# FY 2027
# 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**

# Thank You to the FY 2027 Budget Staff for their hard work and dedication in preparing the budget:

Ed Ader
Jennifer Dennison
Kelly Henson
Trent Mahnken
Eric Rabb
Kim Buselmeier
Christina Gomes
Kim Hoenerhoff
Marti Praschan

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, 2025**

Christopher P. Morrill

**Executive Director**

# Table of Contents


**Budget Message**

Administrator's Budget Message 9
Budget Resolution 17

**Process and Information**

Community Profile 37
Miscellaneous Community Statistics 42
City Organization Chart 45
The Budget Process 46
Financial Calendar 48
Financial Goals 49
Legal Debt Limit 51
Financial Policy Summary 52
Debt Policy 53
Debt Listing 60
Fund Balance Policy 61
Investment Policy 65
Pension Policy 77
Other Postemployment Benefits (OPEB) Funding Policy 79
Capital Improvement Program Policies 81
Capital Financing Policy 83
Enterprise Fund Capital Financing Policy 85
Deciphering the Budget Format 86
Basis of Accounting for the Budget 89
Relationship Between Functional Units, Major and Non-major Funds 90
Fund Descriptions 91

**Budget Summaries**

Overview of the City Budget 97
General Fund Overview 98
Financial Statistics 100
Property Taxes 101
Tax Revenues 102
State Shared Revenue History 103
Employee Summary 104
Pension & OPEB Obligations 105
Budgeted Revenues and Expenditures by Fund Type Pie Charts 106
Expenditures by Service Area Pie Charts 107
General Governmental Fund Types Analysis of Fund Balances 110
Enterprise and Internal Service Fund Types Analysis of Fund Equity 111

# Table of Contents


**Revenues**

| | |
|---|---|
| Description of Revenue Categories | 113 |
| All Funds Revenue Analysis by Service Area | 117 |
| Revenue Category by Fund | 121 |

**Expenditures**

| | |
|---|---|
| Definition of Expenditure Categories | 131 |
| All Funds Expenditures Analysis by Service Area | 132 |
| Expenditure Category by Fund | 136 |
| General Fund Expenditures by Agency - Category | 145 |
| General Fund Expenditures by Agency - Activity | 153 |
| FTE Count by Service Area/Unit | 160 |

**Mayor and City Council** 161

**City Attorney** 167

**City Administrator** 175

**Community Services** 239

**Financial and Administrative Services** 285

**Public Services** 325

**Safety Services** 391

**Fifteenth District Court** 413

**Retirement System** 421

**Downtown Development Authority** 427

**SmartZone Local Development Finance Authority** 433

**Non-Departmental and Debt Service** 437

**Capital Improvement Program**

| | |
|---|---|
| Capital Improvements Plan | 443 |
| Capital Projects Summary | 488 |
| Significant Nonrecurring Capital Projects | 493 |

**Glossary** 505

**Website Links** 511

This page intentionally left blank

Office of City Administrator

May 18, 2026

To Mayor Taylor and Members of City Council:

On behalf of the administration, I am pleased to present the FY2027 Proposed Budget. As this is the second year of the biennial cycle, there are no major deviations from the aspirational pathway that was presented last year.

Consistent with the community that we serve, staff have been impacted by the social and financial volatility of the environment. However, there always remained a clarity of purpose that we were obliged to meet. That impetus provided our theme for this fiscal year: "**Pooling Resources for Deep End Results**."

You will note throughout the proposed budget that we blended various revenue sources in order to fulfill commitments that were previously made or to seize certain opportunities that are in front of us.

This budget is $650,516,453 across all funds. The General Fund (GF) portion of the budget is $170,786,341. The administration continues to take pride in the City's AAA bond rating. Our recommendations were influenced by the strategic pragmatism that is necessary to help us maintain it.

This budget is balanced fulfilling the requisite legal requirement, and it contains no structural imbalance. The City of Ann Arbor remains well above the celebratory standard for pension system funding. At the time of this presentation, we are 94% funded for the pension fund. Any system above 70% is favorably viewed by financial evaluators. Our retiree healthcare plan is currently funded at 99.9%, also well above average.

Through our financial forecasting we are projecting a 3.2% recurring revenue growth rate.

Underpinning the administration's continuous efforts to secure outside resources, we are currently pursuing the following State and Federal funding.

**State:**

- Aerial ladder truck - $2M
- Fire Station No.3 - $4M
- Clinton Park Improvements - $1.5M

**Federal:**

- Aerial ladder truck - $2M
- Barton Dam concrete - $2M
- Police Records Management System (RMS) - $1M
- Geothermal for City Hall - $5M

State or Federal funding is not assumed in the proposed budget, but if it materializes, we will adjust line items accordingly.

## Pooling Resources for Deep End Results

Sustainability Energy Utility (SEU)

For FY2027 there was a single predominant priority that affected many other decisions. That was ensuring that the SEU becomes operational during calendar year 2026 in alignment with the commitment made to the public. The SEU was born with more than 70% of the voting public in support. That decision, however, had no impact on actually funding it. That is occurring solely through the decisions contained within the Proposed Budget. In keeping with sound business practices, and in valuing the City's bond rating, the administration is not trying to construct the SEU upon a foundation of 100% debt.

The desired outcome is being managed by pooling resources in the following manner:

- Existing City-owned solar assets are being transferred to SEU ownership.
- The Office of Sustainability and Innovations (OSI) is allocating $3M of Climate Action Millage Funds.
- This budget is allocating $1M (recurring funding) from the General Fund.
- The administration is proposing to allocate $2M of the Kline's Lot sale proceeds to the SEU, to be realized at closing.

At the point in time when the SEU is receiving adequate revenue from its operations, the General Fund recurring subsidy will cease and may be redirected by City Council upon recommendation by the administration. *Note:* The full recommendation for the Kline's Lot proceeds is provided under a separate cover.

Speed Management Program

As a result of a change in State policy, Ann Arbor is projected to receive approximately $4.5M in new (recurring) road funding. The administration is pleased to announce a new broad focused effort to address current needs and position us for future funding opportunities. Projects under the Speed Management Program umbrella are designed to:

- Deliver safety improvements more quickly and strategically
- Compete successfully for state and federal grant funding
- Achieve adopted Vision Zero and sustainability goals
- Create a structured, data-driven pipeline from project identification through construction

A total annual investment in the Speed Management Program of $1.35M includes four (4) project categories:

1. Quick Build Projects - Under $100,000 per project

- Paint and post safety improvements
- Rapid response crash mitigation
- Temporary or interim installations to test permanent design concepts

FY2027: Crash response funding, any quick build projects identified in the N. Main Study.

---

2. Design Funding

- Advance high-priority projects to “shovel-ready” status
- Complete engineering, traffic analysis, and public engagement
- Prepare grant-ready documentation

FY2027: Fund 1-2 designs from A2R2 Multi-Lane Study design concepts

---

3. Construction Funding

- Implement projects that are fully designed and ready for construction
- Provide required local match for grant-funded projects

FY2027: Green Road – Road reconfiguration

---

4. Ad-Hoc Projects

- Incorporate Speed Management design elements not originally scoped or funded into other capital projects
- Leverage construction timing efficiencies

FY2027 - Road resurfacing project additions to support Vision Zero goals; any identified school traffic calming design elements that are incorporated into another project.

Due to the uncertainty of the amount and timing of the new road revenue stream, the balance of the estimated funding ($3.15M) in year one is planned for projects that do not require design effort and are scalable, such as road capital maintenance and resurfacing projects. As revenue consistency is achieved, project plans will be adjusted.

<u>Fleet</u>
It is normal that each year a portion of our fleet will reach its end of life or beyond. The City continues to be impacted by inflation, supply chain issues, and cost differentials for hybrid and electric models. This budget is investing $5,689,418 for replacements of existing vehicles or new vehicles.

Equipment

We are continuing the recent trend with challenging winters and demanding environmental conditions. With this budget we are investing $2,038,000 in equipment purchases including the addition of a new piece of machinery for improving bike lane maintenance.

**Supporting Labor, Social and Safety Needs**

Ann Arbor has many needs, and addressing them is beyond the capacity of any single institution. Being part of the solution requires once again pooling both financial and human resources from across the organization.

This budget contains $1.2M in County Mental Health Millage Funding to activate the Supportive Resources and Outreach Team (SPROUT) unarmed response pilot. The final decision on that program is pending an exploratory review of potential partnerships with a County agency.

The administration has designated the Office of Organizational Equity (OOE) as central to ensuring that accessibility and inclusion considerations are observed across city operations.

The administration is recommending that Alpha House be awarded $250K from the sale of the proceeds from the Kline's Lot. This will close the gap needed to ensure that a family shelter be established on the Trinity Health campus.

The City Administrator has been engaging with the Delonis Center leadership for several months. Delonis staff have concluded that operating the facility on East Huron is not sufficient to serve the population they are experiencing. They would like to acquire a second site for an additional shelter, and the administration is recommending a $500K allocation from the proceeds of the Kline's Lot sale in support of their capital campaign to acquire a new facility. It is possible that the selected site may be just outside city limits.

The administration is also recommending an allocation of $2.5M from the Kline's Lot sale proceeds for the Ann Arbor Housing Commission (AAHC). Rather than designating it for a specific project, it is suggested that they be allowed the flexibility of determining where it will have the greatest leveraging impact.

This proposed budget provides support to City labor by adding a total of fourteen unionized positions including one additional officer for Police and one firefighter for the Fire Department. Both organizations provided a strong business case for additional personnel, but the needs for our other priorities, primarily the SEU start-up, require that we extend the implementation timeline for adding more staff. In addition, four temporary Parks & Public Space Maintenance positions are being converted to full-time union positions.

For the past three years, there has not been an operational resource to address the Council's intent to provide legislative support for renters. It is not yet proven that fulfilling this function will require an exclusive deployment. The administration is proposing to add a newly created position, an assistant to the City Administrator. Their portfolio will include other administrative duties in addition to rental housing ordinance enforcement, aimed at enhancing the attractiveness of the position.

**Recreating Economic Development**

This proposed budget continues the momentum stemming from the addition of an Economic Development Director and an Economic Development Coordinator. Funding is provided to furnish two workspaces for the staff. Funding is also provided ($65K) to procure a consultant that will review our development process consistent with previous Council resolutions.

The administration is also recommending that the Economic Development office be allocated $4.6M from the sale of the Kline's Lot to establish a strategic acquisition fund. It is further recommended that $500K from the Kline's lot sale be allocated to enable due diligence activities and legal services for the office.

**Marijuana Excise and Opioid Settlements**

A change in State policy to provide more support to the Roads Fund has contributed to a drop in revenue from marijuana excise proceeds. The reduction in revenue and the increased expenses associated with funding our ongoing programs results in less discretionary revenue to allocate this fiscal year. There is $300,000 available for programming, subject to Council's guidance and in accordance with established regulations. Our ongoing programs are listed below:

Catherine Street Community Space - $75,000
Shelter Association of Washtenaw County - $150,000
City Deflection Program $673,490
City Diversion Program - $131,118
City Expungement Program - $58,155
Unarmed Response Program - $154,630

In addition, we have $400,000 available from various opioid settlements. That number will continue to fluctuate based upon court proceedings. These funds are **unprogrammed** and await Council's direction within the designated rules.

The following charts provide additional information regarding the General Fund for FY 2027:

| | General Fund FTE Changes |
|---|---|
| 1.00 | AAHC - Budget & Finance Supervisor |
| 2.00 | AAHC - Facility Maintenance Technician |
| 1.00 | AAHC - Occupancy Specialist |
| 1.00 | AAHC - Residency Voucher Manager |
| 2.00 | Parks - CST PPSM 1 |
| 1.89 | Parks - Parks & Rec Coordinator |
| 1.00 | City Administrator - Management Assistant |
| -1.00 | City Administrator - Human Resources - HR Services Manager |
| 1.00 | Clerk's Office - Management Assistant |
| 1.00 | Fleet & Facilities - Facility Maintenance Technician |
| 3.00 | Engineering - Engineer |
| 1.00 | Engineering - Civil Engineering Specialist |
| 1.00 | Police - Police Officer |
| 3.00 | Fire - Firefighter |
| 18.89 | Total General Fund FTE Changes |

## General Fund One-Time Requests

| | |
|---|---|
| City Administrator - Support for Ambulatory Nursing Navigator | 75,000 |
| City Administrator - Economic Development - Consultant review | 65,000 |
| City Administrator - Economic Development - Office space redesign | 4,500 |
| City Administrator - Rising Hope Program | 400,000 |
| City Administrator - OOE - Community Events | 15,000 |
| City Administrator - Fleet & Facilities - Contributed Capital for Vehicles | 38,500 |
| City Administrator - Sustainable Energy Utility - Support for the Sustainable Energy Utility | 253,000 |
| City Administrator - Clerk's Office - Outside counsel | 75,000 |
| Community Services - Community Development - Throne restrooms | 500,000 |
| Community Services - Building - Outside counsel | 67,500 |
| Community Services - Parks & Rec - Contributed Capital for Vehicles | 353,351 |
| Community Services - Planning - Comprehensive Plan Implementation | 325,000 |
| Community Services - AAHC - Rising Hope Program | 300,000 |
| Financial Services - Budget - Municipal Service Charge study | 27,000 |
| Public Services - Water Treatment Plant - Barton Dam security improvements | 275,000 |
| Public Services - Water Treatment Plant - Superior Dam concrete repairs | 300,000 |
| Public Services - Water Treatment Plant - Barton Dam concrete repairs | 200,000 |
| Public Services - Water Treatment Plant - Inundation Maps | 93,750 |
| Public Services - Engineering - Temporary employee support for private development | 50,000 |
| Safety Services - Police - Data integration for parking enforcement | 1,500 |
| Safety Services - Police - Contributed Capital for Vehicles | 198,261 |
| Safety Services - Fire - Outside counsel | 75,000 |
| Safety Services - Fire - Hazard Mitigation Plan | 175,000 |
| Safety Services - Fire - Outdoor warning system cabinet replacements | 60,000 |
| Safety Services - Fire - Contributed Capital for Vehicles | 1,285,237 |
| Non-Departmental - Sale of Kline's Lot - Use of Funds | 17,400,000 |
| Total General Fund Non-Recurring Expenditures | $ 22,612,599 |

## General Fund Recurring Request Highlights

| | |
|---|---|
| City Administrator-1.0 FTE & associated costs | 115,686 |
| City Administrator-Sustainable Energy Utility-SEU Support | 840,000 |
| City Administrator-Clerk's Office-1.0 FTE & associated costs | 112,463 |
| City Administrator-Fleet & Facilities-1.0 FTE & associated costs | 86,347 |
| Community Services-Parks & Recreation-4.0 FTEs & associated costs | 177,050 |
| Safety Services-Police-1.0 FTE & associated costs | 120,395 |
| Safety Services-Police-Axon contract renewal | 305,569 |
| Safety Services-Fire-1.0 FTE & associated costs | 113,462 |

## General Fund Revenue and Expenditure Totals

| General Fund Revenues | Recurring | Non-recurring | Total |
|---|---|---|---|
| Taxes | $ 84,231,614 | - | $ 84,231,614 |
| State-shared Revenue | 15,729,018 | - | $ 15,729,018 |
| Charges for Services | 13,761,900 | - | $ 13,761,900 |
| Fines & Forfeitures | 3,506,881 | - | $ 3,506,881 |
| Transfers from other funds/AAHC for personnel | 17,886,321 | - | $ 17,886,321 |
| Other | 15,364,594 | 17,725,000 | $ 33,089,594 |
| *Subtotal* | 150,480,328 | 17,725,000 | 168,205,328 |
| Use of Fund Balance | 727,546 | 1,853,467 | $ 2,581,013 |
| Total General Fund Revenues | $ 151,207,874 | $ 19,578,467 | $ 170,786,341 |
| Memo: Operating Surplus (Deficit) | $ 2,334,132 | $ (4,187,599) | $ (1,853,467) |

| General Fund Expenditures | Recurring | Non-recurring | Total |
|---|---|---|---|
| Mayor & Council | $ 753,074 | - | 753,074 |
| City Attorney | 3,465,327 | - | 3,465,327 |
| City Administration | 20,462,346 | 926,000 | 21,388,346 |
| Building & Rental Services | 2,022,250 | 67,500 | 2,089,750 |
| Planning | 2,052,720 | 325,000 | 2,377,720 |
| Community Development | 1,777,429 | 500,000 | 2,277,429 |
| Ann Arbor Housing Commission | 7,395,480 | 300,000 | 7,695,480 |
| Parks & Recreation | 13,032,284 | 353,351 | 13,385,635 |
| Finance | 5,696,388 | 27,000 | 5,723,388 |
| Public Services | 7,677,701 | 918,750 | 8,596,451 |
| Fire | 21,597,450 | 1,595,237 | 23,192,687 |
| Police | 34,535,488 | 199,761 | 34,735,249 |
| Fifteenth District Court | 5,904,493 | - | 5,904,493 |
| AAATA | 15,911,345 | - | 15,911,345 |
| Debt Service/Transfers/Other | 5,889,967 | 17,400,000 | 23,289,967 |
| *Total General Fund Expenditures* | $ 148,173,742 | 22,612,599 | 170,786,341 |

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

***Pooling Resources for Deep End Results.***

Respectfully yours,

Milton Dohoney, Jr.
City Administrator

M E M O R A N D U M

TO: Mayor and Council

FROM: Milton Dohoney, Jr, City Administrator

DATE: May 18, 2026

SUBJECT: Resolution to Adopt Ann Arbor City Budget and Related Property Tax Millage Rates for fiscal year 2027

Attached for your review and action is the proposed FY 2027 City Budget that totals $723 million in revenue and $650 million in expenditures and is in compliance with the City Charter. This budget resolution reflects the recommended budget delivered to you on April 20, 2026.

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

| | FY 2027 |
|---|---|
| Recurring Revenues | $ 150,480,328 |
| Non-recurring Revenues | 17,725,000 |
| Use of Fund Balance | 2,581,013 |
| | $ 170,786,341 |
| | |
| Recurring Expenditures | $ 148,173,742 |
| Non-recurring Expenditures | 22,612,599 |
| Total Expenditures | $ 170,786,341 |

General Fund recurring expenditures increased by $3,476,970 (+2.4%) compared to FY 2026's adopted budget, and recurring revenues increased by $4,637,166 (+3.2%). Below is a summary of non-recurring expenditures:

| General Fund Non-recurring Expenditures | FY 2027 |
|---|---|
| City Administrator - Support for Ambulatory Nursing Navigator | 75,000 |
| City Administrator - Economic Development - Consultant review | 65,000 |
| City Administrator - Economic Development - Office space redesign | 4,500 |
| City Administrator - Rising Hope Program | 400,000 |
| City Administrator - OOE - Community Events | 15,000 |
| City Administrator - Fleet & Facilities - Contributed Capital for Vehicles | 38,500 |
| City Administrator - Sustainable Energy Utility - Support for the Sustainable Energy Utility | 253,000 |
| City Administrator - Clerk's Office - Outside counsel | 75,000 |
| Community Services - Community Development - Throne restrooms | 500,000 |
| Community Services - Building - Outside counsel | 67,500 |
| Community Services - Parks & Rec - Contributed Capital for Vehicles | 353,351 |
| Community Services - Planning - Comprehensive Plan Implementation | 325,000 |
| Community Services - AAHC - Rising Hope Program | 300,000 |
| Financial Services - Budget - Municipal Service Charge study | 27,000 |
| Public Services - Water Treatment Plant - Barton Dam security improvements | 275,000 |
| Public Services - Water Treatment Plant - Superior Dam concrete repairs | 300,000 |
| Public Services - Water Treatment Plant - Barton Dam concrete repairs | 200,000 |
| Public Services - Water Treatment Plant - Inundation Maps | 93,750 |
| Public Services - Engineering - Temporary employee support for private development | 50,000 |
| Safety Services - Police - Data integration for parking enforcement | 1,500 |
| Safety Services - Police - Contributed Capital for Vehicles | 198,261 |
| Safety Services - Fire - Outside counsel | 75,000 |
| Safety Services - Fire - Hazard Mitigation Plan | 175,000 |
| Safety Services - Fire - Outdoor warning system cabinet replacements | 60,000 |
| Safety Services - Fire - Contributed Capital for Vehicles | 1,285,237 |
| Non-Departmental - Sale of Kline's Lot - Use of Funds | 17,400,000 |
| Total General Fund Non-Recurring Expenditures | $ 22,612,599 |

(see attached file for full details)

**FTEs**

The City's FTEs are proposed to increase from 863, as adopted for FY 2026, to 894 in FY 2027 (excluding transfers between Service Areas and net of incidental changes):

- 7.0 FTE increase in Community Services, Parks & Recreation
- 5.0 FTE increase in Community Services, Ann Arbor Housing Commission
- 1.0 FTE increase in City Administrator
- 1.0 FTE increase in City Administrator, Clerk's Office
- 1.0 FTE increase in City Administrator, Fleet, Facilities & Airport
- 3.0 FTE increase in City Administrator, Sustainable Energy Utility
- 1.0 FTE decrease in City Administrator, Human Resources
- 1.0 FTE increase in Safety Services, Police
- 2.0 FTE increase in Safety Services, Fire
- 10.0 FTE increase in Public Services

As part of the workforce planning initiative, Council is authorizing staff to exceed the authorized 894 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 2027 the Headlee rollback multiplier is anticipated to be 0.9982):

| | PROPOSED FY 2027 | ACTUAL FY 2026 | CHANGE |
|---|---|---|---|
| GENERAL OPERATING | 5.7457 | 5.7561 | (0.0104) |
| EMPLOYEE BENEFITS | 1.9150 | 1.9185 | (0.0035) |
| AATA TRANSPORTATION | 1.9150 | 1.9185 | (0.0035) |
| REFUSE COLLECTION | 2.2977 | 2.3019 | (0.0042) |
| STREET, BRIDGE & SIDEWALK MILLAGE | 1.9974 | 2.0011 | (0.0037) |
| PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 1.0915 | 1.0935 | (0.0020) |
| OPEN SPACE & PARKLAND PRESERVATION | 0.4447 | 0.4456 | (0.0009) |
| SIDEWALK CONSTRUCTION MILLAGE | 0.1967 | 0.1971 | (0.0004) |
| AFFORDABLE HOUSING MILLAGE | 0.9845 | 0.9863 | (0.0018) |
| COMMUNITY CLIMATE ACTION MILLAGE | 0.9912 | 0.9930 | (0.0018) |
| TOTAL | 17.5794 | 17.6116 | (0.0322) |

(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 2027

Whereas, City Council has reviewed the City Administrator's proposed budget for FY 2027 for the City of Ann Arbor, which was submitted on April 20, 2026 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 City Council approve a temporary waiver of the portions of section 1.3 of the Pension Policy for FY 2027 that provide for contributions in excess of the Actuarial Determined Contribution for FY 2027;

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 2027;

RESOLVED, That the proposed list of Capital Improvement projects in the amount of $278,401,468 are approved; and that $96,799,468 be appropriated in FY 2027 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 $1,210,200 be appropriated without regard to fiscal year;

RESOLVED, That a total 894 full-time equivalent positions be adopted in the FY 2027 budget;

RESOLVED, That as part of the workforce planning initiative, Council is authorizing staff to exceed the authorized 894 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 2026 City Administrator Contingency funding in the General Fund City Administrator service unit budget carry forward to FY 2027;

RESOLVED, That any unspent FY 2026 funding remaining in the FY 2026 Affordable Housing Millage fund carry forward to FY 2027 without regard to fiscal year;

RESOLVED, That any unspent DDA Grants included in the FY 2026 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 2026 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 2027;

RESOLVED, That any unspent Gravel Roads Study funding in the General Fund Systems Planning service unit budget carry forward to FY 2027;

RESOLVED, That any unspent funding in the County Mental Health Millage Transportation service unit budget carry forward to FY 2027;

RESOLVED, That any unspent funding in the County Mental Health Millage Sustainability and Innovation service unit budget carry forward to FY 2027;

RESOLVED, That any unspent funding in the Climate Action Millage Engineering service unit budget carry forward to FY 2027;

RESOLVED, That the City Council approve the proposed FY 2027 Ann Arbor-Ypsilanti SmartZone LDFA budget, as a component unit of the City of Ann Arbor in Fiscal Year 2027 in a dedicated fund containing $6,774,394 in revenues and $6,774,394 in expenditures;

RESOLVED, That the following appropriations constitute the General Fund budget for FY 2027 (see attached file for full details);

## REVENUES

| | | |
|---|---|---|
| CITY ATTORNEY | $ | 17,580 |
| CITY ADMINISTRATOR | | |
| City Administrator | | - |
| Human Resources | | 532,737 |
| Safety | | 449,150 |
| Clerk Services | | 417,913 |
| Sustainability & Innovation | | 3,500 |
| Fleet & Facilities | | 2,027,626 |
| Communications | | - |
| Information Technology | | 4,852,180 |
| COMMUNITY SERVICES | | |
| Community Development | | 500,000 |
| Ann Arbor Housing Commission | | 6,993,579 |
| Building & Rental Services | | 2,505,670 |
| Planning | | 461,345 |
| Parks and Recreation Services | | 6,338,720 |
| FINANCIAL SERVICES | | |
| Financial and Budget Planning | | 25,891,581 |
| Treasury | | 69,080,781 |
| Assessing | | 650 |
| PUBLIC SERVICES | | |
| Engineering | | 2,918,339 |
| Public Works | | 102,292 |
| Public Services Administration | | 140,000 |
| Transportation | | 341,953 |
| Water Treatment | | 200,000 |
| SAFETY SERVICES | | |
| Police | | 3,760,370 |
| Fire | | 890,758 |
| DISTRICT COURT | | 1,207,809 |
| NON-DEPARTMENTAL | | 41,151,808 |
| **TOTAL GENERAL FUND REVENUES** | $ | 170,786,341 |

## EXPENDITURES

| | |
|---|---|
| MAYOR AND CITY COUNCIL | $ 753,074 |
| CITY ATTORNEY | 3,465,327 |
| CITY ADMINISTRATOR | |
| City Administrator | 3,665,025 |
| Human Resources | 2,675,058 |
| Clerk Services | 2,595,449 |
| Police Commission | 186,254 |
| Safety | 431,114 |
| Sustainability & Innovation | 1,422,957 |
| Sustainable Energy Utility | 1,093,000 |
| Fleet & Facilities | 3,891,041 |
| Communications Office | 598,288 |
| Information Technology | 4,830,160 |
| COMMUNITY SERVICES | |
| Building & Rental Services | 2,089,750 |
| Planning | 2,377,720 |
| Community Development | 2,277,429 |
| Ann Arbor Housing Commission | 7,695,480 |
| Parks and Recreation | 13,385,635 |
| FINANCIAL SERVICES | |
| Accounting | 1,250,579 |
| Assessor | 1,474,132 |
| Financial and Budget Planning | 1,527,709 |
| Procurement | 205,702 |
| Risk Management | 79,897 |
| Treasury | 1,185,369 |
| PUBLIC SERVICES | |
| Public Works | 99,351 |
| Engineering | 2,814,472 |
| Public Services Administration | 147,786 |
| Systems Planning | 25,048 |
| Transportation | 3,994,799 |
| Water Treatment Services | 1,514,995 |
| SAFETY SERVICES | |
| Police | 34,735,249 |
| Fire | 23,192,687 |
| DISTRICT COURT | 5,904,493 |
| NON-DEPARTMENTAL | 39,201,312 |
| **TOTAL GENERAL FUND EXPENDITURES** | $ 170,786,341 |

RESOLVED, That the following other funds revenue and expenditure appropriations are adopted for FY 2027 budget (see attached file for full details); and

## REVENUES

| Fund # | Fund Name | Amount |
|---|---|---|
| 0001 | DDA/HOUSING FUND | $ 473,200 |
| 0002 | ENERGY PROJECTS | 8,875 |
| 0003 | DOWNTOWN DEVELOPMENT AUTHORITY | 15,823,100 |
| 0009 | SMART ZONE LDFA | 6,774,394 |
| 0010 | GENERAL | 170,786,341 |
| 0011 | CENTRAL STORES | 1,636,706 |
| 0012 | FLEET SERVICES | 14,859,041 |
| 0014 | INFORMATION TECHNOLOGY | 13,213,635 |
| 0016 | COMMUNITY TELEVISION NETWORK | 1,759,496 |
| 0021 | MAJOR STREET | 18,317,393 |
| 0022 | LOCAL STREET | 4,844,712 |
| 0023 | COURT FACILITIES | 225,323 |
| 0024 | OPEN SPACE & PARKLAND PRESERVATION | 4,092,522 |
| 0025 | BANDEMER PROPERTY | 12,874 |
| 0026 | CONSTRUCTION CODE FUND | 7,568,926 |
| 0027 | DRUG ENFORCEMENT | 11,025 |
| 0028 | FEDERAL EQUITABLE SHARING | 330,325 |
| 0033 | DDA PARKING MAINTENANCE | 8,210,000 |
| 0034 | PARKS MEMORIALS & CONTRIBUTIONS | 291,673 |
| 0035 | GENERAL DEBT SERVICE | 16,419,987 |
| 0036 | METRO EXPANSION | 676,723 |
| 0038 | ANN ARBOR ASSISTANCE | 23,671 |
| 0041 | OPEN SPACE ENDOWMENT | 116,064 |
| 0042 | WATER SUPPLY SYSTEM | 41,758,524 |
| 0043 | SEWAGE DISPOSAL SYSTEM | 37,475,455 |
| 0048 | AIRPORT | 1,201,081 |
| 0049 | PROJECT MANAGEMENT | 7,896,361 |
| 0052 | VEBA TRUST | 13,088,375 |
| 0053 | POLICE AND FIRE RELIEF | 81,602 |
| 0054 | CEMETERY PERPETUAL CARE | 5,266 |
| 0055 | ELIZABETH R DEAN TRUST | 91,498 |
| 0057 | RISK FUND | 46,170,537 |
| 0058 | WHEELER CENTER | 1,039,431 |
| 0059 | EMPLOYEES RETIREMENT SYSTEM | 80,881,098 |
| 0061 | ALTERNATIVE TRANSPORTATION | 937,829 |
| 0062 | STREET, BRIDGE & SIDEWALK MILLAGE | 28,855,865 |
| 0063 | DDA PARKING SYSTEM | 33,163,500 |
| 0064 | MICHIGAN JUSTICE TRAINING | 130,474 |
| 0069 | STORMWATER SEWER SYSTEM | 17,271,283 |
| 0071 | PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 9,516,859 |
| 0072 | SOLID WASTE FUND | 21,942,871 |
| 0082 | STORMWATER BOND | 8,110,000 |
| 0084 | DEVELOPER OFFSET MITIGATION | 1,500,000 |
| 0088 | SEWER BOND | 11,819,000 |
| 0089 | WATER BOND | 29,615,000 |
| 0100 | COUNTY MENTAL HEALTH MILLAGE | 3,125,735 |
| 0101 | CAPITAL SINKING FUND | 488,194 |
| 00CP | GENERAL CAPITAL FUND | 1,743,481 |
| 00MG | MAJOR GRANTS PROGRAMS | 712,432 |
| 0102 | SIDEWALK CONSTRUCTION MILLAGE | 3,539,246 |
| 0103 | AFFORDABLE HOUSING MILLAGE | 8,483,267 |
| 0108 | TECHNOLOGY FIBER | 409,368 |
| 0109 | CLIMATE ACTION MILLAGE | 11,340,112 |
| 0111 | SECTION 401(A) DUAL HYBRID PLAN | 2,687,400 |
| 0112 | SECTION 457(B) PLAN | 52,200 |
| 0113 | SECTION 401(A) EXECUTIVE PLAN | 3,088,000 |
| 0116 | DDA PUBLIC ART | 430,000 |
| 0117 | SUSTAINABLE ENERGY UTILITY | 4,273,000 |
| 0118 | NEIGHBORHOOD ROAD FUND | 4,500,000 |
| | | **$ 723,900,350** |

| Fund # | Fund Name | Amount |
|---|---|---|
| 0001 | DDA/HOUSING FUND | $ 473,200 |
| 0003 | DOWNTOWN DEVELOPMENT AUTHORITY | 15,823,100 |
| 0009 | SMART ZONE LDFA | 6,774,394 |
| 0010 | GENERAL | 170,786,341 |
| 0011 | CENTRAL STORES | 1,590,045 |
| 0012 | FLEET SERVICES | 14,763,735 |
| 0014 | INFORMATION TECHNOLOGY | 12,670,574 |
| 0016 | COMMUNITY TELEVISION NETWORK | 1,759,496 |
| 0021 | MAJOR STREET | 18,317,393 |
| 0022 | LOCAL STREET | 4,844,712 |
| 0023 | COURT FACILITIES | 225,000 |
| 0024 | OPEN SPACE & PARKLAND PRESERVATION | 2,369,128 |
| 0025 | BANDEMER PROPERTY | 3,804 |
| 0026 | CONSTRUCTION CODE FUND | 7,568,926 |
| 0027 | DRUG ENFORCEMENT | 10,000 |
| 0028 | FEDERAL EQUITABLE SHARING | 323,726 |
| 0033 | DDA PARKING MAINTENANCE | 5,304,200 |
| 0034 | PARKS MEMORIALS & CONTRIBUTIONS | 75,000 |
| 0035 | GENERAL DEBT SERVICE | 16,419,987 |
| 0036 | METRO EXPANSION | 631,601 |
| 0038 | ANN ARBOR ASSISTANCE | 23,075 |
| 0041 | OPEN SPACE ENDOWMENT | 75,000 |
| 0042 | WATER SUPPLY SYSTEM | 34,980,140 |
| 0043 | SEWAGE DISPOSAL SYSTEM | 28,529,356 |
| 0048 | AIRPORT | 1,175,465 |
| 0049 | PROJECT MANAGEMENT | 7,594,580 |
| 0052 | VEBA TRUST | 2,007,026 |
| 0053 | POLICE & FIRE RELIEF | 50,000 |
| 0055 | ELIZABETH R DEAN TRUST | 91,498 |
| 0057 | RISK FUND | 46,149,701 |
| 0058 | WHEELER CENTER | 892,408 |
| 0059 | EMPLOYEES RETIREMENT SYSTEM | 55,460,521 |
| 0061 | ALTERNATIVE TRANSPORTATION | 735,671 |
| 0062 | STREET, BRIDGE & SIDEWALK MILLAGE | 28,855,865 |
| 0063 | DDA PARKING SYSTEM | 33,163,500 |
| 0064 | MICHIGAN JUSTICE TRAINING | 130,000 |
| 0069 | STORMWATER SEWER SYSTEM | 12,139,486 |
| 0071 | PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 9,516,859 |
| 0072 | SOLID WASTE FUND | 19,773,069 |
| 0082 | STORMWATER BOND | 8,110,000 |
| 0084 | DEVELOPER OFFSET MITIGATION | 200 |
| 0088 | SEWER BOND | 11,819,000 |
| 0089 | WATER BOND | 29,615,000 |
| 0100 | COUNTY MENTAL HEALTH MILLAGE | 3,071,072 |
| 0101 | CAPITAL SINKING FUND | 450,000 |
| 00CP | GENERAL CAPITAL FUND | 1,555,000 |
| 00MG | MAJOR GRANTS PROGRAMS | 333,171 |
| 0102 | SIDEWALK CONSTRUCTION MILLAGE | 3,539,246 |
| 0103 | AFFORDABLE HOUSING MILLAGE | 8,483,267 |
| 0108 | TECHNOLOGY FIBER | 399,336 |
| 0109 | CLIMATE ACTION MILLAGE | 11,340,112 |
| 0111 | SECTION 401(A) DUAL HYBRID PLAN | 465,467 |
| 0112 | SECTION 457(B) PLAN | 52,200 |
| 0113 | SECTION 401(A) EXECUTIVE PLAN | 2,800 |
| 0116 | DDA PUBLIC ART | 430,000 |
| 0117 | SUSTAINABLE ENERGY UTILITY | 4,273,000 |
| 0118 | NEIGHBORHOOD ROAD FUND | 4,500,000 |
| | | **$ 650,516,453** |

RESOLVED, That the following millages shall be levied for the City of Ann Arbor for FY 2027 (see attached file for full details):

| | **PROPOSED** |
|---|---|
| GENERAL OPERATING | 5.7457 |
| EMPLOYEE BENEFITS | 1.9150 |
| AATA TRANSPORTATION | 1.9150 |
| REFUSE COLLECTION | 2.2977 |
| STREET, BRIDGE & SIDEWALK MILLAGE | 1.9974 |
| PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 1.0915 |
| OPEN SPACE & PARKLAND PRESERVATION | 0.4447 |
| SIDEWALK CONSTRUCTION MILLAGE | 0.1967 |
| AFFORDABLE HOUSING MILLAGE | 0.9845 |
| COMMUNITY CLIMATE ACTION MILLAGE | 0.9912 |
| TOTAL | 17.5794 |

## Summary of Budget Changes from Proposed FY 2027 to Adopted FY 2027 Budget

| | | Revenues | Expenditures |
|---|---|---|---|
| | **Proposed Budget** | **$ 723,193,640** | **$ (649,830,579)** |
| **Amendment #** | **Amendment Description** | | |
| 1 | Add 2.0 FTE Firefighter positions and Eliminate 1.0 FTE Vacant Human Reources Services Manager position | - | 14,126 |
| 2 | Appropriate funding for Rising Hope Housing Program | - | (700,000) |
| | Use of Fund Balance Due to Amendments | 706,710 | - |
| | Total Changes | $ 706,710 | $ (685,874) |
| | **Adopted Budget** | **$ 723,900,350** | **$ (650,516,453)** |

**BUDGET AMENDMENTS**
**AS APPROVED BY ANN ARBOR CITY COUNCIL**
**ON MAY 18, 2026**

## Amendment 1

### Amendment to add 2.0 FTE Firefighter positions to the Fire Services Unit and Eliminate the 1.0 FTE Vacant Human Resources Manager Position and Appropriate $27,546 to the Fire General Fund FY 2027 Budget from the General Fund Unobligated Fund Balance ($27,546.00)

Whereas, Since FY21 The Ann Arbor Fire Department has consistently exceeded their overtime budget;

Whereas, To-date in FY26 more than 18,000 hours of overtime have been incurred in The City of Ann Arbor Fire Department to meet minimum staffing requirements;

Whereas, In recent years necessary overtime has been covered through use of the General Fund Unobligated Fund Balance and budgeting for three additional FTEs is anticipated to mitigate overtime expenditures and reduce reliance on year-end fund balance appropriations to cover such overages;

Whereas, The City Council recognizes and deeply appreciates the extraordinary service, professionalism, and sacrifice of the members of the Ann Arbor Fire Department, who respond each day to emergencies, fires, medical crises, hazardous conditions, and moments of profound trauma in order to protect the lives and maintain safety in our community;

Whereas, The City Council acknowledges that sustained mandated overtime can impose significant physical, mental, and emotional strain on firefighters and first responders, contributing to fatigue, increased risk of injury, stress-related health impacts, and reduced time with family and loved ones, and therefore recognizes the importance of achieving staffing levels and workplace conditions that support the long-term health, wellness, retention, and effectiveness of Ann Arbor’s fire service personnel;

Whereas, Assuming use of leave continues at the rate of usage experienced over the last four fiscal years and we are able to fill the newly added positions at the onset of the fiscal year, it is estimated that each additional Firefighter position would result in the elimination of approximately 2,400 overtime hours, leading to a projected total reduction of 7,200 hours across three positions;

Whereas, Human Resources currently has a vacant Human Resources Services Manager position;

Whereas, Human Resources is currently undergoing a reorganization and can delay filling the vacancy; and

Whereas, Should FY 27 General Fund revenues exceed budget, the City Administrator has the authority to utilize the approved over hire FTE's to authorize the hire of the Human Resources position as part of the reorganization;
RESOLVED, That the 1.0 FTE Vacant Human Resources Services Manager position be eliminated;

RESOLVED, That 2.0 FTE firefighter positions be added to the FY27 Fire Services budget on a recurring basis;

RESOLVED, That a total of 894 full-time equivalent positions be adopted in the FY27 budget;

RESOLVED, That as part of the workforce planning initiative, Council is authorizing staff to exceed the authorized 894 FTEs by 10 on a temporary basis;

RESOLVED, That City Council appropriate $27,546 to the General Fund Fire Service expenditure budget from the General Fund Unobligated Fund Balance

Sponsors: Mayor Taylor, Radina, Eyer, Mallek, Harrison

**Approved on a Voice Vote.**

***

**Amendment 2**

**Resolution to Appropriate $300,000 from the Marijuana Excise Tax Rebate and $400,000 from Opioid Settlement Funds ($700,000 total) to the Ann Arbor Housing Development Corporation for the Rising Hope  Housing Program and Approved Uses and Strategies of Opioid Settlement Funds**

Whereas, Cannabis and drug laws have disproportionately targeted people of color and lower-income communities, creating generations of systemic harm including barriers to housing, employment, financial aid, child custody, and immigration status, as recognized by City Council in R-21-098;

Whereas, Opioid Settlement funds are intended to address substance use treatment, recovery support, harm reduction, and evidence-informed interventions that improve health outcomes and community stability;

Whereas, Returning citizens and justice-impacted individuals continue to face compounding barriers to stable housing, employment, health care, and economic mobility as a direct result of prior incarceration, criminalization, trauma, discrimination, and systemic inequity, barriers that do not end upon release but follow people and their families for years;

Whereas, Obtaining a housing voucher alone does not ensure housing stability. Many justice-impacted individuals and families continue to face landlord screening barriers, documentation requirements, stigma, limited transportation, digital access challenges, and the difficulty of navigating fragmented health and human service systems without coordinated support;

Whereas, Standard service systems can inadvertently retraumatize participants through rigid requirements, surveillance-oriented approaches, and punitive responses to setbacks, reducing engagement, trust, and long-term outcomes, which is why trauma-informed care is not a preference but a necessity for this population;

Whereas, Individuals impacted by the criminal legal system experience disproportionately high rates of substance use disorders, with a majority of incarcerated individuals nationally meeting criteria for a substance use disorder; and the period immediately following release from jail or prison carries significantly elevated overdose mortality risk, particularly in the first weeks after release;

Whereas, Evidence-based medications for opioid use disorder, including buprenorphine, significantly reduce mortality and support recovery; yet access remains limited due to fragmented care coordination, insurance disruptions, and limited linkage to treatment during reentry, barriers that trauma-informed case management is specifically designed to help navigate;

Whereas, Uninsured, underinsured, and Medicaid-eligible individuals in Washtenaw County seeking substance use treatment are connected through a centralized screening and referral process coordinated by Washtenaw County Community Mental Health, and trauma-informed case managers play a critical role in helping justice-impacted individuals disclose treatment needs and successfully access that system;

Whereas, Rising Hope for Housing was first approved in the 2023 budget cycle as a collaborative, community-built response to these interconnected needs; not a single-provider program but a deliberately constructed partnership among A Brighter Way, Shelter Association of Washtenaw County, and SOS Community Services, with overall coordination provided by the Washtenaw Housing Alliance in partnership with the Ann Arbor Housing Commission;

Whereas, This collaborative model reflects a shared recognition that no single agency can address the full range of barriers facing justice-impacted individuals and families; lasting housing stability requires coordinated, cross-system support that meets people where they are;

Whereas, Program data from July–December 2025 demonstrates both deep need and meaningful impact: approximately 80% of participants were directly justice-involved and an additional 19% were justice-impacted through a spouse, partner, or child; approximately 70% identified as Black; 57% identified as female; 37% were heads of single-parent households; and 43% had children under 18 in the home;

Whereas, The Michigan Coalition Against Homelessness provided trauma-informed care and case management training to the Rising Hope collaborative in 2026, including reusable onboarding and refresher materials designed to strengthen best practices, reduce retraumatization for staff and participants alike, and support long-term workforce wellness;

Whereas, The program's demonstrated success helped the Washtenaw Housing Alliance secure additional state funding through the Michigan Department of Labor and Economic Opportunity to expand services; reflecting growing external recognition of Rising Hope's effectiveness and the strength of its collaborative model;

Whereas, The Michigan State Housing Development Authority reopened both the Housing Choice Voucher Homeless Preference Wait List and the Reentry Voucher Wait List in 2025, increasing the number of individuals and families eligible for housing assistance and directly increasing demand for the kind of trauma-informed housing stabilization and wraparound support that Rising Hope for Housing provides;

RESOLVED, That City Council appropriate $300,000 of the Marijuana Excise Tax Rebate from the General Fund fund balance to the FY 2027 General Fund Ann Arbor Housing Commission budget and appropriate $400,000 of the National Opioid Settlement funding from the General Fund fund balance to the FY 2027 General Fund Ann Arbor Housing Commission budget on a one-time basis for the Rising Hope Housing Program;

RESOLVED, That these funds shall support services including, but not limited to, mental health counseling, peer support, substance use and recovery services, harm reduction, behavioral health navigation, transportation, housing advocacy, landlord-tenant mediation, legal assistance, and trauma-informed case management;

RESOLVED, That the National Opioid Settlement Funds will be used to support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies, pursuant to the terms of the settlement agreements' list of approved uses and core strategies, as well as the guidance published by the State of Michigan for said approved uses and strategies;

RESOLVED, That the Ann Arbor Housing Development Corporation may use up to five percent (5%) of the Marijuana Excise Tax Rebate  funds for administrative costs associated with the program;

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

Sponsors:  Harrison, Watson, Ghazi Edwin, Cornell, Eyer, and Mayor Taylor

**Approved on a Voice Vote.**

***

# Information Pages: Community Profile

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:

| | 1990 Census | 2000 Census | 2010 Census | 2020 Census |
|---|---|---|---|---|
| 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 |

## 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.

| | 2025 | | |
|---|---|---|---|
| Employers | Employees | Rank | Percentage of Total Top City Employers |
| University of Michigan | 37,400 | 1 | 67.75% |
| Trinity Health Michigan (formerly St. Joseph's Health System) | 5,500 | 2 | 9.96% |
| Ann Arbor Public Schools | 2,700 | 3 | 4.89% |
| Veterans Administration Ann Arbor Healthcare System | 2,700 | 4 | 4.89% |
| Integrated Health Associates, Inc. | 1,600 | 5 | 2.90% |
| Washtenaw County | 1,300 | 6 | 2.36% |
| Toyota | 1,200 | 7 | 2.17% |
| Domino's Pizza | 1,200 | 8 | 2.17% |
| RealTruck | 900 | 9 | 1.63% |
| City of Ann Arbor | 700 | 10 | 1.27% |
| Total | 55,200 | | 100.00% |

| | | 2025 | | |
|---|---|---|---|---|
| Taxpayer | Type of Business | Taxable Value | Rank | Percentage of Total City Taxable Value |
| DTE Electric Company CLASS 551 | Utility | $96,258,200 | 1 | 1.20% |
| GEDR Landmark LLC 1300 S University | Apartments | $52,390,913 | 2 | 0.65% |
| Brixmor (formerly AMCAP) Arborland LLC | Shopping Center | $46,162,551 | 3 | 0.57% |
| BVK HSRE Ann Arbor, LLC | Apartments | $46,058,250 | 4 | 0.57% |
| CPI Foundry, LLC | Apartments | $43,897,200 | 5 | 0.55% |
| Briarwood Shopping Complex | Shopping Center | $43,781,738 | 6 | 0.54% |
| The Standard at Ann Arbor LLC | Apartments | $43,589,300 | 7 | 0.54% |
| CCSHP Ann Arbor I, LLC (The Yard) | Apartments | $42,424,700 | 8 | 0.53% |
| Northstar Fund IV LLC | Apartments | $33,294,773 | 9 | 0.41% |
| DTE Gas Company | Utility | $33,058,164 | 10 | 0.41% |
| | | $480,915,789 | | 5.97% |

## 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.

| | 1990 U.S. Census | 2000 U.S. Census | 2010 U.S. Census | 2020 U.S. Census |
|---|---|---|---|---|
| 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 |
| 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 |

* Persons 19 years and under
** Persons 20-64 years old

## 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

## 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

Date of incorporation: 1851
Form of government: Council – Administrator
Permanent employees: 894

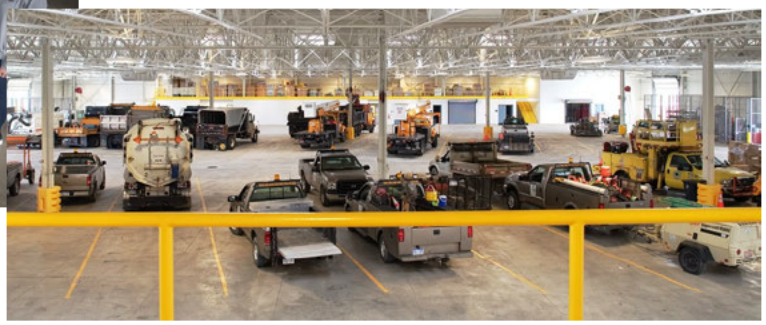
Area and Population Data:

| Year | Population | Area in Square Miles |
|---|---|---|
| 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: | 8,082 |
| Traffic signals: | 121 |
| Miles of streets: | 298 |
| Street Resurfacing & Reconstruction: | 10.3 miles |

Recycling & Solid Waste



City Fleet Vehicles

# Information Pages: Miscellaneous Community Statistics

| | |
|---|---|
| **Fire:** | |
| Number of stations | 5 |
| Emergency responses | 10,010 |
| Inspections | 1,415 |
| **Police:** | |
| Physical arrests | 1,044 |
| Parking violations | 82,359 |
| Traffic violations | 4,714 |
| **Stormwater:** | |
| Miles of storm sewers | 313 |
| **Water:** | |
| Average daily consumption | 13.1 (millions of gallons) |
| Miles of water mains | 466 |
| Storage capacity | 19,000 (thousands of gallons) |
| **Wastewater:** | |
| Miles of sanitary sewers | 366 |
| Treatment capacity | 48,000 (thousands of gallons) |

Police Department
First Electric Patrol Vehicle

Fire Department
Ladder Certification

# Information Pages: Miscellaneous Community Statistics

Culture and recreation:

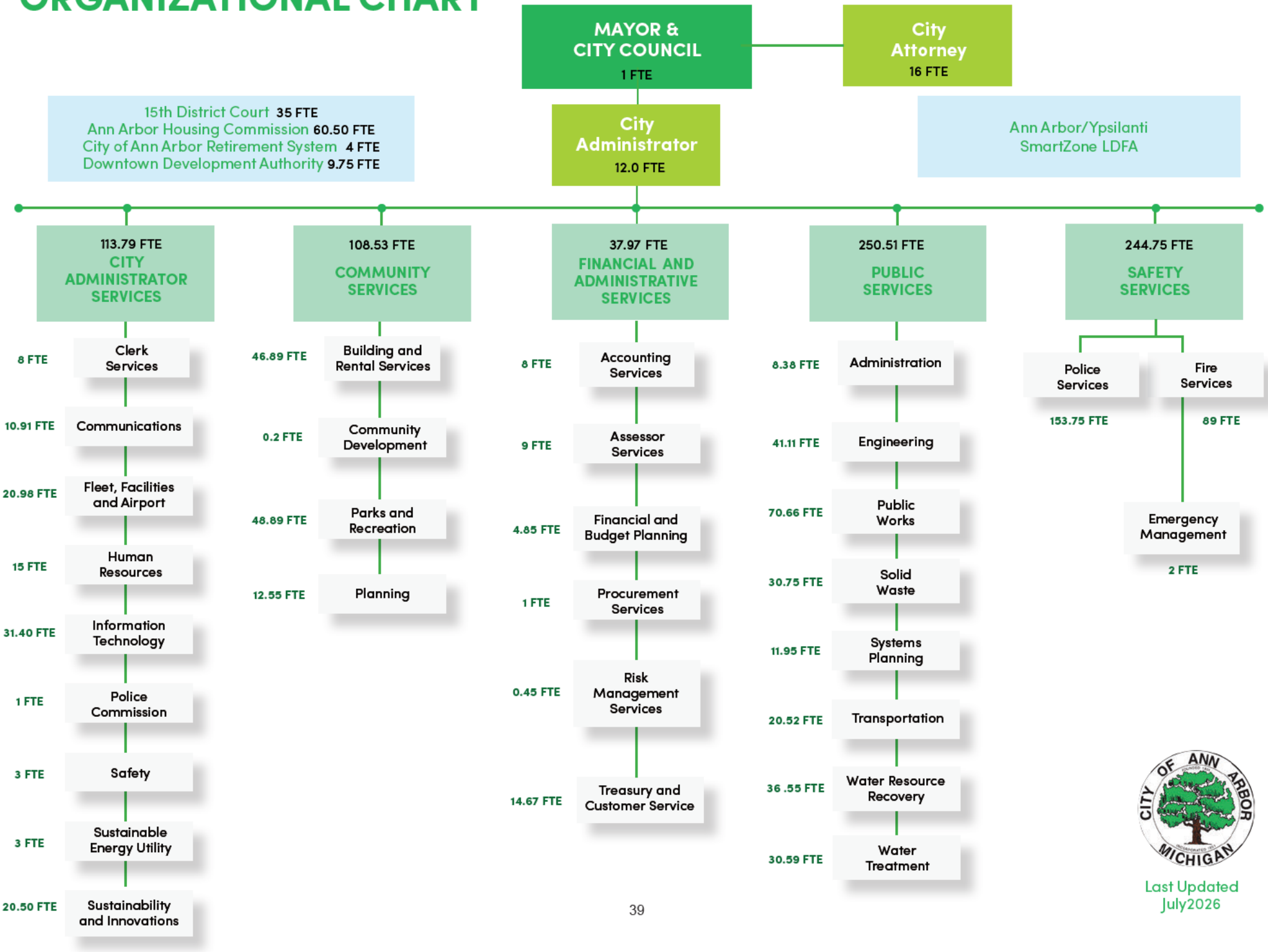
| | |
|---|---|
| Number of parks | 163 |
| Acres of parkland | 2,211 |
| Playgrounds | 81 |
| Baseball/softball diamonds | 34 |
| Soccer/football fields | 24 |
| 18-hole golf courses | 2 |
| Ice arenas | 1 enclosed, 1 outdoor with roof |
| Pools | 1 indoor, 3 outdoor |
| Senior center | 1 |
| Community centers | 2 |
| Science center | 1 |
| Farmers market | 1 |
| Canoe liveries | 2 |
| Skate park | 1 |

Splash Pad at
Bicentennial Park

"Guardians of the Huron River"
Public Art

CITY OF ANN ARBOR

# ORGANIZATIONAL CHART




Last Updated
July2026

This page intentionally left blank

# 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

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.

