,183	334,440	342,333
Pass Throughs	-	-	-	-	-	-
Capital Outlay	-	34,054	-	-	-	-
<b>016 Police Commission</b>	<b>111,328</b>	<b>123,333</b>	<b>172,184</b>	<b>156,856</b>	<b>181,178</b>	<b>182,900</b>
Personnel Services	53,007	65,920	67,905	67,896	67,898	67,898
Personnel Services-Other	2,434	-	-	-	-	-
Payroll Fringes	33,184	36,656	38,460	38,073	41,462	43,039
Employee Allowances	-	785	780	780	780	780
Other Services	11,547	8,990	53,488	38,556	58,488	58,488
Materials & Supplies	608	422	500	500	515	530
Other Charges	10,548	10,560	11,051	11,051	12,035	12,165
<b>029 Sustainability &amp; Innovation</b>	<b>1,960,117</b>	<b>2,149,797</b>	<b>5,429,971</b>	<b>5,423,138</b>	<b>1,389,811</b>	<b>1,402,088</b>
Personnel Services	393,861	367,852	570,615	541,684	568,061	568,061
Personnel Services-Other	13,928	9,717	-	13,129	-	-
Payroll Fringes	202,016	160,307	255,024	262,959	286,846	296,008
Employee Allowances	383	423	390	390	390	390
Other Services	816,977	290,474	621,512	590,051	270,063	270,063
Materials & Supplies	1,649	10,935	17,162	15,915	16,993	17,503
Other Charges	188,986	230,666	224,903	243,998	247,458	250,063
Pass Throughs	-	19,786	-	14,647	-	-
Capital Outlay	42,318	1,059,637	3,740,365	3,740,365	-	-
Grant/Loan Recipients	300,000	-	-	-	-	-

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>091 Fleet &amp; Facility Services</b>	<b>3,355,855</b>	<b>3,430,214</b>	<b>3,866,151</b>	<b>3,631,171</b>	<b>3,875,509</b>	<b>3,958,254</b>
Personnel Services	1,181,722	1,320,067	1,460,694	1,283,578	1,442,441	1,460,453
Personnel Services-Other	199,481	62,797	213,454	158,695	95,684	98,554
Payroll Fringes	832,314	832,493	912,467	869,112	950,083	982,409
Employee Allowances	14,183	12,615	11,185	12,127	4,881	4,881
Other Services	909,639	954,819	1,003,105	933,195	1,018,310	1,039,633
Materials & Supplies	54,312	63,643	57,959	68,114	59,698	61,489
Other Charges	158,505	171,969	205,420	304,483	302,164	308,519
Pass Throughs	5,700	1,812	1,867	1,867	2,248	2,316
Capital Outlay	-	10,000	-	-	-	-
Vehicle Operating Costs	-	-	-	-	-	-
<b>092 Information Technology</b>	<b>4,231,230</b>	<b>4,516,417</b>	<b>4,888,714</b>	<b>4,514,487</b>	<b>5,039,786</b>	<b>5,105,185</b>
Personnel Services	2,645,325	2,713,825	2,964,682	2,665,085	2,935,348	2,943,768
Personnel Services-Other	107,039	182,649	92,079	112,676	78,613	80,971
Payroll Fringes	1,461,355	1,573,590	1,790,169	1,696,400	1,983,462	2,038,692
Employee Allowances	17,511	19,295	16,926	15,506	18,216	18,216
Other Services	-	1,186	540	502	3,700	3,700
Materials & Supplies	-	3,132	739	739	1,761	784
Other Charges	-	22,740	23,579	23,579	18,686	19,054
<b>094 Communications Office</b>	<b>513,364</b>	<b>544,439</b>	<b>585,195</b>	<b>585,364</b>	<b>617,637</b>	<b>624,829</b>
Personnel Services	287,127	294,734	303,528	303,496	303,796	304,369
Payroll Fringes	190,342	206,330	237,307	237,508	271,452	277,751
Employee Allowances	780	845	780	780	780	780
Other Services	18	266	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Charges	35,097	42,264	43,580	43,580	41,609	41,929
<b>Financial &amp; Administrative Services</b>	<b>4,417,560</b>	<b>4,578,468</b>	<b>5,429,601</b>	<b>5,239,794</b>	<b>5,618,137</b>	<b>5,731,387</b>
<b>018 Finance</b>	<b>4,417,560</b>	<b>4,578,468</b>	<b>5,429,601</b>	<b>5,239,794</b>	<b>5,618,137</b>	<b>5,731,387</b>
Personnel Services	2,080,221	2,139,987	2,410,463	2,260,183	2,476,409	2,486,282
Personnel Services-Other	40,725	7,376	8,584	17,008	8,842	9,107
Payroll Fringes	1,201,915	1,250,161	1,570,228	1,488,449	1,786,586	1,840,372
Employee Allowances	15,805	17,008	18,626	18,164	19,133	19,133
Other Services	243,698	245,643	399,727	396,532	313,443	340,443
Materials & Supplies	85,229	87,839	70,063	90,728	68,459	70,509
Other Charges	742,335	826,195	947,646	964,466	938,935	959,211
Pass Throughs	7,632	4,260	4,264	4,264	6,330	6,330
Capital Outlay	-	-	-	-	-	-

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Public Services</b>	<b>6,123,665</b>	<b>6,285,922</b>	<b>9,543,374</b>	<b>8,894,851</b>	<b>7,684,060</b>	<b>8,460,862</b>
<b>040 Engineering</b>	<b>4,928,233</b>	<b>5,296,610</b>	<b>7,226,715</b>	<b>6,821,687</b>	<b>6,388,865</b>	<b>6,335,482</b>
Personnel Services	1,343,054	1,328,547	1,538,868	1,444,140	1,638,504	1,650,148
Personnel Services-Other	204,015	139,624	317,677	197,022	319,105	108,821
Payroll Fringes	872,986	902,373	964,830	1,026,361	1,133,425	1,168,698
Employee Allowances	31,944	37,759	6,346	17,158	5,728	5,728
Other Services	2,013,863	2,182,988	2,449,382	2,149,375	2,695,711	2,800,146
Materials & Supplies	90,973	91,085	114,072	150,000	117,494	121,019
Other Charges	22,713	23,398	21,607	23,698	26,734	27,943
Pass Throughs	348,685	590,836	1,813,933	1,813,933	452,164	452,979
Capital Outlay	-	-	-	-	-	-
Vehicle Operating Costs	-	-	-	-	-	-
<b>046 Systems Planning</b>	<b>13,566</b>	<b>212,335</b>	<b>399,736</b>	<b>393,262</b>	<b>274,013</b>	<b>274,327</b>
Personnel Services	9,533	6,014	15,915	11,000	15,065	15,065
Personnel Services-Other	-	172	-	-	-	-
Payroll Fringes	4,033	4,332	8,486	5,105	8,870	9,184
Employee Allowances	-	-	78	-	78	78
Other Services	-	126,247	375,257	375,757	250,000	250,000
Materials & Supplies	-	570	-	1,400	-	-
Other Charges	-	-	-	-	-	-
Pass Throughs	-	75,000	-	-	-	-
<b>061 Public Works</b>	<b>101,996</b>	<b>87,081</b>	<b>82,532</b>	<b>62,592</b>	<b>71,988</b>	<b>73,195</b>
Personnel Services	22,762	12,601	43,535	17,395	43,902	44,048
Personnel Services-Other	38,293	42,432	-	21,795	-	-
Payroll Fringes	19,372	17,690	26,319	18,537	28,008	29,069
Employee Allowances	233	42	86	20	78	78
Other Services	21,262	14,316	-	4,845	-	-
Materials & Supplies	39	-	-	-	-	-
Other Charges	35	-	12,592	-	-	-
<b>070 Public Services Administration</b>	<b>88,008</b>	<b>95,022</b>	<b>124,033</b>	<b>99,216</b>	<b>144,439</b>	<b>147,037</b>
Personnel Services	3,775	7,473	5,239	6,750	12,771	12,771
Personnel Services-Other	-	-	-	-	-	-
Payroll Fringes	2,569	6,804	6,116	6,485	11,284	11,638
Employee Allowances	-	33	-	10	39	39
Other Services	3,515	1,380	26,737	-	26,737	26,737
Materials & Supplies	5,454	3,000	-	30	-	-
Other Charges	72,696	76,332	85,941	85,941	93,608	95,852
Pass Throughs	-	-	-	-	-	-



**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>074 Utilities-Water Treatment</b>	<b>991,861</b>	<b>594,874</b>	<b>1,710,358</b>	<b>1,518,094</b>	<b>804,755</b>	<b>1,630,821</b>
Personnel Services	102,819	51,364	60,809	57,877	60,765	60,867
Personnel Services-Other	1,738	4,335	3,772	4,092	3,482	3,586
Payroll Fringes	70,960	40,684	49,680	47,198	55,785	57,217
Employee Allowances	930	18	78	15	78	78
Other Services	356,666	438,966	565,806	360,580	487,075	582,054
Materials & Supplies	15,713	19,322	10,824	23,878	11,149	11,484
Other Charges	33,036	24,228	25,435	25,440	38,421	40,535
Pass Throughs	410,000	-	993,954	993,954	148,000	875,000
Capital Outlay	-	15,957	-	5,060	-	-
<b>Safety Services</b>	<b>49,801,824</b>	<b>51,319,621</b>	<b>53,824,753</b>	<b>53,680,666</b>	<b>56,178,109</b>	<b>58,786,203</b>
<b>031 Police</b>	<b>31,178,848</b>	<b>31,804,331</b>	<b>33,794,166</b>	<b>33,739,007</b>	<b>35,680,263</b>	<b>36,851,981</b>
Personnel Services	11,764,853	11,875,403	12,814,213	12,348,857	13,046,623	13,483,943
Personnel Services-Other	2,858,561	2,413,007	1,884,990	2,277,842	1,816,225	1,870,714
Payroll Fringes	8,451,492	8,428,483	9,917,449	9,595,366	10,906,629	11,436,074
Employee Allowances	294,515	289,992	311,240	307,075	310,780	316,520
Other Services	2,656,231	2,986,280	3,221,269	3,391,914	3,247,193	3,264,635
Materials & Supplies	355,778	515,568	161,466	278,690	166,313	171,297
Other Charges	4,700,357	4,992,686	5,450,793	5,433,664	6,042,892	6,175,787
Pass Throughs	-	-	-	-	-	-
Capital Outlay	97,062	302,912	32,746	105,599	143,608	133,011
Vehicle Operating Costs	-	-	-	-	-	-
<b>032 Fire</b>	<b>18,622,976</b>	<b>19,515,290</b>	<b>20,030,587</b>	<b>19,941,659</b>	<b>20,497,846</b>	<b>21,934,222</b>
Personnel Services	7,198,211	7,427,681	7,650,214	7,491,047	7,509,471	7,698,658
Personnel Services-Other	1,016,635	1,142,492	875,363	891,382	769,739	792,829
Payroll Fringes	5,406,102	5,536,082	6,238,408	6,136,775	6,866,402	7,133,373
Employee Allowances	134,748	137,546	149,470	143,888	229,420	229,420
Other Services	1,351,077	1,642,835	1,521,578	1,680,728	1,815,862	1,906,894
Materials & Supplies	319,609	235,457	231,939	216,492	238,899	246,071
Other Charges	2,489,805	2,496,985	2,734,153	2,751,885	3,068,053	3,143,767
Pass Throughs	4,949	-	-	-	-	-
Capital Outlay	701,841	896,211	629,462	629,462	-	783,210
Vehicle Operating Costs	-	-	-	-	-	-

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>District Court</b>	<b>4,946,365</b>	<b>5,285,086</b>	<b>5,521,276</b>	<b>5,440,710</b>	<b>5,612,280</b>	<b>5,698,407</b>
<b>021 District Court</b>	<b>4,946,365</b>	<b>5,285,086</b>	<b>5,521,276</b>	<b>5,440,710</b>	<b>5,612,280</b>	<b>5,698,407</b>
Personnel Services	1,967,864	1,995,094	2,206,996	2,135,617	2,181,848	2,181,848
Personnel Services-Other	115,786	51,186	67,154	99,371	52,254	53,792
Payroll Fringes	1,289,985	1,327,535	1,489,002	1,470,445	1,618,455	1,670,363
Employee Allowances	1,140	1,235	1,140	1,220	1,140	1,140
Other Services	372,303	391,125	416,888	396,081	459,291	473,622
Materials & Supplies	82,815	55,452	72,350	65,996	74,521	76,756
Other Charges	1,116,471	1,204,271	1,267,746	1,271,980	1,224,771	1,240,886
Pass Throughs	-	-	-	-	-	-
Capital Outlay	-	259,189	-	-	-	-
<b>Community Services</b>	<b>19,331,197</b>	<b>23,256,843</b>	<b>25,521,369</b>	<b>24,518,274</b>	<b>26,656,236</b>	<b>27,016,361</b>
<b>002 Ann Arbor Housing Commission</b>	<b>4,455,900</b>	<b>6,499,247</b>	<b>7,121,260</b>	<b>6,579,905</b>	<b>6,782,828</b>	<b>7,509,114</b>
Personnel Services	2,125,689	2,545,342	3,030,590	2,718,009	3,353,331	3,711,736
Personnel Services-Other	160,728	209,080	215,096	161,974	221,549	228,196
Payroll Fringes	1,508,192	1,635,458	2,060,324	1,884,672	2,378,875	2,681,871
Employee Allowances	26,583	29,775	30,150	30,150	30,930	32,790
Other Services	-	31,562	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Charges	634,708	2,048,030	1,785,100	1,785,100	798,143	854,521
Pass Throughs	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grant/Loan Recipients	-	-	-	-	-	-
<b>006 Community Development</b>	<b>1,706,824</b>	<b>1,890,974</b>	<b>2,149,606</b>	<b>2,149,524</b>	<b>3,049,752</b>	<b>2,352,176</b>
Personnel Services	15,600	16,414	17,065	16,989	17,330	17,549
Personnel Services-Other	77	-	-	-	-	-
Payroll Fringes	9,520	9,755	9,766	9,760	11,064	11,454
Employee Allowances	36	42	39	39	39	39
Other Services	165,000	259,487	370,513	370,513	665,000	665,000
Materials & Supplies	-	-	-	-	-	-
Other Charges	81,900	84,864	94,894	94,894	103,990	106,805
Pass Throughs	80,000	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Grant/Loan Recipients	1,354,691	1,420,412	1,657,329	1,657,329	2,252,329	1,551,329

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>033 Building &amp; Rental Services</b>	<b>1,345,185</b>	<b>1,472,493</b>	<b>1,512,927</b>	<b>1,470,205</b>	<b>2,322,663</b>	<b>2,107,388</b>
Personnel Services	540,376	587,533	615,960	598,680	846,462	856,524
Personnel Services-Other	24,913	24,885	8,311	24,779	8,561	8,817
Payroll Fringes	322,829	347,824	372,517	360,468	543,472	564,041
Employee Allowances	1,794	1,461	1,402	1,312	702	702
Other Services	68,224	139,920	105,490	93,053	228,003	138,417
Materials & Supplies	4,475	1,885	21,345	3,435	21,985	22,645
Other Charges	382,574	368,986	387,902	388,478	507,278	516,242
Capital Outlay	-	-	-	-	166,200	-
Vehicle Operating Costs	-	-	-	-	-	-
<b>050 Planning</b>	<b>1,465,793</b>	<b>2,201,394</b>	<b>2,424,046</b>	<b>2,300,576</b>	<b>2,086,915</b>	<b>2,120,241</b>
Personnel Services	734,405	718,013	833,224	818,057	876,992	882,391
Personnel Services-Other	11,809	138,493	23,540	19,480	24,245	24,974
Payroll Fringes	463,758	539,553	557,773	544,651	636,041	655,361
Employee Allowances	2,320	2,390	2,462	2,535	2,340	2,340
Other Services	49,692	540,340	662,196	581,297	159,992	160,042
Materials & Supplies	14,638	22,314	17,921	17,433	18,459	19,013
Other Charges	189,171	240,292	291,402	281,594	368,846	376,120
Pass Throughs	-	-	-	-	-	-
Capital Outlay	-	-	35,528	35,529	-	-
<b>060 Parks &amp; Recreation</b>	<b>10,357,494</b>	<b>11,192,734</b>	<b>12,313,530</b>	<b>12,018,064</b>	<b>12,414,078</b>	<b>12,927,442</b>
Personnel Services	1,453,141	1,488,289	1,640,643	1,547,316	1,657,369	1,737,994
Personnel Services-Other	3,137,336	3,252,648	3,224,823	3,265,076	3,748,414	3,994,291
Payroll Fringes	1,157,963	1,276,835	1,072,228	1,259,620	1,191,480	1,269,051
Employee Allowances	9,490	9,908	8,411	8,431	6,836	6,836
Other Services	1,938,844	2,208,163	3,401,062	2,995,737	2,525,164	2,589,294
Materials & Supplies	599,800	759,175	682,834	676,320	749,801	773,056
Other Charges	1,631,751	1,624,580	1,818,269	1,799,327	1,998,309	2,042,899
Pass Throughs	290,441	290,996	291,197	291,197	291,152	290,553
Capital Outlay	71,765	225,688	98,063	90,060	169,553	147,468
Vehicle Operating Costs	66,963	56,452	76,000	84,980	76,000	76,000
Grant/Loan Recipients	-	-	-	-	-	-

**General Fund  
Expenditures by Agency - Category**

<b>Agency - Category</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Other</b>	<b>16,113,151</b>	<b>24,186,855</b>	<b>19,313,580</b>	<b>19,198,421</b>	<b>21,677,858</b>	<b>23,518,039</b>
<b>019 Non-Departmental</b>	<b>16,113,151</b>	<b>24,186,855</b>	<b>19,313,580</b>	<b>19,198,421</b>	<b>21,677,858</b>	<b>23,518,039</b>
Personnel Services	-	-	-	-	-	-
Personnel Services-Other	-	-	84,012	-	2,464,461	3,802,168
Payroll Fringes	86,078	92,400	96,000	98,238	176,000	176,000
Other Services	55,457	21,561	67,669	51,679	67,669	105,728
Materials & Supplies	20,026	24,081	30,501	30,501	31,416	32,359
Other Charges	425,704	626,155	1,956,521	1,776,200	642,647	647,324
Pass Throughs	15,525,886	21,570,762	17,078,877	17,241,803	18,295,665	18,754,460
Capital Outlay	-	1,851,896	-	-	-	-
<b>Grand Total</b>	<b>\$ 120,358,271</b>	<b>\$ 136,498,384</b>	<b>\$ 148,567,863</b>	<b>\$ 144,735,080</b>	<b>\$ 147,404,671</b>	<b>\$ 153,119,304</b>

**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Mayor &amp; Council</b>	<b>532,202</b>	<b>552,252</b>	<b>761,317</b>	<b>747,868</b>	<b>707,572</b>	<b>672,018</b>
<b>010 Mayor</b>	<b>532,202</b>	<b>552,252</b>	<b>761,317</b>	<b>747,868</b>	<b>707,572</b>	<b>672,018</b>
1010 Mayor & Council	532,202	552,252	761,317	747,868	707,572	672,018
<b>City Administrator Service Area</b>	<b>16,236,615</b>	<b>18,072,936</b>	<b>25,221,329</b>	<b>23,782,589</b>	<b>19,957,807</b>	<b>19,892,938</b>
<b>011 City Administrator</b>	<b>1,484,052</b>	<b>2,299,197</b>	<b>4,487,880</b>	<b>3,565,252</b>	<b>3,146,963</b>	<b>2,925,102</b>
1000 Administration	1,207,272	1,351,157	2,107,062	2,069,167	1,655,095	1,462,778
1110 DEI	-	348,729	500,724	490,888	528,558	492,094
1140 Communications	-	-	-	-	-	-
2127 City Deflection Program	272,664	576,282	885,958	887,352	687,984	691,741
2410 Economic Development	4,116	23,028	994,136	117,845	275,326	278,489
<b>012 Human Resources</b>	<b>2,425,078</b>	<b>2,601,105</b>	<b>3,021,043</b>	<b>2,822,381</b>	<b>2,875,325</b>	<b>2,911,517</b>
1000 Administration	2,287,044	2,453,412	2,862,192	2,662,504	2,703,919	2,737,658
1217 Union Business	138,034	147,693	158,851	159,877	171,406	173,859
<b>013 Safety</b>	<b>373,683</b>	<b>353,466</b>	<b>418,070</b>	<b>422,161</b>	<b>438,302</b>	<b>442,568</b>
1000 Administration	373,683	353,466	418,070	422,161	438,302	442,568
<b>015 City Clerk</b>	<b>1,781,906</b>	<b>2,054,969</b>	<b>2,352,121</b>	<b>2,661,779</b>	<b>2,393,296</b>	<b>2,340,495</b>
1000 Administration	1,780,339	2,031,215	2,326,812	2,636,470	2,367,978	2,315,167
1130 Fairview Cemetery	1,567	23,738	25,309	25,309	25,318	25,328
1522 Election Center	-	16	-	-	-	-
<b>016 Police Commission</b>	<b>111,328</b>	<b>123,333</b>	<b>172,184</b>	<b>156,856</b>	<b>181,178</b>	<b>182,900</b>
1000 Administration	111,328	123,333	172,184	156,856	181,178	182,900
<b>029 Sustainability &amp; Innovation</b>	<b>1,960,117</b>	<b>2,149,797</b>	<b>5,429,971</b>	<b>5,423,138</b>	<b>1,389,811</b>	<b>1,402,088</b>
1000 Administration	707,177	786,492	807,455	829,349	896,359	904,413
7019 Public Engagement	135,571	91,625	148,918	139,757	151,576	153,762
7021 Partnerships	300,000	-	-	-	-	-
7023 Program Management	733,994	1,269,469	4,420,950	4,400,557	313,417	315,014
7024 Asset Management	83,376	2,211	52,648	53,475	28,459	28,899
<b>091 Fleet &amp; Facility Services</b>	<b>3,355,855</b>	<b>3,430,214</b>	<b>3,866,151</b>	<b>3,631,171</b>	<b>3,875,509</b>	<b>3,958,254</b>
1000 Administration	936,043	956,013	1,003,487	955,872	1,030,212	1,051,782
1381 Municipal Center	1,355,094	1,308,856	1,280,882	1,199,582	1,291,218	1,322,510
1382 Election Center	-	2,122	-	-	-	-
1383 Community Dental Center	5,153	425	1,000	1,000	1,000	1,000
3231 Fire Station #1	80,551	24,219	89,616	64,603	91,811	93,307
4912 Materials & Supplies	4,656	7,591	7,123	8,934	11,779	12,071
4914 Repairs	704,799	746,045	1,063,639	980,132	1,009,071	1,030,646
4918 Garage Maintenance	6,802	5,630	13,021	10,056	13,665	13,982
7060 Outstations	254,865	367,692	384,633	393,282	409,931	415,754
9091 Vehicle Purchases	7,894	11,621	22,750	17,710	16,822	17,202

## General Fund Expenditures by Agency - Activity

Agency - Activity	Actual FY2023	Actual FY2024	Budget FY2025	Forecasted FY2025	Requested FY2026	Projected FY2027
<b>092 Information Technology</b>	<b>4,231,230</b>	<b>4,516,417</b>	<b>4,888,714</b>	<b>4,514,487</b>	<b>5,039,786</b>	<b>5,105,185</b>
1000 Administration	217,599	261,146	219,164	212,951	246,567	248,948
1921 Infrastructure	1,202,351	1,194,848	1,517,474	1,488,369	1,559,378	1,586,435
1922 Enterprise Applications	890,502	874,815	898,273	896,388	947,631	957,288
1925 Technical Services	-	-	-	-	-	-
1926 Help Desk	611,404	585,995	684,913	592,794	740,704	752,180
1927 Application Development	1,309,374	1,441,919	1,409,712	1,286,500	1,383,870	1,397,713
7020 Cell Tower Administration	-	157,694	159,178	37,485	161,636	162,621
<b>094 Communications Office</b>	<b>513,364</b>	<b>544,439</b>	<b>585,195</b>	<b>585,364</b>	<b>617,637</b>	<b>624,829</b>
1000 Administration	-	-	-	-	-	-
1140 Communications	513,364	544,439	585,195	585,364	617,637	624,829
<b>City Attorney</b>	<b>2,855,691</b>	<b>2,960,401</b>	<b>3,431,264</b>	<b>3,231,907</b>	<b>3,312,612</b>	<b>3,343,089</b>
<b>014 Attorney</b>	<b>2,855,691</b>	<b>2,960,401</b>	<b>3,431,264</b>	<b>3,231,907</b>	<b>3,312,612</b>	<b>3,343,089</b>
1000 Administration	2,855,691	2,960,401	3,431,264	3,231,907	3,312,612	3,343,089
<b>Financial &amp; Administrative Services Area</b>	<b>4,417,560</b>	<b>4,578,468</b>	<b>5,429,601</b>	<b>5,239,794</b>	<b>5,618,137</b>	<b>5,731,387</b>
<b>018 Finance</b>	<b>4,417,560</b>	<b>4,578,468</b>	<b>5,429,601</b>	<b>5,239,794</b>	<b>5,618,137</b>	<b>5,731,387</b>
1000 Administration	1,292,564	1,321,548	1,562,183	1,428,740	1,594,156	1,643,559
1371 Purchasing	161,673	172,244	187,367	187,464	199,176	201,361
1820 Accounting	919,424	1,004,965	1,154,788	1,131,009	1,259,416	1,275,036
1830 Assessing	1,103,299	1,109,038	1,431,251	1,406,488	1,412,732	1,441,211
1850 Treasury/Violations Bureau	449,249	546,917	603,014	602,258	604,021	611,592
1860 Parking Referees	211,685	215,357	226,245	226,088	237,103	240,450
4550 Customer Service	74,822	10,608	21,857	20,215	27,834	28,250
7010 Customer Service	-	29,909	194,148	189,309	277,369	283,598
7011 Call Center	204,846	167,881	48,748	48,223	6,330	6,330

**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Public Services</b>	<b>6,123,665</b>	<b>6,285,922</b>	<b>9,543,374</b>	<b>8,894,851</b>	<b>7,684,060</b>	<b>8,460,862</b>
<b>040 Engineering</b>	<b>4,928,233</b>	<b>5,296,610</b>	<b>7,226,715</b>	<b>6,821,687</b>	<b>6,388,865</b>	<b>6,335,482</b>
1000 Administration	1,657,534	1,773,758	3,112,694	3,183,144	1,820,464	1,634,497
4100 DDA Street Lighting	155,794	104,611	147,905	209,685	158,219	162,591
4101 Street Lighting	2,373,272	2,676,717	2,979,854	2,669,945	3,266,550	3,376,425
4146 Football/Special Events	37,330	32,250	63,000	52,876	38,000	38,000
4149 Major Traffic Signs	2,906	6,786	11,968	2,441	12,672	12,849
4510 Engineer - Private-Of-Way	190,786	177,983	154,795	171,177	209,606	213,171
4511 Hollywood Dr Paving	-	-	-	-	-	-
4512 Healthy Streets	-	-	-	-	-	-
4550 Customer Service	66,060	59,787	44,709	54,705	106,995	108,358
4560 Resident Sidewalk Gap Program	-	-	-	-	-	-
4570 Record Maintenance	24,930	28,429	36,880	24,902	34,101	34,902
4580 Private Dev. Construction	312,033	315,517	518,271	345,328	604,031	614,764
4930 Systems Maintenance	73,999	78,665	91,342	92,200	100,208	101,419
4931 Installs and Repairs	10,504	11,994	30,447	10,838	33,401	33,807
7012 Training	12,209	13,253	34,850	4,446	4,618	4,699
7019 Public Engagement	30,875	16,861	-	-	-	-
9000 Capital Outlay	(20,000)	-	-	-	-	-
<b>046 Systems Planning</b>	<b>13,566</b>	<b>212,335</b>	<b>399,736</b>	<b>393,262</b>	<b>274,013</b>	<b>274,327</b>
1000 Administration	-	208,883	375,257	391,150	250,000	250,000
7016 Design	1	-	-	-	-	-
7019 Public Engagement	13,565	3,452	24,479	2,112	24,013	24,327
<b>061 Public Works</b>	<b>101,996</b>	<b>87,081</b>	<b>82,532</b>	<b>62,592</b>	<b>71,988</b>	<b>73,195</b>
1000 Administration	89,003	63,821	32,738	37,633	20,980	21,405
6211 Encampment Clean-up	-	-	-	-	-	-
6222 Snow & Ice Control	4,756	4,553	24,897	5,487	25,504	25,895
6301 Mowing - Non Parks	8,238	18,706	24,897	19,472	25,504	25,895
<b>070 Public Services Administration</b>	<b>88,008</b>	<b>95,022</b>	<b>124,033</b>	<b>99,216</b>	<b>144,439</b>	<b>147,037</b>
1000 Administration	7,008	18,690	38,092	13,275	50,831	51,185
1100 Fringe Benefits	72,696	76,332	85,941	85,941	93,608	95,852
7015 Study/Planning	-	-	-	-	-	-
7019 Public Engagement	8,305	-	-	-	-	-

**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>074 Utilities-Water Treatment</b>	<b>991,861</b>	<b>594,874</b>	<b>1,710,358</b>	<b>1,518,094</b>	<b>804,755</b>	<b>1,630,821</b>
1000 Administration	204,091	50,591	83,030	53,440	97,471	99,772
4160 Barton Dam	484,433	261,026	1,386,810	1,291,527	383,858	993,349
4162 Superior Dam	143,728	245,134	209,695	156,427	290,704	504,269
4164 Water Quality/PFAS	27,413	21,734	15,000	-	15,000	15,000
7020 Cell Tower Administration	118,793	-	-	-	-	-
7091 Maintenance - Hydropower	-	-	-	-	-	-
7099 Recreational Dams	13,404	16,389	15,823	16,700	17,722	18,431
<b>Safety Services</b>	<b>49,801,824</b>	<b>51,319,621</b>	<b>53,824,753</b>	<b>53,680,666</b>	<b>56,178,109</b>	<b>58,786,203</b>
<b>031 Police</b>	<b>31,178,848</b>	<b>31,804,331</b>	<b>33,794,166</b>	<b>33,739,007</b>	<b>35,680,263</b>	<b>36,851,981</b>
1000 Administration	4,177,333	4,708,699	5,139,962	5,192,398	5,564,697	5,685,509
1221 Recruiting & Hiring	11,444	3,448	9,565	11,300	9,580	9,596
2000 COVID 19	-	-	-	-	-	-
3111 Professional Standards	360	23,244	1,500	-	-	-
3112 Community Mental Health	-	16,000	250,000	250,000	250,000	250,000
3115 DEA Officer	-	-	-	-	-	-
3121 Administrative Services	2,017,857	2,064,514	1,788,389	1,892,863	1,769,204	1,817,572
3123 Communications	967,934	1,045,318	1,232,457	1,232,457	1,249,109	1,251,603
3125 Management Info Syst	1,768,233	1,811,683	1,895,758	1,880,740	2,118,032	2,146,831
3126 Property	466,469	333,676	383,299	420,146	333,642	353,395
3127 Records	638,577	547,422	648,710	607,754	670,717	693,238
3135 Hostage Negotiations	4,458	5,952	2,565	3,730	5,651	5,762
3144 District Detectives	3,518,996	3,518,221	4,630,597	4,434,775	4,787,046	4,984,864
3146 Firearms	35,319	249,033	36,183	37,808	36,629	37,089
3147 L.A.W.N.E.T.	158,826	167,711	199,015	213,873	215,869	219,031
3149 Special Tactics	35,104	51,433	19,319	32,602	19,345	19,894
3150 Patrol	14,071,374	13,790,612	13,756,970	13,638,399	14,527,917	15,199,336
3152 Special Services	1,171,039	1,106,999	1,242,752	1,308,905	1,322,171	1,348,388
3156 Crossing Guards	173,251	212,701	208,672	222,146	214,857	221,228
3158 Mountain Bikes	1,676	20	1,765	-	1,810	1,856
3159 K-9	321,098	444,830	418,773	469,081	461,229	469,738
3160 Motorcycle Unit	12,188	37,970	23,202	30,807	23,821	23,971
3162 Community Standards	1,459,200	1,437,373	1,651,647	1,609,708	1,849,245	1,863,350
3165 2020 Presidential Debate	-	-	-	-	-	-
3170 Armed City Hall Security	32,543	91,903	117,496	113,945	114,122	114,160
3172 Animal Control	135,570	135,570	135,570	135,570	135,570	135,570



**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>032 Fire</b>	<b>18,622,976</b>	<b>19,515,290</b>	<b>20,030,587</b>	<b>19,941,659</b>	<b>20,497,846</b>	<b>21,934,222</b>
1000 Administration	4,373,642	4,688,126	4,221,518	4,155,609	4,653,285	5,426,113
3220 Fire Prevention	838,469	675,017	872,492	833,735	850,500	877,873
3224 Sirens	12,984	26,809	29,453	36,839	30,472	30,643
3230 Fire Operations	814,117	1,055,901	732,046	911,918	972,113	983,598
3231 Fire Station #1	5,383,889	5,575,039	6,304,472	6,360,227	6,199,420	6,425,990
3232 Fire Station #2	10,541	-	2,317	-	-	-
3233 Fire Station #3	1,809,910	1,596,009	1,379,385	1,356,330	1,369,429	1,409,622
3234 Fire Station #4	1,434,909	1,647,845	1,708,696	1,670,745	1,708,834	1,753,467
3235 Emergency Management	187,445	163,625	658,094	648,177	329,223	508,745
3236 Fire Station #6	1,672,149	1,738,788	1,813,708	1,760,433	2,004,768	2,052,670
3237 Fire Station #5	1,469,369	1,559,896	1,487,652	1,400,881	1,662,004	1,728,184
3240 Repairs & Maintenance	230,814	381,068	373,221	358,450	258,125	270,187
3250 Fire Training	384,738	407,168	447,533	448,315	459,673	467,130
<b>District Court</b>	<b>4,946,365</b>	<b>5,285,086</b>	<b>5,521,276</b>	<b>5,440,710</b>	<b>5,612,280</b>	<b>5,698,407</b>
<b>021 District Court</b>	<b>4,946,365</b>	<b>5,285,086</b>	<b>5,521,276</b>	<b>5,440,710</b>	<b>5,612,280</b>	<b>5,698,407</b>
1000 Administration	1,594,893	1,807,564	1,939,145	1,897,334	1,924,812	1,961,322
2125 City Diversion Program	131,621	132,722	149,551	195,590	137,833	139,315
2126 City Expungement Program	39,328	42,101	62,762	58,405	59,835	60,205
2127 City Deflection Program	-	-	-	-	-	-
5120 Judicial & Direct Support	1,248,951	1,389,256	1,271,786	1,238,803	1,338,690	1,357,591
5140 Case Processing	1,142,709	1,100,540	1,255,216	1,207,577	1,276,970	1,294,600
5141 Court Appointed Attorney	-	-	-	-	-	-
5142 Appeals	-	-	-	-	-	-
5160 Probation/Post Judgmt Sup	788,864	812,903	842,816	843,001	874,140	885,374
<b>Community Services</b>	<b>19,331,197</b>	<b>23,256,843</b>	<b>25,521,369</b>	<b>24,518,274</b>	<b>26,656,236</b>	<b>27,016,361</b>
<b>002 Ann Arbor Housing Commission</b>	<b>4,455,900</b>	<b>6,499,247</b>	<b>7,121,260</b>	<b>6,579,905</b>	<b>6,782,828</b>	<b>7,509,114</b>
1000 Administration	89	-	-	-	-	-
2034 Housing Commission Support	4,455,811	6,499,247	7,121,260	6,579,905	6,782,828	7,509,114
2310 Human Serv/Homeless Prevnt	-	-	-	-	-	-
3112 Community Mental Health	-	-	-	-	-	-
<b>006 Community Development</b>	<b>1,706,824</b>	<b>1,890,974</b>	<b>2,149,606</b>	<b>2,149,524</b>	<b>3,049,752</b>	<b>2,352,176</b>
1000 Administration	272,133	370,562	492,277	492,195	797,423	800,847
2310 Human Serv/Homeless Prevnt	1,434,691	1,520,412	1,657,329	1,657,329	2,252,329	1,551,329

**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>033 Building &amp; Rental Services</b>	<b>1,345,185</b>	<b>1,472,493</b>	<b>1,512,927</b>	<b>1,470,205</b>	<b>2,322,663</b>	<b>2,107,388</b>
1000 Administration	468,587	493,445	510,316	492,863	528,714	536,572
3311 Deer Management	-	-	-	-	-	-
3330 Building - Construction	-	-	-	-	-	-
3340 Housing Bureau	781,907	876,130	907,518	877,850	1,693,987	1,467,657
3370 Building - Appeals	94,692	102,919	95,093	99,492	99,962	103,159
<b>050 Planning</b>	<b>1,465,793</b>	<b>2,201,394</b>	<b>2,424,046</b>	<b>2,300,576</b>	<b>2,086,915</b>	<b>2,120,241</b>
3320 Historic Preservation	125,119	161,662	109,043	113,097	114,998	116,259
3360 Planning	1,339,937	2,039,733	2,315,003	2,187,479	1,971,917	2,003,982
3365 Annexations	736	-	-	-	-	-
<b>060 Parks &amp; Recreation</b>	<b>10,357,494</b>	<b>11,192,734</b>	<b>12,313,530</b>	<b>12,018,064</b>	<b>12,414,078</b>	<b>12,927,442</b>
1000 Administration	1,867,394	1,886,674	2,019,884	2,020,337	2,323,825	2,483,306
1646 Farmer's Market	220,219	222,765	251,941	255,842	268,259	272,960
4146 Football/Special Events	-	-	11,037	11,037	9,065	9,216
6001 Outdoor Ice Rinks	-	-	-	-	-	-
6100 Facility Rentals	307,120	322,409	410,873	412,632	433,572	446,247
6209 Parks - Mowing	534,486	714,337	895,977	846,680	1,013,887	1,053,569
6210 Operations	578,508	642,261	1,385,128	1,318,209	679,271	696,640
6211 Encampment Clean-up	-	-	-	-	-	-
6222 Snow & Ice Control	221,655	194,116	232,406	269,462	187,241	191,224
6231 Buhr Pool	426,969	532,474	450,076	503,726	528,417	581,180
6232 Buhr Rink	148,209	183,111	160,459	190,047	169,650	174,618
6234 Veteran's Pool	494,084	608,411	424,547	452,994	592,253	622,466
6235 Veteran's Ice Arena	480,254	500,123	556,021	595,775	560,807	573,358
6236 Fuller Pool	660,635	767,368	489,037	555,718	717,519	752,394
6237 Mack Pool	405,606	492,081	437,517	461,029	462,743	547,260
6242 Argo Livery	610,394	523,430	684,849	654,375	746,226	765,940
6244 Gallup Livery	496,033	429,320	489,221	400,392	514,667	529,817
6315 Senior Center Operations	275,426	325,007	269,478	274,921	313,580	320,961
6328 ROW Maintenance	2,359	3,119	12,782	14,576	11,830	11,878
6335 Athletic Fields/Game Courts	26,439	24,045	21,914	26,309	28,544	29,525
6365 Playground Maintenance	110,383	108,548	49,334	76,511	59,684	61,358
6403 Community Outreach Services	179,388	185,533	247,962	250,562	249,984	250,629
6420 Cultural Arts Building	-	-	-	-	-	-
6503 Huron Golf Course	688,513	799,651	745,820	719,365	806,081	821,866
6504 Leslie Golf Course	1,332,980	1,436,957	1,321,553	1,316,368	1,445,821	1,440,477
9377 Bicentennial Park	-	-	454,517	100,000	-	-
9500 Debt Service	290,441	290,996	291,197	291,197	291,152	290,553

**General Fund  
Expenditures by Agency - Activity**

<b>Agency - Activity</b>	<b>Actual FY2023</b>	<b>Actual FY2024</b>	<b>Budget FY2025</b>	<b>Forecasted FY2025</b>	<b>Requested FY2026</b>	<b>Projected FY2027</b>
<b>Other</b>	<b>16,113,151</b>	<b>24,186,855</b>	<b>19,313,580</b>	<b>19,198,421</b>	<b>21,677,858</b>	<b>23,518,039</b>
<b>019 Non-Departmental</b>	<b>16,113,151</b>	<b>24,186,855</b>	<b>19,313,580</b>	<b>19,198,421</b>	<b>21,677,858</b>	<b>23,518,039</b>
1000 Administration	1,365,058	3,884,158	2,869,642	2,610,032	3,031,996	4,408,940
1810 Tax Refunds	185,531	138,824	200,000	200,000	200,000	200,000
1920 City Wide Memberships	109,426	147,424	137,135	137,135	137,135	137,135
1959 Pension/OPEB Contribution	34,000	-	18,475	18,475	-	-
2034 Housing Commission Support	-	-	-	-	-	-
9500 Debt Service	1,107,674	5,888,103	1,048,769	1,048,769	2,410,819	2,410,619
9541 Bad Debts	-	-	-	-	-	-
9800 Pass Throughs	13,311,463	14,128,347	15,039,559	15,184,010	15,897,908	16,361,345
<b>Grand Total</b>	<b>\$ 120,358,271</b>	<b>\$ 136,498,384</b>	<b>\$ 148,567,863</b>	<b>\$ 144,735,080</b>	<b>\$ 147,404,671</b>	<b>\$ 153,119,304</b>

## FTE Count by Service Area/Unit

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
MAYOR & CITY COUNCIL	1.00	1.00	1.00	1.00	1.00
Total Mayor & City Council	1.00	1.00	1.00	1.00	1.00
CITY ATTORNEY	15.00	15.00	15.00	15.00	15.00
Total City Attorney	15.00	15.00	15.00	15.00	15.00
CITY ADMINISTRATOR	5.00	8.00	10.00	11.00	11.00
HUMAN RESOURCES	14.80	15.80	16.00	16.00	16.00
CLERK SERVICES	7.00	7.00	7.00	7.00	7.00
COMMUNICATIONS OFFICE	10.91	10.91	10.91	10.91	10.91
SAFETY	3.00	3.00	3.00	3.00	3.00
SUSTAINABILITY & INNOVATIONS OFFICE	11.50	20.50	20.50	21.50	21.50
FLEET & FACILITIES	21.03	19.98	19.98	19.98	19.98
INFORMATION TECHNOLOGY	27.90	28.90	31.40	31.40	31.40
POLICE COMMISSION	1.00	1.00	1.00	1.00	1.00
Total City Administrator Service Area	102.14	115.09	119.79	121.79	121.79
BUILDING & RENTAL SERVICES	38.19	37.69	42.89	46.89	46.89
PLANNING	9.25	10.25	11.68	12.55	12.55
COMMUNITY DEVELOPMENT	0.20	0.20	0.20	0.20	0.20
ANN ARBOR HOUSING COMMISSION	43.00	47.00	51.50	55.50	60.50
PARKS & RECREATION	40.03	40.93	41.91	41.94	43.94
Total Community Services Area	130.67	136.07	148.18	157.08	164.08
ACCOUNTING	7.00	7.00	8.00	8.00	8.00
ASSESSOR	8.00	8.00	9.00	9.00	9.00
FINANCIAL & BUDGET PLANNING	4.50	4.50	5.00	5.00	5.00
PROCUREMENT	1.00	1.00	1.00	1.00	1.00
RISK MANAGEMENT	0.85	0.80	0.45	0.50	0.50
TREASURY	14.26	14.55	14.52	14.47	14.47
Total Financial Services Area	35.61	35.85	37.97	37.97	37.97
CAPITAL PROJECTS	18.41	20.88	20.36	18.94	18.94
PUBLIC WORKS	96.45	97.47	96.47	98.35	98.35
ENGINEERING	34.65	35.07	36.08	37.36	37.36
PUBLIC SERVICES ADMINISTRATION	8.43	8.06	8.33	8.43	8.43
SYSTEMS PLANNING	9.07	10.89	10.99	11.57	11.57
WATER RESOURCE RECOVERY SERVICES	36.02	36.02	36.00	36.55	36.55
WATER TREATMENT	29.15	28.70	28.76	29.26	29.26
Total Public Services Area	232.18	237.09	236.99	240.46	240.46
FIRE	87.50	87.50	88.00	88.00	88.00
POLICE	151.00	152.75	152.75	152.75	152.75
Total Safety Services Area	238.50	240.25	240.75	240.75	240.75
FIFTEENTH DISTRICT COURT	35.00	35.00	35.00	35.00	35.00
Total Fifteenth District Court	35.00	35.00	35.00	35.00	35.00
RETIREMENT SYSTEM	4.00	4.00	4.00	4.00	4.00
Total Retirement System	4.00	4.00	4.00	4.00	4.00
DOWNTOWN DEVELOPMENT AUTHORITY	7.75	9.75	9.75	9.75	9.75
Total Downtown Development Authority	7.75	9.75	9.75	9.75	9.75
Grand Total of City FTEs	801.85	829.10	848.43	862.80	869.80

Note: The City's FTEs peaked in FY 2001 at 1,005



## MAYOR & CITY COUNCIL

Composed of the Mayor and ten Council members, two from each of five wards, the City Council is the governing body for the City of Ann Arbor. The role of the Mayor and City Council is to determine policy for the City.

## MAYOR & COUNCIL

### Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	9	37	-	-	-	-
Total	\$9	\$37	-	-	-	-

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	9	37	-	-	-	-
Total	\$9	\$37	-	-	-	-

## MAYOR & COUNCIL

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	374,311	387,201	447,955	409,644	470,471	482,731
PAYROLL FRINGES	59,339	57,677	39,375	63,288	40,508	42,085
OTHER SERVICES	8,655	15,330	179,765	179,940	129,765	79,765
MATERIALS & SUPPLIES	646	2,102	901	966	928	956
OTHER CHARGES	89,251	89,488	93,321	93,321	65,120	65,701
EMPLOYEE ALLOWANCES	-	455	-	709	780	780
<b>Total</b>	<b>\$532,202</b>	<b>\$552,253</b>	<b>\$761,317</b>	<b>\$747,868</b>	<b>\$707,572</b>	<b>\$672,018</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	532,202	552,253	761,317	747,868	707,572	672,018
<b>Total</b>	<b>\$532,202</b>	<b>\$552,253</b>	<b>\$761,317</b>	<b>\$747,868</b>	<b>\$707,572</b>	<b>\$672,018</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
MAYOR & COUNCIL	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## MAYOR AND CITY COUNCIL

### **EXPENSES**

**Personnel Services** - This reflects an increase in Mayor and Council pay for FY 2026.

**Other Services** – The decrease reflects one-time expenses for council communications to the community in FY 2025.

**Other Charges** – This decrease reflects reduced information technology costs.

**Municipal Service Charge (MSC)** – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Mayor and City Council would be charged \$25,146 in FY 2026.



## MAYOR & COUNCIL

### Allocated Positions

Job Description	Job Class	FY 2026	FY 2027
		FTE's	FTE's
EXECUTIVE ASSISTANT	000820	1.00	1.00
Total		1.00	1.00

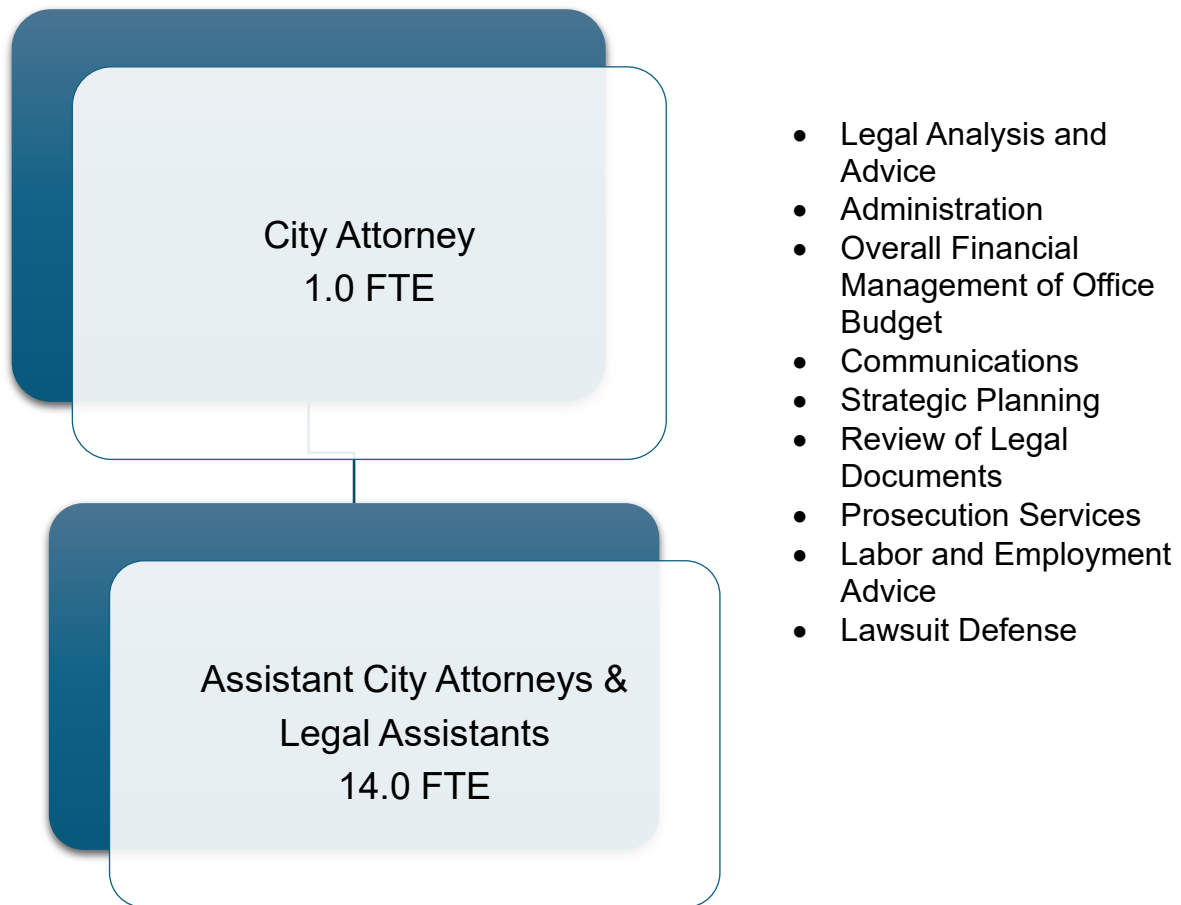
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## CITY ATTORNEY

The City Attorney's Office performs legal services for the City. These services include the provision of legal advice to City Council, the City Administrator and other City officials, the preparation and review of legal documents, the prosecution of persons accused of violating City ordinances, and the representation of the City and City officials in litigation and labor matters.

## City Attorney's Area Organization Chart



The City Attorney is appointed by and responsible to the City Council. The City Attorney is the City's Chief Legal Officer. The City Attorney's Area provides the organization with a broad array of services such as: preparation of legal advice to City Council, City Administrator, and Service Area Administrators, preparation and review of legal documents, drafting and review of ordinances, prosecution of persons accused of violating City ordinances, participation in labor negotiations, and representation of the City in lawsuits.

## CITY ATTORNEY

### Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	29	51	-	-	-	-
FINES & FORFEITS	17,580	17,580	17,580	17,580	17,580	17,580
MISCELLANEOUS REVENUE	15	498	-	349	-	-
OPERATING TRANSFERS IN	245,236	263,436	273,939	273,939	-	-
<b>Total</b>	<b>\$262,860</b>	<b>\$281,565</b>	<b>\$291,519</b>	<b>\$291,868</b>	<b>\$17,580</b>	<b>\$17,580</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	262,860	281,565	291,519	291,868	17,580	17,580
<b>Total</b>	<b>\$262,860</b>	<b>\$281,565</b>	<b>\$291,519</b>	<b>\$291,868</b>	<b>\$17,580</b>	<b>\$17,580</b>

## CITY ATTORNEY

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	1,596,881	1,712,642	1,904,121	1,826,766	1,772,033	1,772,033
PAYROLL FRINGES	759,208	739,543	834,859	841,193	835,594	856,322
OTHER SERVICES	110,807	97,703	239,425	126,075	180,425	180,425
MATERIALS & SUPPLIES	6,182	3,523	14,688	4,647	15,129	15,583
OTHER CHARGES	381,052	405,300	436,611	431,666	508,651	517,946
EMPLOYEE ALLOWANCES	1,560	1,690	1,560	1,560	780	780
<b>Total</b>	<b>\$2,855,690</b>	<b>\$2,960,401</b>	<b>\$3,431,264</b>	<b>\$3,231,907</b>	<b>\$3,312,612</b>	<b>\$3,343,089</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	2,855,690	2,960,401	3,431,264	3,231,907	3,312,612	3,343,089
<b>Total</b>	<b>\$2,855,690</b>	<b>\$2,960,401</b>	<b>\$3,431,264</b>	<b>\$3,231,907</b>	<b>\$3,312,612</b>	<b>\$3,343,089</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CITY ATTORNEY	15.00	15.00	15.00	15.00	15.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

## CITY ATTORNEY

### **REVENUES**

**Operating Transfers In** - The decrease reflects that transfers from the Water Supply System Fund are now incorporated into the annual Municipal Service Charge.

### **EXPENSES**

**Personnel Services** – The decrease is due to senior employees retiring in FY 2025 which resulted in one-time severance payouts.

**Other Services** – The decrease is due to a reduction in costs for outside counsel in FY 2026.

**Other Charges** – The increase is due to retiree medical insurance and information technology costs in FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the City Attorney would be charged \$198,583 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Attorney	Area Administrator: N/A
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Service Unit: City Attorney	Service Unit Manager: Atleen Kaur
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provides legal advice to all Council, City Administration and Service Area Administrators and related employees - City Charter 5.2(1).	●	●	●	●	●	●	Assist in achieving City goals that are the subject of our advice.	Continuous	✓	✓	✓	✓
Prosecutes ordinance violations and represent the City before Courts and Tribunals - City Charter 5.2(2).	●	●	●	●	●	●	Assist in achieving City goals that are the subject of our advice.	Continuous	✓	✓	✓	✓
Prepares and reviews legality of all ordinances, contracts and all other legal instruments - City Charter 5.2(3).	●	●	●	●	●	●	Provided ordinances, contracts and legal documents that protect the City's interest and achieve City goals.	Continuous	✓	✓	✓	✓

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.



## CITY ATTORNEY

### Allocated Positions

Job Description	Job Class	FY 2026	FY 2027
		FTE's	FTE's
ASSISTANT CITY ATTORNEY	403210	3.00	3.00
CITY ATTORNEY	403280	1.00	1.00
DEPUTY CITY ATTORNEY	404570	2.00	2.00
LEGAL & DOCKET MGMT ASST	000240	1.00	1.00
LEGAL ASSISTANT PARALEGAL	000920	2.00	2.00
REAL ESTATE SPC-PARALEGAL	000410	1.00	1.00
SENIOR ASST CITY ATTORNEY	403300	5.00	5.00
Total		15.00	15.00

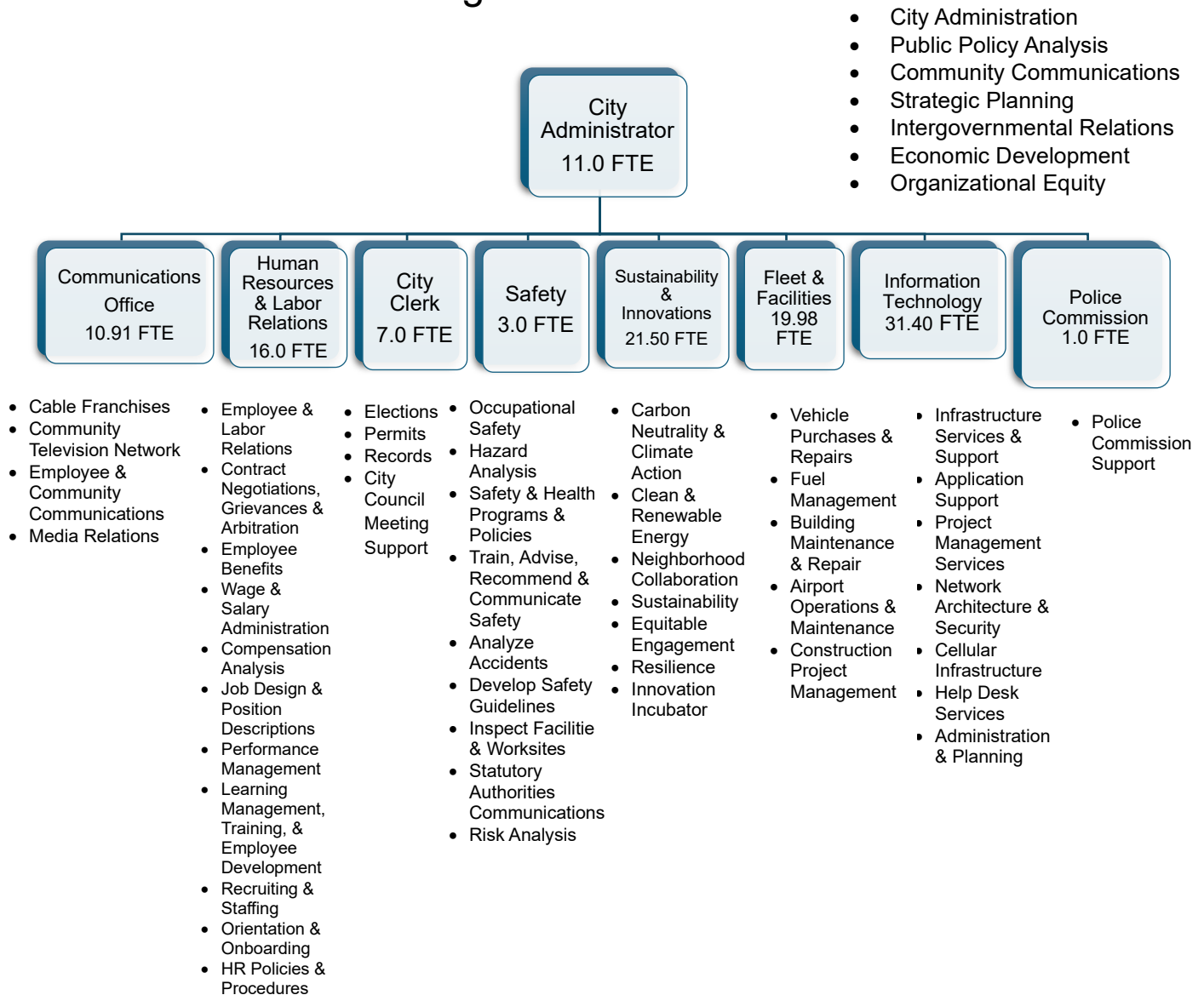
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CITY ADMINISTRATOR SERVICE AREA

# City Administrator Service Area

## Organization Chart



The City Administrator is appointed by the City Council and is the Chief Executive Officer for the City. The City Administrator provides management and direction to nearly all City functions. The City Administrator's Service Area is comprised of nine service functions: Administration, Communications, Human Resources, City Clerk, Safety, Sustainability & Innovations, Fleet & Facilities, Information Technology, and Police Commission. The City Administrator's Area provides the organization with a broad array of services such as: employee policies, benefits, employee development, labor relations, information technology support, public policy analysis, community communications, safety, intergovernmental relations, economic development and general City administration.

## CITY ADMINISTRATOR SERVICE AREA

### Revenues by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CITY ADMINISTRATOR	142,772	756,324	2,153,328	-	1,192,648	1,228,428
CITY CLERK	446,267	2,224,806	2,161,823	537,724	371,396	371,201
COMMUNICATIONS OFFICE	2,032,004	1,935,543	2,180,244	1,587,371	1,822,907	1,854,681
FLEET & FACILITIES	12,868,398	16,368,598	31,014,663	16,716,715	20,511,600	16,877,062
HUMAN RESOURCES	434,540	465,247	511,121	449,307	542,995	560,653
INFORMATION TECHNOLOGY	16,573,689	17,181,867	17,964,004	17,155,623	18,381,643	18,788,696
POLICE COMMISSION	55	93	-	-	-	-
SAFETY	374,112	353,607	424,039	422,161	455,266	468,523
SUSTAINABILITY & INNOVATIONS OFFICE	1,812,562	10,928,005	33,804,613	26,376,406	7,989,018	8,224,092
<b>Total</b>	<b>\$34,684,399</b>	<b>\$50,214,090</b>	<b>\$90,213,835</b>	<b>\$63,245,307</b>	<b>\$51,267,473</b>	<b>\$48,373,336</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ENERGY PROJECTS (0002)	64,201	42,974	210,736	-	9,204	8,875
GENERAL (0010)	7,448,110	8,093,047	13,862,515	7,547,414	8,534,298	8,804,217
FLEET SERVICES (0012)	9,870,702	12,912,886	27,168,386	13,504,631	16,704,178	13,040,124
INFORMATION TECHNOLOGY (0014)	10,552,209	11,399,271	12,433,031	11,838,718	12,916,145	13,156,079
COMMUNITY TELEVISION NETWORK (0016)	1,663,327	1,658,542	1,972,493	1,587,371	1,822,907	1,854,681
AIRPORT (0048)	986,487	1,219,787	1,329,271	1,151,301	1,248,455	1,201,081
CEMETERY PERPETUAL CARE (0054)	1,704	6,859	6,828	3,828	5,461	5,266
RISK FUND (0057)	504	176	-	-	-	-
GENERAL CAPITAL FUND (00CP)	1,790,250	-	-	-	-	-
MAJOR GRANTS PROGRAMS (00MG)	865,747	4,552,437	20,296,592	17,207,901	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,041,162	1,207,652	2,238,423	1,147,881	1,192,648	1,228,428
CAPITAL SINKING FUND (0101)	399,996	399,996	450,000	450,000	450,000	450,000
TECHNOLOGY FIBER (0108)	-	1,423,845	817,531	827,133	404,363	409,368
CLIMATE ACTION MILLAGE (0109)	-	7,296,618	9,428,029	7,979,129	7,979,814	8,215,217
<b>Total</b>	<b>\$34,684,399</b>	<b>\$50,214,090</b>	<b>\$90,213,835</b>	<b>\$63,245,307</b>	<b>\$51,267,473</b>	<b>\$48,373,336</b>

## CITY ADMINISTRATOR SERVICE AREA

### Expenses by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CITY ADMINISTRATOR	1,626,723	3,018,287	6,240,518	3,565,252	4,341,292	4,155,216
CITY CLERK	1,859,761	3,525,951	4,323,389	2,661,779	2,393,296	2,340,495
COMMUNICATIONS OFFICE	2,419,587	2,379,864	2,567,688	2,330,676	2,440,544	2,479,510
FLEET & FACILITIES	11,539,993	11,902,837	34,114,744	26,264,929	22,269,234	18,643,009
HUMAN RESOURCES	31,749,944	35,131,601	37,763,468	35,234,568	40,311,878	42,053,241
INFORMATION TECHNOLOGY	17,413,013	16,470,154	20,471,866	19,902,719	18,177,598	18,375,685
POLICE COMMISSION	111,328	123,333	172,184	156,856	181,178	182,900
SAFETY	910,221	836,201	1,112,989	1,115,408	1,188,781	1,207,067
SUSTAINABILITY & INNOVATIONS OFFICE	3,645,057	9,678,355	36,345,927	35,617,884	9,599,410	9,849,987
<b>Total</b>	<b>\$71,275,627</b>	<b>\$83,066,583</b>	<b>\$143,112,773</b>	<b>\$126,850,071</b>	<b>\$100,903,211</b>	<b>\$99,287,110</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ENERGY PROJECTS (0002)	88,693	67,784	210,736	173,044	-	-
GENERAL (0010)	16,236,623	18,072,939	25,792,829	23,782,589	19,957,807	19,892,938
FLEET SERVICES (0012)	7,351,444	7,363,739	27,168,386	19,832,761	16,704,178	13,040,124
INFORMATION TECHNOLOGY (0014)	11,134,052	11,674,929	14,535,935	14,372,955	12,737,674	12,864,206
COMMUNITY TELEVISION NETWORK (0016)	1,906,221	1,835,426	1,972,493	1,745,312	1,822,907	1,854,681
WATER SUPPLY SYSTEM (0042)	48,580	46,011	66,813	62,526	68,438	69,274
SEWAGE DISPOSAL SYSTEM (0043)	39,046	31,699	50,450	48,186	51,541	52,311
AIRPORT (0048)	829,861	1,036,559	1,325,496	1,176,286	1,239,547	1,194,631
RISK FUND (0057)	29,861,403	33,013,229	35,431,344	33,105,434	38,187,032	39,906,223
STORMWATER SEWER SYSTEM FUND (0069)	30,260	38,437	50,831	78,644	51,670	52,281
SOLID WASTE (0072)	41,078	39,674	56,920	52,002	58,136	58,816
GENERAL CAPITAL FUND (00CP)	2,047,729	-	602,669	602,669	-	-
MAJOR GRANTS PROGRAMS (00MG)	865,746	4,552,438	22,813,160	18,872,707	1,681	1,686
COUNTY MENTAL HEALTH MILLAGE (0100)	792,059	1,162,995	2,238,423	2,192,129	1,192,648	1,228,428
CAPITAL SINKING FUND (0101)	2,832	72,327	1,624,711	1,624,711	450,000	450,000
TECHNOLOGY FIBER (0108)	-	278,808	443,548	412,608	400,138	406,294
CLIMATE ACTION MILLAGE (0109)	-	3,779,589	8,728,029	8,715,508	7,979,814	8,215,217
<b>Total</b>	<b>\$71,275,627</b>	<b>\$83,066,583</b>	<b>\$143,112,773</b>	<b>\$126,850,071</b>	<b>\$100,903,211</b>	<b>\$99,287,110</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CITY ADMINISTRATOR	5.00	8.00	10.00	11.00	11.00
HUMAN RESOURCES	14.80	15.80	16.00	16.00	16.00
INFORMATION TECHNOLOGY	27.90	28.90	31.40	31.40	31.40
CITY CLERK	7.00	7.00	7.00	7.00	7.00
COMMUNICATIONS	10.91	10.91	10.91	10.91	10.91
SAFETY	3.00	3.00	3.00	3.00	3.00
SUSTAINABILITY & INNOVATIONS OFFICE	11.50	20.50	20.50	21.50	21.50
FLEET & FACILITIES	21.03	19.98	19.98	19.98	19.98
POLICE COMMISSION	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>102.14</b>	<b>115.09</b>	<b>119.79</b>	<b>121.79</b>	<b>121.79</b>



## CITY ADMINISTRATOR SERVICE AREA

### CITY ADMINISTRATOR

The City Administrator is the Chief Executive Officer of the City and is appointed by the Mayor and the City Council. The City Administrator is responsible for directing the daily operations of the City, managing the City's finances, providing strategic planning and organizational development, enhancing communications and community relations, coordinating intergovernmental relations, and providing public policy analysis.

CITY ADMINISTRATOR SERVICE AREA  
CITY ADMINISTRATOR

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	98	236	-	-	-	-
CONTRIBUTIONS	-	37,000	-	-	-	-
INTERGOVERNMENTAL REVENUES	142,674	719,088	780,126	-	-	-
OPERATING TRANSFERS IN	-	-	120,750	-	-	-
PRIOR YEAR SURPLUS	-	-	1,252,452	-	-	-
TAXES	-	-	-	-	1,192,648	1,228,428
Total	\$142,772	\$756,324	\$2,153,328	-	\$1,192,648	\$1,228,428

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	98	37,236	1,252,452	-	-	-
MAJOR GRANTS PROGRAMS (00MG)	142,674	719,088	900,876	-	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	-	-	-	-	1,192,648	1,228,428
Total	\$142,772	\$756,324	\$2,153,328	-	\$1,192,648	\$1,228,428



**CITY ADMINISTRATOR SERVICE AREA**  
**CITY ADMINISTRATOR**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	-	8,146	200,630	-	-	-
PERSONNEL SERVICES	795,721	950,749	1,614,608	1,056,006	1,345,025	1,345,025
PAYROLL FRINGES	265,340	362,053	477,746	414,617	594,348	609,846
OTHER SERVICES	359,387	1,198,691	3,030,248	1,310,904	1,852,599	1,630,958
MATERIALS & SUPPLIES	21,567	49,635	74,850	41,494	63,621	79,060
OTHER CHARGES	182,368	243,457	740,096	739,891	482,579	487,207
CAPITAL OUTLAY	-	203,021	100,000	-	-	-
EMPLOYEE ALLOWANCES	2,340	2,535	2,340	2,340	3,120	3,120
<b>Total</b>	<b>\$1,626,723</b>	<b>\$3,018,287</b>	<b>\$6,240,518</b>	<b>\$3,565,252</b>	<b>\$4,341,292</b>	<b>\$4,155,216</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,484,051	2,299,199	4,487,880	3,565,252	3,146,963	2,925,102
MAJOR GRANTS PROGRAMS (00MG)	142,672	719,088	1,752,638	-	1,681	1,686
COUNTY MENTAL HEALTH MILLAGE (0100)	-	-	-	-	1,192,648	1,228,428
<b>Total</b>	<b>\$1,626,723</b>	<b>\$3,018,287</b>	<b>\$6,240,518</b>	<b>\$3,565,252</b>	<b>\$4,341,292</b>	<b>\$4,155,216</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CITY ADMINISTRATOR	5.00	8.00	10.00	11.00	11.00
<b>Total</b>	<b>5.00</b>	<b>8.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>

## CITY ADMINISTRATOR

### **REVENUES**

**Intergovernmental Revenues** - This reflects one-time grant funds in FY 2025 for an unarmed response grant and American Rescue Plan Act funding.

**Operating Transfers In** – This reflects a transfer of matching funds from the General Fund for the unarmed response grant.

**Prior Year Surplus** – The decrease is due to a use of fund balance in FY 2025 for the Bicentennial celebration, City Administrator contingency, and real estate brokerage services.

**Taxes** – The increase reflects funding for an unarmed response program that was previously budgeted for Sustainability and Innovations in FY 2025.

### **EXPENSES**

**Grant/Loan Recipients** – This reflects one-time funding in FY 2025 for a Bicentennial Legacy Project.

**Personnel Services** – This reflects grant funds for unarmed response employees. Any unused funding will carry forward to FY 2026.

**Payroll Fringes** - This is related to an increase in retirement contributions and employee healthcare costs in FY 2026 as well as the addition of 1.0 FTE for the unarmed response program.

**Other Services** - The decrease is due to American Rescue Plan Act funds and unarmed response funds being used in FY 2025. Any unused funding will carry forward to FY 2026.

**Other Charges** - This reflects a decrease in contingency in FY 2026. Any unused contingency will carry forward to FY 2026.

**Capital Outlay** – The decrease is due to one-time funding for an unarmed response vehicle in FY 2025. Any unused funding will carry forward to FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the City Administrator would be charged \$113,465 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Milton Dohoney, Jr.

Service Unit: City Administrator

Service Unit Manager: Milton Dohoney, Jr.

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURES	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide organizational leadership in the delivery of services to the community.	●	●	●	●	●	●	Recommended recurring General Fund budget surplus/(deficit).	Annually	√	√	√	√
							Workplace fatalities and major injuries.	Annually	√	√	√	√
Support Council operations and initiatives.	●	●		●			Prompt response to Council inquiries.	Annually	√	√	√	√
							Average days to respond to Council inquiries (RFIs).	Annually	7	7	7	7
Responsibly manage the financial resources of the City.	●		●				Unaudited General Fund expenditures versus budget (surplus/(deficit)).	Monthly	√	√	√	√
Provide annual reporting.	●		●			●	Prepare an Annual Report focusing on the delivery of core services and key projects and initiatives.	Annually	√	√	√	√
Support the development and oversee the execution of the City's legislative policy agenda.	●	●	●	●			Annual Legislative Policy Agenda adopted by Council.	Annually	√	√	√	√
							Percentage of policy items approved at the end of the fiscal year (City can only influence the State with this metric).	Annually	√	√	√	√
Stabilize and refine the organization.	●	●	●	●	●	●	Ensure HR,DEI, and SAA positions are filled with professionals dedicated to problem solving.	Ongoing	√	√	√	√
Reduce or eliminate some chronic areas of concern for the Council and community.	●						Implement new approaches for attacking ongoing issues like roads, other capital needs, and needed growth.	Ongoing	√	√	√	√

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

CITY ADMINISTRATOR SERVICE AREA  
CITY ADMINISTRATOR

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ACCESSIBILITY COORDINATOR	404880	1.00	1.00
ASST TO CITY ADMIN-S CONN	409999	1.00	1.00
CITY ADMINISTRATOR	403120	1.00	1.00
DEFLECTION PROG-CASE MGR	000420	1.00	1.00
DEI DATA ANALYST	404890	1.00	1.00
DEPUTY CITY ADMINISTRATOR	404510	1.00	1.00
DIRECTOR OF OPERATIONS	404410	1.00	1.00
DIRECTOR OF ORG EQUITY	404770	1.00	1.00
ECONOMIC DEVELOPMENT COOR	409999	1.00	1.00
ECONOMIC DEVELOPMENT MGR	409999	1.00	1.00
SUPPORTIVE CONN PRGRM DIR	404820	1.00	1.00
Total		11.00	11.00



## CITY ADMINISTRATOR SERVICE AREA

### HUMAN RESOURCES & LABOR RELATIONS

Human Resources is responsible for employee and labor relations, contract negotiation, and human resources policies and procedures. Human Resources provides wage and salary administration, employee benefits, compensation analysis, and recruitment and onboarding services. Human Resources is also responsible for performance and learning management, and employee training and development.

CITY ADMINISTRATOR SERVICE AREA  
HUMAN RESOURCES

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	182	113	-	-	-	-
INTRAGOVERNMENTAL SALES	434,379	465,134	511,121	449,307	542,995	560,653
MISCELLANEOUS REVENUE	(21)	-	-	-	-	-
Total	\$434,540	\$465,247	\$511,121	\$449,307	\$542,995	\$560,653

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	434,465	465,212	511,121	449,307	542,995	560,653
RISK FUND (0057)	75	35	-	-	-	-
Total	\$434,540	\$465,247	\$511,121	\$449,307	\$542,995	\$560,653

**CITY ADMINISTRATOR SERVICE AREA**  
**HUMAN RESOURCES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	1,791,025	1,798,723	2,154,093	1,875,032	2,136,022	2,157,848
PAYROLL FRINGES	736,691	748,001	823,728	786,829	873,320	899,219
OTHER SERVICES	316,846	388,342	552,035	617,209	388,192	388,192
MATERIALS & SUPPLIES	4,677	4,752	26,650	16,555	6,744	6,946
OTHER CHARGES	28,001,737	31,611,793	33,865,488	31,597,469	36,619,184	38,283,792
PASS THROUGHs	890,202	574,174	334,724	334,724	281,666	310,494
EMPLOYEE ALLOWANCES	8,766	5,816	6,750	6,750	6,750	6,750
<b>Total</b>	<b>\$31,749,944</b>	<b>\$35,131,601</b>	<b>\$37,763,468</b>	<b>\$35,234,568</b>	<b>\$40,311,878</b>	<b>\$42,053,241</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	2,425,078	2,601,107	3,021,043	2,822,381	2,875,325	2,911,517
RISK FUND (0057)	29,324,866	32,530,494	34,742,425	32,412,187	37,436,553	39,141,724
<b>Total</b>	<b>\$31,749,944</b>	<b>\$35,131,601</b>	<b>\$37,763,468</b>	<b>\$35,234,568</b>	<b>\$40,311,878</b>	<b>\$42,053,241</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
HUMAN RESOURCES	14.80	15.80	16.00	16.00	16.00
<b>Total</b>	<b>14.80</b>	<b>15.80</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

CITY ADMINISTRATOR SERVICE AREA  
HUMAN RESOURCES SERVICE UNIT

**REVENUES**

**Intragovernmental Sales** - This reflects an increase in personnel reimbursements from the Risk Fund to the General Fund.

**EXPENSES**

**Personnel Services** - The decrease reflects planned retirement payout expenses in FY 2025.

**Payroll Fringes** - This is related to an increase in employee healthcare costs in FY 2026.

**Other Services** - The decrease is related to one-time funding for a Compensation Study in FY 2025.

**Other Charges** - The increase reflects an anticipated increase in prescription and healthcare costs for FY 2026.

**Pass Throughs** - This is due to a decrease in the calculated excess contribution for retiree healthcare from the Risk Fund.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Human Resources Services Unit would be charged \$249,866 in FY 2026.



# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Milton Dohoney, Jr.

Service Unit: Human Resources

Service Unit Manager: Monica Boote

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
The compliant and cost effective administration of active and retiree benefits.	●		●		●	●	Number of Benefit & Wellness education communications distributed to all employees	Quarterly	6.5	22	22	22-24
The effective recruitment and retention of a high quality, diverse workforce.	●				●	●	% of offers accepted	Quarterly	82.75%	91.75%	90%	90-95%
The efficient and timely negotiation and administration of the city's labor agreements.	●		●			●	Number of labor agreements processed within established timeframes with complete documentation and stakeholder satisfaction	Yearly	N/A	N/A	1	3
Support the training of a qualified workforce.	●				●	●	Optimize the Learning Management System to achieve 90% employee compliance with mandatory training and increase utilization of professional development resources by 20%.	End of FY26	70%	70%	70%	90%
The efficient and error-free administration of the city's HR programs and policies.	●		●		●	●	Number of progressions under revision	Quarterly	N/A	N/A	3	12

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

CITY ADMINISTRATOR SERVICE AREA  
HUMAN RESOURCES

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
COMPENSATION & HR SUPV	401680	1.00	1.00
AFSCME PRESIDENT	110500	1.00	1.00
CHIEF HR & LABOR OFFICER	403890	1.00	1.00
EMP. BENEFITS SUPERVISOR	401550	1.00	1.00
EMPLOYEE BENEFITS COORDIN	000840	2.00	2.00
HR DEPUTY DIRECTOR	409999	1.00	1.00
HR OFFICE/PROJECT MGR	404900	1.00	1.00
HR SERVICES PARTNER	403110	3.00	3.00
HR TECHNOLOGY SPECIALIST	401110	1.00	1.00
HUMAN RESOURCES SRVS MGR	403920	1.00	1.00
RECRUITER	401750	2.00	2.00
RECRUITING SUPERVISOR	401570	1.00	1.00
Total		16.00	16.00



## CITY ADMINISTRATOR SERVICE AREA

### INFORMATION TECHNOLOGY

The Information Technology (IT) Services Unit is responsible for supporting information, communications, and technology needs of City government including network and data center operations, desktop/network/mobile computing, application and integration support, content and document management, geographical information systems, telecommunications, physical and virtual security, audio/visual systems and enterprise printing. IT provides leadership in setting future direction for Information Technology so the City can achieve its strategic priorities. IT collaborates with service areas on business process improvements by delivering clear business value and providing enterprise-level project management expertise while ensuring successful initiatives across the organization.

**CITY ADMINISTRATOR SERVICE AREA**  
**INFORMATION TECHNOLOGY**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	12,099,331	11,287,001	11,949,373	11,811,715	12,891,348	13,142,985
INTRAGOVERNMENTAL SALES	4,231,230	4,358,723	4,713,442	4,489,772	5,061,135	5,223,249
INVESTMENT INCOME	57,899	208,863	174,381	138,232	187,578	180,880
MISCELLANEOUS REVENUE	185,229	122,073	41,036	153,342	41,036	41,036
OPERATING TRANSFERS IN	-	1,205,207	528,713	562,562	200,546	200,546
PRIOR YEAR SURPLUS	-	-	557,059	-	-	-
<b>Total</b>	<b>\$16,573,689</b>	<b>\$17,181,867</b>	<b>\$17,964,004</b>	<b>\$17,155,623</b>	<b>\$18,381,643</b>	<b>\$18,788,696</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,231,230	4,358,751	4,713,442	4,489,772	5,061,135	5,223,249
INFORMATION TECHNOLOGY (0014)	10,552,209	11,399,271	12,433,031	11,838,718	12,916,145	13,156,079
GENERAL CAPITAL FUND (00CP)	1,790,250	-	-	-	-	-
TECHNOLOGY FIBER (0108)	-	1,423,845	817,531	827,133	404,363	409,368
<b>Total</b>	<b>\$16,573,689</b>	<b>\$17,181,867</b>	<b>\$17,964,004</b>	<b>\$17,155,623</b>	<b>\$18,381,643</b>	<b>\$18,788,696</b>

**CITY ADMINISTRATOR SERVICE AREA  
INFORMATION TECHNOLOGY**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	7,044,160	7,394,039	7,907,414	7,433,702	8,294,816	8,397,603
PAYROLL FRINGES	1,482,758	1,639,588	1,875,522	1,788,432	2,080,554	2,138,924
OTHER SERVICES	5,540,148	3,110,370	5,403,608	5,594,364	4,619,284	4,690,481
MATERIALS & SUPPLIES	997,437	517,111	2,621,833	2,275,655	1,203,961	1,128,084
OTHER CHARGES	2,330,998	2,524,260	2,050,465	2,163,795	1,759,636	1,801,246
PASS THROUGHs	-	1,170,023	528,713	528,713	200,546	200,546
CAPITAL OUTLAY	1	94,883	66,800	101,967	-	-
EMPLOYEE ALLOWANCES	17,511	19,880	17,511	16,091	18,801	18,801
<b>Total</b>	<b>\$17,413,013</b>	<b>\$16,470,154</b>	<b>\$20,471,866</b>	<b>\$19,902,719</b>	<b>\$18,177,598</b>	<b>\$18,375,685</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,231,232	4,516,417	4,889,714	4,514,487	5,039,786	5,105,185
INFORMATION TECHNOLOGY (0014)	11,134,052	11,674,929	14,535,935	14,372,955	12,737,674	12,864,206
GENERAL CAPITAL FUND (00CP)	2,047,729	-	602,669	602,669	-	-
TECHNOLOGY FIBER (0108)	-	278,808	443,548	412,608	400,138	406,294
<b>Total</b>	<b>\$17,413,013</b>	<b>\$16,470,154</b>	<b>\$20,471,866</b>	<b>\$19,902,719</b>	<b>\$18,177,598</b>	<b>\$18,375,685</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
INFORMATION TECHNOLOGY	27.90	28.90	31.40	31.40	31.40
<b>Total</b>	<b>27.90</b>	<b>28.90</b>	<b>31.40</b>	<b>31.40</b>	<b>31.40</b>

CITY ADMINISTRATOR SERVICE AREA  
INFORMATION TECHNOLOGY SERVICES UNIT

**REVENUES**

**Charges for Services** – This reflects an increase in information technology charges to all other funds.

**Intragovernmental Sales** – This reflects an increase in wages in FY 2026 that are reimbursed to the General Fund.

**Investment Income** - This reflects an anticipated higher return on investments in FY 2026.

**Operating Transfers In** – This reflects a decrease in the I-Net revenue collected/transferred from the Information Technology fund to the Technology Fiber Fund.

**Prior Year Surplus** – This decrease reflects a planned use of fund balance in FY 2025 for information technology projects.

**EXPENSES**

**Personnel Services** – The increase is related to annual pay increases and pay contingency allowance.

**Payroll Fringes** - The increase is due to a rise in retirement contributions and employee healthcare costs for FY 2026.

**Other Services** – The decrease is mainly due to a reduction in professional services and software purchases related to various IT Fund projects.

**Materials & Supplies** - The amount for FY 2025 represents non-capital equipment purchases related to various IT Fund projects. Any project amount leftover from FY 2025 will be rolled over to FY 2026.

**Other Charges** – This primarily reflects a decrease in the contingency allowance for unanticipated information technology needs in FY 2026.

**Pass Throughs** – This reflects a decrease in the I-Net revenue collected/transferred from the Information Technology fund to the Technology Fiber Fund.

**Capital Outlay** – The decrease reflects one-time costs in FY 2026 for ruggedized tables for Fire Department vehicles.

## Information Technology Projects Summary

	<u>Prior FY Budget</u>	<u>FY 2026 Request</u>	<u>FY 2027 Request</u>
<b><u>PROJECTS REQUESTING APPROPRIATION</u></b>			
<b>Replacements<sup>1</sup></b>			
PC's, High-End PCs, Laptops, Toughbooks, Tablets	250,000	250,000	250,000
Server Replacements Plus Storage	100,000	300,000	250,000
Data Center Improvement Project	316,500	300,000	300,000
Network Replacements & Facility Access System	175,000	175,000	175,000
Network Printers/Copiers	-	25,000	25,000
Cireson Replacement	-	150,000	50,100
<b>Enterprise Wide</b>			
Kiosks-Parks, Cust Service, City Hall digital signage, conference rooms	10,000	75,000	50,100
Enterprise Telecommunication	15,000	50,000	50,000
Enterprise Information Portal (EIP)	25,000	35,000	35,000
Financial System Upgrade	25,000	25,000	25,000
Access Control Upgrades	30,000	-	-
	<b><u>\$ 946,500</u></b>	<b><u>\$ 1,385,000</u></b>	<b><u>\$ 1,210,200</u></b>

<sup>1</sup> Annual appropriation towards yearly replacement of aging equipment.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Milton Dohoney, Jr.

Service Unit: Information Technology

Service Unit Manager: Joshua Baron

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Application Delivery & Enterprise Applications Team provides software support and maintenance for city departments, develops and maintains integrations between applications, performs project management, business process engineering, and administers our business intelligence platform.	●	●	●	●	●	●	Systems Meets Business Needs >90% (Project Survey).	6/30/2026	100%	80%	95%	>90%
							Customer Satisfaction >90% (Project closure survey)	6/30/2026	97.33%	93.00%	95%	>90%
Help Desk Services Team provides hardware and software triage, troubleshooting, and repair for all city departments for all Help Desk requests.	●	●		●			Customer Satisfaction >80% (Biennial Survey).	6/30/2026	80.58%	N/A	N/A	>80%
Infrastructure Services & Network Services designs, implements, maintains and supports all servers, backup/restore, data storage, security, IP Phones, network fiber, network switches, firewall, and Microsoft operations systems and productivity applications.		●		●	●	●	95% Network Up-Time of total available up-time. Excludes Scheduled Maintenance.	6/30/2026	99.20%	99.50%	99.5%	>95%
							96% Server Up - Time of total available up-time. Excludes Scheduled Maintenance Time.	6/30/2026	100%	99.9%	99.9%	>96%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.



# CITY ADMINISTRATOR SERVICE AREA INFORMATION TECHNOLOGY

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
APPLICATIONS SPECIALIST	401690	2.00	2.00
APPLICATIONS DELIVERY MGR	403540	1.00	1.00
CELLULAR INFRASTR MANAGER	404430	1.00	1.00
DATA ANALYST	401830	1.00	1.00
FIELD OPER TECH III - COM	112724	0.20	0.20
FIELD OPER TECH IV - COMM	112734	0.25	0.25
HELP DESK SUPPORT SPEC	000900	5.00	5.00
INFRASTR & CYBER SEC MGR	404680	1.00	1.00
INFRASTRUCTURE SPEC	404420	1.00	1.00
INFRASTRUCTURE SPECIALIST	404420	1.00	1.00
ITSD DIRECTOR	403700	1.00	1.00
NETWORK MANAGER	404690	1.00	1.00
NETWORK SPECIALIST	404960	0.50	0.50
SENIOR APPLICATION SPEC	401050	6.45	6.45
SENIOR INFRASTRUCTURE SPE	401130	5.00	5.00
SERVICE DELIVERY MANAGER	403550	1.00	1.00
SR APPLICATION SPEC LEAD	404670	2.00	2.00
TECHNOLOGY & CHANGE MGR	403590	1.00	1.00
Total		31.40	31.40

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## CITY ADMINISTRATOR SERVICE AREA

### CITY CLERK

The City Clerk is the Clerk of Council and is responsible for keeping a public record of all proceedings of the Council, including the certification of all ordinances and resolutions. The City Clerk is the official custodian of the City Seal and other documents and records pertaining to the City and manages the release of public records under the Michigan Freedom of Information Act. The City Clerk's Office is responsible for the administration of City elections, with the City Clerk serving as Chief Elections Officer of the City. This unit also issues a number of permits and licenses, including liquor and marijuana permits, dog licenses, backyard chicken and duck permits, domestic partnerships, and banner permits.

CITY ADMINISTRATOR SERVICE AREA  
CITY CLERK

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	6,342	6,819	12,910	6,038	4,910	4,910
INTERGOVERNMENTAL REVENUES	188,184	1,650,096	1,685,527	112,759	112,759	112,759
INVESTMENT INCOME	1,704	6,859	3,828	3,828	5,461	5,266
LICENSES, PERMITS & REGISTRATIONS	242,712	257,869	236,089	251,616	243,766	243,766
MISCELLANEOUS REVENUE	7,325	303,163	162,120	163,483	4,500	4,500
PRIOR YEAR SURPLUS	-	-	61,349	-	-	-
Total	\$446,267	\$2,224,806	\$2,161,823	\$537,724	\$371,396	\$371,201

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	366,710	746,965	582,227	533,896	365,935	365,935
CEMETERY PERPETUAL CARE (0054)	1,704	6,859	6,828	3,828	5,461	5,266
MAJOR GRANTS PROGRAMS (00MG)	77,853	1,470,982	1,572,768	-	-	-
Total	\$446,267	\$2,224,806	\$2,161,823	\$537,724	\$371,396	\$371,201

**CITY ADMINISTRATOR SERVICE AREA**  
**CITY CLERK**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	944,865	861,130	1,259,520	1,332,429	1,091,699	1,112,189
PAYROLL FRINGES	285,170	304,384	327,617	409,810	355,113	367,661
OTHER SERVICES	168,397	676,852	2,167,669	392,734	479,406	381,787
MATERIALS & SUPPLIES	159,491	246,787	155,665	121,643	129,518	133,405
OTHER CHARGES	297,578	405,639	411,358	394,183	334,440	342,333
CAPITAL OUTLAY	-	1,028,054	-	-	-	-
EMPLOYEE ALLOWANCES	4,260	3,105	1,560	10,980	3,120	3,120
<b>Total</b>	<b>\$1,859,761</b>	<b>\$3,525,951</b>	<b>\$4,323,389</b>	<b>\$2,661,779</b>	<b>\$2,393,296</b>	<b>\$2,340,495</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,781,907	2,054,968	2,750,621	2,661,779	2,393,296	2,340,495
MAJOR GRANTS PROGRAMS (00MG)	77,854	1,470,983	1,572,768	-	-	-
<b>Total</b>	<b>\$1,859,761</b>	<b>\$3,525,951</b>	<b>\$4,323,389</b>	<b>\$2,661,779</b>	<b>\$2,393,296</b>	<b>\$2,340,495</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CITY CLERK	7.00	7.00	7.00	7.00	7.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

## CITY ADMINISTRATOR SERVICE AREA

### CITY CLERK SERVICES UNIT

#### **REVENUES**

**Intergovernmental Revenues** – This relates to State of Michigan funding for the Election Headquarters building maintenance and renovations.

**Miscellaneous Revenue** – This reflects one-time revenue in FY 2025 for reimbursement of election costs.

**Prior Year Surplus** – This reflects a use of fund balance in FY 2025 for Election Headquarters expenses.

#### **EXPENSES**

**Personnel Services** - The decrease reflects one-time payroll costs in FY 2025 for temporary employees for the presidential election in November 2024.

**Payroll Fringes** – The increase reflects higher employee healthcare and pension costs.

**Other Services** - This reflects grant funding for Election Headquarters building maintenance and renovations in FY 2025. Any unused funds will carry forward to FY 2026.

**Materials and Supplies** – The decrease is due to one-time costs for Election Center equipment in FY 2025.

**Other Charges** - This decrease reflects lower information technology costs in FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, City Clerk Services Unit would be charged \$250,330 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Mariah Walton

Service Unit: City Clerk

Service Unit Manager: Jackie Beaudry

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide support to City Council by creating agendas, attending all Council meetings, posting meeting notices, preparing minutes, and participating in the City Council orientation and training program.	●	●		●	●	●	100% of agendas and minutes posted in compliance with the Open Meetings Act	Quarterly	100%	100%	100%	100%
Provide elections administration, including recruiting and training new and existing inspectors, registering new voters, issuing absentee ballots, testing ballots and voting equipment, and managing election-day setup and functioning of equipment and supplies.	●	●		●	●		>95% of target recruitment	Every election	99.48%	100%	101.50%	100%
							>75% of ballots cast before Election Day (via AV or early votes)	Every election	57.67%	65%	69.49%	75%
Provide records management activities including contract routing and filing; records retention; and management of the City's Freedom Of Information Act (FOIA) process including logging, tracking, and responding to all FOIA requests received for City Hall and Fire Department.		●		●			>80% of FOIA requests within 5 days	Quarterly	75.13%	88.80%	89%	85%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

CITY ADMINISTRATOR SERVICE AREA  
CITY CLERK

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 3	110034	2.00	2.00
ADMIN ASSISTANT LVL 5	110054	1.00	1.00
CHIEF DEPUTY CITY CLERK	404280	1.00	1.00
CITY CLERK	404240	1.00	1.00
DEP CLERK-ELECT OUTREACH	401920	1.00	1.00
DEPUTY CLERK-OPERATIONS	402270	1.00	1.00
Total		7.00	7.00





## CITY ADMINISTRATOR SERVICE AREA

### COMMUNICATIONS

The Communications Office coordinates and supports communication efforts across the organization as well as public information to the Ann Arbor community and media through a variety of platforms. The office provides internal communications to employees and communicates to the public about city initiatives and services. This office also operates Community Television Network and supports the Cable Communications Commission.

# CITY ADMINISTRATOR SERVICE AREA COMMUNICATIONS

## Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	243	156	-	-	-	-
INVESTMENT INCOME	51,710	183,806	127,626	117,562	165,150	159,252
LICENSES, PERMITS & REGISTRATIONS	1,608,491	1,469,811	1,483,086	1,469,809	1,394,101	1,310,454
MISCELLANEOUS REVENUE	2,883	4,769	-	-	-	-
OPERATING TRANSFERS IN	368,677	277,001	207,751	-	-	-
PRIOR YEAR SURPLUS	-	-	361,781	-	263,656	384,975
Total	\$2,032,004	\$1,935,543	\$2,180,244	\$1,587,371	\$1,822,907	\$1,854,681

## Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	368,677	277,001	207,751	-	-	-
COMMUNITY TELEVISION NETWORK (0016)	1,663,327	1,658,542	1,972,493	1,587,371	1,822,907	1,854,681
Total	\$2,032,004	\$1,935,543	\$2,180,244	\$1,587,371	\$1,822,907	\$1,854,681

## CITY ADMINISTRATOR SERVICE AREA COMMUNICATIONS

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	809,618	848,097	864,918	858,073	877,136	881,985
PAYROLL FRINGES	592,577	643,352	729,089	730,965	829,401	852,347
OTHER SERVICES	39,812	258,134	336,979	318,008	292,988	297,171
MATERIALS & SUPPLIES	30,841	9,014	37,800	23,253	30,800	30,800
OTHER CHARGES	552,458	343,421	357,371	359,597	369,439	376,427
PASS THROUGHs	368,677	277,001	207,751	-	-	-
CAPITAL OUTLAY	24,824	-	33,000	40,000	40,000	40,000
EMPLOYEE ALLOWANCES	780	845	780	780	780	780
<b>Total</b>	<b>\$2,419,587</b>	<b>\$2,379,864</b>	<b>\$2,567,688</b>	<b>\$2,330,676</b>	<b>\$2,440,544</b>	<b>\$2,479,510</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	513,366	544,438	595,195	585,364	617,637	624,829
COMMUNITY TELEVISION NETWORK (0016)	1,906,221	1,835,426	1,972,493	1,745,312	1,822,907	1,854,681
<b>Total</b>	<b>\$2,419,587</b>	<b>\$2,379,864</b>	<b>\$2,567,688</b>	<b>\$2,330,676</b>	<b>\$2,440,544</b>	<b>\$2,479,510</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
COMMUNICATIONS	10.91	10.91	10.91	10.91	10.91
<b>Total</b>	<b>10.91</b>	<b>10.91</b>	<b>10.91</b>	<b>10.91</b>	<b>10.91</b>

CITY ADMINISTRATOR SERVICE AREA  
COMMUNICATIONS OFFICE UNIT

**REVENUE**

**Investment Income** - This reflects an anticipated higher return on investments in FY 2026.

**Licenses, Permits, & Registrations** - This is related to an anticipated decrease in Cable Television Franchise and Acquisition Fees received in FY 2026.

**Operating Transfers In** - This reflects the elimination of personnel services reimbursed to the General Fund from the CTN fund in FY 2026.

**Prior Year Surplus** – This reflects the amount needed to offset the anticipated decrease in revenue in FY 2025.

**EXPENSES**

**Personnel Services** - The increase is due to annual pay increases.

**Payroll Fringes** - The increase is due to a rise in retirement contributions and employee healthcare costs for FY 2026.

**Other Services** – This reflects a decrease in contracted services in FY 2026.

**Other Charges** - This increase reflects higher Municipal Service Charges charged to the CTN Fund in FY 2026.

**Pass Throughs** - This reflects the elimination of personnel services transferred to the General Fund from the CTN fund in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Milton Dohoney, Jr.

Service Unit: Communications

Service Unit Manager: Lisa Wondrash

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide internal employee communications.	●			●	●	●	Ensure timely, accurate and relevant content. Conduct annual staff communication office survey.	26 issues annually	26 Issues	26 Issues	26 Issues	26 Issues
Support external communications and external reputation management.	●	●		●	●		Adjust web content on a periodic basis in new CMS platform.	Quarterly	Quarterly	Quarterly	Monthly	Monthly
							Track number of releases distributed and report monthly via Communication Office Report.	Weekly	169	171	173	173
Support crisis communications.	●		●	●	●		Ensure annual completion of the Emergency Operation Plan (EOP).	Annually	v	100%	100%	100%
Manage and provide community interest programming on Community Television Network.	●			●	●		Programming provided live and on demand via cable and online options.	Monthly	911	986	985	985

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# CITY ADMINISTRATOR SERVICE AREA COMMUNICATIONS

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ASST MGR COMM ENG & EDU	402090	1.00	1.00
CITY COMMUNICATIONS MGR	402040	1.00	1.00
COMMUNICATIONS SPECIALIST	401590	0.91	0.91
COMMUNICATIONS UNIT MGR	403530	1.00	1.00
CTN MANAGER	402030	1.00	1.00
CTN SPECIALIST II	119210	1.00	1.00
CTN SPECIALIST III	119220	5.00	5.00
Total		10.91	10.91



## CITY ADMINISTRATOR SERVICE AREA

### SAFETY

The City of Ann Arbor Safety Unit in partnership with all employees, contractors, and vendors is committed to providing a safe working environment for all employees, contractors, vendors, and visitors. The City Safety Unit designs, implements, and communicates occupational safety and health policies and programs to all employees, contractors, vendors, and visitors while ensuring that all employees are aware of their role and responsibility to fulfill and sustain the City of Ann Arbor's safety management systems and policies. In addition, the City Safety Unit provides information, instruction, guidance, and expertise on safety-related training as required to enable employees to perform their work in a manner to avoid exposure to unnecessary hazards and recommends and consults on the proper identification, use, and purchase of personal protective equipment. Finally, the City Safety Unit conducts, as necessary, safety inspections of city facilities; and offers advice on specialized safety needs while working to eliminate hazard and risk from city worksites and facilities.

CITY ADMINISTRATOR SERVICE AREA  
SAFETY

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	51	141	-	-	-	-
INTRAGOVERNMENTAL SALES	373,683	353,466	424,039	422,161	455,266	468,523
MISCELLANEOUS REVENUE	378	-	-	-	-	-
Total	\$374,112	\$353,607	\$424,039	\$422,161	\$455,266	\$468,523

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	373,683	353,466	424,039	422,161	455,266	468,523
RISK FUND (0057)	429	141	-	-	-	-
Total	\$374,112	\$353,607	\$424,039	\$422,161	\$455,266	\$468,523



# CITY ADMINISTRATOR SERVICE AREA

## SAFETY

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	628,731	598,032	702,187	703,958	733,835	747,556
PAYROLL FRINGES	116,196	106,390	138,362	138,654	157,873	161,675
OTHER SERVICES	73,870	70,887	150,191	148,295	151,929	151,971
MATERIALS & SUPPLIES	40,542	5,668	56,185	56,185	47,000	47,000
OTHER CHARGES	48,442	52,714	64,504	66,606	96,284	97,005
EMPLOYEE ALLOWANCES	2,440	2,510	1,560	1,710	1,860	1,860
Total	\$910,221	\$836,201	\$1,112,989	\$1,115,408	\$1,188,781	\$1,207,067

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	373,684	353,466	424,070	422,161	438,302	442,568
RISK FUND (0057)	536,537	482,735	688,919	693,247	750,479	764,499
Total	\$910,221	\$836,201	\$1,112,989	\$1,115,408	\$1,188,781	\$1,207,067

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SAFETY	3.00	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00	3.00

CITY ADMINISTRATOR SERVICE AREA  
SAFETY UNIT

**REVENUES**

**Intragovernmental Sales** - This reflects an increase in personnel reimbursements from the Risk Fund to the General Fund.

**EXPENSES**

**Personnel Services** – This reflects an increase in wages for personnel.

**Payroll Fringes** – The increase reflects the rising cost of employee healthcare.

**Other Charges** – This reflects an increase in information technology costs as well as an increase in contingency for unplanned expenses.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Mariah Walton

Service Unit: Safety

Service Unit Manager: Doug Forsyth

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Develop, implement, and maintain a comprehensive safety training program that includes all service areas and is relevant for all employees.	●		●		●	●	Ensure all safety training required to address workplace hazards is identified and assigned to employees.	6/30/2026	100%	100%	100%	100%
							Safety Unit will report safety training status to the organization quarterly.	6/30/2026	100%	100%	100%	100%
Develop and implement a Citywide workplace safety hazard analysis program.	●		●		●	●	Develop and Implement the program city wide.	6/30/2026	85%	90%	95%	99%
							Complete analysis of 10% of field work tasks.	6/30/2026	100%	100%	100%	100%
Maintain an incident/accident tracking and reporting program that includes the requirements for managers and supervisors to complete incident reports and investigations.	●				●	●	Ensure incidents are investigated within 24-hours at the manager and supervisor levels and/or within 2-hours at the Safety Unit level for severe incidents.	6/30/2026	100%	100%	100%	100%
Develop strategies and work plans to identify and prioritize hazards and risks that City employees encounter during required work activities.	●		●		●	●	Develop and Implement the program city wide.	6/30/2026	100%	100%	100%	100%
							Safety Unit will report status of prioritization and risk reduction efforts quarterly.	6/30/2026	100%	100%	100%	100%
Develop internal and external safety engagement programs that improve communications and support partnering efforts with outside agencies, including but not limited to the Michigan Occupational Safety and Health Administration (MIOSHA) and peer organizations.	●			●	●	●	Complete (1) annual safety culture survey with the intent to improve the internal safety culture when compared to previous year survey results.	6/30/2026	100%	100%	100%	100%
							Hold 40 safety committee meetings per year.	6/30/2026	85%	100%	100%	100%
							Ensure >99% of required OSHA and MIOSHA reporting requirements pertaining to recordable injuries are properly reported and communicated to the city workforce.	6/30/2026	>99%	>99%	>99%	>99%
Provide medical surveillance testing services for required employees and units.	●		●		●	●	Administer the program city-wide.	6/30/2026	95%	>99%	>99%	>99%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

CITY ADMINISTRATOR SERVICE AREA  
SAFETY

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
OFFICE MANAGER	403180	1.00	1.00
SAFETY MANAGER	401290	1.00	1.00
SR SAFETY COMPLIANCE SPEC	404460	1.00	1.00
Total		3.00	3.00



## CITY ADMINISTRATOR SERVICE AREA

### SUSTAINABILITY & INNOVATIONS OFFICE

The City of Ann Arbor Office of Sustainability and Innovations helps the City, residents, businesses, nonprofits, and others within the City and broader region work towards a transition to community-wide carbon neutrality by generating, evaluating, and implementing environmentally responsible, climate-smart, and socially just opportunities that reduce our local environmental impact, preserve resources, and show sustainability in action.

**CITY ADMINISTRATOR SERVICE AREA  
SUSTAINABILITY & INNOVATIONS OFFICE**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	57,069	53,664	26,000	38,845	-	-
CONTRIBUTIONS	11,525	9,475	100,000	101,000	-	-
INTERGOVERNMENTAL REVENUES	634,695	2,115,982	16,274,977	16,046,810	-	-
INVESTMENT INCOME	7,461	180,624	7,666	246,696	69,947	67,449
LICENSES, PERMITS & REGISTRATIONS	-	4,450	-	-	-	-
MISCELLANEOUS REVENUE	60,650	4,901	-	1,650	-	-
OPERATING TRANSFERS IN	-	236,910	1,547,971	1,161,091	-	-
PRIOR YEAR SURPLUS	-	-	7,223,741	-	-	-
TAXES	1,041,162	8,321,999	8,624,258	8,780,314	7,919,071	8,156,643
<b>Total</b>	<b>\$1,812,562</b>	<b>\$10,928,005</b>	<b>\$33,804,613</b>	<b>\$26,376,406</b>	<b>\$7,989,018</b>	<b>\$8,224,092</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ENERGY PROJECTS (0002)	64,201	42,974	210,736	-	9,204	8,875
GENERAL (0010)	61,979	18,394	4,104,477	41,495	-	-
MAJOR GRANTS PROGRAMS (00MG)	645,220	2,362,367	17,822,948	17,207,901	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,041,162	1,207,652	2,238,423	1,147,881	-	-
CLIMATE ACTION MILLAGE (0109)	-	7,296,618	9,428,029	7,979,129	7,979,814	8,215,217
<b>Total</b>	<b>\$1,812,562</b>	<b>\$10,928,005</b>	<b>\$33,804,613</b>	<b>\$26,376,406</b>	<b>\$7,989,018</b>	<b>\$8,224,092</b>

**CITY ADMINISTRATOR SERVICE AREA  
SUSTAINABILITY & INNOVATIONS OFFICE**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	355,400	49,500	4,850,000	5,200,000	-	-
PERSONNEL SERVICES	826,562	1,462,603	3,185,001	2,617,823	2,171,344	2,208,712
PAYROLL FRINGES	386,429	611,629	890,735	782,936	934,660	966,659
OTHER SERVICES	1,145,705	2,345,055	10,326,919	9,817,636	2,373,430	2,485,403
MATERIALS & SUPPLIES	17,945	65,440	120,955	144,164	84,493	85,003
OTHER CHARGES	228,663	676,395	3,703,700	3,717,979	3,759,703	3,827,680
PASS THROUGHs	56,494	894,511	96,361	264,024	-	-
CAPITAL OUTLAY	627,340	3,572,539	13,170,696	13,070,711	275,000	275,750
EMPLOYEE ALLOWANCES	519	683	1,560	2,611	780	780
<b>Total</b>	<b>\$3,645,057</b>	<b>\$9,678,355</b>	<b>\$36,345,927</b>	<b>\$35,617,884</b>	<b>\$9,599,410</b>	<b>\$9,849,987</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ENERGY PROJECTS (0002)	88,693	67,784	210,736	173,044	-	-
GENERAL (0010)	1,960,121	2,149,799	5,455,971	5,423,138	1,389,811	1,402,088
WATER SUPPLY SYSTEM (0042)	48,580	46,011	66,813	62,526	68,438	69,274
SEWAGE DISPOSAL SYSTEM (0043)	39,046	31,699	50,450	48,186	51,541	52,311
STORMWATER SEWER SYSTEM FUND (0069)	30,260	38,437	50,831	78,644	51,670	52,281
SOLID WASTE (0072)	41,078	39,674	56,920	52,002	58,136	58,816
MAJOR GRANTS PROGRAMS (00MG)	645,220	2,362,367	19,487,754	18,872,707	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	792,059	1,162,995	2,238,423	2,192,129	-	-
CLIMATE ACTION MILLAGE (0109)	-	3,779,589	8,728,029	8,715,508	7,979,814	8,215,217
<b>Total</b>	<b>\$3,645,057</b>	<b>\$9,678,355</b>	<b>\$36,345,927</b>	<b>\$35,617,884</b>	<b>\$9,599,410</b>	<b>\$9,849,987</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SUSTAINABILITY & INNOVATIONS OFFICE	11.50	20.50	20.50	21.50	21.50
<b>Total</b>	<b>11.50</b>	<b>20.50</b>	<b>20.50</b>	<b>21.50</b>	<b>21.50</b>

CITY ADMINISTRATOR SERVICE AREA  
SUSTAINABILITY & INNOVATIONS OFFICE

**REVENUES**

**Charges for Services** – This reflects electric vehicle charging station revenue received in FY 2025.

**Contributions** – This decrease is due to a one-time cost sharing agreement with the Downtown Development Authority related to Geothermal Advisory and Professional Services.

**Intergovernmental Revenue** - This decrease reflects one-time grant revenue in FY 2025.

**Operating Transfers In** – The decrease is due to one-time required matching funds for various grants received in FY 2025.

**Prior Year Surplus** - The decrease is due to a use of fund balance in FY 2025 for sustainability related projects.

**Taxes** - This reflects the elimination of the County Mental Health Millage as a funding source for Sustainability and Innovations.

**EXPENSES**

**Grant/Loan Recipients** – The decrease is primarily related to one-time funding in FY 2025 for development of the Sustainable Energy Utility.

**Personnel Services** - This decrease reflects one-time grant expenses in FY 2025.

**Payroll Fringes** – This is related to increased pension and employee healthcare costs.

**Other Services** - The decrease relates to one-time grant funding for various sustainability projects in FY 2025.

**Pass Throughs** – This reflects one-time transfers to other funds primarily for grant matching purposes in FY 2025.

**Capital Outlay** - The decrease is due to one-time funding in FY 2025 associated with solar projects.



**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Sustainability & Innovations Office would be charged \$235,054 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Milton Dohoney, Jr.

Service Unit: Sustainability & Innovations

Service Unit Manager: Missy Stults

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Support Carbon Neutrality for the City of Ann Arbor operations.	●	●	●		●	●	100% reduction in greenhouse gas emissions from City operations from 2000/2015 levels	2030	49%	49%	49%	55%
Carbon Neutrality- community wide.	●	●	●	●	●	●	100% reduction in community wide greenhouse gas emissions from 2000/2015 levels	2030	31%	17%	17%	22%
Provide Equitable Neighborhood Engagement.	●			●	●	●	Number of public engagement or outreach activities that center the most vulnerable and/or impacted stakeholders	Ongoing	80	103	105	110
Provide transparency and reporting.	●			●	●	●	Number of website hits	Quarterly	79,279	92,456	100,000	105,000
More resilient community	●	●	●	●	●	●	Results of vulnerability and resilience assessment conducted at least every 5 years	2030	6	6	6	6

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

**CITY ADMINISTRATOR SERVICE AREA  
SUSTAINABILITY & INNOVATIONS OFFICE**

**Allocated Positions**

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ASST CITY ATTORNEY-OSI	403960	1.00	1.00
COMM RESILIENCE SPEC	000340	1.00	1.00
COMPOST COORDINATOR	409999	1.00	1.00
DIRECTOR SUSTAIN & INNOVA	401910	1.00	1.00
ENERGY COORDINATOR	409999	1.00	1.00
MANAGEMENT ASSISTANT	000200	1.00	1.00
RESILIENCE ANALYST	409999	0.50	0.50
S&I COMM ENGAGE INNOVAT	404860	1.00	1.00
S&I COMM ENGAGE INNOVATOR	404860	1.00	1.00
SR ANALYST-CIRC ECONOMY	402130	1.00	1.00
SR ANALYST-ENERGY	402150	1.00	1.00
SR ANALYST-ENGAGEMENT	402210	1.00	1.00
SR ANALYST-MUNICIPAL OP	402140	1.00	1.00
SUST & INNOV COM ENER MGR	404610	1.00	1.00
SUST AND INNOV ANALYST	404590	1.00	1.00
SUST AND INNOV MGR	402160	1.00	1.00
SUST COORD - ENERGY	402170	1.00	1.00
SUST COORD -ENERGY	402170	1.00	1.00
SUST COORD-COMMUNICATIONS	401970	1.00	1.00
SUSTAIN COORD-CIRC ECON	401980	1.00	1.00
SUSTAIN COORDINATOR-FOOD	401990	1.00	1.00
SUSTAIN-ENERGY ASSESSOR	402180	1.00	1.00
<b>Total</b>		<b>21.50</b>	<b>21.50</b>

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## CITY ADMINISTRATOR SERVICE AREA

### FLEET & FACILITIES

The Fleet and Facilities Service Unit is responsible for the maintenance and repair of City owned buildings and their grounds, as well as project oversight for these facilities. The unit is also responsible for maintenance and repair to 700 vehicles and pieces of City owned equipment. Procurement of new vehicles, including electrification of the City's fleet, and fueling/charging infrastructure operations are also handled by the Unit. The operation and maintenance of the Ann Arbor Municipal Airport is an additional responsibility of Fleet and Facilities Services.

**CITY ADMINISTRATOR SERVICE AREA  
FLEET & FACILITIES**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	960,652	1,086,086	1,148,600	1,140,698	1,187,772	1,198,172
CONTRIBUTIONS	136,932	2,639,027	5,123,388	3,927,316	2,750,101	1,679,905
INTERGOVERNMENTAL REVENUES	-	98,126	-	-	55,000	-
INTRAGOVERNMENTAL SALES	10,518,135	10,455,719	10,703,840	10,191,124	11,834,031	12,049,887
INVESTMENT INCOME	292,858	1,302,059	619,565	979,622	950,208	916,272
MISCELLANEOUS REVENUE	431,521	387,585	-	27,955	250,000	250,000
OPERATING TRANSFERS IN	528,300	399,996	450,000	450,000	450,000	450,000
PRIOR YEAR SURPLUS	-	-	12,969,270	-	3,034,488	332,826
<b>Total</b>	<b>\$12,868,398</b>	<b>\$16,368,598</b>	<b>\$31,014,663</b>	<b>\$16,716,715</b>	<b>\$20,511,600</b>	<b>\$16,877,062</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,611,213	1,835,929	2,067,006	1,610,783	2,108,967	2,185,857
FLEET SERVICES (0012)	9,870,702	12,912,886	27,168,386	13,504,631	16,704,178	13,040,124
AIRPORT (0048)	986,487	1,219,787	1,329,271	1,151,301	1,248,455	1,201,081
CAPITAL SINKING FUND (0101)	399,996	399,996	450,000	450,000	450,000	450,000
<b>Total</b>	<b>\$12,868,398</b>	<b>\$16,368,598</b>	<b>\$31,014,663</b>	<b>\$16,716,715</b>	<b>\$20,511,600</b>	<b>\$16,877,062</b>

**CITY ADMINISTRATOR SERVICE AREA  
FLEET & FACILITIES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	2,959,828	3,146,167	3,833,491	3,309,344	3,575,092	3,672,864
PAYROLL FRINGES	832,315	832,492	912,467	869,112	950,083	982,409
OTHER SERVICES	1,635,585	1,682,242	2,891,074	2,561,929	1,977,091	1,937,840
MATERIALS & SUPPLIES	233,656	150,119	274,959	195,039	146,898	151,289
OTHER CHARGES	3,318,786	3,653,992	6,318,941	5,042,481	4,410,076	4,472,681
PASS THROUGHES	665,178	644,059	644,994	644,994	647,912	647,221
CAPITAL OUTLAY	(267,126)	(133,267)	17,035,633	11,586,633	8,394,377	4,542,500
VEHICLE OPERATING COSTS	2,147,588	1,914,418	2,192,000	2,043,270	2,162,824	2,231,324
EMPLOYEE ALLOWANCES	14,183	12,615	11,185	12,127	4,881	4,881
<b>Total</b>	<b>\$11,539,993</b>	<b>\$11,902,837</b>	<b>\$34,114,744</b>	<b>\$26,264,929</b>	<b>\$22,269,234</b>	<b>\$18,643,009</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	3,355,856	3,430,212	3,996,151	3,631,171	3,875,509	3,958,254
FLEET SERVICES (0012)	7,351,444	7,363,739	27,168,386	19,832,761	16,704,178	13,040,124
AIRPORT (0048)	829,861	1,036,559	1,325,496	1,176,286	1,239,547	1,194,631
CAPITAL SINKING FUND (0101)	2,832	72,327	1,624,711	1,624,711	450,000	450,000
<b>Total</b>	<b>\$11,539,993</b>	<b>\$11,902,837</b>	<b>\$34,114,744</b>	<b>\$26,264,929</b>	<b>\$22,269,234</b>	<b>\$18,643,009</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
FLEET & FACILITIES	21.03	19.98	19.98	19.98	19.98
<b>Total</b>	<b>21.03</b>	<b>19.98</b>	<b>19.98</b>	<b>19.98</b>	<b>19.98</b>

CITY ADMINISTRATOR SERVICE AREA  
FLEET & FACILITIES

**REVENUES**

**Charges for Services** - The increase reflects additional electric vehicle charging revenue and additional airport hangar revenue in FY 2026.

**Contributions** – This reflects a decrease in the anticipated amount of contributed capital that will be received in FY 2026 from other City funds for new vehicle purchases.

**Intragovernmental Sales** - This is reflective of fleet replacement and maintenance costs in FY 2026 based on operational needs.

**Investment Income** - This reflects an anticipated higher return on investments in FY 2026.

**Miscellaneous Revenue** – This reflects an increase in gain of sale of fixed assets in FY 2026.

**Prior Year Surplus** - This reflects the planned use of Fleet Fund balance for replacement vehicle purchases in FY 2025.

**EXPENSES**

**Personnel Services** – The decrease reflects one-time severances paid in FY 2025.

**Payroll Fringes** – The increase is due to higher healthcare costs and retirement contributions in FY 2026.

**Other Services** – This relates to a decrease in contracted services in the Fleet Fund in FY 2026.

**Materials & Supplies** – The decrease reflects one-time costs in FY 2025.

**Other Charges** - This reflects the funding for the Capital Sinking Fund which is budgeted as a contingency in Other Charges. Once the project budgets are established, the budget and actual amounts will reflect appropriately in Capital Outlay.

**Capital Outlay** - This reflects the level of funding required for vehicle purchases.



**CITY ADMINISTRATOR SERVICES AREA**  
**FLEET & FACILITIES**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	936,043	956,013	1,003,487	955,872	1,030,212	1,051,782
1381 MUNICIPAL CENTER	1,355,094	1,308,856	1,410,882	1,199,582	1,291,218	1,322,510
1382 ELECTION CENTER	-	2,122	-	-	-	-
1383 COMMUNITY DENTAL CENTER	5,153	425	1,000	1,000	1,000	1,000
3231 FIRE STATION #1	80,551	24,219	89,616	64,603	91,811	93,307
4912 MATERIALS & SUPPLIES	4,656	7,591	7,123	8,934	11,779	12,071
4914 REPAIRS	704,799	746,045	1,063,639	980,132	1,009,071	1,030,646
4918 GARAGE MAINTENANCE	6,802	5,630	13,021	10,056	13,665	13,982
7060 OUTSTATIONS	254,865	367,692	384,633	393,282	409,931	415,754
9091 VEHICLE PURCHASES	7,894	11,621	22,750	17,710	16,822	17,202
<b>Total</b>	<b>\$3,355,857</b>	<b>\$3,430,214</b>	<b>\$3,996,151</b>	<b>\$3,631,171</b>	<b>\$3,875,509</b>	<b>\$3,958,254</b>

**Expenses by Activity (0012 FLEET SERVICES)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	(1,038,273)	(1,300,665)	2,957,640	(662,156)	1,419,425	1,465,542
4912 MATERIALS & SUPPLIES	1,326,822	1,032,434	1,430,122	1,107,357	1,216,846	1,237,322
4914 REPAIRS	1,690,833	1,621,859	1,952,661	1,786,570	1,920,208	1,985,405
4916 OUTSIDE REPAIRS	383,813	362,877	355,000	355,000	396,000	418,000
4918 GARAGE MAINTENANCE	281,815	192,329	217,772	230,624	233,257	232,899
9091 VEHICLE PURCHASES	4,079,617	4,827,395	19,627,246	16,387,421	10,890,594	7,074,401
9500 DEBT SERVICE	626,814	627,511	627,945	627,945	627,848	626,555
<b>Total</b>	<b>\$7,351,441</b>	<b>\$7,363,740</b>	<b>\$27,168,386</b>	<b>\$19,832,761</b>	<b>\$16,704,178</b>	<b>\$13,040,124</b>

**Expenses by Activity (0048 AIRPORT)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	330,095	387,802	628,216	513,250	398,364	397,796
4822 GROUNDS	36,201	67,160	49,222	39,209	33,360	33,664
7060 OUTSTATIONS	463,565	581,597	648,058	623,827	807,823	763,171
<b>Total</b>	<b>\$829,861</b>	<b>\$1,036,559</b>	<b>\$1,325,496</b>	<b>\$1,176,286</b>	<b>\$1,239,547</b>	<b>\$1,194,631</b>

**Expenses by Activity (0101 CAPITAL SINKING FUND)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1381 MUNICIPAL CENTER	-	21,204	23,324	23,324	-	-
1390 JUSTICE CENTER	2,832	49,800	2,150	2,150	-	-
3233 FIRE STATION #3	-	-	16,107	16,107	-	-
9000 CAPITAL OUTLAY	-	1,323	1,583,130	1,583,130	450,000	450,000
<b>Total</b>	<b>\$2,832</b>	<b>\$72,327</b>	<b>\$1,624,711</b>	<b>\$1,624,711</b>	<b>\$450,000</b>	<b>\$450,000</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: City Administrator

Area Administrator: Mariah Walton

Service Unit: Fleet & Facilities

Service Unit Manager: Carl Konopaska

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide fleet maintenance and repair services.	●		●	●	●		95% PMSC - Preventive maintenance schedule compliance.	Quarterly	98%	97%	98%	98%
Provide fleet replacement (cycling) management.	●		●	●	●		Increase % of plug-in electric vehicles (PEV) in the City's Fleet consistent with the goals of the Green Fleet Policy (Light Vehicles).	Quarterly	22%	46%	10%	10%
							Increase % of plug-in electric vehicles (PEV) in the City's Fleet consistent with the goals of the Green Fleet Policy (Heavy Vehicles).	Quarterly	4%	200%	66%	10%
Provide well maintained and functional City facilities.	●		●		●	●	Close 80% of facility work orders within 5 business days.	Quarterly	88%	85%	88%	88%
							Facilities maintenance staff initiates 20% of facility work orders.	Quarterly	14%	16%	18%	20%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

**CITY ADMINISTRATOR SERVICE AREA  
FLEET & FACILITIES**

**Allocated Positions**

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 5	110054	0.03	0.03
FACILITIES MAINT TECH II	110214	2.00	2.00
FACILITIES MAINT TECH III	110224	1.00	1.00
FACILITIES MAINT TECH IV	110234	2.00	2.00
FACILITIES MAINT TECH V	110244	1.00	1.00
FACILITIES SUPERVISOR III	190004	0.95	0.95
FIN ANALYST FL & FAC SVC	401420	1.00	1.00
FLEET & FAC PARKS SPE III	110820	2.00	2.00
FLEET & FACILITIES MGR	403200	1.00	1.00
FLEET SUPERVISOR V	192930	1.00	1.00
VEHICLE & EQUIP TECH III	113010	2.00	2.00
VEHICLE & EQUIP TECH IV	113020	4.00	4.00
VEHICLE & EQUIP TECH V	113030	1.00	1.00
VEHICLE&EQUIP INSTALL III	110630	1.00	1.00
Total		19.98	19.98

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## CITY ADMINISTRATOR SERVICE AREA

### POLICE COMMISSION

This unit provides support to the Independent Community Police Oversight Commission, which provides review of police operating procedures and citizen concerns.

CITY ADMINISTRATOR SERVICE AREA  
POLICE COMMISSION

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	55	93	-	-	-	-
Total	\$55	\$93	-	-	-	-

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	55	93	-	-	-	-
Total	\$55	\$93	-	-	-	-

**CITY ADMINISTRATOR SERVICE AREA  
POLICE COMMISSION**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	55,441	65,920	67,905	67,896	67,898	67,898
PAYROLL FRINGES	33,184	36,656	38,460	38,073	41,462	43,039
OTHER SERVICES	11,547	8,990	53,488	38,556	58,488	58,488
MATERIALS & SUPPLIES	608	422	500	500	515	530
OTHER CHARGES	10,548	10,560	11,051	11,051	12,035	12,165
EMPLOYEE ALLOWANCES	-	785	780	780	780	780
<b>Total</b>	<b>\$111,328</b>	<b>\$123,333</b>	<b>\$172,184</b>	<b>\$156,856</b>	<b>\$181,178</b>	<b>\$182,900</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	111,328	123,333	172,184	156,856	181,178	182,900
<b>Total</b>	<b>\$111,328</b>	<b>\$123,333</b>	<b>\$172,184</b>	<b>\$156,856</b>	<b>\$181,178</b>	<b>\$182,900</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
POLICE COMMISSION	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

CITY ADMINISTRATOR SERVICE AREA  
POLICE COMMISSION

**EXPENSES**

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Police Commission would be charged \$8,358 in FY 2026.



CITY ADMINISTRATOR SERVICE AREA  
POLICE COMMISSION

Allocated Positions

Job Description	Job Class	FY 2026	FY 2027
		FTE's	FTE's
OFFICE MGR-BOARDSCOMM	403950	1.00	1.00
Total		1.00	1.00

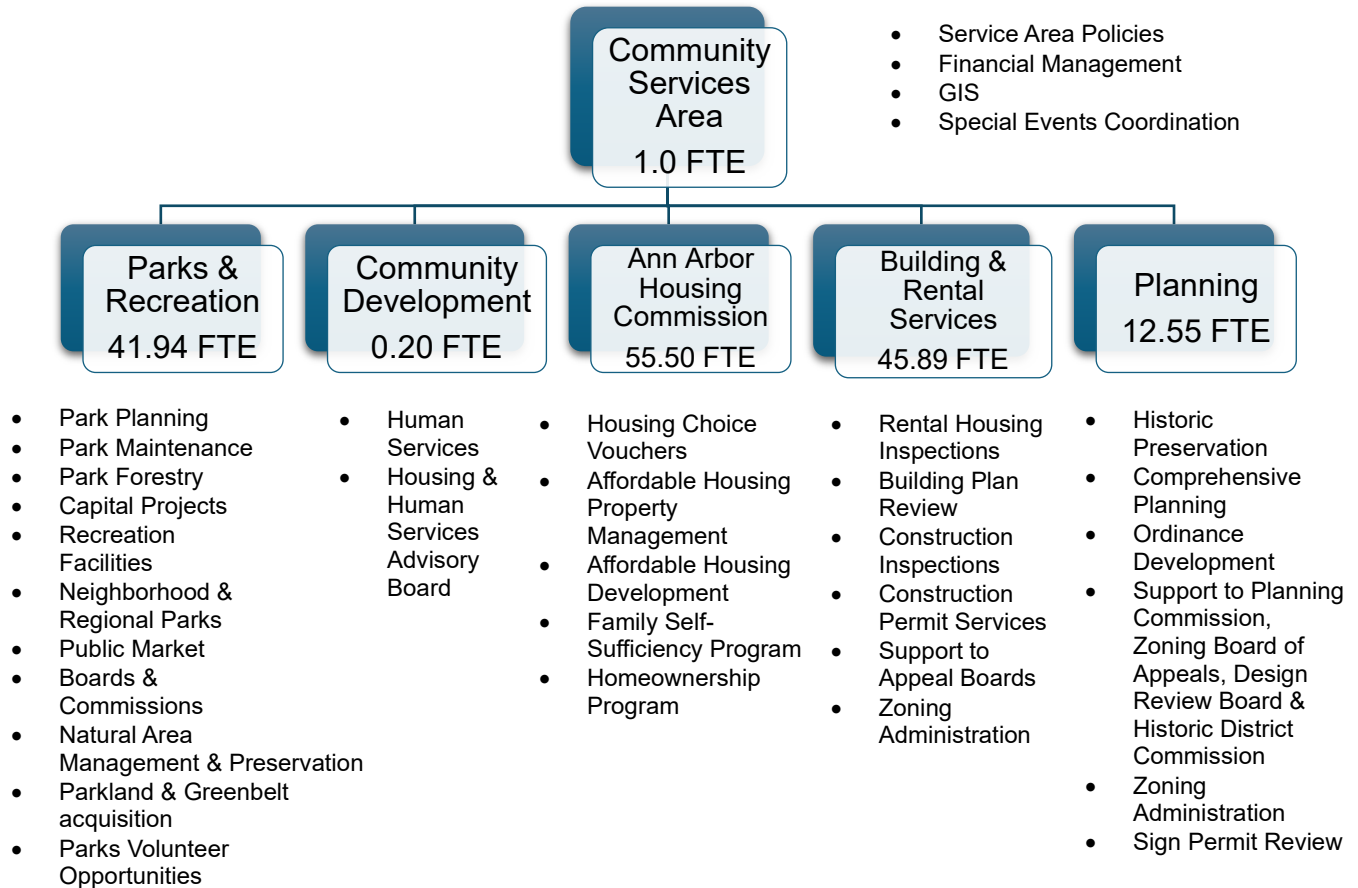
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COMMUNITY SERVICES AREA

# Community Services Area

## Organization Chart



The Community Services Area is comprised of five Service Units: Parks & Recreation, Community Development, the Ann Arbor Housing Commission, Building & Rental Services and Planning. These Service Units provide the organization with a broad array of services such as: Parks Planning, Park Maintenance, Recreation Programs, Volunteerism, Natural Area Preservation, Open Space & Parkland Preservation, Comprehensive Planning, Zoning, Rental Housing and Building Inspections, Construction Permitting, and Low-Income Housing and Human Services Support.

## COMMUNITY SERVICES AREA

### Revenues by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ANN ARBOR HOUSING COMMISSION	15,467,600	14,588,768	26,009,650	22,770,791	15,583,460	16,692,925
BUILDING & RENTAL SERVICES	7,873,683	9,981,732	8,885,464	8,973,525	10,167,976	9,734,688
COMMUNITY DEVELOPMENT	674,909	863,562	289,744	199,099	518,807	518,671
PARKS & RECREATION	19,180,033	20,383,919	30,219,842	23,338,445	19,451,761	19,882,013
PLANNING	457,390	593,999	870,861	542,640	478,891	478,891
<b>Total</b>	<b>\$43,653,615</b>	<b>\$46,411,980</b>	<b>\$66,275,561</b>	<b>\$55,824,500</b>	<b>\$46,200,895</b>	<b>\$47,307,188</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	10,943,406	13,204,677	15,185,446	13,552,558	15,856,489	16,985,654
OPEN SPACE & PARK ACQ MILLAGE (0024)	5,332,429	4,038,948	4,283,937	3,783,186	4,001,896	4,092,522
BANDEMER PROPERTY (0025)	10,095	14,506	11,500	10,700	13,031	12,874
CONSTRUCTION CODE FUND (0026)	6,642,853	7,675,510	6,907,704	6,928,260	7,662,306	7,050,818
PARKS MEMORIALS & CONTRIBUTIONS (0034)	462,628	247,730	830,224	296,754	294,327	291,673
SPECIAL ASSISTANCE (0038)	114,032	119,685	20,631	18,500	18,807	18,671
OPEN SPACE ENDOWMENT (0041)	109,111	51,728	105,446	30,446	117,585	116,064
AFFORDABLE HOUSING (0070)	2,079	8,020	40,104	-	-	-
PARK MAINT & CAPITAL IMP MILLAGE (0071)	7,526,857	8,164,950	16,584,842	13,292,687	8,910,410	9,150,660
MAJOR GRANTS PROGRAMS (00MG)	4,593,279	4,381,045	4,186,342	146,144	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,041,162	1,207,098	1,147,881	1,147,881	1,192,648	1,228,428
AFFORDABLE HOUSING MILLAGE (0103)	6,875,684	7,298,083	7,971,504	7,608,051	8,133,396	8,359,824
2024 AFFORDABLE HOUSING CI BOND (0114)	-	-	9,000,000	9,009,333	-	-
<b>Total</b>	<b>\$43,653,615</b>	<b>\$46,411,980</b>	<b>\$66,275,561</b>	<b>\$55,824,500</b>	<b>\$46,200,895</b>	<b>\$47,307,188</b>

## COMMUNITY SERVICES AREA

### Expenses by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ANN ARBOR HOUSING COMMISSION	13,129,125	24,710,128	27,661,278	24,518,210	16,108,872	17,097,366
BUILDING & RENTAL SERVICES	6,233,700	6,845,252	8,546,196	8,090,216	9,813,417	8,983,239
COMMUNITY DEVELOPMENT	2,287,702	2,571,852	2,830,532	2,825,460	3,067,827	2,370,251
PARKS & RECREATION	24,855,813	25,809,576	41,459,221	33,296,212	23,827,135	24,658,090
PLANNING	1,541,223	2,286,338	2,567,884	2,454,689	2,258,467	2,295,208
<b>Total</b>	<b>\$48,047,563</b>	<b>\$62,223,146</b>	<b>\$83,065,111</b>	<b>\$71,184,787</b>	<b>\$55,075,718</b>	<b>\$55,404,154</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	19,331,205	23,256,852	25,906,369	24,518,274	26,656,236	27,016,361
OPEN SPACE & PARK ACQ MILLAGE (0024)	6,771,361	1,926,119	2,800,090	2,803,965	2,283,954	2,361,184
BANDEMERE PROPERTY (0025)	1,404	2,724	8,432	8,432	3,693	3,804
CONSTRUCTION CODE FUND (0026)	4,953,015	5,457,664	6,889,782	6,636,799	7,662,306	7,050,818
PARKS MEMORIALS & CONTRIBUTIONS (0034)	23,456	15,000	1,738,909	1,165,439	75,000	75,000
METRO EXPANSION (0036)	3,110	5,577	65,000	3,130	65,000	65,000
SPECIAL ASSISTANCE (0038)	20,000	120,000	20,050	15,060	18,075	18,075
OPEN SPACE ENDOWMENT (0041)	59,700	63,046	75,500	75,500	75,000	75,000
ALTERNATIVE TRANSPORTATION (0061)	10,926	32	-	-	-	-
AFFORDABLE HOUSING (0070)	-	-	34,703	34,703	-	-
PARK MAINT & CAPITAL IMP MILLAGE (0071)	7,175,351	10,329,809	22,037,086	17,221,682	8,910,410	9,150,660
GENERAL CAPITAL FUND (00CP)	-	-	137,325	137,325	-	-
MAJOR GRANTS PROGRAMS (00MG)	4,593,279	4,381,045	5,232,480	743,421	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,394,600	1,272,781	1,147,881	1,147,881	1,192,648	1,228,428
AFFORDABLE HOUSING MILLAGE (0103)	3,710,156	15,392,497	7,971,504	7,673,176	8,133,396	8,359,824
2024 AFFORDABLE HOUSING CI BOND (0114)	-	-	9,000,000	9,000,000	-	-
<b>Total</b>	<b>\$48,047,563</b>	<b>\$62,223,146</b>	<b>\$83,065,111</b>	<b>\$71,184,787</b>	<b>\$55,075,718</b>	<b>\$55,404,154</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
BUILDING & RENTAL SERVICES	38.19	37.69	42.89	46.89	46.89
PLANNING	9.25	10.25	11.68	12.55	12.55
COMMUNITY DEVELOPMENT	0.20	0.20	0.20	0.20	0.20
ANN ARBOR HOUSING COMMISSION	43.00	47.00	51.50	55.50	60.50
PARKS & RECREATION	40.03	40.93	41.91	41.94	43.94
<b>Total</b>	<b>130.67</b>	<b>136.07</b>	<b>148.18</b>	<b>157.08</b>	<b>164.08</b>



## COMMUNITY SERVICES AREA

### BUILDING & RENTAL SERVICES

Building and Rental Services is one of five units in the Community Services Area working to further improve Ann Arbor's quality of life, housing stock and structural safety for all who live, visit and work in the community. Services include commercial and residential plan review, permit issuance and performing building, plumbing, mechanical, electrical, fire suppression and rental housing inspections. Building staff is responsible for monitoring projects throughout the construction process to ensure compliance with State Construction Codes and Local Ordinances. Rental staff is responsible for enforcement of the Ann Arbor Housing code Chapter 105, applied to all registered rental in the City of Ann Arbor.

Building and Rental Services works closely with other departments on all construction related activity within the City. Building and Rental staff partner with other units to ensure over 40,000 structures and 55,000 rental units meet the City's requirements for occupancy, zoning, fire and public safety. Department staff serve as the primary liaison for the City's Building Board of Appeals and Housing Board of Appeals.

**COMMUNITY SERVICES AREA  
BUILDING & RENTAL SERVICES**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	113,237	121,611	100,150	101,660	270,250	270,250
INVESTMENT INCOME	103,162	497,579	222,669	-	354,575	341,911
LICENSES, PERMITS & REGISTRATIONS	7,628,222	9,360,621	8,044,410	8,870,340	8,886,320	9,113,020
MISCELLANEOUS REVENUE	29,062	1,921	500	1,525	-	-
PRIOR YEAR SURPLUS	-	-	517,735	-	656,831	9,507
<b>Total</b>	<b>\$7,873,683</b>	<b>\$9,981,732</b>	<b>\$8,885,464</b>	<b>\$8,973,525</b>	<b>\$10,167,976</b>	<b>\$9,734,688</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,230,830	2,306,222	1,977,760	2,045,265	2,505,670	2,683,870
CONSTRUCTION CODE FUND (0026)	6,642,853	7,675,510	6,907,704	6,928,260	7,662,306	7,050,818
<b>Total</b>	<b>\$7,873,683</b>	<b>\$9,981,732</b>	<b>\$8,885,464</b>	<b>\$8,973,525</b>	<b>\$10,167,976</b>	<b>\$9,734,688</b>



**COMMUNITY SERVICES AREA  
BUILDING & RENTAL SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	2,758,003	2,958,992	3,468,014	3,089,605	3,783,138	3,804,268
PAYROLL FRINGES	1,504,820	1,731,464	2,026,781	1,849,989	2,324,700	2,405,842
OTHER SERVICES	682,941	790,868	1,435,643	1,436,451	1,768,300	999,991
MATERIALS & SUPPLIES	11,020	10,942	50,645	26,933	38,435	39,095
OTHER CHARGES	1,212,968	1,344,742	1,365,870	1,488,085	1,696,281	1,729,480
CAPITAL OUTLAY	55,654	-	190,280	190,280	198,000	-
VEHICLE OPERATING COSTS	-	-	350	350	-	-
EMPLOYEE ALLOWANCES	8,294	8,244	8,613	8,523	4,563	4,563
<b>Total</b>	<b>\$6,233,700</b>	<b>\$6,845,252</b>	<b>\$8,546,196</b>	<b>\$8,090,216</b>	<b>\$9,813,417</b>	<b>\$8,983,239</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,345,186	1,472,494	1,662,927	1,470,205	2,322,663	2,107,388
CONSTRUCTION CODE FUND (0026)	4,888,514	5,372,758	6,745,944	6,482,686	7,490,754	6,875,851
GENERAL CAPITAL FUND (00CP)	-	-	137,325	137,325	-	-
<b>Total</b>	<b>\$6,233,700</b>	<b>\$6,845,252</b>	<b>\$8,546,196</b>	<b>\$8,090,216</b>	<b>\$9,813,417</b>	<b>\$8,983,239</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
BUILDING & RENTAL SERVICES	38.19	37.69	42.89	46.89	46.89
<b>Total</b>	<b>38.19</b>	<b>37.69</b>	<b>42.89</b>	<b>46.89</b>	<b>46.89</b>

COMMUNITY SERVICES AREA  
BUILDING AND RENTAL SERVICES

**REVENUES**

**Charges for Services** – The increase reflects higher anticipated revenue generated from short term rental registration in FY 2026.

**Investment Income** - The increase reflects a higher rate of return on investments in FY 2026.

**Licenses, Permits & Registrations** - This reflects an increase for permit revenue in the Construction Fund based on present and anticipated levels of activity in FY 2026.

**Prior Year Surplus** - This reflects a planned use of fund balance in FY 2025 and FY 2026 in the Construction Fund.

**EXPENSES**

**Personnel Services** - This increase is due to an additional 4.0 FTEs for Development Service Inspectors in FY 2026.

**Payroll Fringes** - This increase is due to an additional 4.0 FTEs for Development Service Inspectors in FY 2026.

**Other Services** – This increase is due to costs related to office renovations and legal expenses in FY 2026.

**Materials & Supplies** - This decrease reflects lower levels of spending on materials and supplies as well as equipment in FY 2026.

**Other Charges** – The increase is related to higher retiree healthcare, bank fees, and information technology costs in FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Building and Rental Services Unit would be charged \$544,333 in FY 2026.

**COMMUNITY SERVICES AREA  
BUILDING & RENTAL SERVICES**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	468,587	493,445	510,316	492,863	528,714	536,572
3340 HOUSING BUREAU	781,907	876,130	1,057,518	877,850	1,693,987	1,467,657
3370 BUILDING - APPEALS	94,692	102,919	95,093	99,492	99,962	103,159
<b>Total</b>	<b>\$1,345,186</b>	<b>\$1,472,494</b>	<b>\$1,662,927</b>	<b>\$1,470,205</b>	<b>\$2,322,663</b>	<b>\$2,107,388</b>

**Expenses by Activity (0026 CONSTRUCTION CODE FUND)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	727,583	740,642	786,058	788,664	873,693	893,827
3330 BUILDING - CONSTRUCTION	4,146,192	4,616,178	5,943,383	5,677,502	6,599,245	5,963,700
3370 BUILDING - APPEALS	14,737	15,936	16,503	16,520	17,816	18,324
<b>Total</b>	<b>\$4,888,512</b>	<b>\$5,372,756</b>	<b>\$6,745,944</b>	<b>\$6,482,686</b>	<b>\$7,490,754</b>	<b>\$6,875,851</b>

**Expenses by Activity (00CP GENERAL CAPITAL FUND)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
9000 CAPITAL OUTLAY	-	-	137,325	137,325	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$137,325</b>	<b>\$137,325</b>	<b>-</b>	<b>-</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Community Services

Area Administrator: Derek Delacourt

Service Unit: Building and Rental Services

Service Unit Manager: Lisha Turner-Tolbert

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Perform building and trade inspections.	●	●		●	●		Average wait time for an (MEP) Trade Inspection - measured in days.	6/30/2026	4	4	3	2
							Average wait time for a Building Inspection - measured in days.	6/30/2026	Same Day	Same Day	Same Day	Same Day
Complete building and trade plan reviews.	●	●		●	●		Percent of building plans reviewed within 10 business days of receiving application.	6/30/2026	97%	98%	96%	98%
							Average number of days to process and review building permits that require plan review.	6/30/2026	8	6	8	5
Provide building and trade permit issuance.	●	●		●			Percent of permits the public are not able to complete without human interaction.	6/30/2026	23%	15%	10%	10%
Provide rental housing inspections and certifications.	●	●		●	●		Percent of properties passing initial inspection.	6/30/2026	31%	40%	47%	52%
							Number of days from initial inspection to Compliance Certificate issuance.	6/30/2026	110	93	90	70

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# COMMUNITY SERVICES AREA BUILDING & RENTAL SERVICES

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 1	110014	1.00	1.00
ADMIN ASSISTANT LVL 2	110024	2.00	2.00
ADMIN ASSISTANT LVL 3	110034	1.00	1.00
ADMIN ASSISTANT LVL 5	110054	2.00	2.00
BLDG & RENT SERV MGR	404500	1.00	1.00
BUILDING OFFICIAL	403230	1.00	1.00
CODE COMPLIANCE OFFICIAL	404300	1.00	1.00
COMM SERVICES AREA ADMIN	403630	0.70	0.70
COMMUNICATIONS SPECIALIST	401590	0.04	0.04
DEPUTY BUILDING OFFICIAL	404290	1.00	1.00
DEPUTY PLANNING MANAGER	404840	0.20	0.20
DEVELOPMENT SRVS INSP III	110534	12.00	12.00
DEVELOPMENT SRVS INSP IV	110544	2.00	2.00
DEVELOPMENT SRVS INSP V	110554	1.00	1.00
DEVELOPMENT SRVS INSP V	110555	16.00	16.00
MANAGEMENT ASSISTANT	000200	1.00	1.00
OPS & SPEC EVENTS MANAGER	403910	0.80	0.80
PERMIT COORDINATOR	409999	1.00	1.00
PLAN REVIEW OFFICIAL	404310	1.00	1.00
PROGRAMS & PROJECT MGR	403270	1.00	1.00
SENIOR APPLICATION SPEC	401050	0.15	0.15
Total		46.89	46.89

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## COMMUNITY SERVICES AREA

### PLANNING

The Planning Services Unit is one of five service units in the Community Services Area. The Planning unit provides relevant zoning and land development assistance to existing and prospective residents and businesses. Planning staff provides guidance and process specifications to applicants seeking approval for all zoning and land development related activities. The unit is also the primary point of contact and liaison for the City Planning Commission, Zoning Board of Appeals, Design Review Board, and Historic District Commission.

Planning staff is responsible for review and update of the City's Comprehensive Land Use Plan, including all public engagement and outreach. Also, the unit is responsible for the continued update and administration of the City's Unified Development Code, Historic Preservation Ordinances, and related enforcement activities.

The Planning Unit ensures that all new development projects conform to City Ordinances before approval or permitting. Staff also coordinate with other City departments and outside agencies to verify that new and redevelopment is constructed consistent with the approved plans.

# COMMUNITY SERVICES AREA PLANNING

## Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	5,261	7,574	3,000	6,750	3,000	3,000
LICENSES, PERMITS & REGISTRATIONS	452,129	586,425	463,149	535,890	475,891	475,891
PRIOR YEAR SURPLUS	-	-	404,712	-	-	-
Total	\$457,390	\$593,999	\$870,861	\$542,640	\$478,891	\$478,891

## Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	457,390	593,999	870,861	542,640	478,891	478,891
Total	\$457,390	\$593,999	\$870,861	\$542,640	\$478,891	\$478,891



## COMMUNITY SERVICES AREA PLANNING

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	781,757	900,508	927,122	908,022	998,889	1,005,963
PAYROLL FRINGES	503,372	580,225	610,084	597,063	707,159	728,927
OTHER SERVICES	49,693	540,341	664,038	583,139	159,992	160,042
MATERIALS & SUPPLIES	14,639	22,315	17,921	17,433	18,459	19,013
OTHER CHARGES	189,171	240,292	298,540	288,732	371,433	378,728
CAPITAL OUTLAY	-	-	47,371	57,419	-	-
EMPLOYEE ALLOWANCES	2,591	2,657	2,808	2,881	2,535	2,535
<b>Total</b>	<b>\$1,541,223</b>	<b>\$2,286,338</b>	<b>\$2,567,884</b>	<b>\$2,454,689</b>	<b>\$2,258,467</b>	<b>\$2,295,208</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,465,796	2,201,400	2,424,046	2,300,576	2,086,915	2,120,241
CONSTRUCTION CODE FUND (0026)	64,501	84,906	143,838	154,113	171,552	174,967
ALTERNATIVE TRANSPORTATION (0061)	10,926	32	-	-	-	-
<b>Total</b>	<b>\$1,541,223</b>	<b>\$2,286,338</b>	<b>\$2,567,884</b>	<b>\$2,454,689</b>	<b>\$2,258,467</b>	<b>\$2,295,208</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PLANNING	9.25	10.25	11.68	12.55	12.55
<b>Total</b>	<b>9.25</b>	<b>10.25</b>	<b>11.68</b>	<b>12.55</b>	<b>12.55</b>

COMMUNITY SERVICES AREA  
PLANNING SERVICES

**REVENUES**

**Prior Year Surplus** - The decrease reflects the planned use of fund balance in FY 2025 for a comprehensive plan update.

**EXPENSES**

**Personnel Services** – This reflects a 0.375 FTE increase to convert an existing Zoning Coordinator to full-time and an additional 0.5 FTE for a Site Compliance Coordinator in FY 2026.

**Payroll Fringes** – This reflects a 0.375 FTE increase to convert an existing Zoning Coordinator to full-time and an additional 0.5 FTE for a Site Compliance Coordinator in FY 2026.

**Other Services** - The decrease reflects one-time funding for an update of the City's comprehensive plan in FY 2025. Any remaining funds will carry over into FY 2026.

**Other Charges** – The increase is due to higher retiree healthcare, bank fees, and information technology costs in FY 2026.

**Capital Outlay** – The decrease is due to one-time vehicle costs in FY 2025.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Planning Services Unit would be charged \$118,520 in FY 2026.

# COMMUNITY SERVICES AREA PLANNING

## Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3320 HISTORIC PRESERVATION	125,119	161,662	109,043	113,097	114,998	116,259
3360 PLANNING	1,339,937	2,039,733	2,315,003	2,187,479	1,971,917	2,003,982
3365 ANNEXATIONS	736	-	-	-	-	-
Total	\$1,465,792	\$2,201,395	\$2,424,046	\$2,300,576	\$2,086,915	\$2,120,241

## Expenses by Activity (0026 CONSTRUCTION CODE FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3360 PLANNING	64,500	84,905	143,838	154,113	171,552	174,967
Total	\$64,500	\$84,905	\$143,838	\$154,113	\$171,552	\$174,967

## Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3360 PLANNING	10,926	33	-	-	-	-
Total	\$10,926	\$33	-	-	-	-

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Community Services

Area Administrator: Derek Delacourt

Service Unit: Planning

Service Unit Manager: Brett Lenart

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Conducting review of building permits, site plans, and other submissions to ensure compliance with applicable City codes and policies.	●	●	●	●	●		60 days or less between submitted application and Planning Commission determination.	Ongoing	213 days	239 days	250 days	200 days
							14 days or less between submitted plans and completed plan review and response to applicant.	Ongoing	13 days	13 days	15 days	14 days
Reviewing Historic District Work Permits Administrative and through the Historic District Commission to ensure compliance of work with City codes.	●	●	●	●	●		Percent of Administrative determinations completed within one week.	Ongoing	80%	19%	30%	50%
Conducting review and analysis, initiated by City Council, Planning Commission or staff, to update provisions of City Code to achieve community goals.		●	●	●			Various amendments.	8 UDC Amendments by 6/30/2026	4	7	10	4
Review and updates of the City Master Plan to articulate current, implementable policy goals for land use in the City.		●	●	●	●		Adopt Comprehensive Plan; Initiate Implementation	Adoption of Comprehensive Plan by 12/31/25	N/A	N/A	N/A	Adopted

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

## COMMUNITY SERVICES AREA PLANNING

### Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 1	110014	1.00	1.00
ADMIN ASSISTANT LVL 5	110054	1.00	1.00
CITY PLANNER 1	110414	2.00	2.00
CITY PLANNER 4	110444	1.00	1.00
CITY PLANNER 5	110454	3.00	3.00
DEPUTY PLANNING MANAGER	404840	0.80	0.80
PLANNING MANAGER	404110	1.00	1.00
SENIOR APPLICATION SPEC	401050	0.25	0.25
SITE COMPLIANCE COORD	119999	0.50	0.50
ZONING COORDINATOR	117460	1.00	1.00
ZONING COORDINATOR V	117520	1.00	1.00
Total		12.55	12.55

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## COMMUNITY SERVICES AREA

### COMMUNITY DEVELOPMENT

Community Development Services are provided by the Office of Community and Economic Development (OCED).

Washtenaw County's Office of Community and Economic Development (OCED) works with community partners to deliver critical housing and human services programs and initiatives that support low-income residents within the City of Ann Arbor/Washtenaw County region. OCED provides direct services, shapes public policy, and invests resources to make Washtenaw County a better place to live for everyone. Direct housing services include home weatherization, critical repairs, and rehabilitation for local homeowners. Human services are delivered both directly and in partnership with local nonprofits. OCED also provides support for the Housing & Human Services Advisory Board (HHSAB).

COMMUNITY SERVICES AREA  
COMMUNITY DEVELOPMENT

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	-	132,000	-	-	-	-
CONTRIBUTIONS	12,652	62,868	132,000	132,000	515,000	265,000
INTERGOVERNMENTAL REVENUES	560,877	560,877	63,600	63,599	-	-
INVESTMENT INCOME	1,380	7,817	631	3,500	3,807	3,671
OPERATING TRANSFERS IN	100,000	100,000	-	-	-	-
PRIOR YEAR SURPLUS	-	-	93,513	-	-	250,000
Total	\$674,909	\$863,562	\$289,744	\$199,099	\$518,807	\$518,671

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	-	183,000	205,513	117,000	500,000	500,000
SPECIAL ASSISTANCE (0038)	114,032	119,685	20,631	18,500	18,807	18,671
MAJOR GRANTS PROGRAMS (00MG)	560,877	560,877	63,600	63,599	-	-
Total	\$674,909	\$863,562	\$289,744	\$199,099	\$518,807	\$518,671



**COMMUNITY SERVICES AREA**  
**COMMUNITY DEVELOPMENT**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	1,915,568	1,981,289	2,318,205	2,318,205	2,252,329	1,551,329
PERSONNEL SERVICES	15,678	16,415	17,065	16,989	17,330	17,549
PAYROLL FRINGES	9,520	9,755	9,766	9,760	11,064	11,454
OTHER SERVICES	185,000	379,430	390,513	385,513	683,000	683,000
OTHER CHARGES	81,900	84,921	94,944	94,954	104,065	106,880
PASS THROUGHs	80,000	100,000	-	-	-	-
EMPLOYEE ALLOWANCES	36	42	39	39	39	39
<b>Total</b>	<b>\$2,287,702</b>	<b>\$2,571,852</b>	<b>\$2,830,532</b>	<b>\$2,825,460</b>	<b>\$3,067,827</b>	<b>\$2,370,251</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,706,825	1,890,975	2,149,606	2,149,524	3,049,752	2,352,176
SPECIAL ASSISTANCE (0038)	20,000	120,000	20,050	15,060	18,075	18,075
MAJOR GRANTS PROGRAMS (00MG)	560,877	560,877	660,876	660,876	-	-
<b>Total</b>	<b>\$2,287,702</b>	<b>\$2,571,852</b>	<b>\$2,830,532</b>	<b>\$2,825,460</b>	<b>\$3,067,827</b>	<b>\$2,370,251</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
COMMUNITY DEVELOPMENT	0.20	0.20	0.20	0.20	0.20
<b>Total</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>

COMMUNITY SERVICES AREA  
COMMUNITY DEVELOPMENT

**REVENUES**

**Contributions** – The increase is primarily due to one-time funding in FY 2026 related to the Throne restroom project.

**Intergovernmental Revenues** – The FY 2025 amount is from American Rescue Plan Act funding.

**Prior Year Surplus** - This decrease primarily reflects the one-time use of fund balance related to the Throne restroom project in FY 2025.

**EXPENSES**

**Grant/Loan Recipients** - The decrease is due to one-time American Rescue Plan Act funding in FY 2025 for Safety Net Grants and Domestic Violence Support Services.

**Other Services** - This reflects an increase in contracted services related to the Throne restroom project.

**Other Charges** - This is related to an increase in retiree medical insurance costs in FY 2026.

COMMUNITY SERVICES AREA  
COMMUNITY DEVELOPMENT

Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	272,133	370,562	492,277	492,195	797,423	800,847
2310 HUMAN SERV/HOMELESS PREVNT	1,434,691	1,520,412	1,657,329	1,657,329	2,252,329	1,551,329
Total	\$1,706,824	\$1,890,974	\$2,149,606	\$2,149,524	\$3,049,752	\$2,352,176

Expenses by Activity (0038 SPECIAL ASSISTANCE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	57	50	60	75	75
2290 ASSISTANCE TO PROGRAMS	20,000	119,943	20,000	15,000	18,000	18,000
Total	\$20,000	\$120,000	\$20,050	\$15,060	\$18,075	\$18,075

Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
2310 HUMAN SERV/HOMELESS PREVNT	560,877	560,877	560,876	560,876	-	-
3400 SAFEHOUSE DOMESTIC VIOLENCE	-	-	100,000	100,000	-	-
Total	\$560,877	\$560,877	\$660,876	\$660,876	-	-

COMMUNITY SERVICES AREA  
COMMUNITY DEVELOPMENT

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LEVEL 5	110054	0.15	0.15
COMM SERVICES AREA ADMIN	403630	0.05	0.05
Total		0.20	0.20



## COMMUNITY SERVICES AREA

### ANN ARBOR HOUSING COMMISSION

The Ann Arbor Housing Commission (AAHC) provides affordable housing for low-income households through properties that they own and manage as well as vouchers for low-income households to use with private sector landlords. The AAHC also has a family Self-Sufficiency and a homeownership program. The Housing Commission collaborates with local non-profits to provide support services to its residents. The City budget includes expenditures that the City directly pays for the AAHC (such as personnel costs and technology support) or grants to the AAHC such as those from the City's Affordable Housing Millage, County Mental Health Millage rebate funds, or other funds granted by the City to the AAHC. The City budget includes revenue that the City directly receives from the AAHC (such as reimbursement for personnel costs and technology support). The AAHC is a component entity of the City, and a separate public body corporate, with its own board and budget, and therefore the AAHC's full budget is adopted by its board.