In recent years, the City has used 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:

*New Budget = Prior Budget x (1 + Economic Assumptions) – Fixed %*

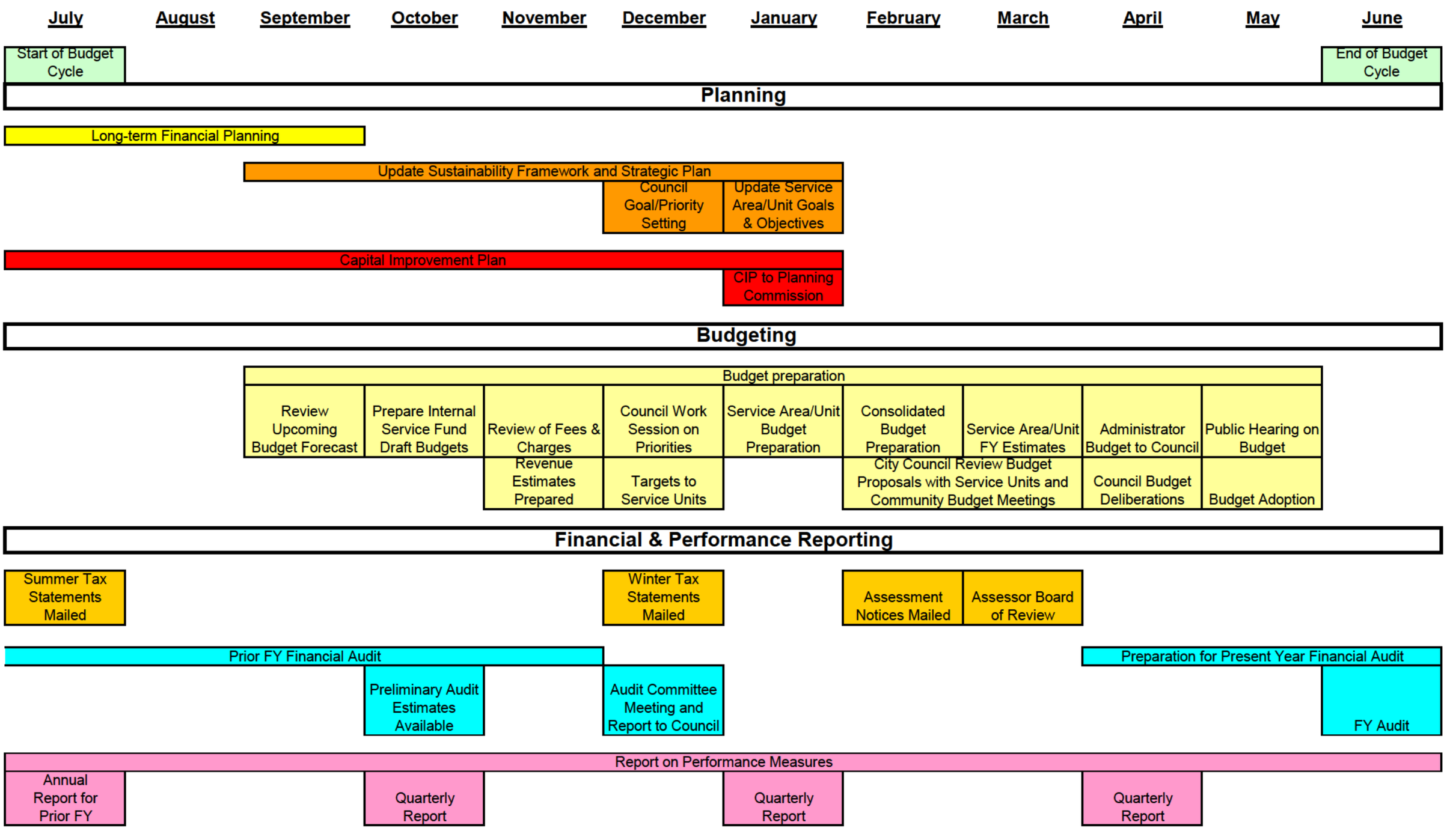
If after economic assumptions are applied reductions are needed, a fixed percentage is applied equally to all service units’ budgets in determining the target levels.

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. They are also able to consider ideas generated by the Priority Based Budgeting brainstorming sessions.

In accordance with the City Charter, the City Administrator's Recommended Budget is submitted to City Council at its second meeting in April. 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 2027, the Council adopts the second of a two-year fiscal plan. When preparing the FY 2027 budget, the second year of the two-year fiscal plan, financial projections are 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

## 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 2027 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 2027.
- The City is increasing its contributions to the VEBA Trust to pay for future retiree health care expenditures above the FY 2026 level.
- The City's retirement system is funded at 94% as of June 30, 2025 on a market basis.
- The General Fund unassigned fund balance on June 30, 2025 was at 23% 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 5.2% as of June 2025, 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-

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

## 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, 2025 was $1.01 billion. The debt subject to that limit as of June 30, 2025, was $106 million or 0.99% 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, 2025 was $259 million (including premiums and discounts).

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

| Financial Policy | Legislation | Purpose | Compliance |
|---|---|---|---|
| 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 | 12-0697, 14-0646, 17-0494, & 18-0608 | The Pension Policy adopted by City Council on 5/21/2012 provides the general framework for funding the City's defined benefit pension plan. This policy was more recently updated on 5/21/2018. | x |
| General OPEB Policy | 12-0697, 14-0646, 17-0494, & 18-0608 | The OPEB Policy adopted by City Council on 5/21/2012 provides the general framework for funding the City's OPEB plan. This policy was more recently updated on 5/21/2018. | 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

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

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

- 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

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

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 | 488,768 |
| Total Operating Revenue | $20,386,564 |
| | |
| Operating Expenses | $15,043,747 |
| Less: Depreciation and Amortization | 2,602,875 |
| Net Expenses | $12,440,872 |
| | |
| Net Revenue Available for Debt Service | $ 7,945,692 (1*) |
| | |
| Principal | $ 3,850,000 |
| Interest | 1,890,994 |
| 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

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,

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.

*Date of enactment: 6/20/2011*

**CITY OF ANN ARBOR**

**Debt Listing**

| Bond | Year of Issue | Years | Bond Rating | Principal | Interest | Total | Purpose of Bond |
|---|---|---|---|---|---|---|---|
| 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 |
| 2011 Drinking Water Program 7333-01 | 2011 | 20 | Not Rated | $ 4,874,854 | $ 1,357,021 | $ 6,231,875 | Catherine, Collingwood, Arbor Oaks Water Main Replacements, Barton Dam Concrete Repairs, WTP Security Enhancements |
| 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 |
| 2026 Capital Improvement Affordable Housing Bond | 2026 | 16 | AAA | $ 35,000,000 | $ 7,583,334 | $ 42,583,334 | Affordable Housing - Development of 350 S. Fifth |
| | | | | **$ 409,479,165** | **$ 132,312,168** | **$ 541,791,333** | |

# 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 |
|---|---|---|---|
| **Nonspendable** | | "Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact."[1] | • Inventories,<br>• Prepaid items,<br>• Long-term receivables<br>• Permanent Endowments |
| **Restricted** | | "Fund balance should be reported as restricted when constraints placed on the use of resources are either:<br>a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or<br>b. Imposed by law through constitutional provisions or enabling legislation."[2] | • Restricted by state statute,<br>• Unspent bond proceeds,<br>• Grants earned but not spent,<br>• Debt covenants,<br>• Taxes dedicated to a specific purpose, and<br>• Revenues restricted by enabling legislation. |
| **Unrestricted** | **Committed** | "Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority"[3] | • Amounts City Council sets aside by resolution. |
| | **Assigned** | "Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed"[4] | • City Council delegates the authority to assign fund balance to the Chief Financial Officer.<br>• City Council has appropriated fund balance during the budget process- this is titled "subsequent year's expenditures" |
| | **Unassigned** | 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.[5] | |

[1] GASB Statement No. 54, ¶ 6
[2] GASB Statement No, 54, ¶ 8
[3] GASB Statement No. 54, ¶10
[4] GASB Statement No. 54, ¶13
[5] GASB Statement No. 54, ¶17

**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.

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 30th) 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.

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.

*Date of enactment: 6/20/2011*

# Information Pages: Investment Policy

## 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

- 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.

**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:

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

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.

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

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

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.

**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.

# Information Pages: Investment Policy

## 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.

# Information Pages: Investment Policy

**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

**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.

*Date of enactment: 6/20/2011*
*Amended by Council: 8/2/2021*

# Information Pages: Pension Policy

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

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.

*Date of Enactment: 5/21/2012*
*Date of Amendment: 5/19/2014*
*Date of Amendment: 5/15/2017*
*Date of Amendment: 5/21/2018*

# 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

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.

*Date of Enactment: 5/21/2012*
*Date of Amendment: 5/19/2014*
*Date of Amendment: 5/15/2017*
*Date of Amendment: 5/21/2018*

# Information Pages: Capital Improvement Program Policies

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.

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

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

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.

*Date of Enactment: 5/21/2018*

# Information Pages: Enterprise Fund Capital Financing Policy

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.

*Date of Enactment: 5/21/2018*

# 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) Goals and Performance Measures for the Service Area by Service Unit;

9) 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

## 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:

| | FTE |
|---|---|
| Administration | .60 |
| Maintenance | .40 |
| 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

## 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

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 31st of each year and the related property taxes are assessed and recorded as earned on the following July 1st. These taxes are due on July 31st, with those taxes that are still unpaid as of the following February 28th 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 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | General | Water Supply System | Sewage Disposal System | Airport | Stormwater Sewer System | Solid Waste | Internal Service Funds | Debt Service Funds | Capital Funds | Special Revenue Funds | Trust Funds | Component Units |
| 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 | | | | | | | | | X | | |
| 015 City Clerk | X | | | | | | | | | | | |
| 016 Independent Police Oversight Commission | X | | | | | | | | | | | |
| 018 Finance | X | X | X | | X | X | X | | | X | X | |
| 019 Non-Departmental | X | | | | | | | X | | | | |
| 020 Risk Management | | | | | | | X | | | | | |
| 021 District Court | X | | | | | | | | | X | | |
| 029 Sustainability & Innovations Office | X | X | X | | X | X | | | | X | | |
| 031 Police | X | | | | | | | | | X | | |
| 032 Fire | X | | | | | | | | | X | | |
| 033 Building & Rental Services | X | | | | | | | | | X | | |
| 040 Engineering | X | | | | | | X | | X | X | | |
| 041 Transportation | 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 | |
| 070 Public Services Administration | X | X | X | | X | X | X | | | X | | |
| 071 Solid Waste | | | | | | X | | | | X | | |
| 073 Utilities | | | | | | | | | X | | | |
| 074 Utilities-Water Treatment | X | X | | | X | | | | X | | | |
| 075 Wastewater Treatment Plant | | | X | | | | | | | | | |
| 080 Sustainable Energy Utility | X | | | | | | | | | | | |
| 091 Fleet, Facilities & Airport | 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

## 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.

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.

Sustainable Energy Utility – to account for the optional, supplemental 100% renewable, clean energy solutions provided to City residents.

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.

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.

Neighborhood Road Fund – to account for new revenue stream authorized by the State of Michigan for neighborhood road and right-of-way maintenance.

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.

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.

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

2026 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.

# Information Pages: Fund Descriptions

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.

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.

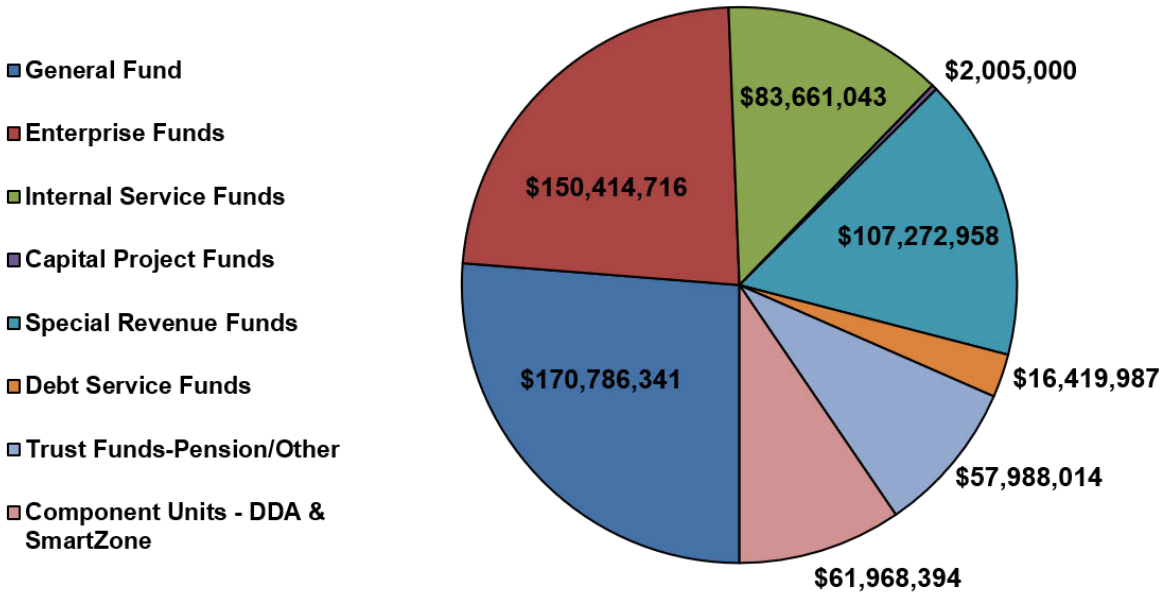
This page intentionally left blank

## 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 2027, the City's total expenditure budget is $651 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 – 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 2027 BUDGETED EXPENDITURES BY FUND TYPE

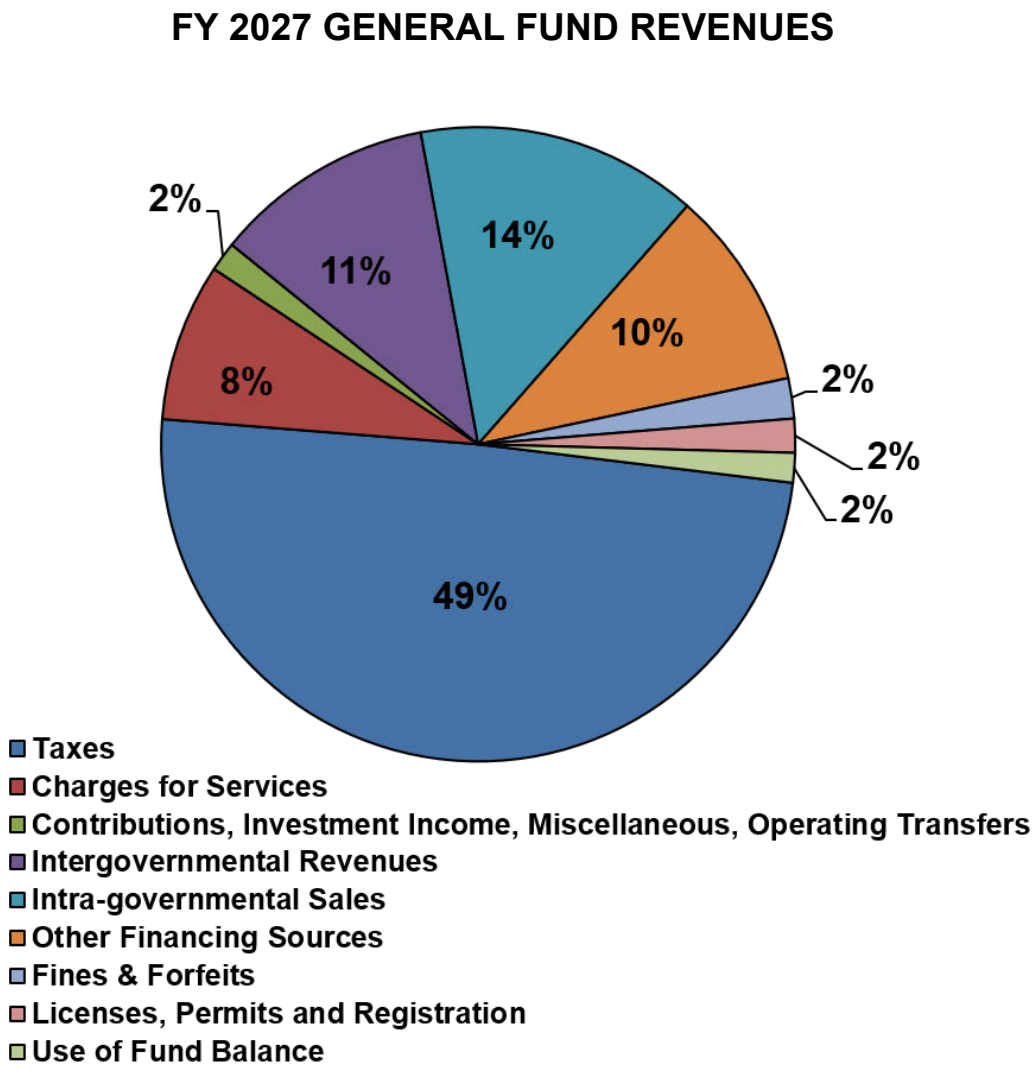



**Total $650,516,453**

## GENERAL FUND OVERVIEW

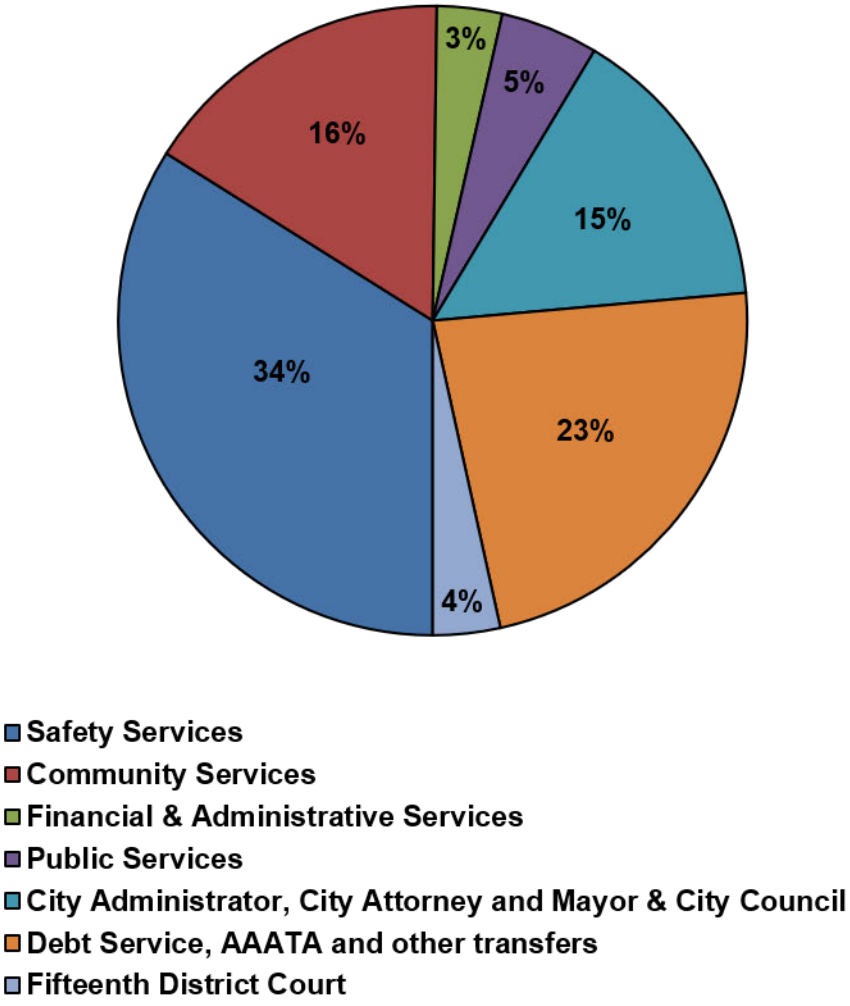
The City has been concentrating their efforts on financial planning to resolve projected revenue shortfalls in the upcoming fiscal years. As the budget is reviewed, it is important to note that the shortfall the City has been addressing is in the City's General Fund.

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:



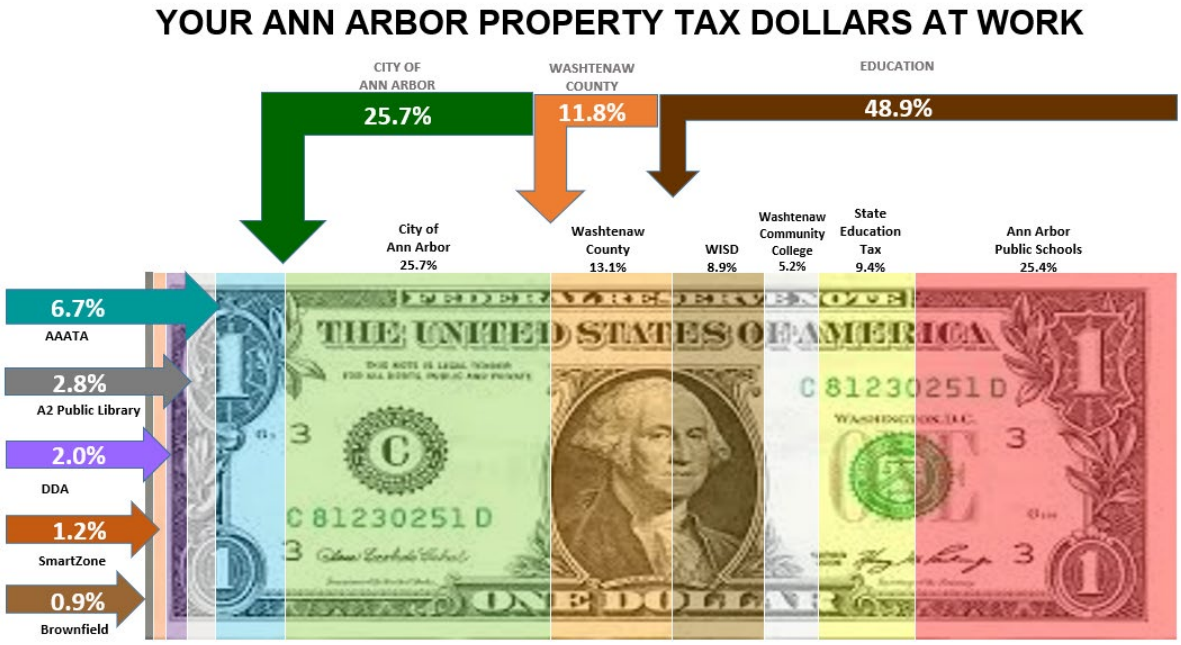
Expenditures from the General Fund go to services such as public safety (police, fire, and emergency management); recreation programs; development and planning; community development services; the City's legal and general government administration; housing and human services programs; Fifteenth District Court; and a variety of other services and programs provided by the four main Service Areas. Approximately 23% of the expenditures are "pass throughs" which show as expenditures but have an offsetting revenue.

## FY 2027 GENERAL FUND EXPENDITURES



## 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 $0.26 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:



## 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.

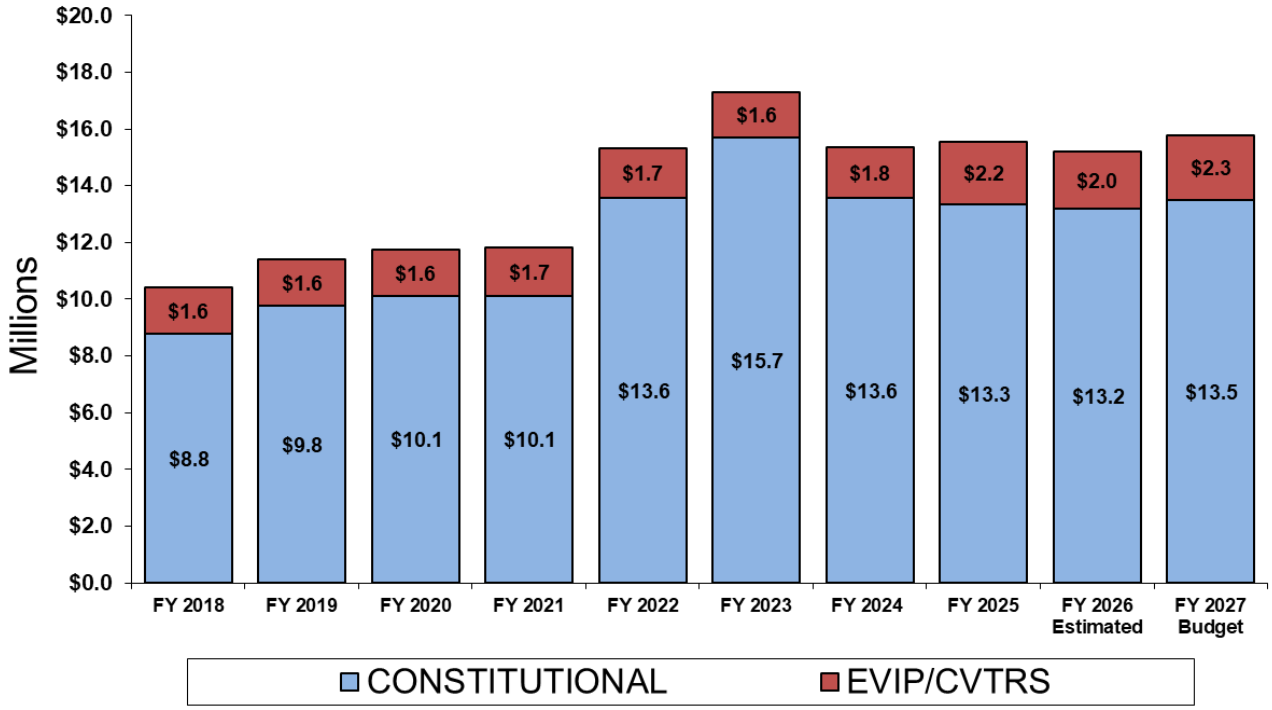
### CITY MILLAGE TRENDS

| Type | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | Change from Previous Year |
|---|---|---|---|---|---|---|---|---|
| General Operating | 5.8365 | 5.8359 | 5.7967 | 5.7967 | 5.7903 | 5.7561 | 5.7457 | (0.0104) |
| Employee Benefits | 1.9454 | 1.9452 | 1.9321 | 1.9321 | 1.9299 | 1.9185 | 1.9150 | (0.0035) |
| AAATA | 1.9454 | 1.9452 | 1.9321 | 1.9321 | 1.9299 | 1.9185 | 1.9150 | (0.0035) |
| **Total General Fund** | **9.7273** | **9.7263** | **9.6609** | **9.6609** | **9.6501** | **9.5931** | **9.5757** | (0.0174) |
| Street, Bridge & Sidewalk Reconstruction | 2.0291 | 2.0289 | 2.0153 | 2.0153 | 2.0130 | 2.0011 | 1.9974 | (0.0037) |
| Refuse Collection | 2.3341 | 2.3339 | 2.3182 | 2.3182 | 2.3156 | 2.3019 | 2.2977 | (0.0042) |
| Parks Maintenance & Capital Improvement | 1.0807 | 1.0805 | 1.0732 | 1.0732 | 1.0720 | 1.0935 | 1.0915 | (0.0020) |
| Open Space & Parkland Acquisition | 0.4519 | 0.4519 | 0.4488 | 0.4488 | 0.4483 | 0.4456 | 0.4447 | (0.0009) |
| Sidewalk Construction Millage | N/A | 0.2000 | 0.1986 | 0.1986 | 0.1983 | 0.1971 | 0.1967 | (0.0004) |
| Affordable Housing Millage | N/A | 1.0000 | 0.9933 | 0.9933 | 0.9922 | 0.9863 | 0.9845 | (0.0018) |
| Climate Action Millage | N/A | N/A | N/A | 1.0000 | 0.9989 | 0.9930 | 0.9912 | (0.0018) |
| **Total City Millage** | **15.6231** | **16.8215** | **16.7083** | **17.7083** | **17.6884** | **17.6116** | **17.5794** | (0.0322) |

## 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**

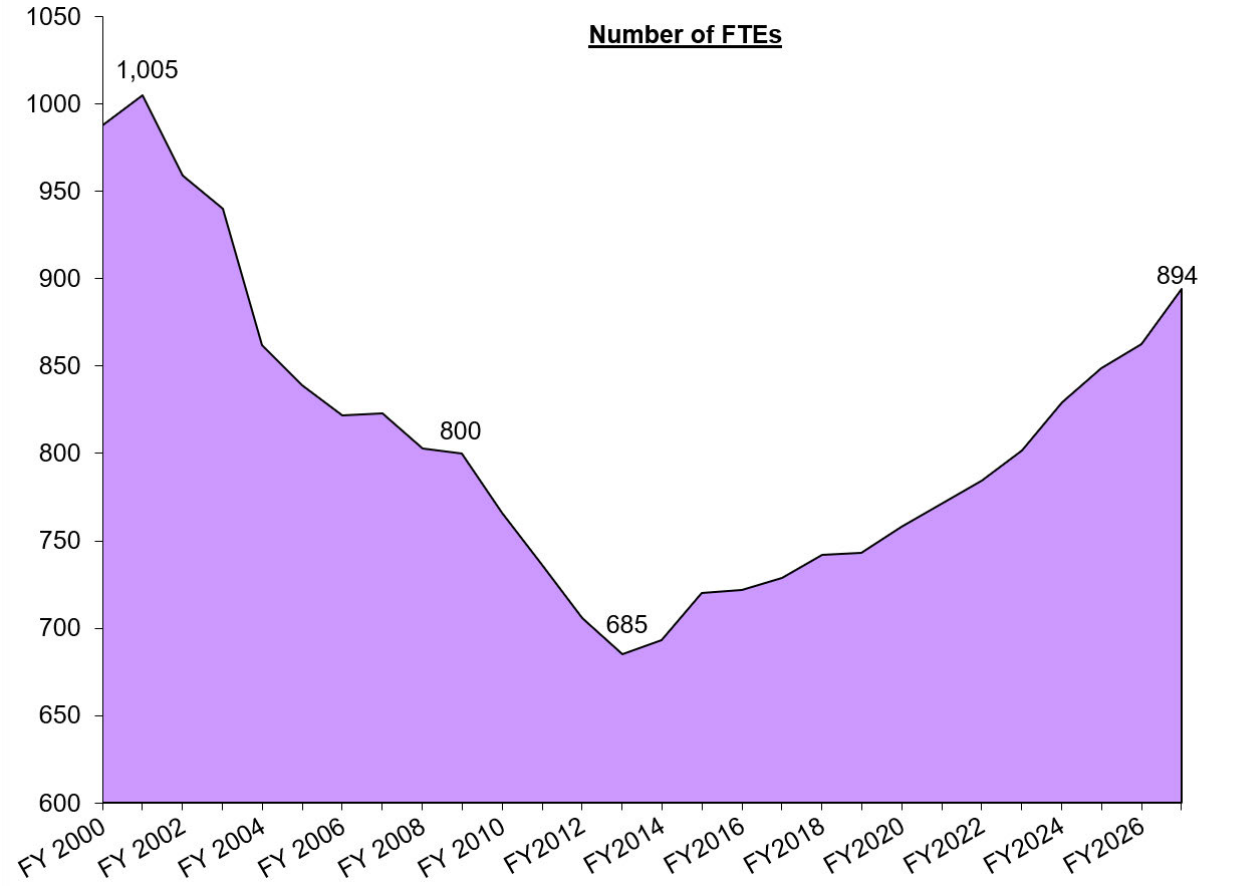


## EMPLOYEE SUMMARY

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 894 in FY 2027 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 2027, a net increase of 30.0 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.



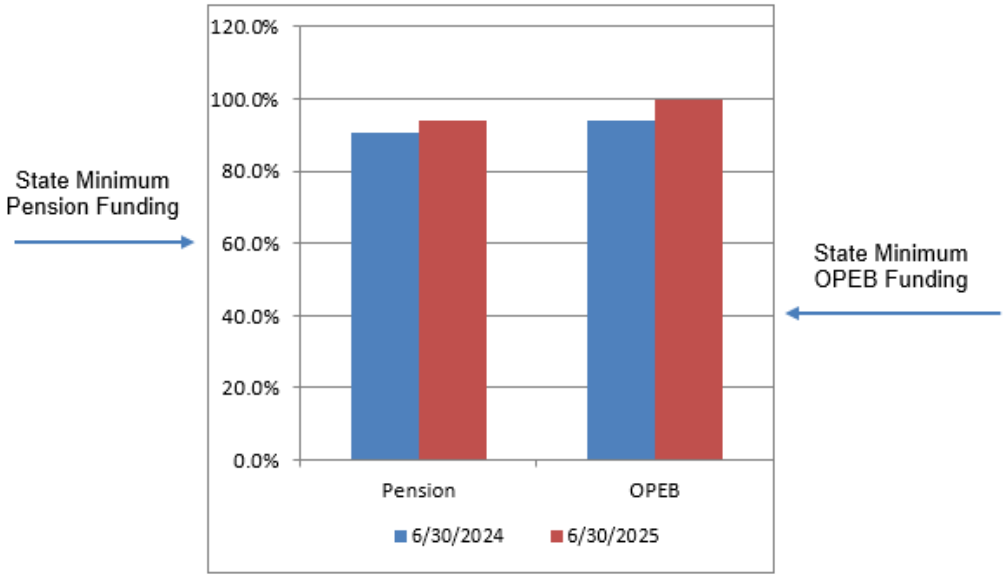
## PENSION & OPEB OBLIGATIONS

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.

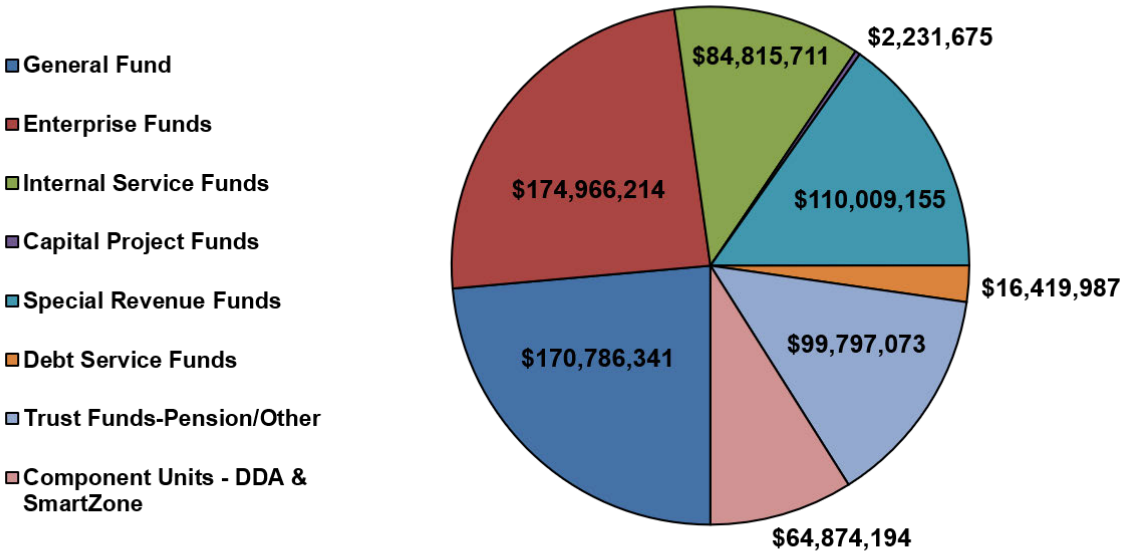
The City of Ann Arbor Retiree Health Care Benefits Plan is a single-employer defined benefit healthcare plan administered by the City of Ann Arbor Employees' Retirement System (CAAERS). The plan provides certain health care and life insurance benefits, otherwise known as other postemployment benefits (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:

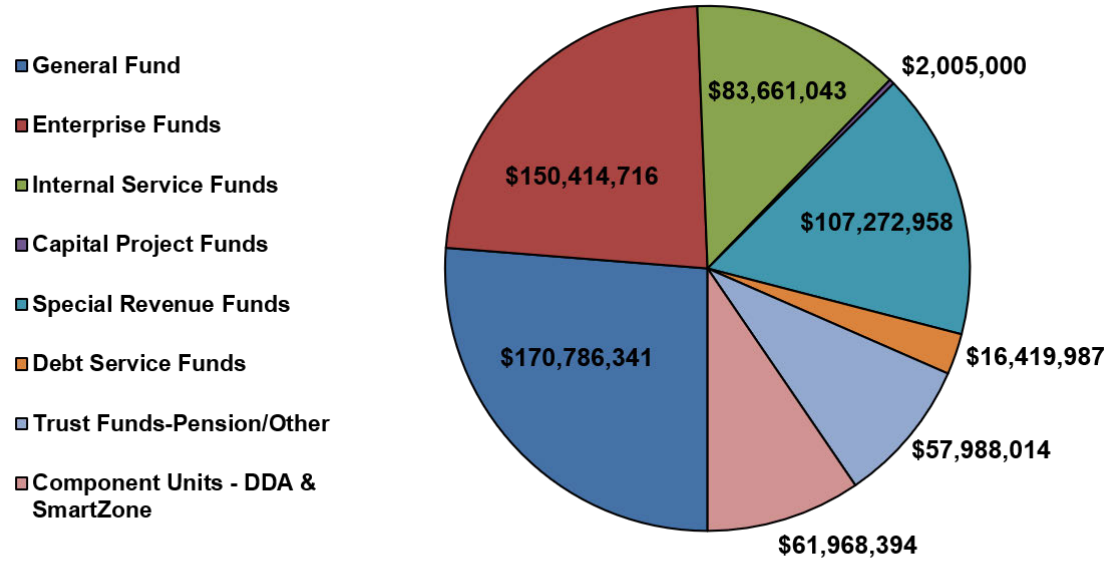


## FY 2027 Budgeted Revenues by Fund Type




**Total $723,900,350**

## FY 2027 Budgeted Expenditures by Fund Type



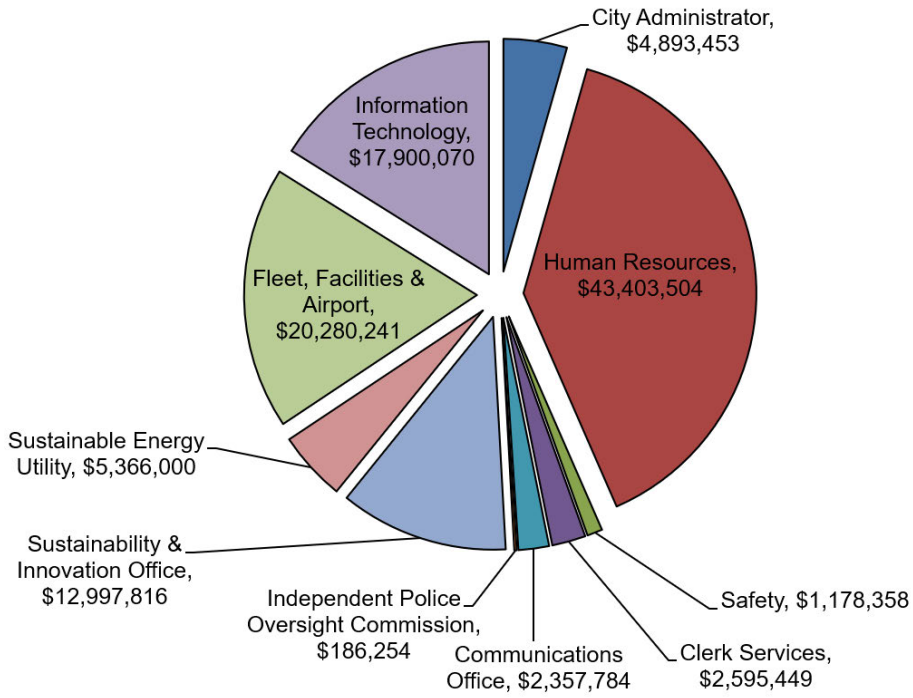

**Total $650,516,453**

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

# FY 2027 Expenditures – All Funds by Service Area

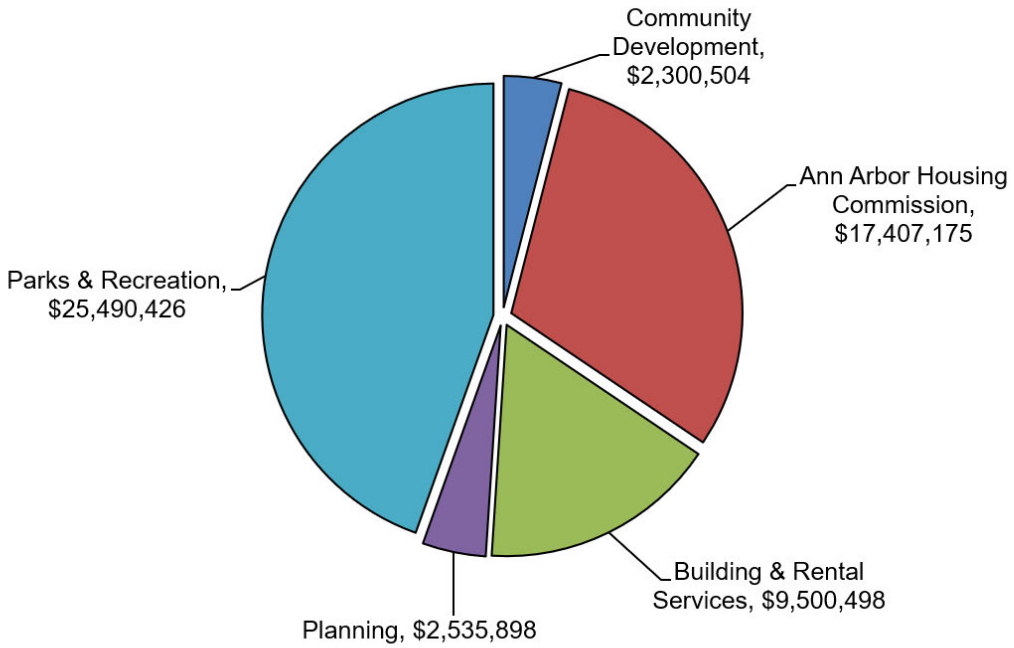
## FY 2027 City Administrator Expenditures

**Total $111,158,929**



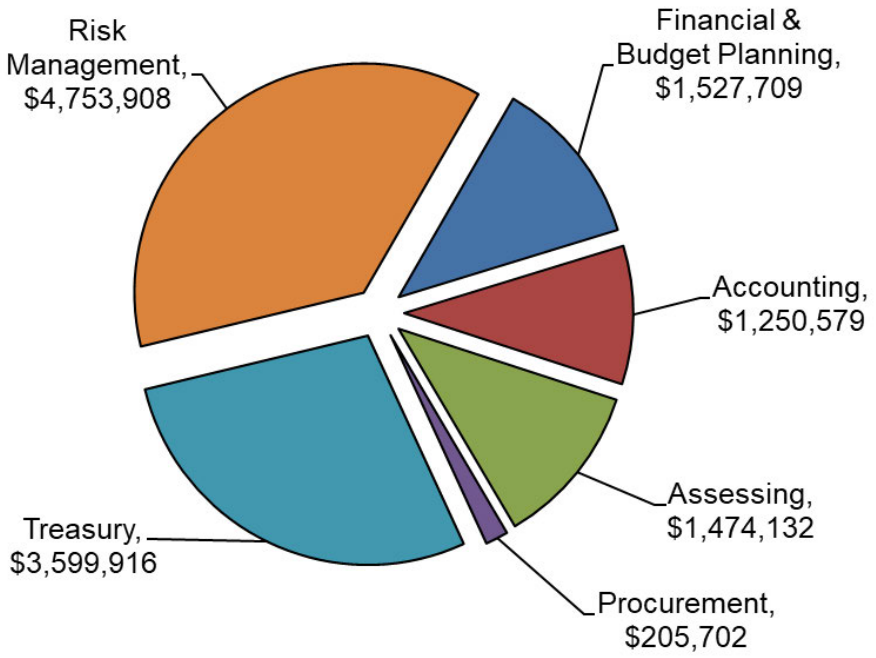

## FY 2027 Community Services Expenditures

**Total $57,234,501**



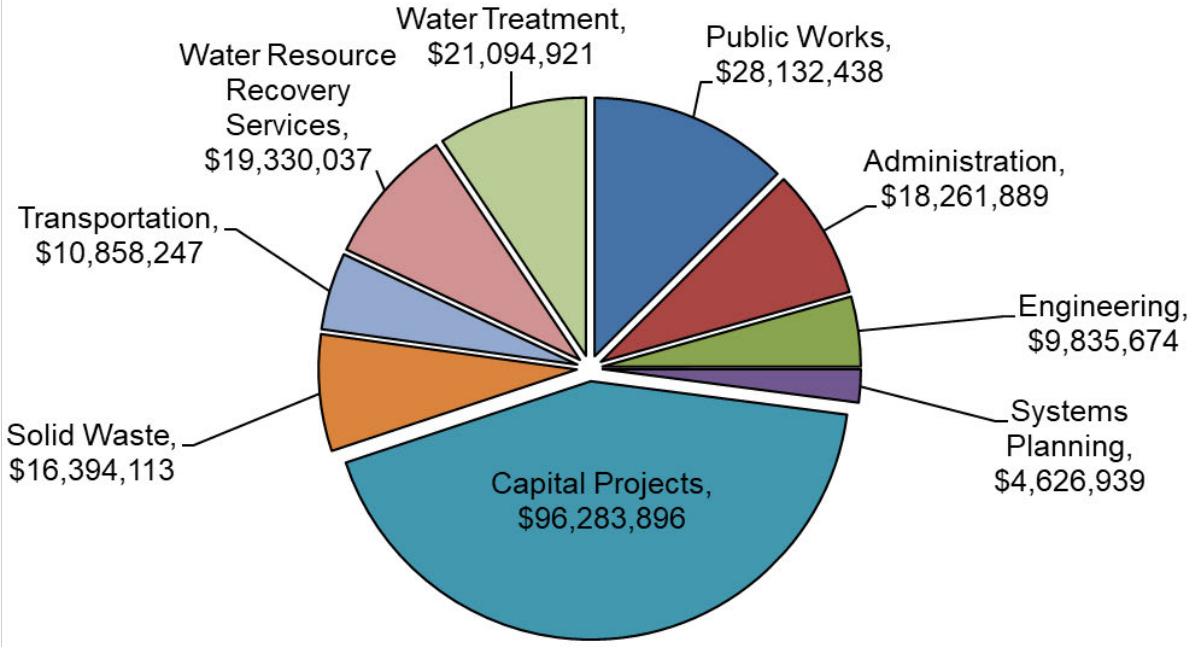
## FY 2027 Financial & Administrative Services Expenditures

**Total $12,811,946**



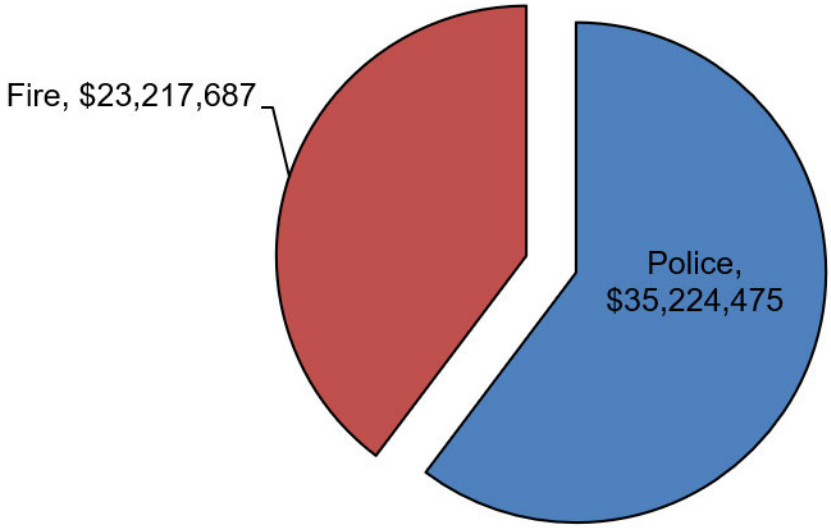

## FY 2027 Public Services Expenditures

**Total $224,818,154**



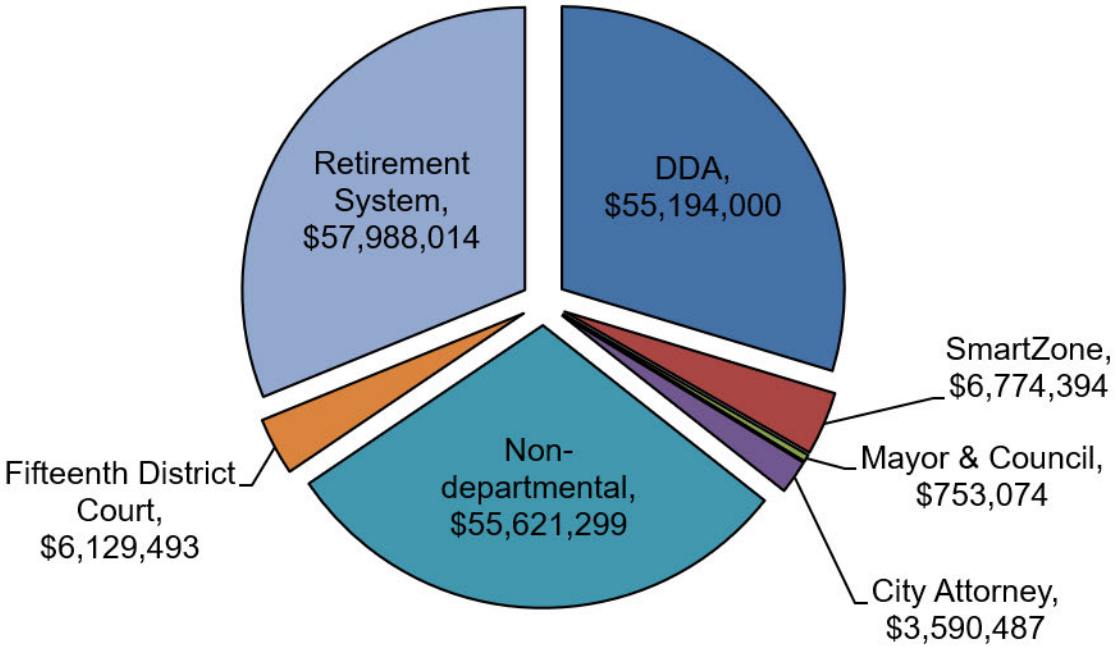
## FY 2027 Safety Services Expenditures

**Total $58,442,162**




## FY 2027 Other Services Expenditures

**Total $186,050,761**



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

| Fund Balance June 30, 2025 | FY 2026 Forecasted Revenues | FY 2026 Forecasted Expenditures | Forecasted Fund Balance June 30, 2025 | Fund | FY 2027 Approved Revenues | FY 2027 Approved Expenditures | Approved Use of Fund Balance | Projected Fund Balance June 30, 2026 |
|---|---|---|---|---|---|---|---|---|
| 24,707,730 | 150,410,367 | 151,591,814 | 23,526,283 | **General Fund (major fund)** | 170,786,341 | 170,786,341 | 2,581,013 | 20,945,270 |
| | | | | **Special Revenue Funds** | | | | |
| 5,363,572 | 664,883 | 4,029,651 | 1,998,804 | Affordable Housing | - | - | - | 1,998,804 |
| 50,445 | 8,050,267 | 8,071,819 | 28,893 | Affordable Housing Millage | 8,483,267 | 8,483,267 | - | 28,893 |
| 887,026 | 1,138,687 | 1,272,684 | 753,029 | Alternative Transportation | 937,829 | 735,671 | - | 955,187 |
| 133,872 | 13,031 | 4,100 | 142,803 | Bandemer Property | 12,874 | 3,804 | - | 151,873 |
| 167,496 | 10,711 | - | 178,207 | Cemetery Perpetual Care | 5,266 | - | - | 183,473 |
| 6,997,810 | 9,002,426 | 8,533,475 | 7,466,761 | Climate Action Millage | 11,340,112 | 11,340,112 | 3,000,000 | 4,466,761 |
| 3,869,823 | 1,431,887 | 2,505,225 | 2,796,485 | Community Television Network | 1,759,496 | 1,759,496 | 289,790 | 2,506,695 |
| 15,793,545 | 9,449,526 | 7,184,365 | 18,058,706 | Construction Code Fund | 7,568,926 | 7,568,926 | 527,615 | 17,531,091 |
| 2,066,265 | 3,041,984 | 4,274,618 | 833,631 | County Mental Health Millage | 3,125,735 | 3,071,072 | - | 888,294 |
| 4,769 | 225,335 | 225,000 | 5,104 | Court Facilities | 225,323 | 225,000 | - | 5,427 |
| 37,408 | 13,123 | 18,595 | 31,936 | Drug Enforcement | 11,025 | 10,000 | 10,000 | 22,961 |
| 35,168 | 9,204 | - | 44,372 | Energy Projects | 8,875 | - | - | 53,247 |
| 297,129 | 102,902 | 11,359 | 388,672 | Federal Equitable Sharing Forfeitures | 330,325 | 323,726 | 323,726 | 71,545 |
| 5,621,017 | 3,996,033 | 5,005,117 | 4,611,933 | Local Streets | 4,844,712 | 4,844,712 | 368,317 | 4,243,616 |
| 26,706,086 | 15,208,614 | 20,909,961 | 21,004,739 | Major Streets | 18,317,393 | 18,317,393 | 1,793,609 | 19,211,130 |
| 3,987,126 | 706,917 | 610,398 | 4,083,645 | Metro Expansion | 676,723 | 631,601 | - | 4,128,767 |
| 201,951 | 141,565 | 233,000 | 110,516 | Michigan Justice Training | 130,474 | 130,000 | 100,000 | 10,990 |
| - | - | - | - | Neighborhood Road Fund | 4,500,000 | 4,500,000 | - | - |
| 13,127,692 | 4,064,121 | 2,641,618 | 14,550,195 | Open Space and Parkland Preservation | 4,092,522 | 2,369,128 | - | 16,273,589 |
| 1,070,772 | 42,585 | 75,000 | 1,038,357 | Open Space Endowment | 116,064 | 75,000 | 75,000 | 1,004,421 |
| 922,041 | 13,211,627 | 12,524,112 | 1,609,556 | Parks Maintenance & Capital Improvement | 9,516,859 | 9,516,859 | - | 1,609,556 |
| 2,761,283 | 505,152 | 1,759,191 | 1,507,244 | Parks Memorials & Contributions | 291,673 | 75,000 | - | 1,723,917 |
| 99,350 | 21,750 | 18,075 | 103,025 | Special Assistance | 23,671 | 23,075 | - | 103,621 |
| 3,015,168 | 1,739,055 | 3,376,801 | 1,377,422 | Sidewalk Construction Millage | 3,539,246 | 3,539,246 | 699,290 | 678,132 |
| 12,760,788 | 28,289,789 | 34,043,052 | 7,007,525 | Street Repair Millage (major fund) | 28,855,865 | 28,855,865 | 2,048,845 | 4,958,680 |
| - | - | - | - | Sustainable Energy Utility | 4,273,000 | 4,273,000 | - | - |
| | | | | **Trust Funds** | | | | |
| 2,274,067 | 85,000 | 77,630 | 2,281,437 | Elizabeth R. Dean | 91,498 | 91,498 | 9,477 | 2,271,960 |
| 679,776,645 | 80,780,000 | 52,970,012 | 707,586,633 | Employees' Retirement System | 80,881,098 | 55,460,521 | - | 733,007,210 |
| 743,994 | 19,037 | 50,000 | 713,031 | Police and Fire Relief | 81,602 | 50,000 | 50,000 | 694,633 |
| 2,907,224 | 2,687,400 | 487,966 | 5,106,658 | Section 401(a) Dual Hybrid Plan | 2,687,400 | 465,467 | - | 7,328,591 |
| 303,976,879 | 13,088,375 | 1,935,900 | 315,129,354 | VEBA Trust | 13,088,375 | 2,007,026 | - | 326,210,703 |

| Fund Balance June 30, 2025 | FY 2026 Forecasted Revenues | FY 2026 Forecasted Expenditures | Forecasted Fund Balance June 30, 2025 | Fund | FY 2027 Approved Revenues | FY 2027 Approved Expenditures | Approved Use of Fund Balance | Projected Fund Balance June 30, 2026 |
|---|---|---|---|---|---|---|---|---|
| | | | | **General Debt Service** | | | | |
| 23,277 | 13,115,114 | 13,115,115 | 23,276 | General Debt Service | 16,419,987 | 16,419,987 | - | 23,276 |
| | | | | **Component Units** | | | | |
| 14,992,442 | 10,810,700 | 12,568,600 | 13,234,542 | Downtown Development Authority | 15,823,100 | 15,823,100 | 5,601,400 | 7,633,142 |
| 16,189,679 | 26,349,800 | 28,817,200 | 13,722,279 | DDA Parking System | 33,163,500 | 33,163,500 | 5,697,700 | 8,024,579 |
| 288,414 | 436,700 | 635,400 | 89,714 | DDA Housing | 473,200 | 473,200 | 47,200 | 42,514 |
| 8,608,507 | 5,900,000 | 5,075,600 | 9,432,907 | DDA Parking Maintenance | 8,210,000 | 5,304,200 | - | 12,338,707 |
| - | 461,400 | 411,800 | 49,600 | DDA Public Art | 430,000 | 430,000 | - | 49,600 |
| 935,154 | 6,211,660 | 6,749,526 | 397,288 | SmartZone LDFA | 6,774,394 | 6,774,394 | 397,287 | 1 |
| | | | | **Capital Projects Funds** | | | | |
| 1,553,581 | 450,000 | 1,928,869 | 74,712 | Capital Sinking Fund | 488,194 | 450,000 | - | 112,906 |
| 8,614,696 | 2,059,386 | 7,813,399 | 2,860,683 | General Capital Improvements | 1,743,481 | 1,555,000 | - | 3,049,164 |