**COMMUNITY SERVICES AREA  
ANN ARBOR HOUSING COMMISSION**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
INTERGOVERNMENTAL REVENUES	3,568,317	1,545,603	2,385,930	82,545	-	-
INTRAGOVERNMENTAL SALES	3,943,897	4,444,183	5,336,054	4,794,804	6,082,338	6,876,003
INVESTMENT INCOME	110,940	224,544	174,062	26,488	267,441	257,890
MISCELLANEOUS REVENUE	148,991	88,468	128,177	128,177	175,078	228,670
PRIOR YEAR SURPLUS	-	-	256,261	-	-	-
SALE OF BONDS	-	-	9,000,000	9,009,333	-	-
TAXES	7,695,455	8,285,970	8,729,166	8,729,444	9,058,603	9,330,362
<b>Total</b>	<b>\$15,467,600</b>	<b>\$14,588,768</b>	<b>\$26,009,650</b>	<b>\$22,770,791</b>	<b>\$15,583,460</b>	<b>\$16,692,925</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	3,980,208	4,529,964	5,464,231	4,922,981	6,257,416	7,104,673
AFFORDABLE HOUSING (0070)	2,079	8,020	40,104	-	-	-
MAJOR GRANTS PROGRAMS (00MG)	3,568,467	1,545,603	2,385,930	82,545	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,041,162	1,207,098	1,147,881	1,147,881	1,192,648	1,228,428
AFFORDABLE HOUSING MILLAGE (0103)	6,875,684	7,298,083	7,971,504	7,608,051	8,133,396	8,359,824
2024 AFFORDABLE HOUSING CI BOND (0114)	-	-	9,000,000	9,009,333	-	-
<b>Total</b>	<b>\$15,467,600</b>	<b>\$14,588,768</b>	<b>\$26,009,650</b>	<b>\$22,770,791</b>	<b>\$15,583,460</b>	<b>\$16,692,925</b>

**COMMUNITY SERVICES AREA  
ANN ARBOR HOUSING COMMISSION**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	-	-	34,703	34,703	-	-
PERSONNEL SERVICES	2,485,611	3,117,663	3,695,301	3,214,970	3,871,765	4,236,817
PAYROLL FRINGES	1,590,084	1,793,011	2,212,579	2,051,299	2,541,091	2,849,631
OTHER SERVICES	3,582,074	1,607,015	2,385,930	213,272	720	720
MATERIALS & SUPPLIES	312	-	-	-	-	-
OTHER CHARGES	5,443,941	18,160,974	18,588,545	18,259,746	8,899,986	9,215,028
PASS THROUGHs	-	-	712,510	712,510	762,820	760,820
EMPLOYEE ALLOWANCES	27,103	31,465	31,710	31,710	32,490	34,350
<b>Total</b>	<b>\$13,129,125</b>	<b>\$24,710,128</b>	<b>\$27,661,278</b>	<b>\$24,518,210</b>	<b>\$16,108,872</b>	<b>\$17,097,366</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,455,902	6,499,247	7,121,260	6,579,905	6,782,828	7,509,114
AFFORDABLE HOUSING (0070)	-	-	34,703	34,703	-	-
MAJOR GRANTS PROGRAMS (00MG)	3,568,467	1,545,603	2,385,930	82,545	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	1,394,600	1,272,781	1,147,881	1,147,881	1,192,648	1,228,428
AFFORDABLE HOUSING MILLAGE (0103)	3,710,156	15,392,497	7,971,504	7,673,176	8,133,396	8,359,824
2024 AFFORDABLE HOUSING CI BOND (0114)	-	-	9,000,000	9,000,000	-	-
<b>Total</b>	<b>\$13,129,125</b>	<b>\$24,710,128</b>	<b>\$27,661,278</b>	<b>\$24,518,210</b>	<b>\$16,108,872</b>	<b>\$17,097,366</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ANN ARBOR HOUSING COMMISSION	43.00	47.00	51.50	55.50	60.50
<b>Total</b>	<b>43.00</b>	<b>47.00</b>	<b>51.50</b>	<b>55.50</b>	<b>60.50</b>

COMMUNITY SERVICES AREA  
ANN ARBOR HOUSING COMMISSION

**REVENUES**

**Intergovernmental Revenues** – This decrease is related to one-time US Department of HUD Grant funding in FY 2025.

**Intragovernmental Sales** – This increase reflects the addition of 4.0 FTEs and wage increases in FY 2026 in the Ann Arbor Housing Commission, whose costs are reimbursable to the General Fund.

**Investment Income** - This increase reflects an anticipated higher return on investments in FY 2026.

**Miscellaneous Revenue** – This increase is due to additional Information Technology charges reimbursable to the General Fund.

**Prior Year Surplus** - This decrease primarily reflects the one-time use of fund balance in the Affordable Housing Millage and County Mental Health Millage Fund for one-time projects or grants in FY 2025.

**Sale of Bonds** – This decrease is related to the one-time bond sale for the 121 Catherine Street project in FY 2025.

**Taxes** - This reflects a projected increase in taxes within both the County Mental Health Millage and Affordable Housing Millage.

**EXPENSES**

**Grant/Loan Recipients** - This reflects the use of funds in the Affordable Housing Fund.

**Personnel Services** - This increase is due to annual pay increases and the addition of 4.0 FTEs.

**Payroll Fringes** - This is related to the increase in personnel services noted above, as well as the increase in retirement contributions and employee healthcare costs in FY 2026.

**Other Services** - This decrease primarily reflects US Department of HUD Grant funding in FY 2025. Any unspent funds from these projects will be carried forward to FY 2026.



**Other Charges** - This decrease reflects one-time usage of State Shared Marijuana Excise Tax funding for Eviction Protection, Low Income Youth Services, and the Rising Hope Program as well as the one-time bond sale for the 121 Catherine Street project in FY 2025 .

**Pass Throughs** – The increase in FY 2026 reflects the estimated debt service payment for a bond.

**COMMUNITY SERVICES AREA  
ANN ARBOR HOUSING COMMISSION**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	89	-	-	-	-	-
2034 HOUSING COMMISSION SUPPORT	4,455,811	6,499,247	7,121,260	6,579,905	6,782,828	7,509,114
<b>Total</b>	<b>\$4,455,900</b>	<b>\$6,499,247</b>	<b>\$7,121,260</b>	<b>\$6,579,905</b>	<b>\$6,782,828</b>	<b>\$7,509,114</b>

**Expenses by Activity (0070 AFFORDABLE HOUSING)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
2220 HOUSING ACQUISITION	-	-	34,703	34,703	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$34,703</b>	<b>\$34,703</b>	<b>-</b>	<b>-</b>

**Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
2035 HOMELESS HOUSING	-	975,542	-	-	-	-
2036 AFFORDABLE HOUSING PROPERTY ACQU	3,024,458	-	-	-	-	-
2037 AFFORDABLE HOUSING SUPPORT SERVI	500,000	-	-	-	-	-
2410 ECONOMIC DEVELOPMENT	44,009	570,061	2,385,930	82,545	-	-
<b>Total</b>	<b>\$3,568,467</b>	<b>\$1,545,603</b>	<b>\$2,385,930</b>	<b>\$82,545</b>	<b>-</b>	<b>-</b>

**Expenses by Activity (0100 COUNTY MENTAL HEALTH MILLAGE )**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
2034 HOUSING COMMISSION SUPPORT	1,394,600	1,272,781	1,147,881	1,147,881	1,192,648	1,228,428
<b>Total</b>	<b>\$1,394,600</b>	<b>\$1,272,781</b>	<b>\$1,147,881</b>	<b>\$1,147,881</b>	<b>\$1,192,648</b>	<b>\$1,228,428</b>

**Expenses by Activity (0103 AFFORDABLE HOUSING MILLAGE)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	3,710,156	15,392,496	7,258,994	6,960,666	7,370,576	7,599,004
9500 DEBT SERVICE	-	-	712,510	712,510	762,820	760,820
<b>Total</b>	<b>\$3,710,156</b>	<b>\$15,392,496</b>	<b>\$7,971,504</b>	<b>\$7,673,176</b>	<b>\$8,133,396</b>	<b>\$8,359,824</b>

**Expenses by Activity (0114 2024 AFFORDABLE HOUSING CI BOND)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	9,000,000	9,000,000	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$9,000,000</b>	<b>\$9,000,000</b>	<b>-</b>	<b>-</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Community Services	Area Administrator: Jennifer Hall
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Service Unit: Ann Arbor Housing Commission	Service Unit Manager: N/A
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
The AAHC administers 5 HUD-funded voucher programs, that provide rental subsidies to low-income households (Housing Choice Vouchers, Non-Elderly Disabled Vouchers, Veteran's Administration Supportive Housing, Continuum of Care Vouchers and Family Unification Program Vouchers).	●	●	●	●		●	70% or greater lease-up success. The goal is for residents who are issued vouchers to successfully sign a lease with a private landlord.	Quarterly	N/A	50%	57%	70%
The Affordable Housing program is the entire housing portfolio that the AAHC owns and manages.	●	●	●	●	●	●	Greater than 95% occupancy. Occupancy is impacted by how long it takes to physically turn a unit when a tenant moves out as well as how quickly a new tenant is income-qualified and moves in.	Quarterly	97%	93%	97%	96%
The AAHC is an affordable housing developer. After the AAHC is done redeveloping all of its public housing, it will be developing additional affordable housing properties either through acquisition and rehabilitation or through new construction.	●	●	●	●	●	●	Number of income-restricted below market rate rental housing added to the market place.	Ongoing. Multiple projects will be at various development stages at the same time.	2 projects developed, 8 projects in various stages of development	8 projects in various stages of development	6 projects in various stages of development	1 project developed and 5 projects in various stages of development
The Family Self Sufficiency Program is a HUD-funded program to help families become economically self-sufficient, who live in AAHC apartments or receive a voucher from the AAHC.	●	●	●	●		●	At least 100 households are participating in the program and at least 30 participants are escrowing funds to reach goal of economic self-sufficiency.	Quarterly	54/89	64/96	66/98	70/100
The AAHC's administrative and financial staff manage operations through a HUD-designated cost center called the "Central Office." The Central Office is funded through management fees paid by other AAHC programs and properties.			●				1.15 debt coverage ratio for tax credit properties and no audit findings.	Quarterly. Audit completed by 4th quarter - June 2026.	Exceeded 1.15 DCR, no audit findings	Exceeded 1.15 DCR, no audit findings	Exceed 1.15 DCR, no audit findings	Exceed 1.15 DCR, no audit findings

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

COMMUNITY SERVICES AREA  
ANN ARBOR HOUSING COMMISSION

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
APPLICATIONS SPECIALIST	401690	1.00	1.00
ACCOUNTANT III	401670	2.00	2.00
ACCOUNTING SPECIALIST II	114131	1.00	1.00
ACCOUNTING SPECIALIST III	114132	1.00	1.00
ACCOUNTING SPECIALIST IV	114133	1.00	1.00
ADMIN ASSISTANT LVL 1	110014	1.00	1.00
ADMIN ASSISTANT LVL 2	110024	1.00	1.00
ADMIN ASSISTANT LVL 3	110034	3.00	3.00
BUDGET & FINANCE SUPERVIS	404530	0.00	1.00
CONSTRUCTION PROJECT MGR	404740	1.00	1.00
DEPUTY DIRECTOR	404470	2.00	2.00
DIR OF HOUSING ECON DEV	404850	1.00	1.00
EVENT COORDINATOR	409999	1.00	1.00
FACILITIES& PROP MGR	404160	1.00	1.00
FACILITY & MAINTENANCE MGR	199999	1.00	1.00
FINANCE MANAGER-AAHC	403770	1.00	1.00
FINANCIAL ANALYST	403370	1.00	1.00
FMT-AAHC I	114500	4.00	6.00
FMT-AAHC III	114520	3.00	3.00
FMT-AAHC IV	114530	1.00	1.00
FMT-AAHC V	114540	1.00	1.00
FSS & SUPPORT SVC COORD	000390	2.00	2.00
NETWORK SPECIALIST	404960	0.50	0.50
OCCUPANCY SPEC I	114550	2.00	3.00
OCCUPANCY SPECIALIST III	114570	6.00	6.00
OCCUPANCY SPECIALIST IV	114580	2.00	2.00
OCCUPANCY SPECIALIST V	114590	1.00	1.00
OFFICE MANAGER	403180	1.00	1.00
PLANNER	000610	1.00	1.00
PROPERTY & COMP SPE III	114650	2.00	2.00
PROPERTY AND COMP SPEC IV	114660	4.00	4.00
RESIDENCY VOUCHER MGR II	190003	2.00	3.00
RESIDENCY VOUCHER MGR III	190013	2.00	2.00
SOCIAL SERVICES MANAGER	409999	1.00	1.00
Total		55.50	60.50



## COMMUNITY SERVICES AREA

### PARKS & RECREATION

Parks and Recreation Services is one of five service units in the Community Services Area. It handles the functions of the parks administration, park maintenance, park forestry, programming, operation of recreation facilities, volunteerism, natural area management and preservation and parkland and Greenbelt acquisition. Parks and Recreation administration is responsible for policy development, park planning and capital improvements, parks and park shelter reservations and the Parks and Recreation Boards and Commissions. Recreation facilities include two golf courses, four pools, two ice rinks, two community centers, two canoe liveries, a senior center, a customer service office and rental facility, a public market, three dog parks, a skatepark, a science and nature education center and a historic farm site. The park system is comprised of more than 160 parks, covering 2,200 acres, ranging from neighborhood parks to nature preserves. The Leslie Science & Nature Center is operated by a 501(c)(3) organization.

**COMMUNITY SERVICES AREA  
PARKS & RECREATION**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	4,989,807	5,309,112	5,577,948	5,444,859	5,879,174	5,979,147
CONTRIBUTIONS	611,853	179,630	515,017	575,867	185,500	185,500
INTERGOVERNMENTAL REVENUES	2,620,384	2,231,239	1,663,781	-	-	-
INVESTMENT INCOME	287,674	1,115,013	732,577	778,691	980,977	945,942
MISCELLANEOUS REVENUE	283,742	600,423	4,854,691	4,820,254	178,488	182,223
OPERATING TRANSFERS IN	195,464	99,996	100,000	100,000	100,000	100,000
PRIOR YEAR SURPLUS	-	-	5,228,782	-	75,000	75,000
TAXES	10,191,109	10,848,506	11,547,046	11,618,774	12,052,622	12,414,201
<b>Total</b>	<b>\$19,180,033</b>	<b>\$20,383,919</b>	<b>\$30,219,842</b>	<b>\$23,338,445</b>	<b>\$19,451,761</b>	<b>\$19,882,013</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	5,274,978	5,591,492	6,667,081	5,924,672	6,114,512	6,218,220
OPEN SPACE & PARK ACQ MILLAGE (0024)	5,332,429	4,038,948	4,283,937	3,783,186	4,001,896	4,092,522
BANDEMER PROPERTY (0025)	10,095	14,506	11,500	10,700	13,031	12,874
PARKS MEMORIALS & CONTRIBUTIONS (0034)	462,628	247,730	830,224	296,754	294,327	291,673
OPEN SPACE ENDOWMENT (0041)	109,111	51,728	105,446	30,446	117,585	116,064
PARK MAINT & CAPITAL IMP MILLAGE (0071)	7,526,857	8,164,950	16,584,842	13,292,687	8,910,410	9,150,660
MAJOR GRANTS PROGRAMS (00MG)	463,935	2,274,565	1,736,812	-	-	-
<b>Total</b>	<b>\$19,180,033</b>	<b>\$20,383,919</b>	<b>\$30,219,842</b>	<b>\$23,338,445</b>	<b>\$19,451,761</b>	<b>\$19,882,013</b>

**COMMUNITY SERVICES AREA  
PARKS & RECREATION**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	58,955	43,326	121,893	-	-	-
PERSONNEL SERVICES	6,807,395	7,034,342	7,513,646	7,158,645	7,986,001	8,419,710
PAYROLL FRINGES	2,137,447	2,425,834	2,394,485	2,395,412	2,374,134	2,537,036
OTHER SERVICES	4,530,464	4,997,169	11,648,936	9,111,855	5,256,861	5,675,949
MATERIALS & SUPPLIES	1,096,018	1,415,514	1,287,928	1,166,231	1,171,116	1,219,986
OTHER CHARGES	7,305,217	2,565,737	3,646,241	2,921,096	5,119,190	5,037,503
PASS THROUGHs	1,683,038	1,712,476	1,508,199	1,474,235	1,472,715	1,469,890
CAPITAL OUTLAY	1,151,266	5,537,634	13,229,186	8,965,442	356,570	207,468
VEHICLE OPERATING COSTS	66,964	56,451	91,000	84,980	76,000	76,000
EMPLOYEE ALLOWANCES	19,049	21,093	17,707	18,316	14,548	14,548
<b>Total</b>	<b>\$24,855,813</b>	<b>\$25,809,576</b>	<b>\$41,459,221</b>	<b>\$33,296,212</b>	<b>\$23,827,135</b>	<b>\$24,658,090</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	10,357,496	11,192,736	12,548,530	12,018,064	12,414,078	12,927,442
OPEN SPACE & PARK ACQ MILLAGE (0024)	6,771,361	1,926,119	2,800,090	2,803,965	2,283,954	2,361,184
BANDEMER PROPERTY (0025)	1,404	2,724	8,432	8,432	3,693	3,804
PARKS MEMORIALS & CONTRIBUTIONS (0034)	23,456	15,000	1,738,909	1,165,439	75,000	75,000
METRO EXPANSION (0036)	3,110	5,577	65,000	3,130	65,000	65,000
OPEN SPACE ENDOWMENT (0041)	59,700	63,046	75,500	75,500	75,000	75,000
PARK MAINT & CAPITAL IMP MILLAGE (0071)	7,175,351	10,329,809	22,037,086	17,221,682	8,910,410	9,150,660
MAJOR GRANTS PROGRAMS (00MG)	463,935	2,274,565	2,185,674	-	-	-
<b>Total</b>	<b>\$24,855,813</b>	<b>\$25,809,576</b>	<b>\$41,459,221</b>	<b>\$33,296,212</b>	<b>\$23,827,135</b>	<b>\$24,658,090</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PARKS & RECREATION	40.03	40.93	41.91	41.94	43.94
<b>Total</b>	<b>40.03</b>	<b>40.93</b>	<b>41.91</b>	<b>41.94</b>	<b>43.94</b>

COMMUNITY SERVICES AREA  
PARKS AND RECREATION SERVICES

**REVENUES**

**Charges for Services** - This increase reflects projected revenue for various Parks revenue sources including golf, livery, skating, and camps.

**Contributions** - This decrease reflects Bicentennial Park donations in FY 2025. The unused balance will carry forward in FY 2026.

**Intergovernmental Revenues** – The decrease reflects one-time grant funds for community forest initiative and Bicentennial Park. The unused balance will carry forward in FY 2026.

**Investment Income** - This is due to an anticipated increase in the rate of return on investments in FY 2026.

**Miscellaneous Revenue** – The decrease reflects one-time funding for the Barton Nature Area Border to Border Trail in FY 2025.

**Prior Year Surplus** – This decrease is due to the use of the Park Maintenance & Capital Improvement Millage Fund fund balance for various capital and maintenance projects in FY 2025.

**Taxes** - The increase reflects a normal adjustment due to inflation.

**EXPENSES**

**Grant/Loan Recipients** - This reflects the decrease in grants for various park projects.

**Personnel Services** - This reflects an increase in regular wages due to contractual increases.

**Other Services** - This reflects a decrease for professional services and contracted services for various one-time capital projects and Park improvements in FY 2025.

**Other Charges** - The funding for Park Maintenance & Capital Improvement Fund monies for capital projects is budgeted as contingency in Other Charges. Once the project budgets are established, the budget and actual amounts will reflect appropriately in Capital Outlay.

**Capital Outlay** - The funding for the Park Maintenance & Capital Improvement Millage Fund monies for capital projects is budgeted as a contingency in Other Charges. Once



the project budgets are established, the budget and actual amounts will reflect appropriately in this category.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Parks and Recreation Services Unit would be charged \$3,385,376 in FY 2026.

**COMMUNITY SERVICES AREA  
PARKS & RECREATION**

**Revenues by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	16,910	30,724	969,364	378,309	15,000	16,000
1000 ADMINISTRATION	214,650	202,495	187,653	187,653	185,600	189,335
1646 FARMER'S MARKET	154,829	148,040	179,817	161,908	179,961	180,667
6100 FACILITY RENTALS	371,296	288,374	371,915	330,045	375,573	380,840
6231 BUHR POOL	144,449	200,889	226,721	227,503	232,298	250,298
6232 BUHR RINK	144,984	163,365	129,870	130,737	168,279	168,279
6234 VETERAN'S POOL	157,370	128,034	174,800	172,319	148,800	159,800
6235 VETERAN'S ICE ARENA	387,500	453,352	576,453	407,788	478,749	481,249
6236 FULLER POOL	419,113	497,082	442,975	445,866	557,422	557,422
6237 MACK POOL	169,923	182,493	213,404	217,057	208,959	208,959
6238 VETERAN'S MEETING ROOM	8,513	10,090	3,425	9,301	5,000	5,000
6242 ARGO LIVERY	738,243	750,966	806,733	737,203	795,690	797,690
6244 GALLUP LIVERY	464,413	375,297	540,243	439,846	395,231	395,231
6315 SENIOR CENTER OPERATIONS	49,892	57,353	49,424	51,474	59,150	61,150
6503 HURON GOLF COURSE	561,691	696,117	468,117	637,158	732,800	759,300
6504 LESLIE GOLF COURSE	1,271,197	1,406,819	1,326,167	1,390,505	1,576,000	1,607,000
<b>Total</b>	<b>\$5,274,973</b>	<b>\$5,591,490</b>	<b>\$6,667,081</b>	<b>\$5,924,672</b>	<b>\$6,114,512</b>	<b>\$6,218,220</b>

**Revenues by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	122,102	509,035	357,137	357,137	447,867	431,872
9024 PARK LAND ACQUISITION	5,210,328	3,529,915	3,926,800	3,426,049	3,554,029	3,660,650
<b>Total</b>	<b>\$5,332,430</b>	<b>\$4,038,950</b>	<b>\$4,283,937</b>	<b>\$3,783,186</b>	<b>\$4,001,896</b>	<b>\$4,092,522</b>

**Revenues by Activity (0025 BANDEMER PROPERTY)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	1,365	5,595	3,050	3,050	4,381	4,224
1000 ADMINISTRATION	8,730	8,910	8,450	7,650	8,650	8,650
<b>Total</b>	<b>\$10,095</b>	<b>\$14,505</b>	<b>\$11,500</b>	<b>\$10,700</b>	<b>\$13,031</b>	<b>\$12,874</b>

**Revenues by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	22,881	104,985	620,224	46,754	74,327	71,673
1000 ADMINISTRATION	228,527	118,485	210,000	250,000	195,000	195,000
6970 PARK PLAN - ACTIVE RECREATION	32,470	24,261	-	-	25,000	25,000
9000 CAPITAL OUTLAY	178,750	-	-	-	-	-
<b>Total</b>	<b>\$462,628</b>	<b>\$247,731</b>	<b>\$830,224</b>	<b>\$296,754</b>	<b>\$294,327</b>	<b>\$291,673</b>

**Revenues by Activity (0041 OPEN SPACE ENDOWMENT)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	13,643	51,728	30,446	30,446	42,585	41,064
9024 PARK LAND ACQUISITION	95,468	-	75,000	-	75,000	75,000
<b>Total</b>	<b>\$109,111</b>	<b>\$51,728</b>	<b>\$105,446</b>	<b>\$30,446</b>	<b>\$117,585</b>	<b>\$116,064</b>

### Revenues by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	5,347,047	5,940,063	6,959,059	6,475,047	6,530,804	6,698,826
1000 ADMINISTRATION	6,648	8,940	-	1,375	-	-
9000 CAPITAL OUTLAY	2,173,163	2,215,947	9,625,783	6,816,265	2,379,606	2,451,834
Total	\$7,526,858	\$8,164,950	\$16,584,842	\$13,292,687	\$8,910,410	\$9,150,660

### Revenues by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
0000 REVENUE	463,935	2,274,565	1,736,812	-	-	-
Total	\$463,935	\$2,274,565	\$1,736,812	-	-	-

**COMMUNITY SERVICES AREA  
PARKS & RECREATION**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,867,394	1,886,674	2,030,884	2,020,337	2,323,825	2,483,306
1646 FARMER'S MARKET	220,219	222,765	254,941	255,842	268,259	272,960
4146 FOOTBALL/SPECIAL EVENTS	-	-	11,037	11,037	9,065	9,216
6100 FACILITY RENTALS	307,120	322,409	416,873	412,632	433,572	446,247
6209 PARKS - MOWING	534,486	714,337	897,477	846,680	1,013,887	1,053,569
6210 OPERATIONS	578,508	642,261	1,385,128	1,318,209	679,271	696,640
6222 SNOW & ICE CONTROL	221,655	194,116	235,906	269,462	187,241	191,224
6231 BUHR POOL	426,969	532,474	465,076	503,726	528,417	581,180
6232 BUHR RINK	148,209	183,111	168,459	190,047	169,650	174,618
6234 VETERAN'S POOL	494,084	608,411	436,547	452,994	592,253	622,466
6235 VETERAN'S ICE ARENA	480,254	500,123	586,021	595,775	560,807	573,358
6236 FULLER POOL	660,635	767,368	505,037	555,718	717,519	752,394
6237 MACK POOL	405,606	492,081	453,517	461,029	462,743	547,260
6242 ARGO LIVERY	610,394	523,430	696,849	654,375	746,226	765,940
6244 GALLUP LIVERY	496,033	429,320	497,221	400,392	514,667	529,817
6315 SENIOR CENTER OPERATIONS	275,426	325,007	274,478	274,921	313,580	320,961
6328 ROW MAINTENANCE	2,359	3,119	12,782	14,576	11,830	11,878
6335 ATHLETIC FIELDS/GAME COURTS	26,439	24,045	21,914	26,309	28,544	29,525
6365 PLAYGROUND MAINTENANCE	110,383	108,548	51,334	76,511	59,684	61,358
6403 COMMUNITY OUTREACH SERVICES	179,388	185,533	247,962	250,562	249,984	250,629
6503 HURON GOLF COURSE	688,513	799,651	777,820	719,365	806,081	821,866
6504 LESLIE GOLF COURSE	1,332,980	1,436,957	1,375,553	1,316,368	1,445,821	1,440,477
9377 BICENTENNIAL PARK	-	-	454,517	100,000	-	-
9500 DEBT SERVICE	290,441	290,996	291,197	291,197	291,152	290,553
<b>Total</b>	<b>\$10,357,495</b>	<b>\$11,192,736</b>	<b>\$12,548,530</b>	<b>\$12,018,064</b>	<b>\$12,414,078</b>	<b>\$12,927,442</b>

**Expenses by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
9024 PARK LAND ACQUISITION	5,606,359	762,431	1,632,052	1,635,927	1,117,391	1,196,847
9500 DEBT SERVICE	1,165,000	1,163,688	1,168,038	1,168,038	1,166,563	1,164,337
<b>Total</b>	<b>\$6,771,359</b>	<b>\$1,926,119</b>	<b>\$2,800,090</b>	<b>\$2,803,965</b>	<b>\$2,283,954</b>	<b>\$2,361,184</b>

**Expenses by Activity (0025 BANDEMERE PROPERTY)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	50	50	-	-
9018 PARK REHAB & DEVELOP MIL 95	1,404	2,724	8,382	8,382	3,693	3,804
<b>Total</b>	<b>\$1,404</b>	<b>\$2,724</b>	<b>\$8,432</b>	<b>\$8,432</b>	<b>\$3,693</b>	<b>\$3,804</b>

**Expenses by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	20,493	15,000	75,000	75,000	75,000	75,000
6920 PARK PLAN - NEIGHBORHOOD PARKS	-	-	8,076	8,076	-	-
9000 CAPITAL OUTLAY	2,963	-	1,643,833	1,070,363	-	-
9024 PARK LAND ACQUISITION	-	-	12,000	12,000	-	-
<b>Total</b>	<b>\$23,456</b>	<b>\$15,000</b>	<b>\$1,738,909</b>	<b>\$1,165,439</b>	<b>\$75,000</b>	<b>\$75,000</b>

### Expenses by Activity (0036 METRO EXPANSION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
6222 SNOW & ICE CONTROL	3,110	5,578	65,000	3,130	65,000	65,000
<b>Total</b>	<b>\$3,110</b>	<b>\$5,578</b>	<b>\$65,000</b>	<b>\$3,130</b>	<b>\$65,000</b>	<b>\$65,000</b>

### Expenses by Activity (0041 OPEN SPACE ENDOWMENT)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	396	500	500	-	-
9024 PARK LAND ACQUISITION	59,700	62,650	75,000	75,000	75,000	75,000
<b>Total</b>	<b>\$59,700</b>	<b>\$63,046</b>	<b>\$75,500</b>	<b>\$75,500</b>	<b>\$75,000</b>	<b>\$75,000</b>

### Expenses by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	962,997	1,006,945	988,411	968,729	1,039,213	1,218,109
1646 FARMER'S MARKET	15,812	28,448	24,000	15,487	13,200	13,200
6100 FACILITY RENTALS	46,200	62,460	74,825	68,614	81,546	82,420
6121 LESLIE SCIENCE CENTER	72,999	117,890	41,000	46,284	44,000	44,000
6123 KEMPF HOUSE	12,675	25,112	6,950	13,965	6,900	6,900
6210 OPERATIONS	723,581	834,592	935,816	975,325	1,068,616	1,088,654
6231 BUHR POOL	106,667	78,763	70,837	72,366	53,206	54,811
6232 BUHR RINK	82,990	96,800	42,837	47,870	44,957	46,322
6234 VETERAN'S POOL	70,800	58,268	45,852	48,792	50,834	54,113
6235 VETERAN'S ICE ARENA	114,134	268,977	113,353	114,756	99,335	109,614
6236 FULLER POOL	86,483	170,690	83,825	79,246	68,953	79,435
6237 MACK POOL	52,950	47,155	44,326	46,805	47,955	48,686
6242 ARGO LIVERY	25,004	15,858	27,642	29,894	29,710	33,027
6244 GALLUP LIVERY	136,727	53,829	66,145	63,948	58,713	67,027
6250 NORTHSIDE COMMUNITY CENTER	7,029	4,929	16,000	23,595	17,000	19,500
6255 SKATE PARK	779	1,367	6,000	1,537	6,500	8,000
6260 BRYANT COMMUNITY CENTER	8,077	15,372	2,500	6,008	3,500	4,000
6286 NAP VOLUNTEER OFFICE	28,586	15,296	13,000	13,257	14,000	16,750
6287 ECOLOGICAL RESTORATION	272,938	290,673	310,655	243,280	308,044	317,928
6288 ECOLOGICAL ASSESS & MONITORING	176,736	201,464	202,389	201,239	216,853	222,264
6289 OUTREACH VOLUNTEER COORDINATION	264,342	315,693	343,744	340,368	311,538	318,713
6291 SWIFT RUN DOG PARK	-	116	13,000	13,232	13,500	14,000
6309 GENERAL CARE	1,823,639	1,445,730	2,078,215	1,948,429	2,078,427	2,027,100
6315 SENIOR CENTER OPERATIONS	44,086	50,982	47,164	72,224	42,685	45,121
6335 ATHLETIC FIELDS/GAME COURTS	404,777	466,906	419,759	327,865	273,678	295,482
6340 ADOPT-A-PARK/GARDEN	133,147	128,224	155,058	155,275	121,468	123,049
6420 CULTURAL ARTS BUILDING	6,263	465	1,000	1,000	1,000	1,000
6503 HURON GOLF COURSE	36,748	82,153	40,996	49,878	46,936	49,695
6504 LESLIE GOLF COURSE	138,102	62,763	54,226	45,434	56,764	60,875
6970 PARK PLAN - ACTIVE RECREATION	-	-	36,413	36,413	-	-
7099 RECREATIONAL DAMS	136,908	75,438	149,456	124,119	155,341	283,995
9000 CAPITAL OUTLAY	1,183,170	4,306,442	15,581,692	11,026,448	2,536,038	2,396,870
<b>Total</b>	<b>\$7,175,346</b>	<b>\$10,329,800</b>	<b>\$22,037,086</b>	<b>\$17,221,682</b>	<b>\$8,910,410</b>	<b>\$9,150,660</b>

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	1,000,000	-	-	-
1646 FARMER'S MARKET	58,955	43,326	121,893	-	-	-
9000 CAPITAL OUTLAY	-	336,219	663,781	-	-	-
9009 GALLUP PARK BRIDGE REPLACEMENT	404,980	1,895,020	-	-	-	-
9377 BICENTENNIAL PARK	-	-	400,000	-	-	-
<b>Total</b>	<b>\$463,935</b>	<b>\$2,274,565</b>	<b>\$2,185,674</b>	<b>-</b>	<b>-</b>	<b>-</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Community Services

Area Administrator: Derek Delacourt

Service Unit: Parks & Recreation

Service Unit Manager: Josh Landefeld

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide high quality, affordable programming opportunities.	●	●	●	●			Percentage capacity of program spaces filled	6/30/2026	87%	89%	91%	90%
Protect and restore Ann Arbor's natural areas and foster an environmental ethic among the community.	●	●	●	●			Percentage of the highest quality 400 acres of natural areas where NAP staff and volunteers have performed ecological restoration activities	6/30/2026	137%	149%	100%	100%
Engage volunteers and make improvements and enhancements to the Park system.	●	●	●	●		●	Number of overall volunteer hours		18,246	19,202	19,000	19,000
Provide a diverse number of active and passive recreation opportunities across the Parks system.	●	●	●	●	●		Number of admissions to each recreation facility	6/30/2026	842,666	927,631	980,000	1,025,000
Provide park planning & administrative support to effectively provide a Parks system reflective of community desires and values.	●	●	●	●			Number of active park improvement projects (Study, design, construction)	6/30/2026	34	35	32	30

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# COMMUNITY SERVICES AREA PARKS & RECREATION

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LEVEL 5	110054	0.85	0.85
ADOPT-A-PARK COORDINATOR	000430	1.00	1.00
APPLICATION SPECIALIST	401760	0.07	0.07
CIVIL ENG V	403900	0.03	0.03
COMM SERVICES AREA ADMIN	403630	0.25	0.25
COMMUNICATIONS SPECIALIST	401590	0.05	0.05
CSPPSMS V	192144	1.00	1.00
CST PPSM I	112900	2.00	2.00
CST PPSM III	112920	5.00	5.00
CST PPSM IV	112930	2.00	2.00
CST PPSM V	112940	4.00	4.00
ELEC & CONTROL TECH IV	116244	0.01	0.01
ELEC & CONTROL TECH V	116254	0.01	0.01
GOLF MAINTENANCE SUPERINT	404200	1.00	1.00
INV CON TECH IV WTP/WWTP	117610	0.01	0.01
LAND ACQUISITION SUP	404810	1.00	1.00
LANDSCAPE ARCHITECT IV	401380	2.00	2.00
MARKET MANAGER	401430	1.00	1.00
NAP ENVIRO ED/ENGAGE COOR	000440	1.00	1.00
NAP SUPERVISOR III	193100	1.00	1.00
NAP SUPERVISOR IV	193200	1.00	1.00
NAP SUPERVISOR V	193300	1.00	1.00
OPS & SPEC EVENTS MANAGER	403910	0.20	0.20
P&R DEP MGR-OPEN SPACE	404790	1.00	1.00
PARKS & REC COORDINATOR	000470	1.00	2.00
PARKS & REC DIRECTOR GOLF	404120	1.00	1.00
PARKS & REC SERVICES MGR	403480	1.00	1.00
PARKS & REC SRV DEP MGR	401800	2.00	2.00
PLANNING COORDINATOR	009999	0.00	1.00
PPSM SUPERVISOR III	192124	1.00	1.00
REC SUPERVISOR III	190201	3.00	3.00
REC SUPERVISOR IV	190211	2.00	2.00
REC SUPERVISOR V	190221	4.00	4.00
SENIOR APPLICATION SPEC	401050	0.15	0.15
WATER UTILITY MAIN SUP V	197480	0.01	0.01
WATER UTILITY TECH V	117441	0.30	0.30
Total		41.94	43.94

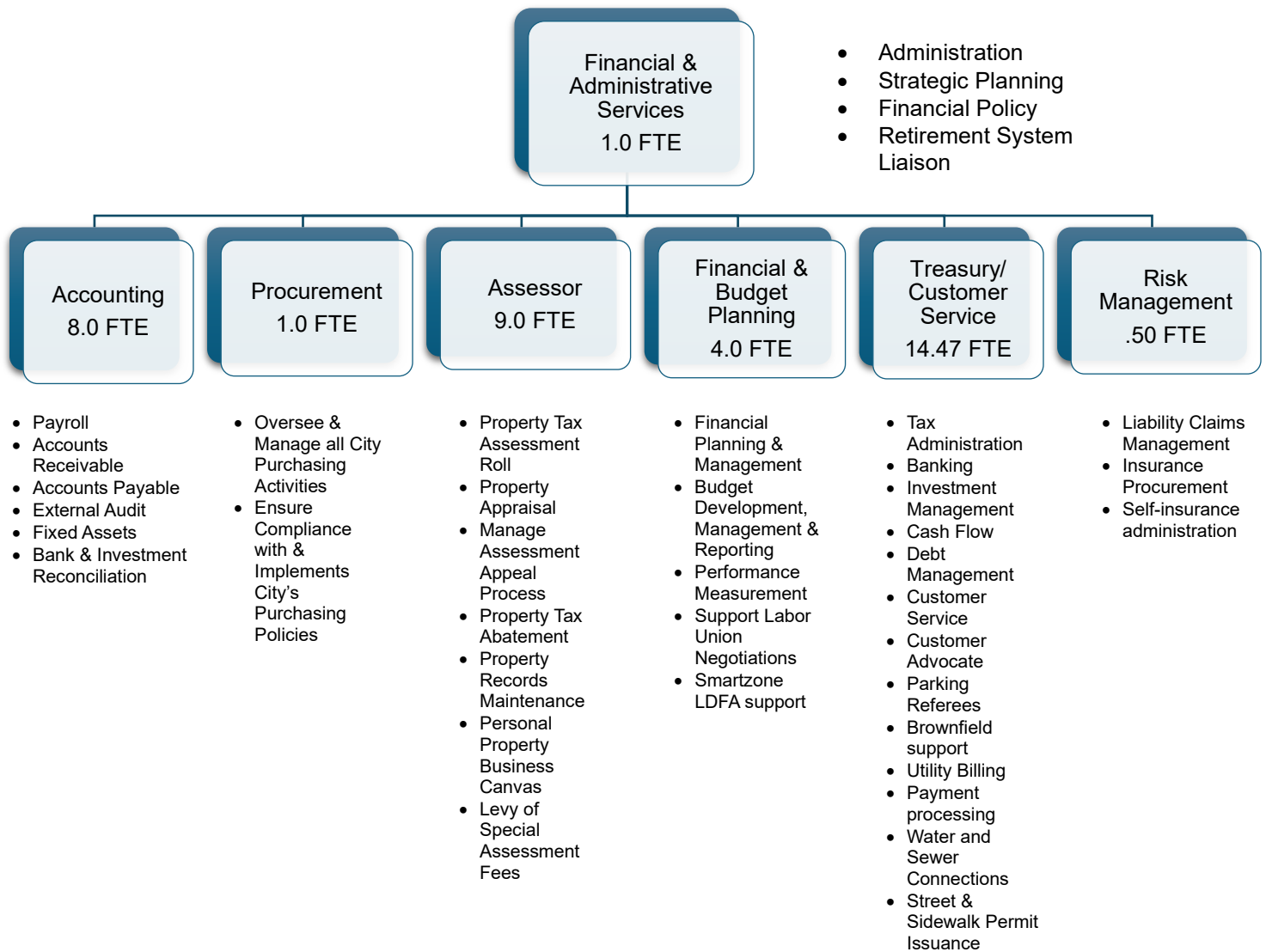




## FINANCIAL & ADMINISTRATIVE SERVICES AREA

# Financial & Administrative Services Area

## Organization Chart



The Financial and Administrative Services Area is comprised of six Service Units: Accounting, Procurement, Assessing, Financial & Budget Planning, Treasury and Risk Management. These Services units provide a broad range of services such as: accounting and payroll functions, managing city-wide purchasing, property tax assessment, financial reporting, budget planning and management, tax administration, investment management, utility billing and making sure the city is properly insured.

## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### Revenues by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ACCOUNTING SERVICES	840	-	-	-	-	-
ASSESSOR SERVICES	1,650	1,300	816	816	650	650
FINANCIAL & BUDGET PLANNING	26,698,448	27,462,426	23,832,163	24,792,667	25,737,173	26,005,758
RISK MANAGEMENT	35,500,559	35,397,495	39,182,476	33,822,600	42,643,930	44,608,456
TREASURY SERVICES	56,657,843	60,544,898	62,467,401	64,441,350	66,556,241	68,458,689
Total	\$118,859,340	\$123,406,119	\$125,482,856	\$123,057,433	\$134,937,994	\$139,073,553

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	83,048,083	87,319,495	86,235,948	89,212,381	91,718,615	93,910,201
WATER SUPPLY SYSTEM (0042)	45	-	-	-	-	-
RISK FUND (0057)	35,500,559	35,397,495	39,182,476	33,822,600	42,643,930	44,608,456
MAJOR GRANTS PROGRAMS (00MG)	277,980	543,584	-	-	479,152	462,039
COUNTY MENTAL HEALTH MILLAGE (0100)	20,605	83,667	41,980	-	56,688	54,663
CAPITAL SINKING FUND (0101)	12,068	61,878	22,452	22,452	39,609	38,194
Total	\$118,859,340	\$123,406,119	\$125,482,856	\$123,057,433	\$134,937,994	\$139,073,553

## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### Expenses by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ACCOUNTING SERVICES	919,426	1,004,965	1,154,788	1,131,009	1,259,416	1,275,036
ASSESSOR SERVICES	1,103,299	1,109,039	1,431,251	1,406,488	1,412,732	1,441,211
FINANCIAL & BUDGET PLANNING	1,179,199	1,254,734	1,487,184	1,349,985	1,501,501	1,549,792
PROCUREMENT	161,673	172,243	187,367	187,464	199,176	201,361
RISK MANAGEMENT	3,055,713	3,150,654	3,826,131	3,610,984	4,549,553	4,796,000
TREASURY SERVICES	3,143,076	3,107,591	3,315,520	3,344,406	3,428,825	3,472,946
<b>Total</b>	<b>\$9,562,386</b>	<b>\$9,799,226</b>	<b>\$11,402,241</b>	<b>\$11,030,336</b>	<b>\$12,351,203</b>	<b>\$12,736,346</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,417,560	4,578,470	5,429,601	5,239,794	5,618,137	5,731,387
MAJOR STREET (0021)	11,574	11,988	415	415	452	452
WATER SUPPLY SYSTEM (0042)	815,379	879,471	1,566,245	1,556,015	1,473,247	1,466,755
SEWAGE DISPOSAL SYSTEM (0043)	699,891	670,674	292,441	292,441	380,398	397,482
PROJECT MANAGEMENT (0049)	76,250	13,524	24,781	24,424	28,584	29,486
RISK FUND (0057)	2,942,350	3,083,837	3,751,132	3,532,229	4,456,898	4,702,233
STORMWATER SEWER SYSTEM FUND (0069)	360,477	354,281	127,051	127,051	178,798	187,707
SOLID WASTE (0072)	238,905	206,981	210,575	257,967	214,689	220,844
<b>Total</b>	<b>\$9,562,386</b>	<b>\$9,799,226</b>	<b>\$11,402,241</b>	<b>\$11,030,336</b>	<b>\$12,351,203</b>	<b>\$12,736,346</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ACCOUNTING SERVICES	7.00	7.00	8.00	8.00	8.00
ASSESSOR SERVICES	8.00	8.00	9.00	9.00	9.00
FINANCIAL & BUDGET PLANNING	4.50	4.50	5.00	5.00	5.00
PROCUREMENT	1.00	1.00	1.00	1.00	1.00
RISK MANAGEMENT	0.85	0.80	0.45	0.50	0.50
TREASURY SERVICES	14.26	14.55	14.52	14.47	14.47
<b>Total</b>	<b>35.61</b>	<b>35.85</b>	<b>37.97</b>	<b>37.97</b>	<b>37.97</b>



## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### ACCOUNTING SERVICES

The Accounting Services Unit is responsible for recording and reporting on all financial activity of the City in accordance with generally accepted accounting principles. This service area oversees the accounts payable, accounts receivable and payroll functions, and compiles financial information for use by other service areas, management and the public.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
ACCOUNTING SERVICES

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MISCELLANEOUS REVENUE	840	-	-	-	-	-
Total	\$840	-	-	-	-	-

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	840	-	-	-	-	-
Total	\$840	-	-	-	-	-

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**ACCOUNTING SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	504,861	547,292	616,586	600,537	618,117	618,168
PAYROLL FRINGES	302,494	349,464	426,556	417,258	475,706	489,801
OTHER SERVICES	4,390	4,148	8,050	9,618	48,050	48,050
MATERIALS & SUPPLIES	24,716	11,477	6,421	6,421	6,614	6,812
OTHER CHARGES	82,965	92,584	97,175	97,175	110,929	112,205
<b>Total</b>	<b>\$919,426</b>	<b>\$1,004,965</b>	<b>\$1,154,788</b>	<b>\$1,131,009</b>	<b>\$1,259,416</b>	<b>\$1,275,036</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	919,426	1,004,965	1,154,788	1,131,009	1,259,416	1,275,036
<b>Total</b>	<b>\$919,426</b>	<b>\$1,004,965</b>	<b>\$1,154,788</b>	<b>\$1,131,009</b>	<b>\$1,259,416</b>	<b>\$1,275,036</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ACCOUNTING SERVICES	7.00	7.00	8.00	8.00	8.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## FINANCIAL & ADMINISTRATIVE SERVICES

### ACCOUNTING SERVICES UNIT

#### **EXPENSES**

**Payroll Fringes** - The increase is due to a rise in pension costs as well as an increase in employee healthcare costs for FY 2026.

**Other Services** – The increase reflects additional funding for contracted payroll back-up services.

**Other Charges** - This reflects an increase in information technology costs.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Accounting Unit would be charged \$240,144 in FY 2026.



# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Financial & Administrative Services

Area Administrator: Marti Praschan

Service Unit: Accounting

Service Unit Manager: Tami Cook

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Ensure compliance and timely filing of the annual audit and Annual Comprehensive Financial Report (ACFR).			●		●	●	Receive GFOA award for excellence.	6/30/2026	Yes	Yes	Yes	Yes
							No internal control deficiencies nor errors requiring disclosure / restatement.	6/30/2026	0	2	0	0
Process payroll and tax reporting accurately and timely.	●		●		●	●	No W-2C forms issued.	6/30/2026	0	0	0	0
							Cross training is occurring as part of succession planning and redundancy.	6/30/2026	Yes	Yes	Yes	Yes
Manage accounts payable and vendor maintenance accurately and timely.	●						<1 processing error per month resulting in a voided transaction	6/30/2026	6.42	6.33	3.75	0.99
Maintain and analyze the general ledger, ensuring compliance with policy.			●		●		Monthly reconciliations prepared within 30 days of month end; Interim annual reconciliations due March 1st.	6/30/2026	57%	63%	75%	100%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
ACCOUNTING SERVICES

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ACCOUNTANT I	000830	1.00	1.00
ACCOUNTANT III	401670	1.00	1.00
ACCOUNTING SERVICES MGR	403800	1.00	1.00
ADMIN ASSISTANT LVL 3	110034	1.00	1.00
ADMIN ASSISTANT LVL 5	110054	2.00	2.00
PAYROLL SPECIALIST	000460	1.00	1.00
PAYROLL SUPERVISOR	402190	1.00	1.00
Total		8.00	8.00



## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### ASSESSOR SERVICES

The Assessing Service Unit establishes market values on an annual basis and is responsible for tax assessments and property appraisals for all taxable property within the City. Other duties include maintaining current owner name and property addresses within the assessing database, reviewing and approving Principal Residence Exemptions and Veteran Exemptions, processing personal property statements, review and processing of land splits and combinations, reviewing and processing exemption applications, calculating Payments in Lieu of Taxes, establishing special assessment districts and apportioning the special assessment within that special assessment district, defending Assessed and Taxable Values before the Michigan Tax Tribunal and assisting other service areas and service units within the City with valuation, real estate and property taxation issues.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
ASSESSOR SERVICES

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	650	650	816	816	650	650
MISCELLANEOUS REVENUE	-	650	-	-	-	-
TAXES	1,000	-	-	-	-	-
Total	\$1,650	\$1,300	\$816	\$816	\$650	\$650

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,650	1,300	816	816	650	650
Total	\$1,650	\$1,300	\$816	\$816	\$650	\$650

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**ASSESSOR SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	560,926	581,881	661,551	632,332	692,634	700,211
PAYROLL FRINGES	309,111	313,751	387,611	374,762	430,329	445,546
OTHER SERVICES	79,477	15,997	161,872	161,410	61,113	61,113
MATERIALS & SUPPLIES	19,459	24,125	24,857	27,531	21,895	22,551
OTHER CHARGES	120,126	158,285	178,560	193,653	189,961	194,990
EMPLOYEE ALLOWANCES	14,200	15,000	16,800	16,800	16,800	16,800
<b>Total</b>	<b>\$1,103,299</b>	<b>\$1,109,039</b>	<b>\$1,431,251</b>	<b>\$1,406,488</b>	<b>\$1,412,732</b>	<b>\$1,441,211</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,103,299	1,109,039	1,431,251	1,406,488	1,412,732	1,441,211
<b>Total</b>	<b>\$1,103,299</b>	<b>\$1,109,039</b>	<b>\$1,431,251</b>	<b>\$1,406,488</b>	<b>\$1,412,732</b>	<b>\$1,441,211</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ASSESSOR SERVICES	8.00	8.00	9.00	9.00	9.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

FINANCIAL & ADMINISTRATIVE SERVICES  
ASSESSOR SERVICES UNIT

**EXPENSES**

**Personnel Services** – This reflects anticipated wage increases for FY 2026.

**Payroll Fringes** – The increase is due to a rise in pension and employee healthcare costs for FY 2026.

**Other Services** – The decrease reflects one-time costs in FY 2025 for outside appraisal services.

**Other Charges** – This reflects an increase in information technology costs in FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Assessor Services Unit would be charged \$245,901 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

<b>Service Area: Financial &amp; Administrative Services</b>	<b>Area Administrator: Marti Praschan</b>
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<b>Service Unit: Assessing</b>	<b>Service Unit Manager: Jerry Markey</b>
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Appraise all real & personal property annually.			●		●		Establish ECF multipliers for neighborhoods; audit personal property accounts; site visit 10% of residential class for neighborhood review; site visit new construction based on permits.	6/30/2026	100%	100%	100%	100%
							Equalization factor of 1.00 (see below for definition)	April 2026 County Equalization & May 2026 State Equalization	1.00	1.00	1.00	1.00
Preparation and defense of assessment appeals, Board of Review, Michigan Tax Tribunal, and State Tax Commission proceedings.			●				Board of Review Appeals Heard / Processed at MBOR, JBOR & DBOR; Board of Review Decisions Mailed Within Two Weeks of the End of Board of Review.	3rd week of March for March BOR/ Tuesday following third Monday in July for JBOR/ Tuesday following second Tuesday in December for DBOR	100%	100%	100%	100%
							Full Tribunal Appeals answered within 28 days of notification.	6/30/2026	100%	100%	100%	100%
							All valuation disclosures are filed 21 days or greater from hearing date.	6/30/2026	100%	100%	100%	100%
Analyze and review property sales, ownership data and legal descriptions.					●		Process All Sales Data, Change of Ownership, Principal Residence Exemptions, Legal Description Adjustments Within 45 days of Notification.	6/30/2026	100%	100%	100%	100%
Handle customer inquiries and information requests.	●				●		Online data updated daily	6/30/2026	Yes	Yes	Yes	Yes
							Answer customer requests within 1 business day.	6/30/2026	95%	95%	95%	95%
							Adhoc requests performed within 3 business days.	6/30/2026	100%	100%	100%	100%

**Equalization Factor Definition** - Washtenaw County can apply a factor to the City's Assessments if the value change is not properly calculated. A factor of 1.00 affirms assessed values are calculated properly.

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
ASSESSOR SERVICES

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 3	110034	1.00	1.00
ASSESSOR SERVICES MANAGER	403220	1.00	1.00
DEPUTY ASSESSOR	403430	1.00	1.00
PROPERTY APPRAISER I	115999	1.00	1.00
PROPERTY APPRAISER III	115000	4.00	4.00
SENIOR APPRAISER	401260	1.00	1.00
Total		9.00	9.00





## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### FINANCIAL & BUDGET PLANNING

The Financial & Budget Planning Service Unit is responsible for strategic financial planning, debt management, coordinating the annual budget process, supporting labor union negotiations and acting as a resource for Citywide issues related to financial management.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**FINANCIAL & BUDGET PLANNING**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	100	202	-	-	-	-
FINES & FORFEITS	155	455	-	-	320	320
INTERGOVERNMENTAL REVENUES	19,821,457	17,449,389	17,357,611	17,328,172	17,421,075	17,512,911
INTRAGOVERNMENTAL SALES	5,157,877	4,914,430	5,078,945	5,078,945	6,581,724	6,779,026
INVESTMENT INCOME	1,538,716	4,865,471	1,064,432	2,234,567	1,675,449	1,654,896
MISCELLANEOUS REVENUE	178,097	230,763	100,171	150,983	58,605	58,605
PRIOR YEAR SURPLUS	-	-	231,004	-	-	-
TAXES	2,046	1,716	-	-	-	-
<b>Total</b>	<b>\$26,698,448</b>	<b>\$27,462,426</b>	<b>\$23,832,163</b>	<b>\$24,792,667</b>	<b>\$25,737,173</b>	<b>\$26,005,758</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	26,387,795	26,773,297	23,767,731	24,770,215	25,161,724	25,450,862
MAJOR GRANTS PROGRAMS (00MG)	277,980	543,584	-	-	479,152	462,039
COUNTY MENTAL HEALTH MILLAGE (0100)	20,605	83,667	41,980	-	56,688	54,663
CAPITAL SINKING FUND (0101)	12,068	61,878	22,452	22,452	39,609	38,194
<b>Total</b>	<b>\$26,698,448</b>	<b>\$27,462,426</b>	<b>\$23,832,163</b>	<b>\$24,792,667</b>	<b>\$25,737,173</b>	<b>\$26,005,758</b>

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**FINANCIAL & BUDGET PLANNING**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	406,848	419,872	483,430	384,531	478,659	478,659
PAYROLL FRINGES	213,069	218,470	301,355	255,005	342,825	351,939
OTHER SERVICES	130,923	187,109	196,192	192,303	171,192	198,192
MATERIALS & SUPPLIES	291	3,393	1,636	12,278	1,686	1,736
OTHER CHARGES	426,928	424,650	503,431	505,158	505,999	518,126
EMPLOYEE ALLOWANCES	1,140	1,240	1,140	710	1,140	1,140
<b>Total</b>	<b>\$1,179,199</b>	<b>\$1,254,734</b>	<b>\$1,487,184</b>	<b>\$1,349,985</b>	<b>\$1,501,501</b>	<b>\$1,549,792</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,179,199	1,254,734	1,487,184	1,349,985	1,501,501	1,549,792
<b>Total</b>	<b>\$1,179,199</b>	<b>\$1,254,734</b>	<b>\$1,487,184</b>	<b>\$1,349,985</b>	<b>\$1,501,501</b>	<b>\$1,549,792</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
FINANCIAL & BUDGET PLANNING	4.50	4.50	5.00	5.00	5.00
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

FINANCIAL & ADMINISTRATIVE SERVICES  
FINANCIAL & BUDGET PLANNING SERVICES UNIT

**REVENUES**

**Intergovernmental Revenues** - This reflects an increase in State Shared Revenue for FY 2026.

**Intragovernmental Sales** - This reflects an increase in Municipal Service Charges paid by other funds to the General Fund as reimbursement for services rendered.

**Investment Income** – This reflects a higher rate of return on investments that is anticipated for FY 2026.

**Prior Year Surplus** – This reflects a use of fund balance related to opioid settlements received by the City.

**EXPENSES**

**Payroll Fringes** – The increase is due to a rise in pension and employee healthcare costs for FY 2026.

**Other Services** – The decrease reflects one-time funding in FY 2025 for a Municipal Services Charge study.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Financial and Budget Planning Services Unit would be charged \$178,857 in FY 2026.

### STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: Financial & Administrative Services**

**Area Administrator: Marti Praschan**

**Service Unit: Budget & Administration**

**Service Unit Manager: Kim Buselmeier**

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Lead the Development of the City-wide Budget (2 year plan).	●	●	●	●	●	●	Receive GFOA award	12/31/2025	Yes	Yes	Yes	Yes
							Fund balances meet policy requirements	6/30/2026	Yes	Yes	Yes	Yes
Accurately Forecast the Year-end Financial Performance.			●		●		April forecast for year-end audit is within 1% of year-end actual results	6/30/2026	-3.20%	-4.71%	1.0%	1.0%
Support the Operating Units with Expert Financial Analysis and Reporting.			●			●	Finance participation in labor negotiations	6/30/2026	Yes	Yes	Yes	Yes
							Review 5% of GFOA best practices annually	6/30/2026	3.1%	3.1%	5.0%	5.0%

Please refer to the Information Pages: The Budget Process section for details regarding the strategic goals listed within the above performance metrics.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
FINANCIAL & BUDGET PLANNING

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
BUDGET ANALYST	000400	1.00	1.00
FIN ANALYST-BUDGET	403340	1.00	1.00
FINANCE SPECIALIST	409999	1.00	1.00
FINANCIAL & ADMIN AREA AD	403520	1.00	1.00
FINANCIAL MANAGER	401070	1.00	1.00
Total		5.00	5.00



## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### PROCUREMENT

The Procurement Unit is responsible for ensuring the City's procurement policies and procedures are being followed. The Unit also provides surplus property disposition and general and administrative support in the preparation, reconciliation, and reporting of the City's procurement of goods and services.

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## PROCUREMENT

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	94,800	97,265	100,183	100,483	100,472	100,472
PAYROLL FRINGES	49,821	53,071	61,512	61,323	71,865	73,732
OTHER SERVICES	1,186	3,722	7,905	7,891	7,905	7,905
MATERIALS & SUPPLIES	4,579	6,970	6,091	6,091	6,274	6,462
OTHER CHARGES	11,287	11,215	11,676	11,676	12,660	12,790
Total	\$161,673	\$172,243	\$187,367	\$187,464	\$199,176	\$201,361

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	161,673	172,243	187,367	187,464	199,176	201,361
Total	\$161,673	\$172,243	\$187,367	\$187,464	\$199,176	\$201,361

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PROCUREMENT	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00



## FINANCIAL & ADMINISTRATIVE SERVICES

### PROCUREMENT SERVICES UNIT

#### **EXPENSES**

**Payroll Fringes** – The increase reflects an increase in healthcare and pension costs for FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Procurement Unit would be charged \$39,038 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: Financial & Administrative Services**

**Area Administrator: Marti Praschan**

**Service Unit: Procurement**

**Service Unit Manager: Colin Spencer**

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Maintaining internal purchasing compliance through adherence to established policies and procedures.	●		●		●		PO's processed or updated with the department within 24 hrs.	Quarterly	100%	100%	100%	100%
Managing the City's formal solicitation process.	●		●	●	●		No formal protests of solicitations.	Quarterly	1	0	0	0
Serving as the primary point of contact for potential vendors and service providers.	●			●	●		Average response rate of 3 or more vendors per solicitation per fiscal year.	Quarterly	3.12	3.57	3.25	>3
Administration of the City's "before purchase" Purchasing Card (P-Card) process.	●		●		●		Submission/entry of P-Card applications into Chase system within 24 hrs.	Quarterly	100%	100%	100%	100%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# FINANCIAL & ADMINISTRATIVE SERVICES AREA PROCUREMENT

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
PURCHASING MANAGER	404210	1.00	1.00
Total		1.00	1.00

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## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### RISK MANAGEMENT

The Risk Management Unit, in conjunction with the Treasury Unit, is responsible for management of the City's self-insurance program. This includes securing property, general liability and other insurance coverage, managing and investigating claims in conjunction with a third-party administrator, identifying and working to mitigate potential risks, and management of the Risk Fund.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**RISK MANAGEMENT**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	32,117,951	33,396,529	37,576,823	32,380,792	41,132,001	43,116,953
CONTRIBUTIONS	2,825,739	604,333	805,000	539,818	415,000	415,000
INVESTMENT INCOME	177,829	761,874	375,653	474,658	571,929	551,503
MISCELLANEOUS REVENUE	345,040	634,759	425,000	427,332	525,000	525,000
OPERATING TRANSFERS IN	34,000	-	-	-	-	-
<b>Total</b>	<b>\$35,500,559</b>	<b>\$35,397,495</b>	<b>\$39,182,476</b>	<b>\$33,822,600</b>	<b>\$42,643,930</b>	<b>\$44,608,456</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
RISK FUND (0057)	35,500,559	35,397,495	39,182,476	33,822,600	42,643,930	44,608,456
<b>Total</b>	<b>\$35,500,559</b>	<b>\$35,397,495</b>	<b>\$39,182,476</b>	<b>\$33,822,600</b>	<b>\$42,643,930</b>	<b>\$44,608,456</b>

## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### RISK MANAGEMENT

#### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	179,701	109,074	122,352	50,474	149,729	152,647
PAYROLL FRINGES	46,948	24,318	27,370	28,040	37,552	38,381
OTHER SERVICES	584,996	661,542	835,622	570,562	798,060	813,060
OTHER CHARGES	2,243,990	2,355,479	2,840,514	2,961,667	3,563,900	3,791,600
EMPLOYEE ALLOWANCES	78	241	273	241	312	312
<b>Total</b>	<b>\$3,055,713</b>	<b>\$3,150,654</b>	<b>\$3,826,131</b>	<b>\$3,610,984</b>	<b>\$4,549,553</b>	<b>\$4,796,000</b>

#### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	113,363	66,817	74,999	78,755	92,655	93,767
RISK FUND (0057)	2,942,350	3,083,837	3,751,132	3,532,229	4,456,898	4,702,233
<b>Total</b>	<b>\$3,055,713</b>	<b>\$3,150,654</b>	<b>\$3,826,131</b>	<b>\$3,610,984</b>	<b>\$4,549,553</b>	<b>\$4,796,000</b>

#### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
RISK MANAGEMENT	0.85	0.80	0.45	0.50	0.50
<b>Total</b>	<b>0.85</b>	<b>0.80</b>	<b>0.45</b>	<b>0.50</b>	<b>0.50</b>

## FINANCIAL & ADMINISTRATIVE SERVICES

### RISK MANAGEMENT SERVICES UNIT

#### **REVENUES**

**Charges for Services** - The revenue increase is generated from higher charges to departments for active and retiree health care.

**Contributions** - The decrease reflects a reduction in anticipated reimbursements for prescriptions.

**Investment Income** - The increase reflects an anticipated higher rate of return on investments.

**Miscellaneous Revenue** – This reflects an expected increase in Medicare Part D reimbursements.

#### **EXPENSES**

**Other Services** – The decrease reflects anticipated FY 2026 Risk Fund expenses in this category.

**Other Charges** - This relates to an increase in insurance costs.



FINANCIAL & ADMINISTRATIVE SERVICES AREA  
RISK MANAGEMENT

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
TREASURY SERVICES MGR	403470	0.20	0.20
ASST TREASURY SRVS MGR	401090	0.10	0.10
ASST. TREASURER/CUSTOM IV	195200	0.20	0.20
Total		0.50	0.50

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## FINANCIAL & ADMINISTRATIVE SERVICES AREA

### TREASURY SERVICES

The Treasury Services Unit oversees the collection and distribution of City revenues, such as property taxes, parking ticket revenues, and special assessments. This unit is also responsible for investment portfolio management, cash flow management, bond issuance, risk management, and adjudicating contested parking tickets. Additionally, this unit manages the City's Customer Service function. Customer Service processes payments, performs utility billing, answers all general calls to the City, issues various permits, and manages citizen service requests.

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**TREASURY SERVICES**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	633,665	529,360	616,047	616,047	591,891	606,069
FINES & FORFEITS	207,060	215,945	272,854	272,854	221,425	228,068
MISCELLANEOUS REVENUE	20	-	4,039	-	4,039	4,039
TAXES	55,817,098	59,799,593	61,574,461	63,552,449	65,738,886	67,620,513
<b>Total</b>	<b>\$56,657,843</b>	<b>\$60,544,898</b>	<b>\$62,467,401</b>	<b>\$64,441,350</b>	<b>\$66,556,241</b>	<b>\$68,458,689</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	56,657,798	60,544,898	62,467,401	64,441,350	66,556,241	68,458,689
WATER SUPPLY SYSTEM (0042)	45	-	-	-	-	-
<b>Total</b>	<b>\$56,657,843</b>	<b>\$60,544,898</b>	<b>\$62,467,401</b>	<b>\$64,441,350</b>	<b>\$66,556,241</b>	<b>\$68,458,689</b>

**FINANCIAL & ADMINISTRATIVE SERVICES AREA**  
**TREASURY SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	1,023,518	986,669	1,042,483	1,046,789	1,071,468	1,079,950
PAYROLL FRINGES	605,731	604,199	732,737	742,216	828,662	854,608
OTHER SERVICES	111,968	150,809	118,657	116,909	116,226	117,799
MATERIALS & SUPPLIES	77,439	91,407	87,058	86,907	87,990	43,948
OTHER CHARGES	843,801	818,958	867,415	884,415	927,813	969,726
PASS THROUGHs	479,592	453,948	465,883	465,883	395,418	405,667
EMPLOYEE ALLOWANCES	1,027	1,601	1,287	1,287	1,248	1,248
<b>Total</b>	<b>\$3,143,076</b>	<b>\$3,107,591</b>	<b>\$3,315,520</b>	<b>\$3,344,406</b>	<b>\$3,428,825</b>	<b>\$3,472,946</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	940,600	970,672	1,094,012	1,086,093	1,152,657	1,170,220
MAJOR STREET (0021)	11,574	11,988	415	415	452	452
WATER SUPPLY SYSTEM (0042)	815,379	879,471	1,566,245	1,556,015	1,473,247	1,466,755
SEWAGE DISPOSAL SYSTEM (0043)	699,891	670,674	292,441	292,441	380,398	397,482
PROJECT MANAGEMENT (0049)	76,250	13,524	24,781	24,424	28,584	29,486
STORMWATER SEWER SYSTEM FUND (0069)	360,477	354,281	127,051	127,051	178,798	187,707
SOLID WASTE (0072)	238,905	206,981	210,575	257,967	214,689	220,844
<b>Total</b>	<b>\$3,143,076</b>	<b>\$3,107,591</b>	<b>\$3,315,520</b>	<b>\$3,344,406</b>	<b>\$3,428,825</b>	<b>\$3,472,946</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
TREASURY SERVICES	14.26	14.55	14.52	14.47	14.47
<b>Total</b>	<b>14.26</b>	<b>14.55</b>	<b>14.52</b>	<b>14.47</b>	<b>14.47</b>

FINANCIAL & ADMINISTRATIVE SERVICES  
TREASURY SERVICES UNIT

**REVENUES**

**Fines & Forfeits** - The decrease reflects the anticipated amount of revenue related to parking tickets for FY 2026.

**Taxes** - General Fund property taxes are projected to increase in FY 2026.

**EXPENSES**

**Personnel Services** - The increase reflects anticipated wage increases for FY 2026.

**Payroll Fringes** - The increase is due to a rise in pension and employee healthcare costs for FY 2026.

**Other Charges** - This reflects increased information technology and retirement medical costs.

**Pass Throughs** – This reflects the calculated transfer amount for shared customer service billing costs for FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Treasury Services Unit would be charged \$102,593 in FY 2026.

# STRATEGIC GOALS AND PERFORMANCE MEASURES

<b>Service Area: Financial &amp; Administrative Services</b>	<b>Area Administrator: Marti Praschan</b>
<b>Service Unit: Treasury, Risk Management, &amp; Customer Service</b>	<b>Service Unit Manager: Michael Pettigrew</b>

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Our employees interact with our customers and provide excellent customer service.	●		●	●	●		Address customer issues via phone effectively and efficiently with an average call duration of < 2 minutes.	6/30/2026	New for FY25	1.73	2	2
							Customer Satisfaction is >90%	6/30/2026	89%	96%	90%	90%
Collect payments for tax, parking citations, utilities, and invoices.	●	●	●	●	●		Less than 15% of all collections are manual over-the-counter transactions	6/30/2026	10%	9.24%	11%	15%
							Cash collection locations are audited for internal control compliance at least once every two years (50% annually)	6/30/2026	100%	100%	100%	90%
Manage cash to ensure sufficient liquidity and maximize investment returns.	●		●		●		Cash flow forecasting accuracy is within 1% as compared to actual results. The goal is to maintain sufficient liquidity to pay the bills while maximizing the amount of money that can be invested	6/30/2026	1%	49%	7%	1%
Manage risk to minimize cost, promote safety, and handle claims efficiently.	●		●		●		Claim volume is less than 1.2 claims per 10,000 of population	6/30/2026	0.17	0.03	0.08	1.00
							Claim expense is less than \$0.91 per capita	6/30/2026	\$ 0.04	\$ 0.04	\$ 0.06	\$ 0.91

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

FINANCIAL & ADMINISTRATIVE SERVICES AREA  
TREASURY SERVICES

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
TREASURY SERVICES MGR	403470	0.80	0.80
ADMIN ASSISTANT LVL 1	110014	1.00	1.00
ADMIN ASSISTANT LVL 2	110024	1.00	1.00
ADMIN ASSISTANT LVL 4	110044	2.00	2.00
ADMIN ASSISTANT LVL 5	110054	4.97	4.97
ASST TREASURY SRVS MGR	401090	0.90	0.90
ASST. TREASURER/CUSTOM IV	195200	0.80	0.80
FINANCIAL OP & CONTROL AN	401250	1.00	1.00
PARKING REFEREE	401200	2.00	2.00
Total		14.47	14.47





PUBLIC SERVICES AREA

# Public Services Area

## Organization Chart



The Public Services Area is comprised of six Service Area Units: Administration, Public Works, Engineering, Water Treatment Services, Water Resource Recovery, and Systems Planning. These Service Units provide the organization with a broad array of services such as: Solid Waste and Recycling, Water, Wastewater & Stormwater Services, Engineering, Project Inspection, and Transportation Planning. \*Note: Capital Projects is not a Service Unit. It represents the partial FTE allocations to support the design and management of capital projects.

## PUBLIC SERVICES AREA

### Revenues by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ADMINISTRATION	116,838,309	131,832,664	124,993,532	129,877,673	132,955,621	137,073,101
CAPITAL PROJECTS	30,269,613	40,286,303	162,640,098	21,546,150	92,537,381	62,916,255
ENGINEERING	10,261,601	11,237,780	26,714,464	11,138,525	31,278,035	20,010,705
PUBLIC WORKS	22,350,901	20,137,588	20,781,606	20,247,307	20,731,024	21,143,380
SYSTEMS PLANNING	290,965	292,678	290,257	239,396	220,000	220,000
TREASURY SERVICES	45	-	-	-	-	-
WATER RESOURCE RECOVERY SERVICES	55,337	78,962	-	40,000	-	-
WATER TREATMENT	1,761,723	464,087	4,139,462	302,772	411,876	412,982
<b>Total</b>	<b>\$181,828,494</b>	<b>\$204,330,062</b>	<b>\$339,559,419</b>	<b>\$183,391,823</b>	<b>\$278,133,937</b>	<b>\$241,776,423</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MAINTENANCE FACILITY (0004)	7,857	-	-	-	-	-
GENERAL (0010)	2,913,273	2,930,142	6,195,050	2,916,111	3,690,589	3,575,199
CENTRAL STORES (0011)	1,081,627	1,211,682	1,705,531	1,296,960	1,617,868	1,636,706
MAJOR STREET (0021)	16,344,236	17,078,927	23,795,222	15,276,838	21,364,279	15,569,323
LOCAL STREET (0022)	3,944,232	4,258,627	4,464,255	4,021,481	4,641,416	4,207,188
METRO EXPANSION (0036)	570,461	677,769	604,970	630,000	715,949	681,207
WATER SUPPLY SYSTEM (0042)	38,734,465	48,875,559	76,162,102	39,102,143	39,075,710	41,078,913
SEWAGE DISPOSAL SYSTEM (0043)	35,462,042	39,382,233	35,347,098	36,248,462	36,689,718	37,521,220
PROJECT MANAGEMENT (0049)	4,147,861	4,908,722	6,669,539	4,696,567	7,177,258	7,213,808
CEMETERY PERPETUAL CARE (0054)	2,750	9,125	-	9,000	-	-
ELIZABETH R. DEAN TRUST FUND (0055)	13,557	95,607	71,415	106,571	91,478	91,498
WHEELER CENTER (0058)	700,118	937,421	1,285,531	951,751	999,446	1,039,431
ALTERNATIVE TRANSPORTATION (0061)	806,654	846,048	818,155	826,900	1,115,214	876,645
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	22,928,734	33,982,857	50,450,129	31,718,152	28,171,000	23,678,915
STORMWATER SEWER SYSTEM FUND (0069)	15,660,642	16,443,920	17,017,256	15,962,673	16,549,333	16,974,810
SOLID WASTE (0072)	20,271,000	20,627,474	21,725,633	20,471,459	26,155,006	21,653,617
SEWER REVENUE BONDS (0075)	948,055	122,020	886,322	-	-	-
STORM SEWER REVENUE BONDS (0081)	(10,642)	(41,410)	-	-	-	-
STORM SEWER REVENUE BONDS (0082)	35	137	12,357,000	-	18,665,000	10,693,000
DEVELOPER OFFSET MITIGATION (0084)	901,342	780,700	1,525,875	1,500,000	1,500,000	1,500,000
SEWER BOND PENDING SERIES (0088)	1	6	16,993,000	-	24,650,000	13,456,000
WATER PENDING BOND SERIES (0089)	26	102	28,659,000	-	40,941,000	34,920,000
WATER PLANT FINANCING (0092)	(18,084)	(195,673)	-	-	-	-
WATER REVENUE BONDS (0093)	(45,206)	(175,913)	-	-	-	-
WATER BOND FUTURE 2019 SERIES (0095)	8,832,429	2,809,165	7,850,923	-	-	-
WATER PENDING BOND SERIES (0096)	(22,417)	(1,036,171)	3,008,472	-	-	-
GENERAL CAPITAL FUND (00CP)	1,148,643	1,381,294	3,943,347	4,805,657	873,462	1,593,481
MAJOR GRANTS PROGRAMS (00MG)	2,224,722	1,489,869	57,757	-	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	520,581	603,686	625,942	573,942	596,326	614,216
SIDEWALK CONSTRUCTION MILLAGE (0102)	2,008,331	2,889,217	2,403,741	2,153,160	2,853,885	3,201,246
MAJOR STREET ROAD BOND (0105)	1,576,007	86,682	123,996	123,996	-	-
WATER CIP BOND (0110)	175,162	3,350,238	14,812,158	-	-	-
<b>Total</b>	<b>\$181,828,494</b>	<b>\$204,330,062</b>	<b>\$339,559,419</b>	<b>\$183,391,823</b>	<b>\$278,133,937</b>	<b>\$241,776,423</b>

## PUBLIC SERVICES AREA

### Expenses by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
ADMINISTRATION	11,452,934	10,966,085	18,609,218	17,946,337	17,932,817	18,619,008
CAPITAL PROJECTS	42,881,475	60,496,468	301,201,298	120,189,256	132,875,288	89,509,526
ENGINEERING	15,979,858	16,621,582	19,012,528	18,662,069	19,244,460	19,237,541
PUBLIC WORKS	35,349,031	35,150,501	42,386,158	39,725,793	43,882,409	43,028,291
SYSTEMS PLANNING	2,562,373	3,483,855	5,394,363	5,353,369	5,370,278	4,758,260
WATER RESOURCE RECOVERY SERVICES	16,429,418	16,321,049	18,446,937	16,755,798	18,685,732	19,294,707
WATER TREATMENT	15,100,575	16,011,178	19,021,163	18,306,387	19,815,022	20,766,110
Total	\$139,755,664	\$159,050,718	\$424,071,665	\$236,939,009	\$257,806,006	\$215,213,443

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MAINTENANCE FACILITY (0004)	739,308	-	-	-	-	-
GENERAL (0010)	6,123,667	6,285,921	9,543,374	8,894,851	7,684,060	8,460,862
CENTRAL STORES (0011)	1,082,615	1,139,070	1,664,109	1,372,115	1,583,957	1,609,334
MAJOR STREET (0021)	14,107,778	14,382,464	24,358,421	18,098,919	21,363,827	12,207,355
LOCAL STREET (0022)	2,728,638	4,989,242	4,550,465	4,345,492	4,641,416	3,667,517
METRO EXPANSION (0036)	323,701	395,773	612,944	566,597	650,949	616,207
WATER SUPPLY SYSTEM (0042)	21,617,046	26,571,817	75,029,821	29,304,269	32,167,441	32,383,489
SEWAGE DISPOSAL SYSTEM (0043)	21,945,151	23,016,113	39,376,234	25,091,195	27,892,290	28,283,853
PROJECT MANAGEMENT (0049)	4,623,307	4,940,849	6,644,758	5,000,276	7,148,672	7,104,147
ELIZABETH R. DEAN TRUST FUND (0055)	31,838	44,236	71,415	71,315	91,478	91,498
WHEELER CENTER (0058)	625,309	840,899	1,040,505	714,754	696,923	716,849
ALTERNATIVE TRANSPORTATION (0061)	855,632	578,698	916,499	762,323	1,115,214	723,265
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	24,582,015	32,793,799	67,655,511	36,834,289	28,171,000	23,678,915
STORMWATER SEWER SYSTEM FUND (0069)	13,213,803	13,628,735	33,260,008	11,179,244	11,698,520	12,071,178
SOLID WASTE (0072)	18,283,271	15,431,196	23,411,947	18,575,697	24,515,848	19,309,312
SEWER REVENUE BONDS (0075)	257,070	188,439	5,274,405	-	-	-
STORM SEWER REVENUE BONDS (0081)	-	(317)	-	-	-	-
STORM SEWER REVENUE BONDS (0082)	-	1	5,918,443	11,642,517	18,665,000	10,693,000
DEVELOPER OFFSET MITIGATION (0084)	468,219	752,968	11,822,668	-	200	200
SEWER BOND PENDING SERIES (0088)	-	-	28,115,191	25,554,100	24,650,000	13,456,000
WATER PENDING BOND SERIES (0089)	-	1	7,600,659	30,687,171	40,941,000	34,920,000
WATER PLANT FINANCING (0092)	(417,016)	(1,531)	1,833,962	-	-	-
WATER REVENUE BONDS (0093)	-	(1,345)	-	-	-	-
WATER BOND FUTURE 2019 SERIES (0095)	141,572	257,042	2,062,205	-	-	-
WATER PENDING BOND SERIES (0096)	225,710	171,934	7,753,972	-	-	-
GENERAL CAPITAL FUND (00CP)	568,830	342,892	5,512,068	3,858,594	678,000	1,405,000
MAJOR GRANTS PROGRAMS (00MG)	1,175,465	1,489,870	5,121,976	65,176	-	-
COUNTY MENTAL HEALTH MILLAGE (0100)	373,672	491,740	625,830	489,111	596,326	614,216
SIDEWALK CONSTRUCTION MILLAGE (0102)	1,720,941	1,067,580	3,776,895	1,941,309	2,853,885	3,201,246
MAJOR STREET ROAD BOND (0105)	1,502,980	4,750,886	1,532,171	138,491	-	-
LOCAL STREET ROAD BOND (0106)	2,854,725	144,952	-	-	-	-
STREET, BRIDGE, & SIDEWALK BONDS (0107)	-	4,323,796	1,676,204	1,676,204	-	-
CLIMATE ACTION MILLAGE (0109)	-	-	75,000	75,000	-	-
WATER CIP BOND (0110)	417	32,998	47,234,005	-	-	-
Total	\$139,755,664	\$159,050,718	\$424,071,665	\$236,939,009	\$257,806,006	\$215,213,443

## FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ADMINISTRATION	8.43	8.06	8.33	8.43	8.43
CAPITAL PROJECTS	18.41	20.88	20.36	18.94	18.94
ENGINEERING	34.65	35.07	36.08	37.36	37.36
PUBLIC WORKS	96.45	97.47	96.47	98.35	98.35
SYSTEMS PLANNING	9.07	10.89	10.99	11.57	11.57
WATER RESOURCE RECOVERY					
SERVICES	36.02	36.02	36.00	36.55	36.55
WATER TREATMENT	29.15	28.70	28.76	29.26	29.26
Total	232.18	237.09	236.99	240.46	240.46

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## PUBLIC SERVICES AREA

### ADMINISTRATION

Administration provides leadership, financial management, strategic planning, environmental services oversight, utility rate and fee development, programming, oversight, performance measurement administration, and communications support. Administration is the liaison to the City's Art and Environmental Commissions.

**PUBLIC SERVICES AREA  
ADMINISTRATION**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	81,850,817	86,125,112	84,767,657	87,338,926	88,970,346	92,293,918
INVESTMENT INCOME	3,632,022	12,942,204	5,981,585	7,607,809	7,955,171	7,671,057
LICENSES, PERMITS & REGISTRATIONS	(288)	-	-	-	-	-
MISCELLANEOUS REVENUE	12,546	49,514	600	1,271	600	600
OPERATING TRANSFERS IN	2,292,167	1,793,832	1,844,809	1,844,809	1,713,264	1,761,799
TAXES	29,051,045	30,922,002	32,398,881	33,084,858	34,316,240	35,345,727
<b>Total</b>	<b>\$116,838,309</b>	<b>\$131,832,664</b>	<b>\$124,993,532</b>	<b>\$129,877,673</b>	<b>\$132,955,621</b>	<b>\$137,073,101</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MAINTENANCE FACILITY (0004)	7,857	-	-	-	-	-
GENERAL (0010)	126,285	132,300	125,000	140,000	140,000	140,000
CENTRAL STORES (0011)	25,196	94,159	63,221	50,000	82,565	79,616
MAJOR STREET (0021)	1,288,364	2,253,237	1,369,394	1,388,792	1,666,074	1,653,351
LOCAL STREET (0022)	412,726	687,037	390,879	449,120	433,179	431,539
METRO EXPANSION (0036)	39,894	172,262	92,846	130,000	131,417	126,723
WATER SUPPLY SYSTEM (0042)	34,117,053	42,052,079	36,098,275	38,424,947	38,459,237	40,405,216
SEWAGE DISPOSAL SYSTEM (0043)	35,350,585	38,777,455	34,834,084	36,194,566	36,686,718	37,518,220
PROJECT MANAGEMENT (0049)	14,120	63,376	55,540	56,000	65,075	62,751
WHEELER CENTER (0058)	10,430	43,618	22,085	22,085	32,870	31,696
ALTERNATIVE TRANSPORTATION (0061)	7,441	26,961	6,255	15,000	19,229	18,543
STREET,BRIDGE & SIDEWALK MILLAGE (0062)	14,053,653	15,473,327	15,669,892	16,105,607	16,741,672	17,192,466
STORMWATER SEWER SYSTEM FUND (0069)	14,721,992	16,204,346	15,839,183	15,771,173	16,437,333	16,862,810
SOLID WASTE (0072)	16,660,811	19,122,719	18,720,724	19,404,036	20,316,856	20,815,467
SEWER REVENUE BONDS (0075)	(187,114)	(799,556)	-	-	-	-
STORM SEWER REVENUE BONDS (0081)	(10,642)	(41,410)	-	-	-	-
STORM SEWER REVENUE BONDS (0082)	35	137	-	-	-	-
DEVELOPER OFFSET MITIGATION (0084)	883,737	780,700	1,525,875	1,500,000	1,500,000	1,500,000
SEWER BOND PENDING SERIES (0088)	1	6	-	-	-	-
WATER PENDING BOND SERIES (0089)	26	102	-	-	-	-
WATER PLANT FINANCING (0092)	(18,084)	(195,673)	-	-	-	-
WATER REVENUE BONDS (0093)	(45,206)	(175,913)	-	-	-	-
WATER BOND FUTURE 2019 SERIES (0095)	(408,508)	(1,951,869)	-	-	-	-
WATER PENDING BOND SERIES (0096)	(280,024)	(1,174,433)	-	-	-	-
GENERAL CAPITAL FUND (00CP)	58,643	205,351	161,347	161,347	195,462	188,481
SIDEWALK CONSTRUCTION MILLAGE (0102)	9,038	82,346	18,932	65,000	47,934	46,222
<b>Total</b>	<b>\$116,838,309</b>	<b>\$131,832,664</b>	<b>\$124,993,532</b>	<b>\$129,877,673</b>	<b>\$132,955,621</b>	<b>\$137,073,101</b>



**PUBLIC SERVICES AREA  
ADMINISTRATION**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	(3,055,271)	(3,699,710)	2,305,854	2,202,093	2,345,099	2,287,023
PAYROLL FRINGES	411,124	406,247	468,164	430,940	465,767	478,433
OTHER SERVICES	1,581,062	644,558	993,387	920,170	704,767	1,476,397
MATERIALS & SUPPLIES	39,778	10,170	11,750	13,730	12,040	12,100
OTHER CHARGES	8,796,687	9,888,208	10,444,083	9,993,414	10,743,358	10,658,875
PASS THROUGHs	4,172,258	4,307,561	4,382,710	4,382,710	3,658,627	3,703,021
CAPITAL OUTLAY	(495,974)	(594,817)	-	-	-	-
EMPLOYEE ALLOWANCES	3,270	3,868	3,270	3,280	3,159	3,159
<b>Total</b>	<b>\$11,452,934</b>	<b>\$10,966,085</b>	<b>\$18,609,218</b>	<b>\$17,946,337</b>	<b>\$17,932,817</b>	<b>\$18,619,008</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	88,010	95,023	124,033	99,216	144,439	147,037
CENTRAL STORES (0011)	-	717	800	800	825	850
MAJOR STREET (0021)	3,164,337	3,119,414	3,261,113	3,259,107	3,383,154	3,419,792
LOCAL STREET (0022)	589,687	689,095	698,783	699,783	795,229	876,193
METRO EXPANSION (0036)	1,728	9,292	9,745	9,445	9,393	9,630
WATER SUPPLY SYSTEM (0042)	1,073,027	3,628,837	5,919,694	5,924,204	5,274,165	5,433,074
SEWAGE DISPOSAL SYSTEM (0043)	2,189,732	1,910,238	4,115,705	4,093,247	3,970,267	4,108,313
PROJECT MANAGEMENT (0049)	(25,456)	(41,462)	800	600	800	800
WHEELER CENTER (0058)	-	340	400	400	400	400
ALTERNATIVE TRANSPORTATION (0061)	-	206	250	200	250	250
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	-	6,438	6,500	6,000	6,500	6,500
STORMWATER SEWER SYSTEM FUND (0069)	1,700,119	63,305	1,505,314	1,307,013	1,226,270	1,444,077
SOLID WASTE (0072)	2,671,750	1,516,981	2,964,631	2,545,572	3,120,125	3,171,092
SEWER REVENUE BONDS (0075)	-	(5,899)	-	-	-	-
STORM SEWER REVENUE BONDS (0081)	-	(317)	-	-	-	-
STORM SEWER REVENUE BONDS (0082)	-	1	-	-	-	-
DEVELOPER OFFSET MITIGATION (0084)	-	(282)	-	-	200	200
WATER PENDING BOND SERIES (0089)	-	1	-	-	-	-
WATER PLANT FINANCING (0092)	-	(1,532)	-	-	-	-
WATER REVENUE BONDS (0093)	-	(1,345)	-	-	-	-
WATER BOND FUTURE 2019 SERIES (0095)	-	(14,668)	-	-	-	-
WATER PENDING BOND SERIES (0096)	-	(8,959)	-	-	-	-
SIDEWALK CONSTRUCTION MILLAGE (0102)	-	661	1,450	750	800	800
<b>Total</b>	<b>\$11,452,934</b>	<b>\$10,966,085</b>	<b>\$18,609,218</b>	<b>\$17,946,337</b>	<b>\$17,932,817</b>	<b>\$18,619,008</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ADMINISTRATION	8.43	8.06	8.33	8.43	8.43
<b>Total</b>	<b>8.43</b>	<b>8.06</b>	<b>8.33</b>	<b>8.43</b>	<b>8.43</b>

PUBLIC SERVICES AREA  
ADMINISTRATION

**REVENUES**

**Charges for Services** - FY 2026 reflects increased utility rate revenue.

**Investment Income** – This reflects an increased rate of return assumptions for investment income.

**Operating Transfers In** - This reflects decreased contributions for shared costs.

**Taxes** – Increase reflects an increase in taxable value resulting in increased revenue collections.

**EXPENSES**

**Other Services** - FY 2026 reflects a decrease in external legal services.

**Other Charges** - This reflects increases in debt service costs, retiree medical insurance, insurance premiums and the municipal service charge.

**Pass Throughs** – This reflects transfers to other funds related to shared costs for FY 2026.

**PUBLIC SERVICES AREA  
ADMINISTRATION**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	7,008	18,690	38,092	13,275	50,831	51,185
1100 FRINGE BENEFITS	72,696	76,332	85,941	85,941	93,608	95,852
7019 PUBLIC ENGAGEMENT	8,305	-	-	-	-	-
<b>Total</b>	<b>\$88,009</b>	<b>\$95,022</b>	<b>\$124,033</b>	<b>\$99,216</b>	<b>\$144,439</b>	<b>\$147,037</b>

**Expenses by Activity (0011 CENTRAL STORES)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	717	800	800	825	850
<b>Total</b>	<b>-</b>	<b>\$717</b>	<b>\$800</b>	<b>\$800</b>	<b>\$825</b>	<b>\$850</b>

**Expenses by Activity (0021 MAJOR STREET)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	994,149	1,018,393	1,080,945	1,078,939	1,106,083	1,109,437
1100 FRINGE BENEFITS	877,800	990,972	1,070,182	1,070,182	1,166,827	1,201,421
9500 DEBT SERVICE	1,292,389	1,110,047	1,109,986	1,109,986	1,110,244	1,108,934
<b>Total</b>	<b>\$3,164,338</b>	<b>\$3,119,412</b>	<b>\$3,261,113</b>	<b>\$3,259,107</b>	<b>\$3,383,154</b>	<b>\$3,419,792</b>

**Expenses by Activity (0022 LOCAL STREET)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	185,808	225,975	231,834	232,834	285,609	360,919
1100 FRINGE BENEFITS	97,224	109,680	113,679	113,679	156,190	162,084
9500 DEBT SERVICE	306,655	353,440	353,270	353,270	353,430	353,190
<b>Total</b>	<b>\$589,687</b>	<b>\$689,095</b>	<b>\$698,783</b>	<b>\$699,783</b>	<b>\$795,229</b>	<b>\$876,193</b>

**Expenses by Activity (0036 METRO EXPANSION)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,728	9,292	9,745	9,445	9,393	9,630
<b>Total</b>	<b>\$1,728</b>	<b>\$9,292</b>	<b>\$9,745</b>	<b>\$9,445</b>	<b>\$9,393</b>	<b>\$9,630</b>

**Expenses by Activity (0042 WATER SUPPLY SYSTEM)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	(1,077,172)	(238,395)	2,018,117	1,970,467	1,753,476	2,022,716
1001 SERVICE AREA OVERHEAD/ADMIN	1,397,853	1,504,713	1,566,992	1,618,643	1,255,521	1,229,340
1100 FRINGE BENEFITS	15,576	38,172	55,248	55,248	66,863	68,466
7013 CUST RELATIONS/PUBLIC ED	8,784	2,384	2,000	4,300	2,060	2,090
9500 DEBT SERVICE	727,988	2,321,964	2,277,337	2,275,546	2,196,245	2,110,462
<b>Total</b>	<b>\$1,073,029</b>	<b>\$3,628,838</b>	<b>\$5,919,694</b>	<b>\$5,924,204</b>	<b>\$5,274,165</b>	<b>\$5,433,074</b>

#### Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	78,634	(240,753)	2,219,210	2,202,721	2,231,351	2,523,351
9500 DEBT SERVICE	2,111,098	2,150,990	1,896,495	1,890,526	1,738,916	1,584,962
Total	\$2,189,732	\$1,910,237	\$4,115,705	\$4,093,247	\$3,970,267	\$4,108,313

#### Expenses by Activity (0049 PROJECT MANAGEMENT)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	(25,456)	(41,462)	800	600	800	800
Total	(\$25,456)	(\$41,462)	\$800	\$600	\$800	\$800

#### Expenses by Activity (0058 WHEELER CENTER)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	340	400	400	400	400
Total	-	\$340	\$400	\$400	\$400	\$400

#### Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	206	250	200	250	250
Total	-	\$206	\$250	\$200	\$250	\$250

#### Expenses by Activity (0062 STREET, BRIDGE & SIDEWALK MILLAGE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	6,438	6,500	6,000	6,500	6,500
Total	-	\$6,438	\$6,500	\$6,000	\$6,500	\$6,500

#### Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,700,118	63,302	1,505,314	1,307,013	1,226,270	1,444,077
Total	\$1,700,118	\$63,302	\$1,505,314	\$1,307,013	\$1,226,270	\$1,444,077

#### Expenses by Activity (0072 SOLID WASTE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	2,371,012	1,077,711	2,425,263	2,006,954	2,571,441	2,613,260
4710 PROMOTION/INFO/EDUC	81,689	219,803	319,750	319,000	329,100	338,700
9500 DEBT SERVICE	219,048	219,466	219,618	219,618	219,584	219,132
Total	\$2,671,749	\$1,516,980	\$2,964,631	\$2,545,572	\$3,120,125	\$3,171,092

#### Expenses by Activity (0075 SEWER REVENUE BONDS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(5,899)	-	-	-	-
Total	-	(\$5,899)	-	-	-	-

#### Expenses by Activity (0081 STORM SEWER REVENUE BONDS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(317)	-	-	-	-
Total	-	(\$317)	-	-	-	-

#### Expenses by Activity (0082 STORM SEWER REVENUE BONDS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	1	-	-	-	-
Total	-	\$1	-	-	-	-

#### Expenses by Activity (0084 DEVELOPER OFFSET MITIGATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(282)	-	-	200	200
Total	-	(\$282)	-	-	\$200	\$200

#### Expenses by Activity (0089 WATER PENDING BOND SERIES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	1	-	-	-	-
Total	-	\$1	-	-	-	-

#### Expenses by Activity (0092 WATER PLANT FINANCING)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(1,532)	-	-	-	-
Total	-	(\$1,532)	-	-	-	-

#### Expenses by Activity (0093 WATER REVENUE BONDS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(1,345)	-	-	-	-
Total	-	(\$1,345)	-	-	-	-

#### Expenses by Activity (0095 WATER BOND FUTURE 2019 SERIES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(14,668)	-	-	-	-
Total	-	(\$14,668)	-	-	-	-

#### Expenses by Activity (0096 WATER PENDING BOND SERIES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	(8,959)	-	-	-	-
Total	-	(\$8,959)	-	-	-	-

#### Expenses by Activity (0102 SIDEWALK CONSTRUCTION MILLAGE )

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	661	1,450	750	800	800
Total	-	\$661	\$1,450	\$750	\$800	\$800

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services Area Administrator: Jordan Roberts

Service Unit: Administration Service Unit Manager: Jordan Roberts

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide organizational leadership to the Public Services Area in the delivery of services to the community.						●	100% completion of Service Area Assigned Safety Training.	Ongoing	87%	Data Not Available	100%	100%
Responsibly manage the Public Service Area Funding Sources.	●	●					Reliability of Utility Revenue Projections- 90% of Budget.	Annually	101%	102%	100%	>90%
							Maintain Sufficient Sewage Disposal System Debt Coverage Ratio - 1.25.	Ongoing	2.30	2.20	2.18	>1.25
							Maintain Sufficient Water Supply System Debt Coverage Ratio - 1.25.	Ongoing	3.80	3.50	2.50	>1.25

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

PUBLIC SERVICES AREA  
ADMINISTRATION

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 4	110044	1.75	1.75
ADMIN ASSISTANT LVL 5	110054	0.58	0.58
BUDGET ANALYST	000400	1.00	1.00
CHIEF OF STAFF	404520	1.00	1.00
COMMUNICATIONS SPECIALIST	401590	1.00	1.00
COMMUNITY ENGAGE SPEC I	401860	0.05	0.05
FINANCIAL MGR-PUBLIC SERV	401070	1.00	1.00
OFFICE MANAGER	403180	1.00	1.00
PUBLIC SERVICES AREA ADMI	403410	1.00	1.00
SYSTEMS PLAN ANALYST II	401870	0.05	0.05
Total		8.43	8.43





## PUBLIC SERVICES AREA

### CAPITAL PROJECTS

Capital Projects includes capital maintenance and improvements for roads, non-motorized transportation and pedestrian improvements, solid waste, water supply, storm water and sewer infrastructure.

**PUBLIC SERVICES AREA**  
**CAPITAL PROJECTS**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	4,293,046	2,152,482	15,286,049	7,053,614	2,403,381	2,442,255
CONTRIBUTIONS	3,177,334	3,724,961	2,885,645	3,045,108	200,000	-
INTERGOVERNMENTAL REVENUES	5,040,528	4,055,396	2,989,083	389,416	-	-
MISCELLANEOUS REVENUE	984,124	319,224	15,527,345	-	-	-
OPERATING TRANSFERS IN	16,774,581	30,034,240	65,149,917	11,058,012	678,000	1,405,000
PRIOR YEAR SURPLUS	-	-	2,793,059	-	5,000,000	-
SALE OF BONDS	-	-	58,009,000	-	84,256,000	59,069,000
<b>Total</b>	<b>\$30,269,613</b>	<b>\$40,286,303</b>	<b>\$162,640,098</b>	<b>\$21,546,150</b>	<b>\$92,537,381</b>	<b>\$62,916,255</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MAJOR STREET (0021)	2,031,793	1,295,416	3,495,241	495,315	-	-
WATER SUPPLY SYSTEM (0042)	2,468,711	6,039,395	38,476,365	-	-	-
SEWAGE DISPOSAL SYSTEM (0043)	1,565	449,986	510,014	-	-	-
PROJECT MANAGEMENT (0049)	-	-	2,385,084	-	2,403,381	2,442,255
ALTERNATIVE TRANSPORTATION (0061)	-	30,000	-	-	200,000	-
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	8,874,581	18,509,530	26,440,955	15,612,545	-	-
STORMWATER SEWER SYSTEM FUND (0069)	447,071	13,851	990,334	-	-	-
SOLID WASTE (0072)	59,143	633,765	1,811,477	96,939	5,000,000	-
SEWER REVENUE BONDS (0075)	1,135,169	921,576	886,322	-	-	-
STORM SEWER REVENUE BONDS (0082)	-	-	12,357,000	-	18,665,000	10,693,000
DEVELOPER OFFSET MITIGATION (0084)	17,605	-	-	-	-	-
SEWER BOND PENDING SERIES (0088)	-	-	16,993,000	-	24,650,000	13,456,000
WATER PENDING BOND SERIES (0089)	-	-	28,659,000	-	40,941,000	34,920,000
WATER BOND FUTURE 2019 SERIES (0095)	9,240,937	4,761,034	7,850,923	-	-	-
WATER PENDING BOND SERIES (0096)	257,607	138,262	3,008,472	-	-	-
GENERAL CAPITAL FUND (00CP)	1,090,000	1,175,943	3,782,000	4,644,310	678,000	1,405,000
MAJOR GRANTS PROGRAMS (00MG)	2,224,722	1,489,869	57,757	-	-	-
SIDEWALK CONSTRUCTION MILLAGE (0102)	669,540	1,390,756	-	573,045	-	-
MAJOR STREET ROAD BOND (0105)	1,576,007	86,682	123,996	123,996	-	-
WATER CIP BOND (0110)	175,162	3,350,238	14,812,158	-	-	-
<b>Total</b>	<b>\$30,269,613</b>	<b>\$40,286,303</b>	<b>\$162,640,098</b>	<b>\$21,546,150</b>	<b>\$92,537,381</b>	<b>\$62,916,255</b>

## PUBLIC SERVICES AREA

### CAPITAL PROJECTS

#### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	285,077	(524,336)	1,737,739	792	1,599,569	1,608,421
PAYROLL FRINGES	778,495	884,607	979,831	416,424	1,026,395	1,058,781
OTHER SERVICES	15,563,013	14,634,297	26,705,125	230,126	-	-
MATERIALS & SUPPLIES	448,505	290,433	90,000	-	-	-
OTHER CHARGES	1,129,056	1,369,584	100,944,328	77,723,716	130,238,000	86,831,000
PASS THROUGHs	16,442,438	28,080,454	59,779,011	18,405,167	-	-
CAPITAL OUTLAY	8,234,891	15,761,429	111,044,002	23,413,031	-	-
EMPLOYEE ALLOWANCES	-	-	10,832	-	11,324	11,324
<b>Total</b>	<b>\$42,881,475</b>	<b>\$60,496,468</b>	<b>\$301,290,868</b>	<b>\$120,189,256</b>	<b>\$132,875,288</b>	<b>\$89,509,526</b>

#### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
MAINTENANCE FACILITY (0004)	739,308	-	-	-	-	-
MAJOR STREET (0021)	4,272,587	4,661,767	12,444,855	6,588,542	9,918,000	1,010,000
LOCAL STREET (0022)	325,512	2,546,034	1,143,265	1,082,055	500,000	30,000
METRO EXPANSION (0036)	-	51,187	72,974	72,974	-	-
WATER SUPPLY SYSTEM (0042)	210,215	1,451,795	45,193,746	45,048	233,907	236,271
SEWAGE DISPOSAL SYSTEM (0043)	296,121	638,050	12,152,345	-	-	-
PROJECT MANAGEMENT (0049)	321,144	390,881	2,385,084	370,876	2,403,381	2,442,255
ALTERNATIVE TRANSPORTATION (0061)	318,799	208	251,350	200,000	400,000	-
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	23,298,405	31,559,144	66,460,837	35,622,134	26,668,000	22,153,000
STORMWATER SEWER SYSTEM FUND (0069)	4,417,252	5,500,685	20,984,195	-	-	-
SOLID WASTE (0072)	195,645	173,252	4,924,028	600,000	5,000,000	-
SEWER REVENUE BONDS (0075)	257,070	194,338	5,274,405	-	-	-
STORM SEWER REVENUE BONDS (0082)	-	-	5,918,443	11,642,517	18,665,000	10,693,000
DEVELOPER OFFSET MITIGATION (0084)	468,219	753,250	11,822,668	-	-	-
SEWER BOND PENDING SERIES (0088)	-	-	28,115,191	25,554,100	24,650,000	13,456,000
WATER PENDING BOND SERIES (0089)	-	-	7,600,659	30,687,171	40,941,000	34,920,000
WATER PLANT FINANCING (0092)	(417,016)	1	1,833,962	-	-	-
WATER BOND FUTURE 2019 SERIES (0095)	141,572	271,710	2,062,205	-	-	-
WATER PENDING BOND SERIES (0096)	225,710	180,893	7,753,972	-	-	-
GENERAL CAPITAL FUND (00CP)	568,830	342,892	5,512,068	3,858,594	678,000	1,405,000
MAJOR GRANTS PROGRAMS (00MG)	1,175,465	1,489,870	5,121,976	65,176	-	-
SIDEWALK CONSTRUCTION MILLAGE (0102)	1,708,515	1,037,879	3,745,260	1,910,374	2,818,000	3,164,000
MAJOR STREET ROAD BOND (0105)	1,502,980	4,750,886	1,532,171	138,491	-	-
LOCAL STREET ROAD BOND (0106)	2,854,725	144,952	-	-	-	-
STREET, BRIDGE, & SIDEWALK BONDS (0107)	-	4,323,796	1,676,204	1,676,204	-	-
CLIMATE ACTION MILLAGE (0109)	-	-	75,000	75,000	-	-
WATER CIP BOND (0110)	417	32,998	47,234,005	-	-	-
<b>Total</b>	<b>\$42,881,475</b>	<b>\$60,496,468</b>	<b>\$301,290,868</b>	<b>\$120,189,256</b>	<b>\$132,875,288</b>	<b>\$89,509,526</b>

#### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
CAPITAL PROJECTS	18.41	20.88	20.36	18.94	18.94
<b>Total</b>	<b>18.41</b>	<b>20.88</b>	<b>20.36</b>	<b>18.94</b>	<b>18.94</b>

## **PUBLIC SERVICES AREA**

### **CAPITAL PROJECTS**

The Major Street Fund is requesting capital project funding in the amount of \$9,918,000 for FY 2026. Funds will be supplied by the Major Street Fund.

The Local Street Fund is requesting capital project funding in the amount of \$500,000 for FY 2026. Funds will be supplied by the Local Street Fund.

The Street, Bridge, Sidewalk Repair Millage Fund is requesting capital project funding in the amount of \$26,668,000 for FY 2026. Funding will be supplied by the Street, Bridge & Sidewalk Repair Millage.

The Stormwater Sewer System Fund is requesting capital project funding in the amount of \$18,665,000 for FY 2026. Funds will be provided by Stormwater rate revenue and fund balance.

The Sewage Disposal System is requesting capital project funding in the amount of \$24,650,000 for FY 2026. Funds will be supplied by Sewage Disposal System rate revenue and fund balance.

The Water Supply System is requesting capital project funding in the amount of \$28,659,000 for FY 2026. Funds will be supplied by Water rate revenue and fund balance.

The Sidewalk Construction Millage Fund is requesting capital project funding in the amount of \$2,818,000 for FY 2026. Funding will be provided by the Sidewalk Construction Millage.

PUBLIC SERVICES AREA  
CAPITAL PROJECTS

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
CIVIL ENG V	403900	1.37	1.37
CIVIL ENGINEER I	000990	1.60	1.60
CIVIL ENGINEER III	403620	2.40	2.40
CIVIL ENGINEER IV	403840	2.40	2.40
CIVIL ENGINEER V	401330	1.57	1.57
CIVIL ENGINEERING SPEC 3	112014	1.60	1.60
CIVIL ENGINEERING SPEC 4	112024	1.55	1.55
CIVIL ENGINEERING SPEC 5	112034	3.40	3.40
ENGINEERING ANALYST II	402100	0.75	0.75
FIELD OPER TECH III - COM	112724	1.11	1.11
FIELD OPER TECH IV - COMM	112734	0.39	0.39
LAND SURVEYOR	404050	0.80	0.80
Total		18.94	18.94

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## PUBLIC SERVICES AREA

### ENGINEERING

Engineering is responsible for the engineering design and construction management of many of the City's capital improvement projects, transportation engineering and planning, maintenance of the City's traffic signs, signals, and streetlights, review and inspection of private development projects, administration of construction contracts and engineering service contracts, and updating and maintaining the City's infrastructure records. Engineering also actively pursues State and Federal grants, and partners with other City departments as well as external agencies and the public to complete major improvements to the City's infrastructure.

**PUBLIC SERVICES AREA  
ENGINEERING**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	4,730,673	5,606,757	4,736,867	5,396,607	5,567,653	5,581,653
CONTRIBUTIONS	-	17,455	3,628,000	-	9,726,919	6,531,062
INTERGOVERNMENTAL REVENUES	-	36,833	-	-	-	-
INTRAGOVERNMENTAL SALES	2,664,999	2,676,079	3,027,133	2,775,460	3,350,396	3,240,201
LICENSES, PERMITS & REGISTRATIONS	59,350	21,040	18,250	22,080	22,080	22,080
MISCELLANEOUS REVENUE	125,849	71,281	52,980	43,421	52,980	52,980
OPERATING TRANSFERS IN	830,636	789,072	811,900	811,900	840,467	858,102
PRIOR YEAR SURPLUS	-	-	12,380,583	-	9,549,133	1,491,167
TAXES	1,850,094	2,019,263	2,058,751	2,089,057	2,168,407	2,233,460
<b>Total</b>	<b>\$10,261,601</b>	<b>\$11,237,780</b>	<b>\$26,714,464</b>	<b>\$11,138,525</b>	<b>\$31,278,035</b>	<b>\$20,010,705</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	2,481,460	2,434,136	2,787,261	2,515,111	3,102,774	2,984,792
CENTRAL STORES (0011)	642,597	674,531	958,960	750,460	851,953	873,740
MAJOR STREET (0021)	353,391	474,894	6,076,380	331,430	6,386,916	329,580
LOCAL STREET (0022)	366	-	501,015	-	500,000	-
PROJECT MANAGEMENT (0049)	4,133,741	4,845,346	4,228,915	4,640,567	4,708,802	4,708,802
ALTERNATIVE TRANSPORTATION (0061)	799,212	789,072	811,900	811,900	895,985	858,102
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	500	-	8,339,282	-	11,429,328	6,486,449
COUNTY MENTAL HEALTH MILLAGE (0100)	520,581	603,686	625,942	573,942	596,326	614,216
SIDEWALK CONSTRUCTION MILLAGE (0102)	1,329,753	1,416,115	2,384,809	1,515,115	2,805,951	3,155,024
<b>Total</b>	<b>\$10,261,601</b>	<b>\$11,237,780</b>	<b>\$26,714,464</b>	<b>\$11,138,525</b>	<b>\$31,278,035</b>	<b>\$20,010,705</b>



**PUBLIC SERVICES AREA  
ENGINEERING**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	5,331,998	5,304,683	6,036,474	5,511,935	6,495,829	6,199,149
PAYROLL FRINGES	1,658,836	1,697,249	1,790,878	1,834,310	2,051,804	2,118,980
OTHER SERVICES	4,324,839	4,800,297	4,844,256	5,035,959	5,238,338	5,343,450
MATERIALS & SUPPLIES	1,029,162	942,010	1,450,970	1,317,823	1,368,048	1,417,586
OTHER CHARGES	1,925,152	1,860,621	1,908,284	1,944,751	2,503,973	2,563,466
PASS THROUGHs	1,390,477	1,711,644	2,942,498	2,942,498	1,575,940	1,584,382
CAPITAL OUTLAY	280,957	260,037	27,818	50,317	-	-
EMPLOYEE ALLOWANCES	38,437	45,041	11,350	24,476	10,528	10,528
<b>Total</b>	<b>\$15,979,858</b>	<b>\$16,621,582</b>	<b>\$19,012,528</b>	<b>\$18,662,069</b>	<b>\$19,244,460</b>	<b>\$19,237,541</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,928,232	5,296,610	7,226,715	6,821,687	6,388,865	6,335,482
CENTRAL STORES (0011)	668,775	695,364	979,959	867,730	899,782	925,134
MAJOR STREET (0021)	3,595,535	3,657,042	3,988,825	3,963,219	4,257,645	4,311,708
LOCAL STREET (0022)	358,079	309,778	361,681	356,513	446,459	448,497
METRO EXPANSION (0036)	102,440	69,603	85,678	54,499	88,716	89,588
PROJECT MANAGEMENT (0049)	4,327,619	4,591,430	4,258,874	4,628,800	4,744,491	4,661,092
ALTERNATIVE TRANSPORTATION (0061)	329,470	252,758	266,607	244,170	290,591	295,963
STREET, BRIDGE & SIDEWALK MILLAGE (0062)	1,283,610	1,228,217	1,188,174	1,206,155	1,496,500	1,519,415
COUNTY MENTAL HEALTH MILLAGE (0100)	373,672	491,740	625,830	489,111	596,326	614,216
SIDEWALK CONSTRUCTION MILLAGE (0102)	12,426	29,040	30,185	30,185	35,085	36,446
<b>Total</b>	<b>\$15,979,858</b>	<b>\$16,621,582</b>	<b>\$19,012,528</b>	<b>\$18,662,069</b>	<b>\$19,244,460</b>	<b>\$19,237,541</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ENGINEERING	34.65	35.07	36.08	37.36	37.36
<b>Total</b>	<b>34.65</b>	<b>35.07</b>	<b>36.08</b>	<b>37.36</b>	<b>37.36</b>

PUBLIC SERVICES AREA  
ENGINEERING SERVICES UNIT

**REVENUES**

**Charges for Services** – The increase in FY 2026 is a result of increased support for City Capital projects.

**Contributions** - The increase in FY 2026 is reflective of additional one-time construction reimbursements for construction projects.

**Intragovernmental Sales** - The FY 2026 increase is related to an increase in personnel reimbursements from the Project Management Fund to the General Fund.

**Prior Year Surplus** - This decrease reflects planned one-time use of fund balance in FY 2026 for right-of-way improvement projects.

**Taxes** - The increase reflects anticipated increases in Sidewalk Construction Millage revenue and County Mental Health Millage revenue associated with property value increases.

**EXPENSES**

**Personnel Services** – This is reflective of increased staffing to support increased private development in FY 2026.

**Other Services** – This reflects increased electricity and vehicle operating expenses in FY 2026.

**Other Charges** - The increase in FY 2026 reflects an increase in information technology costs and Municipal Service Charges (MSC) for services rendered.

**Capital Outlay** - The decrease is reflective of one-time equipment purchases in FY 2025.

## PUBLIC SERVICES AREA ENGINEERING

### Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,657,534	1,773,758	3,112,694	3,183,144	1,820,464	1,634,497
4100 DDA STREET LIGHTING	155,794	104,611	147,905	209,685	158,219	162,591
4101 STREET LIGHTING	2,373,272	2,676,717	2,979,854	2,669,945	3,266,550	3,376,425
4146 FOOTBALL/SPECIAL EVENTS	37,330	32,250	63,000	52,876	38,000	38,000
4149 MAJOR TRAFFIC SIGNS	2,906	6,786	11,968	2,441	12,672	12,849
4510 ENGINEER - PRIVATE-OF-WAY	190,786	177,983	154,795	171,177	209,606	213,171
4550 CUSTOMER SERVICE	66,060	59,787	44,709	54,705	106,995	108,358
4570 RECORD MAINTENANCE	24,930	28,429	36,880	24,902	34,101	34,902
4580 PRIVATE DEV. CONSTRUCTION	312,033	315,517	518,271	345,328	604,031	614,764
4930 SYSTEMS MAINTENANCE	73,999	78,665	91,342	92,200	100,208	101,419
4931 INSTALLS AND REPAIRS	10,504	11,994	30,447	10,838	33,401	33,807
7012 TRAINING	12,209	13,253	34,850	4,446	4,618	4,699
7019 PUBLIC ENGAGEMENT	30,875	16,861	-	-	-	-
9000 CAPITAL OUTLAY	(20,000)	-	-	-	-	-
<b>Total</b>	<b>\$4,928,232</b>	<b>\$5,296,611</b>	<b>\$7,226,715</b>	<b>\$6,821,687</b>	<b>\$6,388,865</b>	<b>\$6,335,482</b>

### Expenses by Activity (0011 CENTRAL STORES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	227,248	215,400	229,555	198,921	245,872	252,674
4912 MATERIALS & SUPPLIES	360,711	356,802	583,500	554,500	477,150	491,150
4930 SYSTEMS MAINTENANCE	66,961	106,998	130,792	97,594	143,094	146,701
4931 INSTALLS AND REPAIRS	13,856	16,162	36,112	16,715	33,666	34,609
<b>Total</b>	<b>\$668,776</b>	<b>\$695,362</b>	<b>\$979,959</b>	<b>\$867,730</b>	<b>\$899,782</b>	<b>\$925,134</b>

### Expenses by Activity (0021 MAJOR STREET)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	821,073	895,233	855,474	870,926	900,793	927,857
3360 PLANNING	205,584	127,763	70,511	70,752	73,771	74,567
4122 RRFB INSTALLATION/MAINTENANCE	27,924	50,967	94,095	62,039	97,021	99,934
4123 SIGNAL INSTALLATION/REBUILD	278,191	143,423	368,853	400,625	402,631	409,671
4124 TRAFFIC SIGNAL MAINTENANCE	178,395	214,346	336,438	210,235	350,071	360,614
4125 SIGNAL PREVENT MAINT	53,852	49,042	34,406	89,674	36,926	38,169
4126 SIGNAL EMERGENCY REPAIR	167,998	149,739	118,717	117,672	123,796	127,703
4127 SIGNAL SYSTEM CONTROL	235,367	261,891	345,740	316,817	361,164	368,857
4128 SIGNAL SHOP WORK	46,881	38,461	32,999	41,967	34,439	35,629
4135 SIGN SHOP WORK	2,067	1,312	8,184	848	8,880	9,189
4136 SIGN, WORK FOR OTHERS	31,239	33,452	47,922	27,944	49,885	51,554
4142 MAJOR SIGN MANUFACTURE	49,285	49,932	51,657	52,549	54,510	55,243
4146 FOOTBALL/SPECIAL EVENTS	93,466	81,778	87,621	115,475	84,920	87,488
4147 MAJOR ST PAVEMENT MARKING	352,622	368,165	377,831	384,547	390,254	401,835
4149 MAJOR TRAFFIC SIGNS	133,317	97,689	105,045	131,917	109,792	112,463
4150 SCHOOL ZONE SAFETY-TRAFFIC ENGIN	47,658	49,202	49,048	49,381	51,525	52,080
4151 PEDESTRIAN SAFETY-TRAFFIC ENGINE	47,658	49,171	49,048	49,434	51,525	52,080
4154 SCHOOL ZONE SFTY SIGN INST MAJOR	3,502	2,959	14,076	1,956	14,675	14,982
4156 PEDS SAFETY SIGN INSTALL - MAJOR	34,558	31,064	42,649	76,565	44,010	45,358
4170 QUICK-BUILD SAFETY PROJECTS	161,814	2,440	-	-	-	-
4183 TRUNKLINE CONSTRUCTION	1,311	2,033	2,110	3,388	2,200	2,277

4184 TRUNKLINE SIGNAL INSTALL	7,268	15,735	4,685	28,157	4,859	4,975
4185 TRUNKLINE PREV MAINT	13,165	13,304	17,850	16,397	18,537	19,173
4186 TRUCKLINE EMERG REPAIR	30,279	26,688	24,455	18,885	25,203	25,995
4187 TRUNKLINE SYSTEM CONTROL	5,582	7,327	7,047	12,881	7,286	7,514
4227 PAVEMENT EVALUATION	67	9,318	2,725	2,730	47,910	4,150
4229 TRAFFIC COUNTS	608	19,315	62,187	55,080	45,370	45,420
4239 BR 23 TRAFFIC SIGNS	779	627	232	1,500	250	250
4248 MAJOR SURFACE TREATMENT	5,422	-	-	-	-	-
4255 SIDEWALK RAMPS	279	33,809	56,000	56,000	60,000	60,000
4257 ENG SERVICES/INSPECTIONS	67,949	104,157	95,838	64,256	128,127	130,833
4520 TRAFFIC OPERATIONS	487,103	723,777	622,899	629,653	674,766	683,217
4949 BR 94 TRAFFIC SIGNS	3,278	2,923	2,483	2,969	2,549	2,631
<b>Total</b>	<b>\$3,595,541</b>	<b>\$3,657,042</b>	<b>\$3,988,825</b>	<b>\$3,963,219</b>	<b>\$4,257,645</b>	<b>\$4,311,708</b>

#### Expenses by Activity (0022 LOCAL STREET)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4112 LOCAL SIGN MANUFACTURE	47,039	51,196	73,925	53,562	77,019	78,977
4117 LOCAL ST PAVEMENT MARKING	66,051	72,523	81,864	89,725	84,928	87,506
4119 LOCAL TRAFFIC SIGNS	86,328	101,658	95,352	117,701	141,104	152,284
4137 TRAFFIC CALMING	163,288	-	-	-	-	-
4153 PEDESTRIAN SFTY PVMT MARK LOCAL	-	-	-	539	-	-
4155 SCHOOL ZONE SFTY SIGN INST LOCAL	486	2,978	2,557	2,528	2,629	2,711
4157 PEDS SAFETY SIGN INSTALL - LOCAL	93	3,132	15,983	13,742	16,459	16,942
4217 LOCAL PAVEMENT EVALUATION	133	14,695	2,000	1,216	15,920	750
4218 LOCAL SURFACE TREATMENT	336	-	-	-	-	-
4219 LOCAL TRAFFIC COUNTS	860	657	30,000	12,500	43,400	44,327
4255 SIDEWALK RAMPS	(6,536)	62,941	60,000	65,000	65,000	65,000
<b>Total</b>	<b>\$358,078</b>	<b>\$309,780</b>	<b>\$361,681</b>	<b>\$356,513</b>	<b>\$446,459</b>	<b>\$448,497</b>

#### Expenses by Activity (0036 METRO EXPANSION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3380 PLAN REVIEW	23,714	18,196	34,242	10,719	22,967	23,053
4537 CONSTRUCTION - INSPECTION	66,566	41,479	32,664	25,114	34,608	35,013
4573 UNDERGROUND UTILITY LOCATION	11,683	9,929	18,772	18,666	31,141	31,522
4575 WIRELESS ANTENNA	476	-	-	-	-	-
<b>Total</b>	<b>\$102,439</b>	<b>\$69,604</b>	<b>\$85,678</b>	<b>\$54,499</b>	<b>\$88,716</b>	<b>\$89,588</b>

#### Expenses by Activity (0049 PROJECT MANAGEMENT)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	2,616,772	2,921,412	3,022,116	3,169,729	3,308,586	3,178,037
4510 ENGINEER - PRIVATE-OF-WAY	396,041	277,222	163,399	156,000	223,121	231,142
4550 CUSTOMER SERVICE	66,060	59,787	44,709	45,000	108,166	111,341
4570 RECORD MAINTENANCE	24,930	28,429	36,880	25,000	34,518	35,541
4580 PRIVATE DEV. CONSTRUCTION	1,209,529	1,291,326	957,390	1,215,371	1,065,846	1,100,649
7012 TRAINING	14,290	13,253	34,380	17,700	4,254	4,382
<b>Total</b>	<b>\$4,327,622</b>	<b>\$4,591,429</b>	<b>\$4,258,874</b>	<b>\$4,628,800</b>	<b>\$4,744,491</b>	<b>\$4,661,092</b>

### Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	74,047	78,884	77,366	59,909	93,961	95,760
3360 PLANNING	82,124	63,628	71,419	68,033	74,359	75,633
4147 MAJOR ST PAVEMENT MARKING	119,808	45,095	46,350	46,350	47,700	49,100
4242 NON-MOTORIZED ROW MAINTENANCE	-	-	5,000	-	5,150	5,300
7021 PARTNERSHIPS	21,942	24,951	25,400	26,415	26,527	26,812
7023 PROGRAM MANAGEMENT	27,354	34,650	35,427	37,628	36,996	37,398
7024 ASSET MANAGEMENT	4,190	5,546	5,645	5,835	5,898	5,960
<b>Total</b>	<b>\$329,465</b>	<b>\$252,754</b>	<b>\$266,607</b>	<b>\$244,170</b>	<b>\$290,591</b>	<b>\$295,963</b>

### Expenses by Activity (0062 STREET, BRIDGE & SIDEWALK MILLAGE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	43,494	60,005	36,182	29,163	36,133	37,364
9042 STREET RESURF CONTINGENCY	626,806	461,331	445,452	470,452	753,507	775,671
9500 DEBT SERVICE	613,310	706,880	706,540	706,540	706,860	706,380
<b>Total</b>	<b>\$1,283,610</b>	<b>\$1,228,216</b>	<b>\$1,188,174</b>	<b>\$1,206,155</b>	<b>\$1,496,500</b>	<b>\$1,519,415</b>

### Expenses by Activity (0100 COUNTY MENTAL HEALTH MILLAGE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4101 STREET LIGHTING	293,868	140,014	267,553	117,553	273,858	274,499
4137 TRAFFIC CALMING	59,775	351,725	341,973	371,558	322,468	339,717
9000 CAPITAL OUTLAY	20,028	-	16,304	-	-	-
<b>Total</b>	<b>\$373,671</b>	<b>\$491,739</b>	<b>\$625,830</b>	<b>\$489,111</b>	<b>\$596,326</b>	<b>\$614,216</b>

### Expenses by Activity (0102 SIDEWALK CONSTRUCTION MILLAGE )

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	12,426	29,040	30,185	30,185	35,085	36,446
<b>Total</b>	<b>\$12,426</b>	<b>\$29,040</b>	<b>\$30,185</b>	<b>\$30,185</b>	<b>\$35,085</b>	<b>\$36,446</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services

Area Administrator: Jordan Roberts

Service Unit: Engineering

Service Unit Manager: Nick Hutchinson

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
The Engineering Unit maintains and replaces City infrastructure.	●	●	●	●			Complete 90% of CIP Programmed Projects on-time.	Ongoing	67%	89%	75%	90%
							Ensure final road patching by private contractors is completed within 30 days.	Ongoing	100%	96%	95%	100%
The Transportation Group within Engineering provides transportation engineering and planning services.	●	●	●	●			Complete 90% of traffic reviews for private development on time.	Ongoing	77%	78%	80%	90%
							Respond to 100% of A2FixIt Requests within the quarter.	Ongoing	85%	100%	100%	100%
							Spend at least 90% of traffic calming budget through the processing of petitions and construction of devices.	Ongoing	N/A	N/A	90%	90%
Engineering provides services for private development projects.	●	●	●				Complete review of 85% of construction plans within 4 weeks.	Ongoing	56%	72%	75%	85%
							Complete over 90% of ROW permits within 3 weeks.	Ongoing	94%	95%	95%	90%
The Signs & Signals group within Engineering installs and maintains traffic signs, signals and streetlights.	●	●	●	●			100% of City streetlight outages repaired within 72 hours of receipt of Miss Dig clearance.	Ongoing	86%	No Data Available	90%	100%

\*PASER is the system used by most municipalities in Michigan to evaluate pavement condition. It operates on a 1 to 10 scale; with 1 being the worst and 10 being the best.

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# PUBLIC SERVICES AREA ENGINEERING

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
CIVIL ENGINEER 2	403640	0.87	0.87
ADMIN ASSISTANT LVL 4	110044	0.05	0.05
ADMIN ASSISTANT LVL 5	110054	1.38	1.38
APPLICATION SPECIALIST	401760	0.08	0.08
CAPITAL PROJECTS ASSET MG	404780	0.17	0.17
CITY ENGINEER	403160	1.00	1.00
CIVIL ENGINEER I	000990	0.40	0.40
CIVIL ENGINEER II	403640	0.90	0.90
CIVIL ENGINEER III	403620	1.60	1.60
CIVIL ENGINEER IV	403840	2.48	2.48
CIVIL ENGINEER V	401330	1.18	1.18
CIVIL ENGINEERING SPEC 3	112014	2.40	2.40
CIVIL ENGINEERING SPEC 4	112024	1.45	1.45
CIVIL ENGINEERING SPEC 5	112034	2.60	2.60
ENGINEERING ANALYST II	402100	0.25	0.25
FIELD OPER TECH III - COM	112724	4.69	4.69
FIELD OPER TECH IV - COMM	112734	3.36	3.36
FIELD OPER TECH V - COMM	112744	3.00	3.00
INFRASTRUC DATA ASSET MGR	402120	0.05	0.05
LAND SURVEYOR	404050	0.20	0.20
MANAGEMENT ASSISTANT	000200	0.75	0.75
PROJECT MGMT ANALYST	000970	1.00	1.00
SIGNS/SIGNAL SUPV III	192150	1.00	1.00
SITE COMPLIANCE COORD	119999	0.50	0.50
SUPERVISOR - CESS	192050	1.00	1.00
TRANSPORATION ENG III	404630	1.00	1.00
TRANSPORTATION ENGINEER V	401930	1.00	1.00
TRANSPORTATION MANAGER	404560	1.00	1.00
TRANSPORTATION PROGRAM MG	404030	2.00	2.00
Total		37.36	37.36

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## PUBLIC SERVICES AREA

### PUBLIC WORKS

Public Works is responsible for routine maintenance of the majority of the City's above and below ground infrastructure including: streets, the drinking water distribution system, water meters, sanitary and stormwater collection systems and street trees. Public Works is also responsible for management of the City's urban forest and all solid waste programs and services including trash, compost and recycling collection.

**PUBLIC SERVICES AREA**  
**PUBLIC WORKS**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	4,686,487	1,955,800	1,660,806	1,961,480	1,871,626	1,957,785
CONTRIBUTIONS	-	129,223	116,739	-	-	-
INTERGOVERNMENTAL REVENUES	16,666,978	16,996,713	16,891,068	17,133,662	17,513,845	17,866,541
INTRAGOVERNMENTAL SALES	465,367	487,293	753,290	542,500	756,165	758,757
INVESTMENT INCOME	13,557	95,607	71,415	106,571	85,058	82,021
MISCELLANEOUS REVENUE	158,644	142,436	17,600	162,654	32,600	32,600
OPERATING TRANSFERS IN	359,868	330,516	340,440	340,440	370,597	381,715
PRIOR YEAR SURPLUS	-	-	930,248	-	101,133	63,961
<b>Total</b>	<b>\$22,350,901</b>	<b>\$20,137,588</b>	<b>\$20,781,606</b>	<b>\$20,247,307</b>	<b>\$20,731,024</b>	<b>\$21,143,380</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	51,533	44,301	82,532	46,000	72,815	75,407
CENTRAL STORES (0011)	413,834	442,992	683,350	496,500	683,350	683,350
MAJOR STREET (0021)	12,670,688	13,055,380	12,854,207	13,061,301	13,311,289	13,586,392
LOCAL STREET (0022)	3,531,140	3,571,590	3,572,361	3,572,361	3,708,237	3,775,649
METRO EXPANSION (0036)	530,567	505,507	512,124	500,000	584,532	554,484
WATER SUPPLY SYSTEM (0042)	478,635	458,251	402,000	411,924	434,597	490,715
SEWAGE DISPOSAL SYSTEM (0043)	51,942	70,129	3,000	12,000	3,000	3,000
CEMETERY PERPETUAL CARE (0054)	2,750	9,125	-	9,000	-	-
ELIZABETH R. DEAN TRUST FUND (0055)	13,557	95,607	71,415	106,571	91,478	91,498
WHEELER CENTER (0058)	689,688	893,803	1,263,446	929,666	966,576	1,007,735
STORMWATER SEWER SYSTEM FUND (0069)	365,524	119,916	143,739	131,500	37,000	37,000
SOLID WASTE (0072)	3,551,043	870,987	1,193,432	970,484	838,150	838,150
<b>Total</b>	<b>\$22,350,901</b>	<b>\$20,137,588</b>	<b>\$20,781,606</b>	<b>\$20,247,307</b>	<b>\$20,731,024</b>	<b>\$21,143,380</b>

**PUBLIC SERVICES AREA**  
**PUBLIC WORKS**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	6,912,267	6,992,753	7,813,471	7,112,797	8,191,332	8,084,392
PAYROLL FRINGES	4,185,655	4,374,012	4,840,549	4,693,084	5,313,881	5,490,118
OTHER SERVICES	17,847,290	16,346,290	19,661,955	18,559,093	20,599,625	20,724,762
MATERIALS & SUPPLIES	1,922,841	1,902,666	2,438,005	1,839,234	2,267,570	2,289,870
OTHER CHARGES	3,539,584	4,004,016	4,800,584	4,342,039	4,995,976	5,121,877
PASS THROUGHs	444,242	415,051	425,034	425,034	455,178	466,121
CAPITAL OUTLAY	406,286	1,010,898	2,293,635	2,651,220	1,943,043	733,247
VEHICLE OPERATING COSTS	66,335	79,046	13,230	81,000	104,900	107,000
EMPLOYEE ALLOWANCES	24,531	25,769	10,125	22,292	10,904	10,904
<b>Total</b>	<b>\$35,349,031</b>	<b>\$35,150,501</b>	<b>\$42,296,588</b>	<b>\$39,725,793</b>	<b>\$43,882,409</b>	<b>\$43,028,291</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	101,997	87,081	82,532	62,592	71,988	73,195
CENTRAL STORES (0011)	413,840	442,989	683,350	503,585	683,350	683,350
MAJOR STREET (0021)	2,992,644	2,830,271	4,527,755	4,165,885	3,666,360	3,325,317
LOCAL STREET (0022)	1,422,664	1,394,921	2,291,001	2,153,087	2,844,094	2,256,663
METRO EXPANSION (0036)	219,533	265,691	444,547	429,679	552,840	516,989
WATER SUPPLY SYSTEM (0042)	5,554,021	5,362,285	5,657,077	5,588,541	6,066,118	6,138,940
SEWAGE DISPOSAL SYSTEM (0043)	2,658,480	3,720,016	3,796,394	3,398,740	4,106,448	4,235,580
ELIZABETH R. DEAN TRUST FUND (0055)	31,838	44,236	71,415	71,315	91,478	91,498
WHEELER CENTER (0058)	625,309	840,559	1,040,105	714,354	696,523	716,449
ALTERNATIVE TRANSPORTATION (0061)	141,077	229,469	308,409	217,583	341,656	343,466
STORMWATER SEWER SYSTEM FUND (0069)	5,823,308	6,271,160	7,935,201	7,052,408	8,431,144	8,574,728
SOLID WASTE (0072)	15,364,320	13,661,823	15,458,802	15,368,024	16,330,410	16,072,116
<b>Total</b>	<b>\$35,349,031</b>	<b>\$35,150,501</b>	<b>\$42,296,588</b>	<b>\$39,725,793</b>	<b>\$43,882,409</b>	<b>\$43,028,291</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PUBLIC WORKS	96.45	97.47	96.47	98.35	98.35
<b>Total</b>	<b>96.45</b>	<b>97.47</b>	<b>96.47</b>	<b>98.35</b>	<b>98.35</b>

## PUBLIC SERVICES AREA

### PUBLIC WORKS

#### **REVENUES**

**Charges for Services** - The FY 2026 increase is associated with increases to solid waste fees.

**Intergovernmental Revenues** - The FY 2026 increase is associated with increased Michigan Transportation Fund revenue from the State of Michigan.

**Prior Year Surplus** - The FY 2026 decrease is a result of one-time appropriations made in FY 2025.

#### **EXPENSES**

**Personnel Services** - The FY 2026 increase reflects increased employee allocations.

**Payroll Fringes** - The FY 2026 increase reflects increased benefit costs associated with increased staff allocations.

**Other Services** - The FY 2026 increase is attributable to increased Fleet and contracted service costs.

**Materials and Supplies** – The FY 2026 decrease is reflective of one time material purchases in FY 2025.

**Capital Outlay** - The FY 2026 decrease is associated with the one-time equipment replacement purchases in FY 2025.

# PUBLIC SERVICES AREA

## PUBLIC WORKS

### Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	89,003	63,821	32,738	37,633	20,980	21,405
6222 SNOW & ICE CONTROL	4,756	4,553	24,897	5,487	25,504	25,895
6301 MOWING - NON PARKS	8,238	18,706	24,897	19,472	25,504	25,895
<b>Total</b>	<b>\$101,997</b>	<b>\$87,080</b>	<b>\$82,532</b>	<b>\$62,592</b>	<b>\$71,988</b>	<b>\$73,195</b>

### Expenses by Activity (0011 CENTRAL STORES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4912 MATERIALS & SUPPLIES	413,841	442,990	683,350	503,585	683,350	683,350
<b>Total</b>	<b>\$413,841</b>	<b>\$442,990</b>	<b>\$683,350</b>	<b>\$503,585</b>	<b>\$683,350</b>	<b>\$683,350</b>

### Expenses by Activity (0021 MAJOR STREET)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,201,803	1,222,264	1,229,839	1,222,648	1,302,614	1,248,210
4146 FOOTBALL/SPECIAL EVENTS	2,256	2,166	5,917	3,077	849	860
4222 POTHOLE REPAIR	357,482	221,596	291,093	209,828	303,705	270,218
4231 BR 23 SWEEPING	7,576	5,956	5,500	7,382	5,700	5,700
4232 BR 23 POTHOLE REPAIR	1,268	2,028	500	3,806	1,500	1,500
4235 BR 23 WINTER MAINTENANCE	5,628	4,460	6,700	4,462	4,500	4,500
4240 MAJOR BASE REPAIR/OVERLAY	181,499	197,459	222,948	126,216	221,329	223,538
4245 MAJOR SALTING/PLOWING	795,143	432,935	2,290,210	2,149,310	1,145,177	1,050,568
4251 STREET SWEEPING	307,421	636,119	329,599	330,800	569,473	408,258
4252 BRIDGE MAINTENANCE & REPAIR	4,995	1,827	9,591	1,537	1,500	1,500
4253 SHOULDER MAINTENANCE	21,370	6,234	6,522	4,676	6,843	6,921
4254 MISC CONCRETE REPAIRS	8,739	7,401	5,200	5,000	8,000	8,000
4256 SHOP WORK	5,479	15,256	7,014	12,087	7,671	7,905
4258 WORK FOR OTHERS	-	-	-	466	-	-
4259 MISC. ROW MAINTENANCE	38,753	8,771	34,960	24,218	30,199	30,339
4940 BR 94 BASE REPAIR	77	626	6,000	-	600	600
4941 BR 94 SWEEPING	5,720	9,535	7,091	8,039	6,200	6,200
4942 BR 94 POTHOLE REPAIR	6,707	12,981	5,480	10,073	5,500	5,500
4943 BR 94 SHOULDER MAINTENANCE	6,276	7,037	25,000	7,200	8,000	8,000
4945 BR 94 WINTER MAINITENANCE	34,451	35,617	38,591	35,060	37,000	37,000
<b>Total</b>	<b>\$2,992,643</b>	<b>\$2,830,268</b>	<b>\$4,527,755</b>	<b>\$4,165,885</b>	<b>\$3,666,360</b>	<b>\$3,325,317</b>

### Expenses by Activity (0022 LOCAL STREET)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4209 LOCAL GRADING	220,771	272,728	233,524	276,606	325,713	329,396
4210 LOCAL BASE REPAIR/OVERLAY	230,119	213,072	308,507	256,104	274,008	276,768
4211 LOCAL STREET SWEEPING	267,063	183,556	551,794	486,847	641,162	494,537
4212 LOCAL POTHOLE REPAIR	250,271	243,311	311,581	266,519	302,132	307,019
4215 LOCAL SALTING/PLOWING	365,155	392,579	771,001	762,167	1,196,248	744,287
4218 LOCAL SURFACE TREATMENT	-	(9)	-	-	-	-
4253 SHOULDER MAINTENANCE	-	646	-	250	250	250
4254 MISC CONCRETE REPAIRS	2,392	4,500	15,000	15,000	10,000	10,000
4259 MISC. ROW MAINTENANCE	2,516	-	15,000	5,000	10,000	10,000
9500 DEBT SERVICE	84,374	84,535	84,594	84,594	84,581	84,406
<b>Total</b>	<b>\$1,422,661</b>	<b>\$1,394,918</b>	<b>\$2,291,001</b>	<b>\$2,153,087</b>	<b>\$2,844,094</b>	<b>\$2,256,663</b>

### Expenses by Activity (0036 METRO EXPANSION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4261 RIGHT-OF-WAY/MAINTENANCE & REP	26,108	26,524	35,751	27,030	22,249	22,922
6222 SNOW & ICE CONTROL	53,764	31,298	204,994	193,154	225,438	227,230
6328 ROW MAINTENANCE	106,069	106,329	113,151	122,824	123,647	127,117
6330 ROW VEGETATION/BRUSH CLEARANCE	33,591	101,542	90,651	86,671	181,506	139,720
<b>Total</b>	<b>\$219,532</b>	<b>\$265,693</b>	<b>\$444,547</b>	<b>\$429,679</b>	<b>\$552,840</b>	<b>\$516,989</b>

### Expenses by Activity (0042 WATER SUPPLY SYSTEM)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	455,220	392,758	423,031	433,325	480,651	489,745
1100 FRINGE BENEFITS	160,956	179,928	196,437	196,437	234,020	239,631
1372 REVOLVING SUPPLY	(146,388)	1,653	-	-	-	-
4500 ENGINEERING - OTHERS	43,453	34,543	44,552	48,928	57,459	58,755
6210 OPERATIONS	455,544	619,472	661,423	696,678	755,087	772,062
7010 CUSTOMER SERVICE	367,513	433,113	474,910	375,198	426,362	433,967
7031 REVOLVING EQUIPMENT	13,788	31,479	198,897	184,962	393,861	241,692
7033 DCU MAINTENANCE	835	1,405	1,700	950	1,200	1,200
7034 INSPECTIONS	133,923	162,302	212,581	158,076	155,331	125,835
7047 SERVICE LINE REPLACEMENT	22,556	139,236	-	110,140	32,417	33,015
7061 SOUTH INDUSTRIAL SITE	72,561	41,458	30,460	38,700	42,000	43,600
7064 MISS DIG	84,919	79,960	65,238	88,441	86,120	88,717
7092 MAINTENANCE - MAINS	1,970,051	1,665,324	1,697,742	1,630,018	1,463,654	1,642,510
7093 MAINTENANCE - HYDRANTS	440,683	365,095	330,226	411,638	493,167	502,639
7094 MAINTENANCE - SERVICE	942,965	679,112	719,880	615,050	844,789	865,572
9000 CAPITAL OUTLAY	535,438	535,438	600,000	600,000	600,000	600,000
<b>Total</b>	<b>\$5,554,017</b>	<b>\$5,362,276</b>	<b>\$5,657,077</b>	<b>\$5,588,541</b>	<b>\$6,066,118</b>	<b>\$6,138,940</b>

### Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	331,783	298,334	316,424	313,492	362,794	369,767
1100 FRINGE BENEFITS	197,304	207,192	239,406	239,406	267,451	273,864
1372 REVOLVING SUPPLY	(2,729)	(2,609)	-	-	-	-
4500 ENGINEERING - OTHERS	69,205	96,031	97,156	66,415	113,856	116,487
6210 OPERATIONS	343,845	579,035	497,181	495,437	562,876	617,742
7010 CUSTOMER SERVICE	359,868	330,516	340,440	340,440	370,597	381,715
7031 REVOLVING EQUIPMENT	(9,678)	86,547	95,406	94,303	134,081	182,509
7064 MISS DIG	60,358	64,904	63,013	67,259	74,120	75,267
7074 TELEVISION COLLECTION SYSTEM	339,180	526,793	795,385	488,247	635,188	651,837
7077 MAINTENANCE - MANHOLE	253,780	263,303	362,155	289,608	355,845	310,115
7083 JETTING	455,799	806,493	777,721	746,520	927,740	946,371
7092 MAINTENANCE - MAINS	259,765	463,479	212,107	257,613	301,900	309,906
<b>Total</b>	<b>\$2,658,480</b>	<b>\$3,720,018</b>	<b>\$3,796,394</b>	<b>\$3,398,740</b>	<b>\$4,106,448</b>	<b>\$4,235,580</b>

### Expenses by Activity (0055 ELIZABETH R. DEAN TRUST FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,314	1,271	1,415	1,315	1,478	1,498
6309 GENERAL CARE	241	1,563	-	2,000	-	-
6325 STUMP REMOVAL	-	459	-	-	-	-
6327 TREE PLANTING	30,282	40,943	70,000	68,000	90,000	90,000
<b>Total</b>	<b>\$31,837</b>	<b>\$44,236</b>	<b>\$71,415</b>	<b>\$71,315</b>	<b>\$91,478</b>	<b>\$91,498</b>

### Expenses by Activity (0058 WHEELER CENTER)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	604,765	814,214	984,311	685,854	641,523	659,171
6222 SNOW & ICE CONTROL	7,391	6,350	28,397	9,200	27,750	29,139
6301 MOWING - NON PARKS	13,153	19,995	27,397	19,300	27,250	28,139
<b>Total</b>	<b>\$625,309</b>	<b>\$840,559</b>	<b>\$1,040,105</b>	<b>\$714,354</b>	<b>\$696,523</b>	<b>\$716,449</b>

### Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
4242 NON-MOTORIZED ROW MAINTENANCE	141,076	229,470	308,409	217,583	341,656	343,466
<b>Total</b>	<b>\$141,076</b>	<b>\$229,470</b>	<b>\$308,409</b>	<b>\$217,583</b>	<b>\$341,656</b>	<b>\$343,466</b>

### Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,573,615	1,644,797	2,295,341	1,791,207	2,390,616	2,453,007
1100 FRINGE BENEFITS	62,304	76,332	85,941	85,941	106,981	109,546
1372 REVOLVING SUPPLY	1,035	20,892	-	-	-	-
4251 STREET SWEEPING	111,365	108,607	517,953	471,608	426,339	607,452
4500 ENGINEERING - OTHERS	47,317	28,258	85,465	56,747	58,492	59,043
6210 OPERATIONS	800,641	752,129	747,283	748,699	663,013	677,546
6309 GENERAL CARE	36,093	39,802	24,072	53,697	12,048	12,143
6317 POST PLANT CARE	(2,029)	67,338	150,728	140,681	151,640	151,804
6320 TRIMMING	773,185	827,531	1,095,339	869,701	838,401	889,918
6324 STORM DAMAGE	282,025	215,966	98,486	174,077	238,414	241,853
6325 STUMP REMOVAL	134,805	301,427	238,982	237,484	262,241	266,533
6327 TREE PLANTING	50,658	88,684	95,743	104,326	119,846	121,369
6329 TREE REMOVALS	404,526	447,860	545,190	486,952	632,941	601,427
7031 REVOLVING EQUIPMENT	116,306	185,249	123,985	87,707	372,429	271,273
7064 MISS DIG	31,798	34,344	32,570	35,414	39,159	39,556
7074 TELEVISION COLLECTION SYSTEM	42,493	212,276	615,580	301,771	363,594	363,688
7077 MAINTENANCE - MANHOLE	90,903	43,137	59,599	84,079	96,801	97,611
7081 DITCH MAINTENANCE	36,603	48,507	43,514	29,580	51,937	52,554
7082 CATCHBASIN MAINTENANCE	516,388	500,767	394,450	496,914	553,761	559,847
7083 JETTING	308,144	265,855	226,076	363,664	393,777	586,593
7084 ILLICIT DISCHARGE ELIMINATION	4,583	8,509	44,776	6,075	3,879	3,915
7085 CULVERT MAINTENANCE	13,749	5,082	75,069	2,200	6,592	6,686
7090 BEST MGMT PRACTICES/GREEN INFRAS	51,461	14,163	99,336	40,541	56,422	57,373
7092 MAINTENANCE - MAINS	335,340	333,644	239,723	383,343	591,821	343,991
<b>Total</b>	<b>\$5,823,308</b>	<b>\$6,271,156</b>	<b>\$7,935,201</b>	<b>\$7,052,408</b>	<b>\$8,431,144</b>	<b>\$8,574,728</b>

## Expenses by Activity (0072 SOLID WASTE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	952,826	1,214,466	1,376,891	1,228,028	1,545,258	1,598,095
1401 ART FAIR/SPECIAL EVENTS	-	-	-	90	-	-
3162 COMMUNITY STANDARDS	35,665	17,700	35,000	31,700	35,100	35,100
4721 REAR-LOAD COMMER COLLECT	170,910	162,350	278,122	259,194	303,233	309,351
4724 RESIDENTIAL COLLECTION	2,273,251	2,499,593	2,987,561	3,319,667	3,619,694	3,070,184
4725 FRONT-LOAD COMMER COLLECT	3,304,706	995,998	1,359,682	1,077,555	1,265,774	1,299,258
4726 DDA REFUSE CANS COLLECTION	170,376	161,637	108,079	170,173	181,371	187,009
4727 CARTS RPR/D/DIST	20,733	18,217	525	3,637	-	-
4729 STUDENT MOVE IN/OUT	33,808	28,902	4,900	53,978	42,500	44,000
4730 DROP OFF STATION STAFFED	33,210	61,594	73,300	111,539	136,907	70,105
4732 SINGLE FAMILY RECYCLING	1,481,498	1,505,177	1,611,000	1,516,087	1,610,000	1,656,000
4733 MULTI FAMILY RECYCLING	727,340	762,573	803,500	781,407	817,000	842,500
4734 COMMERCIAL RECYCLING	1,198,499	1,511,930	1,382,040	1,612,255	1,692,702	1,736,993
4749 YARDWASTE COLLECTION	1,948,719	1,480,608	1,963,318	2,179,852	1,703,066	1,747,988
4764 RECYCLING PROCESSING	1,889,369	1,901,567	2,408,550	1,954,768	2,004,400	2,064,400
4919 MAINTENANCE - LANDFILL	504,289	741,356	537,333	582,037	664,820	684,830
6210 OPERATIONS	423,563	316,679	317,521	292,078	450,611	463,910
6362 PARK REFUSE	194,400	279,957	210,780	192,979	257,974	262,393
7060 OUTSTATIONS	1,159	1,521	700	1,000	-	-
Total	\$15,364,321	\$13,661,825	\$15,458,802	\$15,368,024	\$16,330,410	\$16,072,116



## Street Maintenance and Traffic Control

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	3,216,597	3,403,346	3,430,773	3,437,728	3,632,604	3,684,760
1100 FRINGE BENEFITS	975,024	1,100,652	1,183,861	1,183,861	1,323,017	1,363,505
1935 GIS	694	405	5,215	438	3,009	3,009
3360 PLANNING	205,584	127,763	70,511	70,752	73,771	74,567
3380 PLAN REVIEW	23,714	18,196	34,242	10,719	22,967	23,053
4112 LOCAL SIGN MANUFACTURE	47,039	51,196	73,925	53,562	77,019	78,977
4117 LOCAL ST PAVEMENT MARKING	66,051	72,523	81,864	89,725	84,928	87,506
4119 LOCAL TRAFFIC SIGNS	86,328	101,658	95,352	117,701	141,104	152,284
4122 RRFB						
INSTALLATION/MAINTENANCE	27,924	50,967	94,095	62,039	97,021	99,934
4123 SIGNAL INSTALLATION/REBUILD	278,191	143,423	368,853	400,625	402,631	409,671
4124 TRAFFIC SIGNAL MAINTENANCE	178,395	214,346	336,438	210,235	350,071	360,614
4125 SIGNAL PREVENT MAINT	53,852	49,042	34,406	89,674	36,926	38,169
4126 SIGNAL EMERGENCY REPAIR	167,998	149,739	118,717	117,672	123,796	127,703
4127 SIGNAL SYSTEM CONTROL	235,367	261,891	345,740	316,817	361,164	368,857
4128 SIGNAL SHOP WORK	46,881	38,461	32,999	41,967	34,439	35,629
4135 SIGN SHOP WORK	2,067	1,312	8,184	848	8,880	9,189
4136 SIGN, WORK FOR OTHERS	31,239	33,452	47,922	27,944	49,885	51,554
4137 TRAFFIC CALMING	163,288	-	-	-	-	-
4142 MAJOR SIGN MANUFACTURE	49,285	49,932	51,657	52,549	54,510	55,243
4146 FOOTBALL/SPECIAL EVENTS	95,722	83,944	93,538	118,552	85,769	88,348
4147 MAJOR ST PAVEMENT MARKING	352,622	368,165	377,831	384,547	390,254	401,835
4149 MAJOR TRAFFIC SIGNS	133,317	97,689	105,045	131,917	109,792	112,463
4150 SCHOOL ZONE SAFETY-TRAFFIC ENGIN	47,658	49,202	49,048	49,381	51,525	52,080
4151 PEDESTRIAN SAFETY-TRAFFIC ENGINE	47,658	49,171	49,048	49,434	51,525	52,080
4153 PEDESTRIAN SFTY PVMT MARK LOCAL	-	-	-	539	-	-
4154 SCHOOL ZONE SFTY SIGN INST MAJOR	3,502	2,959	14,076	1,956	14,675	14,982
4155 SCHOOL ZONE SFTY SIGN INST LOCAL	486	2,978	2,557	2,528	2,629	2,711
4156 PEDS SAFETY SIGN INSTALL - MAJOR	34,558	31,064	42,649	76,565	44,010	45,358
4157 PEDS SAFETY SIGN INSTALL - LOCAL	93	3,132	15,983	13,742	16,459	16,942
4170 QUICK-BUILD SAFETY PROJECTS	161,814	2,440	-	-	-	-
4183 TRUNKLINE CONSTRUCTION	1,311	2,033	2,110	3,388	2,200	2,277
4184 TRUNKLINE SIGNAL INSTALL	7,268	15,735	4,685	28,157	4,859	4,975
4185 TRUNKLINE PREV MAINT	13,165	13,304	17,850	16,397	18,537	19,173
4186 TRUCKLINE EMERG REPAIR	30,279	26,688	24,455	18,885	25,203	25,995
4187 TRUNKLINE SYSTEM CONTROL	5,582	7,327	7,047	12,881	7,286	7,514
4209 LOCAL GRADING	220,771	272,728	233,524	276,606	325,713	329,396
4210 LOCAL BASE REPAIR/OVERLAY	230,119	213,072	308,507	256,104	274,008	276,768
4211 LOCAL STREET SWEEPING	267,063	183,556	551,794	486,847	641,162	494,537
4212 LOCAL POTHOLE REPAIR	250,271	243,311	311,581	266,519	302,132	307,019
4215 LOCAL SALTING/PLOWING	365,155	392,579	771,001	762,167	1,196,248	744,287
4217 LOCAL PAVEMENT EVALUATION	133	14,695	2,000	1,216	15,920	750
4218 LOCAL SURFACE TREATMENT	336	(9)	-	-	-	-
4219 LOCAL TRAFFIC COUNTS	860	657	30,000	12,500	43,400	44,327
4222 POTHOLE REPAIR	357,482	221,596	291,093	209,828	303,705	270,218
4227 PAVEMENT EVALUATION	67	9,318	2,725	2,730	47,910	4,150
4229 TRAFFIC COUNTS	608	19,315	62,187	55,080	45,370	45,420
4231 BR 23 SWEEPING	7,576	5,956	5,500	7,382	5,700	5,700
4232 BR 23 POTHOLE REPAIR	1,268	2,028	500	3,806	1,500	1,500
4235 BR 23 WINTER MAINTENANCE	5,628	4,460	6,700	4,462	4,500	4,500
4239 BR 23 TRAFFIC SIGNS	779	627	232	1,500	250	250
4240 MAJOR BASE REPAIR/OVERLAY	181,499	197,459	222,948	126,216	221,329	223,538
4245 MAJOR SALTING/PLOWING	795,143	432,935	2,290,210	2,149,310	1,145,177	1,050,568
4248 MAJOR SURFACE TREATMENT	5,422	-	-	-	-	-
4251 STREET SWEEPING	307,421	636,119	329,599	330,800	569,473	408,258
4252 BRIDGE MAINTENANCE & REPAIR	4,995	1,827	9,591	1,537	1,500	1,500
4253 SHOULDER MAINTENANCE	21,370	6,880	6,522	4,926	7,093	7,171
4254 MISC CONCRETE REPAIRS	11,131	11,901	20,200	20,000	18,000	18,000
4255 SIDEWALK RAMPS	(6,257)	96,750	116,000	121,000	125,000	125,000

4256 SHOP WORK	5,479	15,256	7,014	12,087	7,671	7,905
4257 ENG SERVICES/INSPECTIONS	67,949	104,157	95,838	64,256	128,127	130,833
4258 WORK FOR OTHERS	-	-	-	466	-	-
4259 MISC. ROW MAINTENANCE	41,269	8,771	49,960	29,218	40,199	40,339
4261 RIGHT-OF-WAY/MAINTENANCE & REP	26,108	26,524	35,751	27,030	22,249	22,922
4520 TRAFFIC OPERATIONS	487,103	723,777	622,899	629,653	674,766	683,217
4537 CONSTRUCTION - INSPECTION	66,566	41,479	32,664	25,114	34,608	35,013
4573 UNDERGROUND UTILITY LOCATION	11,683	9,929	18,772	18,666	31,141	31,522
4575 WIRELESS ANTENNA	476	-	-	-	-	-
4940 BR 94 BASE REPAIR	77	626	6,000	-	600	600
4941 BR 94 SWEEPING	5,720	9,535	7,091	8,039	6,200	6,200
4942 BR 94 POTHOLE REPAIR	6,707	12,981	5,480	10,073	5,500	5,500
4943 BR 94 SHOULDER MAINTENANCE	6,276	7,037	25,000	7,200	8,000	8,000
4945 BR 94 WINTER MAINTENANCE	34,451	35,617	38,591	35,060	37,000	37,000
4949 BR 94 TRAFFIC SIGNS	3,278	2,923	2,483	2,969	2,549	2,631
6222 SNOW & ICE CONTROL	56,874	36,876	269,994	196,284	290,438	292,230
6328 ROW MAINTENANCE	106,069	106,329	113,151	122,824	123,647	127,117
6330 ROW VEGETATION/BRUSH CLEARANCE	33,591	101,542	90,651	86,671	181,506	139,720
7011 CALL CENTER	11,575	11,988	415	415	452	452
7015 STUDY/PLANNING	126,926	90,104	168,235	67,325	-	-
7016 DESIGN	142,342	145,030	200,447	157,281	-	-
7017 CONSTRUCTION	3,412,370	3,245,868	627,925	633,926	-	-
7018 SIGN/SIGNAL CAPITAL SUPPORT	1,583	146	-	-	-	-
7019 PUBLIC ENGAGEMENT	27,244	34,544	50,750	45,190	65,519	66,295
7022 DEVELOPMENT PROCESS	165	92	-	-	-	-
7024 ASSET MANAGEMENT	75,231	96,153	112,707	107,656	97,662	98,691
9000 CAPITAL OUTLAY	914,880	3,950,404	15,341,794	7,116,172	10,418,000	1,040,000
9500 DEBT SERVICE	1,683,418	1,548,023	1,547,850	1,547,850	1,548,255	1,546,530
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Total	\$17,174,803	\$19,957,606	\$32,264,552	\$23,245,686	\$26,721,644	\$16,556,531

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services	Area Administrator: Jordan Roberts
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Service Unit: Public Works	Service Unit Manager: Paul Matthews
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Maintain streets to maximize asset life and ensure safe vehicular travel.	●		●	●	●		Sweep bike lanes twice monthly.	Monthly	Complete	Complete	Meet Goal	Meet Goal
							Sweep all streets 4 times per year.	Annually	Complete	Complete	Meet Goal	Meet Goal
							90% of citizen reported potholes patched within 72 hours.	Ongoing	89%	84%	90%	90%
Maintain systems to maximize asset life, protect water quality and minimize disruption in service.	●		●	●	●		Number of sanitary sewer backups.	Annually	7	12	<13	<13
							Complete cross connection inspections at 90% of high hazard accounts.	Annually	99%	100%	90%	90%
							Replace 40 water valves.	Annually	44	39	40	40
							Clean 35% of all stormwater catch basins and all swirl concentrators.	Annually	70%	Catch Basins/89	100%	100%
Collect trash, recycling and compost in a safe, efficient and timely manner.	●	●	●	●	●		Launch a multi-family compost collection plan for food scraps with the set-up of at least five drop-off locations.	Annually	New Goal	New Goal	New Goal	5 sites
							Track landfill, compost and recycling rates, striving to increase our diversion rate while reducing total waste generated	Annually	48,700	50,100	50,000	52,000
Maintain and improve the health of the urban forest.	●		●	●	●		Prune 10% of the City's street trees.	Annually	8.4%	9.2%	10%	10%
							Perform 90% of street tree removals on schedule.	Ongoing	New Goal	New Goal	Meet Goal	Meet Goal

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

PUBLIC SERVICES AREA  
PUBLIC WORKS

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
SOLID WASTE & REC COORD	403170	1.00	1.00
ADMIN ASSISTANT LVL 2	110024	1.00	1.00
ADMIN ASSISTANT LVL 3	110034	1.00	1.00
APPLICATION SPECIALIST	401760	1.85	1.85
BUDGET ANALYST	000400	1.45	1.45
FACILITIES SUPERVISOR III	190004	0.05	0.05
FIELD OP ASST MANAGER	401140	1.00	1.00
FIELD OPER TECH I - INFRA	112804	9.00	9.00
FIELD OPER TECH I-FOR/PA	112854	2.00	2.00
FIELD OPER TECH II - INFR	112814	7.00	7.00
FIELD OPER TECH II-FOR/PA	112864	1.00	1.00
FIELD OPER TECH III -INFR	112824	12.00	12.00
FIELD OPER TECH III-FOR/P	112874	1.00	1.00
FIELD OPER TECH IV - INFR	112834	22.00	22.00
FIELD OPER TECH IV-FOR/PA	112884	1.00	1.00
FIELD OPER TECH V - INFRA	112844	16.00	16.00
FIELD OPER TECH V-FOR/PA	112894	3.00	3.00
FIELD OPERATIONS MANAGER	403450	1.00	1.00
FIELD OPERATIONS SUPV I	192100	1.00	1.00
FIELD OPERATIONS SUPV IV	192130	1.00	1.00
INVENTORY CNTRL CLERK III	110730	1.00	1.00
PUBLIC WORKS ADMIN MGR	404330	1.00	1.00
PUBLIC WORKS ENGINEER	404650	1.00	1.00
PUBLIC WORKS SUPV I	192101	1.00	1.00
PUBLIC WORKS SUPV II	192111	1.00	1.00
PUBLIC WORKS SUPV III	192121	2.00	2.00
PUBLIC WORKS SUPV V	192141	1.00	1.00
PW SUPV I	192101	1.00	1.00
RESOURCE RECOVERY MANAGER	402000	1.00	1.00
SOLID WASTE MANAGER	404930	1.00	1.00
SW COMPLIANCE SPECIALIST	000500	1.00	1.00
URBAN FORESTRY & NAT RES	401620	1.00	1.00
URBAN FORESTRY & OUTREACH	199999	1.00	1.00
Total		98.35	98.35



## PUBLIC SERVICES AREA

### SYSTEMS PLANNING

The Systems Planning Unit is an interdisciplinary team that coordinates with internal and external partners to plan for the long-term success and maintenance of the city's built infrastructure and natural features.