**ENTERPRISE AND INTERNAL SERVICE FUND TYPES**
**ANALYSIS OF FUND EQUITY**

| Net Assets June 30, 2025 | FY 2026 Forecasted Revenues | FY 2026 Forecasted Expenditures | Forecasted Net Assets June 30, 2025 | Fund | FY 2027 Approved Revenues | FY 2027 Approved Expenditures | Approved Use of Fund Balance | Projected Net Assets June 30, 2026 |
|---|---|---|---|---|---|---|---|---|
| | | | | **Intergovernmental Service Funds** | | | | |
| 2,876,109 | 1,563,803 | 1,388,515 | 3,051,397 | Central Stores | 1,636,706 | 1,590,045 | - | 3,098,058 |
| 44,110,590 | 13,887,709 | 26,346,616 | 31,651,683 | Fleet Services | 14,859,041 | 14,763,735 | - | 31,746,989 |
| 4,882,555 | 13,203,236 | 15,021,750 | 3,064,041 | Information Technology | 13,213,635 | 12,670,574 | - | 3,607,102 |
| 14,788,739 | 41,694,653 | 38,323,229 | 18,160,163 | Risk Fund | 46,170,537 | 46,149,701 | 273,713 | 17,907,286 |
| 963,206 | 1,032,080 | 890,147 | 1,105,139 | Wheeler Center | 1,039,431 | 892,408 | - | 1,252,162 |
| 667,391 | 5,012,908 | 5,250,710 | 429,589 | Project Management | 7,896,361 | 7,594,580 | - | 731,370 |
| | | | | **Enterprise Funds** | | | | |
| 3,872,063 | 1,255,937 | 1,334,356 | 3,793,644 | Airport (major fund) | 1,201,081 | 1,175,465 | - | 3,819,260 |
| 221,361,370 | 37,336,717 | 27,287,566 | 231,410,521 | Sewage Disposal System (major fund) | 37,475,455 | 28,529,356 | - | 240,356,620 |
| 44,661,820 | 22,397,611 | 19,147,647 | 47,911,784 | Solid Waste (major fund) | 21,942,871 | 19,773,069 | - | 50,081,586 |
| 40,538,829 | 16,877,106 | 10,935,562 | 46,480,373 | Stormwater Sewer System (major fund) | 17,271,283 | 12,139,486 | - | 51,612,170 |
| 1,630,302 | 464,640 | 399,845 | 1,695,097 | Technology Fiber | 409,368 | 399,336 | - | 1,705,129 |
| 230,810,073 | 45,389,375 | 33,093,930 | 243,105,518 | Water Supply System (major fund) | 41,758,524 | 34,980,140 | - | 249,883,902 |

**ANALYSIS OF NET OPERATING FUNDS AVAILABLE***

| Net Operating Funds Available June 30, 2025 | FY 2026 Forecasted Revenues | FY 2026 Forecasted Expenditures | Forecasted Net Operating Funds Available June 30, 2025 | Fund | FY 2027 Approved Revenues | FY 2027 Approved Expenditures | Approved Use of Fund Balance | Projected Net Operating Funds Available June 30, 2026 |
|---|---|---|---|---|---|---|---|---|
| | | | | **Intergovernmental Service Funds** | | | | |
| 1,965,566 | 1,563,803 | 1,388,515 | 2,140,854 | Central Stores | 1,636,706 | 1,590,045 | - | 2,187,515 |
| 43,155,406 | 13,887,709 | 26,346,616 | 30,696,499 | Fleet Services | 14,859,041 | 14,763,735 | - | 30,791,805 |
| 4,137,045 | 13,203,236 | 15,021,750 | 2,318,531 | Information Technology | 13,213,635 | 12,670,574 | - | 2,861,592 |
| 9,584,131 | 41,694,653 | 38,323,229 | 12,955,555 | Risk Fund | 46,170,537 | 46,149,701 | 273,713 | 12,702,678 |
| 855,340 | 1,032,080 | 890,147 | 997,273 | Wheeler Center | 1,039,431 | 892,408 | - | 1,144,296 |
| (463,201) | 5,012,908 | 5,250,710 | (701,003) | Project Management | 7,896,361 | 7,594,580 | - | (399,222) |
| | | | | **Enterprise Funds** | | | | |
| 3,857,835 | 1,255,937 | 1,334,356 | 3,779,416 | Airport (major fund) | 1,201,081 | 1,175,465 | - | 3,805,032 |
| 208,888,946 | 37,336,717 | 27,287,566 | 218,938,097 | Sewage Disposal System (major fund) | 37,475,455 | 28,529,356 | - | 227,884,196 |
| 43,226,344 | 22,397,611 | 19,147,647 | 46,476,308 | Solid Waste (major fund) | 21,942,871 | 19,773,069 | - | 48,646,110 |
| 37,597,074 | 16,877,106 | 10,935,562 | 43,538,618 | Stormwater Sewer System (major fund) | 17,271,283 | 12,139,486 | - | 48,670,415 |
| 1,611,879 | 464,640 | 399,845 | 1,676,674 | Technology Fiber | 409,368 | 399,336 | - | 1,686,706 |
| 213,482,634 | 45,389,375 | 33,093,930 | 225,778,079 | Water Supply System (major fund) | 41,758,524 | 34,980,140 | - | 232,556,463 |

*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 |
|---|---|---|
| General Fund (major fund) | -11% | Planned use of fund balance for specific projects or items |
| Alternative Transportation | +27% | Planned accumulation of fund balance |
| Climate Action Millage | -40% | Planned use of fund balance for specific projects or items |
| Community Television Network | -10% | Planned use of fund balance for specific projects or items |
| Drug Enforcement | -28% | Planned use of fund balance for specific projects or items |
| Energy Projects | +20% | Fund will be closing |
| Federal Equitable Sharing Forfeitures | -82% | Planned use of fund balance for specific projects or items |
| Michigan Justice Training | -90% | Planned use of fund balance for specific projects or items |
| Open Space and Parkland Preservation | +12% | Throughout the year, budget amendments are done for land purchases. This is not typically planned for in the adopted budget. |
| Parks Memorials & Contributions | +14% | Planned accumulation of fund balance |
| Sidewalk Construction Millage | -51% | Planned accumulation of fund balance |
| Street Repair Millage (major fund) | -29% | Planned use of fund balance for specific projects or items |
| Section 401(a) Dual Hybrid Plan | +44% | Planned accumulation of fund balance |
| Downtown Development Authority | -42% | Planned use of fund balance for specific projects or items |
| DDA Parking System | -42% | Planned use of fund balance for specific projects or items |
| DDA Housing | -53% | Planned use of fund balance for specific projects or items |
| DDA Parking Maintenance | +31% | Planned accumulation of fund balance |
| SmartZone LDFA | -100% | Planned use of fund balance for specific projects or items |
| Capital Sinking Fund | +51% | Planned accumulation of fund balance |
| Information Technology | 18% | Planned accumulation of fund balance |
| Wheeler Center | +13% | Planned accumulation of fund balance |
| Project Management | +70% | Planned accumulation of fund balance |
| Stormwater Sewer System (major fund) | +11% | Planned accumulation of fund balance |

# Description of Revenue Categories

## 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 6% 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

## 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

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 12% 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 3% 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

## OPERATING TRANSFERS

The majority of the transfers in this revenue category are payments for debt service. Operating transfers represent 3% 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 7% 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.

## OTHER FINANCING SOURCES

Other financing sources are non-revenue financial inflows generated outside of normal operations. The city classifies interfund transfers, debt proceeds, and the sale of capital assets as other financing sources.

## FY 2027 All Funds Revenue Analysis by Service Area

| | | Total Revenues | Mayor & Council | City Attorney | City Administrator | Community Services | Financial Services | Public Services | Safety Services | 15th District Court | Non-departmental | Other |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0001 | DDA/HOUSING FUND | 473,200 | | | | | | | | | | 473,200 |
| 0002 | ENERGY PROJECTS | 8,875 | | | 8,875 | | | | | | | |
| 0003 | DOWNTOWN DEVELOPMENT AUTHORITY | 15,823,100 | | | | | | | | | | 15,823,100 |
| 0009 | SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHOR | 6,774,394 | | | | | | | | | | 6,774,394 |
| 0010 | GENERAL | 170,786,341 | | $17,580 | $8,283,106 | $16,799,314 | $94,973,012 | $3,702,584 | $4,651,128 | $1,207,809 | $41,151,808 | |
| 0011 | CENTRAL STORES | 1,636,706 | | | | | | 1,636,706 | | | | |
| 0012 | FLEET SERVICES | 14,859,041 | | | 14,859,041 | | | | | | | |
| 0014 | INFORMATION TECHNOLOGY | 13,213,635 | | | 13,213,635 | | | | | | | |
| 0016 | COMMUNITY TELEVISION NETWORK | 1,759,496 | | | 1,759,496 | | | | | | | |
| 0021 | MAJOR STREET | 18,317,393 | | | | | | 18,317,393 | | | | |
| 0022 | LOCAL STREET | 4,844,712 | | | | | | 4,844,712 | | | | |
| 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 | 7,568,926 | | | | 7,568,926 | | | | | | |
| 0027 | DRUG ENFORCEMENT | 11,025 | | | | | | | 11,025 | | | |
| 0028 | FEDERAL EQUITABLE SHARING | 330,325 | | | | | | | 330,325 | | | |
| 0033 | DDA PARKING MAINTENANCE | 8,210,000 | | | | | | | | | | 8,210,000 |
| 0034 | PARKS MEMORIALS & CONTRIBUTIONS | 291,673 | | | | 291,673 | | | | | | |
| 0035 | GENERAL DEBT SERVICE | 16,419,987 | | | | | | | | | 16,419,987 | |
| 0036 | METRO EXPANSION | 676,723 | | | | | | 676,723 | | | | |
| 0038 | SPECIAL ASSISTANCE | 23,671 | | | | 23,671 | | | | | | |
| 0041 | OPEN SPACE ENDOWMENT | 116,064 | | | | 116,064 | | | | | | |
| 0042 | WATER SUPPLY SYSTEM | 41,758,524 | | | | | | 41,758,524 | | | | |
| 0043 | SEWAGE DISPOSAL SYSTEM | 37,475,455 | | | | | | 37,475,455 | | | | |
| 0048 | AIRPORT | 1,201,081 | | | 1,201,081 | | | | | | | |
| 0049 | PROJECT MANAGEMENT | 7,896,361 | | | | | | 7,896,361 | | | | |
| 0052 | VEBA TRUST | 13,088,375 | | | | | | | | | | 13,088,375 |
| 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 | 46,170,537 | | | | | 46,170,537 | | | | | |
| 0058 | WHEELER CENTER | 1,039,431 | | | | | | 1,039,431 | | | | |
| 0059 | EMPLOYEES RETIREMENT SYSTEM | 80,881,098 | | | | | | | | | | 80,881,098 |
| 0061 | ALTERNATIVE TRANSPORTATION | 937,829 | | | | | | 937,829 | | | | |
| 0062 | STREET & SIDEWALK REPAIR MILLAGE | 28,855,865 | | | | | | 28,855,865 | | | | |
| 0063 | DDA PARKING SYSTEM | 33,163,500 | | | | | | | | | | 33,163,500 |
| 0064 | MICHIGAN JUSTICE TRAINING | 130,474 | | | | | | | 130,474 | | | |
| 0069 | STORMWATER SEWER SYSTEM | 17,271,283 | | | | | | 17,271,283 | | | | |
| 0071 | PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 9,516,859 | | | | 9,516,859 | | | | | | |

## FY 2027 All Funds Revenue Analysis by Service Area

| | | Total Revenues | Mayor & Council | City Attorney | City Administrator | Community Services | Financial Services | Public Services | Safety Services | 15th District Court | Non-departmental | Other |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0072 | SOLID WASTE FUND | 21,942,871 | | | | | | 21,942,871 | | | | |
| 0082 | STORMWATER BOND PENDING | 8,110,000 | | | | | | 8,110,000 | | | | |
| 0084 | DEVELOPER OFFSET MITIGATION | 1,500,000 | | | | | | 1,500,000 | | | | |
| 0088 | SEWER BOND | 11,819,000 | | | | | | 11,819,000 | | | | |
| 0089 | WATER BOND | 29,615,000 | | | | | | 29,615,000 | | | | |
| 00CP | GENERAL CAPITAL FUND | 1,743,481 | | | | | | 1,743,481 | | | | |
| 00MG | MAJOR GRANTS PROGRAM | 712,432 | | | 249,893 | | 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 | 3,539,246 | | | | | | 3,539,246 | | | | |
| 0103 | AFFORDABLE HOUSING MILLAGE | 8,483,267 | | | | 8,483,267 | | | | | | |
| 0108 | TECHNOLOGY FIBER | 409,368 | | | 409,368 | | | | | | | |
| 0109 | CLIMATE ACTION MILLAGE | 11,340,112 | | | 11,340,112 | | | | | | | |
| 0111 | SECTION 401(A) DUAL HYBRID PLAN | 2,687,400 | | | | | | | | | | 2,687,400 |
| 0112 | SECTION 457(B) PLAN | 52,200 | | | | | | | | | | 52,200 |
| 0113 | SECTION 401(A) EXECUTIVE PLAN | 3,088,000 | | | | | | | | | | 3,088,000 |
| 0116 | DDA PUBLIC ART | 430,000 | | | | | | | | | | 430,000 |
| 0117 | SUSTAINABLE ENERGY UTILITY | 4,273,000 | | | 4,273,000 | | | | | | | |
| 0118 | NEIGHBORHOOD ROAD FUNDING | 4,500,000 | | | | | | 4,500,000 | | | | |
| | | **$ 723,900,350** | **$ -** | **$ 17,580** | **$ 57,281,301** | **$ 48,133,598** | **$ 141,698,445** | **$ 247,888,178** | **$ 5,205,054** | **$ 1,433,132** | **$ 57,571,795** | **$ 164,671,267** |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| General | **GENERAL** | | | | | |
| | CHARGES FOR SERVICES | 11,577,266 | 13,346,108 | 13,440,724 | 13,648,970 | 13,761,900 |
| | CONTRIBUTIONS | 88,316 | 411,495 | 500,500 | 506,405 | 250,500 |
| | FINES & FORFEITS | 3,478,965 | 3,499,742 | 3,700,439 | 3,361,280 | 3,506,881 |
| | INTERGOVERNMENTAL REVENUES | 19,332,434 | 19,207,247 | 19,346,429 | 19,036,270 | 19,240,412 |
| | INTRAGOVERNMENTAL SALES | 18,652,001 | 19,540,590 | 23,818,833 | 22,761,209 | 24,538,798 |
| | INVESTMENT INCOME | 4,178,471 | 5,691,043 | 1,100,350 | 3,371,558 | 1,100,350 |
| | LICENSES, PERMITS & REGISTRATIONS | 3,040,173 | 2,415,501 | 2,984,944 | 2,517,396 | 2,950,586 |
| | MISCELLANEOUS REVENUE | 1,911,458 | 2,210,523 | 2,082,173 | 3,042,246 | 1,209,287 |
| | OPERATING TRANSFERS IN | 1,047,773 | 799,988 | 100,000 | 100,000 | 15,000 |
| | OTHER FINANCING SOURCES | 6,200,323 | 37,759 | - | - | 17,400,000 |
| | PRIOR YEAR SURPLUS | - | - | 8,277,497 | - | 2,581,013 |
| | TAXES | 73,355,170 | 78,524,409 | 81,277,731 | 82,065,033 | 84,231,614 |
| | Total | $ 142,862,350 | $ 145,684,405 | $ 156,629,620 | $ 150,410,367 | $ 170,786,341 |
| Debt Service | **GENERAL DEBT SERVICE** | | | | | |
| | CHARGES FOR SERVICES | 5,483,298 | 5,353,320 | 4,978,813 | 4,978,813 | 5,010,025 |
| | INVESTMENT INCOME | (32,627) | 16,866 | 1,200 | 1,200 | 1,200 |
| | MISCELLANEOUS REVENUE | 135 | 37 | 1 | - | 1 |
| | OPERATING TRANSFERS IN | 10,901,037 | 6,615,958 | 8,216,901 | 8,135,101 | 11,408,761 |
| | TAXES | 4,809 | 878 | - | - | - |
| | Total | $ 16,356,651 | $ 11,987,059 | $ 13,196,915 | $ 13,115,114 | $ 16,419,987 |
| Enterprise | **WATER SUPPLY SYSTEM** | | | | | |
| | CHARGES FOR SERVICES | 33,408,831 | 35,152,086 | 44,883,068 | 36,907,918 | 38,354,901 |
| | CONTRIBUTIONS | 15,605 | 4,454 | 2,301,088 | - | - |
| | INTERGOVERNMENTAL REVENUES | 1,035,271 | 412,601 | 956,891 | - | - |
| | INVESTMENT INCOME | 6,994,110 | 2,597,733 | 1,130,860 | 1,500,000 | 1,090,472 |
| | LICENSES, PERMITS & REGISTRATIONS | 158,758 | 127,628 | 140,000 | 185,000 | 140,000 |
| | MISCELLANEOUS REVENUE | 182,285 | 10,730,586 | 30,600 | 4,714,745 | 30,600 |
| | OPERATING TRANSFERS IN | 7,080,699 | 5,678,284 | 29,432,596 | 2,081,712 | 2,142,551 |
| | PRIOR YEAR SURPLUS | - | - | 362,138 | - | - |
| | Total | $ 48,875,558 | $ 54,703,373 | $ 79,237,241 | $ 45,389,375 | $ 41,758,524 |
| | **WATER PENDING BOND SERIES (0089)** | | | | | |
| | INVESTMENT INCOME | 102 | - | - | - | - |
| | SALE OF BONDS | - | - | 40,941,000 | - | 29,615,000 |
| | Total | $ 102 | $ - | $ 40,941,000 | $ - | $ 29,615,000 |
| | **WATER PENDING BOND SERIES (0096)** | | | | | |
| | CHARGES FOR SERVICES | 2 | - | - | - | - |
| | INTERGOVERNMENTAL REVENUES | - | 2,011,042 | 3,702,995 | - | - |
| | INVESTMENT INCOME | (1,174,435) | (349) | - | - | - |
| | MISCELLANEOUS REVENUE | 20,000 | 244,338 | - | - | - |
| | OPERATING TRANSFERS IN | 118,263 | 100,824 | 2,467,845 | - | - |
| | Total | $ (1,036,170) | $ 2,355,854 | $ 6,170,840 | $ - | $ - |
| | **SEWAGE DISPOSAL SYSTEM** | | | | | |
| | CHARGES FOR SERVICES | 34,969,988 | 35,813,852 | 34,561,554 | 35,147,300 | 35,423,297 |
| | INVESTMENT INCOME | 3,832,949 | 2,852,924 | 2,128,164 | 2,128,164 | 2,052,158 |
| | LICENSES, PERMITS & REGISTRATIONS | 632 | - | - | - | - |
| | MISCELLANEOUS REVENUE | 148,678 | 119,917 | - | 61,253 | - |
| | OPERATING TRANSFERS IN | 429,986 | 372,122 | 1,937,892 | - | - |
| | PRIOR YEAR SURPLUS | - | - | 226,000 | - | - |
| | Total | $ 39,382,234 | $ 39,158,815 | $ 38,853,610 | $ 37,336,717 | $ 37,475,455 |
| | **SEWER BOND PENDING SERIES** | | | | | |
| | INVESTMENT INCOME | 6 | - | - | - | - |
| | SALE OF BONDS | - | - | 24,650,000 | - | 11,819,000 |
| | Total | $ 6 | $ - | $ 24,650,000 | $ - | $ 11,819,000 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **AIRPORT** | | | | | |
| | CHARGES FOR SERVICES | 1,012,393 | 1,044,603 | 1,115,772 | 1,117,519 | 1,126,172 |
| | INTERGOVERNMENTAL REVENUES | 98,126 | - | 55,000 | 55,000 | - |
| | INVESTMENT INCOME | 101,232 | 115,438 | 77,683 | 83,418 | 74,909 |
| | MISCELLANEOUS REVENUE | 8,037 | 44,841 | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 130,000 | - | - |
| | Total | $ 1,219,788 | $ 1,204,882 | $ 1,378,455 | $ 1,255,937 | $ 1,201,081 |
| | **STORMWATER SEWER SYSTEM** | | | | | |
| | CHARGES FOR SERVICES | 15,299,348 | 15,771,204 | 15,658,968 | 16,088,858 | 16,412,467 |
| | CONTRIBUTIONS | - | 116,740 | - | 366 | - |
| | INTERGOVERNMENTAL REVENUES | - | - | 79,500 | 2,000 | 4,500 |
| | INVESTMENT INCOME | 1,121,441 | 1,163,946 | 883,365 | 715,110 | 851,816 |
| | LICENSES, PERMITS & REGISTRATIONS | - | - | - | - | - |
| | MISCELLANEOUS REVENUE | 23,132 | 85,273 | 2,500 | 13,663 | 2,500 |
| | OPERATING TRANSFERS IN | - | - | - | 57,109 | - |
| | PRIOR YEAR SURPLUS | - | - | 1,436,739 | - | - |
| | Total | $ 16,443,921 | $ 17,137,163 | $ 18,061,072 | $ 16,877,106 | $ 17,271,283 |
| | **STORMWATER BOND** | | | | | |
| | INVESTMENT INCOME | 137 | - | - | - | - |
| | SALE OF BONDS | - | - | 18,665,000 | - | 8,110,000 |
| | Total | $ 137 | $ - | $ 18,665,000 | $ - | $ 8,110,000 |
| | **SOLID WASTE** | | | | | |
| | CHARGES FOR SERVICES | 1,659,543 | 1,819,049 | 1,338,050 | 1,586,154 | 1,338,050 |
| | INTERGOVERNMENTAL REVENUES | 85,394 | - | 714,538 | - | - |
| | CONTRIBUTIONS | - | - | 1,000,000 | - | - |
| | INVESTMENT INCOME | 1,783,767 | 2,270,489 | 1,459,261 | 1,650,000 | 1,407,144 |
| | MISCELLANEOUS REVENUE | 36,480 | 129,627 | 100 | 425,800 | 100 |
| | OPERATING TRANSFERS IN | 539,608 | 229,113 | 79,205 | 54,000 | - |
| | PRIOR YEAR SURPLUS | - | - | 5,000,000 | - | - |
| | TAXES | 16,561,936 | 17,680,381 | 18,357,595 | 18,681,657 | 19,197,577 |
| | Total | $ 20,666,728 | $ 22,128,659 | $ 27,948,749 | $ 22,397,611 | $ 21,942,871 |
| | **DEVELOPER OFFSET MITIGATION** | | | | | |
| | CHARGES FOR SERVICES | 1,012,776 | 1,270,500 | 19,265,000 | 750,000 | 1,500,000 |
| | INVESTMENT INCOME | (65,075) | 4,966 | - | - | - |
| | Total | $ 947,701 | $ 1,275,465 | $ 19,265,000 | $ 750,000 | $ 1,500,000 |
| | **SUSTAINABLE ENERGY UTILITY** | | | | | |
| | CHARGES FOR SERVICES | - | - | - | - | 180,000 |
| | OPERATING TRANSFERS IN | - | - | - | - | 4,093,000 |
| | Total | $ - | $ - | $ - | $ - | $ 4,273,000 |
| Internal Service | **CENTRAL STORES** | | | | | |
| | CHARGES FOR SERVICES | 306,911 | 305,886 | 477,150 | 464,000 | 491,150 |
| | INTRAGOVERNMENTAL SALES | 810,612 | 916,583 | 1,058,153 | 1,021,803 | 1,065,940 |
| | INVESTMENT INCOME | 94,159 | 109,892 | 82,565 | 78,000 | 79,616 |
| | Total | $ 1,211,682 | $ 1,332,360 | $ 1,617,868 | $ 1,563,803 | $ 1,636,706 |
| | **FLEET SERVICES** | | | | | |
| | CHARGES FOR SERVICES | 1,070 | 152,259 | - | 11,545 | - |
| | CONTRIBUTIONS | 2,639,027 | 3,223,670 | 2,750,101 | 2,750,101 | 3,632,848 |
| | INTRAGOVERNMENTAL SALES | 8,692,415 | 9,166,060 | 9,797,064 | 9,821,364 | 10,134,830 |
| | INVESTMENT INCOME | 1,200,829 | 1,496,378 | 872,525 | 1,044,652 | 841,363 |
| | MISCELLANEOUS REVENUE | 339,194 | 293,523 | 250,000 | 260,047 | 250,000 |
| | OTHER FINANCING SOURCES | 40,354 | - | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 12,925,866 | - | - |
| | Total | $ 12,912,887 | $ 14,331,890 | $ 26,595,556 | $ 13,887,709 | $ 14,859,041 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **INFORMATION TECHNOLOGY** | | | | | |
| | CHARGES FOR SERVICES | 11,129,384 | 11,466,720 | 12,691,725 | 12,965,173 | 12,995,764 |
| | INVESTMENT INCOME | 189,050 | 172,663 | 183,384 | 146,022 | 176,835 |
| | MISCELLANEOUS REVENUE | 45,650 | 122,143 | 41,036 | 84,002 | 41,036 |
| | OPERATING TRANSFERS IN | 35,184 | - | - | 8,039 | - |
| | PRIOR YEAR SURPLUS | - | - | 228,414 | - | - |
| | Total | $ 11,399,269 | $ 11,761,526 | $ 13,144,559 | $ 13,203,236 | $ 13,213,635 |
| | **PROJECT MANAGEMENT** | | | | | |
| | CHARGES FOR SERVICES | 4,833,134 | 4,433,853 | 7,112,183 | 4,933,368 | 7,833,610 |
| | INVESTMENT INCOME | 63,375 | 71,126 | 65,075 | 40,000 | 62,751 |
| | MISCELLANEOUS REVENUE | 12,212 | 250,643 | - | 39,540 | - |
| | Total | $ 4,908,721 | $ 4,755,622 | $ 7,177,258 | $ 5,012,908 | $ 7,896,361 |
| | **RISK FUND** | | | | | |
| | CHARGES FOR SERVICES | 33,396,703 | 35,772,309 | 41,132,001 | 39,833,827 | 44,405,321 |
| | CONTRIBUTIONS | 604,334 | 606,785 | 415,000 | 610,417 | 415,000 |
| | INVESTMENT INCOME | 761,874 | 817,568 | 571,929 | 603,712 | 551,503 |
| | MISCELLANEOUS REVENUE | 634,759 | 765,014 | 525,000 | 646,697 | 525,000 |
| | PRIOR YEAR SURPLUS | - | - | - | - | 273,713 |
| | Total | $ 35,397,669 | $ 37,961,676 | $ 42,643,930 | $ 41,694,653 | $ 46,170,537 |
| | **WHEELER CENTER** | | | | | |
| | CHARGES FOR SERVICES | 888,216 | 938,187 | 966,576 | 991,016 | 1,007,735 |
| | INVESTMENT INCOME | 43,617 | 53,809 | 32,870 | 40,964 | 31,696 |
| | MISCELLANEOUS REVENUE | 5,587 | 511 | - | 100 | - |
| | PRIOR YEAR SURPLUS | - | - | 305,320 | - | - |
| | Total | $ 937,421 | $ 992,507 | $ 1,304,766 | $ 1,032,080 | $ 1,039,431 |
| Fiduciary Trust | **ELIZABETH R. DEAN TRUST FUND** | | | | | |
| | INVESTMENT INCOME | 95,606 | 146,523 | 85,058 | 85,000 | 82,021 |
| | PRIOR YEAR SURPLUS | - | - | 6,420 | - | 9,477 |
| | Total | $ 95,606 | $ 146,523 | $ 91,478 | $ 85,000 | $ 91,498 |
| | **POLICE & FIRE RELIEF** | | | | | |
| | INVESTMENT INCOME | 38,912 | 35,642 | 32,817 | 19,037 | 31,602 |
| | PRIOR YEAR SURPLUS | - | - | 50,000 | - | 50,000 |
| | Total | $ 38,912 | $ 35,642 | $ 82,817 | $ 19,037 | $ 81,602 |
| Pension Trust | **VEBA TRUST** | | | | | |
| | CONTRIBUTIONS | 155,453 | 162,423 | 200,000 | 200,000 | 200,000 |
| | INVESTMENT INCOME | 27,716,437 | 26,304,197 | 12,510,000 | 12,510,000 | 12,510,000 |
| | OPERATING TRANSFERS IN | 574,174 | 334,724 | 281,666 | 378,375 | 378,375 |
| | Total | $ 28,446,064 | $ 26,801,344 | $ 12,991,666 | $ 13,088,375 | $ 13,088,375 |
| | **EMPLOYEES' RETIREMENT SYSTEM** | | | | | |
| | CHARGES FOR SERVICES | 20,681,722 | 21,537,321 | 19,100,000 | 21,000,000 | 21,000,000 |
| | CONTRIBUTIONS | 469,296 | 568,579 | 630,000 | 630,000 | 630,000 |
| | INVESTMENT INCOME | 62,235,563 | 59,197,759 | 33,574,842 | 59,150,000 | 59,251,098 |
| | MISCELLANEOUS REVENUE | 35,388 | 1,570 | - | - | - |
| | Total | $ 83,421,968 | $ 81,305,229 | $ 53,304,842 | $ 80,780,000 | $ 80,881,098 |
| | **SECTION 401(A) DUAL HYBRID PLAN** | | | | | |
| | CHARGES FOR SERVICES | - | 2,065,292 | 1,367,400 | 1,367,400 | 1,367,400 |
| | INVESTMENT INCOME | - | 1,222,030 | 1,320,000 | 1,320,000 | 1,320,000 |
| | MISCELLANEOUS REVENUE | - | (5,860) | - | - | - |
| | Total | $ - | $ 3,281,461 | $ 2,687,400 | $ 2,687,400 | $ 2,687,400 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| Special Revenue | **ENERGY PROJECTS** | | | | | |
| | CHARGES FOR SERVICES | 31,659 | - | - | - | - |
| | INVESTMENT INCOME | 11,314 | 5,141 | 9,204 | 9,204 | 8,875 |
| | Total | $ 42,974 | $ 5,141 | $ 9,204 | $ 9,204 | $ 8,875 |
| | **COMMUNITY TELEVISION NETWORK** | | | | | |
| | CHARGES FOR SERVICES | 156 | 212 | - | - | - |
| | INVESTMENT INCOME | 183,806 | 189,705 | 165,150 | 115,887 | 159,252 |
| | LICENSES, PERMITS & REGISTRATIONS | 1,469,811 | 1,315,998 | 1,394,101 | 1,316,000 | 1,310,454 |
| | MISCELLANEOUS REVENUE | 4,769 | 50 | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 999,306 | - | 289,790 |
| | Total | $ 1,658,542 | $ 1,505,966 | $ 2,558,557 | $ 1,431,887 | $ 1,759,496 |
| | **HOMELAND SECURITY GRANT FUND** | | | | | |
| | INTERGOVERNMENTAL REVENUES | 38,743 | 15,533 | 11,731 | - | - |
| | INVESTMENT INCOME | 83 | 72 | - | - | - |
| | Total | $ 38,826 | $ 15,605 | $ 11,731 | $ - | $ - |
| | **MAJOR STREET** | | | | | |
| | CHARGES FOR SERVICES | 1,175,944 | 1,085,610 | 1,377,647 | 1,120,147 | 1,144,050 |
| | CONTRIBUTIONS | 150,364 | - | 346,000 | 346,000 | - |
| | INTERGOVERNMENTAL REVENUES | 12,985,859 | 13,616,587 | 13,453,856 | 12,869,079 | 14,540,853 |
| | INVESTMENT INCOME | 1,437,449 | 1,329,885 | 813,666 | 806,000 | 784,606 |
| | LICENSES, PERMITS & REGISTRATIONS | 21,040 | 21,900 | 22,080 | 22,080 | 22,080 |
| | MISCELLANEOUS REVENUE | 17,237 | 1,909,626 | - | 13,047 | - |
| | OPERATING TRANSFERS IN | 1,291,033 | 1,200,568 | 1,484,574 | 32,261 | 32,195 |
| | PRIOR YEAR SURPLUS | - | - | 6,144,836 | - | 1,793,609 |
| | Total | $ 17,078,926 | $ 19,164,176 | $ 23,642,659 | $ 15,208,614 | $ 18,317,393 |
| | **LOCAL STREET** | | | | | |
| | CHARGES FOR SERVICES | 231,088 | 247,344 | 244,139 | 244,139 | 249,022 |
| | INTERGOVERNMENTAL REVENUES | 3,571,590 | 3,740,476 | 3,698,056 | 3,564,181 | 4,044,856 |
| | INVESTMENT INCOME | 448,809 | 329,807 | 182,276 | 180,000 | 175,767 |
| | MISCELLANEOUS REVENUE | 372 | 3,538 | - | 949 | - |
| | OPERATING TRANSFERS IN | 6,768 | 6,768 | 6,764 | 6,764 | 6,750 |
| | PRIOR YEAR SURPLUS | - | - | 510,181 | - | 368,317 |
| | Total | $ 4,258,627 | $ 4,327,933 | $ 4,641,416 | $ 3,996,033 | $ 4,844,712 |
| | **COURT FACILITIES** | | | | | |
| | FINES & FORFEITS | 32,825 | 28,574 | 90,000 | 90,000 | 90,000 |
| | INVESTMENT INCOME | 537 | 594 | 335 | 335 | 323 |
| | OPERATING TRANSFERS IN | 192,000 | 189,000 | 193,500 | 135,000 | 135,000 |
| | Total | $ 225,362 | $ 218,168 | $ 283,835 | $ 225,335 | $ 225,323 |
| | **OPEN SPACE & PARKLAND PRESERVATION** | | | | | |
| | CHARGES FOR SERVICES | 16 | - | - | - | - |
| | INVESTMENT INCOME | 509,035 | 683,002 | 447,867 | 447,867 | 431,872 |
| | MISCELLANEOUS REVENUE | 330,624 | 379 | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 437,264 | - | - |
| | TAXES | 3,206,875 | 3,422,793 | 3,574,029 | 3,616,254 | 3,660,650 |
| | Total | $ 4,046,549 | $ 4,106,174 | $ 4,459,160 | $ 4,064,121 | $ 4,092,522 |
| | **BANDEMER PROPERTY** | | | | | |
| | CHARGES FOR SERVICES | 1,260 | 706 | 1,000 | 1,000 | 1,000 |
| | INVESTMENT INCOME | 5,595 | 6,644 | 4,381 | 4,381 | 4,224 |
| | MISCELLANEOUS REVENUE | 7,650 | 7,650 | 7,650 | 7,650 | 7,650 |
| | PRIOR YEAR SURPLUS | - | - | 500 | - | - |
| | Total | $ 14,505 | $ 15,001 | $ 13,531 | $ 13,031 | $ 12,874 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **CONSTRUCTION CODE FUND** | | | | | |
| | CHARGES FOR SERVICES | 4,518 | 1,863 | - | 933 | - |
| | INVESTMENT INCOME | 497,579 | 701,596 | 354,575 | 668,040 | 341,911 |
| | LICENSES, PERMITS & REGISTRATIONS | 7,171,493 | 9,538,769 | 6,650,900 | 8,779,783 | 6,699,400 |
| | MISCELLANEOUS REVENUE | 1,921 | 125,914 | - | 770 | - |
| | PRIOR YEAR SURPLUS | - | - | 968,498 | - | 527,615 |
| | Total | $ 7,675,510 | $ 10,368,143 | $ 7,973,973 | $ 9,449,526 | $ 7,568,926 |
| | **DRUG ENFORCEMENT** | | | | | |
| | FINES & FORFEITS | 16,532 | 7,665 | 12,060 | 12,060 | - |
| | INVESTMENT INCOME | 1,675 | 2,503 | 1,063 | 1,063 | 1,025 |
| | PRIOR YEAR SURPLUS | - | - | 18,000 | - | 10,000 |
| | Total | $ 18,207 | $ 10,168 | $ 31,123 | $ 13,123 | $ 11,025 |
| | **FEDERAL EQUITABLE SHARING FORFEITURE** | | | | | |
| | FINES & FORFEITS | 15,482 | 83,441 | 91,981 | 91,984 | - |
| | INVESTMENT INCOME | 13,148 | 17,941 | 6,844 | 10,918 | 6,599 |
| | PRIOR YEAR SURPLUS | - | - | 28,000 | - | 323,726 |
| | Total | $ 28,630 | $ 101,383 | $ 126,825 | $ 102,902 | $ 330,325 |
| | **PARKS MEMORIALS & CONTRIBUTIONS** | | | | | |
| | CHARGES FOR SERVICES | 24,363 | 10,713 | 35,000 | 10,000 | 35,000 |
| | CONTRIBUTIONS | 118,120 | 355,580 | 623,125 | 420,825 | 185,000 |
| | INVESTMENT INCOME | 104,985 | 131,626 | 74,327 | 74,327 | 71,673 |
| | MISCELLANEOUS REVENUE | 263 | - | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 573,470 | - | - |
| | Total | $ 247,731 | $ 497,919 | $ 1,305,922 | $ 505,152 | $ 291,673 |
| | **METRO EXPANSION** | | | | | |
| | CHARGES FOR SERVICES | 11 | - | - | - | - |
| | INTERGOVERNMENTAL REVENUES | 505,496 | 553,194 | 500,000 | 575,000 | 550,000 |
| | INVESTMENT INCOME | 172,262 | 192,432 | 131,417 | 131,417 | 126,723 |
| | MISCELLANEOUS REVENUE | - | - | - | 500 | - |
| | PRIOR YEAR SURPLUS | - | - | 84,532 | - | - |
| | Total | $ 677,770 | $ 745,626 | $ 715,949 | $ 706,917 | $ 676,723 |
| | **SPECIAL ASSISTANCE** | | | | | |
| | CONTRIBUTIONS | 11,868 | 10,915 | 15,000 | 18,000 | 20,000 |
| | INVESTMENT INCOME | 7,817 | 7,986 | 3,807 | 3,750 | 3,671 |
| | OPERATING TRANSFERS IN | 100,000 | - | - | - | - |
| | Total | $ 119,685 | $ 18,901 | $ 18,807 | $ 21,750 | $ 23,671 |
| | **OPEN SPACE ENDOWMENT** | | | | | |
| | INVESTMENT INCOME | 51,728 | 55,405 | 42,585 | 42,585 | 41,064 |
| | PRIOR YEAR SURPLUS | - | - | 75,000 | - | 75,000 |
| | Total | $ 51,728 | $ 55,405 | $ 117,585 | $ 42,585 | $ 116,064 |
| | **CEMETARY PERPETUAL CARE** | | | | | |
| | CHARGES FOR SERVICES | 9,125 | 10,500 | - | 5,250 | - |
| | INVESTMENT INCOME | 6,859 | 8,384 | 5,461 | 5,461 | 5,266 |
| | Total | $ 15,984 | $ 18,884 | $ 5,461 | $ 10,711 | $ 5,266 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **ALTERNATIVE TRANSPORTATION** | | | | | |
| | CHARGES FOR SERVICES | 15 | - | - | - | - |
| | CONTRIBUTIONS | - | - | 258,000 | 258,000 | - |
| | INTERGOVERNMENTAL REVENUES | 30,000 | - | - | - | - |
| | INVESTMENT INCOME | 26,961 | 43,550 | 19,229 | 40,000 | 18,543 |
| | MISCELLANEOUS REVENUE | - | - | - | 220 | - |
| | OPERATING TRANSFERS IN | 789,072 | 811,908 | 840,467 | 840,467 | 919,286 |
| | PRIOR YEAR SURPLUS | - | - | 55,518 | - | - |
| | Total | $ 846,048 | $ 855,458 | $ 1,173,214 | $ 1,138,687 | $ 937,829 |
| | **STREET, BRIDGE & SIDEWALK MILLAGE** | | | | | |
| | CHARGES FOR SERVICES | 1,785,696 | 6,915,930 | 348,906 | 270,000 | - |
| | CONTRIBUTIONS | 3,095,259 | 2,482,632 | 10,489,919 | 3,148,386 | 9,363,151 |
| | INTERGOVERNMENTAL REVENUES | 21,705 | - | - | 200,000 | - |
| | INVESTMENT INCOME | 1,039,310 | 983,885 | 783,027 | 725,000 | 755,062 |
| | MISCELLANEOUS REVENUE | 149,444 | 38,997 | - | - | - |
| | OPERATING TRANSFERS IN | 13,492,121 | 7,831,384 | 14,119,055 | 7,668,119 | - |
| | PRIOR YEAR SURPLUS | - | - | 3,399,409 | - | 2,048,845 |
| | TAXES | 14,433,555 | 15,406,566 | 15,958,645 | 16,278,284 | 16,688,807 |
| | Total | $ 34,017,089 | $ 33,659,394 | $ 45,098,961 | $ 28,289,789 | $ 28,855,865 |
| | **MICHIGAN JUSTICE TRAINING** | | | | | |
| | INTERGOVERNMENTAL REVENUES | 90,362 | 146,799 | 143,000 | 136,685 | 30,000 |
| | INVESTMENT INCOME | 1,084 | 7,749 | 491 | 4,665 | 474 |
| | MISCELLANEOUS REVENUE | - | - | - | 215 | - |
| | PRIOR YEAR SURPLUS | - | - | 90,000 | - | 100,000 |
| | Total | $ 91,446 | $ 154,547 | $ 233,491 | $ 141,565 | $ 130,474 |
| | **AFFORDABLE HOUSING** | | | | | |
| | CONTRIBUTIONS | - | 5,200,000 | - | 664,883 | - |
| | INVESTMENT INCOME | 8,020 | - | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 4,029,651 | - | - |
| | Total | $ 8,020 | $ 5,200,000 | $ 4,029,651 | $ 664,883 | $ - |
| | **PARK MAINT & CAPITAL IMPROVEMENT** | | | | | |
| | CHARGES FOR SERVICES | 2,510 | 127,496 | - | 56,566 | - |
| | CONTRIBUTIONS | 61,194 | 20,850 | - | 500 | - |
| | INVESTMENT INCOME | 443,671 | 410,004 | 411,817 | 411,817 | 397,109 |
| | MISCELLANEOUS REVENUE | 8,344 | 1,007,943 | 3,986,595 | 3,868,964 | - |
| | PRIOR YEAR SURPLUS | - | - | 901,662 | - | - |
| | TAXES | 7,667,437 | 8,185,063 | 8,498,593 | 8,873,780 | 9,119,750 |
| | Total | $ 8,183,155 | $ 9,751,355 | $ 13,798,667 | $ 13,211,627 | $ 9,516,859 |
| | **MAJOR GRANTS PROGRAMS** | | | | | |
| | CONTRIBUTIONS | 9,475 | - | - | - | - |
| | INTERGOVERNMENTAL REVENUES | 10,287,504 | 6,169,051 | 39,145,198 | 41,670,230 | 500 |
| | INVESTMENT INCOME | 543,584 | 424,396 | 479,152 | 100,000 | 462,039 |
| | MISCELLANEOUS REVENUE | 43,326 | 49,224 | 23,807 | 76,672 | - |
| | OPERATING TRANSFERS IN | 237,502 | 463,927 | 2,932,560 | 2,860,202 | - |
| | PRIOR YEAR SURPLUS | - | - | - | - | 249,893 |
| | Total | $ 11,121,392 | $ 7,106,598 | $ 42,580,717 | $ 44,707,104 | $ 712,432 |
| | **COUNTY MENTAL HEALTH MILLAGE** | | | | | |
| | CHARGES FOR SERVICES | 8 | - | - | - | - |
| | INVESTMENT INCOME | 83,667 | 59,600 | 56,688 | 56,688 | 54,663 |
| | PRIOR YEAR SURPLUS | - | - | 1,691,857 | - | - |
| | TAXES | 3,018,428 | 3,119,084 | 2,981,622 | 2,985,296 | 3,071,072 |
| | Total | $ 3,102,103 | $ 3,178,684 | $ 4,730,167 | $ 3,041,984 | $ 3,125,735 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **SIDEWALK CONSTRUCTION MILLAGE** | | | | | |
| | CHARGES FOR SERVICES | - | - | 1,320,083 | - | - |
| | CONTRIBUTIONS | - | 500,071 | 500,000 | - | 1,150,000 |
| | INTERGOVERNMENTAL REVENUES | 1,283,641 | - | - | - | - |
| | INVESTMENT INCOME | 82,346 | 167,380 | 47,934 | 140,000 | 46,222 |
| | MISCELLANEOUS REVENUE | 56,466 | 14,383 | - | - | - |
| | OPERATING TRANSFERS IN | 51,187 | 183,551 | 53,196 | - | - |
| | PRIOR YEAR SURPLUS | - | - | 733,870 | - | 699,290 |
| | TAXES | 1,419,086 | 1,514,930 | 1,572,081 | 1,599,055 | 1,643,734 |
| | Total | $ 2,892,726 | $ 2,380,315 | $ 4,227,164 | $ 1,739,055 | $ 3,539,246 |
| | **AFFORDABLE HOUSING MILLAGE** | | | | | |
| | INVESTMENT INCOME | 216,524 | 38,530 | 267,441 | 47,860 | 257,890 |
| | MISCELLANEOUS REVENUE | 2,688 | 839 | - | - | - |
| | PRIOR YEAR SURPLUS | - | - | 125,556 | - | - |
| | TAXES | 7,096,433 | 7,580,624 | 7,865,955 | 8,002,407 | 8,225,377 |
| | Total | $ 7,315,644 | $ 7,619,993 | $ 8,258,952 | $ 8,050,267 | $ 8,483,267 |
| | **MAJOR STREET ROAD BOND** | | | | | |
| | INTERGOVERNMENTAL REVENUES | 80,115 | - | - | - | - |
| | INVESTMENT INCOME | (94,240) | 482 | - | - | - |
| | OPERATING TRANSFERS IN | 6,567 | 123,995 | - | - | - |
| | Total | $ (7,558) | $ 124,478 | $ - | $ - | $ - |
| | **LOCAL STREET ROAD BOND** | | | | | |
| | INVESTMENT INCOME | (147,185) | - | - | - | - |
| | Total | $ (147,185) | $ - | $ - | $ - | $ - |
| | **STREET, BRIDGE & SIDEWALK BONDS** | | | | | |
| | INVESTMENT INCOME | (31,160) | - | - | - | - |
| | Total | $ (31,160) | $ - | $ - | $ - | $ - |
| | **TECHNOLOGY FIBER** | | | | | |
| | CHARGES FOR SERVICES | 157,587 | 162,314 | 199,623 | 199,623 | 204,777 |
| | INVESTMENT INCOME | 19,813 | 71,808 | 14,194 | 62,971 | 4,045 |
| | MISCELLANEOUS REVENUE | 76,422 | 37,721 | - | 1,500 | - |
| | OPERATING TRANSFERS IN | 1,170,023 | 528,708 | 200,546 | 200,546 | 200,546 |
| | Total | $ 1,423,845 | $ 800,552 | $ 414,363 | $ 464,640 | $ 409,368 |
| | **CLIMATE ACTION MILLAGE** | | | | | |
| | CHARGES FOR SERVICES | 11,603 | - | - | - | - |
| | INVESTMENT INCOME | 169,309 | 432,937 | 328,743 | 438,484 | 58,574 |
| | MISCELLANEOUS REVENUE | 1,351 | 21,795 | 500,000 | 506,850 | - |
| | PRIOR YEAR SURPLUS | - | - | 1,600,994 | - | 3,000,000 |
| | TAXES | 7,114,355 | 7,631,558 | 8,041,071 | 8,057,092 | 8,281,538 |
| | Total | $ 7,296,618 | $ 8,086,290 | $ 10,470,808 | $ 9,002,426 | $ 11,340,112 |
| Capital Projects | **GENERAL CAPITAL FUND** | | | | | |
| | CHARGES FOR SERVICES | - | - | 50,000 | 15,000 | 250,000 |
| | CONTRIBUTIONS | 70,943 | - | - | - | - |
| | INTERGOVERNMENTAL REVENUES | - | - | 52,000 | - | - |
| | INVESTMENT INCOME | 205,351 | 384,811 | 195,462 | 225,000 | 188,481 |
| | OPERATING TRANSFERS IN | 2,244,996 | 3,886,260 | 2,234,141 | 1,819,386 | 1,305,000 |
| | PRIOR YEAR SURPLUS | - | - | - | - | - |
| | Total | $ 2,521,291 | $ 4,271,071 | $ 2,531,603 | $ 2,059,386 | $ 1,743,481 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **CAPITAL SINKING FUND** | | | | | |
| | INVESTMENT INCOME | 61,877 | - | 39,609 | - | 38,194 |
| | OPERATING TRANSFERS IN | 399,996 | 450,000 | 450,000 | 450,000 | 450,000 |
| | Total | $ 461,873 | $ 450,000 | $ 489,609 | $ 450,000 | $ 488,194 |
| | **2024 AFFORDABLE HOUSING CI BOND** | | | | | |
| | INVESTMENT INCOME | - | 331,401 | - | 13,000 | - |
| | PRIOR YEAR SURPLUS | - | - | 1,206,760 | - | - |
| | SALE OF BONDS | - | 9,009,333 | - | - | - |
| | Total | $ - | $ 9,340,734 | $ 1,206,760 | $ 13,000 | $ - |
| | **FIRE STATION 4 BOND 2025** | | | | | |
| | INVESTMENT INCOME | - | 95,481 | - | 260,000 | - |
| | SALE OF BONDS | - | 12,044,901 | - | - | - |
| | Total | $ - | $ 12,140,383 | $ - | $ 260,000 | $ - |
| | **NEIGHBORHOOD ROAD FUND** | | | | | |
| | INTERGOVERNMENTAL REVENUES | - | - | - | - | 3,500,000 |
| | MISCELLANEOUS REVENUE | - | - | - | - | 1,000,000 |
| | PRIOR YEAR SURPLUS | - | - | - | - | - |
| | Total | $ - | $ - | $ - | $ - | $ 4,500,000 |
| | **2026 AFFORDABLE HOUSING CI BOND** | | | | | |
| | SALE OF BONDS | - | - | 35,000,000 | - | - |
| | Total | $ - | $ - | $ 35,000,000 | $ - | $ - |
| Component Units | **SMART ZONE LDFA** | | | | | |
| | INVESTMENT INCOME | 112,050 | 147,439 | 116,462 | 116,462 | 112,302 |
| | PRIOR YEAR SURPLUS | - | - | 734,965 | - | 397,287 |
| | TAXES | 5,357,621 | 5,760,500 | 5,898,100 | 6,095,198 | 6,264,805 |
| | Total | $ 5,469,671 | $ 5,907,939 | $ 6,749,527 | $ 6,211,660 | $ 6,774,394 |
| | **DDA/HOUSING FUND** | | | | | |
| | CHARGES FOR SERVICES | - | - | 416,700 | 416,700 | 425,200 |
| | INVESTMENT INCOME | - | - | 800 | 20,000 | 800 |
| | PRIOR YEAR SURPLUS | - | - | 219,500 | - | 47,200 |
| | Total | $ - | $ - | $ 637,000 | $ 436,700 | $ 473,200 |
| | **DOWNTOWN DEVELOPMENT AUTHORITY** | | | | | |
| | CONTRIBUTIONS | - | - | 401,900 | 401,900 | 401,900 |
| | INTERGOVERNMENTAL REVENUES | - | - | - | 200,000 | - |
| | INVESTMENT INCOME | - | - | 16,000 | 600,000 | 16,000 |
| | MISCELLANEOUS REVENUE | - | - | 4,200 | 4,200 | 4,100 |
| | PRIOR YEAR SURPLUS | - | - | 9,391,500 | - | 5,601,400 |
| | TAXES | - | - | 9,855,400 | 9,604,600 | 9,799,700 |
| | Total | $ - | $ - | $ 19,669,000 | $ 10,810,700 | $ 15,823,100 |
| | **DDA PARKING MAINTENANCE** | | | | | |
| | CHARGES FOR SERVICES | - | - | 5,500,000 | 5,500,000 | 8,200,000 |
| | INVESTMENT INCOME | - | - | 10,000 | 400,000 | 10,000 |
| | PRIOR YEAR SURPLUS | - | - | 1,000,000 | - | - |
| | Total | $ - | $ - | $ 6,510,000 | $ 5,900,000 | $ 8,210,000 |

# Revenue Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **DDA PARKING SYSTEM** | | | | | |
| | CHARGES FOR SERVICES | - | - | 24,053,600 | 25,599,800 | 27,135,800 |
| | INVESTMENT INCOME | - | - | 20,000 | 450,000 | 20,000 |
| | MISCELLANEOUS REVENUE | - | - | 123,600 | 300,000 | 310,000 |
| | PRIOR YEAR SURPLUS | - | - | 5,120,100 | - | 5,697,700 |
| | Total | $ - | $ - | $ 29,317,300 | $ 26,349,800 | $ 33,163,500 |
| | **DDA PUBLIC ART** | | | | | |
| | CHARGES FOR SERVICES | - | - | 428,900 | 428,900 | 400,000 |
| | INVESTMENT INCOME | - | - | 400 | 15,000 | 400 |
| | MISCELLANEOUS REVENUE | - | - | - | 17,500 | 29,600 |
| | Total | $ - | $ - | $ 429,300 | $ 461,400 | $ 430,000 |
| | **CITY TOTALS** | | | | | |
| | CHARGES FOR SERVICES | 179,096,143 | 194,805,239 | 252,064,582 | 225,659,919 | 240,252,641 |
| | CONTRIBUTIONS | 7,489,253 | 13,664,193 | 20,430,633 | 9,955,783 | 16,248,399 |
| | FINES & FORFEITS | 3,543,804 | 3,619,423 | 3,894,480 | 3,555,324 | 3,596,881 |
| | INTERGOVERNMENTAL REVENUES | 49,446,242 | 45,872,531 | 81,859,194 | 78,308,445 | 41,911,121 |
| | INTRAGOVERNMENTAL SALES | 28,155,027 | 29,623,233 | 34,674,050 | 33,604,376 | 35,739,568 |
| | INVESTMENT INCOME | 115,373,162 | 111,602,820 | 61,162,355 | 91,115,019 | 86,120,183 |
| | LICENSES, PERMITS & REGISTRATIONS | 11,861,906 | 13,419,797 | 11,192,025 | 12,820,259 | 11,122,520 |
| | MISCELLANEOUS REVENUE | 4,103,870 | 18,210,743 | 7,577,262 | 14,087,130 | 3,409,874 |
| | PRIOR YEAR SURPLUS | - | - | 69,089,323 | - | 24,143,875 |
| | OTHER FINANCING SOURCES | 6,240,677 | 37,759 | - | - | 17,400,000 |
| | OPERATING TRANSFERS IN | 40,707,990 | 29,807,081 | 65,030,908 | 24,827,081 | 21,086,464 |
| | SALE OF BONDS | - | 21,054,234 | 119,256,000 | - | 49,544,000 |
| | SPECIAL ASSESSMENTS | - | - | - | - | - |
| | TAXES | 139,235,704 | 148,826,786 | 163,880,822 | 165,858,656 | 170,184,624 |
| | Total* | $ 585,253,778 | $ 630,543,839 | $ 890,111,634 | $ 659,791,992 | $ 720,760,150 |

* 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.