Systems Planning manages several key programs and activities including the citywide capital improvements planning process, floodplain and watershed management, water resources planning, utility system modeling, spatial data management for public infrastructure, and the maintenance the Public Services Standard Specifications for public improvements constructed in the City of Ann Arbor.

Systems Planning staff also provide leadership and support across the Public Services Area and throughout the organization for community engagement, asset management, and the implementation of GIS-based work management systems.

**PUBLIC SERVICES AREA  
SYSTEMS PLANNING**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	150,908	128,232	45,000	82,500	80,000	80,000
LICENSES, PERMITS & REGISTRATIONS	134,619	159,390	120,000	155,000	140,000	140,000
MISCELLANEOUS REVENUE	5,438	5,056	-	1,896	-	-
PRIOR YEAR SURPLUS	-	-	125,257	-	-	-
<b>Total</b>	<b>\$290,965</b>	<b>\$292,678</b>	<b>\$290,257</b>	<b>\$239,396</b>	<b>\$220,000</b>	<b>\$220,000</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	-	3	125,257	-	-	-
WATER SUPPLY SYSTEM (0042)	162,293	181,149	121,000	177,500	145,000	145,000
SEWAGE DISPOSAL SYSTEM (0043)	2,613	5,701	-	1,896	-	-
ALTERNATIVE TRANSPORTATION (0061)	1	15	-	-	-	-
STORMWATER SEWER SYSTEM FUND (0069)	126,055	105,807	44,000	60,000	75,000	75,000
SOLID WASTE (0072)	3	3	-	-	-	-
<b>Total</b>	<b>\$290,965</b>	<b>\$292,678</b>	<b>\$290,257</b>	<b>\$239,396</b>	<b>\$220,000</b>	<b>\$220,000</b>

## PUBLIC SERVICES AREA SYSTEMS PLANNING

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	848,836	1,003,945	1,134,508	1,210,127	1,100,648	1,098,878
PAYROLL FRINGES	470,262	554,766	625,579	647,683	688,216	706,985
OTHER SERVICES	772,090	1,346,396	3,151,047	3,008,111	3,035,721	2,395,762
MATERIALS & SUPPLIES	23,140	21,834	29,400	26,829	7,400	7,400
OTHER CHARGES	356,603	373,980	362,898	370,026	448,526	459,468
PASS THROUGHs	84,996	159,996	85,000	85,000	85,000	85,000
CAPITAL OUTLAY	-	15,164	-	-	-	-
EMPLOYEE ALLOWANCES	6,446	7,774	5,931	5,593	4,767	4,767
<b>Total</b>	<b>\$2,562,373</b>	<b>\$3,483,855</b>	<b>\$5,394,363</b>	<b>\$5,353,369</b>	<b>\$5,370,278</b>	<b>\$4,758,260</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	13,566	212,336	399,736	393,262	274,013	274,327
MAJOR STREET (0021)	82,675	113,970	135,873	122,166	138,668	140,538
LOCAL STREET (0022)	32,696	49,414	55,735	54,054	55,634	56,164
WATER SUPPLY SYSTEM (0042)	674,858	716,380	955,418	962,853	1,595,438	1,452,550
SEWAGE DISPOSAL SYSTEM (0043)	371,400	426,760	864,853	843,410	1,129,843	645,253
ALTERNATIVE TRANSPORTATION (0061)	66,286	96,057	89,883	100,370	82,717	83,586
STORMWATER SEWER SYSTEM FUND (0069)	1,269,336	1,789,798	2,828,379	2,815,153	2,028,652	2,039,738
SOLID WASTE (0072)	51,556	79,140	64,486	62,101	65,313	66,104
<b>Total</b>	<b>\$2,562,373</b>	<b>\$3,483,855</b>	<b>\$5,394,363</b>	<b>\$5,353,369</b>	<b>\$5,370,278</b>	<b>\$4,758,260</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SYSTEMS PLANNING	9.07	10.89	10.99	11.57	11.57
<b>Total</b>	<b>9.07</b>	<b>10.89</b>	<b>10.99</b>	<b>11.57</b>	<b>11.57</b>

PUBLIC SERVICES AREA  
SYSTEMS PLANNING

**REVENUE**

**Charges for Services** – The increase is related to the number of grading permit inspections that are anticipated for FY 2026.

**Prior Year Surplus** – The decrease is related to the FY 2025 portion of the gravel road study which was carried forward from FY 2024.

**EXPENSES**

**Personnel Services** - The FY 2026 decrease is reflective of staff turnover.

**Payroll Fringes** - The FY 2026 increase is reflective of increased staff benefit costs.

**Other Services** – The FY 2026 decrease is reflective of one-time Comprehensive Planning efforts in FY 2025.



**PUBLIC SERVICES AREA  
SYSTEMS PLANNING**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	208,883	375,257	391,150	250,000	250,000
7016 DESIGN	1	-	-	-	-	-
7019 PUBLIC ENGAGEMENT	13,565	3,452	24,479	2,112	24,013	24,327
<b>Total</b>	<b>\$13,566</b>	<b>\$212,335</b>	<b>\$399,736</b>	<b>\$393,262</b>	<b>\$274,013</b>	<b>\$274,327</b>

**Expenses by Activity (0021 MAJOR STREET)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	12,036	32,189	22,936	22,936	28,112	28,707
1935 GIS	347	203	1,103	215	-	-
7019 PUBLIC ENGAGEMENT	27,244	34,544	50,750	45,190	65,519	66,295
7022 DEVELOPMENT PROCESS	165	92	-	-	-	-
7024 ASSET MANAGEMENT	42,884	46,941	61,084	53,825	45,037	45,536
<b>Total</b>	<b>\$82,676</b>	<b>\$113,969</b>	<b>\$135,873</b>	<b>\$122,166</b>	<b>\$138,668</b>	<b>\$140,538</b>

**Expenses by Activity (0022 LOCAL STREET)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1935 GIS	347	203	4,112	223	3,009	3,009
7024 ASSET MANAGEMENT	32,348	49,212	51,623	53,831	52,625	53,155
<b>Total</b>	<b>\$32,695</b>	<b>\$49,415</b>	<b>\$55,735</b>	<b>\$54,054</b>	<b>\$55,634</b>	<b>\$56,164</b>

**Expenses by Activity (0042 WATER SUPPLY SYSTEM)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	249,284	119,938	116,059	122,546	143,172	147,238
3360 PLANNING	8,170	668	-	-	-	-
7019 PUBLIC ENGAGEMENT	56,586	74,170	95,033	79,211	110,829	110,004
7021 PARTNERSHIPS	8,423	6,004	8,185	6,622	8,487	8,528
7022 DEVELOPMENT PROCESS	170,112	177,466	153,291	194,091	173,145	174,359
7023 PROGRAM MANAGEMENT	125	97	1,838	-	1,838	1,838
7024 ASSET MANAGEMENT	182,161	338,033	581,012	560,383	1,157,967	1,010,583
<b>Total</b>	<b>\$674,861</b>	<b>\$716,376</b>	<b>\$955,418</b>	<b>\$962,853</b>	<b>\$1,595,438</b>	<b>\$1,452,550</b>

**Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	36,007	74,491	75,805	78,120	86,911	89,220
3360 PLANNING	-	-	-	18,350	-	-
7019 PUBLIC ENGAGEMENT	52,947	48,260	65,503	50,161	73,421	73,976
7021 PARTNERSHIPS	13,214	19,744	4,400	19,335	4,400	4,400
7022 DEVELOPMENT PROCESS	4,158	4,856	4,590	4,622	5,577	5,634
7023 PROGRAM MANAGEMENT	15	16	1,838	16	1,838	1,838
7024 ASSET MANAGEMENT	265,058	279,391	712,717	672,806	957,696	470,185
<b>Total</b>	<b>\$371,399</b>	<b>\$426,758</b>	<b>\$864,853</b>	<b>\$843,410</b>	<b>\$1,129,843</b>	<b>\$645,253</b>

### Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	8	-	-	-	-
7019 PUBLIC ENGAGEMENT	34,584	54,066	49,964	56,151	32,244	32,559
7024 ASSET MANAGEMENT	31,703	41,985	39,919	44,219	50,473	51,027
<b>Total</b>	<b>\$66,287</b>	<b>\$96,059</b>	<b>\$89,883</b>	<b>\$100,370</b>	<b>\$82,717</b>	<b>\$83,586</b>

### Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	77,498	128,932	185,879	207,218	171,068	174,934
3360 PLANNING	53,596	107,318	524,120	815,223	25,613	25,945
7019 PUBLIC ENGAGEMENT	158,269	184,599	351,224	210,417	183,640	184,849
7021 PARTNERSHIPS	427,504	527,794	754,613	705,884	695,914	696,271
7022 DEVELOPMENT PROCESS	85,369	106,048	110,490	100,943	85,957	86,501
7023 PROGRAM MANAGEMENT	91,790	175,165	369,663	235,141	318,568	320,962
7024 ASSET MANAGEMENT	183,765	270,954	332,390	315,327	347,892	350,276
7090 BEST MGMT PRACTICES/GREEN INFRAS	191,543	288,984	200,000	225,000	200,000	200,000
<b>Total</b>	<b>\$1,269,334</b>	<b>\$1,789,794</b>	<b>\$2,828,379</b>	<b>\$2,815,153</b>	<b>\$2,028,652</b>	<b>\$2,039,738</b>

### Expenses by Activity (0072 SOLID WASTE)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	96	4,822	3,668	3,668	5,665	5,757
7019 PUBLIC ENGAGEMENT	42,476	52,227	34,268	33,165	33,882	34,282
7024 ASSET MANAGEMENT	8,983	22,091	26,550	25,268	25,766	26,065
<b>Total</b>	<b>\$51,555</b>	<b>\$79,140</b>	<b>\$64,486</b>	<b>\$62,101</b>	<b>\$65,313</b>	<b>\$66,104</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services Area Administrator: Jordan Roberts

Service Unit: Systems Planning Service Unit Manager: Skye Stewart

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide program management.	●			●			Increase annual volume of stormwater infiltration by continued installation of public Green Infrastructure.	Ongoing	51.9 million gallons*	52.2 million gallons	52.2 million gallons	Increase over FY25
							Increase the percentage of parcel land area with stormwater detention.	Ongoing	New	36.8%	36.8%	Increase over FY25
Manage City's Asset Management Plans/Efforts.	●	●			●		Establish a decreasing trend in the number of Sanitary Sewer Systems overflows. (goal 0)	Ongoing	4	2	2	0
							Establish a decreasing trend in the volume of Sanitary Sewer Systems overflows. (goal 0)	Ongoing	2,280 gallons	10 gallons	525 gallons	0
							Establish an improving trend in overall average risk/PAN score for the Water Distribution System. (lower score is better) (scale of 100 to 1)	Ongoing	9.2	9.2	9.2	Maintain or decrease from previous period
							Establish an improving trend in overall average risk score for the Sanitary Sewer Collection System. (lower score is better) (scale of 100 to 1)	Ongoing	7.2	8.1	6.7	Maintain or decrease from previous period
							Establish an improving trend in overall average risk score for the Stormwater System. (lower score is better) (scale of 100 to 1)	Ongoing	12.5	15.8	14.1	Maintain or decrease from previous period
							Complete 80% of site plan reviews on-time (usually within two weeks)	Ongoing	78.5%	75.4%	70%	80%
Support private development efforts within the City.	●	●		●			Complete 90% of grading reviews on-time (usually within one week)	Ongoing	92%	98%	95%	90%

\*Stormwater infiltration data collection method was refined in 2024 to be more precise, prior year totals have been updated to reflect this change.

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

PUBLIC SERVICES AREA  
SYSTEMS PLANNING

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
CIVIL ENGINEER 2	403640	0.13	0.13
ADMIN ASSISTANT LVL 5	110054	0.04	0.04
CAPITAL PROJECTS ASSET MG	404780	0.83	0.83
CIVIL ENGINEER II	403640	0.10	0.10
CIVIL ENGINEER IV	403840	0.12	0.12
CIVIL ENGINEER V	401330	0.25	0.25
COMMUNITY ENGAGE SPEC I	401860	0.95	0.95
ENVIRONMENTAL SRVS MGR	402110	1.00	1.00
GIS ANALYST	401710	1.00	1.00
INFRASTRUC DATA ASSET MGR	402120	0.95	0.95
LAND DEV COORDINATOR V	114320	1.00	1.00
MANAGEMENT ASSISTANT	000200	0.25	0.25
STORMWATER RES REG COORD	404920	1.00	1.00
STORMWATER/FLOODPLAIN CO	401630	1.00	1.00
SYSTEMS PLAN ANALYST II	401870	0.95	0.95
SYSTEMS PLANNING ENG V	404730	1.00	1.00
WATER QUALITY MANAGER	403820	1.00	1.00
Total		11.57	11.57



## PUBLIC SERVICES AREA

### WATER RESOURCE RECOVERY SERVICES

Water Resource Recovery Services is responsible for the effective pumping, treatment and environmentally acceptable discharge of the wastewater generated by the Ann Arbor community. Water Resource Recovery Services operates and maintains the City's Water Resource Recovery Facility (WRRF) and seven sewage lift stations located around the City. In addition, Water Resource Recovery Services manages the Industrial Pretreatment Program to assure that wastewater discharged to the sanitary sewer system will not be harmful to the public, employees, environment or equipment.

PUBLIC SERVICES AREA  
WATER RESOURCE RECOVERY SERVICES

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	449	591	-	-	-	-
MISCELLANEOUS REVENUE	54,888	78,371	-	40,000	-	-
Total	\$55,337	\$78,962	-	\$40,000	-	-

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
SEWAGE DISPOSAL SYSTEM (0043)	55,337	78,962	-	40,000	-	-
Total	\$55,337	\$78,962	-	\$40,000	-	-

**PUBLIC SERVICES AREA**  
**WATER RESOURCE RECOVERY SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	2,689,783	2,808,972	2,949,794	2,917,651	2,969,808	2,920,765
PAYROLL FRINGES	1,560,645	1,658,790	1,779,916	1,762,216	1,948,915	2,009,294
OTHER SERVICES	2,553,390	2,327,959	2,868,441	2,515,226	2,938,948	3,224,783
MATERIALS & SUPPLIES	975,458	1,107,162	1,230,180	1,097,302	1,367,080	1,405,105
OTHER CHARGES	8,540,260	8,179,209	9,577,358	8,343,504	9,421,435	9,694,108
PASS THROUGHs	32,352	41,400	38,968	38,964	36,876	37,982
CAPITAL OUTLAY	69,662	190,080	-	71,661	-	-
EMPLOYEE ALLOWANCES	7,868	7,477	2,280	9,274	2,670	2,670
<b>Total</b>	<b>\$16,429,418</b>	<b>\$16,321,049</b>	<b>\$18,446,937</b>	<b>\$16,755,798</b>	<b>\$18,685,732</b>	<b>\$19,294,707</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
SEWAGE DISPOSAL SYSTEM (0043)	16,429,418	16,321,049	18,446,937	16,755,798	18,685,732	19,294,707
<b>Total</b>	<b>\$16,429,418</b>	<b>\$16,321,049</b>	<b>\$18,446,937</b>	<b>\$16,755,798</b>	<b>\$18,685,732</b>	<b>\$19,294,707</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
WATER RESOURCE RECOVERY SERVICES	36.02	36.02	36.00	36.55	36.55
<b>Total</b>	<b>36.02</b>	<b>36.02</b>	<b>36.00</b>	<b>36.55</b>	<b>36.55</b>

PUBLIC SERVICES AREA  
WATER RESOURCE RECOVERY SERVICES

**EXPENSES**

**Personnel Services** – This relates to increased wages for FY 2026.

**Payroll Fringes** - The FY 2026 increase reflects increases in employee health care and pension contributions.

**Other Services** - The FY 2026 increase reflects an increase in contracted services.

**Materials & Supplies** - This reflects an increase in chemical costs in FY 2026.

**Other Charges** – The FY 2026 decrease is due to decreased depreciation costs associated capital assets.



# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services	Area Administrator: Jordan Roberts
Service Unit: Water Resource Recovery	Service Unit Manager: Keith Sanders

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Operate and maintain the WWTP to ensure continuous treatment of sanitary and industrial wastewater that meets or exceeds regulatory standards before discharge to the Huron River.	●						99% compliance with daily NPDES permit limits.	Ongoing	99%	99%	99%	99%
							No bypass of untreated wastewater to the Huron River or backups from lift stations to private property or the environment due to equipment failures.	Ongoing	1	0	0	0
							Complete >90% of monthly preventive and corrective maintenance work orders on time.	Monthly	97%	96%	97%	98%
Raise public awareness of wastewater treatment.				●			>250 people attending tours annually.	Annually	180	236	250	250
Ensure that all staff have sufficient technical and safety training and skills to meet performance expectations of their positions and teams.						●	100% of staff have up to date safety training.	Ongoing	100%	100%	100%	100%
							Staff annually create a career development plan (training/continuing education, leadership topics).	Annually	100%	100%	100%	100%
Assess infrastructure needs, develop a sustainable capital improvement plan, execute and implement capital projects identified in two-year budget cycle.	●	●					Maintain compliance with Asset Management Plan as defined in the NPDES permit	Annually	100%	100%	100%	100%
							Maintain average ratio of total capital expenditures/budgeted capital expenditures between .20 and .25	Quarterly	0.16	0.18	0.2	.2-.25

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

PUBLIC SERVICES AREA  
WATER RESOURCE RECOVERY SERVICES

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 2	110024	1.00	1.00
ADMIN ASSISTANT LVL 4	110044	1.00	1.00
ASST WWTP MANAGER	401010	1.00	1.00
BUDGET ANALYST	000400	0.05	0.05
CIVIL ENGINEER V	401330	1.00	1.00
ELEC & CONTROL TECH IV	116244	3.00	3.00
ENVIRON LAB ANALYST III	110334	0.75	0.75
ENVIRON LAB ANALYST IV	110344	1.50	1.50
ENVIRON LAB ANALYST V	110354	0.75	0.75
ENVIRONMENTAL LAB SUP IV	196932	0.50	0.50
INV CON TECH IV WTP/WWTP	117610	1.00	1.00
PROCESS CONTROL SYS SPEC	403190	1.00	1.00
WATER UT MAIN SUPV IV	197470	1.00	1.00
WATER UTIL SUPV III	197500	1.00	1.00
WATER UTILITY SUPV IV	197510	4.00	4.00
WATER UTILITY TECH I	117400	4.00	4.00
WATER UTILITY TECH I	117401	2.00	2.00
WATER UTILITY TECH III	117420	7.00	7.00
WATER UTILITY TECH IV	117430	2.00	2.00
WATER UTILITY TECH IV	117431	1.00	1.00
WATER UTILITY TECH V	117441	1.00	1.00
WWTP MANAGER	401300	1.00	1.00
Total		36.55	36.55



## PUBLIC SERVICES AREA

### WATER TREATMENT

Water Treatment Services is primarily responsible for the treatment and supply of safe drinking water to the citizens of Ann Arbor and portions of Ann Arbor and Scio Townships. Water Treatment Services also works collaboratively with local partners and state agencies to advocate for the protection of the City's source water. Water Treatment Services operates and maintains the City's source water facilities, water treatment plant, six finished water storage facilities and four remote pumping stations. Water Treatment Services is also responsible for the operation and maintenance of four dams and two hydroelectric power generation facilities and provides laboratory services for internal and external drinking water, wastewater and stormwater customers. The Water Treatment Service Unit serves as the afterhours Customer Service Call Center.

PUBLIC SERVICES AREA  
WATER TREATMENT

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	248,632	348,231	375,000	220,634	375,000	375,000
LICENSES, PERMITS & REGISTRATIONS	21,280	-	-	-	-	-
MISCELLANEOUS REVENUE	1,459,459	78,020	20,000	43,170	-	-
OPERATING TRANSFERS IN	32,352	37,836	38,968	38,968	36,876	37,982
PRIOR YEAR SURPLUS	-	-	3,705,494	-	-	-
Total	\$1,761,723	\$464,087	\$4,139,462	\$302,772	\$411,876	\$412,982

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	253,995	319,402	3,075,000	215,000	375,000	375,000
WATER SUPPLY SYSTEM (0042)	1,507,728	144,685	1,064,462	87,772	36,876	37,982
Total	\$1,761,723	\$464,087	\$4,139,462	\$302,772	\$411,876	\$412,982

**PUBLIC SERVICES AREA**  
**WATER TREATMENT**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	2,246,568	2,423,977	2,559,560	2,464,194	2,868,072	2,673,169
PAYROLL FRINGES	1,238,942	1,289,072	1,458,711	1,306,575	1,688,347	1,746,794
OTHER SERVICES	3,128,107	3,345,454	3,752,454	3,306,853	3,714,766	3,851,040
MATERIALS & SUPPLIES	2,076,508	2,280,639	2,397,358	2,369,124	2,478,979	2,547,429
OTHER CHARGES	5,894,830	6,362,230	7,574,873	7,561,506	8,751,334	9,001,747
PASS THROUGHs	410,000	-	993,954	993,954	148,000	875,000
CAPITAL OUTLAY	98,827	303,225	282,000	295,439	162,686	68,093
EMPLOYEE ALLOWANCES	6,793	6,581	2,253	8,742	2,838	2,838
<b>Total</b>	<b>\$15,100,575</b>	<b>\$16,011,178</b>	<b>\$19,021,163</b>	<b>\$18,306,387</b>	<b>\$19,815,022</b>	<b>\$20,766,110</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	991,862	594,871	1,710,358	1,518,094	804,755	1,630,821
WATER SUPPLY SYSTEM (0042)	14,104,925	15,412,520	17,303,886	16,783,623	18,997,813	19,122,654
STORMWATER SEWER SYSTEM FUND (0069)	3,788	3,787	6,919	4,670	12,454	12,635
<b>Total</b>	<b>\$15,100,575</b>	<b>\$16,011,178</b>	<b>\$19,021,163</b>	<b>\$18,306,387</b>	<b>\$19,815,022</b>	<b>\$20,766,110</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
WATER TREATMENT	29.15	28.70	28.76	29.26	29.26
<b>Total</b>	<b>29.15</b>	<b>28.70</b>	<b>28.76</b>	<b>29.26</b>	<b>29.26</b>

PUBLIC SERVICES  
WATER TREATMENT SERVICES

**REVENUE**

**Prior Year Surplus** - The FY 2026 decrease is reflective of a one-time use of fund balance for a dam capital improvement project in FY 2025.

**EXPENSES**

**Personnel Services** - The FY 2026 increase is reflective of increased employee allocations.

**Payroll Fringes** - The FY 2026 increase is reflective of increased employee allocations, healthcare and pension costs.

**Other Services** - The FY 2026 decrease is associated with decreases in professional service support.

**Other Charges** – The FY 2026 increase is due to increased depreciation costs associated with anticipated completion of capital work in progress.

**Pass throughs** – The FY 2026 decrease is due to a one-time transfers related to a dam capital improvement project in FY 2025.

**Capital Outlay** - The FY 2026 decrease reflects one-time equipment purchases in FY 2025.

**PUBLIC SERVICES AREA**  
**WATER TREATMENT**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	204,091	50,591	83,030	53,440	97,471	99,772
4160 BARTON DAM	484,433	261,026	1,386,810	1,291,527	383,858	993,349
4162 SUPERIOR DAM	143,728	245,134	209,695	156,427	290,704	504,269
4164 WATER QUALITY/PFAS	27,413	21,734	15,000	-	15,000	15,000
7020 CELL TOWER ADMINISTRATION	118,793	-	-	-	-	-
7099 RECREATIONAL DAMS	13,404	16,389	15,823	16,700	17,722	18,431
<b>Total</b>	<b>\$991,862</b>	<b>\$594,874</b>	<b>\$1,710,358</b>	<b>\$1,518,094</b>	<b>\$804,755</b>	<b>\$1,630,821</b>

**Expenses by Activity (0042 WATER SUPPLY SYSTEM)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,400,053	1,473,894	1,551,264	1,393,635	1,922,134	1,911,178
4160 BARTON DAM	204,996	227,355	222,240	217,680	167,921	203,558
4161 STEERE FARM WELL-FIELD	104,012	199,080	133,060	165,168	337,050	241,165
4163 SURFACE WATER SUPPLY	481,154	451,406	512,927	499,568	498,351	513,199
4164 WATER QUALITY/PFAS	120,999	120,358	209,780	162,038	215,944	219,563
7013 CUST RELATIONS/PUBLIC ED	23,095	16,035	20,142	14,950	21,252	21,706
7031 REVOLVING EQUIPMENT	31,077	73,035	56,698	36,781	80,402	131,459
7043 PLANT	10,597,500	11,418,609	12,870,689	12,916,742	14,338,707	14,559,024
7044 PROCESS LAB	61,678	87,588	57,062	72,724	58,775	60,540
7045 WRF TAILORED COLLABORATION	94,135	75,336	476,456	38,036	-	-
7053 LAB	328,245	352,104	356,137	344,167	349,091	318,153
7055 SOLIDS	393,391	657,988	569,793	601,317	680,928	627,981
7060 OUTSTATIONS	264,583	259,726	267,638	320,817	327,258	315,128
<b>Total</b>	<b>\$14,104,918</b>	<b>\$15,412,514</b>	<b>\$17,303,886</b>	<b>\$16,783,623</b>	<b>\$18,997,813</b>	<b>\$19,122,654</b>

**Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
7053 LAB	3,787	3,787	6,919	4,670	12,454	12,635
<b>Total</b>	<b>\$3,787</b>	<b>\$3,787</b>	<b>\$6,919</b>	<b>\$4,670</b>	<b>\$12,454</b>	<b>\$12,635</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Public Services	Area Administrator: Jordan Roberts
Service Unit: Water Treatment Services	Service Unit Manager: Molly Maciejewski

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide continuous supply of safe drinking water to citizens of Ann Arbor and neighboring townships.	●	●		●		●	Achieve 100% compliance with EGLE and EPA Safe Drinking Water Act regulations	Ongoing	100%	100%	100%	100%
							Total coliform detection - 0/qtr.	Ongoing	3/yr	1/yr	0/yr	0/yr
							Maintain individual filter water quality (turbidity) < 0.1 NTU 95% of the time.	Ongoing	97.3%	89.0%	90.0%	95.0%
							Maintain quarterly avg PFOS+PFOA < 10 ppt.	Ongoing	0	0	0	<10
Raise public awareness of drinking water.				●	●		Establish increasing trend in customer engagement.	Ongoing	127/qtr	263/qtr	130/qtr	>115/qtr
Provide laboratory services for existing and future customers.	●			●	●		Achieve 24-hour turnaround time (TAT) for all wastewater sample analyses except for biological oxygen demand (5 day TAT).	Ongoing	100%	100%	100%	100%
Ensure WTSU staff have sufficient training and skills to meet performance expectations of their positions and teams.	●					●	100% completion rate for all annual required safety training	Quarterly	5.5/qtr	N/A	100%	100%
Maintenance of WTSU equipment and facilities.	●		●		●	●	Proportion of maintenance hours dedicated to preventative maintenance vs corrective maintenance	Quarterly	2.1/qtr	1.7	1.7	1.1
Assess infrastructure needs, develop a sustainable capital improvement plan, execute and implement capital projects identified in the two-year budget cycle.	●	●	●		●		Maintain Ratio of Total Capital Expenditures/Budgeted Capital Expenditures between 0.20 and 0.25	Quarterly	0.24	0.203	0.22	0.20-0.25

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.



PUBLIC SERVICES AREA  
WATER TREATMENT

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ADMIN ASSISTANT LVL 4	110044	1.00	1.00
ASST WTP MANAGER	401020	1.00	1.00
BUDGET ANALYST	000400	0.50	0.50
CIVIL ENG V	403900	0.60	0.60
DRINKING WATER QUALITY MG	401000	1.00	1.00
ELEC & CONTROL TECH IV	116244	0.99	0.99
ELEC & CONTROL TECH V	116254	0.99	0.99
ENVIRON LAB ANALYST III	110334	0.25	0.25
ENVIRON LAB ANALYST IV	110344	0.50	0.50
ENVIRON LAB ANALYST V	110354	0.25	0.25
ENVIRONMENTAL LAB SUP IV	196932	0.50	0.50
INV CON TECH IV WTP/WWTP	117610	0.99	0.99
PROCESS CONTROL SYS SPEC	403190	1.00	1.00
WATER UTIL SUPV III	197500	2.00	2.00
WATER UTILITY MAIN SUP V	197480	0.99	0.99
WATER UTILITY SUPV II	197410	1.00	1.00
WATER UTILITY SUPV IV	197510	2.00	2.00
WATER UTILITY SUPV V	197520	1.00	1.00
WATER UTILITY TECH II	117410	2.00	2.00
WATER UTILITY TECH II	117411	1.00	1.00
WATER UTILITY TECH III	117420	5.00	5.00
WATER UTILITY TECH IV	117430	1.00	1.00
WATER UTILITY TECH IV	117431	2.00	2.00
WATER UTILITY TECH V	117441	0.70	0.70
WTP MANAGER	401310	1.00	1.00
Total		29.26	29.26

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SAFETY SERVICES AREA

# Safety Services Area

## Organization Chart



The Safety Services Area is comprised of two Service Units: Police Services and Fire Services. These service units provide the citizens with a broad array of services such as: Citywide emergency preparedness and education, fire operations and inspections, fire safety, police patrol, traffic enforcement, parking and code enforcement, police investigations and community engagement.

## SAFETY SERVICES

### Revenues by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
FIRE SERVICES	2,022,263	1,559,389	14,992,231	1,712,222	608,640	624,190
POLICE SERVICES	3,850,860	3,770,899	4,614,037	4,002,479	3,986,674	4,074,826
<b>Total</b>	<b>\$5,873,123</b>	<b>\$5,330,288</b>	<b>\$19,606,268</b>	<b>\$5,714,701</b>	<b>\$4,595,314</b>	<b>\$4,699,016</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,186,442	4,109,191	5,107,868	4,446,403	4,337,599	4,578,216
HOMELAND SECURITY GRANT FUND (0017)	49,547	38,826	15,533	15,533	-	-
DRUG ENFORCEMENT (0027)	5,068	18,207	34,201	8,315	19,063	1,125
FEDERAL EQUITABLE SHARING FORFEI (0028)	229,652	28,630	349,451	85,585	34,844	7,099
POLICE & FIRE RELIEF (0053)	26,721	38,912	50,025	30,000	82,817	81,602
MICHIGAN JUSTICE TRAINING (0064)	23,781	91,446	147,180	128,365	120,491	30,474
GENERAL CAPITAL FUND (00CP)	999,996	999,996	1,000,000	1,000,000	-	-
MAJOR GRANTS PROGRAMS (00MG)	351,916	5,080	904,262	500	500	500
FIRE STATION 4 BOND 2025 (0115)	-	-	11,997,748	-	-	-
<b>Total</b>	<b>\$5,873,123</b>	<b>\$5,330,288</b>	<b>\$19,606,268</b>	<b>\$5,714,701</b>	<b>\$4,595,314</b>	<b>\$4,699,016</b>

## SAFETY SERVICES

### Expenses by Service Unit

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
FIRE SERVICES	20,452,416	19,622,850	36,350,554	22,846,151	20,522,846	21,959,222
POLICE SERVICES	31,208,226	31,822,762	34,764,324	33,796,376	35,871,763	36,908,081
<b>Total</b>	<b>\$51,660,642</b>	<b>\$51,445,612</b>	<b>\$71,114,878</b>	<b>\$56,642,527</b>	<b>\$56,394,609</b>	<b>\$58,867,303</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	49,801,826	51,319,630	54,861,753	53,680,666	56,178,109	58,786,203
HOMELAND SECURITY GRANT FUND (0017)	49,544	38,743	15,533	15,533	-	-
DRUG ENFORCEMENT (0027)	-	-	33,614	33,614	18,000	100
FEDERAL EQUITABLE SHARING FORFEI (0028)	11,992	-	348,247	7,350	28,000	500
POLICE & FIRE RELIEF (0053)	-	-	50,000	25,000	50,000	50,000
MICHIGAN JUSTICE TRAINING (0064)	15,000	15,635	146,797	15,905	120,000	30,000
GENERAL CAPITAL FUND (00CP)	1,383,491	50,957	2,679,464	2,679,464	-	-
MAJOR GRANTS PROGRAMS (00MG)	351,917	5,080	797,227	500	500	500
CAPITAL SINKING FUND (0101)	46,872	15,567	184,495	184,495	-	-
FIRE STATION 4 BOND 2025 (0115)	-	-	11,997,748	-	-	-
<b>Total</b>	<b>\$51,660,642</b>	<b>\$51,445,612</b>	<b>\$71,114,878</b>	<b>\$56,642,527</b>	<b>\$56,394,609</b>	<b>\$58,867,303</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
FIRE SERVICES	87.50	87.50	88.00	88.00	88.00
POLICE SERVICES	151.00	152.75	152.75	152.75	152.75
<b>Total</b>	<b>238.50</b>	<b>240.25</b>	<b>240.75</b>	<b>240.75</b>	<b>240.75</b>



## FIRE SERVICES

The Fire Services Unit protects the lives and property of Ann Arbor residents and visitors through planning, training, and response to all hazardous incidents including fires, medical emergencies, technical rescues, hazardous materials, automatic alarms, utility failures, citizen assists, and large events. The unit operates a basic life support ambulance transport service. This unit also includes fire prevention services dedicated to reducing and eliminating harm via fire safety inspections, overseeing fire-related permits, educating the public, reviewing construction site plans, and investigating fires. The Emergency Management Services Unit is responsible for the planning, training, exercising, and coordination of citywide emergency preparedness. The unit also manages mass notification for emerging or ongoing threats to public welfare, management of tornado warning sirens, coordination of emergency response and recovery, liaisons with local, regional, state, and federal partner agencies, and administers state and federal grants.

## SAFETY SERVICES

### FIRE SERVICES

#### Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	592,096	494,116	681,160	543,480	594,240	609,790
INTERGOVERNMENTAL REVENUES	394,122	41,030	919,295	15,533	-	-
LICENSES, PERMITS & REGISTRATIONS	2,050	2,300	8,500	8,390	1,700	1,700
MISCELLANEOUS REVENUE	29,050	21,947	238,582	144,819	12,700	12,700
OPERATING TRANSFERS IN	1,004,945	999,996	1,000,000	1,000,000	-	-
PRIOR YEAR SURPLUS	-	-	146,946	-	-	-
SALE OF BONDS	-	-	11,997,748	-	-	-
<b>Total</b>	<b>\$2,022,263</b>	<b>\$1,559,389</b>	<b>\$14,992,231</b>	<b>\$1,712,222</b>	<b>\$608,640</b>	<b>\$624,190</b>

#### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	623,196	518,363	1,075,188	696,689	608,640	624,190
HOMELAND SECURITY GRANT FUND (0017)	49,544	38,743	15,533	15,533	-	-
GENERAL CAPITAL FUND (00CP)	999,996	999,996	1,000,000	1,000,000	-	-
MAJOR GRANTS PROGRAMS (00MG)	349,527	2,287	903,762	-	-	-
FIRE STATION 4 BOND 2025 (0115)	-	-	11,997,748	-	-	-
<b>Total</b>	<b>\$2,022,263</b>	<b>\$1,559,389</b>	<b>\$14,992,231</b>	<b>\$1,712,222</b>	<b>\$608,640</b>	<b>\$624,190</b>



## SAFETY SERVICES FIRE SERVICES

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	8,251,429	8,608,917	8,544,598	8,397,962	8,279,210	8,491,487
PAYROLL FRINGES	5,419,066	5,536,083	6,274,405	6,136,775	6,866,402	7,133,373
OTHER SERVICES	2,785,824	1,709,363	2,213,506	1,938,096	1,815,862	1,906,894
MATERIALS & SUPPLIES	319,607	237,743	260,390	216,492	238,899	246,071
OTHER CHARGES	2,489,805	2,496,986	4,873,744	4,883,476	3,093,053	3,168,767
PASS THROUGHs	4,949	-	-	-	-	-
CAPITAL OUTLAY	1,046,988	896,211	13,894,441	1,129,462	-	783,210
EMPLOYEE ALLOWANCES	134,748	137,547	289,470	143,888	229,420	229,420
<b>Total</b>	<b>\$20,452,416</b>	<b>\$19,622,850</b>	<b>\$36,350,554</b>	<b>\$22,846,151</b>	<b>\$20,522,846</b>	<b>\$21,959,222</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	18,622,981	19,515,296	20,651,587	19,941,659	20,497,846	21,934,222
HOMELAND SECURITY GRANT FUND (0017)	49,544	38,743	15,533	15,533	-	-
POLICE & FIRE RELIEF (0053)	-	-	25,000	25,000	25,000	25,000
GENERAL CAPITAL FUND (00CP)	1,383,491	50,957	2,679,464	2,679,464	-	-
MAJOR GRANTS PROGRAMS (00MG)	349,528	2,287	796,727	-	-	-
CAPITAL SINKING FUND (0101)	46,872	15,567	184,495	184,495	-	-
FIRE STATION 4 BOND 2025 (0115)	-	-	11,997,748	-	-	-
<b>Total</b>	<b>\$20,452,416</b>	<b>\$19,622,850</b>	<b>\$36,350,554</b>	<b>\$22,846,151</b>	<b>\$20,522,846</b>	<b>\$21,959,222</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
FIRE SERVICES	87.50	87.50	88.00	88.00	88.00
<b>Total</b>	<b>87.50</b>	<b>87.50</b>	<b>88.00</b>	<b>88.00</b>	<b>88.00</b>

## SAFETY SERVICES AREA

### FIRE SERVICES UNIT

#### **REVENUES**

**Charges for Services** – This decrease is due to higher collections of false alarm fees as well as ambulance transport revenue in FY 2025 than are anticipated in FY 2026.

**Intergovernmental Revenues** - This reflects one-time grant money received in FY 2025 for a Homeland Security Grant for wage reimbursement for the Emergency Manager position as well as one-time American Rescue Plan Act funding and a one-time grant from the State of Michigan for turnout gear.

**Miscellaneous Revenue** – This reflects one-time money in FY 2025 from an insurance claim for flooding at Fire Station 1.

**Operating Transfers In** – The decrease reflects a transfer for fire station capital expenses that shall be used for a debt service payment for Fire Station 4 beginning in FY 2026.

**Prior Year Surplus** - The reduction in FY 2026 reflects one-time funding in FY 2025 for dispatch services and repairs to Fire Station 1 due to flooding.

**Sale of Bonds** – This reflects the sale of a bond in FY 2025 for the construction of new Fire Station 4.

#### **EXPENSES**

**Personnel Services** – The decrease reflects staff turnover in the Fire Department.

**Payroll Fringes** - The increase is due to a rise in pension and employee healthcare costs for FY 2026.

**Other Services** – The decrease is due to one-time expenses in FY 2025 for vehicle repairs, training and legal expenses.

**Other Charges** - This reflects the FY 2025 amount for the construction of a replacement of Fire Station 4.

**Capital Outlay** – This reflects funding for capital purchases in FY 2025 including proceeds from the sale of the bond for the construction of a new Fire Station 4. Any unused funds in FY 2025 will carry forward to FY 2026.

**Employee Allowances** – The decrease is reflective of labor union contract changes.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Fire Services Unit would be charged \$997,660 in FY 2026.

## SAFETY SERVICES AREA

### FIRE SERVICES

#### Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	4,373,642	4,688,126	4,426,518	4,155,609	4,653,285	5,426,113
3220 FIRE PREVENTION	838,469	675,017	872,492	833,735	850,500	877,873
3224 SIRENS	12,984	26,809	29,453	36,839	30,472	30,643
3230 FIRE OPERATIONS	814,117	1,055,901	923,046	911,918	972,113	983,598
3231 FIRE STATION #1	5,383,889	5,575,039	6,510,472	6,360,227	6,199,420	6,425,990
3232 FIRE STATION #2	10,541	-	2,317	-	-	-
3233 FIRE STATION #3	1,809,910	1,596,009	1,379,385	1,356,330	1,369,429	1,409,622
3234 FIRE STATION #4	1,434,909	1,647,845	1,708,696	1,670,745	1,708,834	1,753,467
3235 EMERGENCY MANAGEMENT	187,445	163,625	658,094	648,177	329,223	508,745
3236 FIRE STATION #6	1,672,149	1,738,788	1,813,708	1,760,433	2,004,768	2,052,670
3237 FIRE STATION #5	1,469,369	1,559,896	1,487,652	1,400,881	1,662,004	1,728,184
3240 REPAIRS & MAINTENANCE	230,814	381,068	373,221	358,450	258,125	270,187
3250 FIRE TRAINING	384,738	407,168	466,533	448,315	459,673	467,130
<b>Total</b>	<b>\$18,622,976</b>	<b>\$19,515,291</b>	<b>\$20,651,587</b>	<b>\$19,941,659</b>	<b>\$20,497,846</b>	<b>\$21,934,222</b>

#### Expenses by Activity (0017 HOMELAND SECURITY GRANT FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3035 PUBLIC SAFETY GRANTS	49,544	38,743	15,533	15,533	-	-
<b>Total</b>	<b>\$49,544</b>	<b>\$38,743</b>	<b>\$15,533</b>	<b>\$15,533</b>	<b>-</b>	<b>-</b>

#### Expenses by Activity (0053 POLICE & FIRE RELIEF)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	25,000	25,000	25,000	25,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

#### Expenses by Activity (00CP GENERAL CAPITAL FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
9000 CAPITAL OUTLAY	1,383,491	50,957	2,679,464	2,679,464	-	-
<b>Total</b>	<b>\$1,383,491</b>	<b>\$50,957</b>	<b>\$2,679,464</b>	<b>\$2,679,464</b>	<b>-</b>	<b>-</b>

#### Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3035 PUBLIC SAFETY GRANTS	54,443	-	234,500	-	-	-
3239 LIFE SUPPORT AMBULANCE	295,085	2,287	2,628	-	-	-
3241 LIFE SUPPORT AMBULANCE #2	-	-	395,082	-	-	-
3260 EMERGENCY OPERATIONS CENTER	-	-	164,517	-	-	-
<b>Total</b>	<b>\$349,528</b>	<b>\$2,287</b>	<b>\$796,727</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Expenses by Activity (0101 CAPITAL SINKING FUND)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
9000 CAPITAL OUTLAY	46,872	15,567	184,495	184,495	-	-
Total	\$46,872	\$15,567	\$184,495	\$184,495	-	-

#### Expenses by Activity (0115 FIRE STATION 4 BOND 2025)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	11,997,748	-	-	-
Total	-	-	\$11,997,748	-	-	-

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Safety Services	Area Administrator: N/A
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Service Unit: Fire	Service Unit Manager: Mike Kennedy
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exception/Al Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Fire leadership provides oversight and management while ensuring that personnel are provided with proper tools and equipment to perform their job.	●		●		●	●	Renovate or build new fire stations to address aging infrastructure	6/30/2026	Station 1 renovation	Planning	Construction begins on Station 4	New Station 4 opened
							Establish a recruitment and hiring culture that provides a sustainable pool of candidates to reflect the community.	Continuous	2 recruits hired	2 recruits hired	1 recruit hired	2 recruits hired
Fire operations protects life and property through a commitment to the health, safety, training, and operational readiness of assigned personnel.	●			●	●	●	Citywide department response: turnout and travel	Continuous	5:27	5:32	5:32	5:32
							Maintain basic life support transport.	Continuous	Licensed	Licensed	Licensed	Licensed
							Continuing education and professional development to meet medical control, city safety unit, MIOSHA, and ISO requirements	Continuous	9,621 hours	9,482 hours	8,652 hours	8,000 hours
Logistics	●						Coordinate preventive maintenance and repair to support operations.	Continuous	Fleet needs met	No closures	No closures	No closures
Fire prevention preserves life and property through community safety education, fire inspections, fire plan review, and fire investigation.	●	●			●		Conduct fire inspections within frequency specified in City Ordinance.	Continuous	Progress - 1 inspector short	5,575,008 sq ft	5,508,36 sq ft	5,500,000 sq ft
Emergency management provides for the planning, mitigation and coordination of response and recovery from natural and human made emergencies and disasters.	●			●			Maintain compliance with Emergency Performance Program Grant (EMPG) via Michigan State Police/ FEMA.	Continuous	Grant renewed	Grant renewed	Grant renewed	Grant renewed
							Ensure operation of outdoor sirens.	Continuous	22 of 22	22 of 22	22 of 22	22 of 22

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# SAFETY SERVICES FIRE SERVICES

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ASST FIRE CHIEF	170000	2.00	2.00
BATTALION CHIEF	131740	3.00	3.00
BATTALION CHIEF/TRNG	131850	1.00	1.00
DRIVER/OPERATOR	131660	18.00	18.00
EMERGENCY MGMT COOR	401820	1.00	1.00
EMERGENCY MGMT SPECIALIST	409999	1.00	1.00
EMS COORDINATOR II	131810	1.00	1.00
FIRE - CAPTAIN - ASSOC	131771	2.00	2.00
FIRE - CAPTAIN - BACH	131772	1.00	1.00
FIRE CHIEF	403680	1.00	1.00
FIRE INSPECTOR I	131790	3.00	3.00
FIRE LIEUTENANT	131710	13.00	13.00
FIRE LIEUTENANT - ASSOC	131711	2.00	2.00
FIRE LIEUTENANT - BACH	131712	3.00	3.00
FIRE MARSHAL	131750	1.00	1.00
FIRE RECRUIT	130009	2.00	2.00
FIREFIGHTER	131820	30.00	30.00
LOGISTICS OFFICER	131732	1.00	1.00
MANAGEMENT ASSISTANT	000200	1.00	1.00
SAFETY SERV ADMIN MGR	404320	1.00	1.00
Total		88.00	88.00

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## POLICE SERVICES

The Police Services Unit provides the organization with a broad array of law enforcement services such as: uniformed patrol, traffic enforcement, traffic crash investigation, ordinance enforcement, parking enforcement, general criminal investigations, specialized investigations and records management. In addition to responding to calls for service and follow-up investigations, the Police Services Unit is committed to partnering with the community through various engagement methods to ensure superior service delivery.

**SAFETY SERVICES**  
**POLICE SERVICES**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	1,348,642	1,306,575	1,397,437	1,392,372	1,218,785	1,415,525
FINES & FORFEITS	2,166,685	2,152,598	2,504,712	2,157,292	2,476,164	2,504,491
INTERGOVERNMENTAL REVENUES	26,150	93,155	147,297	127,665	30,500	30,500
INVESTMENT INCOME	29,652	54,902	2,199	36,850	41,215	39,700
LICENSES, PERMITS & REGISTRATIONS	-	-	-	86,694	-	-
MISCELLANEOUS REVENUE	279,731	163,669	218,781	201,606	34,010	34,010
PRIOR YEAR SURPLUS	-	-	343,611	-	186,000	50,600
<b>Total</b>	<b>\$3,850,860</b>	<b>\$3,770,899</b>	<b>\$4,614,037</b>	<b>\$4,002,479</b>	<b>\$3,986,674</b>	<b>\$4,074,826</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	3,563,246	3,590,828	4,032,680	3,749,714	3,728,959	3,954,026
HOMELAND SECURITY GRANT FUND (0017)	3	83	-	-	-	-
DRUG ENFORCEMENT (0027)	5,068	18,207	34,201	8,315	19,063	1,125
FEDERAL EQUITABLE SHARING FORFEI (0028)	229,652	28,630	349,451	85,585	34,844	7,099
POLICE & FIRE RELIEF (0053)	26,721	38,912	50,025	30,000	82,817	81,602
MICHIGAN JUSTICE TRAINING (0064)	23,781	91,446	147,180	128,365	120,491	30,474
MAJOR GRANTS PROGRAMS (00MG)	2,389	2,793	500	500	500	500
<b>Total</b>	<b>\$3,850,860</b>	<b>\$3,770,899</b>	<b>\$4,614,037</b>	<b>\$4,002,479</b>	<b>\$3,986,674</b>	<b>\$4,074,826</b>

**SAFETY SERVICES**  
**POLICE SERVICES**

**Expenses by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	14,625,800	14,291,205	14,950,703	14,627,199	14,863,348	15,355,157
PAYROLL FRINGES	8,451,494	8,428,484	9,917,449	9,595,366	10,906,629	11,436,074
OTHER SERVICES	2,671,230	3,001,915	3,449,066	3,407,819	3,367,193	3,294,635
MATERIALS & SUPPLIES	355,777	515,568	543,327	319,654	212,313	171,897
OTHER CHARGES	4,700,357	4,992,686	5,475,793	5,433,664	6,067,892	6,200,787
CAPITAL OUTLAY	109,054	302,912	116,746	105,599	143,608	133,011
EMPLOYEE ALLOWANCES	294,514	289,992	311,240	307,075	310,780	316,520
<b>Total</b>	<b>\$31,208,226</b>	<b>\$31,822,762</b>	<b>\$34,764,324</b>	<b>\$33,796,376</b>	<b>\$35,871,763</b>	<b>\$36,908,081</b>

**Expenses by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	31,178,845	31,804,334	34,210,166	33,739,007	35,680,263	36,851,981
DRUG ENFORCEMENT (0027)	-	-	33,614	33,614	18,000	100
FEDERAL EQUITABLE SHARING FORFEI (0028)	11,992	-	348,247	7,350	28,000	500
POLICE & FIRE RELIEF (0053)	-	-	25,000	-	25,000	25,000
MICHIGAN JUSTICE TRAINING (0064)	15,000	15,635	146,797	15,905	120,000	30,000
MAJOR GRANTS PROGRAMS (00MG)	2,389	2,793	500	500	500	500
<b>Total</b>	<b>\$31,208,226</b>	<b>\$31,822,762</b>	<b>\$34,764,324</b>	<b>\$33,796,376</b>	<b>\$35,871,763</b>	<b>\$36,908,081</b>

**FTE Count**

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
POLICE SERVICES	151.00	152.75	152.75	152.75	152.75
<b>Total</b>	<b>151.00</b>	<b>152.75</b>	<b>152.75</b>	<b>152.75</b>	<b>152.75</b>

## SAFETY SERVICES AREA

### POLICE SERVICES UNIT

#### **REVENUES**

**Charges for Services** – The decrease is due to one-time additional reimbursements for University of Michigan football games in FY 2025.

**Intergovernmental Revenues** – The decrease is related to one-time funding in FY 2025 for police training from the State of Michigan.

**Prior Year Surplus** – This reflects a planned use of fund balance within the forfeiture funds.

#### **EXPENSES**

**Personnel Services** - The decrease reflects overtime costs in FY 2025.

**Payroll Fringes** – This reflects an increase in pension and employee healthcare costs in FY 2026.

**Other Services** – The decrease is related to additional training funding in FY 2025.

**Materials & Supplies** - The decrease relates to a planned use of forfeiture funds for Police Department purchases in FY 2025.

**Other Charges** – The increase is due to a rise in retiree medical and information technology costs.

**Capital Outlay** - The increase reflects the level of funding needed for hybrid or electric vehicles slated to replace existing gas vehicles in FY 2026.

**Municipal Service Charge (MSC)** - A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Police Services Unit would be charged \$3,303,291 (includes \$794,443 for parking enforcement-patrol division) in FY 2026.

**SAFETY SERVICES AREA**  
**POLICE SERVICES**

**Expenses by Activity (0010 GENERAL)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	4,177,333	4,708,699	5,177,962	5,192,398	5,564,697	5,685,509
1221 RECRUITING & HIRING	11,444	3,448	9,565	11,300	9,580	9,596
3111 PROFESSIONAL STANDARDS	360	23,244	1,500	-	-	-
3112 COMMUNITY MENTAL HEALTH	-	16,000	250,000	250,000	250,000	250,000
3121 ADMINISTRATIVE SERVICES	2,017,857	2,064,514	1,868,389	1,892,863	1,769,204	1,817,572
3123 COMMUNICATIONS	967,934	1,045,318	1,232,457	1,232,457	1,249,109	1,251,603
3125 MANAGEMENT INFO SYST	1,768,233	1,811,683	1,895,758	1,880,740	2,118,032	2,146,831
3126 PROPERTY	466,469	333,676	402,299	420,146	333,642	353,395
3127 RECORDS	638,577	547,422	648,710	607,754	670,717	693,238
3135 HOSTAGE NEGOTIATIONS	4,458	5,952	2,565	3,730	5,651	5,762
3144 DISTRICT DETECTIVES	3,518,996	3,518,221	4,683,597	4,434,775	4,787,046	4,984,864
3146 FIREARMS	35,319	249,033	36,183	37,808	36,629	37,089
3147 L.A.W.N.E.T.	158,826	167,711	199,015	213,873	215,869	219,031
3149 SPECIAL TACTICS	35,104	51,433	19,319	32,602	19,345	19,894
3150 PATROL	14,071,374	13,790,612	13,961,970	13,638,399	14,527,917	15,199,336
3152 SPECIAL SERVICES	1,171,039	1,106,999	1,258,752	1,308,905	1,322,171	1,348,388
3156 CROSSING GUARDS	173,251	212,701	208,672	222,146	214,857	221,228
3158 MOUNTAIN BIKES	1,676	20	1,765	-	1,810	1,856
3159 K-9	321,098	444,830	418,773	469,081	461,229	469,738
3160 MOTORCYCLE UNIT	12,188	37,970	28,202	30,807	23,821	23,971
3162 COMMUNITY STANDARDS	1,459,200	1,437,373	1,651,647	1,609,708	1,849,245	1,863,350
3170 ARMED CITY HALL SECURITY	32,543	91,903	117,496	113,945	114,122	114,160
3172 ANIMAL CONTROL	135,570	135,570	135,570	135,570	135,570	135,570
<b>Total</b>	<b>\$31,178,849</b>	<b>\$31,804,332</b>	<b>\$34,210,166</b>	<b>\$33,739,007</b>	<b>\$35,680,263</b>	<b>\$36,851,981</b>

**Expenses by Activity (0027 DRUG ENFORCEMENT)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3150 PATROL	-	-	17,975	33,614	18,000	100
3163 A2TF	-	-	15,639	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$33,614</b>	<b>\$33,614</b>	<b>\$18,000</b>	<b>\$100</b>

**Expenses by Activity (0028 FEDERAL EQUITABLE SHARING FORFEI)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3150 PATROL	11,992	-	348,247	7,350	28,000	500
<b>Total</b>	<b>\$11,992</b>	<b>-</b>	<b>\$348,247</b>	<b>\$7,350</b>	<b>\$28,000</b>	<b>\$500</b>

**Expenses by Activity (0053 POLICE & FIRE RELIEF)**

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	-	25,000	-	25,000	25,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$25,000</b>	<b>-</b>	<b>\$25,000</b>	<b>\$25,000</b>

### Expenses by Activity (0064 MICHIGAN JUSTICE TRAINING)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	-	359	-	-	-	-
3121 ADMINISTRATIVE SERVICES	190	850	1,848	-	-	-
3135 HOSTAGE NEGOTIATIONS	-	1,140	1,857	-	-	-
3144 DISTRICT DETECTIVES	1,455	718	5,000	5,150	-	-
3146 FIREARMS	1,996	-	-	-	-	-
3150 PATROL	10,959	12,533	9,559	8,755	120,000	30,000
3152 SPECIAL SERVICES	-	-	2,000	2,000	-	-
3159 K-9	400	35	-	-	-	-
3164 POLICE - CPE TRAINING	-	-	126,533	-	-	-
<b>Total</b>	<b>\$15,000</b>	<b>\$15,635</b>	<b>\$146,797</b>	<b>\$15,905</b>	<b>\$120,000</b>	<b>\$30,000</b>

### Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
3035 PUBLIC SAFETY GRANTS	2,389	2,793	500	500	500	500
<b>Total</b>	<b>\$2,389</b>	<b>\$2,793</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: Safety Services	Area Administrator: N/A
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Service Unit: Police	Service Unit Manager: Andre Anderson
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CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Provide uniform police response to the community.	●	●			●		Response time is less than or equal to 5 minutes.	6/30/2026	3.24 minutes	3.12 minutes	3.18 minutes%	<5 minutes
							Attend 10 downtown business merchant meetings.	6/30/2026	3	6	10	15
							Lieutenants - identify trends, crime patterns and community concerns, develop solutions, and allocate Sergeants as resources to solving issues.	6/30/2026	N/A	6 Special Projects Identified and Executed	8 Special Projects Identified and Executed	8 Special Projects Identified and Executed
Investigate criminal activity.	●	●			●		Violent crimes or crimes against persons with solvability factors are assigned at least 75% of the time.	6/30/2026	N/A	N/A	75%	80%
Provide traffic safety.	●	●		●			Dedicated Safety Corridor officer presence and beat officers presence in safety areas and provide quarterly report to be shared with leadership.	6/30/2026	N/A	N/A	1969 hrs of patrol in safety corridors	2165 hrs of patrol in safety corridors
Provide parking and community standards enforcement for the community.	●	●			●		Provide Education about the new Snow Ordinance by reaching out to 10 merchants and residents each month (winter and summer).	6/30/2026	N/A	N/A	10	10
							Respond to complainants within 3 business days 75% of the time showing balanced efforts of enforcement and education on city ordinances.	6/30/2026	N/A	N/A	90%	>75%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

# SAFETY SERVICES POLICE SERVICES

## Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
COMM STANDARD OFFICER I	118504	4.00	4.00
COMM STANDARD OFFICER III	118524	1.00	1.00
COMM STANDARDS OFFICER I	118504	1.00	1.00
COMM STANDARDS OFFICER II	118514	1.00	1.00
COMM STANDARDS OFFICER IV	118534	2.00	2.00
COMM STANDARDS OFFICER V	118544	2.00	2.00
COMM STANDARDS SUPV V	196724	1.00	1.00
DEPUTY CHIEF	168810	2.00	2.00
DETECTIVE	140020	4.00	4.00
DETECTIVE-BACH	140021	15.00	15.00
MANAGEMENT ASSISTANT	000200	1.00	1.00
MUNICIPAL SAFETY OFFICER	000510	1.75	1.75
POLICE CHIEF	403710	1.00	1.00
POLICE COMMANDER	409999	1.00	1.00
POLICE LIEUTENANT DEGREED	158731	8.00	8.00
POLICE OFFICER	140000	12.00	12.00
POLICE OFFICER-BACH	140001	54.00	54.00
POLICE PROFESSIONAL ASST	180000	6.00	6.00
POLICE SERVICE SPECIALIST	128560	3.00	3.00
POLICE SERVICE SPECIALIST	128561	2.00	2.00
POLICE SRVS SPEC CADET	128559	2.00	2.00
POLICE STAFF SGT DEGREED	158761	18.00	18.00
RECORDS AND DATA UNIT SUP	196800	1.00	1.00
SAFETY SERV ADMIN MGR	404320	1.00	1.00
SPECIAL ASSGNMT OFC-BACH	140011	5.00	5.00
SPECIAL ASSGNMT OFFICER	140010	2.00	2.00
STRATEGIC COMM MANAGER	404800	1.00	1.00
Total		152.75	152.75



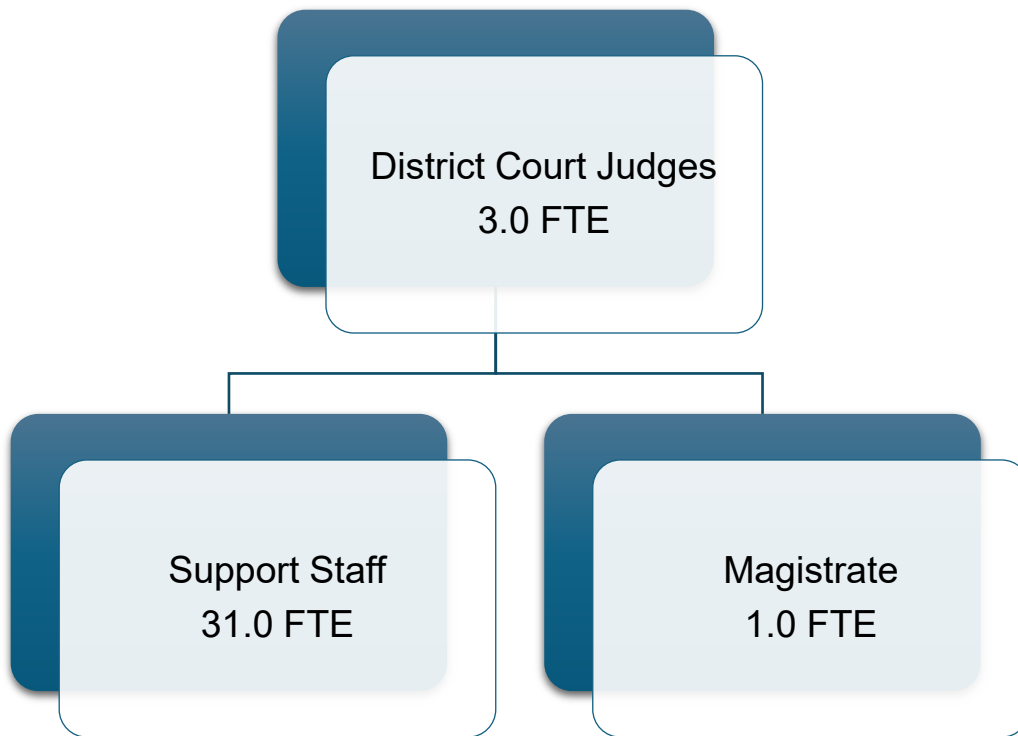


## FIFTEENTH DISTRICT COURT

The 15th District Court is responsible for adjudicating criminal misdemeanor cases filed for violation of local ordinances, the University of Michigan Regents' Ordinance and state laws. Judges conduct arraignments, probable cause conferences and preliminary examinations in felony cases, hear general civil cases where the amount claimed as damages does not exceed \$25,000, preside over landlord/tenant cases, hear appeals from small claims cases, and conduct formal hearings in civil infraction cases. The Court's magistrate conducts informal hearings in traffic civil infraction cases, hears small claims cases and presides over other matters as provided by state law. The Court operates three specialized problem-solving programs: Mental Health Treatment Court, Sobriety Court, and Veterans Treatment Court.

# Fifteenth District Court

## Organization Chart



- Administration
- Financial Management
- Communications
- Strategic Planning

- Civil Cases ≤ \$25,000
- Landlord/Tenant Proceedings
- Small Claims Cases ≤ \$7,000
- Criminal & Traffic Misdemeanors punishable by 1 year or less in jail
- Arrest Warrant & Search Warrant Issuance
- Ann Arbor City Ordinance Violations
- Traffic & State Civil Infractions
- University of Michigan Regents' Ordinance Violations
- Felony Arraignments, Probable Cause Conferences & Preliminary Examinations
- Specialized Problem-solving Programs

## 15TH DISTRICT COURT

### Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	11,614	9,433	10,300	10,300	10,300	10,300
FINES & FORFEITS	949,492	1,157,227	1,137,650	1,107,860	1,074,950	1,074,950
INTERGOVERNMENTAL REVENUES	331,326	292,759	424,879	146,653	146,701	146,701
INVESTMENT INCOME	987	2,668	350	3,248	685	673
MISCELLANEOUS REVENUE	469	21,534	-	116	-	-
OPERATING TRANSFERS IN	203,500	192,000	189,000	135,000	135,000	135,000
PRIOR YEAR SURPLUS	-	-	11,000	-	-	-
<b>Total</b>	<b>\$1,497,388</b>	<b>\$1,675,621</b>	<b>\$1,773,179</b>	<b>\$1,403,177</b>	<b>\$1,367,636</b>	<b>\$1,367,624</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	1,087,087	1,304,793	1,204,953	1,177,677	1,142,301	1,142,301
COURT FACILITIES (0023)	226,522	225,363	290,000	225,500	225,335	225,323
MAJOR GRANTS PROGRAMS (00MG)	183,779	145,465	278,226	-	-	-
<b>Total</b>	<b>\$1,497,388</b>	<b>\$1,675,621</b>	<b>\$1,773,179</b>	<b>\$1,403,177</b>	<b>\$1,367,636</b>	<b>\$1,367,624</b>

## 15TH DISTRICT COURT

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	2,119,785	2,077,652	2,321,436	2,234,988	2,234,102	2,235,640
PAYROLL FRINGES	1,292,761	1,329,953	1,493,412	1,470,445	1,618,455	1,670,363
OTHER SERVICES	518,153	510,116	666,108	396,081	459,291	473,622
MATERIALS & SUPPLIES	83,222	58,348	71,384	65,996	74,521	76,756
OTHER CHARGES	1,116,471	1,204,270	1,267,746	1,271,980	1,224,771	1,240,886
PASS THROUGH	225,000	225,000	225,000	225,000	225,000	225,000
CAPITAL OUTLAY	-	259,189	-	-	-	-
EMPLOYEE ALLOWANCES	1,140	1,235	1,140	1,220	1,140	1,140
<b>Total</b>	<b>\$5,356,532</b>	<b>\$5,665,763</b>	<b>\$6,046,226</b>	<b>\$5,665,710</b>	<b>\$5,837,280</b>	<b>\$5,923,407</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	4,946,362	5,285,093	5,521,276	5,440,710	5,612,280	5,698,407
COURT FACILITIES (0023)	225,000	225,000	225,000	225,000	225,000	225,000
MAJOR GRANTS PROGRAMS (00MG)	185,170	155,670	299,950	-	-	-
<b>Total</b>	<b>\$5,356,532</b>	<b>\$5,665,763</b>	<b>\$6,046,226</b>	<b>\$5,665,710</b>	<b>\$5,837,280</b>	<b>\$5,923,407</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
15TH DISTRICT COURT	35.00	35.00	35.00	35.00	35.00
<b>Total</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>

## FIFTEENTH JUDICIAL DISTRICT COURT

### **REVENUES**

**Fines & Forfeits** - This reflects the anticipated decrease in court fees and jury fees due to lower case load for FY 2026.

**Intergovernmental Revenues** - The FY 2025 amount is attributable to various grants. The remainder of the grants will carry forward into 2026.

**Operating Transfers In** – The decrease reflects a one-time transfer in FY 2025 to the Court Facilities Fund.

**Prior Year Surplus** – The decrease reflects a one-time use of fund balance in the Court Facilities fund.

### **EXPENSES**

**Payroll Fringes** – This reflects an anticipated increase medical insurance and retirement contributions costs for FY 2026.

**Other Services** - The FY 2025 amount is attributable to various grants. The remainder of the grants will carry forward into 2026.

**Other Charges** - This decrease is due to the lower insurance premiums and IT costs in FY 2026.

**Municipal Service Charge (MSC)** – A cost allocation study was performed in order to more effectively allocate the City's administrative and overhead costs to the service units who utilized the General Fund administrative services and facilities. Since 1993, the City has applied the MSC to non-General Funds to recover these costs. Adjustments have been made to the non-General Funds based on the updated cost allocation study. If the MSC were applied to the General Fund, the Fifteenth District Court would be charged \$1,514,367 in FY 2026.

## 15TH DISTRICT COURT

### Expenses by Activity (0010 GENERAL)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,594,893	1,807,564	1,939,145	1,897,334	1,924,812	1,961,322
2125 CITY DIVERSION PROGRAM	131,621	132,722	149,551	195,590	137,833	139,315
2126 CITY EXPUNGEMENT PROGRAM	39,328	42,101	62,762	58,405	59,835	60,205
5120 JUDICIAL & DIRECT SUPPORT	1,248,951	1,389,256	1,271,786	1,238,803	1,338,690	1,357,591
5140 CASE PROCESSING	1,142,709	1,100,540	1,255,216	1,207,577	1,276,970	1,294,600
5160 PROBATION/POST JUDGMNT SUP	788,864	812,903	842,816	843,001	874,140	885,374
<b>Total</b>	<b>\$4,946,366</b>	<b>\$5,285,086</b>	<b>\$5,521,276</b>	<b>\$5,440,710</b>	<b>\$5,612,280</b>	<b>\$5,698,407</b>

### Expenses by Activity (0023 COURT FACILITIES)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
9500 DEBT SERVICE	225,000	225,000	225,000	225,000	225,000	225,000
<b>Total</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>

### Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

Activity	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
1000 ADMINISTRATION	1,389	10,206	21,724	-	-	-
3035 PUBLIC SAFETY GRANTS	183,779	145,465	278,226	-	-	-
<b>Total</b>	<b>\$185,168</b>	<b>\$155,671</b>	<b>\$299,950</b>	<b>-</b>	<b>-</b>	<b>-</b>

# STRATEGIC GOALS AND PERFORMANCE MEASURES

Service Area: N/A

Area Administrator: N/A

Service Unit: District Court

Service Unit Manager: Shryl Samborn

CORE SERVICE	STRATEGIC GOALS (●)						PERFORMANCE MEASURE	TIMEFRAME FOR COMPLETION	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Goal
	Deliver Exceptional Service	Enable Economic Development	Ensure Financial Health	Integrate External Engagement	Leverage Information Technology	Strengthen Human Capital						
Administration is responsible for managing all non-judicial functions of the court, including: personnel; budget; finances; and, compliance with state law, State Court Administrative Office directives and state reporting.	●		●		●	●	Ensure 100% compliance with State Court Administrative Office (SCAO) reporting requirements.	Quarterly	100%	100%	100%	100%
Judicial officers are responsible for providing timely and impartial resolution of disputes to ensure the rule of law and protection of individual rights. Judicial officers and support staff are responsible for creating an official record of court proceedings and maintaining decorum in the courtrooms.	●		●	●	●	●	Clearance Rate of 100%.	Quarterly	114%	109%	96%	100%
							Case handled fairly. Local results > or = Most Recent Statewide Average.	Annually	N/A	86%	NA	86%
Case Processing is responsible for performing clerical functions essential to the proper functioning of the court, such as case file creation, maintenance and destruction; customer service; event scheduling; notification of parties of court events; and, accepting payments.	●		●	●	●	●	Court users treated with courtesy and respect by staff. Local results> or = Most Statewide Average.	Annually	N/A	93%	NA	93%
							> or = to 97% of payments processed accurately.	Quarterly	96%	93%	95%	97%
Probation investigates offenders' histories (personal and criminal) prior to sentencing in order to make sentencing recommendations to the court. Post-sentence, Probation monitors offenders' compliance with court orders, and links clients to ancillary services based upon individual needs.	●		●		●	●	Sobriety Court problem-solving program graduates only recidivism rate for any new conviction < or = to statewide rate for same program.	Annually	3%	1%	3%	3%

Please refer to the *Information Pages: The Budget Process* section for details regarding the strategic goals listed within the above performance metrics.

## 15TH DISTRICT COURT

### Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
CLERK SUPERVISOR	401940	1.00	1.00
COURT ADMINISTRATOR	404450	1.00	1.00
COURT BAILIFF	000850	3.00	3.00
COURT CLERK II	000930	11.00	11.00
COURT REC/SPEC	000895	1.00	1.00
COURT RECORDER	000860	2.00	2.00
COURT SUPPORT SPECIALIST	000450	1.00	1.00
DEPUTY COURT ADMIN	404710	1.00	1.00
DISTRICT COURT JUDGE	200030	3.00	3.00
FISCAL & ADMIN MANAGER	403610	1.00	1.00
JUDICIAL COORDINATOR	000880	3.00	3.00
MAGISTRATE	401880	1.00	1.00
PROBATION AGENT	000800	5.00	5.00
PROBATION SUPERVISOR	403150	1.00	1.00
Total		35.00	35.00

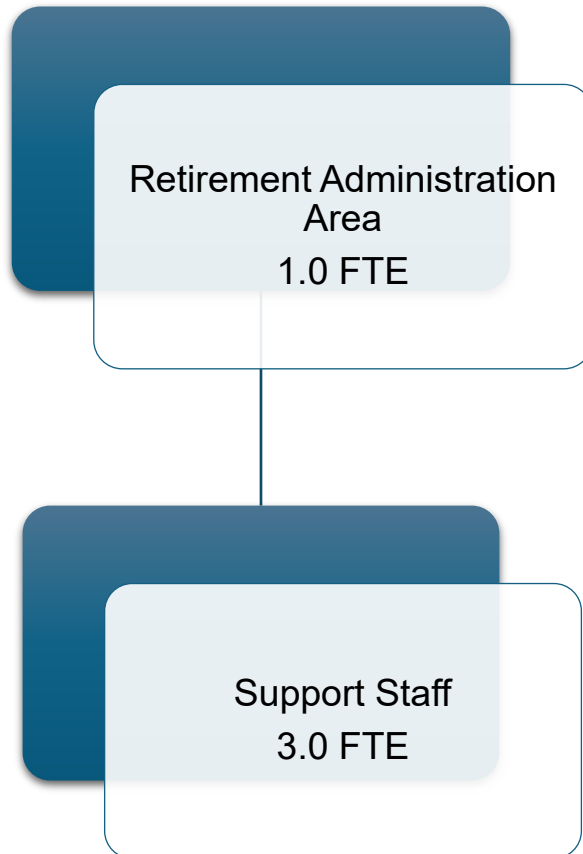




## RETIREMENT SYSTEM

The Retirement System provides normal retirement, disability, death and surviving beneficiary benefits to the permanent employees of the City of Ann Arbor. The general administration, management and responsibility for the proper operation of the Employees' Retirement System are vested in the Board of Trustees pursuant to the Charter of the City of Ann Arbor Michigan, Chapter 18 of Title 1 of the Ann Arbor City Code. The Retirement System shall be construed and enforced under the laws of the State of Michigan and any applicable federal law, rule or regulation, and all of the provisions of the City Ordinance shall be administered in accordance with such laws and regulations as well as any applicable collective bargaining agreements with the City.