# Definition of Expenditure Categories

## 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 2027 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 | 473,200 | | | | | | | | | | 473,200 |
| 0002 | ENERGY PROJECTS | | | | | | | | | | | |
| 0003 | DOWNTOWN DEVELOPMENT AUTHORITY | 15,823,100 | | | | | | | | | | 15,823,100 |
| 0009 | SMART ZONE LOCAL DEVELOPMENT FINANCING AUTHORITY | 6,774,394 | | | | | | | | | | 6,774,394 |
| 0010 | GENERAL | 170,786,341 | 753,074 | 3,465,327 | 21,388,346 | 27,826,014 | 5,723,388 | 8,596,451 | 57,927,936 | 5,904,493 | 39,201,312 | |
| 0011 | CENTRAL STORES | 1,590,045 | | | | | | 1,590,045 | | | | |
| 0012 | FLEET SERVICES | 14,763,735 | | | 14,763,735 | | | | | | | |
| 0014 | INFORMATION TECHNOLOGY | 12,670,574 | | | 12,670,574 | | | | | | | |
| 0016 | COMMUNITY TELEVISION NETWORK | 1,759,496 | | | 1,759,496 | | | | | | | |
| 0021 | MAJOR STREET | 18,317,393 | | | | | 452 | 18,316,941 | | | | |
| 0022 | LOCAL STREET | 4,844,712 | | | | | | 4,844,712 | | | | |
| 0023 | COURT FACILITIES | 225,000 | | | | | | | | 225,000 | | |
| 0024 | OPEN SPACE & PARKLAND PRESERVATION | 2,369,128 | | | | 2,369,128 | | | | | | |
| 0025 | BANDEMER PROPERTY | 3,804 | | | | 3,804 | | | | | | |
| 0026 | CONSTRUCTION CODE FUND | 7,568,926 | | | | 7,568,926 | | | | | | |
| 0027 | DRUG ENFORCEMENT | 10,000 | | | | | | | 10,000 | | | |
| 0028 | FEDERAL EQUITABLE SHARING | 323,726 | | | | | | | 323,726 | | | |
| 0033 | DDA PARKING MAINTENANCE | 5,304,200 | | | | | | | | | | 5,304,200 |
| 0034 | PARKS MEMORIALS & CONTRIBUTIONS | 75,000 | | | | 75,000 | | | | | | |
| 0035 | GENERAL DEBT SERVICE | 16,419,987 | | | | | | | | | 16,419,987 | |
| 0036 | METRO EXPANSION | 631,601 | | | | 65,000 | | 566,601 | | | | |
| 0038 | SPECIAL ASSISTANCE | 23,075 | | | | 23,075 | | | | | | |
| 0041 | OPEN SPACE ENDOWMENT | 75,000 | | | | 75,000 | | | | | | |
| 0042 | WATER SUPPLY SYSTEM | 34,980,140 | | 25,454 | | | 1,585,571 | 33,369,115 | | | | |
| 0043 | SEWAGE DISPOSAL SYSTEM | 28,529,356 | | 12,809 | | | 397,482 | 28,119,065 | | | | |
| 0048 | AIRPORT | 1,175,465 | | 1,175,465 | | | | | | | | |
| 0049 | PROJECT MANAGEMENT | 7,594,580 | | | | | 27,810 | 7,566,770 | | | | |
| 0052 | VEBA TRUST | 2,007,026 | | | | | | | | | | 2,007,026 |
| 0053 | POLICE AND FIRE RELIEF | 50,000 | | | | | | | 50,000 | | | |
| 0055 | ELIZABETH R DEAN TRUST | 91,498 | | | | | | 91,498 | | | | |
| 0057 | RISK FUND | 46,149,701 | | 41,475,690 | | | 4,674,011 | | | | | |
| 0058 | WHEELER CENTER | 892,408 | | | | | | 892,408 | | | | |
| 0059 | EMPLOYEES RETIREMENT SYSTEM | 55,460,521 | | | | | | | | | | 55,460,521 |
| 0061 | ALTERNATIVE TRANSPORTATION | 735,671 | | | | | | 735,671 | | | | |
| 0062 | STREET & SIDEWALK REPAIR MILLAGE | 28,855,865 | | | | | | 28,855,865 | | | | |
| 0063 | DDA PARKING SYSTEM | 33,163,500 | | | | | | | | | | 33,163,500 |
| 0064 | MICHIGAN JUSTICE TRAINING | 130,000 | | | | | | | 130,000 | | | |
| 0069 | STORMWATER SEWER SYSTEM | 12,139,486 | | 22,032 | | | 187,707 | 11,929,747 | | | | |
| 0071 | PARK MAINTENANCE & CAPITAL IMPROVEMENTS | 9,516,859 | | | 9,516,859 | | | | | | | |
| 0072 | SOLID WASTE FUND | 19,773,069 | | 43,637 | | | 215,525 | 19,513,907 | | | | |

## FY 2027 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0082 | STORMWATER BOND PENDING | 8,110,000 | | | | | | 8,110,000 | | | | |
| 0084 | DEVELOPER OFFSET MITIGATION | 200 | | | | | | 200 | | | | |
| 0088 | SEWER BOND | 11,819,000 | | | | | | 11,819,000 | | | | |
| 0089 | WATER BOND | 29,615,000 | | | | | | 29,615,000 | | | | |
| 00CP | GENERAL CAPITAL FUND | 1,555,000 | | | | | | 1,555,000 | | | | |
| 00MG | MAJOR GRANTS PROGRAM | 333,171 | | | 332,671 | | | | 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 | 3,539,246 | | | | | | 3,539,246 | | | | |
| 0103 | AFFORDABLE HOUSING MILLAGE | 8,483,267 | | | | 8,483,267 | | | | | | |
| 0108 | TECHNOLOGY FIBER | 399,336 | | | 399,336 | | | | | | | |
| 0109 | CLIMATE ACTION MILLAGE | 11,340,112 | | 125,160 | 11,138,256 | | | 76,696 | | | | |
| 0111 | SECTION 401(A) DUAL HYBRID PLAN | 465,467 | | | | | | | | | | 465,467 |
| 0112 | SECTION 457(B) PLAN | 52,200 | | | | | | | | | | 52,200 |
| 0113 | SECTION 401(A) EXECUTIVE PLAN | 2,800 | | | | | | | | | | 2,800 |
| 0116 | DDA PUBLIC ART | 430,000 | | | | | | | | | | 430,000 |
| 0117 | SUSTAINABLE ENERGY UTILITY | 4,273,000 | | | 4,273,000 | | | | | | | |
| 0118 | NEIGHBORHOOD ROAD FUNDING | 4,500,000 | | | | | | 4,500,000 | | | | |
| | | **$650,516,453** | **$753,074** | **$3,590,487** | **$111,158,929** | **$57,234,501** | **$12,811,946** | **$224,818,154** | **$58,442,162** | **$6,129,493** | **$55,621,299** | **$119,956,408** |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| General | **GENERAL** | | | | | |
| | PERSONNEL SERVICES | 48,119,951 | 50,808,722 | 55,874,430 | 54,305,416 | 58,788,970 |
| | PAYROLL FRINGES | 26,541,047 | 29,767,162 | 33,848,393 | 31,541,913 | 29,911,821 |
| | EMPLOYEE ALLOWANCES | 577,282 | 712,078 | 850,178 | 860,185 | 853,546 |
| | OTHER SERVICES | 14,797,633 | 15,621,342 | 19,498,798 | 18,470,414 | 19,556,568 |
| | MATERIALS & SUPPLIES | 2,053,533 | 1,908,404 | 1,825,306 | 1,653,314 | 1,908,538 |
| | OTHER CHARGES | 16,537,016 | 17,416,554 | 18,944,744 | 19,060,943 | 36,683,869 |
| | PASS THROUGHS | 22,653,452 | 20,390,344 | 19,907,573 | 19,773,291 | 21,455,700 |
| | CAPITAL OUTLAY | 3,733,461 | 2,223,291 | 3,252,869 | 3,367,556 | - |
| | VEHICLE OPERATING COSTS | 56,452 | 57,917 | 76,000 | 54,253 | 76,000 |
| | GRANT/LOAN RECIPIENTS | 1,428,558 | 1,815,467 | 2,551,329 | 2,504,529 | 1,551,329 |
| | Total | $ 136,498,384 | $140,721,280 | $156,629,620 | $151,591,814 | $170,786,341 |
| Debt Service | **GENERAL DEBT SERVICE** | | | | | |
| | OTHER SERVICES | 6,000 | - | 200 | 200 | 200 |
| | OTHER CHARGES | 16,383,935 | 12,127,571 | 13,196,715 | 13,114,915 | 16,419,787 |
| | Total | $ 16,389,935 | $ 12,127,571 | $ 13,196,915 | $ 13,115,115 | $ 16,419,987 |
| Enterprise | **WATER SUPPLY SYSTEM** | | | | | |
| | PERSONNEL SERVICES | 3,578,072 | 2,457,355 | 6,497,471 | 5,929,640 | 6,751,453 |
| | PAYROLL FRINGES | 2,843,727 | 3,486,005 | 3,650,116 | 3,517,568 | 3,331,643 |
| | EMPLOYEE ALLOWANCES | 20,317 | 20,014 | 13,177 | 19,063 | 15,099 |
| | OTHER SERVICES | 6,808,943 | 7,877,693 | 7,629,996 | 5,931,624 | 6,862,299 |
| | MATERIALS & SUPPLIES | 3,045,083 | 3,007,106 | 3,150,350 | 3,156,710 | 3,254,485 |
| | OTHER CHARGES | 11,090,136 | 12,627,999 | 28,193,072 | 13,937,011 | 14,399,630 |
| | PASS THROUGHS | 2,257,168 | 1,584,726 | 2,391,388 | 176,260 | 176,200 |
| | CAPITAL OUTLAY | (2,151,984) | (3,148,203) | 42,124,544 | 420,454 | 179,331 |
| | VEHICLE OPERATING COSTS | 5,810 | 2,166 | 9,900 | 5,600 | 10,000 |
| | Total | $ 27,497,271 | $ 27,914,861 | $ 93,660,014 | $ 33,093,930 | $ 34,980,140 |
| | **WATER PENDING BOND SERIES** | | | | | |
| | OTHER CHARGES | 1 | - | 20,049,343 | 36,000,000 | 29,615,000 |
| | Total | $ 1 | $ - | $ 20,049,343 | $ 36,000,000 | $ 29,615,000 |
| | **SEWAGE DISPOSAL SYSTEM** | | | | | |
| | PERSONNEL SERVICES | 977,838 | 706,638 | 4,758,859 | 4,547,950 | 4,927,424 |
| | PAYROLL FRINGES | 2,393,083 | 2,529,304 | 2,772,245 | 2,725,659 | 2,564,409 |
| | EMPLOYEE ALLOWANCES | 12,841 | 11,601 | 5,014 | 12,163 | 6,295 |
| | OTHER SERVICES | 5,490,663 | 4,867,360 | 8,828,964 | 4,491,433 | 4,954,904 |
| | MATERIALS & SUPPLIES | 1,166,419 | 1,334,849 | 1,454,859 | 1,362,166 | 1,486,155 |
| | OTHER CHARGES | 12,182,381 | 12,114,772 | 15,865,892 | 12,765,031 | 13,444,063 |
| | PASS THROUGHS | 1,649,441 | 1,729,739 | 4,099,432 | 1,014,491 | 1,044,106 |
| | CAPITAL OUTLAY | (217,305) | (1,095,720) | 9,022,450 | 298,673 | 25,000 |
| | VEHICLE OPERATING COSTS | 63,121 | 71,771 | 75,000 | 70,000 | 77,000 |
| | Total | $ 23,718,482 | $ 22,270,315 | $ 46,882,715 | $ 27,287,566 | $ 28,529,356 |
| | **SEWER BOND PENDING SERIES** | | | | | |
| | OTHER CHARGES | - | - | 22,386,770 | 20,700,000 | 11,819,000 |
| | Total | $ - | $ - | $ 22,386,770 | $ 20,700,000 | $ 11,819,000 |
| | **AIRPORT** | | | | | |
| | PERSONNEL SERVICES | 428,900 | 501,578 | 473,628 | 463,628 | 455,930 |
| | OTHER SERVICES | 226,116 | 339,534 | 537,628 | 512,442 | 374,712 |
| | MATERIALS & SUPPLIES | 33,274 | 35,233 | 32,500 | 33,192 | 27,600 |
| | OTHER CHARGES | 295,596 | 307,157 | 302,065 | 301,368 | 293,235 |
| | PASS THROUGHS | 8,736 | 9,000 | 8,726 | 8,726 | 8,988 |
| | CAPITAL OUTLAY | 35,004 | - | - | - | - |
| | VEHICLE OPERATING COSTS | 8,934 | 6,868 | 15,000 | 15,000 | 15,000 |
| | Total | $ 1,036,559 | $ 1,199,370 | $ 1,369,547 | $ 1,334,356 | $ 1,175,465 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **STORMWATER SEWER SYSTEM** | | | | | |
| | PERSONNEL SERVICES | 1,123,292 | 82,169 | 2,404,755 | 2,363,077 | 2,404,879 |
| | PAYROLL FRINGES | 1,240,847 | 1,260,801 | 1,421,507 | 1,359,286 | 1,310,908 |
| | EMPLOYEE ALLOWANCES | 8,318 | 7,080 | 2,995 | 6,933 | 6,143 |
| | OTHER SERVICES | 3,791,008 | 4,467,223 | 6,644,588 | 3,921,342 | 4,676,485 |
| | MATERIALS & SUPPLIES | 217,677 | 278,871 | 189,849 | 193,965 | 184,180 |
| | OTHER CHARGES | 2,217,102 | 2,458,117 | 4,675,128 | 2,711,667 | 3,224,635 |
| | PASS THROUGHS | 5,878,232 | 6,660,061 | 20,030,076 | 365,243 | 287,256 |
| | CAPITAL OUTLAY | (464,959) | (1,121,066) | 4,318,383 | 6,049 | 25,000 |
| | VEHICLE OPERATING COSTS | 10,114 | 3,094 | 20,000 | 8,000 | 20,000 |
| | Total | $ 14,021,631 | $ 14,096,349 | $ 39,707,281 | $ 10,935,562 | $ 12,139,486 |
| | **STORM SEWER REVENUE BONDS** | | | | | |
| | OTHER CHARGES | 1 | - | 13,512,454 | 20,800,000 | 8,110,000 |
| | Total | $ 1 | $ - | $ 13,512,454 | $ 20,800,000 | $ 8,110,000 |
| | **SOLID WASTE** | | | | | |
| | PERSONNEL SERVICES | 1,596,689 | 1,011,140 | 2,581,588 | 2,577,858 | 2,708,923 |
| | PAYROLL FRINGES | 1,311,258 | 1,391,907 | 1,541,773 | 1,561,566 | 1,470,936 |
| | EMPLOYEE ALLOWANCES | 5,526 | 5,690 | 2,130 | 5,384 | 2,778 |
| | OTHER SERVICES | 10,922,028 | 10,889,283 | 12,102,277 | 11,473,729 | 12,054,510 |
| | MATERIALS & SUPPLIES | 145,413 | 141,387 | 198,600 | 246,369 | 123,950 |
| | OTHER CHARGES | 2,019,469 | 1,906,521 | 12,333,928 | 2,827,521 | 2,950,369 |
| | PASS THROUGHS | 636,416 | 470,219 | 455,220 | 455,220 | 461,603 |
| | CAPITAL OUTLAY | (958,942) | 34,347 | - | - | - |
| | Total | $ 15,677,855 | $ 15,850,493 | $ 29,215,516 | $ 19,147,647 | $ 19,773,069 |
| | **DEVELOPER OFFSET MITIGATION** | | | | | |
| | PERSONNEL SERVICES | 5,037 | (2,852) | - | - | - |
| | PAYROLL FRINGES | 11,815 | 2,852 | - | - | - |
| | OTHER SERVICES | 579,935 | 879,179 | 1,201,360 | - | - |
| | MATERIALS & SUPPLIES | - | 51 | - | - | - |
| | OTHER CHARGES | 37,940 | 1,280,695 | 3,947,290 | - | 200 |
| | PASS THROUGHS | 57,183 | 66,020 | 501,797 | - | - |
| | CAPITAL OUTLAY | 61,505 | (789,026) | 18,307,520 | - | - |
| | Total | $ 753,415 | $ 1,436,919 | $ 23,957,967 | $ - | $ 200 |
| | **SUSTAINABLE ENERGY UTILITY** | | | | | |
| | PERSONNEL SERVICES | - | - | - | - | 197,935 |
| | PAYROLL FRINGES | - | - | - | - | 67,223 |
| | OTHER SERVICES | - | - | - | - | 590,255 |
| | OTHER CHARGES | - | - | - | - | 3,404,087 |
| | MATERIALS & SUPPLIES | - | - | - | - | 13,500 |
| | CAPITAL OUTLAY | - | - | - | - | - |
| | Total | $ - | $ - | $ - | $ - | $ 4,273,000 |
| Internal Service | **CENTRAL STORES** | | | | | |
| | PERSONNEL SERVICES | 165,531 | 191,364 | 218,290 | 197,700 | 209,419 |
| | OTHER SERVICES | 29,063 | 27,162 | 40,329 | 30,365 | 37,172 |
| | MATERIALS & SUPPLIES | 803,230 | 859,771 | 1,165,154 | 1,000,450 | 1,179,284 |
| | OTHER CHARGES | 93,893 | 102,164 | 113,721 | 113,537 | 117,564 |
| | PASS THROUGHS | 47,352 | 47,604 | 46,463 | 46,463 | 46,606 |
| | Total | $ 1,139,070 | $ 1,228,066 | $ 1,583,957 | $ 1,388,515 | $ 1,590,045 |
| | **FLEET SERVICES** | | | | | |
| | PERSONNEL SERVICES | 1,334,406 | 1,484,412 | 1,563,339 | 1,289,339 | 1,491,696 |
| | OTHER SERVICES | 428,981 | 903,849 | 841,762 | 916,868 | 522,060 |
| | MATERIALS & SUPPLIES | 53,202 | 115,835 | 60,700 | 65,813 | 62,200 |
| | OTHER CHARGES | 3,186,428 | 3,638,262 | 3,371,847 | 3,541,764 | 3,438,839 |
| | PASS THROUGHS | 633,511 | 633,944 | 636,938 | 636,938 | 635,917 |
| | CAPITAL OUTLAY | (178,272) | (563,075) | 17,973,146 | 17,983,146 | 6,380,193 |
| | VEHICLE OPERATING COSTS | 1,905,483 | 1,851,564 | 2,147,824 | 1,912,748 | 2,232,830 |
| | Total | $ 7,363,739 | $ 8,064,790 | $ 26,595,556 | $ 26,346,616 | $ 14,763,735 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **INFORMATION TECHNOLOGY** | | | | | |
| | PERSONNEL SERVICES | 4,415,293 | 4,454,918 | 5,165,602 | 5,072,053 | 4,883,989 |
| | PAYROLL FRINGES | 22,905 | 25,127 | 18,818 | 26,424 | 19,729 |
| | OTHER SERVICES | 2,958,045 | 3,004,264 | 4,999,170 | 4,844,551 | 4,675,792 |
| | MATERIALS & SUPPLIES | 513,980 | 351,393 | 2,937,538 | 2,661,420 | 1,127,300 |
| | OTHER CHARGES | 2,499,799 | 2,695,406 | 1,706,224 | 1,959,126 | 1,763,218 |
| | PASS THROUGHS | 1,170,023 | 528,708 | 200,546 | 200,546 | 200,546 |
| | CAPITAL OUTLAY | 94,883 | 101,967 | 50,088 | 257,630 | - |
| | Total | $ 11,674,928 | $ 11,161,782 | $ 15,077,986 | $ 15,021,750 | $ 12,670,574 |
| | **PROJECT MANAGEMENT** | | | | | |
| | PERSONNEL SERVICES | 2,153,537 | 2,317,927 | 4,237,920 | 2,209,000 | 4,484,290 |
| | PAYROLL FRINGES | 390,881 | 370,877 | 940,583 | 392,873 | 863,109 |
| | EMPLOYEE ALLOWANCES | - | - | 10,255 | - | 10,840 |
| | OTHER SERVICES | 1,252,084 | 1,129,291 | 582,932 | 1,219,112 | 626,233 |
| | MATERIALS & SUPPLIES | 46,059 | 49,177 | 29,005 | 45,650 | 29,865 |
| | OTHER CHARGES | 1,024,741 | 1,098,008 | 1,288,993 | 1,293,368 | 1,427,063 |
| | PASS THROUGHS | 86,676 | 89,196 | 87,568 | 87,568 | 90,180 |
| | CAPITAL OUTLAY | 394 | 3,603 | - | 3,139 | 63,000 |
| | Total | $ 4,954,372 | $ 5,058,079 | $ 7,177,256 | $ 5,250,710 | $ 7,594,580 |
| | **RISK FUND** | | | | | |
| | PERSONNEL SERVICES | 885,416 | 960,946 | 1,093,199 | 1,042,651 | 1,064,256 |
| | OTHER SERVICES | 886,815 | 786,444 | 1,283,144 | 1,282,854 | 1,305,649 |
| | MATERIALS & SUPPLIES | 8,609 | 35,915 | 49,000 | 49,000 | 49,000 |
| | OTHER CHARGES | 33,742,055 | 31,951,620 | 39,936,921 | 35,667,058 | 43,352,421 |
| | PASS THROUGHS | 574,174 | 334,724 | 281,666 | 281,666 | 378,375 |
| | Total | $ 36,097,069 | $ 34,069,649 | $ 42,643,930 | $ 38,323,229 | $ 46,149,701 |
| | **WHEELER CENTER** | | | | | |
| | PERSONNEL SERVICES | 44,301 | 50,773 | 72,816 | 39,449 | 102,292 |
| | OTHER SERVICES | 561,482 | 590,813 | 719,092 | 641,395 | 572,954 |
| | MATERIALS & SUPPLIES | 34,573 | 32,122 | 21,700 | 20,200 | 22,400 |
| | OTHER CHARGES | 200,544 | 207,489 | 188,635 | 189,103 | 194,762 |
| | Total | $ 840,899 | $ 881,196 | $ 1,002,243 | $ 890,147 | $ 892,408 |
| Fiduciary Trust | **ELIZABETH R. DEAN TRUST FUND** | | | | | |
| | PERSONNEL SERVICES | - | - | - | 100 | - |
| | PAYROLL FRINGES | - | - | - | 385 | - |
| | OTHER SERVICES | 42,964 | 15,592 | 89,500 | 75,690 | 90,000 |
| | MATERIALS & SUPPLIES | - | 2,919 | 500 | 77 | - |
| | OTHER CHARGES | 1,271 | 1,309 | 1,478 | 1,378 | 1,498 |
| | Total | $ 44,236 | $ 19,820 | $ 91,478 | $ 77,630 | $ 91,498 |
| | **POLICE & FIRE RELIEF** | | | | | |
| | OTHER CHARGES | - | 25,000 | 50,000 | 50,000 | 50,000 |
| | Total | $ - | $ 25,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| Pension Trust | **VEBA TRUST** | | | | | |
| | PERSONNEL SERVICES | 30,204 | 31,797 | - | 35,900 | - |
| | PAYROLL FRINGES | 9,290 | 10,287 | - | 12,500 | - |
| | OTHER SERVICES | 288,550 | 301,028 | 1,511,200 | 1,556,300 | 1,652,000 |
| | MATERIALS & SUPPLIES | 895 | 780 | 900 | 900 | 900 |
| | OTHER CHARGES | 237,680 | 192,641 | 404,019 | 330,300 | 354,126 |
| | PASS THROUGHS | - | - | - | - | - |
| | Total | $ 566,619 | $ 536,533 | $ 1,916,119 | $ 1,935,900 | $ 2,007,026 |
| | **EMPLOYEES' RETIREMENT SYSTEM** | | | | | |
| | PERSONNEL SERVICES | 284,520 | 308,176 | 359,600 | 359,600 | 372,760 |
| | PAYROLL FRINGES | 171,952 | 183,715 | 236,360 | 236,360 | 206,524 |
| | OTHER SERVICES | 850,651 | 761,684 | 3,852,400 | 3,952,700 | 4,209,200 |
| | MATERIALS & SUPPLIES | 4,194 | 3,437 | 4,600 | 4,600 | 4,600 |
| | OTHER CHARGES | 46,033,683 | 47,980,864 | 48,425,998 | 48,416,752 | 50,667,437 |
| | Total | $ 47,345,000 | $ 49,237,877 | $ 52,878,958 | $ 52,970,012 | $ 55,460,521 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **SECTION 401(A) DUAL HYBRID PLAN** | | | | | |
| | PERSONNEL SERVICES | - | 13,746 | - | 17,300 | - |
| | PAYROLL FRINGES | - | 4,396 | - | 6,000 | - |
| | OTHER SERVICES | - | 30,956 | 28,500 | 24,166 | 24,767 |
| | MATERIALS & SUPPLIES | - | 50 | 500 | 300 | 300 |
| | OTHER CHARGES | - | 325,090 | 188,000 | 440,200 | 440,400 |
| | Total | $ - | $ 374,238 | $ 217,000 | $ 487,966 | $ 465,467 |
| Special Revenue | **ENERGY PROJECTS** | | | | | |
| | OTHER SERVICES | - | 160,048 | - | - | - |
| | OTHER CHARGES | 12,612 | 12,996 | - | - | - |
| | PASS THROUGHS | 55,172 | - | - | - | - |
| | Total | $ 67,784 | $ 173,044 | $ - | $ - | $ - |
| | **COMMUNITY TELEVISION NETWORK** | | | | | |
| | PERSONNEL SERVICES | 553,363 | 542,927 | 614,340 | 583,761 | 574,726 |
| | PAYROLL FRINGES | 437,022 | 477,267 | 564,949 | 562,415 | 469,910 |
| | OTHER SERVICES | 257,870 | 299,366 | 299,470 | 291,680 | 295,362 |
| | MATERIALS & SUPPLIES | 9,014 | 31,778 | 30,800 | 22,838 | 30,800 |
| | OTHER CHARGES | 301,157 | 310,629 | 327,830 | 327,830 | 348,698 |
| | PASS THROUGHS | 277,001 | - | 606,081 | 606,081 | - |
| | CAPITAL OUTLAY | - | - | 115,087 | 110,620 | 40,000 |
| | Total | $ 1,835,426 | $ 1,661,967 | $ 2,558,557 | $ 2,505,225 | $ 1,759,496 |
| | **HOMELAND SECURITY GRANT FUND** | | | | | |
| | PERSONNEL SERVICES | 38,743 | 15,533 | 11,731 | - | - |
| | Total | $ 38,743 | $ 15,533 | $ 11,731 | $ - | $ - |
| | **MAJOR STREET** | | | | | |
| | PERSONNEL SERVICES | 2,255,317 | 2,276,713 | 2,456,036 | 2,395,775 | 2,586,600 |
| | PAYROLL FRINGES | 1,294,156 | 1,373,785 | 1,454,195 | 1,497,643 | 1,443,005 |
| | EMPLOYEE ALLOWANCES | 11,231 | 10,224 | 5,674 | 10,438 | 4,845 |
| | OTHER SERVICES | 2,173,242 | 3,155,359 | 4,006,873 | 5,109,258 | 2,560,241 |
| | MATERIALS & SUPPLIES | 632,605 | 961,610 | 922,190 | 920,130 | 970,792 |
| | OTHER CHARGES | 1,761,978 | 1,811,549 | 10,683,227 | 5,145,322 | 8,108,046 |
| | PASS THROUGHS | 3,097,021 | 6,134,000 | 10,014,200 | 5,831,395 | 2,000,864 |
| | CAPITAL OUTLAY | 3,341,460 | 563,419 | 1,993,038 | - | 643,000 |
| | Total | $ 14,567,010 | $ 16,286,659 | $ 31,535,433 | $ 20,909,961 | $ 18,317,393 |
| | **LOCAL STREET** | | | | | |
| | PERSONNEL SERVICES | 439,780 | 516,508 | 552,052 | 535,477 | 594,852 |
| | PAYROLL FRINGES | 303,632 | 345,303 | 389,874 | 359,016 | 404,513 |
| | EMPLOYEE ALLOWANCES | 137 | 126 | 273 | 180 | 273 |
| | OTHER SERVICES | 712,241 | 993,601 | 2,089,722 | 2,069,252 | 1,551,807 |
| | MATERIALS & SUPPLIES | 208,082 | 259,604 | 272,540 | 282,700 | 282,006 |
| | OTHER CHARGES | 118,039 | 140,166 | 487,545 | 548,835 | 1,322,285 |
| | PASS THROUGHS | 3,207,329 | 1,185,692 | 1,504,657 | 1,209,657 | 688,976 |
| | Total | $ 4,989,240 | $ 3,441,000 | $ 5,296,663 | $ 5,005,117 | $ 4,844,712 |
| | **COURT FACILITIES** | | | | | |
| | PASS THROUGHS | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| | Total | $ 225,000 | $ 225,000 | $ 225,000 | $ 225,000 | $ 225,000 |
| | **OPEN SPACE & PARKLAND PRESERVATION** | | | | | |
| | PERSONNEL SERVICES | 165,770 | 171,457 | 171,773 | 171,787 | 213,314 |
| | PAYROLL FRINGES | 85,250 | 88,749 | 94,456 | 94,799 | 114,714 |
| | EMPLOYEE ALLOWANCES | 192 | 897 | 897 | 897 | 897 |
| | OTHER SERVICES | 47,495 | 77,866 | 828,500 | 748,542 | 853,355 |
| | MATERIALS & SUPPLIES | 8 | 2,489 | 1,000 | 1,001 | 1,030 |
| | OTHER CHARGES | 463,717 | 603,192 | 394,265 | 374,265 | 21,481 |
| | PASS THROUGHS | 1,163,688 | 1,012,744 | 1,166,563 | 1,166,563 | 1,164,337 |
| | CAPITAL OUTLAY | - | - | 83,764 | 83,764 | - |
| | Total | $ 1,926,119 | $ 1,957,392 | $ 2,741,218 | $ 2,641,618 | $ 2,369,128 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **BANDEMER PROPERTY** | | | | | |
| | OTHER SERVICES | - | 99 | 500 | 407 | - |
| | OTHER CHARGES | 2,724 | 2,808 | 3,693 | 3,693 | 3,804 |
| | CAPITAL OUTLAY | - | - | - | - | - |
| | Total | $ 2,724 | $ 2,907 | $ 4,193 | $ 4,100 | $ 3,804 |
| | **CONSTRUCTION CODE FUND** | | | | | |
| | PERSONNEL SERVICES | 2,390,548 | 2,309,823 | 3,025,767 | 2,701,383 | 3,093,149 |
| | PAYROLL FRINGES | 1,424,304 | 1,385,081 | 1,852,346 | 1,565,819 | 1,710,106 |
| | EMPLOYEE ALLOWANCES | 7,049 | 6,431 | 4,056 | 7,361 | 4,484 |
| | OTHER SERVICES | 650,949 | 1,072,285 | 1,868,764 | 1,656,007 | 1,539,041 |
| | MATERIALS & SUPPLIES | 9,057 | 22,752 | 16,450 | 34,000 | 16,450 |
| | OTHER CHARGES | 975,754 | 1,081,713 | 1,191,590 | 1,204,795 | 1,205,696 |
| | CAPITAL OUTLAY | - | 19,172 | 15,000 | 15,000 | - |
| | Total | $ 5,457,661 | $ 5,897,256 | $ 7,973,973 | $ 7,184,365 | $ 7,568,926 |
| | **DRUG ENFORCEMENT** | | | | | |
| | OTHER SERVICES | - | 755 | - | - | - |
| | MATERIALS & SUPPLIES | - | 10,197 | 30,060 | 18,595 | 10,000 |
| | CAPITAL OUTLAY | - | 5,964 | - | - | - |
| | Total | $ - | $ 16,916 | $ 30,060 | $ 18,595 | $ 10,000 |
| | **FEDERAL EQUITABLE SHARING FORFEITURE** | | | | | |
| | OTHER SERVICES | - | 19,882 | - | - | 323,726 |
| | MATERIALS & SUPPLIES | - | 80,664 | 113,626 | 5,004 | - |
| | CAPITAL OUTLAY | - | - | 6,355 | 6,355 | - |
| | Total | $ - | $ 100,545 | $ 119,981 | $ 11,359 | $ 323,726 |
| | **PARKS MEMORIALS & CONTRIBUTIONS** | | | | | |
| | OTHER SERVICES | - | - | 1,783,775 | 772,180 | 35,000 |
| | MATERIALS & SUPPLIES | - | - | 72,294 | 72,294 | 25,000 |
| | OTHER CHARGES | - | - | 12,000 | 12,000 | - |
| | PASS THROUGHS | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | CAPITAL OUTLAY | - | - | 293,965 | 887,717 | - |
| | Total | $ 15,000 | $ 15,000 | $ 2,177,034 | $ 1,759,191 | $ 75,000 |
| | **METRO EXPANSION** | | | | | |
| | PERSONNEL SERVICES | 105,228 | 103,386 | 203,778 | 133,654 | 178,380 |
| | PAYROLL FRINGES | 53,608 | 56,460 | 105,574 | 95,117 | 72,248 |
| | EMPLOYEE ALLOWANCES | - | - | 312 | - | 164 |
| | OTHER SERVICES | 153,624 | 216,675 | 366,744 | 343,986 | 340,186 |
| | MATERIALS & SUPPLIES | 3,443 | 2,390 | 13,000 | 11,100 | 13,250 |
| | OTHER CHARGES | 26,260 | 27,250 | 18,648 | 18,648 | 19,243 |
| | PASS THROUGHS | 59,191 | 94,991 | 7,893 | 7,893 | 8,130 |
| | Total | $ 401,354 | $ 501,152 | $ 715,949 | $ 610,398 | $ 631,601 |
| | **SPECIAL ASSISTANCE** | | | | | |
| | OTHER SERVICES | 119,943 | 19,986 | 18,000 | 18,000 | 23,000 |
| | OTHER CHARGES | 57 | 64 | 75 | 75 | 75 |
| | Total | $ 120,000 | $ 20,050 | $ 18,075 | $ 18,075 | $ 23,075 |
| | **OPEN SPACE ENDOWMENT** | | | | | |
| | OTHER SERVICES | 62,650 | 12,450 | 75,000 | 75,000 | 75,000 |
| | OTHER CHARGES | 396 | 423 | - | - | - |
| | Total | $ 63,046 | $ 12,873 | $ 75,000 | $ 75,000 | $ 75,000 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **ALTERNATIVE TRANSPORTATION** | | | | | |
| | PERSONNEL SERVICES | 209,505 | 209,703 | 278,176 | 246,184 | 270,222 |
| | PAYROLL FRINGES | 98,368 | 102,099 | 137,550 | 139,248 | 113,248 |
| | EMPLOYEE ALLOWANCES | 1,188 | 918 | 554 | 909 | 359 |
| | OTHER SERVICES | 234,829 | 189,683 | 614,039 | 805,765 | 263,685 |
| | MATERIALS & SUPPLIES | 3,464 | 1,191 | 32,165 | 1,502 | 32,330 |
| | OTHER CHARGES | 45,801 | 46,088 | 321,465 | 79,076 | 55,827 |
| | CAPITAL OUTLAY | - | 2,842 | 2,717 | - | - |
| | Total | $ 593,154 | $ 552,523 | $ 1,386,666 | $ 1,272,684 | $ 735,671 |
| | **STREET, BRIDGE & SIDEWALK MILLAGE** | | | | | |
| | PERSONNEL SERVICES | 785,888 | 586,956 | 16,078 | 12,744 | 16,721 |
| | PAYROLL FRINGES | 158,175 | 142,008 | 11,797 | 11,482 | 9,416 |
| | EMPLOYEE ALLOWANCES | 161 | 149 | 133 | 87 | 133 |
| | OTHER SERVICES | 2,703,481 | 3,593,543 | 430,026 | 109,000 | - |
| | MATERIALS & SUPPLIES | 68,861 | 143,938 | - | - | - |
| | OTHER CHARGES | 1,531,676 | 1,533,130 | 25,895,850 | 6,015,820 | 27,939,468 |
| | PASS THROUGHS | 9,360,926 | 8,116,132 | 21,103,449 | 12,797,027 | 890,127 |
| | CAPITAL OUTLAY | 18,207,314 | 20,011,729 | 21,209,244 | 15,096,892 | - |
| | Total | $ 32,816,481 | $ 34,127,585 | $ 68,666,577 | $ 34,043,052 | $ 28,855,865 |
| | **MICHIGAN JUSTICE TRAINING** | | | | | |
| | OTHER SERVICES | 15,635 | 40,214 | 231,995 | 231,495 | 130,000 |
| | MATERIALS & SUPPLIES | - | 2,764 | 1,005 | 1,005 | - |
| | OTHER CHARGES | - | - | - | 500 | - |
| | Total | $ 15,635 | $ 42,979 | $ 233,000 | $ 233,000 | $ 130,000 |
| | **AFFORDABLE HOUSING** | | | | | |
| | OTHER CHARGES | - | - | 4,000,000 | 4,000,000 | - |
| | GRANT/LOAN RECIPIENTS | - | 5,578 | 29,651 | 29,651 | - |
| | Total | $ - | $ 5,578 | $ 4,029,651 | $ 4,029,651 | $ - |
| | **PARKS MAINT & CAPITAL IMPROVEMENTS** | | | | | |
| | PERSONNEL SERVICES | 2,123,318 | 2,192,402 | 2,373,445 | 2,145,432 | 2,514,605 |
| | PAYROLL FRINGES | 1,062,491 | 1,050,451 | 1,088,198 | 1,137,378 | 1,090,136 |
| | EMPLOYEE ALLOWANCES | 10,986 | 8,788 | 6,815 | 10,041 | 7,838 |
| | OTHER SERVICES | 2,719,975 | 3,680,687 | 4,793,737 | 3,289,196 | 2,239,028 |
| | MATERIALS & SUPPLIES | 656,329 | 528,149 | 393,005 | 483,039 | 415,900 |
| | OTHER CHARGES | 474,320 | 627,715 | 876,555 | 595,153 | 3,249,352 |
| | PASS THROUGHS | 242,792 | 83,395 | 511,084 | 57,109 | - |
| | CAPITAL OUTLAY | 3,039,587 | 5,645,869 | 7,757,100 | 4,806,764 | - |
| | Total | $ 10,329,798 | $ 13,817,456 | $ 17,799,939 | $ 12,524,112 | $ 9,516,859 |
| | **MAJOR GRANT PROGRAMS** | | | | | |
| | PERSONNEL SERVICES | 299,079 | 354,822 | 2,999,832 | 2,507,502 | 237,531 |
| | PAYROLL FRINGES | 42,994 | 52,457 | 63,976 | 62,072 | 95,220 |
| | EMPLOYEE ALLOWANCES | - | 1,050 | - | - | 420 |
| | OTHER SERVICES | 4,725,390 | 2,802,699 | 25,612,439 | 24,765,441 | - |
| | MATERIALS & SUPPLIES | 151,444 | 227,915 | 130,942 | 193,391 | - |
| | OTHER CHARGES | 35,184 | 34,900 | 4,222,973 | 5,603,803 | - |
| | PASS THROUGHS | - | - | 465,602 | 2,011,042 | - |
| | CAPITAL OUTLAY | 4,729,720 | 2,515,199 | 9,897,955 | 10,672,317 | - |
| | GRANT/LOAN RECIPIENTS | 604,203 | 710,100 | 72,669 | 72,669 | - |
| | Total | $ 10,588,014 | $ 6,699,142 | $ 43,466,388 | $ 45,888,237 | $ 333,171 |
| | **COUNTY MENTAL HEALTH MILLAGE** | | | | | |
| | PERSONNEL SERVICES | 332,541 | 169,013 | 144,099 | 64,667 | 144,279 |
| | PAYROLL FRINGES | 129,542 | 77,590 | 62,351 | 36,597 | 63,630 |
| | EMPLOYEE ALLOWANCES | - | - | 39 | - | 47 |
| | OTHER SERVICES | 722,870 | 515,892 | 1,600,360 | 1,306,724 | 1,471,189 |
| | MATERIALS & SUPPLIES | 1,694 | 14,830 | - | - | - |
| | OTHER CHARGES | 1,343,006 | 1,245,123 | 2,239,410 | 2,239,410 | 1,286,927 |
| | PASS THROUGHS | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| | CAPITAL OUTLAY | 248,630 | 820,806 | 522,220 | 522,220 | - |
| | GRANT/LOAN RECIPIENTS | 49,500 | 189,999 | - | - | - |
| | Total | $ 2,932,782 | $ 3,138,253 | $ 4,673,479 | $ 4,274,618 | $ 3,071,072 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **SIDEWALK CONSTRUCTION MILLAGE** | | | | | |
| | PERSONNEL SERVICES | 38,568 | 45,766 | - | - | - |
| | PAYROLL FRINGES | 11,022 | 12,751 | - | - | - |
| | OTHER SERVICES | 238,933 | 624,668 | 1,000 | - | - |
| | MATERIALS & SUPPLIES | 42 | 2,349 | - | - | - |
| | OTHER CHARGES | 100,201 | 106,222 | 2,448,950 | 3,375,801 | 3,539,246 |
| | PASS THROUGHS | 672,857 | 663,027 | 789,786 | 1,000 | - |
| | CAPITAL OUTLAY | 36,715 | 203,124 | 3,480,278 | - | - |
| | Total | $ 1,098,339 | $ 1,657,906 | $ 6,720,014 | $ 3,376,801 | $ 3,539,246 |
| | **AFFORDABLE HOUSING MILLAGE** | | | | | |
| | PERSONNEL SERVICES | 363,240 | 366,485 | 296,885 | 414,930 | 344,928 |
| | PAYROLL FRINGES | 157,552 | 169,700 | 162,216 | 196,572 | 175,827 |
| | OTHER SERVICES | 29,850 | 80,620 | 720 | 18,220 | 720 |
| | MATERIALS & SUPPLIES | - | 38 | - | 35 | - |
| | EMPLOYEE ALLOWANCES | 1,690 | 845 | 1,560 | 1,785 | 1,785 |
| | OTHER CHARGES | 14,840,163 | 6,413,822 | 7,034,751 | 6,677,457 | 3,997,614 |
| | PASS THROUGHS | - | 759,595 | 762,820 | 762,820 | 3,962,393 |
| | Total | $ 15,392,496 | $ 7,791,105 | $ 8,258,952 | $ 8,071,819 | $ 8,483,267 |
| | **MAJOR STREET ROAD BOND** | | | | | |
| | PERSONNEL SERVICES | 509 | - | - | - | - |
| | PAYROLL FRINGES | 99 | - | - | - | - |
| | OTHER SERVICES | 105,009 | 1,393,680 | - | - | - |
| | MATERIALS & SUPPLIES | 2,481 | - | - | - | - |
| | OTHER CHARGES | 427 | - | - | - | - |
| | PASS THROUGHS | 2,490,091 | 138,491 | - | - | - |
| | CAPITAL OUTLAY | 2,151,553 | - | - | - | - |
| | Total | $ 4,749,561 | $ 1,532,171 | $ - | $ - | $ - |
| | **LOCAL STREET ROAD BOND** | | | | | |
| | OTHER CHARGES | (1,124) | - | - | - | - |
| | PASS THROUGHS | 144,952 | - | - | - | - |
| | | $ 143,829 | $ - | $ - | $ - | $ - |
| | **STREET, BRIDGE, & SIDEWALK BONDS** | | | | | |
| | OTHER CHARGES | (229) | - | - | - | - |
| | PASS THROUGHS | 4,323,796 | 1,675,558 | - | - | - |
| | Total | $ 4,323,567 | $ 1,675,558 | $ - | $ - | $ - |
| | **TECHNOLOGY FIBER** | | | | | |
| | PERSONNEL SERVICES | 82,272 | 107,467 | 115,253 | 123,854 | 122,927 |
| | PAYROLL FRINGES | 43,091 | 66,464 | 78,274 | 69,797 | 68,946 |
| | OTHER SERVICES | 151,140 | 134,402 | 181,300 | 170,682 | 171,300 |
| | EMPLOYEE ALLOWANCES | 585 | 585 | 585 | 585 | 795 |
| | OTHER CHARGES | 1,721 | 6,369 | 34,726 | 34,927 | 35,368 |
| | Total | $ 278,809 | $ 315,286 | $ 410,138 | $ 399,845 | $ 399,336 |
| | **CLIMATE ACTION MILLAGE** | | | | | |
| | PERSONNEL SERVICES | 411,981 | 784,593 | 1,455,799 | 1,344,472 | 1,619,861 |
| | PAYROLL FRINGES | 235,726 | 354,068 | 565,513 | 502,012 | 635,148 |
| | EMPLOYEE ALLOWANCES | 260 | 392 | 390 | 540 | 390 |
| | GRANT/LOAN RECIPIENTS | - | - | 215,000 | 200,000 | - |
| | OTHER SERVICES | 1,898,683 | 1,485,875 | 2,887,094 | 2,409,762 | 2,230,073 |
| | MATERIALS & SUPPLIES | 51,438 | 42,081 | 294,525 | 13,692 | 67,500 |
| | OTHER CHARGES | 345,116 | 1,017,847 | 3,371,888 | 2,542,010 | 3,511,390 |
| | PASS THROUGHS | 819,956 | 535,325 | 1,367,994 | 1,208,382 | 3,000,000 |
| | CAPITAL OUTLAY | 16,830 | 384,927 | 312,605 | 312,605 | 275,750 |
| | Total | $ 3,779,990 | $ 4,605,107 | $ 10,470,808 | $ 8,533,475 | $ 11,340,112 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| Capital Projects | **GENERAL CAPITAL FUND** | | | | | |
| | PERSONNEL SERVICES | 274 | 1,408 | - | - | - |
| | PAYROLL FRINGES | 77 | 450 | - | - | - |
| | OTHER SERVICES | 412,938 | 777,653 | 1,201,598 | 1,000,724 | 250,000 |
| | OTHER CHARGES | - | 1,796 | 2,551,590 | 1,959,140 | 1,305,000 |
| | PASS THROUGHS | - | 242,339 | 3,612,149 | 3,612,149 | - |
| | CAPITAL OUTLAY | - | - | 2,661,195 | 1,241,386 | - |
| | Total | $ 413,289 | $ 1,023,646 | $ 10,026,532 | $ 7,813,399 | $ 1,555,000 |
| | **CAPITAL SINKING FUND** | | | | | |
| | OTHER SERVICES | 87,894 | 330,296 | 187,433 | 116,418 | - |
| | OTHER CHARGES | - | - | 1,741,477 | 1,812,451 | 450,000 |
| | CAPITAL OUTLAY | - | - | - | - | - |
| | Total | $ 87,894 | $ 330,296 | $ 1,928,910 | $ 1,928,869 | $ 450,000 |
| | **2024 Affordable Housing CI Bond** | | | | | |
| | OTHER SERVICES | - | 65,250 | - | - | - |
| | OTHER CHARGES | - | 7,727,989 | 1,206,952 | 1,272,252 | - |
| | Total | $ - | $ 7,793,239 | $ 1,206,952 | $ 1,272,252 | $ - |
| | **Fire Station 4 Bond 2025** | | | | | |
| | CAPITAL OUTLAY | - | 432,786 | 11,502,595 | 11,448,330 | - |
| | OTHER SERVICES | - | 62,367 | - | 54,265 | - |
| | OTHER CHARGES | - | - | - | 2,500 | - |
| | Total | $ - | $ 495,153 | $ 11,502,595 | $ 11,505,095 | $ - |
| | **Neighborhood Road Fund** | | | | | |
| | OTHER CHARGES | - | - | - | - | 4,500,000 |
| | Total | $ - | $ - | $ - | $ - | $ 4,500,000 |
| | **2026 AFFORDABLE HOUSING CI BONDS** | | | | | |
| | OTHER CHARGES | - | - | 35,000,000 | - | - |
| | Total | $ - | $ - | $ 35,000,000 | $ - | $ - |
| Component Units | **SMART ZONE LDFA** | | | | | |
| | OTHER SERVICES | 5,213,329 | 5,501,041 | 6,643,806 | 6,643,830 | 6,663,600 |
| | OTHER CHARGES | 96,956 | 99,602 | 105,721 | 105,696 | 110,794 |
| | Total | $ 5,310,285 | $ 5,600,643 | $ 6,749,527 | $ 6,749,526 | $ 6,774,394 |
| | **DDA/HOUSING FUND** | | | | | |
| | GRANT/LOAN RECIPIENTS | - | - | 634,000 | 634,000 | 470,000 |
| | OTHER CHARGES | - | - | 2,200 | 1,000 | 2,300 |
| | OTHER SERVICES | - | - | 800 | 400 | 900 |
| | Total | $ - | $ - | $ 637,000 | $ 635,400 | $ 473,200 |
| | **DOWNTOWN DEVELOPMENT AUTHORITY** | | | | | |
| | PERSONNEL SERVICES | (25,048) | - | 470,625 | 470,600 | 492,697 |
| | PAYROLL FRINGES | (6,471) | - | 263,962 | 264,000 | 250,392 |
| | EMPLOYEE ALLOWANCES | - | - | 2,910 | 2,900 | 3,300 |
| | OTHER SERVICES | - | - | 1,304,800 | 1,140,900 | 1,163,200 |
| | MATERIALS & SUPPLIES | - | - | 157,800 | 1,542,800 | 1,372,500 |
| | OTHER CHARGES | - | - | 7,662,467 | 424,200 | 679,425 |
| | PASS THROUGHS | - | - | 2,463,936 | 2,464,700 | 2,350,086 |
| | CAPITAL OUTLAY | - | - | 6,969,500 | 5,817,300 | 9,289,000 |
| | GRANT/LOAN RECIPIENTS | - | - | 373,000 | 441,200 | 222,500 |
| | Total | $ (31,518) | $ - | $ 19,669,000 | $ 12,568,600 | $ 15,823,100 |
| | **DDA PARKING MAINTENANCE** | | | | | |
| | OTHER CHARGES | - | - | 16,600 | 16,600 | 17,200 |
| | CAPITAL OUTLAY | - | - | 5,509,000 | 5,059,000 | 5,287,000 |
| | Total | $ - | $ - | $ 5,525,600 | $ 5,075,600 | $ 5,304,200 |

# Expenditure Category by Fund

| Fund Type | Fund/Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|---|
| | **DDA PARKING SYSTEM** | | | | | |
| | PERSONNEL SERVICES | - | - | 480,625 | 480,600 | 502,996 |
| | PAYROLL FRINGES | - | - | 263,955 | 264,000 | 250,387 |
| | EMPLOYEE ALLOWANCES | - | - | 2,910 | 2,900 | 3,300 |
| | OTHER SERVICES | - | - | 15,430,800 | 15,740,000 | 16,431,000 |
| | MATERIALS & SUPPLIES | - | - | 594,200 | 594,200 | 509,000 |
| | OTHER CHARGES | - | - | 2,884,333 | 2,134,800 | 2,981,678 |
| | PASS THROUGHS | - | - | 8,860,477 | 9,172,500 | 11,685,139 |
| | GRANT/LOAN RECIPIENTS | - | - | 800,000 | 428,200 | 800,000 |
| | Total | $ - | $ - | $ 29,317,300 | $ 28,817,200 | $ 33,163,500 |
| | **DDA PUBLIC ART** | | | | | |
| | OTHER SERVICES | - | - | 17,500 | 38,000 | 38,000 |
| | OTHER CHARGES | - | - | 200 | 700 | 700 |
| | CAPITAL OUTLAY | - | - | 394,100 | 373,100 | 391,300 |
| | Total | $ - | $ - | $ 411,800 | $ 411,800 | $ 430,000 |
| | **CITY TOTALS** | | | | | |
| | PERSONNEL SERVICES | 75,713,862 | 76,133,769 | 100,967,791 | 94,783,483 | 102,352,004 |
| | PAYROLL FRINGES | 40,467,443 | 44,787,117 | 51,588,981 | 48,238,501 | 46,713,148 |
| | EMPLOYEE ALLOWANCES | 657,761 | 786,867 | 910,857 | 942,351 | 923,731 |
| | OTHER SERVICES | 73,358,930 | 79,799,636 | 142,868,635 | 128,270,319 | 101,435,173 |
| | MATERIALS & SUPPLIES | 9,924,102 | 10,492,036 | 14,196,663 | 14,691,452 | 13,220,815 |
| | OTHER CHARGES | 170,259,582 | 171,308,631 | 363,820,218 | 280,749,801 | 306,862,820 |
| | PASS THROUGHS | 61,912,136 | 53,530,572 | 102,229,084 | 64,299,730 | 50,880,529 |
| | CAPITAL OUTLAY | 31,725,593 | 26,251,954 | 167,774,718 | 78,790,017 | 22,598,574 |
| | VEHICLE OPERATING COSTS | 2,049,914 | 1,993,379 | 2,343,724 | 2,065,601 | 2,430,830 |
| | GRANT/LOAN RECIPIENTS | 2,082,261 | 2,721,144 | 4,675,649 | 4,310,249 | 3,043,829 |
| | Total* | $ 468,151,584 | $467,805,106 | $951,376,320 | $717,141,504 | $650,461,453 |

* 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

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Mayor & Council** | **552,252** | **634,621** | **712,492** | **687,842** | **753,074** |
| **010 Mayor** | **552,252** | **634,621** | **712,492** | **687,842** | **753,074** |
| Personnel Services | 52,093 | 60,747 | 65,869 | 66,289 | 65,233 |
| Personnel Services-Other | 335,107 | 351,792 | 408,671 | 379,629 | 435,541 |
| Employee Allowances | 455 | 780 | 780 | 716 | 780 |
| Payroll Fringes | 57,677 | 65,514 | 41,359 | 71,147 | 45,098 |
| Materials & Supplies | 2,102 | 20,007 | 928 | 9,176 | 956 |
| Other Charges | 89,488 | 93,146 | 65,120 | 65,120 | 65,701 |
| Other Services | 15,330 | 42,636 | 129,765 | 95,765 | 139,765 |
| **City Administrator Service Area** | **18,072,936** | **20,805,627** | **24,522,124** | **23,877,724** | **21,388,346** |
| **011 City Administrator** | **2,299,197** | **3,061,058** | **4,232,706** | **4,187,083** | **3,665,025** |
| Personnel Services | 935,249 | 1,057,475 | 1,257,394 | 1,258,788 | 1,378,984 |
| Personnel Services-Other | 2,530 | 11,046 | - | - | - |
| Employee Allowances | 2,535 | 2,250 | 3,120 | 3,660 | 2,700 |
| Payroll Fringes | 359,708 | 420,397 | 545,881 | 540,276 | 596,785 |
| Materials & Supplies | 25,656 | 21,178 | 72,416 | 65,249 | 79,060 |
| Other Charges | 243,457 | 273,768 | 560,723 | 561,505 | 846,791 |
| Other Services | 518,896 | 1,070,007 | 1,793,172 | 1,757,605 | 685,705 |
| Capital Outlay | 203,021 | - | - | - | - |
| Grant/Loan Recipients | 8,146 | 204,938 | - | - | 75,000 |
| **012 Human Resources** | **2,601,105** | **2,653,612** | **3,031,891** | **2,790,007** | **2,675,058** |
| Personnel Services | 1,124,313 | 1,294,598 | 1,539,095 | 1,430,156 | 1,420,865 |
| Personnel Services-Other | 209,277 | 124,320 | 118,900 | 40,519 | 112,185 |
| Employee Allowances | 5,815 | 5,645 | 6,750 | 6,900 | 6,600 |
| Payroll Fringes | 748,000 | 786,814 | 893,047 | 859,695 | 749,434 |
| Materials & Supplies | 1,812 | 14,286 | 6,744 | 7,598 | 6,946 |
| Other Charges | 277,931 | 316,857 | 322,292 | 317,469 | 305,836 |
| Other Services | 233,958 | 111,091 | 145,063 | 127,670 | 73,192 |
| **013 Safety** | **353,466** | **421,828** | **451,527** | **441,447** | **431,114** |
| Personnel Services | 240,962 | 269,237 | 275,401 | 275,701 | 280,025 |
| Personnel Services-Other | 3,603 | 10,237 | 15,450 | 5,296 | 15,914 |
| Employee Allowances | 2,510 | 1,860 | 1,860 | 1,860 | 1,860 |
| Payroll Fringes | 106,390 | 140,494 | 158,816 | 158,590 | 133,315 |
| Other Services | - | - | - | - | - |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **015 City Clerk** | **2,054,969** | **2,613,710** | **2,636,887** | **2,476,452** | **2,595,449** |
| Personnel Services | 507,777 | 502,503 | 576,681 | 535,651 | 604,651 |
| Personnel Services-Other | 353,353 | 823,266 | 559,051 | 548,952 | 600,818 |
| Employee Allowances | 3,105 | 5,665 | 3,120 | 5,420 | 3,120 |
| Payroll Fringes | 304,386 | 362,675 | 367,619 | 392,996 | 400,006 |
| Materials & Supplies | 126,562 | 137,584 | 143,061 | 78,128 | 133,405 |
| Other Charges | 405,639 | 393,696 | 334,440 | 335,627 | 358,205 |
| Other Services | 320,094 | 388,321 | 652,915 | 579,678 | 495,244 |
| Capital Outlay | 34,054 | - | - | - | - |
| Pass Throughs | - | - | - | - | - |
| **016 Independent Police Oversight Commission** | **123,333** | **144,281** | **184,125** | **182,520** | **186,254** |
| Personnel Services | 65,920 | 68,158 | 70,634 | 70,581 | 70,634 |
| Personnel Services-Other | - | - | - | - | - |
| Employee Allowances | 785 | 785 | 780 | 780 | 780 |
| Payroll Fringes | 36,656 | 38,655 | 41,673 | 41,733 | 43,657 |
| Materials & Supplies | 422 | 1,852 | 515 | 515 | 530 |
| Other Charges | 10,560 | 11,052 | 12,035 | 12,035 | 12,165 |
| Other Services | 8,990 | 23,780 | 58,488 | 56,876 | 58,488 |
| **029 Sustainability & Innovation** | **2,149,797** | **2,861,211** | **3,865,852** | **3,863,171** | **1,422,957** |
| Personnel Services | 367,852 | 553,115 | 599,316 | 580,512 | 578,037 |
| Personnel Services-Other | 9,717 | 13,129 | - | 3,481 | - |
| Employee Allowances | 423 | 393 | 390 | 390 | 390 |
| Payroll Fringes | 160,307 | 269,399 | 291,937 | 313,195 | 306,495 |
| Materials & Supplies | 10,935 | 9,109 | 15,443 | 15,680 | 17,503 |
| Other Charges | 230,666 | 230,941 | 247,458 | 247,458 | 250,469 |
| Other Services | 290,474 | 118,557 | 609,725 | 597,630 | 270,063 |
| Capital Outlay | 1,059,637 | 1,638,780 | 2,101,583 | 2,101,583 | - |
| Grant/Loan Recipients | - | - | - | - | - |
| Pass Throughs | 19,786 | 27,787 | - | 3,242 | - |
| **080 Sustainable Energy Utility** | **-** | **-** | **-** | **-** | **1,093,000** |
| Capital Outlay | - | - | - | - | - |
| Pass Throughs | - | - | - | - | 1,093,000 |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **091 Fleet & Facility Services** | **3,430,214** | **3,894,569** | **4,000,844** | **4,052,020** | **3,891,041** |
| Personnel Services | 1,320,067 | 1,372,779 | 1,450,262 | 1,372,328 | 1,487,269 |
| Personnel Services-Other | 62,797 | 214,054 | 159,535 | 143,089 | 66,727 |
| Employee Allowances | 12,615 | 10,155 | 4,881 | 7,436 | 6,232 |
| Payroll Fringes | 832,493 | 887,054 | 960,746 | 916,968 | 867,598 |
| Materials & Supplies | 63,643 | 76,662 | 70,813 | 70,867 | 61,489 |
| Other Charges | 171,969 | 204,682 | 242,164 | 302,264 | 310,207 |
| Other Services | 964,819 | 1,127,311 | 1,110,195 | 1,236,820 | 1,089,203 |
| Capital Outlay | - | - | - | - | - |
| Pass Throughs | 1,812 | 1,872 | 2,248 | 2,248 | 2,316 |
| Vehicle Operating Costs | - | - | - | - | - |
| **092 Information Technology** | **4,516,417** | **4,569,100** | **5,410,767** | **5,180,591** | **4,830,160** |
| Personnel Services | 2,713,825 | 2,698,207 | 3,095,838 | 3,053,239 | 3,013,800 |
| Personnel Services-Other | 182,649 | 77,400 | 248,853 | 149,319 | 80,971 |
| Employee Allowances | 19,295 | 17,286 | 18,216 | 17,901 | 18,501 |
| Payroll Fringes | 1,573,590 | 1,751,990 | 2,023,713 | 1,935,985 | 1,693,350 |
| Materials & Supplies | 3,132 | 63 | 1,761 | 1,761 | 784 |
| Other Charges | 22,740 | 23,580 | 18,686 | 18,686 | 19,054 |
| Other Services | 1,186 | 573 | 3,700 | 3,700 | 3,700 |
| **094 Communications Office** | **544,439** | **586,258** | **707,525** | **704,433** | **598,288** |
| Personnel Services | 294,734 | 304,653 | 342,127 | 326,946 | 333,219 |
| Personnel Services-Other | - | - | 47,081 | 47,081 | - |
| Employee Allowances | 845 | 780 | 780 | 780 | 780 |
| Payroll Fringes | 206,330 | 236,629 | 275,928 | 271,838 | 208,498 |
| Materials & Supplies | - | - | - | - | - |
| Other Charges | 42,264 | 35,595 | 41,609 | 41,609 | 55,791 |
| Other Services | 266 | 8,600 | - | 16,179 | - |
| **City Attorney** | **2,960,401** | **3,215,832** | **3,523,272** | **3,457,907** | **3,465,327** |
| **014 Attorney** | **2,960,401** | **3,215,832** | **3,523,272** | **3,457,907** | **3,465,327** |
| Personnel Services | 1,712,642 | 1,736,707 | 1,910,372 | 1,884,364 | 1,909,420 |
| Personnel Services-Other | - | 48,012 | - | - | - |
| Employee Allowances | 1,690 | 1,040 | 780 | 780 | 780 |
| Payroll Fringes | 739,543 | 824,311 | 903,915 | 873,565 | 838,304 |
| Materials & Supplies | 3,523 | 8,994 | 15,129 | 6,784 | 15,583 |
| Other Charges | 405,300 | 435,230 | 508,651 | 511,387 | 520,815 |
| Other Services | 97,703 | 161,538 | 184,425 | 181,027 | 180,425 |
| Capital Outlay | - | - | - | - | - |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Financial & Administrative Services Area** | **4,578,468** | **5,118,429** | **5,905,420** | **5,826,012** | **5,723,388** |
| **018 Finance** | **4,578,468** | **5,118,429** | **5,905,420** | **5,826,012** | **5,723,388** |
| Personnel Services | 2,139,987 | 2,283,165 | 2,576,536 | 2,557,821 | 2,638,464 |
| Personnel Services-Other | 7,376 | 13,629 | 79,131 | 8,849 | 9,107 |
| Employee Allowances | 17,008 | 14,797 | 19,133 | 18,943 | 17,513 |
| Payroll Fringes | 1,250,161 | 1,474,272 | 1,813,453 | 1,763,987 | 1,676,663 |
| Materials & Supplies | 87,839 | 92,176 | 68,459 | 86,616 | 70,509 |
| Other Charges | 826,195 | 948,311 | 938,935 | 970,178 | 964,359 |
| Other Services | 245,643 | 271,601 | 403,443 | 413,288 | 340,443 |
| Capital Outlay | - | 16,219 | - | - | - |
| Pass Throughs | 4,260 | 4,260 | 6,330 | 6,330 | 6,330 |
| **Public Services** | **6,285,922** | **8,841,346** | **8,316,088** | **7,382,189** | **8,596,451** |
| **040 Engineering** | **5,296,610** | **6,878,275** | **2,822,334** | **2,655,355** | **2,814,472** |
| Personnel Services | 1,328,547 | 1,438,227 | 1,525,453 | 1,450,312 | 1,678,699 |
| Personnel Services-Other | 139,624 | 160,175 | 313,772 | 182,051 | 151,738 |
| Employee Allowances | 37,759 | 27,311 | 5,494 | 16,309 | 7,163 |
| Payroll Fringes | 902,373 | 1,018,889 | 977,615 | 1,006,683 | 976,872 |
| Materials & Supplies | 91,085 | 153,563 | - | - | - |
| Other Charges | 23,398 | 23,948 | - | - | - |
| Other Services | 2,182,988 | 2,242,224 | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Pass Throughs | 590,836 | 1,813,938 | - | - | - |
| Vehicle Operating Costs | - | - | - | - | - |
| **041 Transportation** | **-** | **-** | **3,731,267** | **3,266,170** | **3,994,799** |
| Personnel Services | - | - | 214,745 | 167,000 | 218,335 |
| Personnel Services-Other | - | - | 6,083 | 4,750 | 5,492 |
| Employee Allowances | - | - | 234 | 1 | 234 |
| Payroll Fringes | - | - | 180,102 | 147,952 | 159,781 |
| Materials & Supplies | - | - | 117,494 | 89,500 | 121,019 |
| Other Charges | - | - | 26,734 | 28,489 | 27,943 |
| Other Services | - | - | 2,733,711 | 2,376,314 | 3,009,016 |
| Pass Throughs | - | - | 452,164 | 452,164 | 452,979 |
| Vehicle Operating Costs | - | - | - | - | - |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **046 Systems Planning** | **212,335** | **275,559** | **390,394** | **267,765** | **25,048** |
| Personnel Services | 6,014 | 9,013 | 15,517 | 10,500 | 15,336 |
| Personnel Services-Other | 172 | - | - | - | - |
| Employee Allowances | - | - | 78 | - | 78 |
| Payroll Fringes | 4,332 | 4,597 | 9,065 | 5,315 | 9,634 |
| Materials & Supplies | 570 | 1,153 | - | 650 | - |
| Other Charges | - | - | - | - | - |
| Other Services | 126,247 | 260,795 | 365,734 | 251,300 | - |
| Pass Throughs | 75,000 | - | - | - | - |
| **061 Public Works** | **87,081** | **63,385** | **78,251** | **39,449** | **99,351** |
| Personnel Services | 12,601 | 16,576 | 44,012 | 10,715 | 59,347 |
| Personnel Services-Other | 42,432 | 24,206 | - | 14,330 | - |
| Employee Allowances | 42 | 39 | 78 | 78 | 187 |
| Payroll Fringes | 17,690 | 17,719 | 28,017 | 14,326 | 39,817 |
| Materials & Supplies | - | - | - | - | - |
| Other Charges | - | - | - | - | - |
| Other Services | 14,316 | 4,845 | 6,144 | - | - |
| **070 Public Services Administration** | **95,022** | **98,952** | **138,548** | **108,990** | **147,786** |
| Personnel Services | 7,473 | 6,460 | 12,997 | 7,000 | 12,907 |
| Personnel Services-Other | - | - | - | - | - |
| Employee Allowances | 33 | 10 | 39 | - | 39 |
| Payroll Fringes | 6,804 | 6,519 | 11,311 | 8,382 | 11,069 |
| Materials & Supplies | 3,000 | 19 | - | - | - |
| Other Charges | 76,332 | 85,944 | 93,608 | 93,608 | 97,034 |
| Other Services | 1,380 | - | 20,593 | - | 26,737 |
| Pass Throughs | - | - | - | - | - |
| **074 Utilities-Water Treatment** | **594,874** | **1,525,175** | **1,155,294** | **1,044,460** | **1,514,995** |
| Personnel Services | 51,364 | 55,406 | 61,091 | 50,511 | 58,806 |
| Personnel Services-Other | 4,335 | 3,953 | 3,670 | 2,852 | 3,586 |
| Employee Allowances | 18 | 12 | 78 | 88 | 117 |
| Payroll Fringes | 40,684 | 46,509 | 55,810 | 47,862 | 41,188 |
| Materials & Supplies | 19,322 | 17,641 | 11,149 | 17,224 | 11,484 |
| Other Charges | 24,228 | 25,440 | 38,421 | 38,424 | 40,535 |
| Other Services | 438,966 | 362,997 | 487,075 | 383,524 | 584,279 |
| Capital Outlay | 15,957 | 19,264 | - | 5,975 | - |
| Pass Throughs | - | 993,954 | 498,000 | 498,000 | 775,000 |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Safety Services** | **51,319,621** | **54,435,174** | **58,241,400** | **57,044,415** | **57,927,936** |
| **031 Police** | **31,804,331** | **33,841,679** | **36,251,526** | **36,460,823** | **34,735,249** |
| Personnel Services | 11,875,403 | 12,339,276 | 13,139,767 | 12,916,863 | 13,577,963 |
| Personnel Services-Other | 2,413,007 | 2,570,910 | 2,126,340 | 2,642,865 | 1,947,714 |
| Employee Allowances | 289,992 | 288,678 | 310,780 | 305,260 | 301,360 |
| Payroll Fringes | 8,428,483 | 9,519,544 | 10,952,133 | 10,712,912 | 8,609,661 |
| Materials & Supplies | 515,568 | 319,509 | 166,313 | 155,978 | 171,297 |
| Other Charges | 4,992,686 | 5,496,206 | 6,042,892 | 6,103,123 | 6,206,649 |
| Other Services | 3,087,818 | 3,306,712 | 3,513,301 | 3,586,046 | 3,920,605 |
| Capital Outlay | 201,374 | - | - | 37,776 | - |
| Pass Throughs | - | - | - | - | - |
| Vehicle Operating Costs | - | 845 | - | - | - |
| **032 Fire** | **19,515,290** | **20,593,495** | **21,989,874** | **20,583,592** | **23,192,687** |
| Personnel Services | 7,427,681 | 7,763,714 | 8,155,144 | 8,366,087 | 8,785,618 |
| Personnel Services-Other | 1,142,492 | 917,006 | 1,201,851 | 1,263,105 | 791,510 |
| Employee Allowances | 137,546 | 291,344 | 430,820 | 424,519 | 436,520 |
| Payroll Fringes | 5,536,082 | 6,189,770 | 6,876,978 | 5,184,830 | 6,056,862 |
| Materials & Supplies | 235,457 | 225,568 | 238,899 | 132,358 | 246,071 |
| Other Charges | 2,496,985 | 2,760,105 | 3,047,653 | 3,055,955 | 3,190,032 |
| Other Services | 2,479,633 | 1,927,101 | 2,038,529 | 2,113,539 | 3,686,074 |
| Capital Outlay | 59,413 | 518,886 | - | 43,199 | - |
| Pass Throughs | - | - | - | - | - |
| Vehicle Operating Costs | - | - | - | - | - |
| **District Court** | **5,285,086** | **5,277,921** | **5,819,514** | **5,674,174** | **5,904,493** |
| **021 District Court** | **5,285,086** | **5,277,921** | **5,819,514** | **5,674,174** | **5,904,493** |
| Personnel Services | 1,995,094 | 2,093,975 | 2,281,374 | 2,223,249 | 2,413,891 |
| Personnel Services-Other | 51,186 | 116,560 | 127,389 | 131,477 | 53,792 |
| Employee Allowances | 1,235 | 1,140 | 1,140 | 1,140 | 1,140 |
| Payroll Fringes | 1,327,535 | 1,412,483 | 1,651,028 | 1,597,993 | 1,639,681 |
| Materials & Supplies | 55,452 | 46,978 | 74,521 | 76,048 | 76,756 |
| Other Charges | 1,204,271 | 1,221,736 | 1,224,771 | 1,217,971 | 1,245,611 |
| Other Services | 391,125 | 385,050 | 459,291 | 426,296 | 473,622 |
| Capital Outlay | 259,189 | - | - | - | - |
| Pass Throughs | - | - | - | - | - |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Community Services** | **23,256,843** | **24,401,745** | **29,598,020** | **28,446,369** | **27,826,014** |
| **002 Ann Arbor Housing Commission** | **6,499,247** | **6,622,427** | **7,663,902** | **6,927,508** | **7,695,480** |
| Personnel Services | 2,545,342 | 2,667,494 | 3,419,409 | 3,081,326 | 3,792,730 |
| Personnel Services-Other | 209,080 | 188,138 | 280,474 | 151,193 | 228,196 |
| Employee Allowances | 29,775 | 28,310 | 30,930 | 32,730 | 34,650 |
| Payroll Fringes | 1,635,458 | 1,968,052 | 2,383,946 | 2,156,458 | 2,485,383 |
| Materials & Supplies | - | 876 | - | - | - |
| Other Charges | 2,048,030 | 1,769,557 | 1,549,143 | 1,505,801 | 1,154,521 |
| Other Services | 31,562 | - | - | - | - |
| Grant/Loan Recipients | - | - | - | - | - |
| Pass Throughs | - | - | - | - | - |
| **006 Community Development** | **1,890,974** | **2,077,883** | **3,611,315** | **3,559,298** | **2,277,429** |
| Personnel Services | 16,414 | 17,437 | 22,546 | 17,753 | 18,039 |
| Personnel Services-Other | - | - | - | - | - |
| Employee Allowances | 42 | 39 | 39 | 39 | 39 |
| Payroll Fringes | 9,755 | 9,826 | 11,464 | 11,040 | 10,035 |
| Materials & Supplies | - | - | - | - | - |
| Other Charges | 84,864 | 94,896 | 105,089 | 105,089 | 107,987 |
| Other Services | 259,487 | 345,156 | 665,000 | 665,000 | 665,000 |
| Capital Outlay | - | - | 255,848 | 255,848 | - |
| Grant/Loan Recipients | 1,420,412 | 1,610,529 | 2,551,329 | 2,504,529 | 1,476,329 |
| Pass Throughs | 100,000 | - | - | - | - |
| **033 Building & Rental Services** | **1,472,493** | **1,539,034** | **2,445,910** | **2,211,278** | **2,089,750** |
| Personnel Services | 587,533 | 594,495 | 856,846 | 665,481 | 834,766 |
| Personnel Services-Other | 24,885 | 22,262 | 12,404 | 9,132 | 8,817 |
| Employee Allowances | 1,461 | 1,402 | 702 | 2,522 | 725 |
| Payroll Fringes | 347,824 | 365,047 | 547,492 | 423,479 | 512,437 |
| Materials & Supplies | 1,885 | 8,644 | 21,985 | 16,631 | 22,645 |
| Other Charges | 368,986 | 386,097 | 507,278 | 496,940 | 518,268 |
| Other Services | 139,920 | 161,087 | 484,203 | 582,093 | 192,092 |
| Capital Outlay | - | - | 15,000 | 15,000 | - |
| Vehicle Operating Costs | - | - | - | - | - |

# General Fund
# Expenditures by Agency - Category

| Agency - Category | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **050 Planning** | **2,201,394** | **2,226,106** | **2,185,959** | **2,153,583** | **2,377,720** |
| Personnel Services | 718,013 | 857,259 | 888,816 | 846,886 | 883,303 |
| Personnel Services-Other | 138,493 | 20,041 | 79,033 | 75,323 | 24,974 |
| Employee Allowances | 2,390 | 3,125 | 2,340 | 2,903 | 2,340 |
| Payroll Fringes | 539,553 | 550,792 | 642,915 | 641,538 | 558,770 |
| Materials & Supplies | 22,314 | 10,847 | 18,459 | 16,151 | 19,013 |
| Other Charges | 240,292 | 282,966 | 387,846 | 398,199 | 391,670 |
| Other Services | 540,340 | 470,935 | 166,550 | 172,583 | 497,650 |
| Capital Outlay | - | 30,143 | - | - | - |
| Pass Throughs | - | - | - | - | - |
| **060 Parks & Recreation** | **11,192,734** | **11,936,295** | **13,690,934** | **13,594,702** | **13,385,635** |
| Personnel Services | 1,488,289 | 1,603,100 | 1,686,646 | 1,596,324 | 1,929,618 |
| Personnel Services-Other | 3,252,648 | 3,434,813 | 3,784,215 | 3,679,740 | 3,923,491 |
| Employee Allowances | 9,908 | 9,231 | 6,836 | 9,030 | 8,918 |
| Payroll Fringes | 1,276,835 | 1,312,830 | 1,202,430 | 1,443,168 | 1,241,428 |
| Materials & Supplies | 759,175 | 713,293 | 749,801 | 774,984 | 821,129 |
| Other Charges | 1,624,580 | 1,759,375 | 1,998,309 | 2,041,359 | 1,996,902 |
| Other Services | 2,384,930 | 2,755,473 | 3,015,107 | 2,796,517 | 3,097,596 |
| Capital Outlay | 48,921 | - | 880,438 | 908,175 | - |
| Grant/Loan Recipients | - | - | - | - | - |
| Pass Throughs | 290,996 | 291,108 | 291,152 | 291,152 | 290,553 |
| Vehicle Operating Costs | 56,452 | 57,072 | 76,000 | 54,253 | 76,000 |
| **Other** | **24,186,855** | **17,990,586** | **19,991,290** | **19,195,182** | **39,201,312** |
| **019 Non-Departmental** | **24,186,855** | **17,990,586** | **19,991,290** | **19,195,182** | **39,201,312** |
| Personnel Services | - | - | - | - | - |
| Personnel Services-Other | - | - | 218,639 | - | 2,268,438 |
| Payroll Fringes | 92,400 | 86,379 | - | - | - |
| Materials & Supplies | 24,081 | 28,404 | 31,416 | 31,416 | 32,359 |
| Other Charges | 626,155 | 543,427 | 630,887 | 592,647 | 17,997,324 |
| Other Services | 21,561 | 74,951 | 452,669 | 50,964 | 67,669 |
| Capital Outlay | 1,851,896 | - | - | - | - |
| Pass Throughs | 21,570,762 | 17,257,425 | 18,657,679 | 18,520,155 | 18,835,522 |
| **Grand Total** | **$ 136,498,384** | **$ 140,721,280** | **$ 156,629,620** | **$ 151,591,814** | **$ 170,786,341** |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Mayor & Council** | **552,252** | **634,621** | **712,492** | **687,842** | **753,074** |
| **010 Mayor** | **552,252** | **634,621** | **712,492** | **687,842** | **753,074** |
| 1010 Mayor & Council | 552,252 | 634,621 | 712,492 | 687,842 | 753,074 |
| **City Administrator Service Area** | **18,072,936** | **20,805,627** | **24,522,124** | **23,877,724** | **21,388,346** |
| **011 City Administrator** | **2,299,197** | **3,061,058** | **4,232,706** | **4,187,083** | **3,665,025** |
| 1000 Administration | 1,351,157 | 1,772,558 | 2,020,967 | 2,018,739 | 1,580,750 |
| 1110 DEI | 348,729 | 417,827 | 547,819 | 491,043 | 502,188 |
| 1140 Communications | - | - | - | - | - |
| 2127 City Deflection Program | 576,282 | 394,654 | 1,028,603 | 1,025,478 | 1,148,490 |
| 2410 Economic Development | 23,028 | 476,019 | 635,317 | 651,823 | 433,597 |
| **012 Human Resources** | **2,601,105** | **2,653,612** | **3,031,891** | **2,790,007** | **2,675,058** |
| 1000 Administration | 2,453,412 | 2,491,886 | 2,860,485 | 2,620,269 | 2,515,978 |
| 1217 Union Business | 147,693 | 161,726 | 171,406 | 169,738 | 159,080 |
| **013 Safety** | **353,466** | **421,828** | **451,527** | **441,447** | **431,114** |
| 1000 Administration | 353,466 | 421,828 | 451,527 | 441,447 | 431,114 |
| **015 City Clerk** | **2,054,969** | **2,613,710** | **2,636,887** | **2,476,452** | **2,595,449** |
| 1000 Administration | 2,031,215 | 2,592,123 | 2,611,569 | 2,451,134 | 2,570,121 |
| 1130 Fairview Cemetery | 23,738 | 21,588 | 25,318 | 25,318 | 25,328 |
| 1522 Election Center | 16 | - | - | - | - |
| **016 Independent Police Oversight Commissio** | **123,333** | **144,281** | **184,125** | **182,520** | **186,254** |
| 1000 Administration | 123,333 | 144,281 | 184,125 | 182,520 | 186,254 |
| **029 Sustainability & Innovation** | **2,149,797** | **2,861,211** | **3,865,852** | **3,863,171** | **1,422,957** |
| 1000 Administration | 786,492 | 844,232 | 949,037 | 952,369 | 951,029 |
| 7019 Public Engagement | 91,625 | 129,620 | 153,368 | 164,755 | 158,610 |
| 7021 Partnerships | - | - | - | - | - |
| 7023 Program Management | 1,269,469 | 1,861,437 | 2,734,246 | 2,717,044 | 284,519 |
| 7024 Asset Management | 2,211 | 25,922 | 29,201 | 29,003 | 28,799 |
| **080 Sustainable Energy Utility** | **-** | **-** | **-** | **-** | **1,093,000** |
| 1000 Administration | - | - | - | - | 1,093,000 |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **091 Fleet & Facility Services** | **3,430,214** | **3,894,569** | **4,000,844** | **4,052,020** | **3,891,041** |
| 1000 Administration | 956,013 | 1,150,072 | 1,092,749 | 1,035,666 | 1,021,510 |
| 1381 Municipal Center | 1,308,856 | 1,456,922 | 1,404,218 | 1,491,802 | 1,406,793 |
| 1382 Election Center | 2,122 | - | - | - | - |
| 1383 Community Dental Center | 425 | - | 1,000 | 1,000 | 1,000 |
| 3231 Fire Station #1 | 24,219 | 40,800 | 91,811 | 78,154 | 93,615 |
| 4912 Materials & Supplies | 7,591 | 11,441 | 11,779 | 11,699 | 7,735 |
| 4914 Repairs | 746,045 | 794,133 | 958,671 | 975,980 | 950,388 |
| 4918 Garage Maintenance | 5,630 | 9,652 | 13,665 | 13,078 | 12,630 |
| 7060 Outstations | 367,692 | 412,884 | 409,931 | 426,421 | 380,327 |
| 9091 Vehicle Purchases | 11,621 | 18,666 | 17,020 | 18,220 | 17,043 |
| **092 Information Technology** | **4,516,417** | **4,569,100** | **5,410,767** | **5,180,591** | **4,830,160** |
| 1000 Administration | 261,146 | 213,452 | 252,433 | 248,194 | 228,739 |
| 1921 Infrastructure | 1,194,848 | 1,467,424 | 1,765,702 | 1,632,217 | 1,466,102 |
| 1922 Enterprise Applications | 874,815 | 877,387 | 987,358 | 988,710 | 910,860 |
| 1925 Technical Services | - | - | - | - | - |
| 1926 Help Desk | 585,995 | 588,792 | 811,343 | 786,017 | 718,499 |
| 1927 Application Development | 1,441,919 | 1,263,163 | 1,428,451 | 1,360,577 | 1,340,023 |
| 7020 Cell Tower Administration | 157,694 | 158,883 | 165,480 | 164,876 | 165,937 |
| **094 Communications Office** | **544,439** | **586,258** | **707,525** | **704,433** | **598,288** |
| 1140 Communications | 544,439 | 586,258 | 707,525 | 704,433 | 598,288 |
| **City Attorney** | **2,960,401** | **3,215,832** | **3,523,272** | **3,457,907** | **3,465,327** |
| **014 Attorney** | **2,960,401** | **3,215,832** | **3,523,272** | **3,457,907** | **3,465,327** |
| 1000 Administration | 2,960,401 | 3,215,832 | 3,523,272 | 3,457,907 | 3,465,327 |

# General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Financial & Administrative Services Area** | **4,578,468** | **5,118,429** | **5,905,420** | **5,826,012** | **5,723,388** |
| **018 Finance** | **4,578,468** | **5,118,429** | **5,905,420** | **5,826,012** | **5,723,388** |
| 1000 Administration | 1,321,548 | 1,372,313 | 1,638,280 | 1,635,930 | 1,607,606 |
| 1371 Purchasing | 172,244 | 182,113 | 205,284 | 217,198 | 205,702 |
| 1820 Accounting | 1,004,965 | 1,224,671 | 1,354,212 | 1,289,299 | 1,250,579 |
| 1830 Assessing | 1,109,038 | 1,245,278 | 1,522,169 | 1,461,675 | 1,474,132 |
| 1850 Treasury/Violations Bureau | 546,917 | 590,884 | 617,904 | 653,787 | 586,278 |
| 1860 Parking Referees | 215,357 | 227,070 | 245,335 | 245,865 | 237,874 |
| 4550 Customer Service | 10,608 | 23,075 | 28,299 | 28,366 | 26,329 |
| 7010 Customer Service | 29,909 | 203,686 | 287,607 | 287,562 | 328,558 |
| 7011 Call Center | 167,881 | 49,340 | 6,330 | 6,330 | 6,330 |
| **Public Services** | **6,285,922** | **8,841,346** | **8,316,088** | **7,382,189** | **8,596,451** |
| **040 Engineering** | **5,296,610** | **6,878,275** | **2,822,334** | **2,655,355** | **2,814,472** |
| 1000 Administration | 1,773,758 | 3,112,918 | 1,848,599 | 1,845,335 | 1,591,919 |
| 4100 DDA Street Lighting | 104,611 | 165,503 | - | - | - |
| 4101 Street Lighting | 2,676,717 | 2,784,995 | - | - | - |
| 4146 Football/Special Events | 32,250 | 56,678 | - | - | - |
| 4149 Major Traffic Signs | 6,786 | 5,738 | - | - | - |
| 4510 Engineering Right-Of-Way | 177,983 | 163,741 | 212,491 | 170,662 | 232,587 |
| 4511 Hollywood Dr Paving | - | - | - | - | - |
| 4512 Healthy Streets | - | - | - | - | - |
| 4550 Customer Service | 59,787 | 58,341 | 108,301 | 84,395 | 85,970 |
| 4560 Resident Sidewalk Gap Program | - | - | - | - | - |
| 4570 Record Maintenance | 28,429 | 22,431 | 34,336 | 15,869 | 32,913 |
| 4580 Private Dev. Construction | 315,517 | 384,439 | 613,929 | 520,357 | 871,083 |
| 4930 Systems Maintenance | 78,665 | 95,400 | - | - | - |
| 4931 Installs and Repairs | 11,994 | 15,063 | - | - | - |
| 7012 Training | 13,253 | 13,029 | 4,678 | 18,737 | - |
| 7019 Public Engagement | 16,861 | - | - | - | - |
| 9000 Capital Outlay | - | - | - | - | - |

# General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **041 Transportation** | **-** | **-** | **3,731,267** | **3,266,170** | **3,994,799** |
| 1000 Administration | - | - | 84,063 | 87,158 | 79,173 |
| 4100 DDA Street Lighting | - | - | 158,219 | 134,617 | 163,174 |
| 4101 Street Lighting | - | - | 3,266,704 | 2,885,963 | 3,578,455 |
| 4145 Civil Immigration Signage | - | - | 20,000 | - | - |
| 4146 Football/Special Events | - | - | 38,000 | 27,951 | 38,000 |
| 4148 Neighborhood Watch | - | - | 18,000 | 18,000 | - |
| 4149 Major Traffic Signs | - | - | 12,672 | 5,142 | 11,712 |
| 4930 Systems Maintenance | - | - | 100,208 | 90,898 | 93,214 |
| 4931 Installs and Repairs | - | - | 33,401 | 16,441 | 31,071 |
| **046 Systems Planning** | **212,335** | **275,559** | **390,394** | **267,765** | **25,048** |
| 1000 Administration | 208,883 | 273,262 | 365,894 | 264,855 | - |
| 7016 Design | - | - | - | - | - |
| 7019 Public Engagement | 3,452 | 2,296 | 24,500 | 2,910 | 25,048 |
| **061 Public Works** | **87,081** | **63,385** | **78,251** | **39,449** | **99,351** |
| 1000 Administration | 63,821 | 45,502 | 27,243 | 25,319 | 63,207 |
| 6222 Snow & Ice Control | 4,553 | 4,245 | 25,504 | 5,334 | 10,326 |
| 6301 Mowing - Non Parks | 18,706 | 13,638 | 25,504 | 8,796 | 25,818 |
| **070 Public Services Administration** | **95,022** | **98,952** | **138,548** | **108,990** | **147,786** |
| 1000 Administration | 18,690 | 13,008 | 44,940 | 15,382 | 50,752 |
| 1100 Fringe Benefits | 76,332 | 85,944 | 93,608 | 93,608 | 97,034 |
| 7015 Study/Planning | - | - | - | - | - |
| 7019 Public Engagement | - | - | - | - | - |
| **074 Utilities-Water Treatment** | **594,874** | **1,525,175** | **1,155,294** | **1,044,460** | **1,514,995** |
| 1000 Administration | 50,591 | 54,803 | 97,822 | 72,376 | 111,032 |
| 4160 Barton Dam | 261,026 | 1,305,710 | 733,952 | 694,431 | 839,592 |
| 4162 Superior Dam | 245,134 | 150,564 | 290,798 | 260,772 | 529,284 |
| 4164 Water Quality/PFAS | 21,734 | - | 15,000 | - | 15,000 |
| 7020 Cell Tower Administration | - | - | - | - | - |
| 7091 Maintenance - Hydropower | - | - | - | - | - |
| 7099 Recreational Dams | 16,389 | 14,099 | 17,722 | 16,881 | 20,087 |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **Safety Services** | **51,319,621** | **54,435,174** | **58,241,400** | **57,044,415** | **57,927,936** |
| **031 Police** | **31,804,331** | **33,841,679** | **36,251,526** | **36,460,823** | **34,735,249** |
| 1000 Administration | 4,708,699 | 5,103,463 | 5,834,294 | 5,746,611 | 6,118,217 |
| 1221 Recruiting & Hiring | 3,448 | 3,594 | 9,580 | 1,100 | 9,596 |
| 2000 COVID 19 | - | - | - | - | - |
| 3111 Professional Standards | 23,244 | - | - | - | - |
| 3112 Community Mental Health | 16,000 | - | 250,000 | 250,000 | 154,630 |
| 3115 DEA Officer | - | - | - | - | - |
| 3121 Administrative Services | 2,064,514 | 1,873,854 | 1,792,407 | 1,773,126 | 1,516,577 |
| 3123 Communications | 1,045,318 | 1,131,394 | 1,249,109 | 1,249,109 | 1,251,603 |
| 3125 Management Info Syst | 1,811,683 | 1,878,332 | 2,118,032 | 2,118,032 | 2,146,831 |
| 3126 Property | 333,676 | 362,167 | 333,642 | 311,900 | 207,888 |
| 3127 Records | 547,422 | 513,857 | 705,053 | 668,568 | 688,353 |
| 3135 Hostage Negotiations | 5,952 | 4,971 | 5,651 | 7,639 | 3,861 |
| 3144 District Detectives | 3,518,221 | 4,262,964 | 4,797,774 | 4,819,790 | 4,474,214 |
| 3146 Firearms | 249,033 | 44,131 | 36,629 | 28,368 | 37,089 |
| 3147 L.A.W.N.E.T. | 167,711 | 223,786 | 215,869 | 264,982 | 191,255 |
| 3149 Special Tactics | 51,433 | 76,134 | 19,345 | 30,322 | 23,149 |
| 3150 Patrol | 13,790,612 | 14,477,103 | 14,633,205 | 14,847,329 | 14,348,223 |
| 3152 Special Services | 1,106,999 | 1,330,582 | 1,445,981 | 1,475,474 | 719,203 |
| 3156 Crossing Guards | 212,701 | 212,944 | 214,857 | 214,859 | 226,228 |
| 3158 Mountain Bikes | 20 | 544 | 1,810 | 1,360 | 1,856 |
| 3159 K-9 | 444,830 | 489,668 | 461,229 | 479,238 | 456,486 |
| 3160 Motorcycle Unit | 37,970 | 50,648 | 23,821 | 27,059 | 27,282 |
| 3162 Community Standards | 1,437,373 | 1,574,189 | 1,849,245 | 1,899,651 | 1,847,746 |
| 3170 Armed City Hall Security | 91,903 | 91,784 | 118,423 | 110,736 | 114,799 |
| 3172 Animal Control | 135,570 | 135,570 | 135,570 | 135,570 | 170,163 |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **032 Fire** | **19,515,290** | **20,593,495** | **21,989,874** | **20,583,592** | **23,192,687** |
| 1000 Administration | 4,688,126 | 4,249,638 | 4,805,925 | 4,709,165 | 6,067,609 |
| 3220 Fire Prevention | 675,017 | 852,862 | 893,578 | 865,999 | 897,081 |
| 3224 Sirens | 26,809 | 38,205 | 30,472 | 19,284 | 90,986 |
| 3225 Ambulance Services | - | - | - | 11,431 | 16,000 |
| 3230 Fire Operations | 1,055,901 | 961,397 | 976,713 | 1,036,933 | 1,300,781 |
| 3231 Fire Station #1 | 5,575,039 | 6,518,511 | 7,063,440 | 5,276,585 | 6,256,248 |
| 3232 Fire Station #2 | - | - | - | - | - |
| 3233 Fire Station #3 | 1,596,009 | 1,331,459 | 1,499,276 | 1,572,480 | 1,113,458 |
| 3234 Fire Station #4 | 1,647,845 | 1,662,361 | 1,783,471 | 1,834,292 | 1,876,672 |
| 3235 Emergency Management | 163,625 | 530,761 | 340,967 | 344,431 | 521,080 |
| 3236 Fire Station #6 | 1,738,788 | 1,867,935 | 2,091,375 | 2,057,176 | 2,164,736 |
| 3237 Fire Station #5 | 1,559,896 | 1,635,243 | 1,733,779 | 1,821,902 | 1,543,844 |
| 3240 Repairs & Maintenance | 381,068 | 481,699 | 267,583 | 495,308 | 836,629 |
| 3250 Fire Training | 407,168 | 463,424 | 503,295 | 538,606 | 507,563 |
| **District Court** | **5,285,086** | **5,277,921** | **5,819,514** | **5,674,174** | **5,904,493** |
| **021 District Court** | **5,285,086** | **5,277,921** | **5,819,514** | **5,674,174** | **5,904,493** |
| 1000 Administration | 1,807,564 | 1,925,035 | 1,988,662 | 1,945,398 | 2,025,815 |
| 2125 City Diversion Program | 132,722 | 204,952 | 141,061 | 137,431 | 131,118 |
| 2126 City Expungement Program | 42,101 | 57,653 | 60,642 | 61,347 | 58,155 |
| 2127 City Deflection Program | - | - | - | - | - |
| 5120 Judicial & Direct Support | 1,389,256 | 1,213,328 | 1,388,336 | 1,340,643 | 1,551,742 |
| 5140 Case Processing | 1,100,540 | 1,070,698 | 1,304,266 | 1,271,626 | 1,315,985 |
| 5141 Court Appointed Attorney | - | - | - | - | - |
| 5142 Appeals | - | - | - | - | - |
| 5160 Probation/Post Judgmnt Sup | 812,903 | 806,256 | 936,547 | 917,729 | 821,678 |
| **Community Services** | **23,256,843** | **24,401,745** | **29,598,020** | **28,446,369** | **27,826,014** |
| **002 Ann Arbor Housing Commission** | **6,499,247** | **6,622,427** | **7,663,902** | **6,927,508** | **7,695,480** |
| 1000 Administration | - | - | - | - | - |
| 2034 Housing Commission Support | 6,499,247 | 6,622,427 | 7,663,902 | 6,927,508 | 7,695,480 |
| 2310 Human Serv/Homeless Prevnt | - | - | - | - | - |
| 3112 Community Mental Health | - | - | - | - | - |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| **006 Community Development** | **1,890,974** | **2,077,883** | **3,611,315** | **3,559,298** | **2,277,429** |
| 1000 Administration | 370,562 | 467,354 | 1,059,986 | 1,054,769 | 801,100 |
| 2310 Human Serv/Homeless Prevnt | 1,520,412 | 1,610,529 | 2,551,329 | 2,504,529 | 1,476,329 |
| **033 Building & Rental Services** | **1,472,493** | **1,539,034** | **2,445,910** | **2,211,278** | **2,089,750** |
| 1000 Administration | 493,445 | 482,030 | 533,083 | 524,166 | 524,022 |
| 3311 Deer Management | - | - | - | - | - |
| 3330 Building - Construction | - | - | - | - | - |
| 3340 Housing Bureau | 876,130 | 953,144 | 1,811,951 | 1,586,450 | 1,462,105 |
| 3370 Building - Appeals | 102,919 | 103,860 | 100,876 | 100,662 | 103,623 |
| **050 Planning** | **2,201,394** | **2,226,106** | **2,185,959** | **2,153,583** | **2,377,720** |
| 3320 Historic Preservation | 161,662 | 153,231 | 115,131 | 113,574 | 92,162 |
| 3360 Planning | 2,039,733 | 2,072,876 | 2,070,828 | 2,040,009 | 2,285,558 |
| 3365 Annexations | - | - | - | - | - |
| **060 Parks & Recreation** | **11,192,734** | **11,936,295** | **13,690,934** | **13,594,702** | **13,385,635** |
| 1000 Administration | 1,886,674 | 2,024,394 | 2,341,427 | 2,308,443 | 2,398,881 |
| 1646 Farmer's Market | 222,765 | 243,110 | 272,167 | 277,510 | 280,218 |
| 4146 Football/Special Events | - | - | 9,065 | 9,065 | 9,216 |
| 6001 Outdoor Ice Rinks | - | - | - | - | - |
| 6100 Facility Rentals | 322,409 | 342,027 | 433,572 | 395,788 | 439,101 |
| 6125 Eberbach | - | - | 14,103 | - | - |
| 6209 Parks - Mowing | 714,337 | 568,782 | 1,015,087 | 908,931 | 1,069,349 |
| 6210 Operations | 642,261 | 1,222,145 | 786,184 | 659,597 | 667,854 |
| 6211 Encampment Clean-up | - | - | - | - | - |
| 6222 Snow & Ice Control | 194,116 | 253,601 | 187,241 | 228,596 | 229,650 |
| 6231 Buhr Pool | 532,474 | 590,187 | 528,417 | 511,572 | 605,390 |
| 6232 Buhr Rink | 183,111 | 202,720 | 170,850 | 204,826 | 204,307 |
| 6234 Veteran's Pool | 608,411 | 578,159 | 592,253 | 579,433 | 729,789 |
| 6235 Veteran's Ice Arena | 500,123 | 557,060 | 561,407 | 479,874 | 577,196 |
| 6236 Fuller Pool | 767,368 | 745,663 | 717,519 | 853,517 | 753,817 |
| 6237 Mack Pool | 492,081 | 517,431 | 462,743 | 451,403 | 538,787 |
| 6242 Argo Livery | 523,430 | 558,589 | 747,085 | 789,788 | 756,170 |
| 6244 Gallup Livery | 429,320 | 367,940 | 520,126 | 507,924 | 542,668 |
| 6315 Senior Center Operations | 325,007 | 317,980 | 513,580 | 496,296 | 506,341 |
| 6328 ROW Maintenance | 3,119 | 1,630 | 11,830 | 14,652 | 11,878 |

## General Fund
## Expenditures by Agency - Activity

| Agency - Activity | Actual FY2024 | Actual FY2025 | Budget FY2026 | Forecasted FY2026 | Requested FY2027 |
|---|---|---|---|---|---|
| 6335 Athletic Fields/Game Courts | 24,045 | 29,924 | 28,544 | 55,542 | 31,489 |
| 6365 Playground Maintenance | 108,548 | 75,144 | 59,684 | 61,430 | 61,096 |
| 6403 Community Outreach Services | 185,533 | 195,375 | 249,984 | 254,685 | 260,723 |
| 6420 Cultural Arts Building | - | - | - | - | - |
| 6503 Huron Golf Course | 799,651 | 787,344 | 839,631 | 855,316 | 866,208 |
| 6504 Leslie Golf Course | 1,436,957 | 1,465,896 | 1,456,845 | 1,518,924 | 1,554,954 |
| 9377 Bicentennial Park | - | 87 | 880,438 | 880,438 | - |
| 9500 Debt Service | 290,996 | 291,108 | 291,152 | 291,152 | 290,553 |
| **Other** | **24,186,855** | **17,990,586** | **19,991,290** | **19,195,182** | **39,201,312** |
| **019 Non-Departmental** | **24,186,855** | **17,990,586** | **19,991,290** | **19,195,182** | **39,201,312** |
| 1000 Administration | 3,884,158 | 1,473,345 | 1,265,028 | 547,944 | 20,011,151 |
| 1810 Tax Refunds | 138,824 | 229,100 | 200,000 | 200,000 | 200,000 |
| 1920 City Wide Memberships | 147,424 | 54,260 | 137,135 | 137,135 | 137,135 |
| 1959 Pension/OPEB Contribution | - | 18,475 | - | - | - |
| 2034 Housing Commission Support | - | - | - | - | - |
| 9500 Debt Service | 5,888,103 | 1,049,769 | 2,491,219 | 2,410,819 | 2,491,681 |
| 9541 Bad Debts | - | - | - | - | - |
| 9800 Pass Throughs | 14,128,347 | 15,165,637 | 15,897,908 | 15,899,284 | 16,361,345 |
| **Grand Total** | **$ 136,498,384** | **$ 140,721,280** | **$ 156,629,620** | **$ 151,591,814** | **$ 170,786,341** |

# FTE Count by Service Area/Unit

| | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| MAYOR & CITY COUNCIL | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Mayor & City Council | 1.00 | 1.00 | 1.00 | 1.00 |
| CITY ATTORNEY | 15.00 | 15.00 | 15.00 | 16.00 |
| Total City Attorney | 15.00 | 15.00 | 15.00 | 16.00 |
| CITY ADMINISTRATOR | 8.00 | 10.00 | 11.00 | 12.00 |
| HUMAN RESOURCES | 15.80 | 16.00 | 16.00 | 15.00 |
| CLERK SERVICES | 7.00 | 7.00 | 7.00 | 8.00 |
| COMMUNICATIONS OFFICE | 10.91 | 10.91 | 10.91 | 10.91 |
| SAFETY | 3.00 | 3.00 | 3.00 | 3.00 |
| SUSTAINABILITY & INNOVATIONS OFFICE | 20.50 | 20.50 | 21.50 | 20.50 |
| SUSTAINBLE ENERGY UTILITY | 0.00 | 0.00 | 0.00 | 3.00 |
| FLEET & FACILITIES | 19.98 | 19.98 | 19.98 | 20.98 |
| INFORMATION TECHNOLOGY | 28.90 | 31.40 | 31.40 | 31.40 |
| POLICE COMMISSION | 1.00 | 1.00 | 1.00 | 1.00 |
| Total City Administrator Service Area | 115.09 | 119.79 | 121.79 | 125.79 |
| BUILDING & RENTAL SERVICES | 37.69 | 42.89 | 46.89 | 46.89 |
| PLANNING | 10.25 | 11.68 | 12.55 | 12.55 |
| COMMUNITY DEVELOPMENT | 0.20 | 0.20 | 0.20 | 0.20 |
| ANN ARBOR HOUSING COMMISSION | 47.00 | 51.50 | 55.50 | 60.50 |
| PARKS & RECREATION | 40.93 | 41.91 | 41.94 | 48.89 |
| Total Community Services Area | 136.07 | 148.18 | 157.08 | 169.03 |
| ACCOUNTING | 7.00 | 8.00 | 8.00 | 8.00 |
| ASSESSOR | 8.00 | 9.00 | 9.00 | 9.00 |
| FINANCIAL & BUDGET PLANNING | 4.50 | 5.00 | 5.00 | 4.85 |
| PROCUREMENT | 1.00 | 1.00 | 1.00 | 1.00 |
| RISK MANAGEMENT | 0.80 | 0.45 | 0.50 | 0.45 |
| TREASURY | 14.55 | 14.52 | 14.47 | 14.67 |
| Total Financial Services Area | 35.85 | 37.97 | 37.97 | 37.97 |
| CAPITAL PROJECTS | 20.88 | 20.36 | 18.94 | 19.45 |
| PUBLIC WORKS | 97.47 | 96.47 | 98.35 | 70.66 |
| ENGINEERING | 35.07 | 36.08 | 37.36 | 21.66 |
| PUBLIC SERVICES ADMINISTRATION | 8.06 | 8.33 | 8.43 | 8.38 |
| SYSTEMS PLANNING | 10.89 | 10.99 | 11.57 | 11.95 |
| TRANSPORTATION | 0.00 | 0.00 | 0.00 | 20.52 |
| SOLID WASTE | 0.00 | 0.00 | 0.00 | 30.75 |
| WATER RESOURCE RECOVERY SERVICES | 36.02 | 36.00 | 36.55 | 36.55 |
| WATER TREATMENT | 28.70 | 28.76 | 29.26 | 30.59 |
| Total Public Services Area | 237.09 | 236.99 | 240.46 | 250.51 |
| FIRE | 87.50 | 88.00 | 88.00 | 91.00 |
| POLICE | 152.75 | 152.75 | 152.75 | 153.75 |
| Total Safety Services Area | 240.25 | 240.75 | 240.75 | 244.75 |
| FIFTEENTH DISTRICT COURT | 35.00 | 35.00 | 35.00 | 35.00 |
| Total Fifteenth District Court | 35.00 | 35.00 | 35.00 | 35.00 |
| RETIREMENT SYSTEM | 4.00 | 4.00 | 4.00 | 4.00 |
| Total Retirement System | 4.00 | 4.00 | 4.00 | 4.00 |
| DOWNTOWN DEVELOPMENT AUTHORITY | 9.75 | 9.75 | 9.75 | 9.75 |
| Total Downtown Development Authority | 9.75 | 9.75 | 9.75 | 9.75 |
| Grand Total of City FTEs | 829.10 | 848.43 | 862.80 | 893.80 |

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

This page intentionally left blank

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 37 | 107 | - | - | - |
| Total | $37 | $107 | - | - | - |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 37 | 107 | - | - | - |
| Total | $37 | $107 | - | - | - |

# MAYOR & COUNCIL

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 387,201 | 412,540 | 474,540 | 445,918 | 500,774 |
| PAYROLL FRINGES | 57,677 | 65,514 | 41,359 | 71,147 | 45,098 |
| OTHER SERVICES | 15,330 | 42,636 | 129,765 | 95,765 | 139,765 |
| MATERIALS & SUPPLIES | 2,102 | 20,007 | 928 | 9,176 | 956 |
| OTHER CHARGES | 89,488 | 93,146 | 65,120 | 65,120 | 65,701 |
| EMPLOYEE ALLOWANCES | 455 | 780 | 780 | 716 | 780 |
| Total | $552,253 | $634,623 | $712,492 | $687,842 | $753,074 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 552,253 | 634,623 | 712,492 | 687,842 | 753,074 |
| Total | $552,253 | $634,623 | $712,492 | $687,842 | $753,074 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| MAYOR & COUNCIL | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 | 1.00 |

## MAYOR AND CITY COUNCIL

**EXPENSES**

**Personnel Services -** This reflects an increase in Mayor and Council pay for FY 2027.

**Other Services** – The increase reflects expenses for council communications to the community in FY 2027.

**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 $25,901 in FY 2027.

# MAYOR & COUNCIL

## Allocated Positions

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

This page intentionally left blank

# 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

- Legal Analysis and Advice
- Administration
- Overall Financial Management of Office Budget
- Communications
- Strategic Planning
- Review of Legal Documents
- Prosecution Services
- Labor and Employment Advice
- Lawsuit Defense

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 51 | 164 | - | - | - |
| FINES & FORFEITS | 17,580 | 17,580 | 17,580 | 17,580 | 17,580 |
| MISCELLANEOUS REVENUE | 498 | 188 | - | - | - |
| OPERATING TRANSFERS IN | 263,436 | 273,936 | - | - | - |
| Total | $281,565 | $291,868 | $17,580 | $17,580 | $17,580 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 281,565 | 291,868 | 17,580 | 17,580 | 17,580 |
| Total | $281,565 | $291,868 | $17,580 | $17,580 | $17,580 |

# CITY ATTORNEY

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 1,712,642 | 1,784,718 | 1,910,372 | 1,884,364 | 1,993,801 |
| PAYROLL FRINGES | 739,543 | 824,310 | 903,915 | 873,565 | 879,083 |
| OTHER SERVICES | 97,703 | 161,540 | 184,425 | 181,027 | 180,425 |
| MATERIALS & SUPPLIES | 3,523 | 8,994 | 15,129 | 6,784 | 15,583 |
| OTHER CHARGES | 405,300 | 435,230 | 508,651 | 511,387 | 520,815 |
| EMPLOYEE ALLOWANCES | 1,690 | 1,040 | 780 | 780 | 780 |
| Total | $2,960,401 | $3,215,832 | $3,523,272 | $3,457,907 | $3,590,487 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,960,401 | 3,215,832 | 3,523,272 | 3,457,907 | 3,465,327 |
| CLIMATE ACTION MILLAGE (0109) | - | - | - | - | 125,160 |
| Total | $2,960,401 | $3,215,832 | $3,523,272 | $3,457,907 | $3,590,487 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| CITY ATTORNEY | 15.00 | 15.00 | 15.00 | 16.00 |
| Total | 15.00 | 15.00 | 15.00 | 16.00 |

# CITY ATTORNEY

## EXPENSES

**Personnel Services -** The increase is due to an accounting change that allocates an FTE to the City Attorney's Office that was previously allocated in the Sustainability and Innovations Office.