# Retirement System Organization Chart



- Administration
- Financial Management
- Oversight of Consulting Services

- Employee Service Requests
- Retirement Board Support
- Benefit Payments
- Investment Services Accounting
- Employee Communications

**RETIREMENT SYSTEM SERVICE AREA**  
**RETIREMENT SYSTEM**

**Revenues by Category**

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	18,920,200	20,681,722	20,346,652	20,534,052	21,139,400	21,139,400
CONTRIBUTIONS	655,875	624,749	682,351	692,351	830,000	830,000
INVESTMENT INCOME	84,956,776	89,952,000	46,040,158	49,546,800	49,821,642	50,817,898
MISCELLANEOUS REVENUE	18,603	35,388	47,500	50,000	50,000	50,000
OPERATING TRANSFERS IN	890,202	574,174	334,724	334,724	281,666	310,494
<b>Total</b>	<b>\$105,441,656</b>	<b>\$111,868,033</b>	<b>\$67,451,385</b>	<b>\$71,157,927</b>	<b>\$72,122,708</b>	<b>\$73,147,792</b>

**Revenues by Fund**

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
VEBA TRUST (0052)	23,881,541	28,446,064	12,775,224	13,044,724	12,991,666	13,020,494
PENSION TRUST FUND (0059)	81,560,115	83,421,969	52,226,661	52,287,003	53,304,842	54,301,098
SECTION 401(A) DUAL HYBRID PLAN (0111)	-	-	2,400,000	2,687,400	2,687,400	2,687,400
SECTION 457(B) PLAN (0112)	-	-	47,500	50,800	50,800	50,800
SECTION 401(A) EXECUTIVE PLAN (0113)	-	-	2,000	3,088,000	3,088,000	3,088,000
<b>Total</b>	<b>\$105,441,656</b>	<b>\$111,868,033</b>	<b>\$67,451,385</b>	<b>\$71,157,927</b>	<b>\$72,122,708</b>	<b>\$73,147,792</b>

# RETIREMENT SYSTEM SERVICE AREA

## RETIREMENT SYSTEM

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	(118,055)	314,723	339,722	345,400	359,600	359,600
PAYROLL FRINGES	175,103	181,242	204,614	204,500	236,360	243,321
OTHER SERVICES	1,034,909	1,139,200	5,196,700	5,112,700	5,421,100	5,418,700
MATERIALS & SUPPLIES	4,081	5,089	6,300	7,000	6,500	6,500
OTHER CHARGES	44,537,601	46,271,364	47,559,328	47,299,774	49,042,217	50,117,514
Total	\$45,633,639	\$47,911,618	\$53,306,664	\$52,969,374	\$55,065,777	\$56,145,635

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
VEBA TRUST (0052)	406,927	566,615	1,691,325	1,820,900	1,916,119	1,917,926
PENSION TRUST FUND (0059)	45,226,712	47,345,003	51,350,039	50,844,054	52,878,958	53,956,609
SECTION 401(A) DUAL HYBRID PLAN (0111)	-	-	215,800	215,400	217,000	217,300
SECTION 457(B) PLAN (0112)	-	-	47,500	46,370	50,800	50,800
SECTION 401(A) EXECUTIVE PLAN (0113)	-	-	2,000	42,650	2,900	3,000
Total	\$45,633,639	\$47,911,618	\$53,306,664	\$52,969,374	\$55,065,777	\$56,145,635

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
RETIREMENT SYSTEM	4.00	4.00	4.00	4.00	4.00
Total	4.00	4.00	4.00	4.00	4.00

## RETIREMENT SYSTEM

### **REVENUES**

**Charges for Services** - The increase reflects the anticipated pension transfers from all funds for FY 2026.

**Contributions** – The increase reflects the anticipated amount to be contributed to the Pension Trust Fund for Ann Arbor Housing Commission employee pensions.

**Investment Income** - This reflects an anticipated higher return on investments in FY 2026.

**Operating Transfers In** - This reflects a decrease in the transfer of excess contributions into the VEBA Trust Fund, which is derived from the actuarial defined contribution less amounts paid for health care for current retirees.

### **EXPENSES**

**Other Services** - This reflects an increase in fees with investment managers.

**Other Charges** - This reflects an increase in anticipated retirement payments.

RETIREMENT SYSTEM SERVICE AREA  
RETIREMENT SYSTEM

Allocated Positions

Job Description	Job Class	FY 2026 FTE's	FY 2027 FTE's
ACCOUNTANT III	401670	1.00	1.00
EXECUTIVE DIRECTOR-RET SY	403740	1.00	1.00
OFFICE MANAGER	403180	1.00	1.00
PENSION ANALYST	403650	1.00	1.00
Total		4.00	4.00



## DOWNTOWN DEVELOPMENT AUTHORITY

The Downtown Development Authority was created by City Council in 1982 as a vehicle for urban revitalization. Since its creation, the DDA has been a vital agent in the rejuvenation of an evolving and diverse downtown, and a significant catalyst encouraging new private investment. Some of the more important DDA initiatives include management of the public parking system, support for downtown transportation and affordable housing, and street and other right-of-way improvements aimed at making downtown safer and more comfortable for pedestrians and other users.

## DOWNTOWN DEVELOPMENT AUTHORITY

### Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	19,686,924	20,623,170	22,332,000	23,632,000	24,053,600	25,487,900
CONTRIBUTIONS	-	-	-	-	401,900	601,900
OPERATING TRANSFERS IN	2,975,700	6,726,400	2,471,100	2,471,100	6,345,600	3,006,300
INVESTMENT INCOME	411,003	1,695,423	47,000	47,000	47,200	47,200
MISCELLANEOUS REVENUE	136,693	143,033	124,000	569,200	127,800	131,800
PRIOR YEAR SURPLUS	-	-	11,006,900	-	9,641,700	2,749,500
TAXES	8,152,675	8,727,152	9,028,200	9,522,100	9,855,400	10,200,400
<b>Total</b>	<b>31,362,995</b>	<b>37,915,178</b>	<b>\$45,009,200</b>	<b>\$36,241,400</b>	<b>\$50,473,200</b>	<b>\$42,225,000</b>

### Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
DDA HOUSING FUND (0001)	385,506	429,345	800,700	403,600	489,100	432,100
DOWNTOWN DEVELOPMENT AUTHORITY (0003)	8,310,994	9,389,281	12,898,600	9,566,800	14,727,500	10,822,700
DDA PARKING MAINTENANCE (0033)	2,672,820	6,639,923	6,904,600	2,078,500	5,510,000	4,774,200
DDA PARKING FUND (0063)	19,993,675	21,456,629	24,405,300	24,192,500	29,317,300	26,020,600
DDA PUBLIC ART (0116)	-	-	-	-	429,300	175,400
<b>Total</b>	<b>31,362,995</b>	<b>37,915,178</b>	<b>\$45,009,200</b>	<b>\$36,241,400</b>	<b>\$50,473,200</b>	<b>\$42,225,000</b>



## DOWNTOWN DEVELOPMENT AUTHORITY

### Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GRANT/LOAN RECIPIENTS	710,849	1,170,032	2,253,700	2,008,700	1,449,100	1,392,700
PERSONNEL SERVICES	816,184	729,710	1,465,000	843,800	951,200	951,500
PAYROLL FRINGES	334,466	379,972	480,900	480,900	528,000	543,200
OTHER SERVICES	12,316,569	13,692,623	17,756,100	17,717,400	17,374,300	18,153,200
MATERIALS & SUPPLIES	236,503	276,664	749,200	700,500	754,000	673,500
OTHER CHARGES	1,148,357	1,031,331	2,063,500	1,851,800	4,159,600	2,878,600
PASS THROUGHs	8,942,138	12,520,298	8,135,000	8,135,000	11,637,200	8,328,100
CAPITAL OUTLAY	7,338,230	1,793,312	12,098,600	7,371,100	12,612,100	8,676,100
EMPLOYEE ALLOWANCES	6,066	6,186	7,200	7,200	5,800	5,800
<b>Total</b>	<b>\$31,849,362</b>	<b>\$31,600,128</b>	<b>\$45,009,200</b>	<b>\$39,116,400</b>	<b>\$49,471,300</b>	<b>\$41,602,700</b>

### Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
DDA HOUSING FUND (0001)	523,011	549,028	800,700	800,700	489,100	430,600
DOWNTOWN DEVELOPMENT AUTHORITY (0003)	11,434,626	6,546,813	12,898,600	10,018,000	14,727,500	10,219,400
DDA PARKING MAINTENANCE (0033)	1,837,064	1,502,779	6,904,600	4,904,600	4,525,600	4,774,200
DDA PARKING FUND (0063)	18,054,661	23,001,508	24,405,300	23,393,100	29,317,300	26,020,600
DDA PUBLIC ART (0116)	-	-	-	-	411,800	157,900
<b>Total</b>	<b>\$31,849,362</b>	<b>\$31,600,128</b>	<b>\$45,009,200</b>	<b>\$39,116,400</b>	<b>\$49,471,300</b>	<b>\$41,602,700</b>

### FTE Count

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
DOWNTOWN DEVELOPMENT AUTHORITY	7.75	9.75	9.75	9.75	9.75
<b>Total</b>	<b>7.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>

## DOWNTOWN DEVELOPMENT AUTHORITY

### **REVENUES**

**Charges for Services** - This category accounts for parking fees. Post-pandemic levels remain reduced. Updated 3-year rate model implemented beginning in FY 2025.

**Contributions** – This category is for grant funding for DDA projects and programs.

**Operating Transfers In** – City ordinance requires the DDA to fund its Housing Fund with transfers from its Downtown Development Fund. This transfer is budgeted at the minimum required year-over-year increase of 3.5% unless additional funds are needed.

The DDA funds its Parking Maintenance Fund with transfers from its Parking Fund. It also funds its Public Art Fund with annual transfers from the Parking Fund and the Downtown Development Fund.

**Prior Year Surplus** - This reflects a planned use of fund balance and varies from year to year depending primarily on capital project timing.

**Taxes** - The FY 2026 and FY 2027 tax increment financing revenues are budgeted with an increase of 3.5% (over forecasted) based on the cap level implemented by City Ordinance.

### **EXPENSES**

**Grant/Loan Recipients** - This category accounts for grants issued by the DDA. These are primarily for affordable housing and alternative transportation. Grants have a high degree of variability from year to year and are to some degree budgeted to create program capacity rather than for pre-determined purposes.

**Personnel Services** - The decrease reflects one time pay contingency and anticipated severance for FY 2025.

**Payroll Fringes** - The increase reflects a higher cost for employee healthcare and pensions.

**Other Services** - This category primarily accounts for operating and administrative expenses of the parking system, including the 20% meter rent paid to the City.

**Materials & Supplies** – This category primarily accounts for costs for operational materials and supplies related to parking operations and downtown services.

**Other Charges** - Credit card fees, investment services, and City insurance payments are the primary expenses recorded in this category.

**Pass Throughs** - The DDA funds its Housing Fund with transfers from its Downtown Development Fund, per City Ordinance. The DDA budgets for that transfer at a minimum year-over-year increase of 3.5%.

The DDA funds its Parking Maintenance Fund with transfers from its Parking Fund.

**Capital Outlay** - Capital projects of the Parking CIP Fund and the Downtown Development Fund are accounted for in this category. These are primarily one-time expenditures with a high degree of variability from year to year.

## DOWNTOWN DEVELOPMENT AUTHORITY

### Allocated Positions

Job Description	Job Class	FY 2026	FY 2027
		FTE's	FTE's
DDA ACCT & PROCUREMENT SP	000220	0.75	0.75
DDA CAPITAL & PRIVATE PRJ	404490	1.00	1.00
DDA COMMUNICATIONS MGR	404540	1.00	1.00
DDA DEPUTY DIRECTOR	403720	1.00	1.00
DDA EXEC DIRECTOR	403290	1.00	1.00
DDA OFFICE MANAGER	403930	1.00	1.00
DDA PARKING SERVICES MGR	404480	1.00	1.00
DDA PLANNING SPECIALIST	403940	1.00	1.00
DDA PROGRAM SPECIALIST	402200	1.00	1.00
ENGAGEMENT SPECIALIST	409999	1.00	1.00
Total		9.75	9.75



## SMART ZONE

The Ann Arbor/Ypsilanti SmartZone, created in 2001 by the Michigan Economic Development Corporation, provides capital needed for the facilitation of the commercialization of research projects being developed at University of Michigan and Eastern Michigan University and the development of private high technology enterprises. The SmartZone activities are funded by State of Michigan tax increment financing (TIF) mechanism.

SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY  
SMART ZONE

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
INVESTMENT INCOME	29,445	112,050	99,091	99,091	116,462	112,302
MISCELLANEOUS REVENUE	3	-	-	-	-	-
PRIOR YEAR SURPLUS	-	-	226,192	-	734,965	-
TAXES	4,986,698	5,357,621	5,420,526	5,760,499	5,898,100	6,061,406
Total	\$5,016,146	\$5,469,671	\$5,745,809	\$5,859,590	\$6,749,527	\$6,173,708

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
SMART ZONE LDFA (0009)	5,016,146	5,469,671	5,745,809	5,859,590	6,749,527	6,173,708
Total	\$5,016,146	\$5,469,671	\$5,745,809	\$5,859,590	\$6,749,527	\$6,173,708

SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY  
SMART ZONE

Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
OTHER SERVICES	6,311,020	5,213,331	5,650,307	5,630,357	6,643,806	6,064,914
OTHER CHARGES	68,384	96,956	95,502	100,452	105,721	108,794
Total	\$6,379,404	\$5,310,287	\$5,745,809	\$5,730,809	\$6,749,527	\$6,173,708

Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
SMART ZONE LDFA (0009)	6,379,404	5,310,287	5,745,809	5,730,809	6,749,527	6,173,708
Total	\$6,379,404	\$5,310,287	\$5,745,809	\$5,730,809	\$6,749,527	\$6,173,708

## SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY

### **REVENUES**

**Prior Year Surplus** - The increase reflects a planned use of fund balance in FY 2026.

**Taxes** - The increase is due to higher projected tax capture for the authority.

### **EXPENSES**

**Other Services** - This reflects the programming for various activities of the Local Development Finance Authority (LDFA).





## NON-DEPARTMENTAL AND DEBT SERVICE

The Non-Departmental Service Area is used to record and track revenue and expenditure activities that are not associated with any specific Service Area. These activities include: operating transfers to other funds, contingency for compensation, AAATA tax transfer, debt service, city wide dues and licenses, Michigan Tax Tribunal refunds, and other miscellaneous activities.

The debt service funds are used to record the debt service of the City. State law does not allow the City to issue general obligation debt in excess of 10% of State Equalized Value (SEV); the debt limit as of June 30, 2024 was \$998 million. The debt subject to that limit as of June 30, 2024, was \$93 million or 0.93% of the total SEV. Other indebtedness is financed through dedicated millages such as parks millages, specific revenues like water and sewer revenues and direct charges to individual taxpayers as with special assessments. Indebtedness, which is repaid from dedicated financing sources, does not count against the 10% of SEV limit. The total City debt (general obligation and all others) as of June 30, 2024 was \$259 million (including premiums and discounts).

NON-DEPARTMENTAL SERVICE AREA  
NON-DEPARTMENTAL AND DEBT SERVICE

Revenues by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
CHARGES FOR SERVICES	8,580,434	8,572,383	8,592,742	8,592,742	8,693,436	8,978,625
INTERGOVERNMENTAL REVENUES	1,408,108	1,547,338	8,515,419	1,513,945	1,455,594	1,499,262
INVESTMENT INCOME	(10,969)	(32,627)	1,200	2,000	1,200	1,200
LICENSES, PERMITS & REGISTRATIONS	-	-	9,167	9,167	9,167	9,167
MISCELLANEOUS REVENUE	623,202	7,021,922	1,800,751	1,835,750	600,001	600,001
OPERATING TRANSFERS IN	6,296,107	11,308,378	7,190,321	7,143,236	8,135,101	8,126,126
PRIOR YEAR SURPLUS	-	-	1,995,015	-	1,027,971	2,270,066
TAXES	12,946,231	13,780,358	14,446,008	14,746,831	15,299,845	15,758,841
Total	\$29,843,113	\$42,197,752	\$42,550,623	\$33,843,671	\$35,222,315	\$37,243,288

Revenues by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	18,294,310	25,841,099	23,307,031	21,762,684	22,107,200	24,105,936
GENERAL DEBT SERVICE (0035)	11,548,803	16,356,653	12,128,173	12,080,987	13,115,115	13,137,352
MAJOR GRANTS PROGRAMS (00MG)	-	-	7,115,419	-	-	-
Total	\$29,843,113	\$42,197,752	\$42,550,623	\$33,843,671	\$35,222,315	\$37,243,288

NON-DEPARTMENTAL SERVICE AREA  
NON-DEPARTMENTAL AND DEBT SERVICE

Expenses by Category

Category	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
PERSONNEL SERVICES	-	-	84,012	-	2,464,461	3,802,168
PAYROLL FRINGES	86,078	92,400	96,000	98,238	176,000	176,000
OTHER SERVICES	66,457	27,562	67,869	51,879	67,869	105,928
MATERIALS & SUPPLIES	20,026	24,081	30,501	30,501	31,416	32,359
OTHER CHARGES	12,221,842	17,015,358	14,090,029	13,861,723	13,757,562	13,784,476
PASS THROUGHs	15,525,886	21,570,762	17,132,877	17,241,803	18,295,665	18,754,460
CAPITAL OUTLAY	-	1,851,896	-	-	-	-
Total	\$27,920,289	\$40,582,059	\$31,501,288	\$31,284,144	\$34,792,973	\$36,655,391

Expenses by Fund

Fund	Actual FY 2023	Actual FY 2024	Budget FY 2025	Forecasted FY 2025	Request FY 2026	Projected FY 2027
GENERAL (0010)	16,113,151	24,186,856	19,367,580	19,198,421	21,677,858	23,518,039
GENERAL DEBT SERVICE (0035)	11,801,402	16,389,935	12,128,173	12,080,188	13,115,115	13,137,352
COUNTY MENTAL HEALTH MILLAGE (0100)	5,736	5,268	5,535	5,535	-	-
Total	\$27,920,289	\$40,582,059	\$31,501,288	\$31,284,144	\$34,792,973	\$36,655,391

## NON-DEPARTMENTAL

### **REVENUES**

**Charges for Services** - This reflects an increase in anticipated parking revenue from the DDA for FY 2026 as parking revenue continues to return to pre-pandemic levels.

**Intergovernmental Revenues** - This reflects revenue from the American Rescue Plan Act in FY 2025.

**Miscellaneous Revenue** - This reflects a one-time increase in FY 2025 for the anticipated sale of air rights.

**Operating Transfers In** - This reflects an increase in revenue to the Debt Service Fund for debt service payment, which is based on a schedule of debt payments for the fiscal year.

**Prior Year Surplus** - This line item is used to balance budgeted expenditures over projected revenues. It is the City's policy to utilize fund balance in the General Fund for one-time, non-operational items only.

**Taxes** - General Fund property taxes are projected to increase by 5.9% in FY 2026 for the Ann Arbor Area Transportation Authority tax levy.

### **EXPENSES**

**Personnel Services** - This reflects an increase in pay contingency for unsettled contracts that are forecasted to not be settled by fiscal year end as well as non-union wage increases.

**Other Charges** - This decrease reflects funding being held in contingency for future uses that will be determined at a later time.

**Pass Throughs** – This reflects an increase in payments to the Ann Arbor Area Transportation Authority due to the increase in associated property tax revenue.

Below is a summary of general long-term debt (with various issue dates) and annual debt service requirements as of June 30, 2024:

Governmental Activities Debt							
FY Ending	General Obligation Portion		Special Revenue Bonds		Total Governmental Activities Debt		
	Capital Projects Bonds Principal	Bonds Interest	Principal	Interest	Principal	Interest	Total
2025	6,730,000	2,267,564	2,100,000	2,063,388	8,830,000	4,330,952	13,160,952
2026	6,910,000	2,075,619	2,175,000	2,037,713	9,085,000	4,113,332	13,198,332
2027	7,140,000	1,870,631	2,250,000	2,009,288	9,390,000	3,879,919	13,269,919
2028	7,375,000	1,657,030	2,335,000	1,983,038	9,710,000	3,640,068	13,350,068
2029	7,610,000	1,435,794	2,430,000	1,954,913	10,040,000	3,390,707	13,430,707
2030	6,235,000	1,207,494	2,535,000	1,922,388	8,770,000	3,129,882	11,899,882
2031	6,450,000	1,019,806	2,640,000	1,889,738	9,090,000	2,909,544	11,999,544
2032	6,670,000	825,630	2,755,000	1,856,019	9,425,000	2,681,649	12,106,649
2033	6,290,000	585,280	1,110,000	56,513	7,400,000	641,793	8,041,793
2034	4,665,000	355,012	1,140,000	19,238	5,805,000	374,250	6,179,250
2035	4,860,000	181,200	0	0	4,860,000	181,200	5,041,200
	<u>\$70,935,000</u>	<u>\$13,481,060</u>	<u>\$21,470,000</u>	<u>\$15,792,236</u>	<u>\$92,405,000</u>	<u>\$29,273,296</u>	<u>\$121,678,296</u>

Below is a summary of business-type activity and component unit debt (with various issue dates) and annual debt service requirements as of June 30, 2024:

Enterprise Funds											
FY Ending	Water & Sewer Revenue Bonds		Storm Debt		CWRFS & DWRFS & SWQIFS		Other Bonds		Total Enterprise Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2025	5,565,000	1,981,806	1,141,577	276,947	6,900,882	2,006,921	290,000	17,900	13,897,459	4,283,575	18,181,033
2026	3,805,000	1,870,113	1,174,857	249,380	7,001,403	1,853,376	300,000	12,100	12,281,260	3,984,969	16,266,229
2027	3,855,000	1,785,763	1,201,423	221,280	7,106,476	1,697,369	305,000	6,100	12,467,899	3,710,511	16,178,409
2028	2,495,000	1,699,463	1,135,771	193,424	7,196,500	1,538,738			10,827,271	3,431,625	14,258,896
2029	2,605,000	1,630,253	1,155,771	165,841	7,301,500	1,377,579			11,062,271	3,173,673	14,235,944
2030	2,660,000	1,556,550	1,185,381	137,354	7,374,771	1,193,362			11,220,152	2,887,266	14,107,418
2031	2,710,000	1,477,894	1,180,918	108,900	7,426,500	1,042,766			11,317,418	2,629,560	13,946,978
2032	1,025,000	1,416,931	943,220	81,138	7,301,864	752,333			9,270,084	2,250,403	11,520,487
2033	1,065,000	1,375,931	842,198	58,358	7,063,203	721,045			8,970,401	2,155,335	11,125,735
2034	1,105,000	1,333,331	786,233	37,913	7,159,220	565,295			9,050,453	1,936,539	10,986,992
2035	1,150,000	1,289,131	495,404	20,205	6,753,022	411,312			8,398,426	1,720,648	10,119,074
2036	1,200,000	1,243,131	333,503	9,882	6,731,500	265,245			8,265,003	1,518,258	9,783,261
2037	1,245,000	1,195,131	343,226	1,247	4,671,500	132,283			6,259,726	1,328,662	7,588,388
2038	1,295,000	1,145,331	165,000	(4,314)	4,766,500	30,447			6,226,500	1,171,464	7,397,964
2039	1,345,000	1,093,531	150,000	(5,858)	371,500	8,798			1,866,500	1,096,471	2,962,971
2040	1,400,000	1,039,731	120,000	(3,370)	376,961	1,687			1,896,961	1,038,049	2,935,010
2041	1,455,000	983,731			180,000	(5,893)			1,635,000	977,838	2,612,838
2042	1,515,000	925,531			185,000	(9,988)			1,700,000	915,543	2,615,543
2043	1,575,000	864,931			190,000	(13,504)			1,765,000	851,428	2,616,428
2044	1,640,000	801,931			190,000	(7,642)			1,830,000	794,289	2,624,289
2045	1,705,000	736,331							1,705,000	736,331	2,441,331
2046	1,775,000	668,131							1,775,000	668,131	2,443,131
2047	1,845,000	597,131							1,845,000	597,131	2,442,131
2048	1,920,000	523,331							1,920,000	523,331	2,443,331
2049	1,995,000	446,531							1,995,000	446,531	2,441,531
2050	2,075,000	364,238							2,075,000	364,238	2,439,238
2051	2,160,000	278,644							2,160,000	278,644	2,438,644
2052	2,250,000	189,544							2,250,000	189,544	2,439,544
2053	2,345,000	96,731							2,345,000	96,731	2,441,731
	<u>\$58,780,000</u>	<u>\$30,610,760</u>	<u>\$12,354,481</u>	<u>\$1,548,327</u>	<u>\$96,248,302</u>	<u>\$13,561,529</u>	<u>\$895,000</u>	<u>\$36,100</u>	<u>\$168,277,783</u>	<u>\$45,756,716</u>	<u>\$214,034,499</u>

# FY2026-2031 CIP SUMMARY

## OVERVIEW OF CAPITAL EXPENDITURES

What is a Capital Improvements Plan (CIP)?

- A six-year schedule of public service expenditures; updated annually
- A planning tool for large, physical improvements that are permanent in nature
- Focused on basic needs for the community to function
- Includes municipal facilities, transportation infrastructure, utility systems, and more
- Required by the State of Michigan – Act 33 of the Public Acts of 2008

What are the minimum requirements for a CIP project?

- Aligned with 1) an adopted or anticipated component of the City comprehensive plan, 2) a state or federal requirement, or 3) a City Council approved policy;
- Constitute permanent, physical or system improvements greater than \$100,000; a “program” of projects whose total is greater than \$100,000; significant equipment purchases greater than \$100,000 with a useful life of at least 10 years; or, a study greater than \$50,000 that will lead to such projects; and,
- Add to the value or capacity of the infrastructure of the city.
- Projects that are considered operational or routine maintenance are not included in the CIP.

## PLAN STRUCTURE

The City of Ann Arbor fiscal year (FY) runs July 1 - June 30. The current CIP covers fiscal years 2026-2031 (starting July 1, 2025, and ending June 30, 2031).

The City of Ann Arbor groups capital projects into four asset categories: Municipal Facilities, Transportation, Utilities, and Other Infrastructure, many with more specific subgroups called asset groups. Categories are as follows:

<b>Municipal Facilities</b>
City Owned buildings
Parks and Recreation
Solid Waste

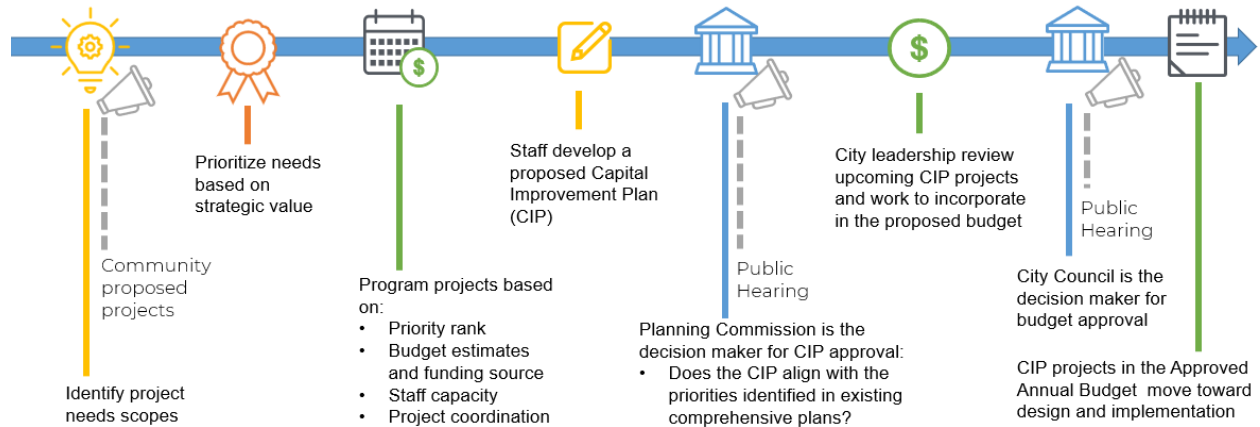
<b>Utilities</b>
Sanitary
Stormwater
Water

<b>Transportation</b>
Airport
Active Transportation
Streets & Bridges
Parking

<b>Other Infrastructure</b>
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## CIP PROCESS

High priority capital projects are identified through the CIP. After City Planning Commission adoption of the CIP, projects move forward for City Council consideration as part of the proposed Capital Budget. If project funding is approved by City Council through the Annual Budget approval, then implementation planning begins.



The Capital Improvements Plan includes input from over 50 staff members, community members, City and local commissions, agencies, and affiliated organizations. The process includes the City Planning Commission, the University of Michigan (U-M), the Downtown Development Authority (DDA), Washtenaw County Water Resources Commissioner's Office (WCWRC), the Ann Arbor Area Transportation Authority (AAATA), and more.

A team is established for each of the eleven asset groups including broad input from unit managers, project managers, public works personnel, and staff from other agencies and organizations as appropriate. Asset group teams complete the following steps to identify funded capital projects:

- Identify new projects and update existing projects; define needs, boundaries, and required elements
- Prepare an estimated cost and potential funding sources for proposed projects
- Score each project on defined criteria, which provides a priority ranking of the identified needs considering existing policies and defined community values
- Prepare a schedule of planned expenditures that identifies prioritization scores, year programmed, and projected funding needs for each project. To prepare the schedule of expenditures, consider the prioritization rank and relative merits of each project in comparison to all project needs recognizing funding constraints/budget availability, staff capacity and coordination with related projects.

How are capital projects identified?

- Comprehensive planning efforts, such as [Parks Recreation and Open Space Plan](#), the [Moving Together Toward Vision Zero Transportation Plan](#), or the [A2ZERO Carbon Neutrality Plan](#).
- Staff identification of needs based on maintenance history, inspections, risk of failure, regulatory compliance needs, and long-term asset management planning. Over 50 staff



are involved in the CIP process, plus community partners like the University of Michigan and the Ann Arbor Area Transportation Authority (AAATA).

- Requests initiated by community members as well as recommendations from city boards and commissions.

How do community members shape the CIP?

- **Comprehensive Planning:** Significant public involvement opportunities are provided through planning efforts, which occur before projects are included in the CIP. Comprehensive planning initiatives often include a community advisory group and city-wide engagement opportunities.
- **Project ideas:** Requests initiated by community members as well as recommendations from city boards and commissions.
- **Project implementation:** Public input is sought during the study and design of individual projects before implementation or construction.
- **CIP adoption:** The Planning Commission and City Council seek public input through public hearings during the preparation of the CIP and the capital projects budget.

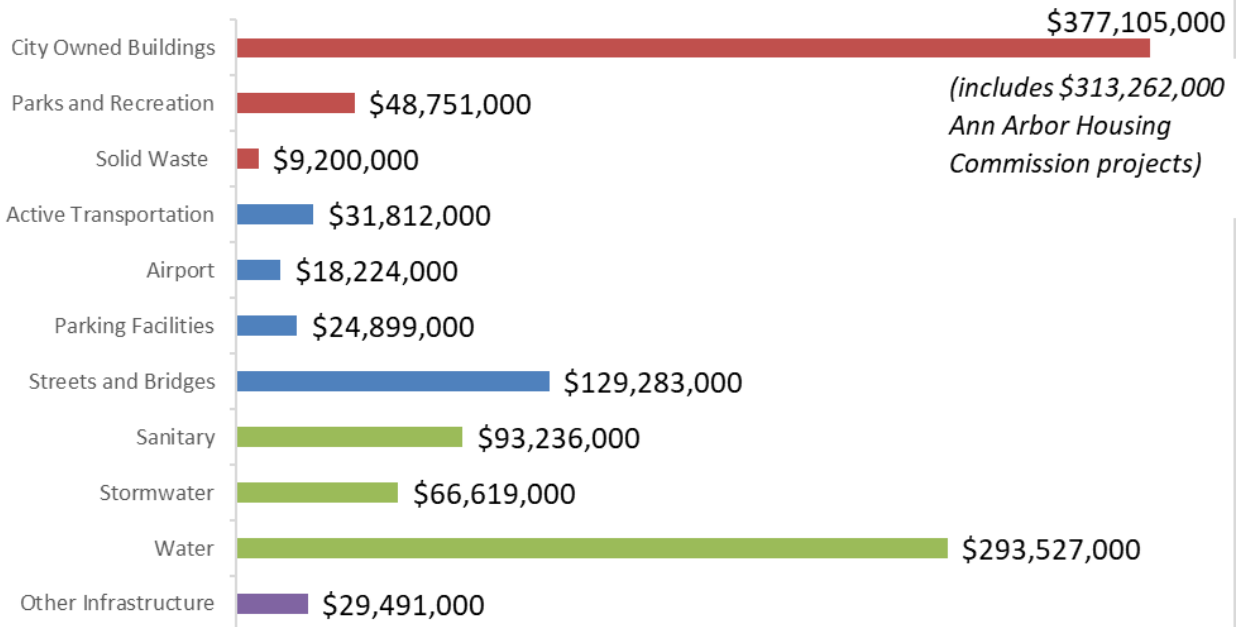
## THE TOTALS

A total of 510 projects are included in the FY2026-2031 CIP with a six-year funding need of \$1,122,147,000. The charts below indicate the total number of projects for each category, the total costs by asset category, and graphs of the six-year funding need as well as the first-year and second-year funding needs (i.e., the two years of the next capital budget cycle).

Capital Projects Funding Needed					
Category	Number of Projects	FY 2026-2031, including years prior to and beyond the CIP window	FY 2026-2031	Year 1 of Upcoming Budget Cycle (FY26)	Year 2 of Upcoming Budget Cycle (FY27)
Other Infrastructure	22	\$40,510,000	\$29,491,000	\$7,750,000	\$8,668,000
Water	114	\$452,395,000	\$293,527,000	\$47,063,000	\$37,645,000
Stormwater	102	\$160,030,000	\$66,619,000	\$16,194,000	\$9,673,000
Sanitary	51	\$107,263,000	\$93,236,000	\$26,424,000	\$15,221,000
Streets and Bridges	96	\$219,507,000	\$129,283,000	\$32,757,000	\$25,503,000
Parking Facilities	4	\$39,116,000	\$24,899,000	\$4,477,000	\$4,643,000
Airport	11	\$18,224,000	\$18,224,000	\$1,108,000	\$9,164,000
Active Transportation	53	\$55,143,000	\$31,812,000	\$7,606,000	\$7,090,000
Solid Waste	1	\$9,675,000	\$9,200,000	\$9,200,000	\$0
Parks and Recreation	29	\$121,566,000	\$48,751,000	\$6,575,000	\$5,475,000
City Owned Buildings	27	\$415,010,000	\$377,105,000	\$96,164,000	\$97,013,000
<b>Totals:</b>	<b>510</b>	<b>\$1,638,439,000</b>	<b>\$1,122,147,000</b>	<b>\$255,318,000</b>	<b>\$220,095,000</b>

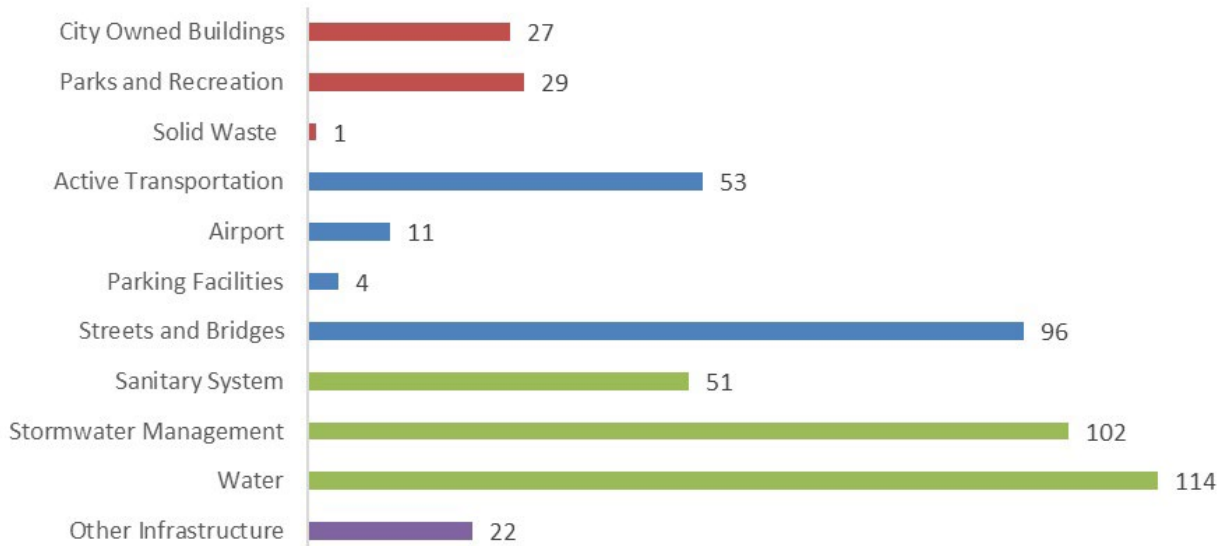
## Capital Projects Funding Needed FY 2026-2031

Total: \$1,122,147,000



## Number of Projects FY26-31 and Beyond

Total: 510



## CAPITAL PROJECT FUNDING SOURCES

Capital projects require substantial funding that could come from a variety of sources.

- Most capital funding sources have strict parameters on their use, and typically cannot be transferred from one capital project to another
- Some anticipated funding sources are not guaranteed
- Project costs are estimates and subject to change
- Available funding amounts are estimates and subject to change
- Anticipated funding sources for specific projects are available by viewing project details through the interactive mapping tool available at [www.a2gov.org/CIPmap](http://www.a2gov.org/CIPmap)

External/outside funds contribute to capital projects and can be discretionary or non-discretionary:

- Discretionary outside funds require a specific application to obtain or come from non-City sources at the discretion of others. These funds are not guaranteed.
  - Grant programs through the state of Michigan and the federal government
  - Gifts such as donations and memorials
  - Contributions from other agencies such as Washtenaw County or the University of Michigan
- Non-discretionary (guaranteed) outside funds for capital projects come from the State of Michigan weight and gas tax, which is based on a formula set by the State of Michigan. The City of Ann Arbor receives a share of the state tax placed on motor fuel and highway usage. These funds can be spent on transportation-related projects or services.

## FUNDED AND UNFUNDED CAPITAL PROJECTS

It is typical that the total funding need identified for capital improvements exceeds the available funding. There are projects contained in this CIP that do not have an established, secure source of funding at this time; these are considered unfunded projects.

- Projects in the first two-years of the CIP are the basis for the Capital Budget, and typically have a secure funding source
- Projects with uncertain or unidentified funding are generally programmed for the third year, or later, in the plan
- Uncertain funding sources include potential grants that have not yet been awarded, and General Fund requests that have not yet been considered by City Council
- In some instances, high priority unfunded projects are included in earlier years, in anticipation of potential funding availability
- The CIP project prioritization process, using defined scoring criteria, helps determine which projects will be funded first

## GENERAL FUNDED PROJECTS

The FY2026-FY2031 CIP includes some projects that are anticipated to be funded in whole or in part by General Funds. Some of these projects require additional funds from discretionary (uncertain) funding sources, such as grants that have not yet been received; General Funds would be needed for local match contributions if such grants were pursued and awarded.

General funded projects include the following:

- City Owned Building projects such as projects to rehabilitate or replace the City's aging fire stations that are necessary for the safe and efficient function of such facilities;
- Water projects at the City's dams;
- Other Infrastructure projects such as streetlights to improve transportation visibility and safety; and,
- Sustainability and carbon neutrality initiatives such as solar energy and electric vehicle charging.

The chart below summarizes General Fund needs reflected in the FY2026-2031 CIP.

Category	FY2026-2031	Year 1 of Upcoming Budget Cycle (FY26)	Year 2 of Upcoming Budget Cycle (FY27)
City Owned Buildings	\$ 55,220,000	\$ 13,325,000	\$ 5,725,000
Parks and Recreation	-	-	-
Solid Waste	-	-	-
Active Transportation	-	-	-
Streets and Bridges*	\$1,400,000	\$1,400,000	-
Airport	-	-	-
Parking Facilities	-	-	-
Sanitary System	-	-	-
Stormwater Management	\$90,000	-	-
Water System	\$ 17,776,000	\$ 3,098,000	\$ 1,428,000
Other Infrastructure	\$3,442,000	\$425,000	\$516,000
<b>TOTALS</b>	<b>\$ 54,699,000</b>	<b>\$ 4,279,000</b>	<b>\$ 6,043,000</b>

\* For gravel roads to be paved, general funds are required to front costs but will be repaid over time via special assessment

## Highlights from the FY2026-2031 CIP

### 1) Summary

- a. 510 Total projects
- b. \$1,122,147,000 Total project cost FY26-31 CIP Cycle
- c. 128 New projects added
- d. 61 Projects Eliminated or placed On-Hold
- e. 68 Projects completed, or expected to be complete, by the end of FY25

2) **Updated Scoring and Prioritization rank** – See [CIP Asset Group Naming and Scoring Updates Memo](#) shared at the October 1, 2024 Planning Commission Meeting. Typically, newly added projects and projects with significant re-scoping are scored. This year all CIP projects<sup>1</sup> were re-scored using the updated measures. This was an enormous undertaking but ensures that projects are prioritized based on current values. Active projects where design or construction has begun were not scored; these are shown at the bottom of the ranked listing.

3) **Speed Management and Multi-lane Reconfiguration for Capital Projects** – Staff have continued refining project scopes in response to [R-23-330](#) which called for an evaluation of “opportunities to incorporate traffic calming elements into capital projects which significantly disturb the existing road surface...” In addition, [R-23-415](#) identified the need to “...evaluate opportunities for road reconfigurations and incorporate into the annual capital improvements work plan...” Staff have programmed a Multi-lane Road Reconfiguration Feasibility Study to explore needs, and are refining scopes of upcoming projects to capture lane reduction efforts.

4) **Long-term Planning for Underground Utilities** – Multiple efforts are underway to strengthen utility system planning and long-term asset management. The Sanitary Sewer Collection System Comprehensive Plan effort includes a system-wide capacity analysis to better understand where additional sanitary capacity and/or improvements would be needed to align with the growth goals envisioned in the City’s new drafted Comprehensive Land-Use Plan. The Stormwater Comprehensive Plan is focused on climate adaptation and resiliency planning. The Steere Farm Raw Water Main Capacity & Alignment Study will identify the best route to increase well water supply capacity to enhance source water resiliency for our Water Treatment plant. All of these efforts improve our ability to plan for the underground utility systems that deliver critical services to meet basic needs now and in the future.

5) **Water Distribution System Replacement Rates** – A recently developed water system asset management model provides updated guidance for system replacement rates based on risk of pipe failure (considering consequence and probability). This model recommends an annual replacement budget of \$29.4M to \$40M, which equates to 1.2% and 1.4% of the water distribution system respectively. The proposed CIP includes an average of \$27.5M invested in water distribution system replacement projects over the upcoming 2-year budget cycle (FY26-27). In future CIP cycles we will need to increase the amount of funding that is allocated toward watermain replacement to achieve system replacement targets.

6) **Stormwater Management** – As we continue planning for stormwater resiliency, the City of Ann Arbor has updated the [policy for infiltration associated with street reconstruction](#),

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<sup>1</sup> Scoring criteria was not updated for the Parks & Recreation asset group, so all projects in this group were not re-scored. Staff plan to work through Parks and Recreation scoring updates once the Parks Asset Management Plan is complete.

and other projects that disturb at least half width of the street's subsoil/full road base. As a result, new projects were added and existing projects were refined to better anticipate and plan for stormwater infiltration opportunities. Additionally, the City completed a Stormwater Management Model (SWMM) in 2015 that identified several recommendations to improve flooding conditions during heavy rain events. Many of the SWMM projects were placed on hold over the past few years, due to concerns about implementation feasibility. These projects have been taken off hold and added back into the CIP to provide a more complete picture of potential system needs. These should be considered visionary projects at this time as a timeframe for construction cannot be estimated, and a realistic funding source is not yet identified. Finally, stormwater management projects were added as a result of the first phase of the ongoing citywide gravel roads drainage study. Similar to the SWMM projects, many of these projects are considered visionary potential needs and require further analysis before they can be implemented.

- 7) **Pavement Asset Management Planning** – We are all well aware of roads throughout the City of Ann Arbor in need of pavement treatment to improve the surface condition. Road improvements are strategically planned, considering all of the following: Ann Arbor's Pavement Asset Management Plan; the CIP scoring and prioritization process; coordination with associated utility projects; available funding; and, detour routes to ensure that suitable alternatives will be available during construction. The City of Ann Arbor is on track to meet the current [pavement condition goals](#). Staff will reevaluate these goals in 2025 to set new targets for the years to come.

CIP Scoring Criteria: Streets & Bridges				
Strategic Value 85%				
Priority	Objective			
<b>Improve Safety</b> 52% Creates an environment in which people feel confident and comfortable traveling or supports elimination of fatalities and serious injuries resulting from traffic crashes.		Includes minor improvements that may improve transportation safety (e.g., curb bumpouts)	Includes project elements that have a significant positive impact to transportation safety (e.g., a safety component of a larger project), <b>OR</b> Implements an improvement on a Tier 2 corridor or intersection as defined in the transportation plan	Project is being driven by a transportation safety need (e.g., roundabouts when implemented to improve safety), <b>OR</b> Implements an improvement on a Tier 1 corridor or intersection as defined in the transportation plan
<b>Maintain Infrastructure</b> 32% Practice effective asset management in alignment with existing plans.	<b>Asset Management Plan Alignment</b> 85% Alignment with pavement and/or bridge asset management plans.	No significant contribution to the plan	Moderately aligns with plan (utility driven projects that require higher treatment level than what the plan specifies)	Significantly aligns with plan (implements the appropriate treatment level)
	<b>Improve Asset Condition</b> 15% Pavement condition as defined by the most recent PASER score or bridge condition rating.	PASER score 9+, <b>OR</b> Bridge rating Good	PASER score 5, <b>OR</b> Bridge rating Fair	PASER score 1, <b>OR</b> Bridge rating Poor
<b>Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)</b> 17% Prioritizes moving people and goods efficiently; making it easier for people to choose sustainable modes of transportation resulting in VMT reduction. Includes implementing/supporting active transportation infrastructure.		Maintains or improves existing active transportation and/or transit features	Removes a barrier or minimally increases level of comfort to sustainable modes of transportation (walking, biking, transit, micro-mobility, etc.)	Removes multiple barriers or significantly increases level of comfort to sustainable modes of transportation
Other Lenses				
<b>Complexity</b> 5%		Low technical complexity (e.g., CPM, mill and fill, rehabilitation), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity (e.g., reconstruction), <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for easements or ROW acquisition, <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation	High technical complexity (e.g., new road/bridge), <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements)
<b>Urgency</b> 10%		Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> A project that has minimal interaction with other asset groups, <b>OR</b> Funding is from standard city funding sources (e.g., millages)	Funding from low-interest loan source (e.g., Road Bond), <b>OR</b> Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, TAP, STP-U, HSIP, other grants), <b>OR</b> Aligning projects minimizes disruption to the public	Costs can be reduced by aligning project with multiple projects (e.g., street resurfacing with utility replacement), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, <b>OR</b> Schedule is mandated by policy direction or resolution

CIP Scoring Criteria: Active Transportation				
Strategic Value 80%				
Priority	Objective			
<b>Improve Safety</b> 42% Creates an environment in which people feel confident and comfortable traveling or supports elimination of fatalities and serious injuries resulting from traffic crashes.		Includes minor improvements that may improve transportation safety	Includes project elements that have a significant positive impact to transportation safety (e.g., a safety component of a larger project) <b>OR</b> Implements an improvement on a Tier 2 corridor or intersection as defined in the transportation plan	Project is being driven by a transportation safety need (e.g., stand alone safety projects such as HSIP) <b>OR</b> Implements an improvement on a Tier 1 corridor or intersection as defined in the transportation plan
<b>Expand Connectivity</b> 19% Expands travel options throughout Ann Arbor's transportation system with wider regional networks.		Connections within neighborhoods, <b>OR</b> Hyperlocal benefit, <b>OR</b> Along a local street	Neighborhood benefit, <b>OR</b> Along a collector street	Connecting to transit corridors, the Border-to-Border trail, all ages and abilities network, or other larger transportation system, <b>OR</b> System/city-wide or regional benefit, <b>OR</b> Along an arterial street
<b>Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)</b> 14% Prioritizes moving people and goods efficiently; making it easier for people to choose sustainable modes of transportation resulting in VMT reduction.		A sidewalk gap identified as mid-low in the city's sidewalk prioritization system, <b>OR</b> A crosswalk identified as low in the city's crosswalk prioritization system, <b>OR</b> Project would minimally increase the availability of/access to shared mobility vehicles	A sidewalk gap identified as mid-high in the city's sidewalk prioritization system, <b>OR</b> A crosswalk identified as mid in the city's crosswalk prioritization system, <b>OR</b> A bike lane in an area not identified in the transportation plan, <b>OR</b> Project would moderately increase the availability of/access to shared mobility vehicles	A sidewalk gap identified as high or highest in the city's sidewalk prioritization metrics or identified in the transportation plan, <b>OR</b> A crosswalk identified as high in the city's crosswalk prioritization system, <b>OR</b> A bike lane identified as a proposed all, ages and abilities (A3) bike route in the transportation plan, <b>OR</b> Project would significantly increase the availability of/access to shared mobility vehicles
<b>Equity</b> 13% The measured experience of individual, interpersonal, and organizational success and well-being across all stakeholder populations and the absence of discrimination, mistreatment, or abuse for all. Achieved by eliminating structural barriers resulting from historical and present-day inequities and meeting individuals', groups', and organizations' unique needs.	<b>Invest in Areas of Documented Inequity</b> 75% Invest in areas where sources such as data, community feedback, and current or historical research show a documented racial inequity.	N/A	N/A	Investing in an area of documented racial inequity
	<b>Minimize Project Lifecycle Inequities</b> 25% Minimize racial inequity impacts throughout the entire project lifecycle, including temporary impacts (during construction or implementation) and long term (after construction or implementation).	Creates temporary inequity but returns to existing conditions (i.e., no net impact to existing inequities after project completion) (e.g., bus route detours)	No impact to existing inequities (i.e., not better or worse, short or long term)	Addresses existing inequities (i.e., makes the conditions more equitable, long-term)
<b>Improve Accessibility for Persons with Disabilities</b> 7% Improve the accessibility of community resources and benefits for persons with disabilities.		Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG), <b>AND</b> Retains accessibility currently in place (where applicable)	Minimally exceeds applicable accessibility requirements	Significantly exceeds applicable accessibility requirements in attempt to implement Universal Design principles
<b>Support Placemaking</b> 5% Supports a healthy population, sustainable environment, and robust economy, while celebrating and enhancing a unique quality of place. (Healthy People and Sustainable Place)		N/A	Includes minor improvements that improve user experience	Includes project elements that have a significant positive impact to user experience
Other Lenses				



CIP Scoring Criteria: Active Transportation						
	Complexity	5%		Low technical complexity, <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision making at the Low impact or Local level, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise)	Medium technical complexity, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Community Engagement in design or decision making at the High Impact or Citywide level , <b>OR</b> Requires Legal/Attorney's Office involvement for easements or ROW acquisition, <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
				Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> A project that has minimal interaction with other asset groups	Funding from low-interest loan source, <b>OR</b> Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, TAP, STP-U, HSIP, other grants), <b>OR</b> Aligning projects minimizes disruption to the public, <b>OR</b> Provides opportunity to increase consistency across jurisdictional boundary	Costs can be reduced by aligning project with multiple projects (e.g., street resurfacing with utility replacement), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, <b>OR</b> Schedule is mandated by policy direction or resolution
	Urgency	15%				

CIP Scoring Criteria: Airport				
Strategic Value 50%				
Priority	Objective			
<b>Public Safety</b> 40% Improve safety for staff and/or public.		Eliminates exposure to a low risk public health or safety hazard	Eliminates exposure to a medium risk public health or safety hazard, OR Contributes to non-urgent regulatory compliance (e.g., something that is grandfathered)	Eliminates exposure to a high risk public health or safety hazard, OR Contributes to urgent, mandatory regulatory compliance
<b>Maintain Infrastructure</b> 30% Practice effective asset management	<b>Improve Pavement Condition</b> 70% Pavement condition as defined by the most recent PCI (pavement condition index) score.	PCI Score greater than 61 (e.g., preventative maintenance)	PCI Score 41-60 (e.g., major rehabilitation)	PCI Score below 40 (e.g., reconstruction projects)
	<b>Manage Assets Effectively</b> 30% Extend the life of existing assets in alignment with asset management best practices.	N/A	Moderately aligns with asset management best practices	Significantly aligns with asset management best practices
<b>Scale of Benefit</b> 10% Number of system users benefit from the proposed project		Less than 30% of airport users are affected by this project (e.g., Taxiway D)	Less than 50% of airport users are affected by this project (e.g., Northwest T's, terminal ramp, Taxiway C)	90%+ of the users (e.g., Taxiway A or Runway projects)
<b>Improve User Experience (Level of Service)</b> 20% Improve quality of user experience and ease of use.		Moderately improves or maintains existing Level of Service, internally driven (not externally requested)	Provides a new or improved service requested by and that benefits a small segment of the community/user group	Significantly improves existing Level of Service OR Provides a new or improved service which is requested by and benefits a large segment of the community, such as a new facility
Other Lenses				
<b>Complexity</b> 10%		Low technical complexity, OR Minimally disruptive to the community (e.g., dust, noise), OR Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity, OR Requires Community Engagement in design or decision-making at the High Impact or Citywide level, OR Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE, township), OR Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, OR Multiple internal funding sources to coordinate, OR Requires public art installation, OR Moderately disruptive to the community	High technical complexity, OR Requires coordination with railroad or multiple external agencies, OR Requires Community Engagement in design or decision-making at the High Impact and Citywide level, OR Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, OR Federal funding sources to coordinate (reporting requirements), OR Highly disruptive to the community
<b>Urgency</b> 40%		Competitive grant applied for but not yet awarded, OR Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, OR Supports regional or interagency planning and coordination, OR A project that has minimal interaction with other asset groups	Funding is from low-interest loan source (e.g., Energy Fund) with high potential for loan forgiveness, OR Funding is from standard city funding sources (e.g., millages), OR Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), OR Energy performance contracting (reduces the City's upfront out of pocket costs), OR Costs can be reduced by aligning project with another project, OR Aligning projects minimizes disruption to the public	Substantial project funding (≥50%) from outside non-loan sources, OR Costs can be reduced by aligning project with multiple projects, OR Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, OR Schedule is mandated by policy direction or resolution

CIP Scoring Criteria: Other Infrastructure				
Strategic Value <b>80%</b>				
Priority	Objective			
<b>Improve Safety</b> <b>28%</b> Creates an environment in which people feel confident and comfortable traveling or supports elimination of fatalities and serious injuries resulting from traffic crashes.		Includes minor improvements that may improve transportation safety, <b>OR</b> Reduces or eliminates exposure to a low risk public health or safety hazard	Includes project elements that have a significant positive impact to transportation safety (e.g., a safety component of a larger project) <b>OR</b> Implements an improvement on a Tier 2 corridor as defined in the transportation plan, <b>OR</b> Reduces or eliminates exposure to a medium risk public health or safety hazard	Project is being driven by a transportation safety need (e.g., stand alone safety projects such as HSIP) <b>OR</b> Implements an improvement on a Tier 1 corridor as defined in the transportation plan, <b>OR</b> Reduces or eliminates exposure to a high risk public health or safety hazard
	<b>Community Benefit</b> Supports community needs and economic development opportunities.	<b>Enhance Placemaking</b> <b>21%</b> Creates, celebrates, or enhances a unique quality of place	N/A	Placemaking is included
		<b>Increase Infrastructure Capacity</b> <b>37%</b> Creating new or increased capacity to facilitate/support future growth or users in alignment with comprehensive plans	N/A	Project creates new or increased capacity to facilitate/support future growth or users
		<b>Scale of Benefit</b> <b>41%</b> Number of system users benefitting from the proposed project, and expansion of travel options throughout Ann Arbor's transportation system and wider regional networks (as applicable for transportation focused projects)	Hyperlocal benefit, <b>OR</b> Along a local street	Neighborhood benefit, <b>OR</b> Enhances/improves connections within neighborhood transportation systems, <b>OR</b> Minimally increases the share of commute trips into/out of Ann Arbor made on transit, <b>OR</b> Along a collector street
<b>Sustainability</b> The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs	<b>19%</b> <b>Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)</b> <b>49%</b> Prioritizes moving people and goods efficiently; making it easier for people to choose sustainable modes of transportation resulting in VMT reduction. Includes implementing/supporting Non-motorized Transportation infrastructure to enhance mobility	Removes a barrier or minimally increases level of comfort to sustainable modes of transportation (walking, biking, transit, micro-mobility, etc.)	N/A	Removes multiple barriers or significantly increases level of comfort to sustainable modes of transportation
		<b>Improve Energy Use</b> <b>19%</b> Minimize the negative impacts of energy use by changing the source of energy (transition to renewable energy), the type of energy (transition to electrical equipment/appliances/vehicles), and/or the amount of energy used (energy efficiency standards)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power some (less than 25 percent) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled equipment and appliances, where a fossil fuel burning alternative was available (hot water heaters and stoves, not including heating and cooling systems) <b>OR</b> Aligns with most recent International Code Council (even if not adopted by State of Michigan)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled heating and cooling systems and all non-fossil fuel based equipment and appliances (if applicable in project scope)(back-up power is allowed to be fossil based) <b>OR</b> Infrastructure that supports electrification services and programming and impacts a small portion of the community, <b>OR</b> Meets LEED Platinum certification level
		<b>Enhance Resiliency</b> <b>33%</b> Practices or actions that help the community, ecosystems, or infrastructure thrive, regardless of what disruptions or changes may take place	N/A	Moderately improves resiliency to shocks, stressors, or other acute disruptions
				Significantly improves resiliency to shocks, stressors, or other acute disruptions

CIP Scoring Criteria: Other Infrastructure				
<b>Equity</b> <span>18%</span> The measured experience of individual, interpersonal, and organizational success and well-being across all stakeholder populations and the absence of discrimination, mistreatment, or abuse for all. Achieved by eliminating structural barriers resulting from historical and present-day inequities and meeting individuals', groups', and organizations' unique needs.	<b>Invest in Areas of Documented Inequity</b> <span>75%</span> Invest in areas where sources such as data, community feedback, and current or historical research show a documented racial inequity.	N/A	N/A	Investing in an area of documented racial inequity
	<b>Minimize Project Lifecycle Inequities</b> <span>25%</span> Minimize racial inequity impacts throughout the entire project lifecycle, including temporary impacts (during construction or implementation) and long term (after construction or implementation).	Creates temporary inequity but returns to existing conditions (i.e., no net impact to existing inequities after project completion) (e.g., bus route detours)	No impact to existing inequities (i.e., not better or worse, short or long term)	Addresses existing inequities (i.e., makes the conditions more equitable, long-term)
<b>Improve Accessibility for Persons with Disabilities</b> <span>14%</span> Improve the accessibility of community resources and benefits for persons with disabilities.		Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG), <b>AND</b> Retains accessibility currently in place (where applicable)	Minimally exceeds applicable accessibility requirements	Significantly exceeds applicable accessibility requirements in attempt to implement Universal Design principles
Other Lenses				
<b>Complexity</b> <span>5%</span>		Low technical complexity, <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise)	Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
<b>Urgency</b> <span>15%</span>		Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> A project that has minimal interaction with other asset groups, <b>OR</b> Funding is from standard city funding sources (e.g., millages)	Funding from low-interest loan source, <b>OR</b> Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, TAP, STP-U, HSIP, other grants), <b>OR</b> Aligning projects minimizes disruption to the public	Costs can be reduced by aligning project with multiple projects (e.g., street resurfacing with utility replacement), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, <b>OR</b> Schedule is mandated by policy direction or resolution

CIP Scoring Criteria: City Owned Buildings				
Strategic Value <span>50%</span>				
Priority	Objective			
<b>Public Safety</b> Improve safety for staff and/or public.	<b>28%</b> <b>Achieve Regulatory Compliance</b> Compliance with local, state and federal regulations; e.g., Meet building code, fire code, MIOSHA compliance, EEOC	<b>20%</b> N/A	Contributes to non-urgent regulatory compliance (e.g., something that is grandfathered)	Contributes to urgent mandatory regulatory compliance
	<b>80%</b> <b>Enhance Hazard Mitigation/ Resilience</b> Sustainable action that reduces or eliminates long-term risk to people and property from future disasters. Hazard mitigation includes long-term solutions that reduce the impact of disasters in the future. <i>Measures for this objective are based on FEMA guidance.</i>	<b>80%</b> Physical Damage: Reduces future damage to buildings, contents, infrastructure, landscaping, vehicles, etc.	Loss of Service/Function: Avoids loss of service or function of a facility that provides service to the public, such as utilities, emergency operations (i.e., police, fire), and other government facilities.	Injury or Death: Avoids human injury and/or loss of life by addressing hazards and protecting vulnerable populations.
<b>Minimize O&amp;M Cost</b> Ability to lower/minimize O & M costs.	<b>23%</b>	Makes modest contribution to O&M cost reduction	Makes modest contribution to O&M cost reduction <b>AND</b> Creates opportunities to improve operational flexibility, use of technology, or extends asset life	Makes significant contribution to O&M cost reduction (e.g., replacing aging infrastructure) <b>AND</b> Creates opportunities to maximize operational flexibility, use of technology, or extends asset life, or utilizes materials or techniques that provide lowest overall life-cycle costs
<b>Equity</b> The measured experience of individual, interpersonal, and organizational success and well-being across all stakeholder populations and the absence of discrimination, mistreatment, or abuse for all. Achieved by eliminating structural barriers resulting from historical and present-day inequities and meeting individuals', groups', and organizations' unique needs.	<b>14%</b> <b>Invest in Areas of Documented Inequity</b> Invest in areas where sources such as data, community feedback, and current or historical research show a documented racial inequity.	<b>75%</b> N/A	N/A	Investing in an area of documented racial and economic inequity
	<b>25%</b> <b>Minimize Project Lifecycle Inequities</b> Minimize racial inequity impacts throughout the entire project lifecycle, including temporary impacts (during construction or implementation) and long term (after construction or implementation).	<b>25%</b> Creates temporary inequity but returns to existing conditions (i.e., no net impact to existing inequities after project completion) (e.g., bus route detours)	No impact to existing inequities (i.e., not better or worse, short or long term)	Addresses existing inequities (i.e., makes the conditions more equitable, long-term)
<b>Sustainability</b> The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs	<b>14%</b> <b>Maximize Renewable Energy Usage</b> Reduce greenhouse gas emissions by using solar, wind, geothermal, etc. energy sources with a goal of powering city facilities with 100% renewable energy	<b>23%</b> Includes enough renewable energy (from onsite sources or through offsite purchases) to power some (less than 25%) of the total onsite energy usage	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage	Includes enough renewable energy (from onsite sources or through offsite purchases) to power all of the total onsite energy usage
	<b>17%</b> <b>Electrify</b> Reduce the use of fossil gas, diesel, and propane by using electrical equipment, appliances, and vehicles.	<b>17%</b> Commitment to non-fossil fueled equipment and appliances, where a fossil fuel burning alternative was available (hot water heaters and stoves, not including heating and cooling systems)	Infrastructure that supports electrification services and programming and impacts a small portion of the community <b>OR</b> Commitment to non-fossil fueled heating and cooling systems, <b>AND</b> All non-fossil fueled equipment and appliances (if applicable in project scope) (back-up power is allowed to be fossil based)	Infrastructure that supports electrification services and programming and impacts a substantial portion of the community, <b>OR</b> Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources

CIP Scoring Criteria: City Owned Buildings				
	<b>Maximize Energy Efficiency</b> <b>60%</b> Maximize efficiency by adhering to energy saving standards.	Aligns with most recent International Code Council (even if not adopted by State of Michigan), <b>OR</b> Uses Energy Star appliances	Meets LEED Platinum certification level	Meets Passivhaus building standard
<b>Improve Accessibility for Persons with Disabilities</b> <b>11%</b> Improve the accessibility of community resources and benefits for persons with disabilities.		Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG, Section 504), <b>AND</b> retains accessibility currently in place (where applicable)	Minimally exceeds applicable accessibility requirements	Significantly exceeds applicable accessibility requirements in attempt to implement Universal Design principles
<b>Improve User Experience (Level of Service)</b> <b>10%</b> Improve quality of user experience and ease of use. Includes improvements to emergency response (time and coverage).		Moderately improves or maintains existing Level of Service, internally driven (not externally requested)	Provides a new or improved service requested by and that benefits a small segment of the community/user group	Significantly improves existing Level of Service <b>OR</b> Provides a new or improved service which is requested by and benefits a large segment of the community, such as a new facility
Other Lenses				
<b>Complexity</b> <b>10%</b>		Low technical complexity, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
<b>Urgency</b> <b>40%</b>		Competitive grant applied for but not yet awarded, <b>OR</b> Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> A project that has minimal interaction with other asset groups	Funding is from low-interest loan source (e.g., Energy Fund) with high potential for loan forgiveness, <b>OR</b> Funding is from standard city funding sources (e.g., millages), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), <b>OR</b> Energy performance contracting (reduces the City's upfront out of pocket costs), <b>OR</b> Costs can be reduced by aligning project with another project, <b>OR</b> Aligning projects minimizes disruption to the public	Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Costs can be reduced by aligning project with multiple projects, <b>OR</b> Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, <b>OR</b> Schedule is mandated by policy direction or resolution

## CIP Scoring Criteria: Parking

Parking facility repairs are budgeted for and prioritized based on a 20-year structure maintenance plan that is updated every three years. This planning work is performed by an engineering firm specializing in parking structure maintenance and restoration. Project location and scope are determined with the following priorities in mind:

- Preserve public health/Life safety
- Maintain infrastructure
  - o Extend usable life of asset
  - o Avoid structural compromises
- Reduce operations and maintenance cost
- Achieve energy efficiency and sustainability goals
- Balance types of repair needs (structural, operational, aesthetic)
- Evaluate project costs and budget availability

CIP Scoring Criteria: Parks & Recreation					
Strategic Value					
Priority		Objective			
Quality of Life	23%	Provides Access 39%	Provides ADA access AND/OR Provides amenities not easily found within 1 mile radius from the project location	Provides ADA access plus limited Universal access AND/OR Provides amenities not easily found within 1/2 mile radius from the project location	Provides full Universal access AND/OR Provides amenities not easily found within ¼ mile radius from the project location AND/OR Provides an amenity in a neighborhood with a high percentage of households in poverty (greater than 10%) per Neighborhoods at Risk
		Enhances Customer Experience and Satisfaction 32%	Response to a localized need	Provides a larger area opportunity for play and learning AND/OR enhances the visitor Experience (comfort / cleanliness / enjoyment) AND/OR improves overall customer Satisfaction	Creates diverse Recreation Opportunities and Experiences AND/OR provides new recreation opportunities or experiences
		Creates Excellent Parks & Spaces 29%	Provides a respite from Built Environment AND/OR provides a connection to natural world	Meets Low Desirability PLUS helps to enhance human connection, gatherings and events AND/OR aesthetic/Place Making	Meets Medium Desirability PLUS helps support Innovation AND/OR stewardship of cultural resources
Sustainability	16%	Protect Natural Systems 54%	Project meets rules and regulations regarding stormwater runoff OR project has minimal positive impact on existing natural system and biodiversity OR project has minimal positive impact on natural resources	Meets at least 2 of the 4 following objectives: - Project exceeds rules and regulations on stormwater runoff by reducing volume of stormwater and improving quality of stormwater runoff AND/OR - Project links together two or more high quality natural areas AND/OR - Project creates natural systems which increases the biodiversity of an area AND/OR - Project has a positive impact on natural resources	Meets at least 3 or 4 of the 4 following objectives: - Project exceeds rules and regulations on stormwater runoff by reducing volume of stormwater and improving quality of stormwater runoff AND/OR - Project links together two or more high quality natural areas AND/OR - Project creates natural systems which increases the biodiversity of an area AND/OR - Project has a positive impact on natural resources
		Contribute to A2Zero Goals 46%	Project does not contribute to an A2Zero Strategy* AND project does not contribute to the City's interconnected non-motorized transportation network AND Does not play a role in the production of local food AND energy sources from the project come from the existing power grid  *Power Our Electrical Grid with 100% Renewable Energy; Switch our Appliances...from Gasoline, Diesel, Propane, Coal, and Natural Gas to Electric; Significantly Improve the Energy Efficiency in our... Recreational Sites and Government Facilities; Reduce the Miles we Travel in our Vehicles by at least 50%; Change the Way We Use, Reuse, and Dispose of Materials.; Enhance the Resilience of Our People and Our Place	Project contributes to at least one of the A2Zero Resilience Strategies as outlined above AND/OR project improves and enhances the City's interconnected non-motorized transportation network AND/OR improves or expands existing local food production projects AND/OR project operates with partial renewable energy sources (less than 50%) or does not require power	Project contributes to two or more of the A2Zero Resilience Strategies as outlined above AND/OR project extends the City's interconnected non-motorized transportation network (Another level - Extending the City's interconnected non-motorized transportation network to underserved communities) AND/OR generates opportunities to add to the City's local food production programs AND/OR project operates with partial renewable energy sources (greater than 50%) or generates a surplus of energy that can be used to offset energy demands elsewhere in the Park System.
Financial Health	29%		- Partnerships & Grants: City assumes all capital costs OR - Impacts Operating Budget: Project increases operating budget expenditures, generates no additional revenue. (example – a new boardwalk in a nature area)	- Partnerships & Grants: Partnerships and/or grant funding cover less than 50% of the capital project cost OR - Impacts Operating Budget: Project decreases operating budget expenditures with little or no impact on revenue (example – mechanical upgrades to Vets Pool that reduce utility and chemical costs – revenue might increase slightly if there is less pool down time), OR increased operating expenditures as a result of the project are offset by new revenues for a net zero effect.	- Partnerships & Grants: Partnerships and/or grant funding cover more than 50% of the capital project cost OR - Impacts Operating Budget: Project generates new revenues that exceed new expenditures (example, Argo Cascades).
Park System Infrastructure	32%	Meet or exceed Regulatory Compliance & Industry Standards 50%	Results in meeting minimal current industry standards	Results in meeting all current industry standards	Results in exceeding all current standards and adopts recommended practices that are not required
		Maintain Infrastructure Condition 50%	Provides minimal infrastructure condition improvement	Provides moderate infrastructure condition improvement	Provides substantial infrastructure condition improvement



CIP Scoring Criteria: Sanitary					
Strategic Value	80%	Priority	Objective		
<b>System Capacity</b>  Manage the system to ensure sufficient capacity.	31%	<b>Support future growth</b> 60%	Extensions to developed parcels not yet served by City sanitary (note: funded by capital cost recovery charges and extension charges)	Improvements that support growth opportunities in a localized area, <b>OR</b> Extensions to undeveloped parcels (e.g., R1, R2)	Improvements that support high-density growth opportunities, <b>OR</b> Improves trunkline capacity to support growth
		<b>Improve existing capacity</b> 40%	Restores/maintains or improves system capacity for existing customers	Maintain/restore current capacity (e.g., lining due to structural condition, roots, calcification)	Moderate to large I&I removal projects, <b>OR</b> Significant wet weather capacity improvement related projects, <b>OR</b> Improvements to meet current design standards  (Examples: City-wide FDD program, major diversion/structure project e.g., Fuller/Glen, storage tanks, sealing manholes, relief sewers)
<b>Sustainability</b>  The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs	31%	<b>Improve Energy Use</b> 75%	Minimize the negative impacts of energy use by changing the source of energy (transition to renewable energy), the type of energy (transition to electrical equipment/appliances/vehicles), and/or the amount of energy used (energy efficiency standards)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power some (less than 25 percent) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled equipment and appliances, where a fossil fuel burning alternative was available (hot water heaters and stoves, not including heating and cooling systems) <b>OR</b> Aligns with most recent International Code Council (even if not adopted by State of Michigan)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled heating and cooling systems and all non-fossil fuel based equipment and appliances (if applicable in project scope)(back-up power is allowed to be fossil based) <b>OR</b> Infrastructure that supports electrification services and programming and impacts a small portion of the community, <b>OR</b> Meets LEED Platinum certification level
		<b>Enhance Resiliency</b> 25%	Practices or actions that help the community, ecosystems, or infrastructure thrive, regardless of what disruptions or changes may take place	N/A	Significantly improves resiliency to shocks, stressors, or other acute disruptions: Handle/accept/process a surge in volume during wet weather events in area where modeling demonstrates capacity constraints, <b>OR</b> Continue uninterrupted operations  (Possible examples: Source removal through city-wide FDD program, major diversion/structure project e.g., Fuller/Glen, storage tanks, sealing manholes, relief sewers)
<b>Maintain Infrastructure</b>  Practice effective asset management	24%	<b>Maintain and improve asset condition</b> 67%	Extend the life of existing assets in alignment with asset management plans and improve customer experience (e.g., addressing nuisance odors)	Asset renewal (rehabilitation or replacement) that moderately aligns with asset management plans (e.g., street driven projects that implement sanitary improvements sooner than what the plan specifies)	Asset renewal (rehabilitation or replacement) for most or all assets within the project limits, in alignment with existing asset management plans, <b>OR</b> Reduces O&M cost, <b>OR</b> Creates opportunities to maximize operational flexibility or use of technology, <b>OR</b> Utilizes materials or techniques that provide lowest overall life-cycle costs
		<b>Manage Risk</b> 33%	Manage assets considering consequence of failure and likelihood of failure in order to meet level of service objectives and reduce risk.	Collection: Pipe risk grade 1-2 (per Argon software), <b>OR</b> PLANT: Maintains or replaces low risk infrastructure/equipment	Collection: Pipe risk grade 3 (per Argon software), <b>OR</b> PLANT: Maintains or replaces moderate risk infrastructure/equipment <b>OR</b> Reduces risk by adding redundancy
			Collection: Pipe risk grade 4-5 (per Argon software), <b>OR</b> PLANT: Maintains or replaces high risk infrastructure/equipment		

CIP Scoring Criteria: Sanitary				
<b>Public Health and Safety</b>  Improve safety for staff and/or public	<b>14%</b>  <b>Achieve Regulatory Compliance</b> <b>50%</b>  Meet or exceed local, county, state and federal standards/regulations	N/A	Addresses non-urgent regulatory compliance (e.g., compliance with city standards such as addressing non-standard connections, upsizing to meet minimum pipe diameter requirements, or improving capacity to achieve city design-storm)	Addresses urgent mandatory regulatory compliance (e.g., compliance with EGLE design-storm, ACO requirements, TMDL Phosphorus limits)
	<b>Reduce Public Health Hazards</b> <b>50%</b>  Improves safety and health for staff and/or public	N/A	Moderately reduces exposure to, or frequency of, a public health or safety hazard (e.g., H2S, SSOs, basement backups for the collection system or occupational safety hazards at the plant)	Significantly reduces exposure to, or frequency of, a public health or safety hazard (e.g., H2S, SSOs, basement backups for the collection system or occupational safety hazards at the plant)
Other Lenses				
<b>Complexity</b> <b>5%</b>		Low technical complexity, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
<b>Urgency</b> <b>15%</b>		Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> Slight impact on life or property if delayed, <b>OR</b> Project has to happen within 3-5 years for any other reason (e.g., regulatory orders with a deadline, legal ruling, schedule is mandated by policy direction or resolution)	Costs can be reduced and disruption to the public minimized by aligning project with another project (e.g., street resurfacing with underground utility improvements), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), <b>OR</b> Provides opportunity to increase consistency across jurisdictional boundary, <b>OR</b> Moderate impact on life or property if delayed, <b>OR</b> Project has to happen within 2 years for any other reason	Funding from low-interest loan source (e.g., SRF), <b>OR</b> Costs can be reduced and disruption to the public can be minimized by aligning project with multiple projects (e.g., street resurfacing with underground utility improvements), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Project schedule driven by partner agency (e.g., U-M, AAPS, WCWRC), <b>OR</b> Significant impact on life or property if delayed, <b>OR</b> Project has to happen immediately or within 1 year, for any other reason

CIP Scoring Criteria: Solid Waste				
Strategic Value <b>80%</b>				
Priority	Objective			
<b>Infrastructure Condition</b>  Maintain assets and infrastructure in good repair	<b>Achieves Regulatory Compliance</b> <b>37%</b>  Compliance with local, state and federal regulations	N/A	Contributes to non-urgent regulatory compliance (e.g., something that is grandfathered)	Contributes to urgent mandatory regulatory compliance
	<b>Ensure Safety for Facility Users</b> <b>33%</b>  Improves safety for staff and/or public	Eliminate exposure to a low risk public health or safety hazard	Eliminate exposure to a medium risk public health or safety hazard	Eliminate exposure to a high risk public health or safety hazard
	<b>Minimize O&amp;M Costs</b> <b>16%</b>  Optimize operational efficiency by creating opportunities to maximize operational flexibility, use of technology, extending asset life, or utilizing materials or techniques that provide lowest overall life-cycle costs	Minimally reduces O&M cost	Moderately reduces O&M cost	Significantly reduces O&M cost
	<b>Meets or Exceeds Leading Industry Practices</b> <b>14%</b>  Meets or Exceeds Leading Industry Practices	N/A	Meets existing leading industry practices	Establishes a best in class industry practice
<b>User Experience (Level of Service)</b> <b>24%</b>  Improves the quality of the users experience or ease of use.		Minimally improves existing Level of Service, <b>OR</b> Provides a new service requested by and that minimally benefits the community/user group	Moderately improves existing Level of Service, <b>OR</b> Provides a new service requested by and that moderately benefits the community/user group	Significantly improves existing Level of Service, <b>OR</b> Provides a new service requested by and that significantly benefits the community/user group
<b>Sustainability</b>  The ability to meet the needs of today without jeopardizing the ability of	<b>Support a Circular Economy</b> <b>55%</b>  Projects that foster the reduction of waste by keeping materials in use	Adds new or replaces existing infrastructure using some sustainable materials	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage	Includes enough renewable energy (from onsite sources or through offsite purchases) to power all of the total onsite energy usage
	<b>Enhance Resilience</b> <b>32%</b>  Practices or actions that help the community, ecosystems, or infrastructure thrive, regardless of what disruptions or changes may take place.	N/A	Adds new or replaces existing infrastructure using all sustainable materials, <b>OR</b> Infrastructure that supports circular economy services and programming and impacts a small portion (by volume or impact) of the waste stream	Repairs existing infrastructure rather than replacing, <b>OR</b> Infrastructure that supports circular economy services and programming and impacts a substantial portion (by volume or impact) of the waste stream