**Payroll Fringes –** The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**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 $204,540 in FY 2027.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

| **Service Area: City Attorney** | **Area Administrator: N/A** |
|---|---|
| **Service Unit: City Attorney** | **Service Unit Manager: Atleen Kaur** |

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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). | ● | ● | ● | ● | ● | ● | Prosecute and defend the City's interests in various legal tribunals and advance City goals and objectives. | 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

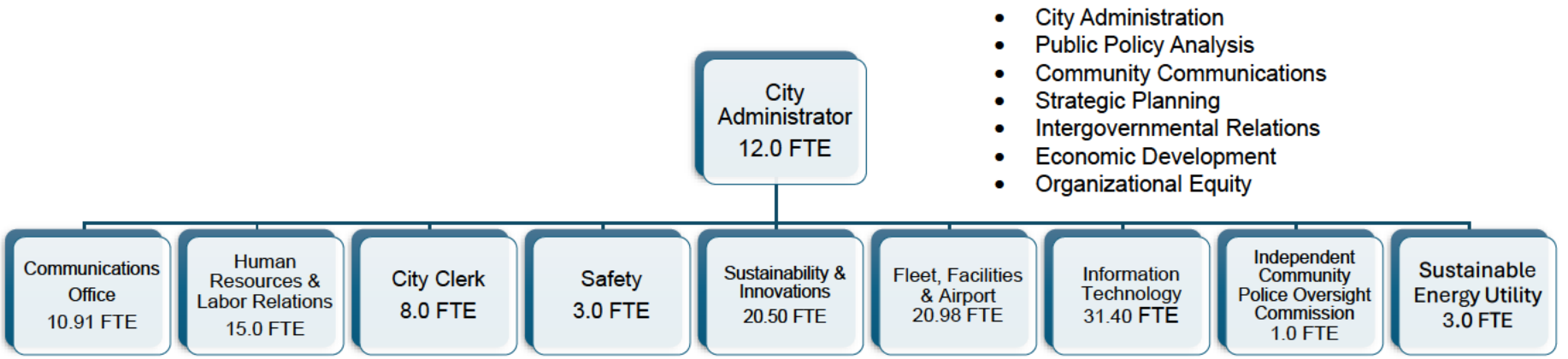
| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ASSISTANT CITY ATTORNEY | 403210 | 3.00 |
| ASST CITY ATTORNEY-OSI | 403960 | 1.00 |
| CITY ATTORNEY | 403280 | 1.00 |
| DEPUTY CITY ATTORNY | 404570 | 2.00 |
| LEGAL & DOCKET MGMT ASST | 000240 | 1.00 |
| LEGAL ASSISTANT PARALEGAL | 000920 | 2.00 |
| REAL ESTATE SPC-PARALEGAL | 000410 | 1.00 |
| SENIOR ASST CITY ATTORNEY | 403300 | 3.00 |
| SR ASST CITY ATTY - LAND | 403970 | 1.00 |
| SR ASST CITY ATTY - LITIG | 404340 | 1.00 |
| Total | | 16.00 |

This page intentionally left blank

# CITY ADMINISTRATOR SERVICE AREA

# City Administrator Service Area

## Organization Chart




- Cable Franchises
- Community Television Network
- Employee & Community Communications
- Media Relations

- Employee & Labor Relations
- Contract Negotiations, Grievances & Arbitration
- Employee Benefits
- Wage & Salary Administration
- Compensation Analysis
- Job Design & Position Descriptions
- HRIS & HR Technologies
- Learning Management, Training, & Employee Development
- Recruiting & Staffing
- Orientation & Onboarding
- HR Policies & Procedures

- Election Administration
- City Council Meeting Support
- Records Management
- Freedom of Information Act Requests
- Licensing & Permits
- Marijuana & Liquor Licensing
- Cemetery Management
- Boards & Commissions
- Renters Commission
- Community Academy

- Occupational Safety
- Hazard Analysis
- Safety, Health & Security Programs & Policies
- Train, Advise, Recommend & Communicate Safety
- Analyze Accidents
- Develop Safety Guidelines
- Inspect Facilities & Worksites
- Statutory Authorities Communications
- Risk Analysis

- Carbon Neutrality & Climate Action
- Clean & Renewable Energy
- Neighborhood Collaboration
- Sustainability
- Equitable Engagement
- Resilience
- Innovation Incubator

- Vehicle Purchases & Repairs
- Fuel Management
- Building Maintenance & Repair
- Airport Operations & Maintenance
- Construction Project Management

- Infrastructure Services & Support
- Application Support
- Project Management Services
- Network Architecture & Security
- Cellular Infrastructure
- Help Desk Services
- Administration & Planning

- Commission Support

- Utility strategy
- Utility operations

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 ten service functions: Administration, Communications, Human Resources, City Clerk, Safety, Sustainability & Innovations, Fleet & Facilities, Information Technology, Police Commission, and the Sustainable Energy Utility. 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CITY ADMINISTRATOR | 756,324 | 703,595 | 3,006,361 | 1,538,302 | 1,228,428 |
| CITY CLERK | 2,224,806 | 661,573 | 1,971,823 | 1,948,725 | 423,179 |
| COMMUNICATIONS OFFICE | 1,935,543 | 1,505,965 | 2,558,557 | 1,431,887 | 1,759,496 |
| FLEET, FACILITIES & AIRPORT | 16,368,598 | 18,065,757 | 31,601,119 | 18,765,263 | 18,537,748 |
| HUMAN RESOURCES | 465,247 | 458,830 | 614,866 | 487,588 | 532,737 |
| INDEPENDENT POLICE OVERSIGHT COMMISSION | 93 | 92 | - | - | - |
| INFORMATION TECHNOLOGY | 17,181,867 | 16,957,885 | 18,620,057 | 18,693,733 | 18,475,183 |
| SAFETY | 353,607 | 420,570 | 455,266 | 455,266 | 449,150 |
| SUSTAINABILITY & INNOVATIONS OFFICE | 10,928,005 | 11,890,769 | 42,124,056 | 37,110,285 | 11,602,380 |
| SUSTAINABLE ENERGY UTILITY | - | - | 250,000 | 250,000 | 4,273,000 |
| Total | $50,214,090 | $50,665,036 | $101,202,105 | $80,681,049 | $57,281,301 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ENERGY PROJECTS (0002) | 42,974 | 5,141 | 9,204 | 9,204 | 8,875 |
| GENERAL (0010) | 8,093,047 | 8,064,970 | 12,027,420 | 8,865,774 | 8,283,106 |
| FLEET SERVICES (0012) | 12,912,886 | 14,331,894 | 26,595,556 | 13,887,709 | 14,859,041 |
| INFORMATION TECHNOLOGY (0014) | 11,399,271 | 11,761,527 | 13,144,559 | 13,203,236 | 13,213,635 |
| COMMUNITY TELEVISION NETWORK (0016) | 1,658,542 | 1,505,965 | 2,558,557 | 1,431,887 | 1,759,496 |
| AIRPORT (0048) | 1,219,787 | 1,204,882 | 1,378,455 | 1,255,937 | 1,201,081 |
| CEMETERY PERPETUAL CARE (0054) | 6,859 | 8,384 | 5,461 | 5,461 | 5,266 |
| RISK FUND (0057) | 176 | 210 | - | - | - |
| GENERAL CAPITAL FUND (00CP) | - | - | 1,058,141 | 1,141,386 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 4,552,437 | 3,197,589 | 30,926,398 | 29,770,741 | 249,893 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,207,652 | 1,247,633 | 2,705,056 | 1,192,648 | 1,228,428 |
| CAPITAL SINKING FUND (0101) | 399,996 | 450,000 | 450,000 | 450,000 | 450,000 |
| TECHNOLOGY FIBER (0108) | 1,423,845 | 800,551 | 414,363 | 464,640 | 409,368 |
| CLIMATE ACTION MILLAGE (0109) | 7,296,618 | 8,086,290 | 9,928,935 | 9,002,426 | 11,340,112 |
| SUSTAINABLE ENERGY UTILITY (0117) | - | - | - | - | 4,273,000 |
| Total | $50,214,090 | $50,665,036 | $101,202,105 | $80,681,049 | $57,281,301 |

# CITY ADMINISTRATOR SERVICE AREA

## Expenses by Service Unit

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CITY ADMINISTRATOR | 3,018,287 | 3,752,253 | 6,569,099 | 5,708,865 | 4,893,453 |
| CITY CLERK | 3,525,951 | 2,773,106 | 4,050,262 | 3,889,827 | 2,595,449 |
| COMMUNICATIONS OFFICE | 2,379,864 | 2,248,224 | 3,266,082 | 3,209,658 | 2,357,784 |
| FLEET, FACILITIES & AIRPORT | 11,902,837 | 13,489,027 | 34,768,503 | 34,618,752 | 20,280,241 |
| HUMAN RESOURCES | 35,131,601 | 32,811,035 | 40,468,444 | 35,948,079 | 43,403,504 |
| INDEPENDENT POLICE OVERSIGHT COMMISSION | 123,333 | 144,282 | 184,125 | 182,520 | 186,254 |
| INFORMATION TECHNOLOGY | 16,470,154 | 16,046,166 | 21,501,560 | 21,204,855 | 17,900,070 |
| SAFETY | 836,201 | 1,006,791 | 1,202,006 | 1,162,012 | 1,178,358 |
| SUSTAINABILITY & INNOVATIONS OFFICE | 9,678,355 | 11,483,443 | 43,861,882 | 41,686,635 | 12,997,816 |
| SUSTAINABLE ENERGY UTILITY | - | - | 250,000 | 250,043 | 5,366,000 |
| Total | $83,066,583 | $83,754,327 | $156,121,963 | $147,861,246 | $111,158,929 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ENERGY PROJECTS (0002) | 67,784 | 173,044 | - | - | - |
| GENERAL (0010) | 18,072,939 | 20,805,624 | 24,522,124 | 23,877,724 | 21,388,346 |
| FLEET SERVICES (0012) | 7,363,739 | 8,064,795 | 26,595,556 | 26,346,616 | 14,763,735 |
| INFORMATION TECHNOLOGY (0014) | 11,674,929 | 11,161,781 | 15,077,986 | 15,021,750 | 12,670,574 |
| COMMUNITY TELEVISION NETWORK (0016) | 1,835,426 | 1,661,967 | 2,558,557 | 2,505,225 | 1,759,496 |
| WATER SUPPLY SYSTEM (0042) | 46,011 | 62,446 | 68,438 | 66,085 | 25,454 |
| SEWAGE DISPOSAL SYSTEM (0043) | 31,699 | 49,246 | 51,541 | 52,577 | 12,809 |
| AIRPORT (0048) | 1,036,559 | 1,199,369 | 1,369,547 | 1,334,356 | 1,175,465 |
| RISK FUND (0057) | 33,013,229 | 30,742,384 | 38,187,032 | 33,878,637 | 41,475,690 |
| STORMWATER SEWER SYSTEM FUND (0069) | 38,437 | 47,105 | 51,670 | 50,461 | 22,032 |
| SOLID WASTE (0072) | 39,674 | 52,541 | 58,136 | 52,694 | 43,637 |
| GENERAL CAPITAL FUND (00CP) | - | - | 1,660,810 | 1,744,055 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 4,552,438 | 3,197,589 | 31,776,902 | 30,610,823 | 332,671 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,162,995 | 1,538,461 | 2,705,056 | 2,584,422 | 1,228,428 |
| CAPITAL SINKING FUND (0101) | 72,327 | 330,296 | 1,744,415 | 1,744,374 | 450,000 |
| TECHNOLOGY FIBER (0108) | 278,808 | 315,288 | 410,138 | 399,845 | 399,336 |
| CLIMATE ACTION MILLAGE (0109) | 3,779,589 | 4,352,391 | 9,284,055 | 7,591,602 | 11,138,256 |
| SUSTAINABLE ENERGY UTILITY (0117) | - | - | - | - | 4,273,000 |
| Total | $83,066,583 | $83,754,327 | $156,121,963 | $147,861,246 | $111,158,929 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| CITY ADMINISTRATOR | 8.00 | 10.00 | 11.00 | 12.00 |
| HUMAN RESOURCES | 15.80 | 16.00 | 16.00 | 15.00 |
| INFORMATION TECHNOLOGY | 28.90 | 31.40 | 31.40 | 31.40 |
| CITY CLERK | 7.00 | 7.00 | 7.00 | 8.00 |
| COMMUNICATIONS | 10.91 | 10.91 | 10.91 | 10.91 |
| SAFETY | 3.00 | 3.00 | 3.00 | 3.00 |
| SUSTAINABILITY & INNOVATIONS OFFICE | 20.50 | 20.50 | 21.50 | 21.50 |
| SUSTAINABLE ENERGY UTILITY | - | - | - | 2.00 |
| FLEET FACILITIES & AIRPORT | 19.98 | 19.98 | 19.98 | 20.98 |
| INDEPENDENT POLICE OVERSIGHT COMMISSION | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 115.09 | 119.79 | 121.79 | 125.79 |

This page intentionally left blank

## 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 236 | 562 | - | - | - |
| CONTRIBUTIONS | 37,000 | 11,835 | - | - | - |
| INTERGOVERNMENTAL REVENUES | 719,088 | 691,198 | 908,459 | 345,654 | - |
| OPERATING TRANSFERS IN | - | - | 120,750 | - | - |
| PRIOR YEAR SURPLUS | - | - | 784,504 | - | - |
| TAXES | - | - | 1,192,648 | 1,192,648 | 1,228,428 |
| Total | $756,324 | $703,595 | $3,006,361 | $1,538,302 | $1,228,428 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 37,236 | 12,397 | 784,504 | - | - |
| MAJOR GRANTS PROGRAMS (00MG) | 719,088 | 691,198 | 1,029,209 | 345,654 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | - | - | 1,192,648 | 1,192,648 | 1,228,428 |
| Total | $756,324 | $703,595 | $3,006,361 | $1,538,302 | $1,228,428 |

# CITY ADMINISTRATOR SERVICE AREA

# CITY ADMINISTRATOR

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | 8,146 | 204,938 | - | - | 75,000 |
| PERSONNEL SERVICES | 950,749 | 1,069,712 | 1,895,932 | 1,305,455 | 1,518,984 |
| PAYROLL FRINGES | 362,053 | 420,449 | 605,970 | 571,933 | 657,465 |
| OTHER SERVICES | 1,198,691 | 1,755,350 | 3,333,863 | 3,161,583 | 1,674,453 |
| MATERIALS & SUPPLIES | 49,635 | 25,785 | 127,158 | 67,013 | 79,060 |
| OTHER CHARGES | 243,457 | 273,769 | 603,056 | 599,221 | 885,791 |
| CAPITAL OUTLAY | 203,021 | - | - | - | - |
| EMPLOYEE ALLOWANCES | 2,535 | 2,250 | 3,120 | 3,660 | 2,700 |
| Total | $3,018,287 | $3,752,253 | $6,569,099 | $5,708,865 | $4,893,453 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,299,199 | 3,061,055 | 4,232,706 | 4,187,083 | 3,665,025 |
| MAJOR GRANTS PROGRAMS (00MG) | 719,088 | 691,198 | 1,143,745 | 449,768 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | - | - | 1,192,648 | 1,072,014 | 1,228,428 |
| Total | $3,018,287 | $3,752,253 | $6,569,099 | $5,708,865 | $4,893,453 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| CITY ADMINISTRATOR | 8.00 | 10.00 | 11.00 | 12.00 |
| Total | 8.00 | 10.00 | 11.00 | 12.00 |

## CITY ADMINISTRATOR

### REVENUES

**Intergovernmental Revenues -** This reflects one-time grant funds in FY 2026 for an unarmed response grant, Michigan Economic Development grant, and American Rescue Plan Act funding. Any unspent funding will be carried forward into FY 2027.

**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 2026 for the Bicentennial legacy project, City Administrator contingency, real estate brokerage services, and Arbor South project.

**Taxes** – This reflects an anticipated increase in taxes within the County Mental Health Millage.

### EXPENSES

**Grant/Loan Recipients** – This reflects one-time funding in FY 2027 for an ambulatory nursing care navigator at Michigan Medicine.

**Personnel Services** – This reflects grant funds for unarmed response employees. Any unused funding will carry forward to FY 2027.

**Payroll Fringes** - This increase is due to the addition of 1.0 FTE for a management assistant for rental code enforcement.

**Other Services** - The decrease is due to American Rescue Plan Act grant funds and unarmed response grant funds being used in FY 2026. Any unused funding will carry forward to FY 2027.

**Materials & Supplies** – The decrease reflects grant funds for the unarmed response program. Any unused funding will carry forward to FY 2027.

**Other Charges** - This reflects one-time funding in FY 2027 for the Rising Hope program.

**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 $116,869 in FY 2027.

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | √ | √ | √ |
| 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 2027 FTE's |
|---|---|---|
| ACCESSIBILITY COORDINATOR | 404880 | 1.00 |
| ASST TO CITY ADMIN-S CONN | 409999 | 1.00 |
| CITY ADMINISTRATOR | 403120 | 1.00 |
| DEI DATA ANALYST | 404890 | 1.00 |
| DEPUTY CITY ADMINISTRATOR | 404510 | 1.00 |
| DIRECTOR OF OPERATIONS | 404410 | 1.00 |
| DIRECTOR OF ORG EQUITY | 404770 | 1.00 |
| ECONOMIC DEVELOPMENT COOR | 409999 | 1.00 |
| ECONOMIC DEVELOPMENT DIR | 404940 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| SUP CON PRG CASE MGR CLIN | 000630 | 1.00 |
| SUPPORTIVE CONN PRGRM DIR | 404820 | 1.00 |
| Total | | 12.00 |

CITY ADMINISTRATOR SERVICE AREA

# HUMAN RESOURCES & LABOR RELATIONS

Human Resources & Labor Relations supports the City's workforce by administering employee and labor relations, collective bargaining, and human resources policies and procedures. The department provides wage and salary administration, benefits administration, compensation analysis, and recruitment, hiring, and onboarding services. Human Resources also ensures compliance with employment laws and labor agreements and advances employee engagement and retention initiatives that promote a safe, equitable, and productive workplace while strengthening organizational effectiveness and workforce stability.

# CITY ADMINISTRATOR SERVICE AREA

# HUMAN RESOURCES

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 113 | 91 | - | - | - |
| INTRAGOVERNMENTAL SALES | 465,134 | 458,739 | 542,995 | 487,588 | 532,737 |
| PRIOR YEAR SURPLUS | - | - | 71,871 | - | - |
| Total | $465,247 | $458,830 | $614,866 | $487,588 | $532,737 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 465,212 | 458,830 | 614,866 | 487,588 | 532,737 |
| RISK FUND (0057) | 35 | - | - | - | - |
| Total | $465,247 | $458,830 | $614,866 | $487,588 | $532,737 |

# CITY ADMINISTRATOR SERVICE AREA

## HUMAN RESOURCES

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 1,798,723 | 1,877,657 | 2,200,990 | 1,986,627 | 2,065,787 |
| PAYROLL FRINGES | 748,001 | 786,815 | 893,047 | 859,695 | 749,434 |
| OTHER SERVICES | 388,342 | 307,710 | 473,563 | 455,940 | 411,692 |
| MATERIALS & SUPPLIES | 4,752 | 17,238 | 8,744 | 9,598 | 8,946 |
| OTHER CHARGES | 31,611,793 | 29,481,245 | 36,603,684 | 32,347,653 | 39,782,670 |
| PASS THROUGHS | 574,174 | 334,724 | 281,666 | 281,666 | 378,375 |
| EMPLOYEE ALLOWANCES | 5,816 | 5,646 | 6,750 | 6,900 | 6,600 |
| Total | $35,131,601 | $32,811,035 | $40,468,444 | $35,948,079 | $43,403,504 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,601,107 | 2,653,613 | 3,031,891 | 2,790,007 | 2,675,058 |
| RISK FUND (0057) | 32,530,494 | 30,157,422 | 37,436,553 | 33,158,072 | 40,728,446 |
| Total | $35,131,601 | $32,811,035 | $40,468,444 | $35,948,079 | $43,403,504 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| HUMAN RESOURCES | 15.80 | 16.00 | 16.00 | 15.00 |
| Total | 15.80 | 16.00 | 16.00 | 15.00 |

## CITY ADMINISTRATOR SERVICE AREA

## HUMAN RESOURCES

### REVENUES

**Intragovernmental Sales** - This reflects the level of personnel reimbursements from the Risk Fund to the General Fund for FY 2027.

b – This reflects the carry forward of unspent funds related to the Compensation Study in FY 2026.

### EXPENSES

**Personnel Services** – This reflects a 1.0 FTE reduction for a vacant Human Resources Services Manager position.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount. This also reflects a 1.0 FTE reduction for a vacant Human Resources Services Manager position.

**Other Services** - The decrease is related to one-time funding for a Compensation Study in FY 2026.

**Other Charges** - The increase reflects an anticipated increase in prescription and healthcare costs for FY 2027.

**Pass Throughs** - This is due to an increase 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 $257,362 in FY 2027.

**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** | **FY2024 Actual** | **FY2025 Actual** | **FY2026 Projected** | **FY2027 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 | 22 | 26 | 25 | 27 |
| The effective recruitment and retention of a high quality, diverse workforce. | ● | | | | ● | ● | % of offers accepted | Quarterly | 91.75% | 82.86% | 80% | 100% |
| The efficient and timely negotiation and administration of the city's labor agreements. | ● | | ● | | | ● | Completion of scheduled labor agreements, negotiations, and formal employee relations actions within established timelines, with finalized agreements and records on file. | Quarterly | 3 of 4 | 2 of 4 | 4 of 4 | 2 of 2 |
| Support the training of a qualified workforce. | ● | | | | ● | ● | Documented LMS procedures implemented and OpenSesame catalog configured for departmental use, with quarterly reporting of assigned and completed trainings. | End of FY27 | N/A | N/A | N/A | 100% |
| The efficient and error-free administration of the city's HR programs and policies. | ● | | ● | | ● | ● | Completion of policy reviews, updates, or new policy development according to an established annual policy review schedule. | 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.

# CITY ADMINISTRATOR SERVICE AREA

## HUMAN RESOURCES

### Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| AFSCME PRESIDENT | 110500 | 1.00 |
| COMPENSATION & HRIS SUPV | 401680 | 1.00 |
| DEPUTY HR DIRECTOR | 404910 | 1.00 |
| EMP. BENEFITS SUPERVISOR | 401550 | 1.00 |
| EMPLOYEE BENEFITS COORDIN | 000840 | 2.00 |
| HR & LABOR RELATIONS DIR | 403890 | 1.00 |
| HR SERVICES PARTNER | 403110 | 3.00 |
| HR TECHNOLOGY SPECIALIST | 401110 | 1.00 |
| OFFICE MANAGER - HR | 405010 | 1.00 |
| RECRUITER | 401750 | 2.00 |
| RECRUITING SUPERVISOR | 401570 | 1.00 |
| Total | | 15.00 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 11,287,001 | 11,629,035 | 12,891,348 | 13,164,796 | 13,200,541 |
| INTRAGOVERNMENTAL SALES | 4,358,723 | 4,395,807 | 5,061,135 | 5,025,857 | 4,852,180 |
| INVESTMENT INCOME | 208,863 | 244,471 | 197,578 | 208,993 | 180,880 |
| MISCELLANEOUS REVENUE | 122,073 | 159,864 | 41,036 | 85,502 | 41,036 |
| OPERATING TRANSFERS IN | 1,205,207 | 528,708 | 200,546 | 208,585 | 200,546 |
| PRIOR YEAR SURPLUS | - | - | 228,414 | - | - |
| Total | $17,181,867 | $16,957,885 | $18,620,057 | $18,693,733 | $18,475,183 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 4,358,751 | 4,395,807 | 5,061,135 | 5,025,857 | 4,852,180 |
| INFORMATION TECHNOLOGY (0014) | 11,399,271 | 11,761,527 | 13,144,559 | 13,203,236 | 13,213,635 |
| TECHNOLOGY FIBER (0108) | 1,423,845 | 800,551 | 414,363 | 464,640 | 409,368 |
| Total | $17,181,867 | $16,957,885 | $18,620,057 | $18,693,733 | $18,475,183 |

# CITY ADMINISTRATOR SERVICE AREA

# INFORMATION TECHNOLOGY

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 7,394,039 | 7,337,989 | 8,625,546 | 8,398,465 | 8,101,687 |
| PAYROLL FRINGES | 1,639,588 | 1,843,581 | 2,120,805 | 2,032,206 | 1,782,025 |
| OTHER SERVICES | 3,110,370 | 3,139,240 | 5,786,839 | 5,621,602 | 4,850,792 |
| MATERIALS & SUPPLIES | 517,111 | 351,455 | 2,939,299 | 2,663,181 | 1,128,084 |
| OTHER CHARGES | 2,524,260 | 2,725,355 | 1,759,636 | 2,012,739 | 1,817,640 |
| PASS THROUGHS | 1,170,023 | 528,708 | 200,546 | 200,546 | 200,546 |
| CAPITAL OUTLAY | 94,883 | 101,967 | 50,088 | 257,630 | - |
| EMPLOYEE ALLOWANCES | 19,880 | 17,871 | 18,801 | 18,486 | 19,296 |
| Total | $16,470,154 | $16,046,166 | $21,501,560 | $21,204,855 | $17,900,070 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 4,516,417 | 4,569,097 | 5,410,767 | 5,180,591 | 4,830,160 |
| INFORMATION TECHNOLOGY (0014) | 11,674,929 | 11,161,781 | 15,077,986 | 15,021,750 | 12,670,574 |
| GENERAL CAPITAL FUND (00CP) | - | - | 602,669 | 602,669 | - |
| TECHNOLOGY FIBER (0108) | 278,808 | 315,288 | 410,138 | 399,845 | 399,336 |
| Total | $16,470,154 | $16,046,166 | $21,501,560 | $21,204,855 | $17,900,070 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| INFORMATION TECHNOLOGY | 28.90 | 31.40 | 31.40 | 31.40 |
| Total | 28.90 | 31.40 | 31.40 | 31.40 |

## 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 a decrease in wages that are reimbursed to the General Fund due to employee turnover during FY 2026.

**Investment Income -** This reflects an anticipated lower return on investments in FY 2027.

**Prior Year Surplus** – This decrease reflects a planned use of fund balance in FY 2026 for information technology projects.

### EXPENSES

**Personnel Services** – The decrease is related to employee turnover during FY 2026.

**Payroll Fringes -** The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount as well as employee turnover noted above.

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

**Materials & Supplies -** The amount for FY 2026 represents non-capital equipment purchases related to various IT Fund projects. Any project amount leftover from FY 2026 will be rolled over to FY 2027.

**Other Charges** – This primarily reflects an increase in retiree medical insurance and Municipal Service Charges in FY 2027.

# Information Technology Projects Summary

| | Prior FY Budget | FY 2027 Request |
|---|---|---|
| **PROJECTS REQUESTING APPROPRIATION** | | |
| **Replacements**[1] | | |
| PCs, High-End PCs, Laptops, Toughbooks, Tablets | 250,000 | 250,000 |
| Server Replacements Plus Storage | 300,000 | 250,000 |
| Data Center Improvement Project | 300,000 | 300,000 |
| Network Replacements & Facility Access System | 175,000 | 175,000 |
| Network Printers/Copiers | 25,000 | 25,000 |
| Cireson Replacement | 150,000 | 50,100 |
| **Enterprise Wide** | | |
| Kiosks-Parks, Cust Service, City Hall digital signage, conference rooms | 75,000 | 50,100 |
| Enterprise Telecommunication | 50,000 | 50,000 |
| Enterprise Information Portal (EIP) | 35,000 | 35,000 |
| Financial System Upgrade | 25,000 | 25,000 |
| Access Control Upgrades | - | - |
| | **$ 1,385,000** | **$ 1,210,200** |

[1] 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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). | 6/30/2027 | 80% | 100% | >90% | >90% |
| | | | | | | | Customer Satisfaction >90% (Project closure survey) | 6/30/2027 | 93% | 100% | >90% | >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). | 6/30/2027 | N/A | N/A | >80% | N/A |
| 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. | 6/30/2027 | 99.50% | 99.95% | 99.9% | >95% |
| | | | | | | | 96% Server Up - Time of total available up-time. Excludes Scheduled Maintenance Time. | 6/30/2027 | 99.9% | 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 2027 FTE's |
|---|---|---|
| APPLICATIONS SPECIALIST | 401690 | 2.00 |
| APP DEL & ENT BUS INT MGR | 403540 | 1.00 |
| CELLULAR INFRASTR MANAGER | 404430 | 1.00 |
| HELP DESK SUPPORT SPEC | 000900 | 5.00 |
| INFRASTR & CYBER SEC MGR | 404680 | 1.00 |
| INFRASTRUCTURE SPEC | 404420 | 1.00 |
| ITSD DIRECTOR | 403700 | 1.00 |
| NETWORK MANAGER | 404690 | 1.00 |
| NETWORK SPECIALIST | 404960 | 1.50 |
| SENIOR APPLICATION SPEC | 401050 | 5.45 |
| SENIOR INFRASTRUCTURE SPE | 401130 | 5.00 |
| SERVICE DELIVERY MANAGER | 403550 | 1.00 |
| SR APPLICATION SPEC LEAD | 404670 | 3.00 |
| SR DATA ENGINEER | 402360 | 1.00 |
| TECHNOLOGY & CHANGE MGR | 403590 | 1.00 |
| TRANSPORTATION TECH IV | 112734 | 0.45 |
| Total | | 31.40 |

This page intentionally left blank

## 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 6,819 | 12,824 | 4,910 | 9,790 | 55,000 |
| INTERGOVERNMENTAL REVENUES | 1,650,096 | 255,649 | 1,526,134 | 1,526,134 | 112,759 |
| INVESTMENT INCOME | 6,859 | 8,384 | 5,461 | 5,461 | 5,266 |
| LICENSES, PERMITS & REGISTRATIONS | 257,869 | 222,039 | 243,766 | 185,457 | 245,654 |
| MISCELLANEOUS REVENUE | 303,163 | 162,677 | 4,500 | 221,883 | 4,500 |
| PRIOR YEAR SURPLUS | - | - | 187,052 | - | - |
| Total | $2,224,806 | $661,573 | $1,971,823 | $1,948,725 | $423,179 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 746,965 | 493,796 | 552,987 | 529,889 | 417,913 |
| CEMETERY PERPETUAL CARE (0054) | 6,859 | 8,384 | 5,461 | 5,461 | 5,266 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,470,982 | 159,393 | 1,413,375 | 1,413,375 | - |
| Total | $2,224,806 | $661,573 | $1,971,823 | $1,948,725 | $423,179 |

# CITY ADMINISTRATOR SERVICE AREA

## CITY CLERK

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 861,130 | 1,325,768 | 1,135,732 | 1,084,603 | 1,205,469 |
| PAYROLL FRINGES | 304,384 | 362,676 | 367,619 | 392,996 | 400,006 |
| OTHER SERVICES | 676,852 | 545,183 | 2,066,290 | 1,103,053 | 495,244 |
| MATERIALS & SUPPLIES | 246,787 | 140,118 | 143,061 | 78,128 | 133,405 |
| OTHER CHARGES | 405,639 | 393,696 | 334,440 | 335,627 | 358,205 |
| CAPITAL OUTLAY | 1,028,054 | - | - | 890,000 | - |
| EMPLOYEE ALLOWANCES | 3,105 | 5,665 | 3,120 | 5,420 | 3,120 |
| Total | $3,525,951 | $2,773,106 | $4,050,262 | $3,889,827 | $2,595,449 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,054,968 | 2,613,713 | 2,636,887 | 2,476,452 | 2,595,449 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,470,983 | 159,393 | 1,413,375 | 1,413,375 | - |
| Total | $3,525,951 | $2,773,106 | $4,050,262 | $3,889,827 | $2,595,449 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| CITY CLERK | 7.00 | 7.00 | 7.00 | 8.00 |
| Total | 7.00 | 7.00 | 7.00 | 8.00 |

## CITY ADMINISTRATOR SERVICE AREA

## CITY CLERK

## REVENUES

**Charges for Services –** This is funding related to passport acceptance services added in FY 2027.

**Intergovernmental Revenues** – This relates to one-time State of Michigan funding for the Election Center building maintenance and renovations.

**Prior Year Surplus** – This reflects a use of fund balance in FY 2026 for Election Center expenses, election equipment expenses, and legal expenses.

## EXPENSES

**Personnel Services -** The increase reflects an addition of 1.0 FTE for a Management Assistant position.

**Payroll Fringes** – The increase reflects an addition of 1.0 FTE for a Management Assistant position.

**Other Services** - This reflects grant funding for Election Center building maintenance and renovations in FY 2026. Any unused funds will carry forward to FY 2027.

**Materials and Supplies** – The decrease is due to one-time costs for Election Center supplies and equipment in FY 2026.

**Other Charges -** This increase reflects higher information technology and retiree healthcare costs in FY 2027.

**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 $257,840 in FY 2027.

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 100% | 102% | 95.5% | 100% |
| | | | | | | | >75% of ballots cast before Election Day (via AV or early votes) | Every election | 65% | 69% | 73.75% | 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 | 88.8% | 88.95% | 88.5% | 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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 1 | 110014 | 1.00 |
| ADMIN ASSISTANT LVL 2 | 110024 | 1.00 |
| ADMIN ASSISTANT LVL 3 | 110034 | 1.00 |
| CHIEF DEPUTY CITY CLERK | 404280 | 1.00 |
| CITY CLERK | 404240 | 1.00 |
| DEP CLERK-ELECT OUTREACH | 401920 | 1.00 |
| DEPUTY CLERK-OPERATIONS | 402270 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| Total | | 8.00 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 156 | 212 | - | - | - |
| INVESTMENT INCOME | 183,806 | 189,705 | 165,150 | 115,887 | 159,252 |
| LICENSES, PERMITS & REGISTRATIONS | 1,469,811 | 1,315,998 | 1,394,101 | 1,316,000 | 1,310,454 |
| MISCELLANEOUS REVENUE | 4,769 | 50 | - | - | - |
| OPERATING TRANSFERS IN | 277,001 | - | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 999,306 | - | 289,790 |
| Total | $1,935,543 | $1,505,965 | $2,558,557 | $1,431,887 | $1,759,496 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 277,001 | - | - | - | - |
| COMMUNITY TELEVISION NETWORK (0016) | 1,658,542 | 1,505,965 | 2,558,557 | 1,431,887 | 1,759,496 |
| Total | $1,935,543 | $1,505,965 | $2,558,557 | $1,431,887 | $1,759,496 |

# CITY ADMINISTRATOR SERVICE AREA

## COMMUNICATIONS

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 848,097 | 847,579 | 1,003,548 | 957,788 | 907,945 |
| PAYROLL FRINGES | 643,352 | 713,897 | 840,877 | 834,253 | 678,408 |
| OTHER SERVICES | 258,134 | 307,966 | 299,470 | 307,859 | 295,362 |
| MATERIALS & SUPPLIES | 9,014 | 31,778 | 30,800 | 22,838 | 30,800 |
| OTHER CHARGES | 343,421 | 346,224 | 369,439 | 369,439 | 404,489 |
| PASS THROUGHS | 277,001 | - | 606,081 | 606,081 | - |
| CAPITAL OUTLAY | - | - | 115,087 | 110,620 | 40,000 |
| EMPLOYEE ALLOWANCES | 845 | 780 | 780 | 780 | 780 |
| Total | $2,379,864 | $2,248,224 | $3,266,082 | $3,209,658 | $2,357,784 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 544,438 | 586,257 | 707,525 | 704,433 | 598,288 |
| COMMUNITY TELEVISION NETWORK (0016) | 1,835,426 | 1,661,967 | 2,558,557 | 2,505,225 | 1,759,496 |
| Total | $2,379,864 | $2,248,224 | $3,266,082 | $3,209,658 | $2,357,784 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| COMMUNICATIONS | 10.91 | 10.91 | 10.91 | 10.91 |
| Total | 10.91 | 10.91 | 10.91 | 10.91 |

## CITY ADMINISTRATOR SERVICE AREA

## COMMUNICATIONS OFFICE UNIT

**REVENUE**

**Investment Income** - This reflects an anticipated lower return on investments in FY 2027.

**Licenses, Permits, & Registrations** - This is related to an anticipated decrease in Cable Television Franchise and Acquisition Fees received in FY 2027.

**Prior Year Surplus** – This reflects the amount needed to offset the anticipated decrease in revenue in FY 2027, as well as one-time funding in FY 2026 related to the CTN/Election Center Renovation Project.

**EXPENSES**

**Personnel Services** - The decrease is due to employee turnover during FY 2026.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount as well as the employee turnover noted above.

**Other Charges** - This increase reflects higher retiree healthcare costs in FY 2027.

**Pass Throughs** - This reflects the one-time use of funds in FY 2026 for the Election Center Renovation.

**Capital Outlay** – This reflects the one-time use of funds in FY 2026 for the purchase and installation of 2 Cablecast Vio 4 Servers.

## STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: City Administrator**

**Area Administrator: Milton Dohoney, Jr.**

**Service Unit: Communications**

**Service Unit Manager: Steve Kilar**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | Quarterly | Quarterly |
| | | | | | | | Track number of releases distributed and report monthly via Communication Office Report. | Weekly | 171 | 193 | 200 | 200 |
| Support crisis communications. | ● | | ● | ● | ● | | Ensure annual completion of the Emergency Operation Plan (EOP). | Annually | 100% | 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 | 986 | 817 | 750 | 750 |

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 2027 FTE's |
|---|---|---|
| ASST MGR COMM ENG & EDU | 402090 | 1.00 |
| CITY COMMUNICATIONS MGR | 402040 | 1.00 |
| COMMUNICATIONS DIRECTOR | 403530 | 1.00 |
| COMMUNICATIONS SPECIALIST | 401590 | 0.91 |
| CTN MANAGER | 402030 | 1.00 |
| CTN SPECIALIST I | 119200 | 1.00 |
| CTN SPECIALIST II | 119210 | 1.00 |
| CTN SPECIALIST III | 119220 | 4.00 |
| Total | | 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, health, and security 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 141 | 210 | - | - | - |
| INTRAGOVERNMENTAL SALES | 353,466 | 420,360 | 455,266 | 455,266 | 449,150 |
| Total | $353,607 | $420,570 | $455,266 | $455,266 | $449,150 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 353,466 | 420,360 | 455,266 | 455,266 | 449,150 |
| RISK FUND (0057) | 141 | 210 | - | - | - |
| Total | $353,607 | $420,570 | $455,266 | $455,266 | $449,150 |

# CITY ADMINISTRATOR SERVICE AREA

## SAFETY

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 598,032 | 699,834 | 746,117 | 726,694 | 745,089 |
| PAYROLL FRINGES | 106,390 | 140,495 | 158,816 | 158,590 | 133,315 |
| OTHER SERVICES | 70,887 | 82,463 | 156,584 | 156,584 | 154,089 |
| MATERIALS & SUPPLIES | 5,668 | 32,963 | 47,000 | 47,000 | 47,000 |
| OTHER CHARGES | 52,714 | 49,176 | 91,629 | 71,284 | 97,005 |
| EMPLOYEE ALLOWANCES | 2,510 | 1,860 | 1,860 | 1,860 | 1,860 |
| Total | $836,201 | $1,006,791 | $1,202,006 | $1,162,012 | $1,178,358 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 353,466 | 421,829 | 451,527 | 441,447 | 431,114 |
| RISK FUND (0057) | 482,735 | 584,962 | 750,479 | 720,565 | 747,244 |
| Total | $836,201 | $1,006,791 | $1,202,006 | $1,162,012 | $1,178,358 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| SAFETY | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 3.00 | 3.00 | 3.00 | 3.00 |

## CITY ADMINISTRATOR SERVICE AREA

## SAFETY UNIT

### REVENUES

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

### EXPENSES

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| | | | | | | | Safety Unit will report safety training status to the organization quarterly. | 6/30/2027 | 100% | 100% | 100% | 100% |
| Develop and implement a Citywide workplace safety hazard analysis program. | ● | | ● | | ● | ● | Develop and Implement the program city wide. | 6/30/2027 | 90% | 95% | 99% | 99% |
| | | | | | | | Complete analysis of 10% of field work tasks. | 6/30/2027 | 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. | 6/30/2027 | 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| | | | | | | | Safety Unit will report status of prioritization and risk reduction efforts quarterly. | 6/30/2027 | 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| | | | | | | | Hold 40 safety committee meetings per year. | 6/30/2027 | 100% | 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. | 6/30/2027 | >99% | >99% | >99% | >99% |
| Provide medical surveillance testing services for required employees and units. | ● | | ● | | ● | ● | Administer the program city-wide. | 6/30/2027 | >99% | >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 2027 FTE's |
|---|---|---|
| OFFICE MANAGER | 403180 | 1.00 |
| SAFETY MANAGER | 401290 | 1.00 |
| SR SAFETY COMPLIANCE SPEC | 404460 | 1.00 |
| Total | | 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 53,664 | 40,225 | - | 2,205 | 3,500 |
| CONTRIBUTIONS | 9,475 | 2,000 | - | - | - |
| INTERGOVERNMENTAL REVENUES | 2,115,982 | 2,031,589 | 26,618,160 | 26,152,558 | - |
| INVESTMENT INCOME | 180,624 | 438,078 | 337,947 | 447,688 | 67,449 |
| LICENSES, PERMITS & REGISTRATIONS | 4,450 | (200) | - | - | - |
| MISCELLANEOUS REVENUE | 4,901 | 184,477 | 500,000 | 841,588 | - |
| OPERATING TRANSFERS IN | 236,910 | 315,409 | 1,615,654 | 1,609,154 | - |
| PRIOR YEAR SURPLUS | - | - | 5,011,224 | - | 3,249,893 |
| TAXES | 8,321,999 | 8,879,191 | 8,041,071 | 8,057,092 | 8,281,538 |
| Total | $10,928,005 | $11,890,769 | $42,124,056 | $37,110,285 | $11,602,380 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ENERGY PROJECTS (0002) | 42,974 | 5,141 | 9,204 | 9,204 | 8,875 |
| GENERAL (0010) | 18,394 | 204,707 | 2,439,695 | 336,943 | 3,500 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,362,367 | 2,346,998 | 28,233,814 | 27,761,712 | 249,893 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,207,652 | 1,247,633 | 1,512,408 | - | - |
| CLIMATE ACTION MILLAGE (0109) | 7,296,618 | 8,086,290 | 9,928,935 | 9,002,426 | 11,340,112 |
| Total | $10,928,005 | $11,890,769 | $42,124,056 | $37,110,285 | $11,602,380 |

# CITY ADMINISTRATOR SERVICE AREA

# SUSTAINABILITY & INNOVATIONS OFFICE

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | 49,500 | 189,999 | 215,000 | 200,000 | - |
| PERSONNEL SERVICES | 1,462,603 | 1,962,728 | 4,552,409 | 4,420,316 | 2,359,187 |
| PAYROLL FRINGES | 611,629 | 814,976 | 996,813 | 952,045 | 1,014,681 |
| OTHER SERVICES | 3,086,856 | 2,694,242 | 20,470,656 | 19,963,436 | 2,500,136 |
| MATERIALS & SUPPLIES | 65,440 | 71,965 | 110,221 | 74,505 | 85,003 |
| OTHER CHARGES | 676,395 | 1,375,829 | 4,769,517 | 3,950,889 | 3,761,859 |
| PASS THROUGHS | 894,511 | 315,409 | 971,723 | 349,751 | 3,000,000 |
| CAPITAL OUTLAY | 2,830,738 | 4,056,460 | 11,774,763 | 11,774,763 | 275,750 |
| EMPLOYEE ALLOWANCES | 683 | 1,835 | 780 | 930 | 1,200 |
| Total | $9,678,355 | $11,483,443 | $43,861,882 | $41,686,635 | $12,997,816 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ENERGY PROJECTS (0002) | 67,784 | 173,044 | - | - | - |
| GENERAL (0010) | 2,149,799 | 2,861,211 | 3,865,852 | 3,863,171 | 1,422,957 |
| WATER SUPPLY SYSTEM (0042) | 46,011 | 62,446 | 68,438 | 66,085 | 25,454 |
| SEWAGE DISPOSAL SYSTEM (0043) | 31,699 | 49,246 | 51,541 | 52,577 | 12,809 |
| STORMWATER SEWER SYSTEM FUND (0069) | 38,437 | 47,105 | 51,670 | 50,461 | 22,032 |
| SOLID WASTE (0072) | 39,674 | 52,541 | 58,136 | 52,694 | 43,637 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,362,367 | 2,346,998 | 28,969,782 | 28,497,680 | 332,671 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,162,995 | 1,538,461 | 1,512,408 | 1,512,408 | - |
| CLIMATE ACTION MILLAGE (0109) | 3,779,589 | 4,352,391 | 9,284,055 | 7,591,559 | 11,138,256 |
| Total | $9,678,355 | $11,483,443 | $43,861,882 | $41,686,635 | $12,997,816 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| SUSTAINABILITY & INNOVATIONS OFFICE | 20.50 | 20.50 | 21.50 | 21.50 |
| Total | 20.50 | 20.50 | 21.50 | 21.50 |

## CITY ADMINISTRATOR SERVICE AREA

## SUSTAINABILITY & INNOVATIONS OFFICE

**REVENUES**

**Intergovernmental Revenue** - This decrease reflects one-time grant revenue in FY 2026.

**Investment Income** - The reflects a lower rate of return on investments that is anticipated for FY 2027.

**Miscellaneous Revenue** – This reflects a reimbursement for an electric side-load refuse truck.

**Operating Transfers In** – The decrease is due to one-time required matching funds for various grants received in FY 2026.

**Prior Year Surplus** - The decrease is due to a use of fund balance in FY 2026 for sustainability related projects.

**Taxes** - This reflects a projected increase in taxes within the Climate Action Millage.

**EXPENSES**

**Grant/Loan Recipients** – The decrease is primarily related to one–time funding in FY 2026 for Sustaining Together Grants and the EV Charger Program.

Personnel Services - This decrease reflects one-time grant expenses in FY 2026.

**Payroll Fringes** – This is related increases to parking space rent and medical insurance in FY 2027.

**Other Services** - The decrease relates to one-time grant funding for various sustainability projects in FY 2026.

**Materials & Supplies** – The decrease relates to one-time grant funding for various sustainability projects in FY 2026.

**Other Charges** – This mainly reflects one-time use of County Health Millage fund balance in FY 2026 for supporting the development of a sustainable and affordable housing project at 350 S Fifth.

**Pass Throughs** – This reflects a one-time transfer in FY 2027 to the Sustainable Energy Utility.

**Capital Outlay** - The decrease is due to one-time funding in FY 2026 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 $242,106 in FY 2027.

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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% | 55% | 55% | 60% |
| Carbon Neutrality- community wide. | ● | ● | ● | ● | ● | ● | 100% reduction in community wide greenhouse gas emissions from 2000/2015 levels | 2030 | 17% | 19% | 20% | 22% |
| Provide Equitable Neighborhood Engagement. | ● | | | ● | ● | ● | Number of public engagement or outreach activities that center the most vulnerable and/or impacted stakeholders | Ongoing | 103 | 139 | 130 | 135 |
| Provide transparency and reporting. | ● | | | ● | ● | ● | Number of website hits | Quarterly | 92,456 | 143,400 | 125,000 | 125,000 |
| More resilient community | ● | ● | ● | ● | ● | ● | Community Rating System Score | 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 2027 FTE's |
|---|---|---|
| COMMUNITY RESILIENCE SPEC | 402350 | 1.00 |
| DIRECTOR SUSTAIN & INNOVA | 401910 | 1.00 |
| ENERGY COORDINATOR | 409999 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| OPERATIONS MANAGER-SEU | 409999 | 0.50 |
| OUTREACH COORDINATOR-SEU | 409999 | 0.50 |
| RESILIENCE ANALYST | 409999 | 0.50 |
| S&I COMM ENERGY OFFICIAL | 404970 | 1.00 |
| S&I COMM ENGAGE INNOVAT | 404860 | 1.00 |
| S&I COMM ENGAGE INNOVATOR | 404860 | 1.00 |
| S&I ELEC VEHICLE COORD | 402290 | 1.00 |
| S&I ENGAGEMENT MGR | 402220 | 1.00 |
| SR ANALYST-CIRC ECONOMY | 402130 | 1.00 |
| SR ANALYST-ENERGY | 402150 | 1.00 |
| SR ANALYST-MUNICIPAL OP | 402140 | 1.00 |
| SUST & INNOV COM ENER MGR | 404610 | 1.00 |
| SUST AND INNOV ANALYST | 404590 | 1.00 |
| SUST AND INNOV MGR | 402160 | 1.00 |
| SUST COORD - ENERGY | 402170 | 1.00 |
| SUST COORD-COMMUNICATIONS | 401970 | 1.00 |
| SUSTAIN ANALYST-FOOD | 409999 | 1.00 |
| SUSTAIN COORD-CIRC ECON | 401980 | 1.00 |
| SUSTAIN-ENERGY ASSESSOR | 402180 | 1.00 |
| Total | | 21.50 |

This page intentionally left blank

CITY ADMINISTRATOR SERVICE AREA

# SUSTAINABLE ENERGY UTILITY

The Sustainable Energy Utility (SEU) is a voter-authorized, publicly owned municipal utility that provides an optional and supplemental clean energy service focused on local renewable energy generation, energy storage, beneficial electrification, and energy efficiency. The SEU supports residents and businesses in acquiring clean, resilient, and affordable energy.

# CITY ADMINISTRATOR SERVICE AREA

# SUSTAINABLE ENERGY UTILITY

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | - | - | - | - | 180,000 |
| INTERGOVERNMENTAL REVENUES | - | - | 250,000 | 250,000 | - |
| OPERATING TRANSFERS IN | - | - | - | - | 4,093,000 |
| Total | - | - | $250,000 | $250,000 | $4,273,000 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| MAJOR GRANTS PROGRAMS (00MG) | - | - | 250,000 | 250,000 | - |
| SUSTAINABLE ENERGY UTILITY (0117) | - | - | - | - | 4,273,000 |
| Total | - | - | $250,000 | $250,000 | $4,273,000 |

# CITY ADMINISTRATOR SERVICE AREA

# SUSTAINABLE ENERGY UTILITY

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | - | - | 106,249 | 106,249 | 197,935 |
| PAYROLL FRINGES | - | - | - | - | 67,223 |
| OTHER SERVICES | - | - | 113,751 | 113,794 | 590,255 |
| MATERIALS & SUPPLIES | - | - | 30,000 | 30,000 | 13,500 |
| OTHER CHARGES | - | - | - | - | 3,404,087 |
| PASS THROUGHS | - | - | - | - | 1,093,000 |
| Total | - | - | $250,000 | $250,043 | $5,366,000 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | - | - | - | - | 1,093,000 |
| MAJOR GRANTS PROGRAMS (00MG) | - | - | 250,000 | 250,000 | - |
| CLIMATE ACTION MILLAGE (0109) | - | - | - | 43 | - |
| SUSTAINABLE ENERGY UTILITY (0117) | - | - | - | - | 4,273,000 |
| Total | - | - | $250,000 | $250,043 | $5,366,000 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| SUSTAINABLE ENERGY UTILITY | - | - | - | 2.00 |
| Total | - | - | - | 2.00 |

## CITY ADMINISTRATOR SERVICE AREA

## SUSTAINABLE ENERGY UTILITY

### REVENUES

**Charges for Services** – The increase reflects revenue being brought in by the Sustainable Energy Utility (SEU) from operations.

**Intergovernmental Revenues** – The decrease reflects a one-time grant in FY 2026.

**Operating Transfers In** – The increase reflects transfers of from the General Fund and Climate Action Millage to support start up of the Sustainable Energy Utility.