CIP Scoring Criteria: Solid Waste				
without jeopardizing the ability of future generations to meet their needs	<b>Improve Energy Use</b> <span>12%</span> Minimize the negative impacts of energy use by changing the source of energy (transition to renewable energy), the type of energy (transition to electrical equipment/appliances/vehicles), and/or the amount of energy used (energy efficiency standards)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power some (less than 25 percent) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled equipment and appliances, where a fossil fuel burning alternative was available (hot water heaters and stoves, not including heating and cooling systems) <b>OR</b> Aligns with most recent International Code Council (even if not adopted by State of Michigan)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled heating and cooling systems and all non-fossil fuel based equipment and appliances (if applicable in project scope)(back-up power is allowed to be fossil based) <b>OR</b> Infrastructure that supports electrification services and programming and impacts a small portion of the community, <b>OR</b> Meets LEED Platinum certification level	Includes enough renewable energy (from onsite sources or through offsite purchases) to power all of the total onsite energy usage <b>OR</b> Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources <b>OR</b> Meets Passivhaus building standard
<b>System Capacity</b> <span>16%</span> Impact on existing users and the larger network.		Provides the opportunity to add local capacity in the future	Provides the opportunity to add regional capacity in the future, <b>OR</b> Adds required local capacity (i.e., to support existing city services/programs)	Adds capacity to support the region
<b>Plan Implementation</b> <span>8%</span> Achievement of recommendations identified in the Solid Waste Resource Management Plan.		N/A	Makes progress toward implementing a plan recommendation	Implements plan recommendations
Other Lenses				
<b>Complexity</b> <span>5%</span>		Low technical complexity, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
<b>Urgency</b> <span>15%</span>		Competitive grant applied for but not yet awarded, <b>OR</b> Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> A project that has minimal interaction with other asset groups	Funding is from low-interest loan source (e.g., Energy Fund) with high potential for loan forgiveness, <b>OR</b> Funding is from standard city funding sources (e.g., millages), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), <b>OR</b> Energy performance contracting (reduces the City's upfront out of pocket costs), <b>OR</b> Costs can be reduced by aligning project with another project, <b>OR</b> Aligning projects minimizes disruption to the public	Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Costs can be reduced by aligning project with multiple projects, <b>OR</b> Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, <b>OR</b> Schedule is mandated by policy direction or resolution

CIP Scoring Criteria: Stormwater				
Strategic Value <b>80%</b>				
Priority	Objective			
<b>Maintain Infrastructure</b>  Practice effective asset management	<b>45%</b>  <b>Manage Risk</b>  Manage assets considering consequence of failure and likelihood of failure in order to meet level of service objectives and reduce risk.	<b>55%</b>  Pipe risk grade 1-2 (per Argon software), <b>OR</b> Slightly restores natural or built function	Pipe risk grade 3 (per Argon software), <b>OR</b> Moderately restores natural or built function	Pipe risk grade 4-5 (per Argon software), <b>OR</b> Significantly restores natural or built function
	<b>45%</b>  <b>Maintain and improve asset condition</b>  Extend the life of existing assets in alignment with asset management plans	Asset renewal (rehabilitation or replacement) that moderately aligns with asset management plans (e.g., street driven projects that implement stormwater improvement at higher treatment level or sooner than what the plan specifies)	Asset renewal (rehabilitation or replacement) for some assets within the project limits, in alignment with existing asset management plans	Asset renewal (rehabilitation or replacement) for most or all assets within the project limits, in alignment with existing asset management plans, <b>OR</b> Reduces O&M cost, <b>OR</b> Creates opportunities to maximize operational flexibility or use of technology, <b>OR</b> Utilizes materials or techniques that provide lowest overall life-cycle costs
<b>Manage Stormwater</b>  Manage stormwater to protect public health, safety, welfare, & environment as identified in the Ann Arbor Stormwater Level of Service and Rate Analysis Project.	<b>29%</b>  <b>Reduce Flooding Impact</b>  Improve system capacity to reduce impacts to life, livelihood, and property as a result of significant storm events.	<b>70%</b>  Improves conveyance (e.g., culvert and headwall projects)	Reduces flooding in a localized area (e.g., structure removal)	Reduces flooding in a regional area (e.g., increase storage/regional detention), <b>OR</b> Improves stormwater management in Allen Creek
	<b>30%</b>  <b>Improve Water Quality</b>  Ability to address water quality standards based on regulatory frameworks (e.g., the Federal Clean Water Act) as well as ecological principles	Detention of stormwater	Underground or hardscape infiltration (e.g., porous pavement, pipe infiltration), <b>OR</b> Reduction in TMDLs, <b>OR</b> Non TMDL pollutant removal	Reduction of TMDLs <b>AND</b> Green infrastructure/infiltration, (e.g., raingarden, bioswale) <b>OR</b> Streambank stabilization
<b>Enhance Resiliency</b>  Enhance resiliency to ensure the community cannot only survive but thrive regardless of disruptions due to stormwater.	<b>19%</b>	Meets minimum requirements for stormwater storage	N/A	Maximize stormwater storage with available space and funding beyond current Public Services Standard Specifications
<b>Scale of Benefit</b>  Number of system users benefitting from the proposed project	<b>8%</b>	Hyperlocal and local benefit	Neighborhood benefit	System/city-wide or regional benefit
Other Lenses				

CIP Scoring Criteria: Stormwater					
Complexity	5%		Low technical complexity, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level	Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level , <b>OR</b> Requires coordination with 1 external agency (e.g., WCWRC, U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)	High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)
			Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> Slight impact on life or property if delayed, <b>OR</b> Project has to happen within 3-5 years for any other reason (e.g., regulatory orders with a deadline, legal ruling, schedule is mandated by policy direction or resolution)	Costs can be reduced and disruption to the public minimized by aligning project with another project (e.g., street resurfacing with underground utility improvements), <b>OR</b> Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), <b>OR</b> Provides opportunity to increase consistency across jurisdictional boundary, <b>OR</b> Moderate impact on life or property if delayed, <b>OR</b> Project has to happen within 2 years for any other reason	Funding from low-interest loan source (e.g., SRF), <b>OR</b> Costs can be reduced and disruption to the public can be minimized by aligning project with multiple projects (e.g., street resurfacing with underground utility improvements), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Project schedule driven by partner agency (e.g., U-M, AAPS, WCWRC), <b>OR</b> Significant impact on life or property if delayed, <b>OR</b> Project has to happen immediately or within 1 year, for any other reason
Urgency	15%				

CIP Scoring Criteria: Water				
Strategic Value <b>80%</b>				
Priority	Objective			
<b>Achieve Regulatory Compliance/ Public Health and Safety</b> <b>33%</b> Reduce public health hazards by meeting or exceeding local, state and federal regulations, and industry standards		N/A	Addresses non-urgent regulatory compliance (e.g., compliance with city standards such as addressing non-standard connections, or upsizing to meet minimum pipe diameter requirements)	Addresses urgent mandatory regulatory compliance (e.g., ISO fire flow standards, EGLE requirements for disinfection, FERC, PFAS, Safe Drinking Water Act, etc.)
<b>Maintain Infrastructure</b> Practice effective asset management	<b>Manage Risk</b> <b>70%</b> Manage assets considering consequence of failure and likelihood of failure in order to meet level of service objectives and reduce risk.	Distribution: Pipe risk category color of Green (low risk) (per PAN model) Plant: Maintains or replaces low risk infrastructure/equipment	Distribution: Pipe risk category color of Yellow/Orange (medium risk)(per PAN model) OR Consolidation Plant: Maintains or replaces moderate risk infrastructure/equipment	Distribution: Pipe risk category color of Red (high risk) (per PAN model) OR Looping for fire flow or redundancy Plant: Maintains or replaces high risk infrastructure/equipment
	<b>Maintain and improve asset condition</b> <b>30%</b> Extend the life of existing assets in alignment with asset management plans	Replacement that moderately aligns with asset management plans (e.g., projects driven by the need to address pavement condition, that implement water improvements sooner than what the plan specifies)	Replacement for some assets within the project limits, in alignment with existing asset management plans	Replacement for most or all assets within the project limits, in alignment with existing asset management plans, <b>OR</b> Reduces O&M cost, <b>OR</b> Ensures operational ability (e.g., valve replacement/addition to minimize impacted areas during shut-down), <b>OR</b> Enhances use of technology to maintain or improve system, <b>OR</b> Utilizes materials or techniques that provide lowest overall life-cycle costs
<b>System Capacity</b> Manage the system to ensure sufficient capacity.	<b>Improve existing capacity</b> <b>67%</b> Restores/maintains or improves system capacity for existing customers	Maintain/restore current capacity (e.g., size for size pipe replacement or other infrastructure/equipment replaced as-is)	Moderately improves capacity (e.g., 1 pipe size diameter upsizing to meet current design standards for fire flow)	Significantly improves capacity (e.g., 2 pipe size diameters or greater upsizing to meet current design standards for fire flow, or area of known fire flow constraint; infrastructure/equipment replacements that provide capacity flexibility; or, projects that diversify source water to reduce dependency on the river)
	<b>Support future growth</b> <b>33%</b> New or increased capacity to facilitate/support future growth or future customers	Extensions to developed parcels not yet served by City water (note: funded by capital cost recovery charges and extension charges)	Improvements that support growth opportunities in a localized area, <b>OR</b> Extensions to undeveloped parcels (e.g., R1, R2)	Improvements that support high-density growth opportunities, <b>OR</b> Improves transmission or outstation capacity to support growth
<b>Customer Experience/ Water Quality</b> <b>13%</b> Improves water quality or pressure		Distribution Project: Minimally improves existing Level of Service (e.g., ordinary replacement with main size same or one size greater), <b>OR</b> Plant: Minimally improves water quality, water pressure, or water flow (i.e., system capacity)	Distribution Project: Moderately improves existing Level of Service (e.g., project that adds redundancy, upsizes main by greater than one size, or is in an area with a modest number of complaints), <b>OR</b> Provides a new service (extension projects), <b>OR</b> Plant: Moderately improves water quality, water pressure, or water flow (i.e., system capacity)	Distribution Project: Significantly improves existing Level of Service (e.g., in area with high number of complaints or in an area with filters, or creates looping for water quality), <b>OR</b> Provides a new service which is requested by abutting owners, <b>OR</b> Plant: Significantly improves water quality, water pressure, or water flow (i.e., system capacity)
<b>Sustainability</b> The ability to meet the needs of today	<b>Improve Energy Use</b> <b>75%</b> Minimize the negative impacts of energy use by changing the source of energy (transition to renewable energy), the type of energy (transition to electrical equipment/appliances/vehicles), and/or the amount of energy used (energy efficiency standards)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power some (less than 25 percent) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled equipment and appliances, where a fossil fuel burning alternative was available (hot water heaters and stoves, not including heating and cooling systems) <b>OR</b> Aligns with most recent International Code Council (even if not adopted by State of Michigan)	Includes enough renewable energy (from onsite sources or through offsite purchases) to power most (less than 75%) of the total onsite energy usage <b>OR</b> Commitment to non-fossil fueled heating and cooling systems and all non-fossil fuel based equipment and appliances (if applicable in project scope)(back-up power is allowed to be fossil based) <b>OR</b> Infrastructure that supports electrification services and programming and impacts a small portion of the community, <b>OR</b> Meets LEED Platinum certification level	Includes enough renewable energy (from onsite sources or through offsite purchases) to power all of the total onsite energy usage <b>OR</b> Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources <b>OR</b> Infrastructure that supports electrification services and programming and impacts a substantial portion of the community, <b>OR</b> Meets Passivhaus building standard



CIP Scoring Criteria: Water				
without jeopardizing the ability of future generations to meet their needs	<p><b>Enhance Resiliency</b></p> <p>Practices or actions that help the community, ecosystems, or infrastructure thrive, regardless of what disruptions or changes may take place</p>	25%	N/A	<p>Moderately improves resiliency to shocks, stressors, or other acute disruptions: Continue uninterrupted operations, <b>OR</b> Protect against contamination, spills, and emerging contaminants, <b>OR</b> Treat drinking water in response to environmental threats and impacts from climate change</p> <p>Significantly improves resiliency to shocks, stressors, or other acute disruptions: Continue uninterrupted operations, <b>OR</b> Protect against contamination, spills, and emerging contaminants, <b>OR</b> Treat drinking water in response to environmental threats and impacts from climate change</p> <p>(Possible examples: diversification of water sources, treatment optimization)</p>
Other Lenses				
Complexity 5%		<p>Low technical complexity, <b>OR</b> Minimally disruptive to the community (e.g., dust, noise), <b>OR</b> Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), <b>OR</b> Requires Community Engagement in design or decision-making at the Low impact or Local level</p>	<p>Medium technical complexity, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact or Citywide level, <b>OR</b> Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), <b>OR</b> Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), <b>OR</b> Multiple internal funding sources to coordinate, <b>OR</b> Requires public art installation, <b>OR</b> Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration)</p>	<p>High technical complexity, <b>OR</b> Requires coordination with railroad or multiple external agencies, <b>OR</b> Requires Community Engagement in design or decision-making at the High Impact and Citywide level, <b>OR</b> Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, <b>OR</b> Federal funding sources to coordinate (reporting requirements), <b>OR</b> Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion)</p>
Urgency 15%		<p>Competitive grant applied for but not yet awarded, <b>OR</b> Supports regional or interagency planning and coordination, <b>OR</b> Slight impact on life or property if delayed, <b>OR</b> Project has to happen within 3-5 years for any other reason (e.g., regulatory orders with a deadline, legal ruling, schedule is mandated by policy direction or resolution)</p>	<p>Costs can be reduced and disruption to the public minimized by aligning project with another project (e.g., street resurfacing with underground utility improvements), <b>OR</b> Partial project funding (&lt;50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), <b>OR</b> Provides opportunity to increase consistency across jurisdictional boundary, <b>OR</b> Moderate impact on life or property if delayed, <b>OR</b> Project has to happen within 2 years for any other reason</p>	<p>Funding from low-interest loan source (e.g., DWRF), <b>OR</b> Costs can be reduced and disruption to the public can be minimized by aligning project with multiple projects (e.g., street resurfacing with underground utility improvements), <b>OR</b> Substantial project funding (≥50%) from outside non-loan sources, <b>OR</b> Project schedule driven by partner agency (e.g., U-M, AAPS), <b>OR</b> Significant impact on life or property if delayed, <b>OR</b> Project has to happen immediately or within 1 year, for any other reason</p>



**City of Ann Arbor FY2026-2031 Capital Improvements Plan**

**NOTES:**

All project cost and schedule estimates are subject to change. Projects may be delayed due to limited funding availability, or accelerated when new funding opportunities are identified.

Spending identified in the 'Beyond Years' includes projects that are just outside the six-year planning window, as well as some visionary projects for which a construction timeframe cannot be estimated.

Project ID	Project Name	Strategic Value Score Rank	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031 Beyond Years	Total
<b>Municipal Facilities-City Owned Buildings</b>											
MF-CB-24-01	City Clerk Election Center Building Renovations	21	21	967,000	1,143,000	0	0	0	0	0	2,110,000
MF-CB-24-09	Downtown Public Restroom Implementation	21	21	0	380,000	0	0	0	0	0	380,000
MF-CB-26-01	Fire Station 1 Renovation	9	10	0	0	0	1,120,000	0	0	0	1,120,000
MF-CB-18-03	Fire Station 3 Replacement	1	1	0	0	0	0	500,000	6,750,000	6,750,000	14,000,000
MF-CB-18-05	Fire Station 4 Replacement and Scheffler Park Improvements	18	16	500,000	10,125,000	3,375,000	0	0	0	0	14,000,000
MF-CB-22-08	Fire Station 5 Replacement	1	2	0	0	0	300,000	6,850,000	6,850,000	0	14,000,000
MF-CB-24-07	Fire Training Facility - New Building	17	19	0	0	0	500,000	0	0	0	500,000
MF-CB-21-01	Guy C Larcom Municipal Building: HVAC Modernization	9	9	0	0	150,000	150,000	0	0	0	300,000
MF-CB-16-05	Guy C. Larcom Municipal Building: Exterior Shell Energy Improvements Study	8	6	50,000	250,000	0	0	0	0	0	300,000
MF-CB-22-02	Housing Commission: 121 Catherine	21	21	15,506,000	18,200,000	0	0	0	0	0	33,706,000
MF-CB-22-11	Housing Commission: 123 Summit (split from 721 N Main)	11	13	81,000	1,475,000	1,475,000	25,000	0	0	0	3,056,000
MF-CB-18-01	Housing Commission: 1504-1508 Broadway	21	21	1,813,000	750,000	0	0	0	0	0	2,563,000
MF-CB-22-07	Housing Commission: 1510 E Stadium	11	14	118,000	1,525,000	3,000,000	1,500,000	0	0	0	6,143,000
MF-CB-22-09	Housing Commission: 2000 S. Industrial	11	17	21,000	6,353,000	425,000	4,944,000	4,519,000	9,038,000	4,519,000	29,819,000
MF-CB-22-01	Housing Commission: 350 S Fifth	21	21	8,159,000	42,500,000	75,000,000	50,000,000	12,500,000	0	0	188,159,000
MF-CB-22-03	Housing Commission: 353 S Main	11	18	30,000	513,000	1,488,000	6,763,000	12,500,000	6,900,000	0	28,193,000
MF-CB-22-05	Housing Commission: 404 N Ashley	11	12	109,000	350,000	750,000	8,000,000	15,000,000	7,500,000	0	31,709,000
MF-CB-23-02	Housing Commission: Lurie Terrace	3	3	1,488,000	4,500,000	4,400,000	900,000	0	0	0	11,288,000
MF-CB-24-06	Housing Commission: Solar Installation and Electrification	18	14	969,000	950,000	950,000	450,000	0	0	0	3,319,000
MF-CB-22-10	Housing Commission: Springbrook and Platt	11	11	0	0	900,000	1,800,000	900,000	0	0	3,600,000
MF-CB-24-05	Municipal Building Decarbonization	6	6	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	10,000,000
MF-CB-24-08	Municipal Building Decarbonization Pilot	6	6	750,000	750,000	0	0	0	0	0	1,500,000
MF-CB-24-S1	Municipal Building Decarbonization Study	5	4	270,000	200,000	200,000	200,000	200,000	0	0	1,070,000
MF-CB-24-10	Resilience Hubs	4	5	75,000	400,000	250,000	0	0	0	0	725,000
MF-CB-23-01	Solar on City Owned Buildings	20	20	6,050,000	2,750,000	2,000,000	0	0	0	0	10,800,000
MF-CB-24-03	Sustainable Energy Utility Launch	21	21	450,000	500,000	250,000	0	0	0	0	1,200,000
MF-CB-23-03	Vehicle Charging Stations at City Owned Buildings	21	21	500,000	550,000	400,000	0	0	0	0	1,450,000
Total				37,906,000	96,164,000	97,013,000	78,652,000	54,969,000	39,038,000	11,269,000	415,010,000

Project ID	Project Name	Strategic Value	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank										
Municipal Facilities-Parks and Recreation												
MF-PR-24-05	Allmendinger Park Area Sidewalks	29	29	0	0	0	0	0	570,000	0	0	570,000
MF-PR-10-17	Bandemer Park Access	24	24	0	0	0	50,000	500,000	0	0	0	550,000
MF-PR-25-01	Bicentennial Park Improvements	1	1	2,800,000	550,000	0	0	0	0	0	0	3,350,000
MF-PR-23-01	Bicycle Pump Track	23	23	0	0	0	0	250,000	0	0	0	250,000
MF-PR-21-01	Dams: Argo Dam Gate Replacement	2	2	0	0	0	0	0	125,000	5,000,000	0	5,125,000
MF-PR-12-03	Farmers Market Infrastructure Improvements	8	8	460,000	300,000	0	0	0	0	0	0	760,000
MF-PR-13-01	Gallup Park Boat Launch	14	14	8,000	0	0	0	140,000	0	0	0	148,000
MF-PR-24-03	Gallup Park Road, Border-to-Border Trail and Parking Improvements	3	3	0	0	400,000	3,300,000	3,300,000	0	0	0	7,000,000
MF-PR-18-01	Gallup Pond Dredging	12	12	0	0	0	0	750,000	0	0	0	750,000
MF-PR-08-07	Game Court Renovations	20	20	1,850,000	100,000	75,000	100,000	100,000	150,000	150,000	0	2,525,000
MF-PR-12-06	Historic Park Structures Repair/Restoration	19	19	1,417,000	0	0	0	0	0	0	100,000	1,517,000
MF-PR-26-01	Ice Arena Improvements: Veterans and Buhr Parks	5	5	0	0	1,200,000	2,966,000	2,166,000	0	0	0	6,332,000
MF-PR-14-02	Leslie Science and Nature Center Improvements	22	22	450,000	0	0	100,000	0	0	0	0	550,000
MF-PR-01-04	Open Space and Park Acquisitions	26	26	48,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	60,000,000
MF-PR-24-01	Parks Accessibility Improvements	10	10	500,000	250,000	250,000	250,000	250,000	250,000	250,000	0	2,000,000
MF-PR-10-02	Parks Roads, Bridges and Parking Lots	12	12	3,490,000	300,000	300,000	300,000	300,000	300,000	300,000	0	5,290,000
MF-PR-24-S2	Parks Signage Comprehensive Plan	14	14	0	0	0	0	0	200,000	0	0	200,000
MF-PR-10-09	Picnic Shelters	20	20	1,050,000	100,000	100,000	100,000	100,000	100,000	100,000	0	1,650,000
MF-PR-10-01	Playgrounds and Neighborhood Park Improvements	17	17	1,939,000	325,000	200,000	200,000	200,000	200,000	200,000	0	3,264,000
MF-PR-08-21	Recreation Facility Updates and Infrastructure Repairs	6	6	4,455,000	300,000	300,000	300,000	300,000	300,000	300,000	0	6,255,000
MF-PR-24-06	Riverwood Nature Area Sidewalks	24	24	0	0	0	0	372,000	0	0	0	372,000
MF-PR-10-15	Spray Park	10	10	0	0	0	400,000	400,000	0	0	0	800,000
MF-PR-24-02	Sustainability Improvements for Park System	9	9	400,000	100,000	0	0	0	0	0	0	500,000
MF-PR-10-07	Trails & Pathways - New Construction	18	18	250,000	150,000	150,000	150,000	150,000	150,000	150,000	0	1,150,000
MF-PR-10-06	Trails & Pathways - Repairs & Reconstruction	14	14	3,253,000	500,000	500,000	500,000	500,000	500,000	500,000	0	6,253,000
MF-PR-26-03	Traver (Placid Way to Hideaway) Sidewalk	27	27	0	0	0	0	0	0	0	1,700,000	1,700,000
MF-PR-14-08	Urban Park Improvements	7	7	0	0	0	225,000	0	0	0	0	225,000
MF-PR-26-02	Virginia and Fair Area Sidewalk	27	27	0	0	0	0	0	0	187,000	93,000	280,000
MF-PR-24-04	West Park Band Shell	3	3	600,000	1,600,000	0	0	0	0	0	0	2,200,000
	Total			70,922,000	6,575,000	5,475,000	10,941,000	11,778,000	4,845,000	9,137,000	1,893,000	121,566,000
Municipal Facilities-Solid Waste												
MF-SW-06-03	Drop-off Station	1	1	475,000	9,200,000	0	0	0	0	0	0	9,675,000
	Total			475,000	9,200,000	0	0	0	0	0	0	9,675,000
Other Infrastructure												
OI-22-02	Accessible Pedestrian Signals	2	3	250,000	50,000	50,000	50,000	50,000	50,000	50,000	0	550,000
OI-24-03	Allen Drive Retaining Wall Replacement	21	21	0	0	30,000	55,000	55,000	0	0	0	140,000

Project ID	Project Name	Strategic Value	Combined		Prior Years	2026	2027	2028	2029	2030	2031 Beyond Years	Total
		Score Rank	Score Rank									
OI-20-17	Annual DDA General Capital Improvements and Maintenance	13	14	3,050,000	450,000	500,000	500,000	550,000	550,000	550,000	550,000	6,700,000
OI-26-02	DDA Elevate Program	12	13	350,000	175,000	175,000	175,000	175,000	175,000	175,000	0	1,400,000
OI-24-S3	District Geothermal Feasibility Study	10	15	460,000	230,000	0	0	0	0	0	0	690,000
OI-26-07	Downtown Alley Improvements	18	17	700,000	0	0	0	0	0	0	0	700,000
OI-25-01	E Huron River Dr Retaining Wall	20	19	130,000	0	585,000	585,000	0	0	0	0	1,300,000
OI-24-04	Electric Vehicle Charging Installation	15	9	33,000	417,000	700,000	700,000	450,000	0	0	0	2,300,000
OI-26-04	Fifth and Hill Traffic Signal	7	5	0	500,000	0	0	0	0	0	0	500,000
OI-26-05	Fourth Ave (Liberty to William) Transit Enhancements	1	1	530,000	1,460,000	4,960,000	0	0	0	0	0	6,950,000
OI-26-06	Geddes Ave Retaining Wall Replacement (at Onondaga)	17	18	100,000	225,000	225,000	0	0	0	0	0	550,000
OI-24-05	Geothermal and Solar Installation	9	12	0	0	0	0	0	2,000,000	2,000,000	0	4,000,000
OI-24-01	Left Hand Turn Modifications	19	11	440,000	870,000	0	0	0	0	0	0	1,310,000
OI-26-08	Madison Transit Center	22	22	0	2,000,000	0	0	0	0	0	0	2,000,000
OI-26-S2	Multi-lane Road Reconfiguration Feasibility Study	2	2	167,000	83,000	0	0	0	0	0	0	250,000
OI-26-S1	Safe Streets For All: Near Miss Evaluation	4	4	175,000	175,000	175,000	175,000	0	0	0	0	700,000
OI-20-05	Streetlight Capital Maintenance	10	10	3,545,000	680,000	680,000	575,000	575,000	575,000	575,000	0	7,205,000
OI-20-02	Streetlights: Ann Arbor-Saline Rd Corridor	16	20	0	0	0	0	500,000	0	0	0	500,000
OI-20-03	Streetlights: Liberty Corridor (Scio Ridge to Maple)	8	16	0	0	0	210,000	0	0	0	0	210,000
OI-20-04	Streetlights: Packard (State to Stadium)	4	7	0	0	453,000	453,000	0	0	0	0	905,000
OI-23-01	Uncontrolled Crosswalk Lighting	6	6	540,000	135,000	135,000	135,000	135,000	135,000	135,000	0	1,350,000
OI-26-03	Zina Pitcher and Catherine Traffic Signal	13	8	0	300,000	0	0	0	0	0	0	300,000
	Total			10,470,000	7,750,000	8,668,000	3,613,000	2,490,000	3,485,000	3,485,000	550,000	40,510,000
Transportation-Street & Bridges												
TR-SB-26-30	Adare Rd/Ct/Cir and Kearney Rd Resurfacing	43	42	0	0	0	0	52,000	489,000	489,000	0	1,030,000
TR-SB-20-06	Ann (Fifth to Zina Pitcher) Resurfacing	32	31	0	0	55,000	534,000	534,000	0	0	0	1,123,000
TR-SB-16-16	Ann (First St to Fifth) Resurfacing	29	26	300,000	1,023,000	1,662,000	0	0	0	0	0	2,986,000
TR-SB-26-02	Ann Arbor Saline (Eisenhower to Main) Resurfacing	9	10	0	0	0	300,000	2,200,000	2,200,000	0	0	4,700,000
TR-SB-25-15	Arbordale St, Sherwood St and Sherwood Ct Street Resurfacing	50	36	105,000	993,000	993,000	0	0	0	0	0	2,091,000
TR-SB-25-09	Arch (State to Packard) Street Resurfacing	50	36	0	0	0	0	0	0	0	150,000	150,000
TR-SB-26-16	Ashley (William to Mosley) Resurfacing	50	70	0	0	0	0	0	0	0	620,000	620,000
TR-SB-10-01	Biennial Bridge Inspection Program	14	16	1,635,000	165,000	165,000	165,000	165,000	185,000	185,000	0	2,665,000
TR-SB-22-26	Brockman Blvd (E Stadium to Washtenaw) and Copley (Woodside to Brockman) Resurfacing	30	27	0	0	30,000	286,000	286,000	0	0	0	602,000
TR-SB-25-06	Bunker Hill, Georgetown, Prairie, Sheffield, Aurora Street Resurfacing	43	33	0	0	117,000	1,107,000	1,107,000	0	0	0	2,331,000
TR-SB-24-11	Capital Preventative Maintenance Program FY2028	65	72	0	0	0	1,400,000	0	0	0	0	1,400,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
TR-SB-24-12	Capital Preventative Maintenance Program FY2029	65	72	0	0	0	0	1,400,000	0	0	0	1,400,000
TR-SB-26-24	Capital Preventative Maintenance Program FY2030	65	71	0	0	0	0	0	1,500,000	0	0	1,500,000
TR-SB-26-25	Capital Preventative Maintenance Program FY2031	65	72	0	0	0	0	0	0	1,500,000	0	1,500,000
TR-SB-24-06	Chapin Street (Miller to Huron) and Third (Huron to Washington) Reconstruction	43	39	0	52,000	494,000	494,000	0	0	0	0	1,040,000
TR-SB-26-22	Collingwood (Fair to Stadium) Resurfacing	50	55	0	0	0	0	0	0	0	100,000	100,000
TR-SB-22-25	Commonwealth (Plymouth to Green) Resurfacing	25	24	0	0	0	0	44,000	418,000	418,000	0	880,000
TR-SB-06-05	Detroit St (Kingsley to N Division) Brick Pavement Reconstruction	79	80	0	0	0	0	0	0	0	1,756,000	1,756,000
TR-SB-24-03	Dhu Varren and Pontiac Trail Roundabout	22	22	381,000	270,000	1,513,000	1,427,000	0	0	0	0	3,591,000
TR-SB-26-17	Division (Detroit to Catherine) Resurfacing	11	11	0	30,000	290,000	290,000	0	0	0	0	610,000
TR-SB-26-28	Dover-Parkside Subdivision Street Resurfacing	50	55	0	0	0	0	0	0	0	970,000	970,000
TR-SB-24-08	E University (S University to Hill) Pavement Resurfacing	28	30	0	0	40,000	395,000	395,000	0	0	0	830,000
TR-SB-16-02	East Medical Center Drive Bridge Rehabilitation	84	84	13,701,000	1,000,000	0	0	0	0	0	0	14,701,000
TR-SB-24-00	Eisenhower Bridge Capital Maintenance	77	77	0	188,000	750,000	563,000	0	0	0	0	1,500,000
TR-SB-26-32	Ferdon (Granger to Stadium) Resurfacing	50	65	0	0	0	364,000	0	0	0	0	364,000
TR-SB-22-28	Ferdon (Washtenaw to Granger) Reconstruction	50	76	0	0	0	0	0	0	0	1,684,000	1,684,000
TR-SB-26-18	Fifth Ave (Catherine to Liberty) Resurfacing	11	11	0	0	0	39,000	366,000	366,000	0	0	771,000
TR-SB-20-10	Fletcher (N University to Huron) Resurfacing	23	25	0	0	0	0	36,000	347,000	347,000	0	730,000
TR-SB-22-20	Fourth Ave (Catherine to Huron and William to Madison) Resurfacing	23	23	0	0	66,000	623,000	623,000	0	0	0	1,312,000
TR-SB-25-10	Foxcroft, Fairlane, Provincial and Hunting Valley Street Resurfacing	43	42	0	0	50,000	470,000	470,000	0	0	0	990,000
TR-SB-26-15	Fuller Ct (Fuller Rd to Fuller Rd) Resurfacing	50	65	0	0	0	0	0	0	0	660,000	660,000
TR-SB-18-01	Fuller Rd/Maiden Lane Bridge Painting	77	77	200,000	1,100,000	1,100,000	0	0	0	0	0	2,400,000
TR-SB-26-13	Geddes Ave (east of Hickory Lane to S Huron Pkwy) Resurfacing	50	65	0	0	0	0	0	0	0	280,000	280,000
TR-SB-26-08	Geddes Rd (Huron Pkwy to Windy Crest) Resurfacing	74	62	0	0	0	0	0	0	0	2,840,000	2,840,000
TR-SB-25-16	Glastonbury (Runnymede to south end) and Weldon (Covington to Waverly) Street Resurfacing	84	84	163,000	488,000	0	0	0	0	0	0	650,000
TR-SB-22-29	Glazier Way (Fuller to Huron Pkwy) Resurfacing	27	28	0	0	0	0	37,000	347,000	347,000	0	731,000
TR-SB-25-07	Hampshire Rd (Canterbury to Cranbrook) Street Resurfacing	50	65	0	0	34,000	367,000	367,000	0	0	0	767,000

Project ID	Project Name	Strategic Value	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank										
TR-SB-25-17	Harding (Morton to Wallingford) Street Resurfacing	84	84	160,000	160,000	0	0	0	0	0	0	320,000
TR-SB-20-00	Hollywood (Maple to Allison) Paving	82	83	113,000	1,400,000	0	0	0	0	0	0	1,513,000
TR-SB-26-14	Huron Pkwy (Nixon to Plymouth) Resurfacing	13	13	0	0	0	30,000	281,000	281,000	0	0	592,000
TR-SB-26-07	Huron Pkwy (Washtenaw to Platt) Resurfacing	1	1	47,000	458,000	458,000	0	0	0	0	0	963,000
TR-SB-20-07	Ingalls and Kingsley (Huron to Detroit) Resurfacing	30	32	87,000	822,000	822,000	0	0	0	0	0	1,730,000
TR-SB-22-06	Local Street Resurfacing Calendar 2025	84	84	2,000,000	2,100,000	0	0	0	0	0	0	4,100,000
TR-SB-22-07	Local Street Resurfacing Calendar 2026	36	55	0	2,100,000	2,100,000	0	0	0	0	0	4,200,000
TR-SB-22-08	Local Street Resurfacing Calendar 2027	36	48	0	0	1,500,000	3,300,000	0	0	0	0	4,800,000
TR-SB-24-13	Local Street Resurfacing Calendar 2028	36	48	0	0	0	2,300,000	2,300,000	0	0	0	4,600,000
TR-SB-24-14	Local Street Resurfacing Calendar 2029	36	48	0	0	0	0	2,300,000	2,300,000	0	0	4,600,000
TR-SB-26-26	Local Street Resurfacing Calendar 2030	36	48	0	0	0	0	0	2,500,000	2,500,000	0	5,000,000
TR-SB-26-27	Local Street Resurfacing Calendar 2031	36	48	0	0	0	0	0	0	2,500,000	2,500,000	5,000,000
TR-SB-26-10	Lutz/Eberwhite/Elder/Crest Street Resurfacing	50	65	0	0	0	35,000	338,000	338,000	0	0	710,000
TR-SB-26-21	Maiden Lane (Broadway to Maiden Lane Ct) Reconstruction	21	21	0	0	0	90,000	898,000	898,000	0	0	1,885,000
TR-SB-26-06	Main (William to Stadium) Resurfacing	3	4	0	0	120,000	850,000	850,000	0	0	0	1,820,000
TR-SB-25-04	Medford (Nottingham to Dorchester), Medford Cir, and Nottingham Street Resurfacing	50	48	0	0	35,000	333,000	333,000	0	0	0	700,000
TR-SB-25-12	Mershon (Scio Church to Avondale) & Glen Leven (Mershon to Greenview) Street Resurfacing	43	42	0	0	37,000	382,000	382,000	0	0	0	801,000
TR-SB-20-04	Miller (Chapin to Newport) Rehabilitation and (First to Maple) Bikeway	84	84	2,346,000	2,249,000	0	0	0	0	0	0	4,595,000
TR-SB-24-04	Moore/Pontiac Trail/Longshore Roundabout	19	14	69,000	360,000	296,000	1,027,000	1,004,000	0	0	0	2,755,000
TR-SB-22-31	N. Maple (Dexter to Veteran's Park Entrance)	3	5	0	100,000	550,000	550,000	0	0	0	0	1,200,000
TR-SB-18-09	N. University (State to Fletcher) and Thayer (N. University to Washington) Resurfacing	1	3	50,000	3,075,000	3,075,000	0	0	0	0	0	6,200,000
TR-SB-25-14	Needham, Medford, Buckingham Street Resurfacing	50	55	58,000	547,000	547,000	0	0	0	0	0	1,152,000
TR-SB-24-02	Neighborhood Traffic Calming Program	83	82	260,000	250,000	250,000	250,000	250,000	250,000	250,000	0	1,760,000
TR-SB-20-16	Nixon (Dhu Varren to S of M-14) Phase 3 Road Improvements	26	29	0	0	0	0	0	0	0	2,700,000	2,700,000
TR-SB-20-14	Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Road Improvements	84	84	3,179,000	5,210,000	2,690,000	0	0	0	0	0	11,079,000
TR-SB-22-32	Northbrook Pl and W Oakbrook Resurfacing	18	15	76,000	722,000	722,000	0	0	0	0	0	1,520,000
TR-SB-26-11	Oakbrook (State to Boardwalk) Resurfacing	43	64	0	0	0	0	0	0	0	840,000	840,000
TR-SB-26-29	Oakwood (Platt to Fernwood) Street Resurfacing	50	55	0	0	0	0	20,000	200,000	200,000	0	420,000
TR-SB-22-24	Observatory and S Forest (Geddes to S University) Resurfacing	20	17	0	0	24,000	244,000	244,000	0	0	0	512,000
TR-SB-26-09	Orchard Crest Subdivision Resurfacing	65	60	0	0	0	0	0	0	0	910,000	910,000
TR-SB-26-03	Packard (Eisenhower to Platt) Resurfacing	7	6	0	200,000	1,300,000	1,300,000	0	0	0	0	2,800,000
TR-SB-22-17	Packard (Main to State) Resurfacing	84	84	57,000	874,000	874,000	0	0	0	0	0	1,805,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
TR-SB-22-34	Pauline (7th to Main) Resurfacing	84	84	2,019,000	881,000	0	0	0	0	0	0	2,900,000
TR-SB-24-10	Pittsfield Village Street Improvements	84	84	1,281,000	2,095,000	524,000	0	0	0	0	0	3,900,000
TR-SB-26-04	Plymouth (Green to US-23) Resurfacing	3	2	0	100,000	450,000	450,000	0	0	0	0	1,000,000
TR-SB-26-23	Ridgeway (Geddes to Geddes) Resurfacing	74	62	0	0	0	0	0	0	0	280,000	280,000
TR-SB-26-31	S. Industrial Concrete Repairs	84	84	40,000	80,000	0	0	0	0	0	0	120,000
TR-SB-25-01	S. Seventh (Miller to Madison) Capital Preventative Maintenance	84	84	602,000	546,000	0	0	0	0	0	0	1,149,000
TR-SB-26-20	Safe Streets For All: Speed Management and Quick Builds	84	84	200,000	1,000,000	1,000,000	0	0	0	0	0	2,200,000
TR-SB-22-23	South University and Oxford Resurfacing	36	40	0	0	0	0	25,000	256,000	256,000	0	536,000
TR-SB-18-02	Springwater Phase IV Road Reconstruction/Resurfacing	74	54	0	0	0	125,000	1,188,000	1,188,000	0	0	2,501,000
TR-SB-18-19	Springwater Phase V Road Reconstruction	65	46	0	0	0	0	110,000	1,045,000	1,045,000	0	2,200,000
TR-SB-26-05	Stadium (Maple to Pauline) Resurfacing	9	8	0	0	200,000	1,400,000	1,400,000	0	0	0	3,000,000
TR-SB-20-19	State St (Ellsworth to I-94 EB Ramp) Road Improvements	14	18	0	0	0	0	0	0	0	7,564,000	7,564,000
TR-SB-20-17	State St (I-94 WB Ramps to Oakbrook) Road Improvements	14	18	0	0	0	0	0	0	0	17,400,000	17,400,000
TR-SB-20-18	State St (Interchange at I-94 Bridge and Ramp) Reconstruction	14	18	0	0	0	0	0	0	0	11,529,000	11,529,000
TR-SB-06-07	State St (Kingsley to Fuller/Depot) Brick Pavement Reconstruction	79	79	0	0	0	0	0	0	0	1,970,000	1,970,000
TR-SB-22-39	State St (William to S University) Resurfacing	84	84	1,725,000	1,675,000	0	0	0	0	0	0	3,400,000
TR-SB-22-36	Stimson (State to S Industrial) Resurfacing	32	42	0	0	0	0	0	0	0	290,000	290,000
TR-SB-26-12	Summit (Beakes to Main) Street Resurfacing	81	81	0	0	0	0	15,000	138,000	138,000	0	290,000
TR-SB-25-02	Summit (Daniel to Main) Street Resurfacing	32	35	0	0	0	0	15,000	169,000	169,000	0	352,000
TR-SB-26-19	Sunset/Wildt (Newport to Summit) Resurfacing	50	36	0	0	0	0	0	0	0	1,910,000	1,910,000
TR-SB-22-37	Traver (Tuebingen to Nixon) Resurfacing	32	41	0	0	0	0	0	0	0	1,118,000	1,118,000
TR-SB-25-03	Traver Rd (Barton to Moore) Street Resurfacing	43	34	0	0	0	55,000	523,000	523,000	0	0	1,101,000
TR-SB-22-38	Varsity Dr (N of Ellsworth) and Phoenix Dr Resurfacing	65	72	0	0	0	0	0	0	0	1,310,000	1,310,000
TR-SB-20-02	Washington (First to Third) Reconstruction	65	46	0	0	45,000	413,000	413,000	0	0	0	870,000
TR-SB-22-22	Washington (Fourth Ave to Fletcher) Resurfacing	7	7	0	0	0	0	85,000	818,000	818,000	0	1,720,000
TR-SB-25-08	Yost (Washtenaw Service Dr to Parkwood) Street Resurfacing	65	61	0	10,000	91,000	91,000	0	0	0	0	192,000
TR-SB-12-01	Zina Pitcher/Catherine (Glen to Washtenaw/Huron) Resurfacing	6	9	0	434,000	434,000	0	0	0	0	0	868,000
	Total			30,854,000	32,757,000	25,503,000	22,049,000	21,056,000	16,756,000	11,162,000	59,381,000	219,507,000
<b>Transportation-Active Transportation</b>												
TR-AT-24-16	Annual Sidewalk Gap Filling Calendar 2029	41	45	0	0	0	0	280,000	580,000	0	0	860,000
TR-AT-26-07	Annual Sidewalk Gap Filling Calendar 2030	41	45	0	0	0	0	0	300,000	300,000	0	600,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
TR-AT-26-08	Annual Sidewalk Gap Filling Calendar 2031	41	45	0	0	0	0	0	0	200,000	200,000	400,000
TR-AT-22-05	Annual Sidewalk Repair and Curb Ramp Program Calendar 2025	49	49	545,000	545,000	0	0	0	0	0	0	1,090,000
TR-AT-22-06	Annual Sidewalk Repair and Curb Ramp Program Calendar 2026	33	32	0	508,000	508,000	0	0	0	0	0	1,015,000
TR-AT-22-07	Annual Sidewalk Repair and Curb Ramp Program Calendar 2027	33	32	0	0	508,000	508,000	0	0	0	0	1,015,000
TR-AT-24-17	Annual Sidewalk Repair and Curb Ramp Program Calendar 2028	33	32	0	0	0	508,000	508,000	0	0	0	1,015,000
TR-AT-24-18	Annual Sidewalk Repair and Curb Ramp Program Calendar 2029	33	32	0	0	0	0	508,000	508,000	0	0	1,015,000
TR-AT-26-09	Annual Sidewalk Repair and Curb Ramp Program Calendar 2030	33	32	0	0	0	0	0	508,000	508,000	0	1,015,000
TR-AT-26-10	Annual Sidewalk Repair and Curb Ramp Program Calendar 2031	33	32	0	0	0	0	0	0	508,000	508,000	1,015,000
TR-AT-24-03	Apple/Pear Area Sidewalk	30	30	0	360,000	360,000	0	0	0	0	0	720,000
TR-AT-22-12	Asphalt Sidewalk Repairs Calendar 2025	49	49	300,000	300,000	0	0	0	0	0	0	600,000
TR-AT-22-13	Asphalt Sidewalk Repairs Calendar 2026	41	40	0	150,000	150,000	0	0	0	0	0	300,000
TR-AT-22-14	Asphalt Sidewalk Repairs Calendar 2027	41	40	0	0	225,000	225,000	0	0	0	0	450,000
TR-AT-24-19	Asphalt Sidewalk Repairs Calendar 2028	33	32	0	0	0	150,000	150,000	0	0	0	300,000
TR-AT-24-20	Asphalt Sidewalk Repairs Calendar 2029	33	32	0	0	0	0	150,000	150,000	0	0	300,000
TR-AT-26-11	Asphalt Sidewalk Repairs Calendar 2030	41	40	0	0	0	0	0	150,000	150,000	0	300,000
TR-AT-26-12	Asphalt Sidewalk Repairs Calendar 2031	41	40	0	0	0	0	0	0	150,000	150,000	300,000
TR-AT-24-04	Barton Drive (M-14 to Brede) Sidewalk	20	19	50,000	0	0	200,000	200,000	0	0	0	450,000
TR-AT-14-08	Border to Border Trail: Bandemer to Barton Connection	51	51	4,495,000	1,325,000	0	0	0	0	0	0	5,820,000
TR-AT-24-05	Brockman & Crestland (Packard to Ferdon) Sidewalk	27	27	0	250,000	250,000	0	0	0	0	0	500,000
TR-AT-22-23	Crosswalk Improvements	11	5	1,750,000	175,000	0	0	86,000	150,000	250,000	0	2,411,000
TR-AT-18-02	Dexter (Maple to Rose/Ironwood) Sidewalk	13	12	100,000	300,000	650,000	0	0	0	0	0	1,050,000
TR-AT-22-17	Dhu Varren (Omlesaad to Pontiac) Sidewalk	17	18	38,000	0	0	0	0	0	0	2,645,000	2,683,000
TR-AT-26-14	E. Stadium at Iroquois/Ferndale Crosswalk	7	9	0	0	0	113,000	113,000	0	0	0	225,000
TR-AT-26-05	Fernwood/Edgewood Sidewalk	32	29	0	0	150,000	0	0	0	0	0	150,000
TR-AT-22-18	Fuller Ct Sidewalk (2100 Fuller Ct)	30	48	0	0	125,000	125,000	0	0	0	0	250,000
TR-AT-24-06	Geddes Rd (Huron Pkwy to Earhart) Sidewalk	13	14	44,000	0	0	0	0	0	0	5,800,000	5,844,000
TR-AT-24-22	Huron River Dr (East) Sidewalk	12	13	45,000	0	0	0	0	0	0	3,000,000	3,045,000
TR-AT-18-07	Independence (south side, Victoria to east of Powell) Sidewalk	22	20	175,000	175,000	0	0	0	0	0	0	350,000
TR-AT-18-08	Jewett (S Industrial to Packard) Sidewalk	25	25	0	0	0	500,000	500,000	0	0	0	1,000,000
TR-AT-18-06	Jones (Plymouth to Broadway) Sidewalk	22	23	0	0	0	500,000	500,000	0	0	0	1,000,000
TR-AT-02-13	Main (AA-Saline to East Stadium) Sidewalk	9	3	363,000	1,965,000	1,898,000	0	0	0	0	0	4,225,000
TR-AT-24-02	Main St (Huron to M-14) Active Transportation Improvements	4	1	0	0	0	0	0	2,000,000	2,000,000	0	4,000,000
TR-AT-24-S1	Main St (Huron to M-14) Active Transportation Needs Analysis and Conceptual Design	4	1	50,000	440,000	110,000	0	0	0	0	0	600,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
TR-AT-24-11	Miller (Fulmer to Newport) Crosswalk Improvements	51	51	71,000	212,000	0	0	0	0	0	0	283,000
TR-AT-26-03	Miller (southwest side; Kuehnle to Election Center) Sidewalk	6	7	0	0	0	155,000	155,000	0	0	0	310,000
TR-AT-24-12	Miller-Catherine Bikeway Extension (Division to U-M Campus)	1	6	0	0	1,000,000	0	0	0	0	0	1,000,000
TR-AT-24-14	Miller-Catherine Bikeway Extension (Maple to M-14 park and ride)	2	8	0	0	300,000	0	0	0	0	0	300,000
TR-AT-26-01	Newport (west side; Newport Creek to Riverwood) Sidewalk	16	15	0	0	0	171,000	171,000	0	0	0	342,000
TR-AT-18-19	Oakwood (Platt to Pittsfield) Sidewalk	25	24	0	0	0	0	0	370,000	370,000	0	740,000
TR-AT-26-16	Packard (Stadium to Stone School) Non-Motorized Improvements and Speed Management	9	10	0	0	400,000	400,000	0	0	0	0	800,000
TR-AT-25-01	Pauline-Runnymede Path	29	31	100,000	433,000	217,000	0	0	0	0	0	750,000
TR-AT-26-02	Pontiac (west side; Dhu Varren to Montana) Sidewalk	21	26	15,000	13,000	164,000	148,000	0	0	0	0	340,000
TR-AT-26-15	S. State at Southern Athletic Campus Crosswalk	7	10	0	0	0	100,000	100,000	0	0	0	200,000
TR-AT-18-21	Snyder (Seventh to Edgewood) Sidewalk	22	21	0	0	0	0	0	0	0	570,000	570,000
TR-AT-26-17	South Maple north of Winewood Crosswalk	2	4	0	75,000	75,000	0	0	0	0	0	150,000
TR-AT-26-06	South State (east side, Eisenhower to 500' south) Sidewalk	19	22	0	0	0	130,000	0	0	0	0	130,000
TR-AT-24-10	Sunset Transportation Improvements	27	28	0	0	0	0	0	0	0	2,325,000	2,325,000
TR-AT-24-09	Traver (Barton to John A Woods) Sidewalk	15	16	0	0	0	0	230,000	230,000	0	0	460,000
TR-AT-26-13	Wall (Broadway to Island) Non-Motorized Improvements and Speed Management	17	17	0	0	0	150,000	0	0	0	0	150,000
TR-AT-20-02	Washington Bicycle Boulevard	51	51	0	250,000	0	0	0	0	0	0	250,000
TR-AT-26-04	Whitewood (east side, Norwood to north of Packard) Sidewalk	41	40	0	130,000	0	0	0	0	0	0	130,000
	Total			8,141,000	7,606,000	7,090,000	4,083,000	3,651,000	4,946,000	4,436,000	15,198,000	55,143,000

#### Transportation-Airport

TR-AP-20-01	Airport Access Road Reconstruction (Airport Blvd)	1	3	0	0	0	0	42,000	524,000	0	0	566,000
TR-AP-10-02	Airport Looping Water Main	4	6	0	0	0	750,000	0	0	0	0	750,000
TR-AP-03-03	Airport Stormwater Detention Pond and System	9	8	0	0	0	0	0	300,000	0	0	300,000
TR-AP-22-02	Heated Hangars	7	7	0	0	200,000	1,000,000	0	0	0	0	1,200,000
TR-AP-08-02	New Corporate Hangar	8	9	0	0	0	0	1,200,000	0	0	0	1,200,000
TR-AP-22-01	Precision Approach Path Indicator Runway 24 Installation	3	1	0	387,000	0	0	0	0	0	0	387,000
TR-AP-14-01	Reconstruct Southeast and Northeast Taxiways	5	4	0	0	0	0	0	1,160,000	0	0	1,160,000
TR-AP-10-01	Six Box Hangers	11	11	0	0	0	1,800,000	0	0	0	0	1,800,000



Project ID	Project Name	Strategic Value	Combined		Prior Years	2026	2027	2028	2029	2030	2031 Beyond Years	Total
		Score Rank	Score Rank									
TR-AP-10-06	Taxilane for Box Hangers	9	10	0	0	0	400,000	0	0	0	0	400,000
TR-AP-24-01	Taxiway A and B Reconstruction Project	1	2	0	721,000	8,964,000	0	0	0	0	0	9,685,000
TR-AP-99-11	Terminal Expansion	6	5	0	0	0	0	0	0	776,000	0	776,000
	Total			0	1,108,000	9,164,000	3,950,000	1,242,000	1,984,000	776,000	0	18,224,000
Transportation-Parking Facilities												
TR-PF-18-01	Parking Equipment	1	1	2,967,000	325,000	325,000	325,000	325,000	325,000	200,000	0	4,792,000
TR-PF-19-03	Parking Facilities General Capital Maintenance	1	1	2,476,000	200,000	200,000	200,000	200,000	200,000	200,000	0	3,676,000
TR-PF-17-01	Parking Structure Elevators Capital Maintenance	1	1	2,878,000	750,000	800,000	425,000	200,000	200,000	200,000	0	5,453,000
TR-PF-24-01	Parking Structure Restoration Capital Maintenance	1	1	5,896,000	3,202,000	3,318,000	3,196,000	3,183,000	3,200,000	3,200,000	0	25,195,000
	Total			14,217,000	4,477,000	4,643,000	4,146,000	3,908,000	3,925,000	3,800,000	0	39,116,000
Utilities-Sanitary Sewer System												
UT-SN-22-08	Aerial and Bridge Sanitary Crossing Pipe Coating	23	27	128,000	122,000	0	0	0	0	0	0	250,000
UT-SN-20-03	Ann Arbor Woods Wet Weather Sanitary Improvements Phase 1 (DOM)	2	2	0	0	150,000	725,000	725,000	0	0	0	1,600,000
UT-SN-24-19	Ann Arbor Woods Wet Weather Sanitary Improvements Phase 2 (DOM)	2	2	0	175,000	788,000	788,000	0	0	0	0	1,750,000
UT-SN-20-S1	Capital Recovery Charge Study Update - Sanitary	30	36	0	0	0	45,000	0	0	0	0	45,000
UT-SN-24-20	Dhu Varren and Pontiac Trail Sanitary Sewer Improvements	31	24	6,000	5,000	58,000	51,000	0	0	0	0	120,000
UT-SN-18-01	Harding (Morton to Wallingford) Sanitary Sewer Improvements	44	43	213,000	188,000	0	0	0	0	0	0	400,000
UT-SN-22-12	High Level Trunkline Sanitary Sewer Rehabilitation Ph 3 (DOM)	9	23	0	0	0	0	0	1,767,000	3,233,000	0	5,000,000
UT-SN-25-01	High Level Trunkline Sewer Capacity Improvements	44	43	4,833,000	11,992,000	3,675,000	0	0	0	0	0	20,500,000
UT-SN-20-12	Huntington Place to North Sanitary Extension	40	40	0	0	0	0	0	0	0	600,000	600,000
UT-SN-26-01	Low Level Interceptor Rehabilitation Project (DOM)	4	5	0	0	0	1,400,000	3,700,000	0	0	0	5,100,000
UT-SN-24-01	Main St Sanitary Sewer Relocation (940-944 N Main)	23	14	0	0	0	0	50,000	125,000	125,000	0	300,000
UT-SN-20-01	Norwood (Bellwood to East of Whitewood) Sanitary Upsizing (DOM)	44	43	440,000	1,114,000	557,000	0	0	0	0	0	2,111,000
UT-SN-20-13	Orchard Hills Drive Sanitary Extension	40	41	0	0	0	467,000	733,000	0	0	0	1,200,000
UT-SN-22-10	Park View Place Sanitary Extension	34	37	0	50,000	225,000	225,000	0	0	0	0	500,000
UT-SN-18-07	Pittsfield Village Sanitary Sewers	44	43	600,000	1,517,000	759,000	0	0	0	0	0	2,876,000
UT-SN-14-03	Rock Creek Drive and Court, and Huntington Drive Sanitary Sewer Extension	13	13	0	0	0	0	0	0	0	2,800,000	2,800,000
UT-SN-22-09	Sanitary Manhole Raising Project	29	7	1,890,000	500,000	0	0	0	0	0	0	2,390,000

Project ID	Project Name	Strategic Value	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank										
UT-SN-25-S1	Sanitary Sewer Collection System Comprehensive Plan	44	43	305,000	490,000	25,000	25,000	25,000	0	0	0	870,000
UT-SN-22-13	Sanitary Sewer Lining FY2025	44	43	1,000,000	1,000,000	0	0	0	0	0	0	2,000,000
UT-SN-22-14	Sanitary Sewer Lining FY2026	13	16	0	2,000,000	0	0	0	0	0	0	2,000,000
UT-SN-24-08	Sanitary Sewer Lining FY2027	13	19	0	0	2,000,000	0	0	0	0	0	2,000,000
UT-SN-24-09	Sanitary Sewer Lining FY2028	13	21	0	0	0	2,000,000	0	0	0	0	2,000,000
UT-SN-24-10	Sanitary Sewer Lining FY2029	13	15	0	0	0	0	2,000,000	0	0	0	2,000,000
UT-SN-26-05	Sanitary Sewer Lining FY2030	13	20	0	0	0	0	0	2,000,000	0	0	2,000,000
UT-SN-26-06	Sanitary Sewer Lining FY2031	13	16	0	0	0	0	0	0	2,000,000	0	2,000,000
UT-SN-26-02	Sanitary Sewer Manhole Rehabilitation	23	28	0	0	500,000	0	0	0	0	0	500,000
UT-SN-24-13	Sanitary Sewer System Public Works Capital Maintenance FY2026	21	7	0	400,000	0	0	0	0	0	0	400,000
UT-SN-24-14	Sanitary Sewer System Public Works Capital Maintenance FY2027	35	33	0	0	400,000	0	0	0	0	0	400,000
UT-SN-24-15	Sanitary Sewer System Public Works Capital Maintenance FY2028	35	31	0	0	0	400,000	0	0	0	0	400,000
UT-SN-24-16	Sanitary Sewer System Public Works Capital Maintenance FY2029	35	34	0	0	0	0	400,000	0	0	0	400,000
UT-SN-26-03	Sanitary Sewer System Public Works Capital Maintenance FY2030	35	35	0	0	0	0	0	400,000	0	0	400,000
UT-SN-26-04	Sanitary Sewer System Public Works Capital Maintenance FY2031	35	31	0	0	0	0	0	0	400,000	0	400,000
UT-SN-01-28	South Blvd Lift Station Elimination & Gravity Sewer	44	43	296,000	923,000	923,000	0	0	0	0	0	2,141,000
UT-SN-24-03	South Thayer Sanitary Sewer Improvements	44	43	14,000	43,000	43,000	0	0	0	0	0	100,000
UT-SN-21-07	Southside Interceptor Rehabilitation Phase 5	28	30	130,000	0	0	540,000	1,080,000	0	0	0	1,750,000
UT-SN-21-09	Southside Interceptor Rehabilitation Phase 6	13	25	100,000	0	1,633,000	3,267,000	0	0	0	0	5,000,000
UT-SN-21-08	Southside Interceptor Rehabilitation Phase 7	21	26	0	0	0	0	0	1,133,000	2,067,000	0	3,200,000
UT-SN-21-10	Southside Interceptor Rehabilitation Phase 8	23	28	0	0	0	0	0	900,000	1,600,000	0	2,500,000
UT-SN-01-30	Springbrook Sanitary Sewer Extension	32	38	0	0	0	211,000	489,000	0	0	0	700,000
UT-SN-20-07	WRRF: Access Bridge Replacement	23	10	295,000	185,000	0	2,500,000	4,600,000	0	0	0	7,580,000
UT-SN-24-07	WRRF: Chiller Replacement	4	9	0	0	0	175,000	0	0	0	0	175,000
UT-SN-24-S2	WRRF: Comprehensive Plan	8	16	0	0	250,000	0	0	0	0	0	250,000
UT-SN-26-11	WRRF: Lime Slaker Replacement	6	12	0	0	150,000	2,200,000	0	0	0	0	2,350,000
UT-SN-22-05	WRRF: Odor Control System for Truck Load-Out	43	51	0	240,000	3,000,000	0	0	0	0	0	3,240,000
UT-SN-24-05	WRRF: Plant Road Resurfacing	32	38	0	0	0	0	750,000	0	0	0	750,000
UT-SN-26-12	WRRF: Retention Basin Concrete Joint Repair	12	22	0	850,000	0	0	0	0	0	0	850,000
UT-SN-26-09	WRRF: Screw Pump Replacement	1	1	80,000	4,420,000	0	0	0	0	0	0	4,500,000
UT-SN-26-10	WRRF: Slide Gate Improvements	6	4	0	0	0	240,000	1,300,000	0	0	0	1,540,000
UT-SN-24-04	WRRF: Sludge Building Programmable Logic Control (PLC) Replacement	9	6	0	0	85,000	580,000	0	0	0	0	665,000
UT-SN-26-07	WRRF: Tertiary Filter Rehabilitation	9	11	0	210,000	0	250,000	1,800,000	0	0	0	2,260,000
UT-SN-08-01	Wagner Road Sanitary Sewer Extension	40	41	300,000	0	0	700,000	1,400,000	0	0	0	2,400,000
	Total			10,630,000	26,424,000	15,221,000	16,789,000	19,052,000	6,325,000	9,425,000	3,400,000	107,263,000

Project ID	Project Name	Strategic Value	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank										
Utilities-Stormwater												
UT-ST-24-03	Ann (First to Fifth) Stormwater Infiltration (AC)	87	87	67,000	452,000	452,000	0	0	0	0	0	970,000
UT-ST-24-19	Annual Street Tree Planting FY26	83	84	0	550,000	0	0	0	0	0	0	550,000
UT-ST-24-20	Annual Street Tree Planting FY27	83	84	0	0	550,000	0	0	0	0	0	550,000
UT-ST-24-21	Annual Street Tree Planting FY28	83	84	0	0	0	550,000	0	0	0	0	550,000
UT-ST-24-22	Annual Street Tree Planting FY29	80	81	0	0	0	0	550,000	0	0	0	550,000
UT-ST-26-14	Annual Street Tree Planting FY30	80	81	0	0	0	0	0	550,000	0	0	550,000
UT-ST-26-15	Annual Street Tree Planting FY31	80	81	0	0	0	0	0	0	550,000	0	550,000
UT-ST-26-17	Arbordale St, Sherwood St and Sherwood Ct Stormwater Improvements	45	28	0	98,000	197,000	0	0	0	0	0	295,000
UT-ST-24-10	Arch (State to Packard) Stormwater Infiltration (AC)	74	70	0	0	0	0	0	0	0	425,000	425,000
UT-ST-26-27	Barber and Rose (from 426 Rose to Kingwood) Rear Yard Stormwater Improvements	69	79	0	0	0	0	0	0	0	635,000	635,000
UT-ST-14-24	Briarwood Mall Ponds	87	87	350,000	600,000	0	0	0	0	0	0	950,000
UT-ST-26-01	Brookridge Storm Sewer Improvements	41	27	0	90,000	430,000	430,000	0	0	0	0	950,000
UT-ST-26-18	Bunker Hill, Georgetown, Prairie, Sheffield, Aurora Stormwater Improvements	45	21	0	0	0	95,000	190,000	0	0	0	285,000
UT-ST-26-02	Burson Pl Storm Sewer Relocation	71	75	0	0	50,000	250,000	0	0	0	0	300,000
UT-ST-24-29	Capital Reconstruction of Structures/Resurfacing FY26	45	33	0	500,000	0	0	0	0	0	0	500,000
UT-ST-24-30	Capital Reconstruction of Structures/Resurfacing FY27	45	33	0	0	500,000	0	0	0	0	0	500,000
UT-ST-24-31	Capital Reconstruction of Structures/Resurfacing FY28	45	33	0	0	0	500,000	0	0	0	0	500,000
UT-ST-24-32	Capital Reconstruction of Structures/Resurfacing FY29	45	33	0	0	0	0	500,000	0	0	0	500,000
UT-ST-26-19	Capital Reconstruction of Structures/Resurfacing FY30	45	33	0	0	0	0	0	500,000	0	0	500,000
UT-ST-26-20	Capital Reconstruction of Structures/Resurfacing FY31	45	33	0	0	0	0	0	0	500,000	0	500,000
UT-ST-18-14	Chalmers Drive Stormwater Improvements	69	76	0	0	0	0	0	0	0	790,000	790,000
UT-ST-24-01	Chapin Street (Miller to Huron) and Third (Huron to Washington) Stormwater Improvements (AC)	9	10	0	30,000	138,000	138,000	0	0	0	0	305,000
UT-ST-20-05	Detention Basin Restoration/Reconstruction	87	87	533,000	667,000	0	0	0	0	0	0	1,200,000
UT-ST-12-03	Detroit (Kingsley to Division) Brick Rd Stormwater Management	23	15	0	0	0	0	0	0	0	1,500,000	1,500,000
UT-ST-26-06	Dexter (M-14 to Kuehnle and Allison to Maple) Stormwater Improvements	86	77	0	900,000	100,000	0	0	0	0	0	1,000,000
UT-ST-25-01	Dhu Varren and Pontiac Trail Stormwater Infiltration	74	72	41,000	35,000	384,000	341,000	0	0	0	0	800,000
UT-ST-22-06	E. University (Hill to S. University) Stormwater Improvements (AC)(SWMM)	2	2	0	0	400,000	1,682,000	1,682,000	0	0	0	3,763,000

Project ID	Project Name	Strategic Value	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank										
UT-ST-18-01	Edgewood/Snyder SWMM Area Stormwater (AC)	23	61	300,000	0	0	0	0	0	0	13,600,000	13,900,000
UT-ST-22-01	Ellsworth Basin Retrofit	87	87	0	900,000	0	0	0	0	0	0	900,000
UT-ST-22-S1	Elmwood Drive Drainage Study (Benz Creek)	23	58	38,000	38,000	0	0	0	0	0	0	75,000
UT-ST-26-28	Evergreen Neighborhood Regional Stormwater Storage	41	65	0	0	0	0	0	0	0	3,200,000	3,200,000
UT-ST-24-39	Flood Mitigation Implementation Grant Matching FY2026	60	52	0	200,000	0	0	0	0	0	0	200,000
UT-ST-24-40	Flood Mitigation Implementation Grant Matching FY2027	60	52	0	0	200,000	0	0	0	0	0	200,000
UT-ST-24-41	Flood Mitigation Implementation Grant Matching FY2028	60	52	0	0	0	200,000	0	0	0	0	200,000
UT-ST-24-42	Flood Mitigation Implementation Grant Matching FY2029	60	52	0	0	0	0	200,000	0	0	0	200,000
UT-ST-26-24	Flood Mitigation Implementation Grant Matching FY2030	60	52	0	0	0	0	0	200,000	0	0	200,000
UT-ST-26-25	Flood Mitigation Implementation Grant Matching FY2031	60	52	0	0	0	0	0	0	200,000	0	200,000
UT-ST-24-13	Fourth Ave (Huron to Catherine and William to Packard) Stormwater Improvements (AC)	6	3	0	0	50,000	215,000	215,000	0	0	0	479,000
UT-ST-25-03	Fourth Ave (Liberty to William) Stormwater Improvements	87	87	29,000	632,000	632,000	0	0	0	0	0	1,293,000
UT-ST-26-07	Foxcroft, Fairlane, Provincial and Hunting Valley Stormwater Improvements	45	28	0	0	0	40,000	80,000	0	0	0	120,000
UT-ST-25-05	Glastonbury and Weldon (Covington to Waverly) Stormwater Improvements	45	28	173,000	347,000	0	0	0	0	0	0	520,000
UT-ST-18-05	Glendale/Charlton SWMM Area Stormwater Storage (AC)	18	26	0	0	0	0	0	0	0	4,600,000	4,600,000
UT-ST-20-02	Hollywood (Maple to Allison) Stormwater Improvements	66	59	0	760,000	0	0	0	0	0	0	760,000
UT-ST-26-10	Huron and Glen Storm Manhole Access Improvements	28	60	0	0	0	500,000	0	0	0	0	500,000
UT-ST-26-13	Ingalls and Kingsley (Huron to Detroit) Stormwater Improvements	58	50	0	56,000	112,000	0	0	0	0	0	168,000
UT-ST-16-09	Lawton Park Stormwater Basin (SWMM)	44	69	0	0	0	0	0	0	0	28,500,000	28,500,000
UT-ST-24-11	Liberty Stormwater Management Restoration (AC)	87	87	133,000	1,837,000	0	0	0	0	0	0	1,970,000
UT-ST-18-09	Lower Allen Creek SWMM Area Stormwater Improvements	87	87	0	0	0	0	0	0	0	600,000	600,000
UT-ST-26-26	Maiden Lane (Broadway to Maiden Lane Ct) Stormwater Infiltration	74	72	0	0	0	70,000	300,000	300,000	0	0	670,000
UT-ST-14-03	Malletts Streambank Stabilization Phase II	13	21	0	0	0	0	0	2,500,000	2,000,000	0	4,500,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
UT-ST-26-11	Medford (Nottingham to Dorchester), Medford Cir, Nottingham, Dorchester (Medford to Towner) Stormwater Infiltration and Improvements	43	25	0	0	55,000	278,000	278,000	0	0	0	610,000
UT-ST-22-07	Miller (Chapin to Linda Vista) Stormwater Improvements (AC)	87	87	593,000	528,000	0	0	0	0	0	0	1,121,000
UT-ST-16-04	Millers Creek Channel Modification - Reach 5	13	21	0	0	0	0	525,000	425,000	0	0	950,000
UT-ST-26-05	Moore/Pontiac Trail/Longshore Stormwater Infiltration	21	13	26,000	23,000	37,000	232,000	223,000	0	0	0	540,000
UT-ST-18-04	Mulholland Ave. SWMM Area Stormwater Improvements (AC)	27	64	0	0	0	0	0	0	0	21,400,000	21,400,000
UT-ST-26-16	Needham, Medford, Buckingham Stormwater Improvements	45	21	0	48,000	97,000	0	0	0	0	0	145,000
UT-ST-24-08	Newport Creek - New Stormwater Storage - Confluence of the East and West branches	3	4	0	0	220,000	110,000	0	0	0	0	330,000
UT-ST-24-07	Newport Creek - New Stormwater Storage - Open field between Skyline High School and Newport Creek Drive	3	4	0	0	0	0	1,373,000	687,000	0	0	2,060,000
UT-ST-24-09	Newport Creek - New Stormwater Storage - Riverwood Nature Area between Riverwood Drive and M-14	3	4	0	0	0	687,000	343,000	0	0	0	1,030,000
UT-ST-24-05	Newport Creek Streambank Stabilization	13	20	0	0	1,250,000	1,250,000	0	0	0	0	2,500,000
UT-ST-20-09	Nixon (Dhu Varren to S of M-14) Phase 3 Stormwater Improvements	74	70	0	0	0	0	0	567,000	1,133,000	0	1,700,000
UT-ST-20-07	Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Stormwater Improvements	74	72	1,008,000	1,770,000	1,084,000	0	0	0	0	0	3,862,000
UT-ST-24-14	North University (State to Fletcher) Stormwater Improvements	7	7	40,000	380,000	380,000	0	0	0	0	0	800,000
UT-ST-25-04	Norwood (Bellwood to East of Whitewood) Stormwater Improvements	87	87	30,000	118,000	59,000	0	0	0	0	0	207,000
UT-ST-18-02	Park Place Apartments SWMM Stormwater Improvements (AC)	87	87	95,000	1,274,000	0	0	0	0	0	0	1,369,000
UT-ST-18-06	Parkwood/Pittsfield Village SWMM Area Stormwater Improvements	87	87	125,000	314,000	157,000	0	0	0	0	0	597,000
UT-ST-25-02	Pauline (7th to Main) Stormwater	87	87	387,000	183,000	0	0	0	0	0	0	570,000
UT-ST-22-02	Pittsfield Village Stormwater Improvements	87	87	210,000	531,000	266,000	0	0	0	0	0	1,007,000
UT-ST-26-S1	Smart Tree Inventory Update	66	66	0	0	0	0	138,000	138,000	0	0	275,000
UT-ST-18-13	Springwater Phase IV Stormwater Improvements	19	16	0	0	0	125,000	585,000	585,000	0	0	1,295,000
UT-ST-18-20	Springwater Phase V Stormwater Improvements	19	16	0	0	0	0	130,000	627,000	627,000	0	1,384,000
UT-ST-24-16	State (William to S University) Stormwater Improvements (AC)	87	87	414,000	386,000	0	0	0	0	0	0	800,000
UT-ST-20-13	State St (Ellsworth to I-94 EB Ramp) Stormwater	11	9	0	0	0	0	0	0	0	1,800,000	1,800,000

Project ID	Project Name	Strategic Value Score Rank	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
UT-ST-20-11	State St (I-94 WB Ramps to Oakbrook) Stormwater	9	12	0	0	0	0	0	0	0	5,370,000	5,370,000
UT-ST-20-12	State St (Interchange at I-94 Bridge and Ramp) Stormwater	66	63	0	0	0	0	0	0	0	2,800,000	2,800,000
UT-ST-12-06	State St (Kingsley to Fuller/Depot) Stormwater Improvements	22	18	0	0	0	0	0	0	0	540,000	540,000
UT-ST-26-03	Storm Sewer Manhole Rehabilitation	58	67	0	0	500,000	0	0	0	0	0	500,000
UT-ST-24-24	Storm Sewer Rehabilitation and Installation (Public Works) FY2026	28	49	0	200,000	0	0	0	0	0	0	200,000
UT-ST-24-25	Storm Sewer Rehabilitation and Installation (Public Works) FY2027	28	41	0	0	200,000	0	0	0	0	0	200,000
UT-ST-24-26	Storm Sewer Rehabilitation and Installation (Public Works) FY2028	28	40	0	0	0	200,000	0	0	0	0	200,000
UT-ST-24-27	Storm Sewer Rehabilitation and Installation (Public Works) FY2029	28	41	0	0	0	0	200,000	0	0	0	200,000
UT-ST-26-22	Storm Sewer Rehabilitation and Installation (Public Works) FY2030	28	41	0	0	0	0	0	200,000	0	0	200,000
UT-ST-26-23	Storm Sewer Rehabilitation and Installation (Public Works) FY2031	28	41	0	0	0	0	0	0	200,000	0	200,000
UT-ST-24-33	Storm Sewer Rehabilitation and Lining Projects FY2025	87	87	500,000	500,000	0	0	0	0	0	0	1,000,000
UT-ST-24-34	Storm Sewer Rehabilitation and Lining Projects FY2026	40	51	0	800,000	0	0	0	0	0	0	800,000
UT-ST-24-35	Storm Sewer Rehabilitation and Lining Projects FY2027	28	39	0	0	800,000	0	0	0	0	0	800,000
UT-ST-24-36	Storm Sewer Rehabilitation and Lining Projects FY2028	28	45	0	0	0	800,000	0	0	0	0	800,000
UT-ST-24-37	Storm Sewer Rehabilitation and Lining Projects FY2029	28	46	0	0	0	0	800,000	0	0	0	800,000
UT-ST-26-04	Storm Sewer Rehabilitation and Lining Projects FY2030	28	46	0	0	0	0	0	800,000	0	0	800,000
UT-ST-26-21	Storm Sewer Rehabilitation and Lining Projects FY2031	28	46	0	0	0	0	0	0	800,000	0	800,000
UT-ST-24-S2	Stormwater Comprehensive Plan	87	87	180,000	360,000	0	0	0	0	0	0	540,000
UT-ST-12-16	Swift Run MDOT Stormwater Management Improvements	26	62	0	0	0	0	0	0	0	1,400,000	1,400,000
UT-ST-26-12	Towner (Dorchester to Canterbury) Stormwater Infiltration	74	68	0	50,000	200,000	200,000	0	0	0	0	450,000
UT-ST-18-18	Traver Creek Tributary Streambank Stabilization	13	19	0	0	0	1,600,000	1,200,000	0	0	0	2,800,000
UT-ST-18-08	Traver Rd /Barton SWMM Area Stormwater Improvements	17	11	0	0	0	200,000	852,000	852,000	0	0	1,903,000
UT-ST-26-S2	Urban Forest Management Plan Update	8	14	0	0	0	0	0	88,000	88,000	0	175,000
UT-ST-26-S3	Urban Tree Canopy Analysis Update	73	80	0	0	0	0	45,000	45,000	0	0	90,000

Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
UT-ST-26-29	Valley (Evergreen to 300' East of Clarendon) Stormwater Improvements	71	78	0	0	0	0	0	0	0	825,000	825,000
UT-ST-26-09	Varsity Dr (N of Ellsworth) and Phoenix Dr Stormwater Improvements	45	28	0	0	0	0	0	0	0	165,000	165,000
UT-ST-20-06	Washington (First to Third) Stormwater Improvements (AC)	12	8	0	0	100,000	288,000	288,000	0	0	0	675,000
UT-ST-24-15	Washington (Fourth Ave to Fletcher) Stormwater Improvements (AC)	1	1	0	0	0	0	400,000	1,756,000	1,756,000	0	3,912,000
UT-ST-26-08	Washtenaw Ave (South University to Wayne Street) Stormwater Improvements	45	28	0	37,000	73,000	0	0	0	0	0	110,000
	Total			5,272,000	16,194,000	9,673,000	10,981,000	11,097,000	10,820,000	7,854,000	88,150,000	160,030,000
<b>Utilities-Water System</b>												
UT-WS-26-08	Adare Rd/Ct/Cir and Kearney Rd Water Main Replacement	68	65	0	0	0	0	290,000	1,305,000	1,305,000	0	2,900,000
UT-WS-24-18	Ann (Fifth to Zina Pitcher) Water Main Replacement	26	22	0	0	410,000	1,845,000	1,845,000	0	0	0	4,100,000
UT-WS-16-34	Ann (First to Fifth) Water Main Upsizing	93	93	105,000	708,000	708,000	0	0	0	0	0	1,520,000
UT-WS-26-01	Ann Arbor Saline (Eisenhower to Village Oaks) Water Main	73	72	0	0	0	331,000	1,490,000	1,490,000	0	0	3,310,000
UT-WS-20-13	Apple Way Water Main Extension	88	90	0	0	0	0	0	0	0	900,000	900,000
UT-WS-18-49	Arbordale St, Sherwood St and Sherwood Ct Water Main Replacement	66	61	325,000	1,463,000	1,463,000	0	0	0	0	0	3,250,000
UT-WS-20-15	Arlington Place Condos Water Main Replacement	72	67	150,000	675,000	675,000	0	0	0	0	0	1,500,000
UT-WS-22-04	Brockman Blvd (E Stadium to Washtenaw) and Copley (Woodside to Brockman) Water Main Replacement	73	69	0	0	270,000	1,215,000	1,215,000	0	0	0	2,700,000
UT-WS-16-13	Bunker Hill, Georgetown, Prairie, Sheffield, Aurora Water Main Replacement	58	58	0	0	610,000	2,745,000	2,745,000	0	0	0	6,100,000
UT-WS-20-S2	Capital Recovery Charge Update - Water	83	81	0	0	0	45,000	0	0	0	0	45,000
UT-WS-24-02	Chapin Street (Huron to Miller) and Third (Huron to Washington) Transmission Main Replacement	73	52	0	350,000	1,575,000	1,575,000	0	0	0	0	3,500,000
UT-WS-26-04	Collingwood (Fair to Stadium) Water Main Replacement	68	65	0	0	0	0	0	0	0	250,000	250,000
UT-WS-25-S3	Dams: FERC part 12 Comprehensive Inspection	3	7	0	0	20,000	400,000	400,000	0	0	0	820,000
UT-WS-12-07	Dams: Barton Dam Concrete Repairs - Phase II	15	14	100,000	20,000	400,000	3,000,000	4,000,000	1,000,000	0	0	8,520,000
UT-WS-16-26	Dams: Barton Dam Embankment Rehabilitation	93	93	5,820,000	5,900,000	1,200,000	0	0	0	0	0	12,920,000
UT-WS-10-01	Dams: Barton Dam Gate Replacement	5	16	50,000	0	0	0	0	100,000	6,000,000	2,000,000	8,150,000
UT-WS-26-13	Dams: Barton Security Improvements	23	31	0	75,000	350,000	0	0	0	0	0	425,000
UT-WS-26-S1	Dams: Inundation Map Updates	21	28	0	0	250,000	0	0	0	0	0	250,000

Project ID	Project Name	Strategic Value	Combined		Prior Years	2026	2027	2028	2029	2030	2031 Beyond Years	Total
		Score Rank	Score Rank									
UT-WS-12-08	Dams: Superior Dam Concrete Repairs	15	24	0	100,000	250,000	2,000,000	2,000,000	0	0	0	4,350,000
UT-WS-18-30	Dams: Superior Dam Gate Replacement	6	19	50,000	0	0	0	0	100,000	1,500,000	0	1,650,000
UT-WS-26-14	Dams: Superior Hydro Rebuild	19	27	0	0	0	0	0	0	0	1,500,000	1,500,000
UT-WS-08-34	Detroit Street Brick Rd Water Main Upsizing	50	38	0	0	0	0	0	0	0	700,000	700,000
UT-WS-24-21	Dhu Varren and Pontiac Trail Watermain Improvements	93	93	12,000	11,000	115,000	102,000	0	0	0	0	240,000
UT-WS-26-20	Distribution System Remote Water Quality Monitoring and Auto Flushing	42	51	0	250,000	0	0	0	0	0	0	250,000
UT-WS-26-11	Division (South of Detroit to Kingsley) Water Main Upsizing	26	23	0	50,000	225,000	225,000	0	0	0	0	500,000
UT-WS-18-54	Dover-Parkside Subdivision Watermain Replacements	73	69	0	0	0	0	0	0	0	3,900,000	3,900,000
UT-WS-16-37	E University (619 E University to Monroe) Water Main Upsizing	44	29	0	0	84,000	378,000	378,000	0	0	0	840,000
UT-WS-26-06	E University Mall (N University to S University) Water Main Consolidation	58	46	0	0	0	190,000	855,000	855,000	0	0	1,900,000
UT-WS-26-10	Eighth St Water Looping	68	83	0	200,000	0	0	100,000	0	0	0	300,000
UT-WS-24-17	Fourth Ave (Liberty southerly 250') Water Main Upsizing	93	93	17,000	499,000	333,000	0	0	0	0	0	849,000
UT-WS-22-06	Fourth Ave (William to Packard) Water Main Upsizing	18	2	0	0	70,000	315,000	315,000	0	0	0	700,000
UT-WS-24-03	Foxcroft, Fairlane and Hunting Valley Water Main Replacement	73	73	0	0	340,000	1,530,000	1,530,000	0	0	0	3,400,000
UT-WS-20-14	Galvanized Water Services Replacements	93	93	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0	0	9,000,000
UT-WS-22-10	Glastonbury and Weldon (Covington to Waverly) Water Main Replacement	93	93	813,000	1,688,000	0	0	0	0	0	0	2,500,000
UT-WS-16-15	Hampshire Rd (Canterbury to Cranbrook) Water Main Replacement	58	58	0	0	220,000	990,000	990,000	0	0	0	2,200,000
UT-WS-18-13	Harding (Morton to Wallingford) Water Main Extension	93	93	168,000	252,000	0	0	0	0	0	0	420,000
UT-WS-16-11	Hubbard (Murfin to 600' West) Water Main Replacement	93	93	450,000	450,000	0	0	0	0	0	0	900,000
UT-WS-20-11	Huntington Pl, Huntington Dr, & Onaway Pl Water Main Extension	88	92	0	0	0	0	0	0	0	850,000	850,000
UT-WS-24-09	Huron Pkwy (Washtenaw to Platt) Transmission Main Replacement	58	63	300,000	1,450,000	1,450,000	0	0	0	0	0	3,200,000
UT-WS-20-05	Ingalls and Kingsley (Huron to Detroit) Water Main Improvements	14	4	360,000	1,620,000	1,620,000	0	0	0	0	0	3,600,000
UT-WS-18-39	Lutz/Eberwhite/Elder/Crest Raw Water Main 30" Upgrade	7	7	0	0	0	300,000	1,550,000	1,550,000	0	0	3,400,000
UT-WS-26-07	Maiden Lane (Broadway to Maiden Lane Ct) Water Main Improvements	23	20	0	0	0	120,000	540,000	540,000	0	0	1,200,000
UT-WS-18-33	Main St (Huron to Railroad Bridge) Transmission Main Replacement	68	76	0	0	0	0	500,000	2,200,000	2,200,000	0	4,900,000



Project ID	Project Name	Strategic Value Score	Combined Score Rank	Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Rank										
UT-WS-14-16	Main St (Railroad Bridge to Huronview Blvd) Water Main Upsizing	26	30	0	0	0	0	320,000	1,440,000	1,440,000	0	3,200,000
UT-WS-18-51	Medford (Nottingham to Dorchester), Medford Cir, Nottingham, Dorchester (Medford to Towner) Water Main	85	85	0	0	170,000	765,000	765,000	0	0	0	1,700,000
UT-WS-22-12	Mershon (Scio Church to Avondale) & Glen Leven Water Main Replacement	67	62	0	0	260,000	1,170,000	1,170,000	0	0	0	2,600,000
UT-WS-24-04	Miller (Chapin to Linda Vista) Water Main Replacement	93	93	1,550,000	1,320,000	0	0	0	0	0	0	2,870,000
UT-WS-26-09	Moore/Pontiac Trail/Longshore Watermain Improvements	31	18	51,000	44,000	71,000	426,000	409,000	0	0	0	1,000,000
UT-WS-16-23	Needham, Medford, Buckingham Water Main Replacement	38	37	480,000	2,160,000	2,160,000	0	0	0	0	0	4,800,000
UT-WS-20-23	Nixon (Huron Pkwy to Traver) Phase 1 and 2 Water Improvements	92	88	1,088,000	1,087,000	581,000	0	0	0	0	0	2,756,000
UT-WS-20-17	North University (State to Fletcher) Water Main Improvements	93	93	150,000	1,425,000	1,425,000	0	0	0	0	0	3,000,000
UT-WS-26-12	Oakwood (Platt to Parkwood) Water Main Replacement	58	78	0	0	0	0	140,000	630,000	630,000	0	1,400,000
UT-WS-26-02	Orchard Crest Subdivision Watermain Replacements	58	58	0	0	0	0	0	0	0	2,900,000	2,900,000
UT-WS-22-07	Oxford (S University to Geddes Ave) Water Main Consolidation	80	75	0	0	0	0	20,000	90,000	90,000	0	200,000
UT-WS-26-03	PCCP Water Main Condition Assessment and Improvements	84	79	0	700,000	700,000	0	0	0	0	0	1,400,000
UT-WS-24-12	Packard (Main to State) Water Main Replacement	93	93	127,000	1,393,000	2,280,000	0	0	0	0	0	3,800,000
UT-WS-22-18	Packard (under Malletts Creek) Water Main Replacement	93	93	50,000	175,000	175,000	0	0	0	0	0	400,000
UT-WS-22-13	Park View Pl Water Main Extension	42	56	0	100,000	400,000	400,000	0	0	0	0	900,000
UT-WS-24-07	Pauline (Seventh to Main) Water Main Replacement	93	93	1,288,000	612,000	0	0	0	0	0	0	1,900,000
UT-WS-20-09	Pittsfield Village Water Main Improvements	93	93	1,651,000	4,360,000	2,180,000	0	0	0	0	0	8,191,000
UT-WS-24-08	Platt (Packard to I-94) Water Main Replacement	50	64	0	0	0	530,000	2,395,000	2,395,000	0	0	5,320,000
UT-WS-06-08	Pressure District Improvements	23	32	0	0	350,000	750,000	1,500,000	1,000,000	0	0	3,600,000
UT-WS-26-05	Ridgeway (Geddes to Geddes) Water Main Replacement	29	25	0	0	0	0	0	0	0	1,500,000	1,500,000
UT-WS-20-12	Riverview Drive (Huntington to end) Water Main Extension	88	89	0	0	0	0	0	0	0	3,250,000	3,250,000
UT-WS-20-10	Rock Creek and Huntington Dr. Water Main Extension	88	91	0	0	0	0	0	0	0	4,200,000	4,200,000
UT-WS-24-10	S Industrial (Marlborough to 2505 S Industrial) Transmission Main Replacement	93	93	760,000	1,140,000	0	0	0	0	0	0	1,900,000

Project ID	Project Name	Strategic Value	Combined		Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank	Score Rank										
UT-WS-22-14	S Maple (Scio Church to N of Breckinridge) Water Pressure Improvements	93	93	403,000	782,000	0	0	0	0	0	0	0	1,185,000
UT-WS-13-02	Seventh (Potter to Lutz) Raw Water Main 30" Upgrade	7	7	0	0	500,000	2,150,000	2,150,000	0	0	0	0	4,800,000
UT-WS-22-25	South Blvd Water Looping	93	93	296,000	115,000	115,000	0	0	0	0	0	0	525,000
UT-WS-18-36	Springwater Phase IV Water Main Replacement	49	36	0	0	0	400,000	1,750,000	1,750,000	0	0	0	3,900,000
UT-WS-18-58	Springwater Phase V Water Main Replacement	55	40	0	0	0	0	400,000	1,500,000	1,500,000	0	0	3,400,000
UT-WS-20-16	State (William to S University) Water Main Improvements	93	93	1,452,000	1,348,000	0	0	0	0	0	0	0	2,800,000
UT-WS-18-42	State St (Eisenhower to UM Tennis Ct Entrance) Raw Water Main 30" Upgrade	7	7	0	0	0	0	0	0	0	0	5,400,000	5,400,000
UT-WS-18-40	State St (Ellsworth to I-94) Raw Water Main 30" Upgrade	7	5	0	0	0	0	0	0	0	0	4,000,000	4,000,000
UT-WS-18-41	State St (I-94 to Eisenhower) Raw Water Main 30" Upgrade	7	7	0	0	0	0	0	0	0	0	4,100,000	4,100,000
UT-WS-08-35	State St (Kingsley to Fuller/Depot) Water Main Replacement	50	38	0	0	0	0	0	0	0	0	900,000	900,000
UT-WS-18-43	State St (UM Tennis Ct Entrance to Railroad ROW) Raw Water Main 30" Upgrade	7	12	0	0	0	0	0	0	0	0	4,200,000	4,200,000
UT-WS-24-S1	WTP: Steere Farm Raw Water Main Capacity & Alignment Study	29	35	0	125,000	125,000	0	0	0	0	0	0	250,000
UT-WS-18-10	Summit (Beakes to Main) Transmission Main Replacement	41	50	0	0	0	0	300,000	1,503,000	1,503,000	0	0	3,306,000
UT-WS-18-35	Summit (Daniel to Main) Transmission Main Replacement	44	42	0	0	0	0	400,000	1,750,000	1,750,000	0	0	3,900,000
UT-WS-24-13	Towner (Dorchester to Canterbury) Water Main Replacement	80	54	0	300,000	1,200,000	1,200,000	0	0	0	0	0	2,700,000
UT-WS-16-24	Traver Rd (Barton to Moore) Watermain Replacement	57	41	0	0	0	300,000	1,550,000	1,550,000	0	0	0	3,400,000
UT-WS-18-44	U-M Golf Course (State to Stadium) Raw Water Main 30" Upgrade	7	15	0	0	0	0	200,000	800,000	800,000	0	0	1,800,000
UT-WS-25-02	WTP: Filter 18/20 Underdrain Improvements	33	16	590,000	510,000	0	0	0	0	0	0	0	1,100,000
UT-WS-26-15	WTP: Addition of Air Scour to Filters 18/20	15	6	0	0	0	100,000	1,500,000	0	0	0	0	1,600,000
UT-WS-08-07	WTP: Barton Pond Early Warning System	85	86	0	0	0	0	500,000	0	0	0	0	500,000
UT-WS-18-18	WTP: Barton Pump Station 20" Raw Water Suction Piping Replacement	2	13	0	0	0	0	0	0	0	0	15,000,000	15,000,000
UT-WS-18-19	WTP: Barton Pump Station Raw Water Transmission Pipe Condition Analysis - Phase 2	44	55	0	0	0	0	0	1,000,000	0	0	0	1,000,000
UT-WS-26-16	WTP: Floc 4/5 drain replacement	39	43	5,000	220,000	0	0	0	0	0	0	0	225,000
UT-WS-24-14	WTP: HVAC Improvements Phase III	47	57	0	60,000	1,000,000	1,000,000	0	0	0	0	0	2,060,000
UT-WS-26-17	WTP: Instrumentation and Controls Improvements	31	33	0	150,000	1,750,000	0	0	0	0	0	0	1,900,000

Project ID	Project Name	Strategic Value	Combined		Prior Years	2026	2027	2028	2029	2030	2031	Beyond Years	Total
		Score Rank	Score	Rank									
UT-WS-22-02	WTP: Ozone Generator Improvements	21		26	1,625,000	1,750,000	0	0	0	0	0	0	3,375,000
UT-WS-16-17	WTP: Plant 1 Replacement Project	1		1	6,500,000	1,000,000	1,500,000	3,000,000	10,000,000	30,000,000	30,000,000	60,000,000	142,000,000
UT-WS-26-19	WTP: Plant 2 Readiness	3		3	0	0	0	50,000	1,000,000	8,000,000	0	0	9,050,000
UT-WS-25-S1	WTP: Raw Water Resiliency Study	35		49	0	0	0	20,000	400,000	0	0	0	420,000
UT-WS-16-18	WTP: Residuals Handling Project	93		93	50,000	2,000,000	1,500,000	0	0	0	0	0	3,550,000
UT-WS-25-01	WTP: Sentinel Well	39		48	0	0	750,000	0	0	0	0	0	750,000
UT-WS-08-12	WTP: Steere Farm New Well	35		45	0	0	0	0	0	0	0	2,300,000	2,300,000
UT-WS-92-35	WTP: Steere Farm Well Booster Station	35		44	0	0	0	0	0	0	0	5,000,000	5,000,000
UT-WS-24-19	WTP: Valve Replacement and Finished Water Tank and Reservoir Improvements Phase II	19		21	0	0	100,000	1,100,000	1,300,000	0	0	0	2,500,000
UT-WS-26-18	WTP: Water Security and Resiliency Improvements (WTP and outstations)	34		34	0	0	75,000	500,000	0	0	0	0	575,000
UT-WS-20-22	Washington (First to Third) Water Main	80		53	0	0	100,000	400,000	400,000	0	0	0	900,000
UT-WS-24-20	Washington (Fourth Ave to Fletcher) Water Main Replacement	73		69	0	0	0	0	330,000	1,485,000	1,485,000	0	3,300,000
UT-WS-18-05	Washington Heights/Arboretum Transmission Main Replacement	58		82	0	0	400,000	1,700,000	1,700,000	0	0	0	3,800,000
UT-WS-16-42	Washtenaw Ave (County Farm Park to Platt) Water Main Replacement	54		74	0	0	300,000	1,328,000	1,328,000	0	0	0	2,955,000
UT-WS-16-43	Washtenaw Ave (Platt to 300' west of Huron Parkway) Water Main Replacement	58		80	0	0	200,000	716,000	716,000	0	0	0	1,632,000
UT-WS-10-06	Washtenaw Ave (South University to Wayne Street) Water Main Upgrade	50		68	500,000	2,050,000	2,050,000	0	0	0	0	0	4,600,000
UT-WS-16-22	Washtenaw Ave (Stadium to County Farm Park) Water Main Replacement	55		77	0	0	400,000	1,808,000	1,808,000	0	0	0	4,016,000
UT-WS-16-03	Washtenaw Ave (Wayne St to North End of Tappan School) Water Main	93		93	150,000	2,200,000	920,000	0	0	0	0	0	3,270,000
UT-WS-20-S1	Water Distribution Plan and Model Update	87		87	380,000	150,000	0	0	0	0	0	0	530,000
UT-WS-24-16	Water Main Distribution System Valve Replacements - FY26	73		84	0	1,500,000	0	0	0	0	0	0	1,500,000
UT-WS-24-11	Water Main Distribution System Valve Replacements - Phase 2	93		93	2,005,000	500,000	0	0	0	0	0	0	2,505,000
UT-WS-14-08	Westgate Shopping Center Water Main Replacement	93		114	1,155,000	966,000	0	0	0	0	0	0	2,120,000
UT-WS-22-21	Yost (Washtenaw Service Dr to Parkwood)	48		47	0	60,000	270,000	270,000	0	0	0	0	600,000
Total					36,026,000	47,063,000	37,645,000	38,389,000	56,194,000	64,033,000	50,203,000	122,850,000	452,395,000

**Total FY26-31 1,122,147,000**

**Grand Total\* 1,638,439,000**

\*including costs prior to and beyond the 6-year planning window

**CITY OF ANN ARBOR**  
**Budgeted Capital Improvement Projects**  
**By Project Type**  
**Requested Project Appropriations for FY2026**

<u>ProjectID</u>	<u>Project Name</u>	<u>Request FY2026</u>	<u>Request FY2027</u>	<u>FY2028+</u>	<u>Total FY2026-FY2028+</u>
<b><u>Municipal Facilities - Parks and Recreation</u></b>					
MF-PR-08-07	Game Court Renovations	100,000	75,000	500,000	675,000
MF-PR-24-01	Parks Accessibility Improvements	250,000	250,000	1,000,000	1,500,000
MF-PR-10-02	Park's Roads, Bridges and Parking Lots	300,000	300,000	1,200,000	1,800,000
MF-PR-10-01	Playgrounds & Neighborhood Park Improvements	325,000	200,000	800,000	1,325,000
MF-PR-08-21	Recreation Facility Updates & Infrastructure Repairs	300,000	300,000	1,200,000	1,800,000
MF-PR-26-01	Ice Arena Improvements: Veterans & Buhr Parks	61,038	621,870	5,132,000	5,814,908
MF-PR-10-09	Picnic Shelters	100,000	100,000	400,000	600,000
MF-PR-10-06	Trails & Pathways - Repairs & Reconstruction	500,000	500,000	2,000,000	3,000,000
MF-PR-24-02	Sustainability Improvements for Park System	50,000	50,000	-	100,000
MF-PR-25-01	Bicentennial Park Improvements	550,000	-	-	550,000
		2,536,038	2,396,870	12,232,000	17,164,908
<b><u>Municipal Facilities - Solid Waste</u></b>					
MF-SW-06-03	Drop-off Station	5,000,000	-	-	5,000,000
		5,000,000	-	-	5,000,000
<b><u>Transportation - Active Transportation</u></b>					
TR-AT-24-11	Miller (Fulmer to Newport) Crosswalk Improvements	21,000	-	-	21,000
TR-AT-24-S1	Main St (Huron to M-14) Active Transportation Needs Analysis and Conceptual Design	400,000	-	-	400,000
TR-AT-22-Various	Sidewalk Repair Program	900,000	900,000	450,000	2,250,000
TR-AT-22-Various	Asphalt Sidewalk Replacement & Maintenance	300,000	450,000	75,000	825,000
TR-AT-26-16	Packard (Stadium to Stone School) Non-Motorized Improvements and Speed Management	-	320,000	-	320,000
TR-AT-26-17	South Maple north of Winewood Crosswalk	150,000	-	-	150,000
N/A	Green and Hubbarb Cosswalk	80,000	-	-	80,000
TR-AT-26-04	Whitewood (east side, Norwood to north of Packard) Sidewalk	130,000	-	-	130,000
TR-AT-24-03	Apple/Pear Area Sidewalk	360,000	360,000	-	720,000
TR-AT-02-13	Main (AA-Saline to East Stadium) Sidewalk	1,590,000	1,590,000	-	3,180,000
TR-AT-26-05	Fernwood/Edgewood Sidewalk	-	150,000	-	150,000
TR-AT-24-05	Brockman & Crestland (Packard to Ferdon) Sidewalk	250,000	250,000	-	500,000
TR-AT-18-02	Dexter (Maple to Rose/Ironwood) Sidewalk	300,000	650,000	-	950,000
TR-AT-18-07	Independence (south side, Victoria to east of Powell) Sidewalk	175,000	-	-	175,000
TR-AT-26-02	Pontiac Trail (Dhu Varren to Montana)	13,000	164,000	-	177,000
		4,669,000	4,834,000	525,000	10,028,000
<b><u>Transportation - Other</u></b>					
OI-25-01	E Huron River Dr Retaining Wall	-	585,000	585,000	1,170,000
OI-22-02	Accessible Pedestrian Signals	50,000	50,000	200,000	300,000
OI-26-S2	Multi-lane Road Reconfiguration Feasibility Study	211,000	-	-	211,000
OI-26-06	Geddes Ave Retaining Wall Replacement (at Onondaga)	225,000	225,000	-	450,000
OI-24-03	Allen Drive Retaining Wall Replacement	-	30,000	-	30,000
OI-26-05	Fourth Ave (Liberty to William) Transit Enhancements	160,000	160,000	-	320,000
		646,000	1,050,000	785,000	2,481,000

**CITY OF ANN ARBOR**  
**Budgeted Capital Improvement Projects**  
**By Project Type**  
**Requested Project Appropriations for FY2026**

ProjectID	Project Name	Request FY2026	Request FY2027	FY2028+	Total FY2026-FY2028+
<b>Transportation - Streets and Bridges</b>					
TR-SB-10-01	Biennial Bridge Inspection Program - Major Street Fund	150,000	150,000	640,000	940,000
TR-SB-10-01	Biennial Bridge Inspection Program - Sanitary System funded	5,000	5,000	20,000	30,000
TR-SB-22-34	Pauline (7th to Main) Resurfacing	761,000	-	-	761,000
N/A	Capital Preventative Maintenance - Major Streets Fund	8,000,000	-	-	8,000,000
N/A	Signal Modernization on Platt at 4th & 5th	500,000	-	-	500,000
N/A	Capital Preventative Maintenance - Local Streets Fund	500,000	-	-	500,000
TR-SC-22-Various	Annual Street Resurfacing	4,200,000	3,600,000	2,000,000	9,800,000
TR-SB-20-14	Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Road Improvements	8,400,000	3,800,000	-	12,200,000
TR-SB-24-10	Pittsfield Village Street Improvements	2,743,000	2,743,000	-	5,486,000
TR-SB-18-01	Fuller Rd/Maiden Lane Bridge Painting	1,100,000	1,100,000	-	2,200,000
TR-SB-22-32	Northbrook Pl and W Oakbrook Resurfacing	822,000	822,000	-	1,644,000
TR-SB-16-16	Ann (First St to Fifth) Resurfacing	810,000	810,000	-	1,620,000
TR-SB-24-00	Eisenhower Bridge Capital Maintenance	188,000	750,000	563,000	1,501,000
TR-SB-20-07	Ingalls and Kingsley (Huron to Detroit) Resurfacing	722,000	722,000	-	1,444,000
TR-SB-25-15	Arbordale St, Sherwood St and Sherwood Ct Street Resurfacing	560,000	560,000	-	1,120,000
TR-SB-25-14	Needham, Medford, Buckingham Street Resurfacing	547,000	547,000	-	1,094,000
TR-SB-22-17	Packard (Main to State) Resurfacing	542,000	542,000	-	1,084,000
TR-SB-24-06	Chapin Street (Miller to Huron) and Third (Huron to Washington) Reconstruction	52,000	494,000	494,000	1,040,000
TR-SB-18-09	N. University (State to Fletcher) and Thayer (N. University to Washington) Resurfacing	488,000	450,000	-	938,000
TR-SB-26-07	Huron Pkwy (Washtenaw to Platt) Resurfacing	442,000	442,000	-	884,000
TR-SB-24-03	Pontiac Trail Roundabouts	260,000	420,000	1,000,000	1,680,000
TR-SB-26-03	Packard (Eisenhower to Platt) Resurfacing	200,000	400,000	400,000	1,000,000
TR-SB-22-31	N. Maple (Dexter to Veteran's Park Entrance)	100,000	300,000	300,000	700,000
TR-SB-26-17	Division (Detroit to Catherine) Resurfacing	31,000	290,000	290,000	611,000
TR-SB-12-01	Zina Pitcher/Catherine (Glen to Washtenaw/Huron) Resurfacing	200,000	200,000	-	400,000
TR-SB-26-05	Stadium (Maple to Pauline) Resurfacing	-	200,000	1,000,000	1,200,000
TR-SB-26-04	Plymouth (Green to US-23) Resurfacing	100,000	150,000	150,000	400,000
TR-SB-26-06	Main (William to Stadium) Resurfacing	-	120,000	600,000	720,000
TR-SB-25-06	Bunker Hill, Georgetown, Prairie, Sheffield, Aurora Street Resurfacing	-	117,000	2,214,000	2,331,000
TR-SB-25-08	Yost (Washtenaw Ave to Parkwood) Street Resurfacing	10,000	91,000	91,000	192,000
TR-SB-25-10	Foxcroft, Fairlane, Provincial and Hunting Valley Street Resurfacing	-	50,000	940,000	990,000
TR-SB-20-02	Washington (First to Third) Reconstruction	-	44,000	828,000	872,000
TR-SB-25-12	Mershon (Scio Church to Avondale) & Glen Leven (Mershon to Greenview) Street Resurfacing	-	37,000	704,000	741,000
TR-SB-25-04	Medford (Nottingham to Dorchester), Medford Cir, and Nottingham Street Resurfacing	-	34,000	666,000	700,000
TR-SB-25-07	Hampshire Rd (Canterbury to Cranbrook) Street Resurfacing	-	34,000	646,000	680,000
TR-SB-22-24	Observatory and S Forest (Geddes to S University) Resurfacing	-	24,000	448,000	472,000
TR-SB-24-08	E University (S University to Hill) Pavement Resurfacing	-	40,000	790,000	830,000
TR-SB-20-04	Miller (Chapin to Newport) Rehabilitation and (First to Maple) Bikeway	1,000,000	-	-	1,000,000
TR-SB-25-16	Glastonbury (Runnymede to south end) and Weldon (Covington to Waverly) Street Resurfacing	690,000	-	-	690,000
TR-SB-25-01	Seventh (Miller to Madison) Capital Preventative Maintenance	333,000	-	-	333,000
TR-SB-22-39	State St (William to S University) Resurfacing	275,000	-	-	275,000
TR-SB-25-17	Harding (Morton to Wallingford) Street Resurfacing	110,000	-	-	110,000
TR-SB-26-31	S. Industrial Concrete Repairs	80,000	-	-	80,000
TR-SB-22-20	Fourth Ave (Catherin to Huron and William to Madison)	-	66,000	1,246,000	1,312,000
TR-SB-20-06	Ann (Fifth to Zina Pitcher) Resurfacing	-	55,000	1,068,000	1,123,000
TR-SB-22-26	Brockman Blvd (E Stadium to Washtenaw) and Copley (Woodside to Broackman)	-	30,000	572,000	602,000
N/A	Brookridge (coordinating with Storm Project	13,000	119,000	119,000	251,000
N/A	Packard @ Nordman + Maplewood/Bellwood	-	120,000	-	120,000
TR-SB-25-17	Harding (Morton to Wallingford) Street Resurfacing	50,000	-	-	50,000
TR-SB-12-01	Zina Pitcher/Catherine (Glen to Washtenaw/Huron) Resurfacing	19,000	19,000	-	38,000
TR-SB-26-07	Huron Pkwy (Washtenaw to Platt) Resurfacing	16,000	16,000	-	32,000
TR-SB-22-17	Packard (Main to State) Resurfacing	8,000	8,000	-	16,000
		35,027,000	20,521,000	17,789,000	73,337,000

**CITY OF ANN ARBOR**  
**Budgeted Capital Improvement Projects**  
**By Project Type**  
**Requested Project Appropriations for FY2026**

<b>ProjectID</b>	<b>Project Name</b>	<b>Request FY2026</b>	<b>Request FY2027</b>	<b>FY2028+</b>	<b>Total FY2026-FY2028+</b>
<b><u>Utilities - Sanitary Sewer</u></b>					
UT-SN-01-28	South Blvd Lift Station Elimination & Gravity Sewer	923,000	923,000	-	1,846,000
UT-SN-18-01	Harding (Morton to Wallingford) Sanitary Sewer Improvements	188,000	-	-	188,000
UT-SN-18-07	Pittsfield Village Sanitary Sewers	1,517,000	759,000	-	2,276,000
UT-SN-20-07	WRRF: Access Bridge Replacement	185,000	-	7,100,000	7,285,000
UT-SN-21-09	Southside Interceptor Rehabilitation Phase 6	-	1,633,000	3,267,000	4,900,000
UT-SN-22-05	WRRF: Odor Control System for Truck Load-Out	240,000	3,000,000	-	3,240,000
UT-SN-22-08	Aerial and Bridge Sanitary Crossing Pipe Coating	122,000	-	-	122,000
UT-SN-22-09	Sanitary Manhole Raising Project	500,000	-	-	500,000
UT-SN-22-10	Park View Place Sanitary Extension	50,000	225,000	225,000	500,000
UT-SN-22-13	Sanitary Sewer Lining	3,000,000	-	-	3,000,000
UT-SN-24-03	South Thayer Sanitary Sewer Improvements	43,000	43,000	-	86,000
UT-SN-24-04	WRRF: Sludge Building Programmable Logic Control (PLC) Replacement	-	85,000	580,000	665,000
UT-SN-24-08	Sanitary Sewer Lining FY2027	-	2,000,000	-	2,000,000
UT-SN-24-13	Sanitary Sewer System Public Works Capital Maintenance	400,000	400,000	-	800,000
UT-SN-24-20	Dhu Varren and Pontiac Trail Sanitary Sewer Improvements	5,000	58,000	51,000	114,000
UT-SN-25-01	High Level Trunkline Sewer Capacity Improvements	11,992,000	3,675,000	-	15,667,000
UT-SN-26-02	Sanitary Sewer Manhole Rehabilitation	-	500,000	-	500,000
UT-SN-26-07	WRRF: Tertiary Filter Rehabilitation	210,000	-	2,050,000	2,260,000
UT-SN-26-09	WRRF: Screw Pump Replacement	4,420,000	-	-	4,420,000
UT-SN-26-11	WRRF: Lime Slaker Replacement	-	150,000	2,200,000	2,350,000
UT-SN-26-12	WRRF: Retention Basin Concrete Joint Repair	850,000	-	-	850,000
		<b>24,645,000</b>	<b>13,451,000</b>	<b>15,473,000</b>	<b>53,569,000</b>
<b><u>Utilities - Storm Sewer</u></b>					
UT-ST-20-07	Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Stormwater Improvements	1,770,000	1,084,000	-	2,854,000
UT-ST-24-11	Liberty Stormwater Management Restoration (AC)	1,762,000	-	-	1,762,000
UT-ST-18-02	Park Place Apartments SWMM Stormwater Improvements (AC)	1,274,000	-	-	1,274,000
UT-ST-26-06	Dexter (M-14 to Kuehnle and Allison to Maple) Stormwater Improvements	900,000	100,000	-	1,000,000
UT-ST-22-01	Ellsworth Basin Retrofit	900,000	-	-	900,000
UT-ST-24-34	Storm Sewer Rehabilitation and Lining Projects FY2026	800,000	-	-	800,000
UT-ST-20-02	Hollywood (Maple to Allison) Stormwater Improvements	760,000	-	-	760,000
UT-ST-20-05	Detention Basin Restoration/Reconstruction	667,000	-	-	667,000
UT-ST-25-03	Fourth Ave (Liberty to William) Stormwater Improvements	632,000	632,000	-	1,264,000
UT-ST-14-24	Briarwood Mall Ponds	600,000	-	-	600,000
UT-ST-24-19	Annual Street Tree Planting FY26	550,000	-	-	550,000
UT-ST-22-02	Pittsfield Village Stormwater Improvements	3,007,000	1,280,000	-	4,287,000
UT-ST-22-07	Miller (Chapin to Linda Vista) Stormwater Improvements (AC)	528,000	-	-	528,000
UT-ST-24-29	Capital Reconstruction of Structures/Resurfacing FY26	500,000	-	-	500,000
UT-ST-24-33	Storm Sewer Rehabilitation and Lining Projects FY2025	500,000	-	-	500,000
UT-ST-24-03	Ann (First to Fifth) Stormwater Infiltration (AC)	452,000	452,000	-	904,000
UT-ST-24-16	State (William to S University) Stormwater Improvements (AC)	386,000	-	-	386,000
UT-ST-24-14	North University (State to Fletcher) Stormwater Improvements	380,000	380,000	-	760,000
UT-ST-24-S2	Stormwater Comprehensive Plan	360,000	-	-	360,000
UT-ST-25-05	Glastonbury and Weldon (Covington to Waverly) Stormwater Improvements	347,000	-	-	347,000
UT-ST-18-06	Parkwood/Pittsfield Village SWMM Area Stormwater Improvements	314,000	157,000	-	471,000
UT-ST-24-39	Flood Mitigation Implementation Grant Matching FY2026	200,000	-	-	200,000
UT-ST-24-24	Storm Sewer Rehabilitation and Installation (Public Works) FY2026	200,000	-	-	200,000
UT-ST-25-02	Pauline (7th to Main) Stormwater	183,000	-	-	183,000
UT-ST-25-04	Norwood (Bellwood to East of Whitewood) Stormwater Improvements	118,000	59,000	-	177,000
UT-ST-26-17	Arbordale St, Sherwood St and Sherwood Ct Stormwater Improvements	98,000	197,000	-	295,000
UT-ST-26-01	Brookridge Storm Sewer Improvements	90,000	430,000	430,000	950,000
UT-ST-26-13	Ingalls and Kingsley (Huron to Detroit) Stormwater Improvements	56,000	112,000	-	168,000

**CITY OF ANN ARBOR**  
**Budgeted Capital Improvement Projects**  
**By Project Type**  
**Requested Project Appropriations for FY2026**

<b>ProjectID</b>	<b>Project Name</b>	<b>Request FY2026</b>	<b>Request FY2027</b>	<b>FY2028+</b>	<b>Total FY2026-FY2028+</b>
UT-ST-26-12	Towner (Dorchester to Canterbury) Stormwater Infiltration	50,000	200,000	200,000	450,000
UT-ST-26-16	Needham, Medford, Buckingham Stormwater Improvements	48,000	97,000	-	145,000
UT-ST-22-S1	Elmwood Drive Drainage Study (Benz Creek)	38,000	-	-	38,000
UT-ST-26-08	Washtenaw Ave (South University to Wayne Street) Stormwater Improvements	37,000	73,000	-	110,000
UT-ST-25-01	Dhu Varren and Pontiac Trail Stormwater Infiltration	35,000	384,000	341,000	760,000
UT-ST-24-01	Chapin Street (Miller to Huron) and Third (Huron to Washington) Stormwater Improvements (AC)	30,000	138,000	138,000	306,000
UT-ST-24-05	Newport Creek Streambank Stabilization	-	1,250,000	1,250,000	2,500,000
UT-ST-24-35	Storm Sewer Rehabilitation and Lining Projects FY2027	-	800,000	-	800,000
UT-ST-24-20	Annual Street Tree Planting FY27	-	550,000	-	550,000
UT-ST-24-30	Capital Reconstruction of Structures/Resurfacing FY27	-	500,000	-	500,000
UT-ST-26-03	Storm Sewer Manhole Rehabilitation	-	500,000	-	500,000
UT-ST-22-06	E. University (Hill to S. University) Stormwater Improvements (AC)(SWMM)	-	400,000	3,364,000	3,764,000
UT-ST-24-08	Newport Creek - New Stormwater Storage - Confluence of the East and West branches	-	220,000	110,000	330,000
UT-ST-24-25	Storm Sewer Rehabilitation and Installation (Public Works) FY2027	-	200,000	-	200,000
UT-ST-24-40	Flood Mitigation Implementation Grant Matching FY2027	-	200,000	-	200,000
UT-ST-20-06	Washington (First to Third) Stormwater Improvements (AC)	-	100,000	576,000	676,000
UT-ST-26-11	Medford (Nottingham to Dorchester), Medford Cir, Nottingham, Dorchester (Medford to Towner) Stormwater Infiltration & Improvements	-	55,000	556,000	611,000
UT-ST-24-13	Fourth Ave (Huron to Catherine and William to Packard) Stormwater Improvements (AC)	-	50,000	430,000	480,000
UT-ST-26-02	Burson Pl Storm Sewer Relocation	-	50,000	250,000	300,000
		<b>18,572,000</b>	<b>10,650,000</b>	<b>7,645,000</b>	<b>36,867,000</b>
<b><u>Utilities - Water System</u></b>					
UT-WS-14-08	Westgate Shopping Center Water Main Replacement	60,000	-	-	60,000
UT-WS-20-09	Pittsfield Village Water Main Improvements	2,950,000	1,475,000	-	4,425,000
UT-WS-16-26	Dams: Barton Dam Embankment Rehabilitation	4,063,000	1,200,000	-	5,263,000
UT-WS-16-03	Washtenaw Ave (Wayne St to North End of Tappan School) Water Main	2,200,000	920,000	-	3,120,000
UT-WS-16-23	Needham, Medford, Buckingham Water Main Replacement	2,160,000	2,160,000	-	4,320,000
UT-WS-10-06	Washtenaw Ave (South University to Wayne Street) Water Main Upgrade	2,050,000	2,050,000	-	4,100,000
UT-WS-16-18	WTP: Residuals Handling Project	2,000,000	1,500,000	-	3,500,000
UT-WS-22-02	WTP: Ozone Generator Improvements	1,250,000	500,000	-	1,750,000
UT-WS-22-10	Glastonbury and Weldon (Covington to Waverly) Water Main Replacement	1,688,000	-	-	1,688,000
UT-WS-20-05	Ingalls and Kingsley (Huron to Detroit) Water Main Improvements	1,620,000	1,620,000	-	3,240,000
UT-WS-24-16	Water Main Distribution System Valve Replacements - FY26	1,500,000	-	-	1,500,000
UT-WS-18-49	Arbordale St, Sherwood St and Sherwood Ct Water Main Replacement	1,463,000	1,463,000	-	2,926,000
UT-WS-24-09	Huron Pkwy (Washtenaw to Platt) Transmission Main Replacement	1,450,000	1,450,000	-	2,900,000
UT-WS-24-12	Packard (Main to State) Water Main Replacement	1,393,000	2,280,000	-	3,673,000
UT-WS-24-04	Miller (Chapin to Linda Vista) Water Main Replacement	1,320,000	-	-	1,320,000
UT-WS-24-10	S Industrial (Marlborough to 2505 S Industrial) Transmission Main Replacement	1,140,000	-	-	1,140,000
UT-WS-20-23	Nixon (Huron Pkwy to Traver) Phase 1 and 2 Water Improvements	1,087,000	581,000	-	1,668,000
UT-WS-16-17	WTP: Plant 1 Replacement Project	1,000,000	1,500,000	73,000,000	75,500,000
UT-WS-20-14	Galvanized Water Services Replacements	1,000,000	1,000,000	2,000,000	4,000,000
UT-WS-14-08	Westgate Shopping Center Water Main Replacement	926,000	-	-	926,000
UT-WS-22-14	S Maple (Scio Church to N of Breckinridge) Water Pressure Improvements	782,000	-	-	782,000
UT-WS-16-34	Ann (First to Fifth) Water Main Upsizing	708,000	708,000	-	1,416,000
UT-WS-20-15	Arlington Place Condos Water Main Replacement	675,000	675,000	-	1,350,000
UT-WS-20-17	North University (State to Fletcher) Water Main Improvements	625,000	625,000	-	1,250,000
UT-WS-24-07	Pauline (Seventh to Main) Water Main Replacement	612,000	-	-	612,000
UT-WS-20-16	State (William to S University) Water Main Improvements	598,000	-	-	598,000
UT-WS-25-02	WTP: Filter 18/20 Underdrain Improvements	800,000	-	-	800,000
UT-WS-24-11	Water Main Distribution System Valve Replacements - Phase 2	500,000	-	-	500,000
UT-WS-24-17	Fourth Ave (Liberty southerly 250') Water Main Upsizing	499,000	333,000	-	832,000
UT-WS-16-11	Hubbard (Murfin to 600' West) Water Main Replacement	450,000	-	-	450,000
UT-WS-24-02	Chapin Street (Huron to Miller) and Third (Huron to Washington) Transmission Main Replacement	350,000	1,575,000	1,575,000	3,500,000
UT-WS-24-13	Towner (Dorchester to Canterbury) Water Main Replacement	300,000	1,200,000	1,200,000	2,700,000
UT-WS-18-13	Harding (Morton to Wallingford) Water Main Extension	252,000	-	-	252,000

**CITY OF ANN ARBOR**  
**Budgeted Capital Improvement Projects**  
**By Project Type**  
**Requested Project Appropriations for FY2026**

ProjectID	Project Name	Request FY2026	Request FY2027	FY2028+	Total FY2026-FY2028+
UT-WS-26-20	Distribution System Remote Water Quality Monitoring and Auto Flushing	250,000	-	-	250,000
UT-WS-26-16	WTP: Floc 4/5 drain replacement	220,000	-	-	220,000
UT-WS-26-10	Eighth St Water Looping	200,000	-	100,000	300,000
UT-WS-22-18	Packard (under Malletts Creek) Water Main Replacement	175,000	175,000	-	350,000
UT-WS-26-17	WTP: Instrumentation and Controls Improvements	150,000	1,750,000	-	1,900,000
UT-WS-22-25	South Blvd Water Looping	115,000	115,000	-	230,000
UT-WS-22-13	Park View Pl Water Main Extension	100,000	400,000	400,000	900,000
UT-WS-24-14	WTP: HVAC Improvements Phase III	60,000	1,000,000	1,000,000	2,060,000
UT-WS-22-21	Yost (Washtenaw Ave to Parkwood)	60,000	270,000	270,000	600,000
UT-WS-26-11	Division (South of Detroit to Kingsley) Water Main Upsizing	50,000	225,000	225,000	500,000
UT-WS-26-09	Moore/Pontiac Trail/Longshore Watermain Improvements	44,000	71,000	835,000	950,000
UT-WS-26-13	Dams: Barton Security Improvements	75,000	350,000	-	425,000
UT-WS-24-21	Dhu Varren and Pontiac Trail Watermain Improvements	11,000	115,000	102,000	228,000
UT-WS-12-07	Dams: Barton Dam Concrete Repairs - Phase II	20,000	400,000	4,000,000	4,420,000
UT-WS-25-01	WTP: Sentinel Well	-	375,000	-	375,000
UT-WS-16-13	Bunker Hill, Georgetown, Prairie, Sheffield, Aurora Water Main Replacement	-	610,000	5,490,000	6,100,000
UT-WS-13-02	Seventh (Potter to Lutz) Raw Water Main 30" Upgrade	-	500,000	4,300,000	4,800,000
UT-WS-24-18	Ann (Fifth to Zina Pitcher) Water Main Replacement	-	410,000	3,690,000	4,100,000
UT-WS-18-05	Washington Heights/Arboretum Transmission Main Replacement	-	400,000	3,400,000	3,800,000
UT-WS-16-22	Washtenaw Ave (Stadium to County Farm Park) Water Main Replacement	-	400,000	3,600,000	4,000,000
UT-WS-06-08	Pressure District Improvements	-	350,000	3,250,000	3,600,000
UT-WS-24-03	Foxcroft, Fairlane and Hunting Valley Water Main Replacement	-	340,000	3,060,000	3,400,000
UT-WS-16-42	Washtenaw Ave (County Farm Park to Platt) Water Main Replacement	-	300,000	2,600,000	2,900,000
UT-WS-22-04	Brockman Blvd (E Stadium to Washtenaw) and Copley (Woodside to Brockman) Water Main Replacement	-	270,000	2,430,000	2,700,000
UT-WS-22-12	Mershon (Scio Church to Avondale) & Glen Leven Water Main Replacement	-	260,000	2,340,000	2,600,000
UT-WS-16-15	Hampshire Rd (Canterbury to Cranbrook) Water Main Replacement	-	220,000	1,980,000	2,200,000
UT-WS-16-43	Washtenaw Ave (Platt to 300' west of Huron Parkway) Water Main Replacement	-	200,000	1,400,000	1,600,000
UT-WS-18-51	Medford (Nottingham to Dorchester), Medford Cir, Nottingham, Dorchester (Medford to Towner) Water Main	-	170,000	1,530,000	1,700,000
UT-WS-24-11	WTP: Valve Replacement and Finished Water Tank and Reservoir Improvements Phase II	-	100,000	2,400,000	2,500,000
UT-WS-20-22	Washington (First to Third) Water Main	-	100,000	800,000	900,000
UT-WS-16-37	E University (619 E University to Monroe) Water Main Upsizing	-	84,000	756,000	840,000
UT-WS-26-18	WTP: Water Security and Resiliency Improvements (WTP and outstations)	-	75,000	500,000	575,000
UT-WS-24-17	Fourth Ave (William to Packard) Water Main Upsizing	-	70,000	630,000	700,000
		41,001,000	34,920,000	128,863,000	204,784,000

**CIP Grand total**

<b>\$ 132,096,038</b>	<b>\$ 87,822,870</b>	<b>\$ 183,312,000</b>	<b>\$ 403,230,908</b>
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**Non-CIP / Operations & Maintenance Capital**

N/A	Streetlight Replacements
N/A	Barton Dam Security Improvements
N/A	Superior Dam Concrete Repairs
N/A	Barton Dam Concrete Repairs Phase II
N/A	Barton Dam Embankment Project
N/A	Capital Sinking Fund

530,000	530,000	-	1,060,000
38,000	175,000	-	213,000
100,000	250,000	-	350,000
10,000	200,000	-	210,000
-	250,000	-	250,000
450,000	450,000	-	900,000
1,128,000	1,855,000	-	2,983,000

**Grand total**

<b>\$ 133,224,038</b>	<b>\$ 89,677,870</b>	<b>\$ 183,312,000</b>	<b>\$ 406,213,908</b>
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## Capital Improvement Program: Significant Non-recurring Projects

- There are 228 capital projects in the FY 2026 capital budget totaling \$406,213,908. This is a 27.8% increase from the FY 2025 capital budget total of \$317,959,945.
- There are 87 projects over \$1,000,000 (38% of the number of projects). The total for these projects is \$341,356,908 (84% of total projects). All projects in excess of \$1,000,000 are considered significant. The significant projects for which appropriations were requested in FY2026 are listed in this section by project category.
- Of the 87 projects over \$1 million, 3 projects are over \$10 million. The total for these projects is \$103,367,000 (25% of the total dollar value of projects).
- Twenty-seven of the projects in excess of \$1,000,000 are recurring. The recurring projects are:

### CIP Recurring

- Accessibility \$1.5 million;
- Recreational Facilities \$8.9 million;
- Parks Roads, Bridges, Parking Lots, and Trails/Pathways \$4.8 million;
- Sidewalk Repair Program \$5.43 million;
- Capital Preventative Street Maintenance; \$8 million
- Annual Local Street Resurfacing Program \$9.8 million;
- Sanitary Sewer Lining & Capacity Improvements; \$18.7 million
- Water Resource Recovery Facility Project; \$9.5 million
- Water Main Projects \$28.5 million;
- Water Treatment Plant Projects \$82.7 million;

### Non-CIP Recurring

- Streetlight Replacements \$1.1 million;

The three largest project categories make up 82% of all capital project dollars:

- |  |                                 |
|--|---------------------------------|
| • Utilities – Water System             | \$204,784,000 (50% of projects) |
| • Transportation – Streets and Bridges | \$73,337,000 (18% of projects)  |
| • Utilities – Sanitary Sewer           | \$53,569,000 (13% of projects)  |
| • All other projects                   | \$74,523,908 (18% of projects)  |

**The effect of capital expenditures on future operating budgets** – The City has migrated to a new capital improvement plan software. The operations and maintenance (O&M) component of scoring CIP projects are now part of the overall Strategic Value score given to each project. For Water System, Sanitary Sewer, Storm Sewer and Street Construction projects operations and maintenance components are notated for their effect on O&M costs (reduction, neutral or increase). For all other areas, operations and maintenance is no longer an explicit scoring measure.

## Capital Improvement Program: Significant Non-recurring Projects

### Municipal Facilities – Parks and Recreation

**MF-PR-08-21 Recreation Facility Updates & Infrastructure Repairs** – Potential projects include boiler replacement at Mack Pool, locker room upgrades at Fuller, Buhr, and Vets, pool mechanical upgrades, and a separate camp room at Buhr Park. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$300,000 in FY2026, and a total of \$1,800,000.

**MF-PR-10-01 Playgrounds & Neighborhood Park Improvements** – Replacement of play areas and other amenities at areas to be determined. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$325,000 in FY2026, and a total of \$1,325,000.

**MF-PR-10-02 Park's Roads, Bridges and Parking Lots** – Tentative projects include lot repair/replacement at Fuller Park, Senior Center, SE Area, Leslie Park Golf Course, and Vets poolside and skatepark, in addition to a new parking lot at Brokaw. Bridge inspections, as well as a repair at Scheffler Park. Staff to evaluate needs annually. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$300,000 in FY2026, and a total of \$1,800,000.

**MF-PR-10-06 Trails & Pathways** – Repair and reconstruct pathways as needed. Tentative projects include Gallup Park, Fuller Park, golf cart paths, an evaluation of Furstenberg and other boardwalks, making Barton Nature Area trail ADA accessible, the Barton Dam path and Plymouth Parkway path. Staff evaluate needs on an annual basis. New projects will be scheduled each year per condition assessment. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$500,000 in FY2026, and a total of \$3,000,000.

**MF-PR-24-01 Parks Accessibility Improvements** – Improvements based on Accessibility Transition Plan. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$250,000 in FY2026, and a total of \$1,500,000.

**MF-PR-26-01 Ice Arena Improvements: Veterans & Buhr Parks** – Update and replace mechanical systems due to aging infrastructure and ADA accessibility improvements. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$61,038 in FY2026, and a total of \$5,814,908.

### Municipal Facilities – Solid Waste

**MF-SW-06-03 Drop-off Station** – This project in coordination with Washtenaw County and surrounding townships/agencies, will evaluate the current site for redevelopment including feasibility and cost. It will include the incorporation of sustainable/energy improvements. The project budget is \$5,000,000 in FY2026.

## Capital Improvement Program: Significant Non-recurring Projects

### Transportation – Active Transportation

**TR-AT-02-13 Main St. (AA-Saline to Stadium)** – Add sidewalk and bike lane on east side. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$1,590,000 in FY2026, and a total of \$3,180,000.

**TR-AT-22 Various Sidewalk Repair Program** – Repair and/or replacement of deficient sidewalks. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$900,000 in FY2026, and a total of \$2,250,000.

### Transportation – Streets and Bridges

**TR-SB-16-16 Ann (First St to Fifth) Resurfacing** – This project will include pavement resurfacing, the evaluation of bike facility needs, including the implementation of speed management to enhance comfort and safety for non-motorized users where appropriate. Additionally, the DDA will provide funding for improvements related to the Main St Party Store. The project budget is \$810,000 in FY2026, and a total of \$1,620,000. These renovations should have little to no impact on maintenance costs.

**TR-SB-18-01 Fuller Rd/Maiden Lane Bridge Painting** – This project includes the re-painting of the bridges, as well as the performance of any related rehabilitation work. The project budget is \$1,100,000 in FY2026, and a total of \$2,200,000. These renovations should have little to no impact on maintenance costs.

**TR-SB-20-07 Ingalls and Kingsley (Huron to Detroit) Resurfacing** – This project will include the implementation of an All Ages and Abilities (A3) local bike corridor per the Vision Zero Transportation Plan, crosswalk improvements as needed, and speed management to enhance the comfort and safety for non-motorized users, where appropriate. It will also include coordination with water and stormwater projects, as well as with the University of Michigan for potential funding and bus routing. The project budget is \$722,000 in FY2026, and a total of \$1,444,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-20-14 Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Road Improvements** – This project will address changing transportation needs, including improvements per corridor study design phase such as opportunities for traffic calming elements to enhance comfort and safety for non-motorized users. The project budget is \$8,400,000 in FY2026, and a total of 12,200,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-22-17 Packard (Main to State) Resurfacing** – This project will include street resurfacing, considering transit operations and in coordination with water projects (replacing crack inlets and leads in poor condition), as well as the implementation of the Vision Zero Transportation Plan. Non-motorized improvements will be considered,

## Capital Improvement Program: Significant Non-recurring Projects

including the implementation of speed management to enhance comfort and safety for non-motorized users. The project budget is \$542,000 in FY2026, and a total of \$1,084,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-22-32 Northbrook PI and W Oakbrook Resurfacing** – This project will include street resurfacing, evaluation of lane reduction/reconfiguration including a possible 3-2 conversion and bike lane addition. Non-motorized improvements will be considered, including the implementation of speed management to enhance comfort and safety for non-motorized users. The project budget is \$822,000 in FY2026, and a total of \$1,644,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-24-00 Eisenhower Bridge Capital Maintenance** – This project will include the replacement of glands and bearing pads at the piers, and the repair of the east abutment joint, concrete I-beam ends, pier substructures, and the abutment slope paving areas. The project budget is \$188,000 in FY2026, and a total of \$1,501,000. These renovations should have little to no impact on maintenance costs.

**TR-SB-24-03 Pontiac Trail Roundabouts** – This new roundabout at Dhu Varren and Pontiac Trail, in coordination with water, sanitary, and storm projects, will implement speed management to enhance the comfort and safety for non-motorized users. Pedestrian crosswalks and adequate streetlighting for the intersection will be added as necessary. The project budget is \$260,000 in FY2026, and a total of \$1,680,000. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**TR-SB-24-06 Chapin Street (Miller to Huron) and Third (Huron to Washington) Reconstruction** – This project, in coordination with watermain and stormwater projects, will involve the reconstruction of the road. Consideration will be given to the floodplain, as well as the Downtown Streetscape Framework; edge of DDA. The project budget is \$52,000 in FY2026, and a total of \$1,040,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-24-10 Pittsfield Village Street Improvements** – This project will address pavement condition to determine whether roads need resurfacing or reconstruction and will be coordinated with water project (UT-WS-20-09, storm projects (UT-ST-22-02 and 18-06), as well as sanitary projects (UT-SN-18-07 and 20-01). The project budget is \$2,743,000 in FY2026, and a total of \$5,486,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

## Capital Improvement Program: Significant Non-recurring Projects

**TR-SB-25-14 Neeham, Medford, Buckingham Street Resurfacing** – This project will be coordinated with water and stormwater projects and will include street resurfacing/replacement, curb & gutter and utility surface structure repairs and sidewalk ramp repair/installation. Speed management to enhance comfort and safety for non-motorized users will be implemented where appropriate. The project budget is \$547,000 in FY2026, and a total of \$1,094,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SB-25-15 Arbordale St, Sherwood St and Sherwood Ct Street Resurfacing** – This project will be coordinated with water and stormwater projects and will include street resurfacing/replacement, curb & gutter and utility surface structure repairs and sidewalk ramp repair/installation. Speed management to enhance the comfort and safety for non-motorized users will be implemented where appropriate and one-way traffic flow on Arbordale approaching Stadium will be reconsidered. The project budget is \$560,000 in FY2026, and a total of \$1,120,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SC-22-Various Local Street Resurfacing** – Millage funds to resurface/replace existing pavement, curb & gutter and utility surface structure repairs, sidewalk ramp repair/installation. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$4,200,000 in FY2026, and a total of \$9,800,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**TR-SC-22-Various Capital Preventative Street Maintenance Program** – Utilize techniques other than resurfacing and reconstruction to maintain city street systems; integrate in pavement asset management system. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$8,000,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### Utilities - Sanitary Sewer

**UT-SN-01-28 South Blvd Lift Station Elimination & Gravity Sewer** – This project will provide a gravity flow sewer, eliminating the pump station which requires ongoing maintenance and has confined space entry. The project budget is \$923,000 in FY2026, and a total of \$1,846,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-SN-18-07 Pittsfield Village Sanitary Sewers** – This project will replace sanitary sewers based on condition analysis and in coordination with water project UT-WS-20-09 and paving projects. The project budget is \$1,517,000 in FY2026, and a total of \$2,276,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

## Capital Improvement Program: Significant Non-recurring Projects

**UT-SN-20-07 WRRF: Access Bridge Replacement** – This project involves the construction of a bridge in a new location and abandoning the existing bridge including addressing pipes on the existing bridge. The project budget is \$185,000 in FY2026, and a total of \$7,285,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-SN-22-05 WRRF: Odor Control System for Truck Load-Out** – This project is the result of a previous Odor Study to address public complaints and includes the installment of equipment to collect air from truck loading facilities and treat through carbon absorption or other technology. The project budget is \$240,000 in FY2026, and a total of \$3,240,000. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-SN-22-13 Sanitary Sewer Lining** - This project will line sanitary sewers for capital maintenance. This is a recurring project, but significant enough in size to warrant inclusion on this list. The project budget is \$3,000,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-SN-25-01 High Level Trunkline Sewer Capacity Improvements** – This project, as identified in the University of Michigan Housing Sanitary Sewer Analysis report, will include the installation of 36" of relief sanitary sewer starting on Washington St just west of First St, extending easterly to First St, continuing northerly in First Street intersection of First and Miller. This project is necessary to support the U-M 5<sup>th</sup> street dormitory project and future city growth and includes improvements to the Washington St City sewer system. The project budget is \$11,992,000 in FY2026, and a total of \$15,667,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-SN-26-07 WRRF: Tertiary Filter Rehabilitation** - This project includes the rehabilitation of gravity filters (piping media, valves, pumps, and supporting equipment). The project budget is \$210,000 in FY2026, and a total of \$2,260,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-SN-26-09 WRRF: Screw Pump Replacement** - This project includes the replacement of screw pumps 1-3 at the raw sewage lift station and 6-8 at the retention building; these are critical to plant operations. The project budget is \$4,420,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

## Capital Improvement Program: Significant Non-recurring Projects

### Utilities - Storm Sewer

**UT-ST-18-02 Park Place Apartments SWMM Stormwater Improvements (AC)**– This project includes the evaluation of conveyance and detention alternatives from the SWMM project including pipe upsizing, and the design and construction of the chosen alternative. The project budget is \$1,274,000 in FY2026. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-ST-20-07 Nixon (Hurn Pkwy to S of Bluett) Phase 1 and 2 Stormwater Improvements** – This project, in coordination with water and street projects, includes improvements to maximize infiltration and will be constructed in 2 phases (Phase 1: Huron Pkwy to S of Bluett, Phase 2: Bluett to Dhu Varren). The project budget is \$1,770,000 in FY2026, and a total of \$2,854,000. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-ST-22-02 Pittsfield Village Stormwater Improvements** – This project, in coordination with water project (UT-WS-20-09), sanitary project (UT-SN-18-07) and resurfacing project will address the stormwater pipe condition and needs in Pittsfield Village including the installation of new pipes if necessary. The project budget is \$3,007,000 in FY2026, and a total of \$4,287,000. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-ST-24-11 Liberty Stormwater Management Restoration (AC)** – This project will include the maintenance of the existing creek bed, removing sediment and other natural debris creating streambank stabilization, restoring the stream width, and installing erosion prevention features. Additionally, the use of dissipation facilities will improve stormwater quality. The project budget is \$1,762,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-ST-25-03 Fourth Ave (Liberty to William) Stormwater Improvements** – This project, in coordination with road construction project, will replace utility structures and covers as needed with the road influence, and maximize infiltration (Lower Allen Creek Watershed). The project budget is \$632,000 in FY2026, and a total of \$1,264,000. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

### Utilities - Water System

**UT-WS-10-06 Washtenaw Ave (South University to Wayne Street) Water Main Upgrade (UT-WS-16-03 has been rolled into this project)** – This project, in coordination with storm project and in consideration of bus lanes, will upsize the existing 6" main to 12" and will consolidate parallel water mains between Toumy and Berkshire.

## Capital Improvement Program: Significant Non-recurring Projects

The project budget is \$2,050,000 in FY2026, and a total of \$4,100,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-12-07 Dams: Barton Dam Concrete Repairs – Phase II**– This project will include concrete repair at Barton Dam, per recommendations from FERC Part 12 and Geosyntec Concrete Condition Assessment 2025, air shaft reconstruction and will address safety issues. The project budget is \$20,000 in FY2026, and a total of \$4,420,000. These renovations should have little to no impact on maintenance costs.

**UT-WS-16-17 WTP: Plant 1 Replacement Project** – This project will replace 1938 treatment basins that are in disrepair and not meeting current performance standards for water treatment flocculation and settling basins with more efficient technology that meets Ten States Standards for Water Treatment. The project budget is \$1,000,000 in FY2026, and a total of \$75,500,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean an increase in annual operation and maintenance expenses. This will increase O&M costs for this project.

**UT-WS-16-18 WTP: Residuals Handling Project** – This project involves the implementation of recommendations from the WTP Alternative Analysis and includes the removal of solids from the residual pond to ensure sufficient backup capacity for solids handling and is the first phase in a series of future phases to increase storage capacity. The project budget is \$2,000,000 in FY2026, and a total of \$3,500,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations should have little to no impact on maintenance costs.

**UT-WS-16-23 Needham, Medford, Buckingham Water Main Replacement** – This project, in coordination with road and storm projects, will replace aging watermain due to the high number of breaks. The project budget is \$2,160,000 in FY2026, and a total of \$4,320,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-16-26 Dams: Barton Dam Embankment Rehabilitation** – This project will include the repair of seepage through the right embankment, the widening of the railroad underpass, and filling the pond at the toe of embankment. The project budget is \$4,063,000 in FY2026, and a total of \$5,263,000. These renovations should have little to no impact on maintenance costs.

**UT-WS-16-34 Ann (First to Fifth) Water Main Upsizing** – This project will upsize the existing 6” main to 12” in conjunction with street project TR-SB-16-16 and storm project UT-ST-24-03. The project budget is \$708,000 in FY2026, and a total budget of \$1,416,000. These renovations should have little to no impact on maintenance costs.



## Capital Improvement Program: Significant Non-recurring Projects

**UT-WS-18-49 Arbordale St, Sherwood St and Sherwood Ct Water Main Replacement** – This project will replace the aging water mains with break history and will be coordinated with road resurfacing and stormwater projects. The project budget is \$1,463,000 in FY2026, and a total of \$2,926,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-20-05 Ingalls and Kingsley (Huron to Detroit) Water Main Improvements** – This project will improve fire flow by replacing the existing 4"/6" water main to 12" in coordination with street project TR-SB-20-07 and storm project UT-ST-26-13. The project budget is \$1,620,000 in FY2026, and a total of \$3,240,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-20-09 Pittsfield Village Water Main Improvements and Easy Street (Towner to Dead End)** – This project will replace and upsize existing water mains which are AC, as needed and evaluate the elimination of master meters. The project will be coordinated with sanitary improvement project UT-SN-18-07 and stormwater project UT-ST-22-02. The project budget is \$2,950,000 in FY2026, and a total budget of \$4,425,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-20-14 Galvanized Water Services Replacements** – This MDEQ lead and copper rule compliance project includes field verification of pipes entering buildings and identification of galvanized piping as meters are replaced. The project budget is \$1,000,000 in FY2026, and a total budget of \$4,000,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations should have little to no impact on maintenance costs.

**UT-WS-20-15 Arlington Place Condos Water Main Replacement** – This project will involve the replacement of the aging 10" main with 12", in conjunction with the S Huron Pkwy Transmission Main Replacement (UT-WS-24-09) and Huron Pkwy (Washtenaw to Platt) Resurfacing (TR-SC-B-26-07) projects. The project budget is \$675,000 in FY2026, and a total budget of \$1,350,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-20-17 North University (State to Fletcher) Water Main Improvements** – This project, in coordination with street projects and the 318 S Thayer Sanitary Sewer Extension project, will involve the replacement/upsizing of the aging water main, the consolidation of U-M mains, and the relocation of the existing 12" main on Thayer from under the Hill Auditorium property. The project budget is \$625,000 in FY2026, and a

## Capital Improvement Program: Significant Non-recurring Projects

total budget of \$1,250,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### **UT-WS-20-23 Nixon (Huron Pkwy to S of Bluett) Phase 1 Water Improvements –**

This project will be coordinated with road and stormwater projects and includes and upsizing of the water main from 12" to 16" to complete loop. The project will be constructed in 2 phases (Phase 1: Huron Pkwy to S of Bluett and Phase 2: S of Bluett to Traver). The project budget is \$1,087,000 in FY2026, and a total budget of \$1,668,000. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### **UT-WS-22-02 WTP: Ozone Generator Improvements –**

This project will replace Ozone Generator and Power Supply Units 3 and 4 that are past their normal maintenance cycle and for which portions are no longer supported by the manufacturer, dielectric, leaking valves, and power units as parts are no longer available. The project budget is \$1,250,000 in FY2026, and a total budget of \$1,750,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations should have little to no impact on maintenance costs.

### **UT-WS-22-10 Glastonbury and Weldon (Covington to Waverly) Water Main Replacement–**

This project will replace aging mains with break history and will be coordinated with identified road resurfacing and stormwater projects. The project budget is \$1,688,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### **UT-WS-24-02 Chapin Street (Huron to Miller) and Third (Huron to Washington) Transmission Main Replacement –**

This project, in coordination with road reconstruction and storm infiltration projects, will replace the aging water mains (both local and transmission), replacing 10" with 12" and 16" with 16". The project budget is \$350,000 in FY2026, and a total budget of \$3,500,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### **UT-WS-24-04 Miller (Chapin to Linda Vista) Water Main Replacement –**

This project will replace the aging local water main, in coordination with road and storm projects. The project budget is \$1,320,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

### **UT-WS-24-09 Huron Pkwy (Washtenaw to Platt) Transmission Main Replacement–**

This project, in coordination with road resurfacing (TR-SB-26-07) and water (UT-WS-20-15) projects, will replace the aging 20" transmission main. The project budget is \$1,450,000 in FY2026, and a total of \$2,900,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a

## Capital Improvement Program: Significant Non-recurring Projects

reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-24-10 S Industrial (Marlborough to 2505 S Industrial) Water Main Replacement** – This project will replace the aging 12” transmission water main due to break history; upsizing to 16”. The project budget is \$1,140,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-24-12 Packard (Main to State) Water Main Replacement** – This project, in coordination with road resurfacing project TR-SB-22-17, includes the replacement of the aging 6”/8” water main with a new 12” main. The project budget is \$1,393,000 in FY2026, and a total of \$3,673,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-24-13 Towner (Dorchester to Canterbury) Water Main Replacement** – This project, in coordination with storm project UT-ST-26-12, includes the replacement of 1500LF of 12” main. The project budget is \$300,000 in FY2026, and a total of \$2,700,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-24-14 WTP: HVAC Improvements Phase III** – This project includes the replacement of Air Handling Units 1-4 and Ozone Building 1-3, as well as other related HVAC improvements ensuring compliance with A2Zero. The project budget is \$60,000 in FY2026, and a total of \$2,060,000. These renovations should have little to no impact on maintenance costs.

**UT-WS-24-16 Water Main Distribution System Valve Replacements (FY26)** – This project (the continuation of the work initiated with UT-WS-18-23) will include the condition assessment of key valves to determine replacement/repair needs; this includes the capital rehabilitation of butterfly valves. The project budget is \$1,500,000 in FY2026. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

**UT-WS-26-17 WTP: Instrumentation and Controls Improvements** – This project includes the replacement of instrumentation and actuators associated with operating filters, as well as plant flow meters. The project budget is \$150,000 in FY2026, and a total budget of \$1,900,000. This is a recurring project, but significant enough in size to warrant inclusion on this list. These renovations will mean a reduction in annual operation and maintenance expenses. This will decrease O&M costs for this project.

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## Information Pages: Glossary

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### A

AAATA: Ann Arbor Area Transportation Authority provides local bus transportation in the Ann Arbor vicinity.

Accounting System: the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

Accrual Basis of Accounting: basis of accounting that records the financial effects of transactions and other events that have cash consequences in the periods in which those transactions or events occur rather than only in the periods in which cash is received or paid by the enterprise.

ACT 51: weight and gasoline tax collected in the State of Michigan that is then passed on to municipalities.

Adopted Budget: a budget that has been approved by the City Council.

Allocation: the distribution of available monies, personnel and equipment among various City functions.

Amortization: the reduction of an account through regular payments over a specific period of time.

Annual Budget: an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

Appropriation: an authorization made by the legislative body of a government that permits officials to incur obligations and to make expenditures of governmental

resources.

Assessed Value: a valuation set upon real or personal property by the City Assessor as a basis for levying taxes.

Audit: a study of the City's accounting system to ensure financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and the City Charter.

### B

Balanced Budget: a budget with revenues equal to expenditures, and neither a budget deficit nor a budget surplus.

Bond: a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long-term debt and sold to investors.

Budget (Operating): a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Budget Calendar: the schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Deficit: occurs when a government spends more than it receives in revenue.

Budget Message: a general discussion of the submitted budget and financial conditions of the City presented in writing by the City Administrator as part of the

## Information Pages: Glossary

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budget document.

### C

Capital Budget: a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which includes both capital operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).

Capital Improvement Program (CIP): a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year in financing those projects.

Capital Outlay: the purchase of items that cost over \$5,000 and have a useful life of more than two years.

Cash Basis of Accounting: records all revenues and expenditures when cash is either received or disbursed.

Cash Flow Budget: a projection of the cash receipts and disbursements anticipated during a given period.

Component Unit: a legally separate organization for which elected officials of the primary government are financially accountable.

Cost Center: an organizational and/or budgetary unit within a service area/unit.

CTN: Community Television Network provides access via the local cable network for local governments and public access.

CVTRS: City, Village, and Township Revenue Sharing - a State of Michigan program that provides funding based on fulfillment of certain transparency criteria. It has replaced traditional statutory state-shared revenue.

CWRFS: Clean Water Revolving Fund – a federal-state partnership that provides communities with low-cost financing for water quality infrastructure projects.

### D

DDA: Downtown Development Authority was established to provide and maintain off street parking and pedestrian improvements in the downtown area.

Debt Service: actual cost of interest and principal on bond maturities as well as the interest costs of bond anticipation notes.

Deficit: (1) the excess of an entity's liabilities over its assets; (2) the excess of expenditures over revenues during a single accounting period.

Depreciation: systematic and rational allocation of the cost of a capital asset over its estimated useful life.

Direct Expenses: expenses specifically incurred as the result of providing a product of service (e.g., labor and material used).

Disbursements: funds actually expended.

DWRFS: Drinking Water Revolving Fund – a federal-state partnership to help ensure safe drinking water.

## Information Pages: Glossary

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### E

Encumbrance: an obligation in the form of a purchase order, contract or salary commitment that is chargeable to an appropriation, and for which part of an appropriation is reserved. These obligations become disbursements upon payment.

Enterprise Funds: a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate.

Expenditures: the amount of money, cash or checks actually paid or obligated for payment from the treasury.

### F

Fiscal Year: a twelve-month period for which an organization plans the use of its funds. In Ann Arbor, the fiscal year is July 1 to June 30.

Fixed Charges: expenses that are generally recurring and constant.

Freedom of Information Act (FOIA) – law that provides the right to request access to public records.

Full Time Equivalent (FTE): the amount of funding budgeted for a particular position; expressed in fractions of one year.

Fund: a set of interrelated accounts, which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance: the excess of an entity's assets over its liabilities.

### G

GASB: Governmental Accounting Standards Board – an independent, private sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles.

General Fund: the major municipally owned fund which is created with city receipts and which is charged with expenditures from such revenues.

General Obligation Debt: the city issues two types of General Obligation Debt. The first is Unlimited GO Debt, which allows the City to raise taxes without limit to pay for the debt service and the second is Limited GO Debt, which relies on the existing revenue stream but becomes a first obligation against the General Operating Tax Levy.

GFOA: Government Finance Officers Association - an association that represents public finance officials with a mission to further excellence in public financial management.

Goals and Objectives: represent specific initiatives that a service unit will accomplish during the fiscal year. These may represent improvements to the operations or other objectives that are not normally done on an annual basis.

Governmental Funds: funds generally used to account for tax-supported activities.

## Information Pages: Glossary

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Grant: a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant monies are usually dedicated for specific purposes.

Grant/Loan Recipients: individuals or organizations that receive grants or loans from grants/loans.

### I

Interfund Transfers: payments from one administrative budget fund to another, which result in the recording of a receipt and an expenditure.

### L

LDFA: Local Development Finance Authority – provides capital needed for the facilitation of the commercialization of research products being developed at the University of Michigan and Eastern Michigan University and the development of private high technology enterprises.

Liability: debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

### M

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements.

Materials & Supplies: includes chemicals, office supplies, postage, repair parts, and inventory purchases.

Modified Accrual: basis of accounting for all governmental funds and expendable

trust and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Municipal Service Charge: an administrative fee charged to funds outside the General Fund for general overhead costs including costs associated with City Administrator, City Attorney, City Clerk, Finance, Information Technology Services, etc.

### N

Non-Major Fund: funds that do not meet the criteria to be classified as a major fund.

Non-Personnel Expenses: an expenditure group that includes services, materials and supplies, charges, equipment and other miscellaneous expenses.

### O

Object Code: a unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as the "line item."

Operating Budget: authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

Ordinance: a law set forth by a governmental authority; a municipal regulation.



## Information Pages: Glossary

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Other Charges: includes debt service, operating transfers between funds, insurance, and transfers to other entities.

Other Services: includes consulting, utilities, maintenance, rents, travel, etc.

### P

Pass-Throughs: money that passes through the fund as a transfer to another fund or is collected and passed on to another entity such as Ann Arbor Area Transit Authority (AAATA).

Payroll Fringes: the cost of employee benefits including insurances, retirement, uniforms, etc.

Per- and Polyfluoroalkyl Substances (PFAS) – chemicals that resist grease, oil, water and heat.

Per Capita Cost: cost expressed as an amount per city resident.

Performance Measures: these measures include statistics that indicate the performance of the division focusing on effectiveness and efficiencies related to customer service. These measures can be used to benchmark service with other communities.

Personnel Services: expenditures that represent the cost of salaries and wages.

Policy: a definite course of action adopted after a review of information and directed at the realization of goals.

Position: a position is present if an employee is permanent and the City Administrator or City Council has authorized their duties.

Priority: a value that ranks goals and objectives in order of importance relative to one another.

Program: collections of work-related activities initiated to accomplish a desired end.

Property, Plant and Equipment: non-consumable materials and supplies with a value of less than \$5,000.

Purchase Order: an authorization and incurrence of debt for the delivery of specific goods or services.

### R

Recommended Budget: the proposed budget that has been prepared by the City Administrator and forwarded to the City Council for approval.

Reimbursements: fees received as payment for the provision of specific municipal services.

Reserves: an account used to indicate that portion of fund equity, which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue: additions to the City's financial assets (such as taxes and grants) which do not in themselves increase the City's liabilities or cancel out a previous expenditure.

Revenue Sharing: State distribution of monies raised through State Sales and Income Taxes to local governments.

Right of Way (ROW) – an easement for public travel.

## Information Pages: Glossary

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### S

Service Area: an organizational and/or budgetary unit established by City Council to carry out specified public services and implement policy directives.

Service Unit: an organizational and/or budgetary unit within a Service Area.

Structural Deficit: Permanent budget deficit that exists due to an underlying imbalance in government revenues and expenditures.

Structurally Balanced Budget: one that supports financial sustainability for multiple years into the future.

SWQIFS: – Strategic Water Quality Initiatives Fund – provides low-interest loans for water pollution control projects involving the on-site upgrade or replacement of failing septic systems or for the removal of groundwater or storm water from sanitary or combined sewer leads on private property.

### T

Target Based Budgeting: a system by which the City Administrator sets expenditure targets for General Fund service areas based on estimated availability of revenue.

Tax Increment Financing (TIF): a method of financing public improvements to a geographical area by capturing the taxes that are a result of private improvements and new construction in the area.

### V

VEBA: Voluntary Employees Beneficiary

Association- a trust used to fund the post retirement health and life insurance benefits.

Vehicle Operating Costs: a group of accounts that are used to accumulate the cost of maintaining the City's fleet of vehicles and related equipment.

## Information Pages: Website Links

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### **Citizen Guide to Finance and Budget:**

<https://www.a2gov.org/finance-and-administrative-services/guide-to-finance-and-budget/>

### **Finance and Administrative Services**

<https://www.a2gov.org/departments/finance-admin-services/Pages/Home.aspx>

### **Financial Reporting**

<https://www.a2gov.org/finance-and-administrative-services/financial-reporting/>

### **Facebook Page**

<https://www.facebook.com/TheCityOfAnnArbor>

### **YouTube Page**

<https://www.youtube.com/user/ctnannarbor>