### EXPENSES

**Personnel Services** – The increase reflects the cost of additional FTEs in the Sustainable Energy Utility.

**Payroll Fringes** – The increase reflects the cost of additional FTEs in the Sustainable Energy Utility.

**Other Services** – The increase reflects costs associated with the SEU beginning operations in FY 2027.

**Other Charges** – The increase reflects costs associated with the SEU beginning operations in FY 2027.

**Pass Throughs** – This reflects a transfer from the General Fund for Sustainable Energy Utility support.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

**Service Area: City Administrator** | **Area Administrator: Milton Dohoney, Jr.**

**Service Unit: Sustainable Energy Utility** | **Service Unit Manager: Shoshannah Lenski**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Deliver Exceptional Service | Enable Economic Development | Ensure Financial Health | Integrate External Engagement | Leverage Information Technology | Strengthen Human Capital | | | | | | |
| Develop and launch pilot municipal renewable energy services | ● | | | ● | ● | | Launch pilot service to 100 customers in Bryant neighborhood. | December 31, 2026 | N/A | N/A | 0% | 100% |
| | ● | | | ● | ● | | Construct pilot geothermal utility and begin operations. | March 31, 2028 | N/A | N/A | 10% | 25% |
| | | | ● | | | | Complete grant objectives, spend grant funding, and close-out grants. | Ongoing | N/A | N/A | Yes | Yes |
| Offer clean, resilient, affordable SEU service offerings across the City | | ● | ● | | | | $10M+ bond, PPA, or other funding secured. | June 30, 2027 | N/A | N/A | 0% | 100% |
| | | ● | ● | | | | Collect sufficient revenue to cover SEU expenses, net of any grant funding, including O&M and debt service. | Ongoing | N/A | N/A | 0% | 50% |
| | ● | ● | | | ● | | 1,000 enrolled SEU customers City-wide. | December 31, 2027 | N/A | N/A | 0% | 50% |
| | ● | | | | ● | ● | Develop end-to-end SEU lifecycle operations processes from customer enrollment through ongoing service maintenance, and a scorecard of associated metrics. | December 31, 2027 | N/A | N/A | 10% | 75% |
| | ● | | | ● | ● | ● | Develop multi-channel, customer-facing SEU experiences that educate, engage, and delight, and a scorecard of associated metrics. | December 31, 2027 | N/A | N/A | 10% | 75% |
| Serve as a pioneering model internally and for other communities | | | | ● | | | Develop and deploy full suite of communications (including conference and public presentations, news/PR, etc.) to reach local, state, national, and international audiences, and a scorecard of metrics to track performance. | Ongoing | N/A | N/A | 10% | 100% |

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

# SUSTAINABLE ENERGY UTILITY

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| EXECUTIVE DIRECTOR OF SEU | 405000 | 1.00 |
| OPERATIONS MANAGER-SEU | 409999 | 0.50 |
| OUTREACH COORDINATOR-SEU | 409999 | 0.50 |
| Total | | 2.00 |

*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 & AIRPORT

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 1,086,086 | 1,289,081 | 1,187,772 | 1,233,328 | 1,206,172 |
| CONTRIBUTIONS | 2,639,027 | 3,223,670 | 2,750,101 | 2,750,101 | 3,632,848 |
| INTERGOVERNMENTAL REVENUES | 98,126 | - | 55,000 | 55,000 | - |
| INTRAGOVERNMENTAL SALES | 10,455,719 | 11,152,054 | 11,844,031 | 11,747,331 | 12,082,456 |
| INVESTMENT INCOME | 1,302,059 | 1,611,816 | 950,208 | 1,128,070 | 916,272 |
| MISCELLANEOUS REVENUE | 347,231 | 339,136 | 250,000 | 260,047 | 250,000 |
| OPERATING TRANSFERS IN | 399,996 | 450,000 | 1,508,141 | 1,591,386 | 450,000 |
| OTHER FINANCING SOURCES | 40,354 | - | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 13,055,866 | - | - |
| Total | $16,368,598 | $18,065,757 | $31,601,119 | $18,765,263 | $18,537,748 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,835,929 | 2,078,981 | 2,118,967 | 2,030,231 | 2,027,626 |
| FLEET SERVICES (0012) | 12,912,886 | 14,331,894 | 26,595,556 | 13,887,709 | 14,859,041 |
| AIRPORT (0048) | 1,219,787 | 1,204,882 | 1,378,455 | 1,255,937 | 1,201,081 |
| GENERAL CAPITAL FUND (00CP) | - | - | 1,058,141 | 1,141,386 | - |
| CAPITAL SINKING FUND (0101) | 399,996 | 450,000 | 450,000 | 450,000 | 450,000 |
| Total | $16,368,598 | $18,065,757 | $31,601,119 | $18,765,263 | $18,537,748 |

# CITY ADMINISTRATOR SERVICE AREA

# FLEET FACILITIES & AIRPORT

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 3,146,167 | 3,572,823 | 3,646,764 | 3,268,384 | 3,501,622 |
| PAYROLL FRINGES | 832,492 | 887,051 | 960,746 | 916,968 | 867,598 |
| OTHER SERVICES | 1,692,242 | 2,700,990 | 2,644,974 | 2,750,504 | 1,985,975 |
| MATERIALS & SUPPLIES | 150,119 | 227,730 | 164,013 | 169,872 | 151,289 |
| OTHER CHARGES | 3,653,992 | 4,150,101 | 5,505,102 | 5,805,396 | 4,492,281 |
| PASS THROUGHS | 644,059 | 644,816 | 647,912 | 647,912 | 647,221 |
| CAPITAL OUTLAY | (143,267) | (563,074) | 19,031,287 | 19,124,532 | 6,380,193 |
| VEHICLE OPERATING COSTS | 1,914,418 | 1,858,434 | 2,162,824 | 1,927,748 | 2,247,830 |
| EMPLOYEE ALLOWANCES | 12,615 | 10,156 | 4,881 | 7,436 | 6,232 |
| Total | $11,902,837 | $13,489,027 | $34,768,503 | $34,618,752 | $20,280,241 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 3,430,212 | 3,894,567 | 4,000,844 | 4,052,020 | 3,891,041 |
| FLEET SERVICES (0012) | 7,363,739 | 8,064,795 | 26,595,556 | 26,346,616 | 14,763,735 |
| AIRPORT (0048) | 1,036,559 | 1,199,369 | 1,369,547 | 1,334,356 | 1,175,465 |
| GENERAL CAPITAL FUND (00CP) | - | - | 1,058,141 | 1,141,386 | - |
| CAPITAL SINKING FUND (0101) | 72,327 | 330,296 | 1,744,415 | 1,744,374 | 450,000 |
| Total | $11,902,837 | $13,489,027 | $34,768,503 | $34,618,752 | $20,280,241 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| FLEET FACILITIES & AIRPORT | 19.98 | 19.98 | 19.98 | 20.98 |
| Total | 19.98 | 19.98 | 19.98 | 20.98 |

## CITY ADMINISTRATOR SERVICE AREA

## FLEET, FACILITIES & AIRPORT

### REVENUES

**Charges for Services** - The increase reflects additional electric vehicle charging revenue and additional airport hangar revenue in FY 2027.

**Contributions** – This reflects an increase in the anticipated amount of contributed capital that will be received in FY 2027 from other City funds for new vehicle purchases.

**Intergovernmental Revenues –** The decrease is related to a one-time grant in FY 2026.

**Intragovernmental Sales -** This is reflective of fleet replacement and maintenance costs in FY 2027 based on operational needs.

**Investment Income -** This reflects an anticipated lower return on investments in FY 2027.

**Operating Transfers In –** This reflects revenue from other funds for capital projects in FY 2026.

**Prior Year Surplus** - This reflects the planned use of fund balance in the Fleet Fund for replacement vehicle purchases in FY 2026.

### EXPENSES

**Personnel Services** – The decrease reflects one-time severances paid in FY 2026 and lower personnel cost in FY 2027.

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – This relates to a decrease in contracted services in the Fleet Fund and Airport Fund in FY 2027.

**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.

**Vehicle Operating Costs** - The increase reflects higher prices for diesel fuel, tires, and parts to repair the City's vehicles.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

**Service Area: City Administrator** | **Area Administrator: Mariah Walton**

**Service Unit: Fleet, Facilities & Airport** | **Service Unit Manager: Carl Konopaska**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Estimate | FY2027 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 | 97% | 97% | 95% | 95% |
| 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 | 46% | 7% | 5% | 5% |
| | | | | | | | Increase % of plug-in electric vehicles (PEV) in the City's Fleet consistent with the goals of the Green Fleet Policy (Heavy Vehicles). | Quarterly | 200% | 0% | 5% | 5% |
| Provide well maintained and functional City facilities. | ● | | ● | | ● | ● | Close 80% of facility work orders within 5 business days. | Quarterly | 85% | 82% | 80% | 80% |
| | | | | | | | Facilities maintenance staff initiates 20% of facility work orders. | Quarterly | 16% | 17% | 20% | 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 & AIRPORT

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 5 | 110054 | 0.03 |
| FACILITIES MAINT TECH II | 110214 | 3.00 |
| FACILITIES MAINT TECH III | 110224 | 1.00 |
| FACILITIES MAINT TECH IV | 110234 | 2.00 |
| FACILITIES MAINT TECH V | 110244 | 1.00 |
| FACILITIES SUPERVISOR IV | 190014 | 0.95 |
| FIN ANALYST FL & FAC SVC | 401420 | 1.00 |
| FLEET & FAC PARTS SPE III | 110820 | 1.00 |
| FLEET & FAC PARTS SPEC I | 110800 | 1.00 |
| FLEET & FACILITIES MGR | 403200 | 1.00 |
| FLEET SUPERVISOR V | 192930 | 1.00 |
| VEHICLE & EQUIP TECH III | 113010 | 2.00 |
| VEHICLE & EQUIP TECH IV | 113020 | 4.00 |
| VEHICLE & EQUIP TECH V | 113030 | 1.00 |
| VEHICLE&EQUIP INSTALL III | 110630 | 1.00 |
| Total | | 20.98 |

CITY ADMINISTRATOR SERVICE AREA

# INDEPENDENT POLICE OVERSIGHT 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

# INDEPENDENT POLICE OVERSIGHT COMMISSION

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 93 | 92 | - | - | - |
| Total | $93 | $92 | - | - | - |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 93 | 92 | - | - | - |
| Total | $93 | $92 | - | - | - |

# CITY ADMINISTRATOR SERVICE AREA

# INDEPENDENT POLICE OVERSIGHT COMMISSION

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 65,920 | 68,157 | 70,634 | 70,581 | 70,634 |
| PAYROLL FRINGES | 36,656 | 38,655 | 41,673 | 41,733 | 43,657 |
| OTHER SERVICES | 8,990 | 23,781 | 58,488 | 56,876 | 58,488 |
| MATERIALS & SUPPLIES | 422 | 1,852 | 515 | 515 | 530 |
| OTHER CHARGES | 10,560 | 11,052 | 12,035 | 12,035 | 12,165 |
| EMPLOYEE ALLOWANCES | 785 | 785 | 780 | 780 | 780 |
| Total | $123,333 | $144,282 | $184,125 | $182,520 | $186,254 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 123,333 | 144,282 | 184,125 | 182,520 | 186,254 |
| Total | $123,333 | $144,282 | $184,125 | $182,520 | $186,254 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| INDEPENDENT POLICE OVERSIGHT COMMISSION | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 | 1.00 |

## CITY ADMINISTRATOR SERVICE AREA

## INDEPENDENT POLICE OVERSIGHT 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 $8,609 in FY 2027.

# CITY ADMINISTRATOR SERVICE AREA

# INDEPENDENT POLICE OVERSIGHT COMMISSION

## Allocated Positions

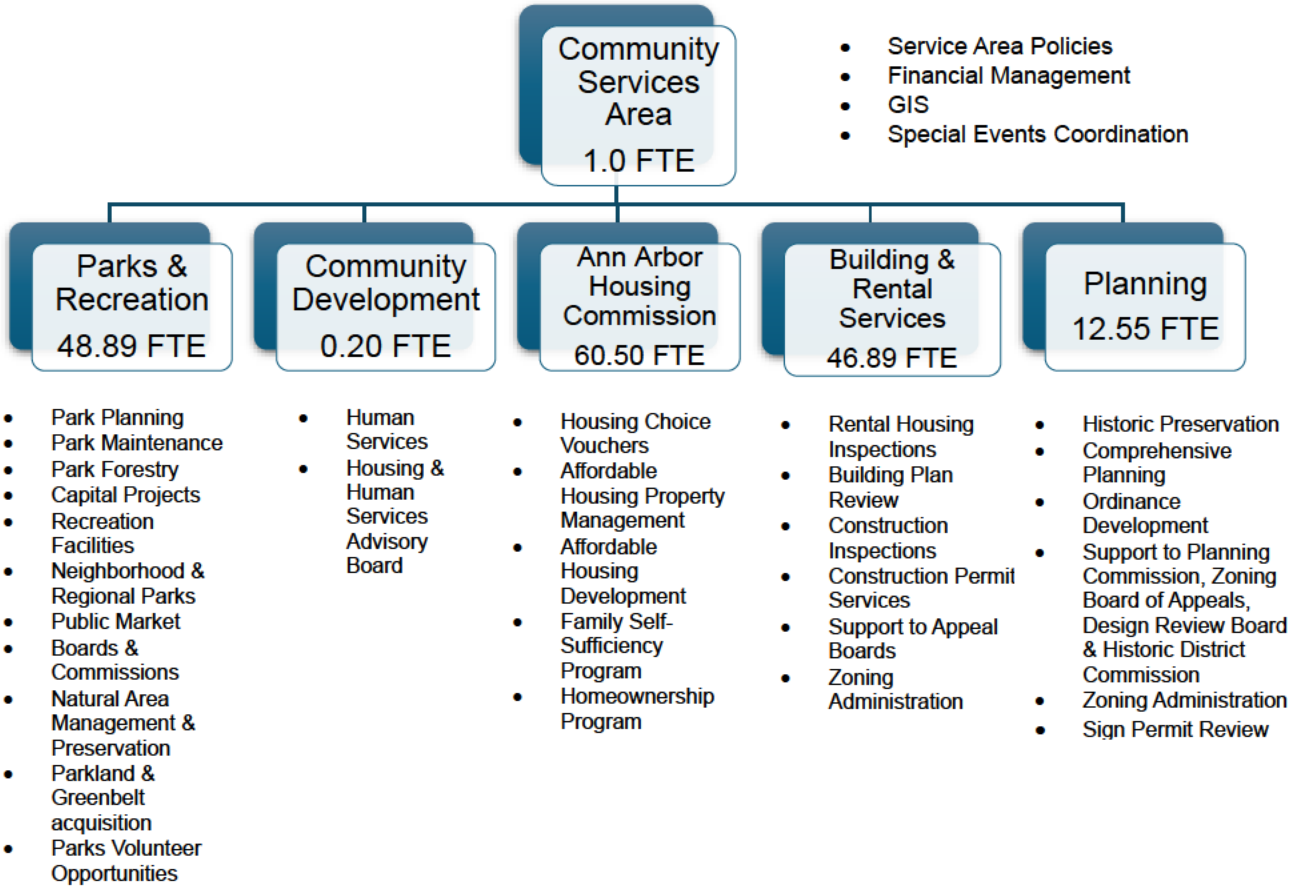
| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| OFFICE MGR-BOARDSCOMM | 403950 | 1.00 |
| Total | | 1.00 |

This page intentionally left blank

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ANN ARBOR HOUSING COMMISSION | 14,606,329 | 28,316,594 | 57,826,704 | 17,312,246 | 16,705,274 |
| BUILDING & RENTAL SERVICES | 9,981,732 | 12,119,557 | 10,584,643 | 11,532,006 | 10,074,596 |
| COMMUNITY DEVELOPMENT | 863,562 | 752,776 | 1,775,754 | 548,250 | 523,671 |
| PARKS & RECREATION | 20,409,725 | 21,557,131 | 29,138,639 | 26,925,913 | 20,368,712 |
| PLANNING | 593,999 | 454,363 | 504,449 | 527,809 | 461,345 |
| Total | $46,455,347 | $63,200,421 | $99,830,189 | $56,846,224 | $48,133,598 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 13,204,677 | 13,672,103 | 18,018,901 | 15,147,137 | 16,799,314 |
| OPEN SPACE & PARK ACQ MILLAGE (0024) | 4,046,548 | 4,106,173 | 4,459,160 | 4,064,121 | 4,092,522 |
| BANDEMER PROPERTY (0025) | 14,506 | 15,001 | 13,531 | 13,031 | 12,874 |
| CONSTRUCTION CODE FUND (0026) | 7,675,510 | 10,368,144 | 7,973,973 | 9,449,526 | 7,568,926 |
| PARKS MEMORIALS & CONTRIBUTIONS (0034) | 247,730 | 497,919 | 1,305,922 | 505,152 | 291,673 |
| SPECIAL ASSISTANCE (0038) | 119,685 | 18,900 | 18,807 | 21,750 | 23,671 |
| OPEN SPACE ENDOWMENT (0041) | 51,728 | 55,405 | 117,585 | 42,585 | 116,064 |
| AFFORDABLE HOUSING (0070) | 8,020 | 5,200,000 | 4,029,651 | 664,883 | - |
| PARK MAINT & CAPITAL IMP MILLAGE (0071) | 8,183,156 | 9,751,356 | 13,798,667 | 13,211,627 | 9,516,859 |
| MAJOR GRANTS PROGRAMS (00MG) | 4,381,045 | 1,638,461 | 4,435,632 | 4,483,497 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,207,098 | 1,247,633 | 1,192,648 | 1,192,648 | 1,228,428 |
| AFFORDABLE HOUSING MILLAGE (0103) | 7,315,644 | 7,619,993 | 8,258,952 | 8,050,267 | 8,483,267 |
| 2024 AFFORDABLE HOUSING CI BOND (0114) | - | 9,009,333 | 1,206,760 | - | - |
| 2026 AFFORDABLE HOUSING CI BONDS (0119) | - | - | 35,000,000 | - | - |
| Total | $46,455,347 | $63,200,421 | $99,830,189 | $56,846,224 | $48,133,598 |

# COMMUNITY SERVICES AREA

## Expenses by Service Unit

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ANN ARBOR HOUSING COMMISSION | 24,710,128 | 23,864,694 | 59,233,382 | 23,375,105 | 17,407,175 |
| BUILDING & RENTAL SERVICES | 6,845,252 | 7,365,702 | 10,385,656 | 9,532,968 | 9,500,498 |
| COMMUNITY DEVELOPMENT | 2,571,852 | 2,758,809 | 3,629,390 | 3,577,373 | 2,300,504 |
| PARKS & RECREATION | 25,809,576 | 28,217,028 | 39,271,060 | 33,313,435 | 25,490,426 |
| PLANNING | 2,286,338 | 2,296,705 | 2,357,511 | 2,153,583 | 2,535,898 |
| Total | $62,223,146 | $64,502,938 | $114,876,999 | $71,952,464 | $57,234,501 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 23,256,852 | 24,401,765 | 29,598,020 | 28,446,369 | 27,826,014 |
| OPEN SPACE & PARK ACQ MILLAGE (0024) | 1,926,119 | 1,957,394 | 2,741,218 | 2,641,618 | 2,369,128 |
| BANDEMER PROPERTY (0025) | 2,724 | 2,907 | 4,193 | 4,100 | 3,804 |
| CONSTRUCTION CODE FUND (0026) | 5,457,664 | 5,897,260 | 7,973,973 | 7,184,365 | 7,568,926 |
| PARKS MEMORIALS & CONTRIBUTIONS (0034) | 15,000 | 15,000 | 2,177,034 | 1,759,191 | 75,000 |
| METRO EXPANSION (0036) | 5,577 | 2,148 | 65,000 | 1,970 | 65,000 |
| SPECIAL ASSISTANCE (0038) | 120,000 | 20,050 | 18,075 | 18,075 | 23,075 |
| OPEN SPACE ENDOWMENT (0041) | 63,046 | 12,873 | 75,000 | 75,000 | 75,000 |
| ALTERNATIVE TRANSPORTATION (0061) | 32 | - | - | - | - |
| AFFORDABLE HOUSING (0070) | - | 5,578 | 4,029,651 | 4,029,651 | - |
| PARK MAINT & CAPITAL IMP MILLAGE (0071) | 10,329,809 | 13,817,466 | 17,799,939 | 12,524,112 | 9,516,859 |
| GENERAL CAPITAL FUND (00CP) | - | - | 137,325 | 137,325 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 4,381,045 | 1,638,461 | 4,599,019 | 4,594,019 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,272,781 | 1,147,881 | 1,192,648 | 1,192,648 | 1,228,428 |
| AFFORDABLE HOUSING MILLAGE (0103) | 15,392,497 | 7,791,107 | 8,258,952 | 8,071,819 | 8,483,267 |
| 2024 AFFORDABLE HOUSING CI BOND (0114) | - | 7,793,048 | 1,206,952 | 1,272,202 | - |
| 2026 AFFORDABLE HOUSING CI BONDS (0119) | - | - | 35,000,000 | - | - |
| Total | $62,223,146 | $64,502,938 | $114,876,999 | $71,952,464 | $57,234,501 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| BUILDING & RENTAL SERVICES | 37.69 | 42.89 | 46.89 | 46.89 |
| PLANNING | 10.25 | 11.68 | 12.55 | 12.55 |
| COMMUNITY DEVELOPMENT | 0.20 | 0.20 | 0.20 | 0.20 |
| ANN ARBOR HOUSING COMMISSION | 47.00 | 51.50 | 55.50 | 60.50 |
| PARKS & RECREATION | 40.93 | 41.91 | 41.94 | 48.89 |
| Total | 136.07 | 148.18 | 157.08 | 169.03 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 121,611 | 131,913 | 270,250 | 273,433 | 270,250 |
| INVESTMENT INCOME | 497,579 | 701,596 | 354,575 | 668,040 | 341,911 |
| LICENSES, PERMITS & REGISTRATIONS | 9,360,621 | 11,160,134 | 8,886,320 | 10,589,763 | 8,934,820 |
| MISCELLANEOUS REVENUE | 1,921 | 125,914 | - | 770 | - |
| PRIOR YEAR SURPLUS | - | - | 1,073,498 | - | 527,615 |
| Total | $9,981,732 | $12,119,557 | $10,584,643 | $11,532,006 | $10,074,596 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,306,222 | 1,751,413 | 2,610,670 | 2,082,480 | 2,505,670 |
| CONSTRUCTION CODE FUND (0026) | 7,675,510 | 10,368,144 | 7,973,973 | 9,449,526 | 7,568,926 |
| Total | $9,981,732 | $12,119,557 | $10,584,643 | $11,532,006 | $10,074,596 |

# COMMUNITY SERVICES AREA

# BUILDING & RENTAL SERVICES

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 2,958,992 | 2,905,466 | 3,797,365 | 3,375,996 | 3,843,941 |
| PAYROLL FRINGES | 1,731,464 | 1,719,784 | 2,328,720 | 1,989,298 | 2,159,959 |
| OTHER SERVICES | 790,868 | 1,231,848 | 2,490,292 | 2,375,425 | 1,731,133 |
| MATERIALS & SUPPLIES | 10,942 | 31,396 | 38,435 | 50,631 | 39,095 |
| OTHER CHARGES | 1,344,742 | 1,460,671 | 1,696,281 | 1,701,735 | 1,721,356 |
| CAPITAL OUTLAY | - | 9,124 | 30,000 | 30,000 | - |
| EMPLOYEE ALLOWANCES | 8,244 | 7,413 | 4,563 | 9,883 | 5,014 |
| Total | $6,845,252 | $7,365,702 | $10,385,656 | $9,532,968 | $9,500,498 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,472,494 | 1,539,036 | 2,445,910 | 2,211,278 | 2,089,750 |
| CONSTRUCTION CODE FUND (0026) | 5,372,758 | 5,826,666 | 7,802,421 | 7,184,365 | 7,410,748 |
| GENERAL CAPITAL FUND (00CP) | - | - | 137,325 | 137,325 | - |
| Total | $6,845,252 | $7,365,702 | $10,385,656 | $9,532,968 | $9,500,498 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| BUILDING & RENTAL SERVICES | 37.69 | 42.89 | 46.89 | 46.89 |
| Total | 37.69 | 42.89 | 46.89 | 46.89 |

## COMMUNITY SERVICES AREA

## BUILDING AND RENTAL SERVICES

### REVENUES

**Investment Income** - The decrease reflects an anticipated lower rate of return on investments in FY 2027.

**Licenses, Permits & Registrations** - This reflects an increase for permit revenue in the Construction Fund based on present and anticipated levels of activity in FY 2027.

**Prior Year Surplus** - This reflects a planned use of fund balance in FY 2026 and FY 2027 in the Construction Fund.

### EXPENSES

**Personnel Services** - This increase reflects higher personnel expenses in Construction Fund in FY 2027.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – This decrease is due to one-time costs related to software implementation and vehicle purchases in FY 2026 as well as lower fleet costs in FY 2027.

**Other Charges** – The increase is related to higher retiree healthcare and information technology costs in FY 2027.

**Capital Outlay** – The decrease reflects one-time funding for electric vehicle charging infrastructure 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 $560,663 in FY 2027.

# COMMUNITY SERVICES AREA

# BUILDING & RENTAL SERVICES

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 493,445 | 482,030 | 533,083 | 524,166 | 524,022 |
| 3340 HOUSING BUREAU | 876,130 | 953,144 | 1,811,951 | 1,586,450 | 1,462,105 |
| 3370 BUILDING - APPEALS | 102,919 | 103,860 | 100,876 | 100,662 | 103,623 |
| Total | $1,472,494 | $1,539,034 | $2,445,910 | $2,211,278 | $2,089,750 |

## Expenses by Activity (0026 CONSTRUCTION CODE FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 740,642 | 777,861 | 873,693 | 873,577 | 865,074 |
| 3330 BUILDING - CONSTRUCTION | 4,616,178 | 5,032,793 | 6,910,912 | 6,292,851 | 6,527,268 |
| 3370 BUILDING - APPEALS | 15,936 | 16,009 | 17,816 | 17,937 | 18,406 |
| Total | $5,372,756 | $5,826,663 | $7,802,421 | $7,184,365 | $7,410,748 |

## Expenses by Activity (00CP GENERAL CAPITAL FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 9000 CAPITAL OUTLAY | - | - | 137,325 | 137,325 | - |
| Total | - | - | $137,325 | $137,325 | - |

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | 6/30/2027 | 4 | 5 | 4 | 2 |
| | | | | | | | Average wait time for a Building Inspection - measured in days. | 6/30/2027 | 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. | 6/30/2027 | 98% | 96% | 98% | 100% |
| | | | | | | | Average number of days to process and review building permits that require plan review. | 6/30/2027 | 6 | 4 | 4 | 3 |
| Provide building and trade permit issuance. | ● | ● | | ● | | | Percent of permits the public are not able to complete without human interaction. | 6/30/2027 | 15% | 12% | 12% | 10% |
| Provide rental housing inspections and certifications. | ● | ● | | ● | ● | | Percent of properties passing initial inspection. | 6/30/2027 | 40% | 46% | 48% | 53% |
| | | | | | | | Number of days from initial inspection to Compliance Certificate issuance. | 6/30/2027 | 93 | 67 | 65 | 60 |

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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 1 | 110014 | 1.00 |
| ADMIN ASSISTANT LVL 2 | 110024 | 1.00 |
| ADMIN ASSISTANT LVL 4 | 110044 | 1.00 |
| ADMIN ASSISTANT LVL 5 | 110054 | 3.00 |
| BLDG & RENT SERV MGR | 404500 | 1.00 |
| BUILDING OFFICIAL | 403230 | 1.00 |
| BUILDING SRVS LIAISON | 404950 | 1.00 |
| CODE COMPLIANCE OFFICIAL | 404300 | 1.00 |
| COMM SERVICES AREA ADMIN | 403630 | 0.70 |
| COMMUNICATIONS SPECIALIST | 401590 | 0.04 |
| DEPUTY BUILDING OFFICIAL | 404290 | 1.00 |
| DEPUTY PLANNING MANAGER | 404840 | 0.20 |
| DEVELOPMENT SRVS INSP III | 110534 | 13.00 |
| DEVELOPMENT SRVS INSP IV | 110544 | 3.00 |
| DEVELOPMENT SRVS INSP V | 110554 | 1.00 |
| DEVELOPMENT SRVS INSP V | 110555 | 14.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| OPS & SPEC EVENTS MANAGER | 403910 | 0.80 |
| PLAN REVIEW OFFICIAL | 404310 | 1.00 |
| PROGRAMS & PROJECT MGR | 403270 | 1.00 |
| SENIOR APPLICATION SPEC | 401050 | 0.15 |
| Total | | 46.89 |

This page intentionally left blank

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 7,574 | 4,500 | 3,000 | 6,000 | 3,000 |
| LICENSES, PERMITS & REGISTRATIONS | 586,425 | 449,863 | 494,891 | 521,809 | 458,345 |
| PRIOR YEAR SURPLUS | - | - | 6,558 | - | - |
| Total | $593,999 | $454,363 | $504,449 | $527,809 | $461,345 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 593,999 | 454,363 | 504,449 | 527,809 | 461,345 |
| Total | $593,999 | $454,363 | $504,449 | $527,809 | $461,345 |

# COMMUNITY SERVICES AREA

## PLANNING

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 900,508 | 898,419 | 1,065,501 | 922,209 | 1,001,068 |
| PAYROLL FRINGES | 580,225 | 581,137 | 714,033 | 641,538 | 621,354 |
| OTHER SERVICES | 540,341 | 472,459 | 166,550 | 172,583 | 497,650 |
| MATERIALS & SUPPLIES | 22,315 | 10,847 | 18,459 | 16,151 | 19,013 |
| OTHER CHARGES | 240,292 | 290,106 | 390,433 | 398,199 | 394,278 |
| CAPITAL OUTLAY | - | 40,191 | - | - | - |
| EMPLOYEE ALLOWANCES | 2,657 | 3,546 | 2,535 | 2,903 | 2,535 |
| Total | $2,286,338 | $2,296,705 | $2,357,511 | $2,153,583 | $2,535,898 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,201,400 | 2,226,111 | 2,185,959 | 2,153,583 | 2,377,720 |
| CONSTRUCTION CODE FUND (0026) | 84,906 | 70,594 | 171,552 | - | 158,178 |
| ALTERNATIVE TRANSPORTATION (0061) | 32 | - | - | - | - |
| Total | $2,286,338 | $2,296,705 | $2,357,511 | $2,153,583 | $2,535,898 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| PLANNING | 10.25 | 11.68 | 12.55 | 12.55 |
| Total | 10.25 | 11.68 | 12.55 | 12.55 |

## COMMUNITY SERVICES AREA

## PLANNING SERVICES

### REVENUES

**Licenses, Permits, & Registrations** – The decrease reflects lower anticipated revenue collection for zoning compliance permits in FY 2027.

**Prior Year Surplus** - The decrease reflects the planned use of fund balance in FY 2026 for a comprehensive plan update.

### EXPENSES

**Personnel Services** – This reflects lower personnel cost in FY 2027 and one-time severance payments in FY 2026.

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – The increase is due to one-time funding in FY 2027 for comprehensive plan implementation services.

**Other Charges** – The increase is due to higher retiree healthcare costs in FY 2027.

**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 $122,076 in FY 2027.

# COMMUNITY SERVICES AREA

## PLANNING

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3320 HISTORIC PRESERVATION | 161,662 | 153,231 | 115,131 | 113,574 | 92,162 |
| 3360 PLANNING | 2,039,733 | 2,072,876 | 2,070,828 | 2,040,009 | 2,285,558 |
| Total | $2,201,395 | $2,226,107 | $2,185,959 | $2,153,583 | $2,377,720 |

### Expenses by Activity (0026 CONSTRUCTION CODE FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3360 PLANNING | 84,905 | 70,593 | 171,552 | - | 158,178 |
| Total | $84,905 | $70,593 | $171,552 | - | $158,178 |

### Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3360 PLANNING | 33 | - | - | - | - |
| Total | $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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 239 days | 260 days | 388 days | 200 days |
| | | | | | | | 16 days or less between submitted plans and completed plan review and response to applicant. | Ongoing | 13 days | 15 days | 15 days | 15 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 | 19% | 60% | 55% | 70% |
| 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 6/30/2028 | 7 | 10 | 7 | 6 |
| 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 | 6/30/2028 | N/A | First Draft Presented | Plan Approval | Implementation Work Plan |

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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 2 | 110024 | 1.00 |
| ADMIN ASSISTANT LVL 5 | 110054 | 1.00 |
| CITY PLANNER 1 | 110414 | 1.00 |
| CITY PLANNER 3 | 110434 | 1.00 |
| CITY PLANNER 4 | 110444 | 1.00 |
| CITY PLANNER 5 | 110454 | 3.00 |
| DEPUTY PLANNING MANAGER | 404840 | 0.80 |
| PLANNING MANAGER | 404110 | 1.00 |
| SENIOR APPLICATION SPEC | 401050 | 0.25 |
| SITE COMPLIANCE COORD | 119999 | 0.50 |
| ZONING COORDINATOR | 117460 | 1.00 |
| ZONING COORDINATOR V | 117520 | 1.00 |
| Total | | 12.55 |

This page intentionally left blank

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 132,000 | 36,000 | - | 26,500 | - |
| CONTRIBUTIONS | 62,868 | 47,915 | 515,000 | 518,000 | 270,000 |
| INTERGOVERNMENTAL REVENUES | 560,877 | 660,876 | - | - | - |
| INVESTMENT INCOME | 7,817 | 7,985 | 3,807 | 3,750 | 3,671 |
| OPERATING TRANSFERS IN | 100,000 | - | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 1,256,947 | - | 250,000 |
| Total | $863,562 | $752,776 | $1,775,754 | $548,250 | $523,671 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 183,000 | 73,000 | 1,756,947 | 526,500 | 500,000 |
| SPECIAL ASSISTANCE (0038) | 119,685 | 18,900 | 18,807 | 21,750 | 23,671 |
| MAJOR GRANTS PROGRAMS (00MG) | 560,877 | 660,876 | - | - | - |
| Total | $863,562 | $752,776 | $1,775,754 | $548,250 | $523,671 |

# COMMUNITY SERVICES AREA

# COMMUNITY DEVELOPMENT

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | 1,981,289 | 2,271,405 | 2,551,329 | 2,504,529 | 1,476,329 |
| PERSONNEL SERVICES | 16,415 | 17,436 | 22,546 | 17,753 | 18,039 |
| PAYROLL FRINGES | 9,755 | 9,827 | 11,464 | 11,040 | 10,035 |
| OTHER SERVICES | 379,430 | 365,142 | 683,000 | 683,000 | 688,000 |
| OTHER CHARGES | 84,921 | 94,960 | 105,164 | 105,164 | 108,062 |
| PASS THROUGHS | 100,000 | - | - | - | - |
| CAPITAL OUTLAY | - | - | 255,848 | 255,848 | - |
| EMPLOYEE ALLOWANCES | 42 | 39 | 39 | 39 | 39 |
| Total | $2,571,852 | $2,758,809 | $3,629,390 | $3,577,373 | $2,300,504 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,890,975 | 2,077,883 | 3,611,315 | 3,559,298 | 2,277,429 |
| SPECIAL ASSISTANCE (0038) | 120,000 | 20,050 | 18,075 | 18,075 | 23,075 |
| MAJOR GRANTS PROGRAMS (00MG) | 560,877 | 660,876 | - | - | - |
| Total | $2,571,852 | $2,758,809 | $3,629,390 | $3,577,373 | $2,300,504 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| COMMUNITY DEVELOPMENT | 0.20 | 0.20 | 0.20 | 0.20 |
| Total | 0.20 | 0.20 | 0.20 | 0.20 |

## COMMUNITY SERVICES AREA

## COMMUNITY DEVELOPMENT

### REVENUES

**Contributions** – The decrease is primarily due to one-time funding in FY 2026 related to the Throne restroom project.

**Prior Year Surplus -** This decrease primarily reflects the one-time use of fund balance in FY 2026 related to Shelter Diversion, Summer Programming, Eviction Prevention, Expanding Food Access, Substance Use Disorder Treatment & Intervention, and the purchase of affordable units at 105 and 166 Ashley Mews.

### EXPENSES

**Grant/Loan Recipients** - The decrease is due to one-time funding in FY 2026 for Ambulatory Nursing Care, Shelter Diversion, Summer Programming, Eviction Prevention, Expanding Food Access, and Substance Use Disorder Treatment & Intervention.

**Capital Outlay –** The decrease is due to one-time funding in FY 2026 for the purchase of affordable units at 105 and 166 Ashley Mews.

# COMMUNITY SERVICES AREA

# COMMUNITY DEVELOPMENT

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 370,562 | 467,354 | 1,059,986 | 1,054,769 | 801,100 |
| 2310 HUMAN SERV/HOMELESS PREVNT | 1,520,412 | 1,610,529 | 2,551,329 | 2,504,529 | 1,476,329 |
| Total | $1,890,974 | $2,077,883 | $3,611,315 | $3,559,298 | $2,277,429 |

## Expenses by Activity (0038 SPECIAL ASSISTANCE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 57 | 64 | - | - | - |
| 2290 ASSISTANCE TO PROGRAMS | 119,943 | 19,986 | 18,075 | 18,075 | 23,075 |
| Total | $120,000 | $20,050 | $18,075 | $18,075 | $23,075 |

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 2310 HUMAN SERV/HOMELESS PREVNT | 560,877 | 560,876 | - | - | - |
| 3400 SAFEHOUSE DOMESTIC VIOLENCE | - | 100,000 | - | - | - |
| Total | $560,877 | $660,876 | - | - | - |

# COMMUNITY SERVICES AREA

# COMMUNITY DEVELOPMENT

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LEVEL 5 | 110054 | 0.15 |
| COMM SERVICES AREA ADMIN | 403630 | 0.05 |
| Total | | 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CONTRIBUTIONS | - | 5,200,000 | - | 664,883 | - |
| INTERGOVERNMENTAL REVENUES | 1,545,603 | 504,653 | 1,881,277 | 1,881,277 | - |
| INTRAGOVERNMENTAL SALES | 4,444,183 | 4,655,672 | 6,082,338 | 5,420,358 | 6,764,909 |
| INVESTMENT INCOME | 224,544 | 38,530 | 267,441 | 47,860 | 257,890 |
| MISCELLANEOUS REVENUE | 88,468 | 80,149 | 175,078 | 102,813 | 228,670 |
| PRIOR YEAR SURPLUS | - | - | 5,361,967 | - | - |
| SALE OF BONDS | - | 9,009,333 | 35,000,000 | - | - |
| TAXES | 8,303,531 | 8,828,257 | 9,058,603 | 9,195,055 | 9,453,805 |
| Total | $14,606,329 | $28,316,594 | $57,826,704 | $17,312,246 | $16,705,274 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 4,529,964 | 4,734,982 | 6,257,416 | 5,523,171 | 6,993,579 |
| AFFORDABLE HOUSING (0070) | 8,020 | 5,200,000 | 4,029,651 | 664,883 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 1,545,603 | 504,653 | 1,881,277 | 1,881,277 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,207,098 | 1,247,633 | 1,192,648 | 1,192,648 | 1,228,428 |
| AFFORDABLE HOUSING MILLAGE (0103) | 7,315,644 | 7,619,993 | 8,258,952 | 8,050,267 | 8,483,267 |
| 2024 AFFORDABLE HOUSING CI BOND (0114) | - | 9,009,333 | 1,206,760 | - | - |
| 2026 AFFORDABLE HOUSING CI BONDS (0119) | - | - | 35,000,000 | - | - |
| Total | $14,606,329 | $28,316,594 | $57,826,704 | $17,312,246 | $16,705,274 |

# COMMUNITY SERVICES AREA

# ANN ARBOR HOUSING COMMISSION

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | - | 5,578 | 29,651 | 29,651 | - |
| PERSONNEL SERVICES | 3,117,663 | 3,222,119 | 3,996,768 | 3,647,449 | 4,365,854 |
| PAYROLL FRINGES | 1,793,011 | 2,137,752 | 2,546,162 | 2,353,030 | 2,661,210 |
| OTHER SERVICES | 1,607,015 | 650,522 | 1,881,997 | 1,899,497 | 720 |
| MATERIALS & SUPPLIES | - | 914 | - | 35 | - |
| OTHER CHARGES | 18,160,974 | 17,059,059 | 49,983,494 | 14,648,108 | 6,380,563 |
| PASS THROUGHS | - | 759,595 | 762,820 | 762,820 | 3,962,393 |
| EMPLOYEE ALLOWANCES | 31,465 | 29,155 | 32,490 | 34,515 | 36,435 |
| Total | $24,710,128 | $23,864,694 | $59,233,382 | $23,375,105 | $17,407,175 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 6,499,247 | 6,622,427 | 7,663,902 | 6,927,508 | 7,695,480 |
| AFFORDABLE HOUSING (0070) | - | 5,578 | 4,029,651 | 4,029,651 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 1,545,603 | 504,653 | 1,881,277 | 1,881,277 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 1,272,781 | 1,147,881 | 1,192,648 | 1,192,648 | 1,228,428 |
| AFFORDABLE HOUSING MILLAGE (0103) | 15,392,497 | 7,791,107 | 8,258,952 | 8,071,819 | 8,483,267 |
| 2024 AFFORDABLE HOUSING CI BOND (0114) | - | 7,793,048 | 1,206,952 | 1,272,202 | - |
| 2026 AFFORDABLE HOUSING CI BONDS (0119) | - | - | 35,000,000 | - | - |
| Total | $24,710,128 | $23,864,694 | $59,233,382 | $23,375,105 | $17,407,175 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ANN ARBOR HOUSING COMMISSION | 47.00 | 51.50 | 55.50 | 60.50 |
| Total | 47.00 | 51.50 | 55.50 | 60.50 |

## 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 2026.

**Intragovernmental Sales** – This increase reflects the addition of 5.0 FTEs and wage increases in FY 2027 in the Ann Arbor Housing Commission, whose costs are reimbursable to the General Fund.

**Investment Income** – This decrease reflects an anticipated lower return on investments in FY 2027.

**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 2026.

**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 5.0 FTEs.

**Payroll Fringes** - This is related to the increase in personnel services noted above.

**Other Services** - This decrease primarily reflects US Department of HUD Grant funding in FY 2026. Any unspent funds from these projects will be carried forward to FY 2027.

**Other Charges** - This decrease reflects one-time usage of Affordable Housing Millage funding in FY 2026 for affordable housing projects, State Shared Marijuana Excise Tax funding for Eviction Protection, the 121 Catherine Street project, and the Rising Hope Program, as well as the one-time use of funds in the Affordable Housing Fund for the 350 S Fifth project.

**Pass Throughs** – The increase in FY 2027 reflects the estimated debt service payment for a bond.

# COMMUNITY SERVICES AREA

# ANN ARBOR HOUSING COMMISSION

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 2034 HOUSING COMMISSION SUPPORT | 6,499,247 | 6,622,427 | 7,663,902 | 6,927,508 | 7,695,480 |
| Total | $6,499,247 | $6,622,427 | $7,663,902 | $6,927,508 | $7,695,480 |

## Expenses by Activity (0070 AFFORDABLE HOUSING)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 2034 HOUSING COMMISSION SUPPORT | - | - | 4,000,000 | 4,000,000 | - |
| 2220 HOUSING ACQUISITION | - | 5,578 | 29,651 | 29,651 | - |
| Total | - | $5,578 | $4,029,651 | $4,029,651 | - |

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 2035 HOMELESS HOUSING | 975,542 | - | - | - | - |
| 2410 ECONOMIC DEVELOPMENT | 570,061 | 504,653 | 1,881,277 | 1,881,277 | - |
| Total | $1,545,603 | $504,653 | $1,881,277 | $1,881,277 | - |

## Expenses by Activity (0100 COUNTY MENTAL HEALTH MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 2034 HOUSING COMMISSION SUPPORT | 1,272,781 | 1,147,881 | 1,192,648 | 1,192,648 | 1,228,428 |
| Total | $1,272,781 | $1,147,881 | $1,192,648 | $1,192,648 | $1,228,428 |

## Expenses by Activity (0103 AFFORDABLE HOUSING MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 15,392,496 | 7,031,510 | 7,496,132 | 7,308,999 | 4,520,874 |
| 9500 DEBT SERVICE | - | 759,595 | 762,820 | 762,820 | 3,962,393 |
| Total | $15,392,496 | $7,791,105 | $8,258,952 | $8,071,819 | $8,483,267 |

## Expenses by Activity (0114 2024 AFFORDABLE HOUSING CI BOND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | 7,793,048 | 1,206,952 | 1,272,202 | - |
| Total | - | $7,793,048 | $1,206,952 | $1,272,202 | - |

## Expenses by Activity (0119 2026 AFFORDABLE HOUSING CI BONDS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | - | 35,000,000 | - | - |
| Total | - | - | $35,000,000 | - | - |

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

**Service Area: Community Services**

**Area Administrator: Jennifer Hall**

**Service Unit: Ann Arbor Housing Commission**

**Service Unit Manager: N/A**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 50% | 67% | 67% | 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 | 93% | 98% | 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. | 8 projects in various stages of development | 8 projects in various stages of development | 1 project completed and 7 projects in various stages of development | 2 projects completed and 6 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 | 64/96 | 71/102 | 70/100 | 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. | | | ● | | | | Minimum of 1.15 debt coverage service ratio (DCSR) for properties with loans. | Quarterly. Audit completed by 4th quarter - June 2026. | Exceeded 1.15 DCR, no audit findings | Exceeded 1.15 DCR, no audit findings | Exceeded 1.15 DCR, no audit findings | Exceeded 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 2027 FTE's |
|---|---|---|
| APPLICATIONS SPECIALIST | 401690 | 1.00 |
| ACCOUNTANT III | 401670 | 2.00 |
| ACCOUNTING SPECIALIST II | 114131 | 1.00 |
| ACCOUNTING SPECIALIST IV | 114133 | 2.00 |
| ADMIN ASSISTANT LVL 1 | 110014 | 2.00 |
| ADMIN ASSISTANT LVL 3 | 110034 | 2.00 |
| ADMIN ASSISTANT LVL 4 | 110044 | 1.00 |
| BUDGET & FINANCE SUPERVIS | 404530 | 1.00 |
| CONSTRUCTION PROJECT MGR | 404740 | 1.00 |
| DEPUTY DIRECTOR | 404470 | 2.00 |
| DIR OF HOUSING ECON DEV | 404850 | 1.00 |
| EVENT COORDINATOR | 409999 | 1.00 |
| FACILITIES & PROP MGR | 404160 | 1.00 |
| FACILITY & MAINTENANCE MGR | 199999 | 1.00 |
| FINANCE MANAGER-AAHC | 403770 | 1.00 |
| FINANCIAL ANALYST | 403370 | 1.00 |
| FMT-AAHC I | 114500 | 4.00 |
| FMT-AAHC II | 114510 | 1.00 |
| FMT-AAHC III | 114520 | 1.00 |
| FMT-AAHC IV | 114530 | 3.00 |
| FMT-AAHC V | 114540 | 2.00 |
| FSS & SUPPORT SVC COORD | 000390 | 2.00 |
| NETWORK SPECIALIST | 404960 | 0.50 |
| OCCUPANCY SPEC I | 114550 | 3.00 |
| OCCUPANCY SPEC II | 114560 | 1.00 |
| OCCUPANCY SPECIALIST III | 114570 | 4.00 |
| OCCUPANCY SPECIALIST IV | 114580 | 3.00 |
| OCCUPANCY SPECIALIST V | 114590 | 1.00 |
| OFFICE MANAGER | 403180 | 1.00 |
| PLANNER | 000610 | 1.00 |
| PROPERTY & COMP SPE III | 114650 | 1.00 |
| PROPERTY AND COMP SPEC IV | 114660 | 5.00 |
| RESIDENCY VOUCHER MGR II | 190003 | 3.00 |
| RESIDENCY VOUCHER MGR III | 190013 | 2.00 |
| SOCIAL SERVICES MANAGER | 409999 | 1.00 |
| Total | | 60.50 |

This page intentionally left blank

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 more than 2,200 acres, ranging from neighborhood parks to nature preserves. The Leslie Science & Nature Center, Bryant Community Center and the Northside Community Center are operated 501(c)(3) organizations.

# COMMUNITY SERVICES AREA

# PARKS & RECREATION

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 5,309,112 | 6,179,256 | 5,879,174 | 6,066,103 | 5,984,647 |
| CONTRIBUTIONS | 179,630 | 736,090 | 623,625 | 426,330 | 185,500 |
| INTERGOVERNMENTAL REVENUES | 2,231,239 | 423,708 | 2,230,548 | 2,225,548 | 200,000 |
| INVESTMENT INCOME | 1,115,013 | 1,286,682 | 980,977 | 980,977 | 945,942 |
| MISCELLANEOUS REVENUE | 600,423 | 1,223,543 | 4,202,993 | 4,136,921 | 182,223 |
| OPERATING TRANSFERS IN | 99,996 | 99,996 | 600,000 | 600,000 | 15,000 |
| PRIOR YEAR SURPLUS | - | - | 2,548,700 | - | 75,000 |
| TAXES | 10,874,312 | 11,607,856 | 12,072,622 | 12,490,034 | 12,780,400 |
| Total | $20,409,725 | $21,557,131 | $29,138,639 | $26,925,913 | $20,368,712 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 5,591,492 | 6,658,345 | 6,889,419 | 6,487,177 | 6,338,720 |
| OPEN SPACE & PARK ACQ MILLAGE (0024) | 4,046,548 | 4,106,173 | 4,459,160 | 4,064,121 | 4,092,522 |
| BANDEMER PROPERTY (0025) | 14,506 | 15,001 | 13,531 | 13,031 | 12,874 |
| PARKS MEMORIALS & CONTRIBUTIONS (0034) | 247,730 | 497,919 | 1,305,922 | 505,152 | 291,673 |
| OPEN SPACE ENDOWMENT (0041) | 51,728 | 55,405 | 117,585 | 42,585 | 116,064 |
| PARK MAINT & CAPITAL IMP MILLAGE (0071) | 8,183,156 | 9,751,356 | 13,798,667 | 13,211,627 | 9,516,859 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,274,565 | 472,932 | 2,554,355 | 2,602,220 | - |
| Total | $20,409,725 | $21,557,131 | $29,138,639 | $26,925,913 | $20,368,712 |

# COMMUNITY SERVICES AREA

# PARKS & RECREATION

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | 43,326 | 49,224 | 72,669 | 72,669 | - |
| PERSONNEL SERVICES | 7,034,342 | 7,403,449 | 8,051,079 | 7,594,817 | 8,616,028 |
| PAYROLL FRINGES | 2,425,834 | 2,452,504 | 2,385,084 | 2,675,781 | 2,446,278 |
| OTHER SERVICES | 5,216,217 | 6,526,588 | 12,526,619 | 9,681,842 | 6,324,979 |
| MATERIALS & SUPPLIES | 1,415,514 | 1,243,938 | 1,221,100 | 1,331,318 | 1,268,059 |
| OTHER CHARGES | 2,565,737 | 2,993,514 | 3,284,822 | 3,026,470 | 5,271,539 |
| PASS THROUGHS | 1,712,476 | 1,402,247 | 1,983,799 | 1,529,824 | 1,469,890 |
| CAPITAL OUTLAY | 5,318,586 | 6,069,576 | 9,655,340 | 7,326,493 | - |
| VEHICLE OPERATING COSTS | 56,451 | 57,071 | 76,000 | 54,253 | 76,000 |
| EMPLOYEE ALLOWANCES | 21,093 | 18,917 | 14,548 | 19,968 | 17,653 |
| Total | $25,809,576 | $28,217,028 | $39,271,060 | $33,313,435 | $25,490,426 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 11,192,736 | 11,936,308 | 13,690,934 | 13,594,702 | 13,385,635 |
| OPEN SPACE & PARK ACQ MILLAGE (0024) | 1,926,119 | 1,957,394 | 2,741,218 | 2,641,618 | 2,369,128 |
| BANDEMER PROPERTY (0025) | 2,724 | 2,907 | 4,193 | 4,100 | 3,804 |
| PARKS MEMORIALS & CONTRIBUTIONS (0034) | 15,000 | 15,000 | 2,177,034 | 1,759,191 | 75,000 |
| METRO EXPANSION (0036) | 5,577 | 2,148 | 65,000 | 1,970 | 65,000 |
| OPEN SPACE ENDOWMENT (0041) | 63,046 | 12,873 | 75,000 | 75,000 | 75,000 |
| PARK MAINT & CAPITAL IMP MILLAGE (0071) | 10,329,809 | 13,817,466 | 17,799,939 | 12,524,112 | 9,516,859 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,274,565 | 472,932 | 2,717,742 | 2,712,742 | - |
| Total | $25,809,576 | $28,217,028 | $39,271,060 | $33,313,435 | $25,490,426 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| PARKS & RECREATION | 40.93 | 41.91 | 41.94 | 48.89 |
| Total | 40.93 | 41.91 | 41.94 | 48.89 |

## COMMUNITY SERVICES AREA

## PARKS AND RECREATION SERVICES

### REVENUES

**Charges for Services** - This increase reflects projected revenue for various Parks revenue sources including golf, livery, swimming, and day camps.

**Intergovernmental Revenues** – The decrease reflects various one-time grant funds for projects including Community Forest Initiative and Bicentennial Park. The unused balance will carry forward in FY 2027.

**Investment Income** - This is due to an anticipated decrease in the rate of return on investments in FY 2027.

**Miscellaneous Revenue** – The decrease reflects one-time funding for the Barton Nature Area Border to Border Trail in FY 2026.

**Operating Transfers In –** The decrease reflects matching funds for a grant for Buhr Ice Arena improvements in FY 2026.

**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 2026.

**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 temporary pay and the addition of 1.0 FTE for a Park Coordinator position, 1.0 FTE for Park Planner position, and 4.0 FTE for Community Services Technician positions in FY 2027.

**Payroll Fringes** - This increase is due to the addition of 1.0 FTE for a Park Coordinator position, 1.0 FTE for Park Planner position, and 4.0 FTE for Community Services Technician positions in FY 2027.

**Other Services** - This reflects a decrease for professional services and contracted services for various one-time capital projects and Park improvements in FY 2026.

**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.

**Pass Throughs –** The decrease is related to matching funds for the Buhr Ice Arena improvements grant.

**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 $3,486,938 in FY 2027.

# COMMUNITY SERVICES AREA

## PARKS & RECREATION

### Revenues by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 30,724 | 388,124 | 575,804 | 18,166 | 16,000 |
| 1000 ADMINISTRATION | 202,495 | 163,793 | 185,600 | 185,600 | 104,335 |
| 1646 FARMER'S MARKET | 148,040 | 157,601 | 179,961 | 168,467 | 180,667 |
| 6100 FACILITY RENTALS | 288,374 | 386,217 | 375,573 | 373,333 | 380,840 |
| 6125 EBERBACH | - | - | 14,103 | - | - |
| 6231 BUHR POOL | 200,889 | 224,577 | 232,298 | 239,500 | 250,298 |
| 6232 BUHR RINK | 163,365 | 179,263 | 168,279 | 192,594 | 168,279 |
| 6234 VETERAN'S POOL | 128,034 | 165,148 | 148,800 | 161,542 | 159,800 |
| 6235 VETERAN'S ICE ARENA | 453,352 | 610,583 | 478,749 | 553,846 | 481,249 |
| 6236 FULLER POOL | 497,082 | 542,619 | 557,422 | 570,493 | 559,998 |
| 6237 MACK POOL | 182,493 | 259,602 | 208,959 | 225,780 | 208,959 |
| 6238 VETERAN'S MEETING ROOM | 10,090 | 10,032 | 5,000 | 8,550 | 5,000 |
| 6242 ARGO LIVERY | 750,966 | 851,173 | 795,690 | 828,252 | 797,690 |
| 6244 GALLUP LIVERY | 375,297 | 379,365 | 395,231 | 369,801 | 395,231 |
| 6315 SENIOR CENTER OPERATIONS | 57,353 | 61,945 | 259,150 | 259,817 | 262,377 |
| 6503 HURON GOLF COURSE | 696,117 | 772,471 | 732,800 | 753,534 | 759,869 |
| 6504 LESLIE GOLF COURSE | 1,406,819 | 1,505,826 | 1,576,000 | 1,577,902 | 1,608,128 |
| Total | $5,591,490 | $6,658,339 | $6,889,419 | $6,487,177 | $6,338,720 |

### Revenues by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 509,035 | 683,002 | - | - | - |
| 9024 PARK LAND ACQUISITION | 3,537,514 | 3,423,172 | 4,459,160 | 4,064,121 | 4,092,522 |
| Total | $4,046,549 | $4,106,174 | $4,459,160 | $4,064,121 | $4,092,522 |

### Revenues by Activity (0025 BANDEMER PROPERTY)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 5,595 | 6,644 | - | - | - |
| 1000 ADMINISTRATION | 8,910 | 8,356 | 13,031 | 13,031 | 12,874 |
| 9018 PARK REHAB & DEVELOP MIL 95 | - | - | 500 | - | - |
| Total | $14,505 | $15,000 | $13,531 | $13,031 | $12,874 |

### Revenues by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 104,985 | 131,626 | 573,470 | - | - |
| 1000 ADMINISTRATION | 118,485 | 355,580 | 707,452 | 505,152 | 266,673 |
| 6970 PARK PLAN - ACTIVE RECREATION | 24,261 | 10,713 | 25,000 | - | 25,000 |
| Total | $247,731 | $497,919 | $1,305,922 | $505,152 | $291,673 |

## Revenues by Activity (0041 OPEN SPACE ENDOWMENT)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 51,728 | 55,405 | - | - | - |
| 9024 PARK LAND ACQUISITION | - | - | 117,585 | 42,585 | 116,064 |
| Total | $51,728 | $55,405 | $117,585 | $42,585 | $116,064 |

## Revenues by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 5,953,171 | 6,352,642 | 6,807,211 | 6,552,879 | 6,566,220 |
| 1000 ADMINISTRATION | 8,940 | 139,072 | 411,817 | 421,207 | 397,109 |
| 9000 CAPITAL OUTLAY | 2,221,044 | 3,259,642 | 6,579,639 | 6,237,541 | 2,553,530 |
| Total | $8,183,155 | $9,751,356 | $13,798,667 | $13,211,627 | $9,516,859 |

## Revenues by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 0000 REVENUE | 2,274,565 | 472,932 | 2,554,355 | 2,602,220 | - |
| Total | $2,274,565 | $472,932 | $2,554,355 | $2,602,220 | - |

# COMMUNITY SERVICES AREA

## PARKS & RECREATION

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,886,674 | 2,024,394 | 2,341,427 | 2,308,443 | 2,398,881 |
| 1646 FARMER'S MARKET | 222,765 | 243,110 | 272,167 | 277,510 | 280,218 |
| 4146 FOOTBALL/SPECIAL EVENTS | - | - | 9,065 | 9,065 | 9,216 |
| 6100 FACILITY RENTALS | 322,409 | 342,027 | 433,572 | 395,788 | 439,101 |
| 6125 EBERBACH | - | - | 14,103 | - | - |
| 6209 PARKS - MOWING | 714,337 | 568,782 | 1,015,087 | 908,931 | 1,069,349 |
| 6210 OPERATIONS | 642,261 | 1,222,145 | 786,184 | 659,597 | 667,854 |
| 6222 SNOW & ICE CONTROL | 194,116 | 253,601 | 187,241 | 228,596 | 229,650 |
| 6231 BUHR POOL | 532,474 | 590,187 | 528,417 | 511,572 | 605,390 |
| 6232 BUHR RINK | 183,111 | 202,720 | 170,850 | 204,826 | 204,307 |
| 6234 VETERAN'S POOL | 608,411 | 578,159 | 592,253 | 579,433 | 729,789 |
| 6235 VETERAN'S ICE ARENA | 500,123 | 557,060 | 561,407 | 479,874 | 577,196 |
| 6236 FULLER POOL | 767,368 | 745,663 | 717,519 | 853,517 | 753,817 |
| 6237 MACK POOL | 492,081 | 517,431 | 462,743 | 451,403 | 538,787 |
| 6242 ARGO LIVERY | 523,430 | 558,589 | 747,085 | 789,788 | 756,170 |
| 6244 GALLUP LIVERY | 429,320 | 367,940 | 520,126 | 507,924 | 542,668 |
| 6315 SENIOR CENTER OPERATIONS | 325,007 | 317,980 | 513,580 | 496,296 | 506,341 |
| 6328 ROW MAINTENANCE | 3,119 | 1,630 | 11,830 | 14,652 | 11,878 |
| 6335 ATHLETIC FIELDS/GAME COURTS | 24,045 | 29,924 | 28,544 | 55,542 | 31,489 |
| 6365 PLAYGROUND MAINTENANCE | 108,548 | 75,144 | 59,684 | 61,430 | 61,096 |
| 6403 COMMUNITY OUTREACH SERVICES | 185,533 | 195,375 | 249,984 | 254,685 | 260,723 |
| 6503 HURON GOLF COURSE | 799,651 | 787,344 | 839,631 | 855,316 | 866,208 |
| 6504 LESLIE GOLF COURSE | 1,436,957 | 1,465,896 | 1,456,845 | 1,518,924 | 1,554,954 |
| 9377 BICENTENNIAL PARK | - | 87 | 880,438 | 880,438 | - |
| 9500 DEBT SERVICE | 290,996 | 291,108 | 291,152 | 291,152 | 290,553 |
| Total | $11,192,736 | $11,936,296 | $13,690,934 | $13,594,702 | $13,385,635 |

### Expenses by Activity (0024 OPEN SPACE & PARK ACQ MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 9024 PARK LAND ACQUISITION | 762,431 | 944,649 | 1,574,655 | 1,475,055 | 1,204,791 |
| 9500 DEBT SERVICE | 1,163,688 | 1,012,744 | 1,166,563 | 1,166,563 | 1,164,337 |
| Total | $1,926,119 | $1,957,393 | $2,741,218 | $2,641,618 | $2,369,128 |

### Expenses by Activity (0025 BANDEMER PROPERTY)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | 99 | - | - | - |
| 9018 PARK REHAB & DEVELOP MIL 95 | 2,724 | 2,808 | 4,193 | 4,100 | 3,804 |
| Total | $2,724 | $2,907 | $4,193 | $4,100 | $3,804 |

### Expenses by Activity (0034 PARKS MEMORIALS & CONTRIBUTIONS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 15,000 | 15,000 | 75,000 | 75,000 | 75,000 |
| 6920 PARK PLAN - NEIGHBORHOOD PARKS | - | - | 8,076 | 8,076 | - |
| 9000 CAPITAL OUTLAY | - | - | 2,081,958 | 1,664,115 | - |
| 9024 PARK LAND ACQUISITION | - | - | 12,000 | 12,000 | - |
| Total | $15,000 | $15,000 | $2,177,034 | $1,759,191 | $75,000 |

## Expenses by Activity (0036 METRO EXPANSION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 6222 SNOW & ICE CONTROL | 5,578 | 2,149 | 65,000 | 1,970 | 65,000 |
| Total | $5,578 | $2,149 | $65,000 | $1,970 | $65,000 |

## Expenses by Activity (0041 OPEN SPACE ENDOWMENT)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 396 | 423 | - | - | - |
| 9024 PARK LAND ACQUISITION | 62,650 | 12,450 | 75,000 | 75,000 | 75,000 |
| Total | $63,046 | $12,873 | $75,000 | $75,000 | $75,000 |

## Expenses by Activity (0071 PARK MAINT & CAPITAL IMP MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,006,945 | 847,608 | 1,482,213 | 898,556 | 1,099,039 |
| 1646 FARMER'S MARKET | 28,448 | 22,784 | 13,200 | 23,138 | 13,397 |
| 6100 FACILITY RENTALS | 62,460 | 120,772 | 81,546 | 84,109 | 80,521 |
| 6121 LESLIE SCIENCE CENTER | 117,890 | 29,906 | 44,000 | 44,193 | 44,000 |
| 6122 MUSHROOM PARK | - | - | 103,700 | 28,700 | - |
| 6123 KEMPF HOUSE | 25,112 | 17,576 | 6,900 | 7,017 | 6,900 |
| 6210 OPERATIONS | 834,592 | 860,984 | 1,068,616 | 971,011 | 1,100,277 |
| 6231 BUHR POOL | 78,763 | 98,930 | 53,206 | 59,271 | 55,244 |
| 6232 BUHR RINK | 96,800 | 74,672 | 44,957 | 63,133 | 46,755 |
| 6234 VETERAN'S POOL | 58,268 | 83,584 | 57,370 | 51,551 | 54,530 |
| 6235 VETERAN'S ICE ARENA | 268,977 | 174,473 | 176,376 | 104,338 | 110,031 |
| 6236 FULLER POOL | 170,690 | 166,462 | 68,953 | 92,775 | 78,519 |
| 6237 MACK POOL | 47,155 | 60,897 | 47,955 | 69,995 | 47,771 |
| 6242 ARGO LIVERY | 15,858 | 21,218 | 29,710 | 13,648 | 34,385 |
| 6244 GALLUP LIVERY | 53,829 | 58,737 | 58,713 | 46,144 | 68,387 |
| 6250 NORTHSIDE COMMUNITY CENTER | 4,929 | 28,055 | 43,500 | 17,347 | 19,500 |
| 6255 SKATE PARK | 1,367 | 1,934 | 6,500 | 6,900 | 8,000 |
| 6260 BRYANT COMMUNITY CENTER | 15,372 | 9,495 | 3,500 | 7,015 | 4,000 |
| 6286 NAP VOLUNTEER OFFICE | 15,296 | 38,400 | 14,000 | 17,127 | 16,750 |
| 6287 ECOLOGICAL RESTORATION | 290,673 | 306,380 | 308,044 | 343,636 | 324,484 |
| 6288 ECOLOGICAL ASSESS & MONITORING | 201,464 | 198,527 | 216,853 | 197,171 | 211,631 |
| 6289 OUTREACH VOLUNTEER COORDINATION | 315,693 | 250,569 | 311,538 | 238,347 | 145,370 |
| 6291 SWIFT RUN DOG PARK | 116 | 732 | 13,500 | 2,000 | 14,000 |
| 6309 GENERAL CARE | 1,445,730 | 1,912,090 | 2,122,503 | 1,979,962 | 2,141,949 |
| 6315 SENIOR CENTER OPERATIONS | 50,982 | 90,396 | 42,685 | 43,615 | 43,260 |
| 6335 ATHLETIC FIELDS/GAME COURTS | 466,906 | 470,362 | 392,546 | 409,260 | 293,907 |
| 6340 ADOPT-A-PARK/GARDEN | 128,224 | 110,995 | 121,468 | 94,384 | 127,493 |
| 6410 PARKS VOLUNTEERISM | - | - | - | 89,855 | 155,951 |
| 6411 PARKS ACTIVATION | - | 1,381 | - | 54,723 | 117,518 |
| 6420 CULTURAL ARTS BUILDING | 465 | 43 | 1,000 | 5,311 | 1,000 |
| 6503 HURON GOLF COURSE | 82,153 | 58,228 | 46,936 | 42,054 | 47,291 |
| 6504 LESLIE GOLF COURSE | 62,763 | 66,677 | 56,764 | 65,583 | 60,589 |
| 6970 PARK PLAN - ACTIVE RECREATION | - | - | 36,413 | 36,413 | - |
| 7099 RECREATIONAL DAMS | 75,438 | 98,923 | 155,341 | 131,192 | 269,942 |
| 9000 CAPITAL OUTLAY | 4,306,442 | 7,535,669 | 10,569,433 | 6,184,638 | 2,674,468 |
| Total | $10,329,800 | $13,817,459 | $17,799,939 | $12,524,112 | $9,516,859 |

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | - | 1,000,000 | 1,000,000 | - |
| 1646 FARMER'S MARKET | 43,326 | 49,224 | 72,669 | 72,669 | - |
| 6315 SENIOR CENTER OPERATIONS | - | - | 5,000 | - | - |
| 9000 CAPITAL OUTLAY | 336,219 | 421,445 | 1,242,336 | 1,242,336 | - |
| 9009 GALLUP PARK BRIDGE REPLACEMENT | 1,895,020 | - | - | - | - |
| 9377 BICENTENNIAL PARK | - | 2,263 | 397,737 | 397,737 | - |
| Total | $2,274,565 | $472,932 | $2,717,742 | $2,712,742 | - |

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 6/30/2027 | 89% | 87% | 88% | 90% |
| Protect and restore Ann Arbor's natural areas and foster an environmental ethic among the community. | ● | ● | ● | ● | | | Percentage of 400 acres of natural areas where NAP staff and volunteers have performed ecological restoration activities | 6/30/2027 | 149% | 184% | 200% | 100% |
| Engage volunteers and make improvements and enhancements to the Park system. | ● | ● | ● | ● | | ● | Number of overall volunteer hours | 6/30/2027 | 19,202 | 13,451 | 17,000 | 20,000 |
| Provide a diverse number of active and passive recreation opportunities across the Parks system. | ● | ● | ● | ● | ● | | Number of admissions to each recreation facility | 6/30/2027 | 927,631 | 935,597 | 975,000 | 1,000,000 |
| 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) | 6/30/2027 | 35 | 33 | 34 | 35 |

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

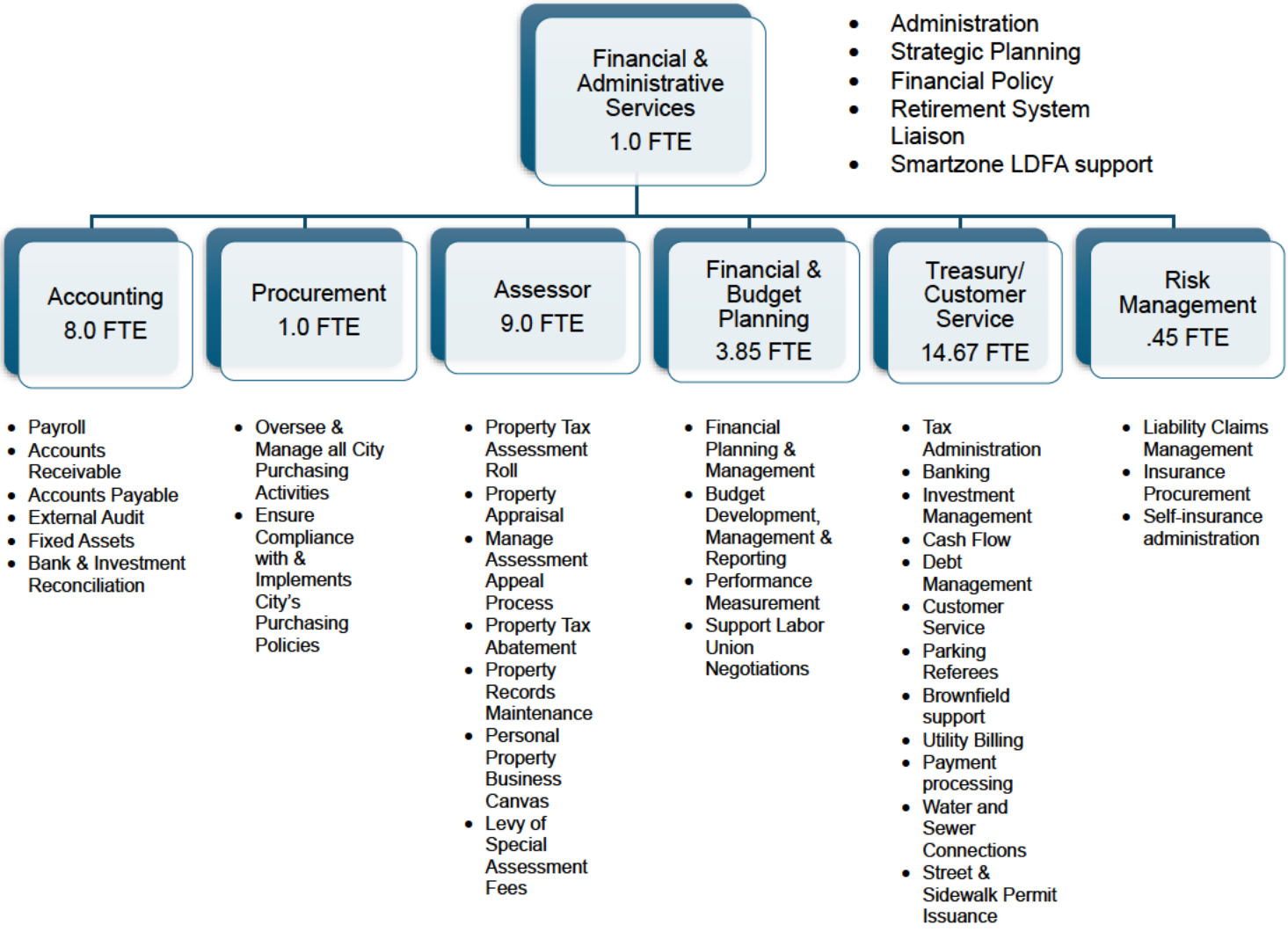
## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| WATER UTIL MAINT SUPV 1 | 197430 | 0.01 |
| ADMIN ASSISTANT LEVEL 5 | 110054 | 0.85 |
| ADOPT-A-PARK COORDINATOR | 000430 | 1.00 |
| APPLICATION SPECIALIST | 401760 | 0.07 |
| CIVIL ENG V | 403900 | 0.01 |
| COMM SERVICES AREA ADMIN | 403630 | 0.25 |
| COMMUNICATIONS SPECIALIST | 401590 | 0.05 |
| CSPPSMS IV | 192134 | 1.00 |
| CSPPSMS V | 192144 | 1.00 |
| CST PPSM 1 | 112900 | 4.00 |
| CST PPSM II | 112910 | 2.00 |
| CST PPSM III | 112920 | 5.00 |
| CST PPSM IV | 112930 | 2.00 |
| CST PPSM V | 112940 | 4.00 |
| ELEC & CONTROL TECH III | 116234 | 0.01 |
| ELEC & CONTROL TECH IV | 116244 | 0.01 |
| GOLF MAINTENANCE SUPERINT | 404200 | 1.00 |
| INV CON TECH V WTP/WWTP | 117620 | 0.01 |
| LAND ACQUISITION SUP | 404810 | 1.00 |
| LANDSCAPE ARCHITECT IV | 401380 | 2.00 |
| MARKET MANAGER | 401430 | 1.00 |
| NAP ENVIRO ED/ENGAGE COOR | 000440 | 1.00 |
| NAP SUPERVISOR IV | 193200 | 1.00 |
| NAP SUPERVISOR V | 193300 | 2.00 |
| OPS & SPEC EVENTS MANAGER | 403910 | 0.20 |
| P&R DEP MGR-OPEN SPACE | 404790 | 1.00 |
| PARKS & REC COORDINATOR | 000470 | 3.00 |
| PARKS & REC DIRECTOR GOLF | 404120 | 1.00 |
| PARKS & REC SERVICES MGR | 403480 | 1.00 |
| PARKS & REC SRV DEP MGR | 401800 | 2.00 |
| PLANNING COORDINATOR | 009999 | 1.00 |
| REC SUPERVISOR III | 190201 | 2.00 |
| REC SUPERVISOR IV | 190211 | 3.00 |
| REC SUPERVISOR V | 190221 | 4.00 |
| SENIOR APPLICATION SPEC | 401050 | 0.15 |
| WATER UTILITY TECH I | 117400 | 0.01 |
| WATER UTILITY TECH IV | 117431 | 0.01 |
| WATER UTILITY TECH V | 117441 | 0.25 |
| Total | | 48.89 |

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ASSESSOR SERVICES | 1,300 | 1,368 | 650 | 650 | 650 |
| FINANCIAL & BUDGET PLANNING | 27,462,426 | 28,850,279 | 26,065,552 | 27,550,776 | 26,446,477 |
| RISK MANAGEMENT | 35,397,495 | 37,961,467 | 42,643,930 | 41,694,653 | 46,170,537 |
| TREASURY SERVICES | 60,289,053 | 64,625,032 | 66,556,241 | 67,428,779 | 69,080,781 |
| Total | $123,150,274 | $131,438,146 | $135,266,373 | $136,674,858 | $141,698,445 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 87,063,650 | 92,992,684 | 92,046,994 | 94,823,517 | 94,973,012 |
| RISK FUND (0057) | 35,397,495 | 37,961,467 | 42,643,930 | 41,694,653 | 46,170,537 |
| MAJOR GRANTS PROGRAMS (00MG) | 543,584 | 424,396 | 479,152 | 100,000 | 462,039 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 83,667 | 59,599 | 56,688 | 56,688 | 54,663 |
| CAPITAL SINKING FUND (0101) | 61,878 | - | 39,609 | - | 38,194 |
| Total | $123,150,274 | $131,438,146 | $135,266,373 | $136,674,858 | $141,698,445 |

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## Expenses by Service Unit

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ACCOUNTING SERVICES | 1,004,965 | 1,224,670 | 1,354,212 | 1,289,299 | 1,250,579 |
| ASSESSOR SERVICES | 1,109,039 | 1,245,276 | 1,522,169 | 1,461,675 | 1,474,132 |
| FINANCIAL & BUDGET PLANNING | 1,254,734 | 1,290,212 | 1,540,145 | 1,531,534 | 1,527,709 |
| PROCUREMENT | 172,243 | 182,114 | 205,284 | 217,198 | 205,702 |
| RISK MANAGEMENT | 3,150,654 | 3,409,366 | 4,555,033 | 4,548,988 | 4,753,908 |
| TREASURY SERVICES | 3,107,591 | 3,361,917 | 3,461,643 | 3,571,407 | 3,599,916 |
| Total | $9,799,226 | $10,713,555 | $12,638,486 | $12,620,101 | $12,811,946 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 4,578,470 | 5,118,428 | 5,905,420 | 5,826,012 | 5,723,388 |
| MAJOR STREET (0021) | 11,988 | 420 | 452 | 452 | 452 |
| WATER SUPPLY SYSTEM (0042) | 879,471 | 1,625,043 | 1,473,247 | 1,546,269 | 1,585,571 |
| SEWAGE DISPOSAL SYSTEM (0043) | 670,674 | 292,906 | 380,398 | 380,398 | 397,482 |
| PROJECT MANAGEMENT (0049) | 13,524 | 25,918 | 28,584 | 27,510 | 27,810 |
| RISK FUND (0057) | 3,083,837 | 3,327,265 | 4,456,898 | 4,444,592 | 4,674,011 |
| STORMWATER SEWER SYSTEM FUND (0069) | 354,281 | 127,056 | 178,798 | 178,798 | 187,707 |
| SOLID WASTE (0072) | 206,981 | 196,519 | 214,689 | 216,070 | 215,525 |
| Total | $9,799,226 | $10,713,555 | $12,638,486 | $12,620,101 | $12,811,946 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ACCOUNTING SERVICES | 7.00 | 8.00 | 8.00 | 8.00 |
| ASSESSOR SERVICES | 8.00 | 9.00 | 9.00 | 9.00 |
| FINANCIAL & BUDGET PLANNING | 4.50 | 5.00 | 5.00 | 4.85 |
| PROCUREMENT | 2.00 | 2.00 | 1.00 | 1.00 |
| RISK MANAGEMENT | 0.80 | 0.45 | 0.50 | 0.45 |
| TREASURY SERVICES | 14.55 | 14.52 | 14.47 | 14.67 |
| Total | 36.85 | 38.97 | 37.97 | 37.97 |

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

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 547,292 | 632,326 | 704,575 | 652,513 | 638,260 |
| PAYROLL FRINGES | 349,464 | 413,752 | 484,044 | 467,421 | 444,472 |
| OTHER SERVICES | 4,148 | 57,476 | 48,050 | 51,822 | 48,050 |
| MATERIALS & SUPPLIES | 11,477 | 8,528 | 6,614 | 6,614 | 6,812 |
| OTHER CHARGES | 92,584 | 96,369 | 110,929 | 110,929 | 112,205 |
| CAPITAL OUTLAY | - | 16,219 | - | - | - |
| EMPLOYEE ALLOWANCES | - | - | - | - | 780 |
| Total | $1,004,965 | $1,224,670 | $1,354,212 | $1,289,299 | $1,250,579 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,004,965 | 1,224,670 | 1,354,212 | 1,289,299 | 1,250,579 |
| Total | $1,004,965 | $1,224,670 | $1,354,212 | $1,289,299 | $1,250,579 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ACCOUNTING SERVICES | 7.00 | 8.00 | 8.00 | 8.00 |
| Total | 7.00 | 8.00 | 8.00 | 8.00 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## ACCOUNTING SERVICES

### EXPENSES

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**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 $247,348 in FY 2027.

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | 6/30/2027 | Yes | Yes | Yes | Yes |
| | | | | | | | No internal control deficiencies nor errors requiring disclosure / restatement. | 6/30/2027 | 2 | 0 | 0 | 0 |
| Process payroll and tax reporting accurately and timely. | ● | | ● | | ● | ● | No W-2C forms issued. | 6/30/2027 | 0 | 0 | 0 | 0 |
| | | | | | | | Cross training is occurring as part of succession planning and redundancy. | 6/30/2027 | Yes | Yes | Yes | Yes |
| Manage accounts payable and vendor maintenance accurately and timely. | ● | | | | | | <1 processing error per month resulting in a voided transaction | 6/30/2027 | 6.33 | 4.67 | 2.33 | 1.00 |
| 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. | 6/30/2027 | 63% | 91% | 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

## ACCOUNTING SERVICES

### Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ACCOUNTANT I | 000830 | 1.00 |
| ACCOUNTANT III | 401670 | 1.00 |
| ACCOUNTING SERVICES MGR | 403800 | 1.00 |
| ADMIN ASSISTANT LVL 3 | 110034 | 1.00 |
| ADMIN ASSISTANT LVL 5 | 110054 | 2.00 |
| PAYROLL SPECIALIST | 000460 | 1.00 |
| PAYROLL SUPERVISOR | 402190 | 1.00 |
| Total | | 8.00 |

This page intentionally left blank

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 650 | 1,368 | 650 | 650 | 650 |
| MISCELLANEOUS REVENUE | 650 | - | - | - | - |
| Total | $1,300 | $1,368 | $650 | $650 | $650 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,300 | 1,368 | 650 | 650 | 650 |
| Total | $1,300 | $1,368 | $650 | $650 | $650 |

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## ASSESSOR SERVICES

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 581,881 | 599,120 | 708,893 | 653,357 | 734,559 |
| PAYROLL FRINGES | 313,751 | 359,180 | 433,507 | 420,894 | 446,519 |
| OTHER SERVICES | 15,997 | 52,631 | 151,113 | 155,915 | 61,113 |
| MATERIALS & SUPPLIES | 24,125 | 24,351 | 21,895 | 24,748 | 22,551 |
| OTHER CHARGES | 158,285 | 197,194 | 189,961 | 189,961 | 194,990 |
| EMPLOYEE ALLOWANCES | 15,000 | 12,800 | 16,800 | 16,800 | 14,400 |
| Total | $1,109,039 | $1,245,276 | $1,522,169 | $1,461,675 | $1,474,132 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,109,039 | 1,245,276 | 1,522,169 | 1,461,675 | 1,474,132 |
| Total | $1,109,039 | $1,245,276 | $1,522,169 | $1,461,675 | $1,474,132 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ASSESSOR SERVICES | 8.00 | 9.00 | 9.00 | 9.00 |
| Total | 8.00 | 9.00 | 9.00 | 9.00 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## ASSESSOR SERVICES

### EXPENSES

**Personnel Services** – This reflects anticipated wage increases for FY 2027.

**Payroll Fringes** – The increase is due to a rise in employee healthcare costs for FY 2027.

**Other Services** – The decrease reflects one-time costs in FY 2026 for outside legal counsel.

**Other Charges** – This reflects an increase in information technology costs in FY 2027.

**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 $253,278 in FY 2027.

## STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: Financial & Administrative Services**

**Area Administrator: Marti Praschan**

**Service Unit: Assessing**

**Service Unit Manager: Jerry Markey**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| | | | | | | | Equalization factor of 1.00 (see below for definition) | April 2027 County Equalization & May 2027 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| | | | | | | | All valuation disclosures are filed 21 days or greater from hearing date. | 6/30/2027 | 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. | 6/30/2027 | 100% | 100% | 100% | 100% |
| Handle customer inquiries and information requests. | ● | | | | ● | | Online data updated daily | 6/30/2027 | Yes | Yes | Yes | Yes |
| | | | | | | | Answer customer requests within 1 business day. | 6/30/2027 | 95% | 95% | 100% | 100% |
| | | | | | | | Adhoc requests performed within 3 business days. | 6/30/2027 | 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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 4 | 110044 | 1.00 |
| ASSESSOR SERVICES MANAGER | 403220 | 1.00 |
| DEPUTY ASSESSOR | 403430 | 1.00 |
| PROPERTY APPRAISER I | 114980 | 1.00 |
| PROPERTY APPRAISER III | 115000 | 1.00 |
| PROPERTY APPRAISER IV | 115010 | 2.00 |
| SENIOR APPRAISER | 401260 | 2.00 |
| Total | | 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 202 | 205 | - | - | - |
| FINES & FORFEITS | 455 | 455 | 320 | - | 350 |
| INTERGOVERNMENTAL REVENUES | 17,449,389 | 17,441,742 | 17,421,075 | 17,324,117 | 17,529,018 |
| INTRAGOVERNMENTAL SALES | 4,914,430 | 5,086,949 | 6,581,724 | 6,581,724 | 6,762,146 |
| INVESTMENT INCOME | 4,865,471 | 6,172,344 | 1,675,449 | 3,525,406 | 1,654,896 |
| MISCELLANEOUS REVENUE | 230,763 | 146,712 | 58,605 | 119,529 | 100,067 |
| PRIOR YEAR SURPLUS | - | - | 328,379 | - | 400,000 |
| TAXES | 1,716 | 1,872 | - | - | - |
| Total | $27,462,426 | $28,850,279 | $26,065,552 | $27,550,776 | $26,446,477 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 26,773,297 | 28,366,284 | 25,490,103 | 27,394,088 | 25,891,581 |
| MAJOR GRANTS PROGRAMS (00MG) | 543,584 | 424,396 | 479,152 | 100,000 | 462,039 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 83,667 | 59,599 | 56,688 | 56,688 | 54,663 |
| CAPITAL SINKING FUND (0101) | 61,878 | - | 39,609 | - | 38,194 |
| Total | $27,462,426 | $28,850,279 | $26,065,552 | $27,550,776 | $26,446,477 |

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## FINANCIAL & BUDGET PLANNING

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 419,872 | 376,133 | 514,564 | 510,261 | 508,763 |
| PAYROLL FRINGES | 218,470 | 258,080 | 345,564 | 324,144 | 294,604 |
| OTHER SERVICES | 187,109 | 132,150 | 171,192 | 165,769 | 198,192 |
| MATERIALS & SUPPLIES | 3,393 | 12,013 | 1,686 | 1,686 | 1,736 |
| OTHER CHARGES | 424,650 | 510,906 | 505,999 | 528,724 | 523,274 |
| EMPLOYEE ALLOWANCES | 1,240 | 930 | 1,140 | 950 | 1,140 |
| Total | $1,254,734 | $1,290,212 | $1,540,145 | $1,531,534 | $1,527,709 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,254,734 | 1,290,212 | 1,540,145 | 1,531,534 | 1,527,709 |
| Total | $1,254,734 | $1,290,212 | $1,540,145 | $1,531,534 | $1,527,709 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| FINANCIAL & BUDGET PLANNING | 4.50 | 5.00 | 5.00 | 4.85 |
| Total | 4.50 | 5.00 | 5.00 | 4.85 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## FINANCIAL & BUDGET PLANNING SERVICES

### REVENUES

**Intergovernmental Revenues** - This reflects an increase in State Shared revenue for FY 2027.

**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** – The reflects a lower rate of return on investments that is anticipated for FY 2027.

**Prior Year Surplus** – This reflects a use of fund balance related to opioid settlements received by the City.

### EXPENSES

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – The increase reflects one-time funding in FY 2027 for a Municipal Services Charge study.

**Other Charges** – This reflects an increase in retiree healthcare.

**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 $184,223 in FY 2027.

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 12/31/2026 | Yes | Yes | Yes | Yes |
| | | | | | | | Fund balances meet policy requirements | 6/30/2027 | 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 | 6/30/2027 | -4.71% | -4.20% | 1.0% | 1.0% |
| Support the Operating Units with Expert Financial Analysis and Reporting. | | | ● | | | ● | Finance participation in labor negotiations | 6/30/2027 | Yes | Yes | Yes | Yes |
| | | | | | | | Review 5% of GFOA best practices annually | 6/30/2027 | 3.1% | 5.6% | 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 2027 FTE's |
|---|---|---|
| FIN ANALYST-BUDGET | 403340 | 2.00 |
| FINANCE SPECIALIST | 000480 | 0.85 |
| FINANCIAL & ADMIN AREA AD | 403520 | 1.00 |
| FINANCIAL MANAGER | 401070 | 1.00 |
| Total | | 4.85 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 97,265 | 100,859 | 104,497 | 116,389 | 116,123 |
| PAYROLL FRINGES | 53,071 | 61,848 | 73,948 | 73,997 | 62,422 |
| OTHER SERVICES | 3,722 | 3,974 | 7,905 | 7,878 | 7,905 |
| MATERIALS & SUPPLIES | 6,970 | 3,601 | 6,274 | 6,274 | 6,462 |
| OTHER CHARGES | 11,215 | 11,832 | 12,660 | 12,660 | 12,790 |
| Total | $172,243 | $182,114 | $205,284 | $217,198 | $205,702 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 172,243 | 182,114 | 205,284 | 217,198 | 205,702 |
| Total | $172,243 | $182,114 | $205,284 | $217,198 | $205,702 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| PROCUREMENT | 2.00 | 2.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 1.00 | 1.00 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## PROCUREMENT SERVICES

### EXPENSES

**Personnel Services** – This reflects wage increases for FY 2027.

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**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 $40,209 in FY 2027.

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 0 | 0 | 1 | 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 | 3.57 | 3.88 | 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 2027 FTE's |
|---|---|---|
| FINANCE SPECIALIST | 000480 | 0.15 |
| PROCUREMENT & RISK MGR | 402330 | 0.85 |
| Total | | 1.00 |

This page intentionally left blank

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 33,396,529 | 35,772,099 | 41,132,001 | 39,833,827 | 44,405,321 |
| CONTRIBUTIONS | 604,333 | 606,786 | 415,000 | 610,417 | 415,000 |
| INVESTMENT INCOME | 761,874 | 817,569 | 571,929 | 603,712 | 551,503 |
| MISCELLANEOUS REVENUE | 634,759 | 765,013 | 525,000 | 646,697 | 525,000 |
| PRIOR YEAR SURPLUS | - | - | - | - | 273,713 |
| Total | $35,397,495 | $37,961,467 | $42,643,930 | $41,694,653 | $46,170,537 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| RISK FUND (0057) | 35,397,495 | 37,961,467 | 42,643,930 | 41,694,653 | 46,170,537 |
| Total | $35,397,495 | $37,961,467 | $42,643,930 | $41,694,653 | $46,170,537 |

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## RISK MANAGEMENT

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 109,074 | 134,906 | 153,949 | 145,001 | 136,203 |
| PAYROLL FRINGES | 24,318 | 28,739 | 38,812 | 40,085 | 25,829 |
| OTHER SERVICES | 661,542 | 507,363 | 798,060 | 798,000 | 813,060 |
| OTHER CHARGES | 2,355,479 | 2,738,056 | 3,563,900 | 3,565,590 | 3,778,582 |
| EMPLOYEE ALLOWANCES | 241 | 302 | 312 | 312 | 234 |
| Total | $3,150,654 | $3,409,366 | $4,555,033 | $4,548,988 | $4,753,908 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 66,817 | 82,101 | 98,135 | 104,396 | 79,897 |
| RISK FUND (0057) | 3,083,837 | 3,327,265 | 4,456,898 | 4,444,592 | 4,674,011 |
| Total | $3,150,654 | $3,409,366 | $4,555,033 | $4,548,988 | $4,753,908 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| RISK MANAGEMENT | 0.80 | 0.45 | 0.50 | 0.45 |
| Total | 0.80 | 0.45 | 0.50 | 0.45 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## RISK MANAGEMENT

**REVENUES**

**Charges for Services** - The revenue increase is generated from higher charges to departments for active and retiree health care.

**Prior Year Surplus** – This reflects a planned use of fund balance in FY 2027.

**EXPENSES**

**Other Charges** - This relates to an increase in insurance costs.

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## RISK MANAGEMENT

### Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| TREASURY SERVICES MGR | 403470 | 0.10 |
| ASST. TREASURER/CUSTOM V | 195300 | 0.20 |
| PROCUREMENT & RISK MGR | 402330 | 0.15 |
| Total | | 0.45 |

This page intentionally left blank

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 529,360 | 624,240 | 591,891 | 708,384 | 624,338 |
| FINES & FORFEITS | 215,945 | 222,954 | 221,425 | 221,425 | 221,425 |
| MISCELLANEOUS REVENUE | - | 552 | 4,039 | 4,000 | 4,039 |
| TAXES | 59,543,748 | 63,777,286 | 65,738,886 | 66,494,983 | 68,230,979 |
| Total | $60,289,053 | $64,625,032 | $66,556,241 | $67,428,792 | $69,080,781 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 60,289,053 | 64,625,032 | 66,556,241 | 67,428,779 | 69,080,781 |
| CONSTRUCTION CODE FUND (0026) | - | - | - | 13 | - |
| Total | $60,289,053 | $64,625,032 | $66,556,241 | $67,428,792 | $69,080,781 |

# FINANCIAL & ADMINISTRATIVE SERVICES AREA

## TREASURY SERVICES

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 986,669 | 1,064,883 | 1,095,017 | 1,125,179 | 1,196,406 |
| PAYROLL FRINGES | 604,199 | 725,574 | 837,931 | 846,583 | 780,134 |
| OTHER SERVICES | 150,809 | 138,667 | 116,226 | 125,862 | 117,799 |
| MATERIALS & SUPPLIES | 91,407 | 90,266 | 87,990 | 98,794 | 88,948 |
| OTHER CHARGES | 818,958 | 875,381 | 927,813 | 978,331 | 1,009,636 |
| PASS THROUGHS | 453,948 | 465,888 | 395,418 | 395,418 | 405,667 |
| EMPLOYEE ALLOWANCES | 1,601 | 1,258 | 1,248 | 1,240 | 1,326 |
| Total | $3,107,591 | $3,361,917 | $3,461,643 | $3,571,407 | $3,599,916 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 970,672 | 1,094,055 | 1,185,475 | 1,221,910 | 1,185,369 |
| MAJOR STREET (0021) | 11,988 | 420 | 452 | 452 | 452 |
| WATER SUPPLY SYSTEM (0042) | 879,471 | 1,625,043 | 1,473,247 | 1,546,269 | 1,585,571 |
| SEWAGE DISPOSAL SYSTEM (0043) | 670,674 | 292,906 | 380,398 | 380,398 | 397,482 |
| PROJECT MANAGEMENT (0049) | 13,524 | 25,918 | 28,584 | 27,510 | 27,810 |
| STORMWATER SEWER SYSTEM FUND (0069) | 354,281 | 127,056 | 178,798 | 178,798 | 187,707 |
| SOLID WASTE (0072) | 206,981 | 196,519 | 214,689 | 216,070 | 215,525 |
| Total | $3,107,591 | $3,361,917 | $3,461,643 | $3,571,407 | $3,599,916 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| TREASURY SERVICES | 14.55 | 14.52 | 14.47 | 14.67 |
| Total | 14.55 | 14.52 | 14.47 | 14.67 |

## FINANCIAL & ADMINISTRATIVE SERVICES

## TREASURY SERVICES UNIT

### REVENUES

**Charges for Services** - This reflects an increase in tax penalties.

Taxes - General Fund property taxes are projected to increase in FY 2027.

### EXPENSES

**Personnel Services** - The increase reflects anticipated wage increases for FY 2027.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Charges** - This reflects increased information technology, retirement medical and bank service fee 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 Treasury Services Unit would be charged $105,671 FY 2027.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

| **Service Area: Financial & Administrative Services** | **Area Administrator: Marti Praschan** |
|---|---|
| **Service Unit:** Treasury, Risk Management, & Customer Service | **Service Unit Manager: Michael Pettigrew** |

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | 6/30/2027 | 1.73 | 1.84 | 1.90 | 1.8 |
| Collect payments for tax, parking citations, utilities, and invoices. | ● | ● | ● | ● | ● | | Less than 15% of all collections are manual over-the-counter transactions | 6/30/2027 | 9.24% | 6.01% | 9.32% | 9% |
| | | | | | | | Cash collection locations are audited for internal control compliance at least once every two years (50% annually) | 6/30/2027 | 100% | 100% | 100% | 80% |
| 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 | 6/30/2027 | 49% | 1% | 1% | 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 | 6/30/2027 | 0.03 | 0.06 | 0.15 | 0.05 |
| | | | | | | | Claim expense is less than $0.91 per capita | 6/30/2027 | $ 0.04 | $ 0.16 | $ 0.01 | $ 0.03 |

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

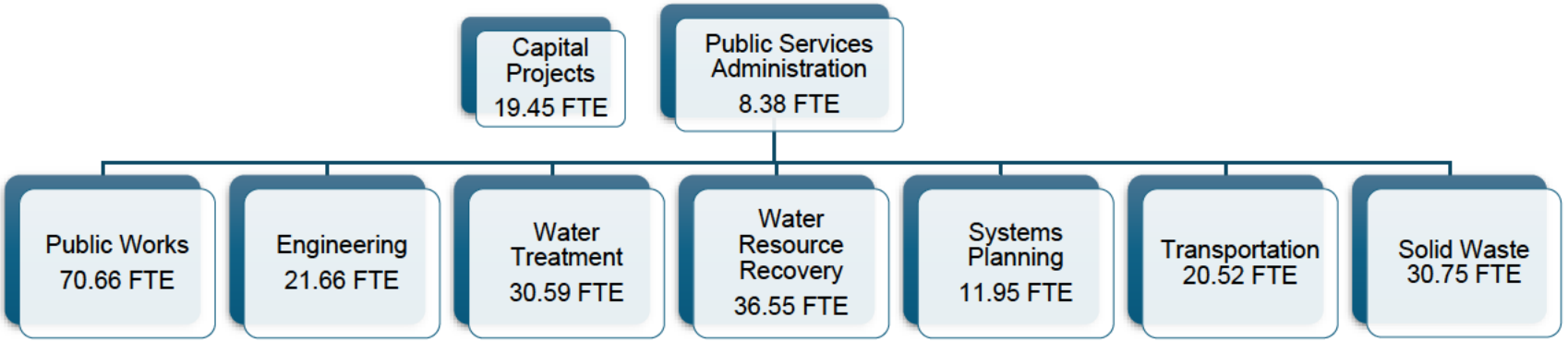
### Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| TREASURY SERVICES MGR | 403470 | 0.90 |
| ADMIN ASSISTANT LVL 1 | 110014 | 1.00 |
| ADMIN ASSISTANT LVL 3 | 110034 | 1.00 |
| ADMIN ASSISTANT LVL 4 | 110044 | 2.00 |
| ADMIN ASSISTANT LVL 5 | 110054 | 4.97 |
| ASST TREASURY SRVS MGR | 401090 | 1.00 |
| ASST. TREASURER/CUSTOM V | 195300 | 0.80 |
| FINANCIAL OP & CONTROL AN | 401250 | 1.00 |
| PARKING REFEREE | 401200 | 2.00 |
| Total | | 14.67 |

PUBLIC SERVICES AREA

# Public Services Area Organization Chart

- Administration
- Strategic Planning
- Service Area Policies and Procedures
- Financial Management/Rate Analysis & Studies
- Communications
- Performance Measurement




- Sanitary Collection System
- Stormwater Conveyance System
- Water Distribution
- Meters and Cross Connection Inspection
- Street Maintenance
- Urban Forestry

- Street, Bridge & Utility Improvement Projects
- Sidewalk Repair Program
- Private Development & Plan Review
- Construction Inspection
- Infrastructure Records & Drawings
- Street Lane Closure & Parking Lane Permits
- Right-of-Way Inspection

- Source Water Protection
- Water Treatment
- Plant Engineering
- Water System Operation & Monitoring
- Dam & Hydropower Operations &
- Management
- Environmental Laboratory Services (Water, Wastewater & Storm Sewer)
- Water Quality & Pressure Inquiries
- After hours Call Center
- Storage Tank & Pump Station Operation & Maintenance
- Water System Research

- Water Resource Recovery
- Plant Engineering
- Lift Station Operations & Maintenance
- Industrial Pre-treatment Program
- Laboratory Services

- GIS Management
- Capital Improvement Plan Programming
- Asset Management
- Development Review
- Soil Erosion & Sedimentation Control
- Floodplain, Creekshed & Water Resources Programs, Planning & Policies
- Systems (Natural & Constructed) Standards & Studies, Programs, Planning, & Policies
- Utility Systems Modeling
- Community Engagement

- Transportation Engineering
- Transportation Planning
- Pavement Markings
- Traffic Signs & Signals Operation & Maintenance
- Street Light Maintenance
- Private Development & Plan Review
- Crash Analysis & Safety Implementation
- Vision Zero Alignment
- Speed Management Program

- Solid Waste Collections
- Contract Administration
- Education and Outreach
- Planning and Strategic Initiatives
- Solid Waste Facilities Management
- Landfill Diversion Opportunities and Programs

The Public Services Area is comprised of eight Service Area Units: Administration, Public Works, Engineering, Solid Waste, Systems Planning, Transportation, Water Resource Recovery, and Water Treatment Services. These Service Units provide the organization with a broad array of services such as:  street maintenance; solid waste and recycling collection; water, wastewater and stormwater services; capital project planning and inspection, and transportation safety design and 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ADMINISTRATION | 131,906,154 | 136,398,997 | 132,641,606 | 139,471,230 | 138,241,277 |
| CAPITAL PROJECTS | 40,286,303 | 55,807,181 | 176,952,065 | 14,648,547 | 58,011,600 |
| ENGINEERING | 11,241,289 | 11,350,889 | 28,744,393 | 9,351,963 | 25,495,017 |
| PUBLIC WORKS | 20,137,588 | 21,607,547 | 20,561,785 | 19,785,695 | 21,789,334 |
| SOLID WASTE | - | - | 838,150 | 1,361,420 | 838,150 |
| SYSTEMS PLANNING | 292,678 | 265,302 | 335,734 | 311,450 | 220,000 |
| TRANSPORTATION | - | 14,647 | 3,105,754 | 3,001,044 | 3,054,818 |
| WATER RESOURCE RECOVERY SERVICES | 78,962 | 65,153 | - | 43,484 | - |
| WATER TREATMENT | 464,087 | 267,008 | 1,058,346 | 371,422 | 237,982 |
| Total | $204,407,061 | $225,776,724 | $364,237,833 | $188,346,255 | $247,888,178 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,930,142 | 2,983,378 | 4,194,323 | 3,313,268 | 3,702,584 |
| CENTRAL STORES (0011) | 1,211,682 | 1,332,360 | 1,617,868 | 1,563,803 | 1,636,706 |
| MAJOR STREET (0021) | 17,078,927 | 19,163,173 | 23,124,842 | 15,183,614 | 18,317,393 |
| LOCAL STREET (0022) | 4,258,627 | 4,327,933 | 4,641,416 | 3,996,033 | 4,844,712 |
| METRO EXPANSION (0036) | 677,769 | 745,626 | 715,949 | 706,917 | 676,723 |
| WATER SUPPLY SYSTEM (0042) | 48,875,559 | 54,179,325 | 79,131,637 | 45,389,375 | 41,758,524 |
| SEWAGE DISPOSAL SYSTEM (0043) | 39,382,233 | 39,158,814 | 38,853,610 | 37,336,717 | 37,475,455 |
| PROJECT MANAGEMENT (0049) | 4,908,722 | 4,755,623 | 7,177,258 | 5,012,908 | 7,896,361 |
| CEMETERY PERPETUAL CARE (0054) | 9,125 | 10,500 | - | 5,250 | - |
| ELIZABETH R. DEAN TRUST FUND (0055) | 95,607 | 146,523 | 91,478 | 85,000 | 91,498 |
| WHEELER CENTER (0058) | 937,421 | 992,507 | 1,304,766 | 1,032,080 | 1,039,431 |
| ALTERNATIVE TRANSPORTATION (0061) | 846,048 | 855,458 | 1,173,214 | 1,138,687 | 937,829 |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 34,017,090 | 33,648,080 | 45,098,961 | 28,289,789 | 28,855,865 |
| STORMWATER SEWER SYSTEM FUND (0069) | 16,443,920 | 17,137,164 | 17,986,072 | 16,877,106 | 17,271,283 |
| SOLID WASTE (0072) | 20,666,731 | 22,128,661 | 27,948,749 | 22,397,611 | 21,942,871 |
| SEWER REVENUE BONDS (0075) | 122,020 | 170,916 | 852,658 | - | - |
| STORM SEWER REVENUE BONDS (0081) | (41,410) | - | - | - | - |
| STORM SEWER REVENUE BONDS (0082) | 137 | - | 18,665,000 | - | 8,110,000 |
| DEVELOPER OFFSET MITIGATION (0084) | 780,700 | 996,201 | 1,500,000 | 750,000 | 1,500,000 |
| SEWER BOND PENDING SERIES (0088) | 6 | - | 24,650,000 | - | 11,819,000 |
| WATER PENDING BOND SERIES (0089) | 102 | - | 40,941,000 | - | 29,615,000 |
| WATER PLANT FINANCING (0092) | (195,673) | 58 | - | - | - |
| WATER REVENUE BONDS (0093) | (175,913) | - | - | - | - |
| WATER BOND FUTURE 2019 SERIES (0095) | 2,809,165 | 5,485,919 | 1,999,674 | - | - |
| WATER PENDING BOND SERIES (0096) | (1,036,171) | 2,355,854 | 6,170,840 | - | - |
| GENERAL CAPITAL FUND (00CP) | 1,381,294 | 3,271,075 | 1,473,462 | 918,000 | 1,743,481 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,489,869 | 63,376 | - | 2,011,042 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 603,686 | 623,818 | 775,775 | 600,000 | 614,216 |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 2,892,726 | 2,283,512 | 4,173,968 | 1,739,055 | 3,539,246 |
| MAJOR STREET ROAD BOND (0105) | 86,682 | 123,995 | - | - | - |
| WATER CIP BOND (0110) | 3,350,238 | 8,836,875 | 9,975,313 | - | - |
| NEIGHBORHOOD ROAD FUND (0118) | - | - | - | - | 4,500,000 |
| Total | $204,407,061 | $225,776,724 | $364,237,833 | $188,346,255 | $247,888,178 |

# PUBLIC SERVICES AREA

## Expenses by Service Unit

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| ADMINISTRATION | 10,966,085 | 6,722,304 | 17,923,151 | 17,615,196 | 18,261,889 |
| CAPITAL PROJECTS | 60,496,468 | 69,120,241 | 309,229,330 | 129,688,374 | 96,283,896 |
| ENGINEERING | 16,621,582 | 18,442,227 | 10,288,440 | 10,238,014 | 9,835,674 |
| PUBLIC WORKS | 35,150,501 | 37,799,215 | 27,683,046 | 25,659,601 | 28,132,438 |
| SOLID WASTE | - | - | 16,575,290 | 15,721,563 | 16,394,113 |
| SYSTEMS PLANNING | 3,483,855 | 4,493,514 | 5,786,659 | 5,022,651 | 4,626,939 |
| TRANSPORTATION | - | (2,604) | 10,348,755 | 9,486,910 | 10,858,247 |
| WATER RESOURCE RECOVERY SERVICES | 16,321,049 | 16,444,535 | 18,685,732 | 18,049,828 | 19,330,037 |
| WATER TREATMENT | 16,011,178 | 18,535,549 | 20,462,031 | 20,071,376 | 21,094,921 |
| Total | $159,050,718 | $171,554,981 | $436,982,434 | $251,553,513 | $224,818,154 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 6,285,921 | 8,841,337 | 8,316,088 | 7,382,189 | 8,596,451 |
| CENTRAL STORES (0011) | 1,139,070 | 1,228,067 | 1,583,957 | 1,388,515 | 1,590,045 |
| MAJOR STREET (0021) | 14,382,464 | 16,070,274 | 28,276,656 | 18,178,728 | 18,316,941 |
| LOCAL STREET (0022) | 4,989,242 | 3,440,998 | 5,266,663 | 4,917,117 | 4,844,712 |
| METRO EXPANSION (0036) | 395,773 | 499,005 | 650,949 | 608,428 | 566,601 |
| WATER SUPPLY SYSTEM (0042) | 26,571,817 | 26,227,264 | 90,154,094 | 31,481,576 | 33,369,115 |
| SEWAGE DISPOSAL SYSTEM (0043) | 23,016,113 | 21,924,768 | 40,764,035 | 26,854,591 | 28,119,065 |
| PROJECT MANAGEMENT (0049) | 4,940,849 | 5,032,164 | 7,148,672 | 5,223,200 | 7,566,770 |
| ELIZABETH R. DEAN TRUST FUND (0055) | 44,236 | 19,820 | 91,478 | 77,630 | 91,498 |
| WHEELER CENTER (0058) | 840,899 | 881,198 | 1,002,243 | 890,147 | 892,408 |
| ALTERNATIVE TRANSPORTATION (0061) | 578,698 | 541,832 | 1,363,380 | 1,249,398 | 735,671 |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 32,793,799 | 34,058,097 | 67,233,756 | 33,318,052 | 28,855,865 |
| STORMWATER SEWER SYSTEM FUND (0069) | 13,628,735 | 13,474,595 | 33,688,842 | 10,706,303 | 11,929,747 |
| SOLID WASTE (0072) | 15,431,196 | 15,601,422 | 28,942,691 | 18,878,883 | 19,513,907 |
| SEWER REVENUE BONDS (0075) | 188,439 | 64,593 | 4,675,235 | - | - |
| STORM SEWER REVENUE BONDS (0081) | (317) | - | - | - | - |
| STORM SEWER REVENUE BONDS (0082) | 1 | - | 13,512,454 | 20,800,000 | 8,110,000 |
| DEVELOPER OFFSET MITIGATION (0084) | 752,968 | 1,432,232 | 4,001,374 | - | 200 |
| SEWER BOND PENDING SERIES (0088) | - | - | 22,386,770 | 20,700,000 | 11,819,000 |
| WATER PENDING BOND SERIES (0089) | 1 | - | 20,049,343 | 36,000,000 | 29,615,000 |
| WATER PLANT FINANCING (0092) | (1,531) | - | 1,000,945 | - | - |
| WATER REVENUE BONDS (0093) | (1,345) | - | - | - | - |
| WATER BOND FUTURE 2019 SERIES (0095) | 257,042 | 240,391 | 1,152,708 | - | - |
| WATER PENDING BOND SERIES (0096) | 171,934 | 613,317 | 18,012,101 | - | - |
| GENERAL CAPITAL FUND (00CP) | 342,892 | 357,884 | 6,182,185 | 3,885,807 | 1,555,000 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,489,870 | 63,376 | 1,355,605 | 5,058,600 | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 491,740 | 446,379 | 775,775 | 497,548 | 614,216 |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 1,067,580 | 1,438,015 | 6,463,672 | 3,376,801 | 3,539,246 |
| MAJOR STREET ROAD BOND (0105) | 4,750,886 | 1,532,171 | - | - | - |
| LOCAL STREET ROAD BOND (0106) | 144,952 | - | - | - | - |
| STREET, BRIDGE, & SIDEWALK BONDS (0107) | 4,323,796 | 1,675,558 | - | - | - |
| CLIMATE ACTION MILLAGE (0109) | - | 146,782 | 324,880 | 80,000 | 76,696 |
| WATER CIP BOND (0110) | 32,998 | 15,703,442 | 22,605,883 | - | - |
| NEIGHBORHOOD ROAD FUND (0118) | - | - | - | - | 4,500,000 |
| Total | $159,050,718 | $171,554,981 | $436,982,434 | $251,553,513 | $224,818,154 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ADMINISTRATION | 8.06 | 8.33 | 8.43 | 8.38 |
| CAPITAL PROJECTS | 20.23 | 20.36 | 18.94 | 19.45 |
| ENGINEERING | 33.72 | 36.08 | 37.36 | 21.66 |
| PUBLIC WORKS | 97.47 | 96.47 | 98.35 | 70.66 |
| SYSTEMS PLANNING | 10.89 | 10.99 | 11.57 | 11.95 |
| TRANSPORTATION | - | - | - | 20.52 |
| SOLID WASTE | - | - | - | 30.75 |
| WATER RESOURCE RECOVERY SERVICES | 36.02 | 36.00 | 36.55 | 36.55 |
| WATER TREATMENT | 28.70 | 28.76 | 29.26 | 30.59 |
| Total | 235.09 | 236.99 | 240.46 | 250.51 |

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 Sustainability Commissions.

# PUBLIC SERVICES AREA

# ADMINISTRATION

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 86,125,112 | 88,733,047 | 88,970,346 | 90,377,230 | 93,224,237 |
| INVESTMENT INCOME | 12,942,204 | 12,572,459 | 7,641,156 | 7,969,274 | 7,368,257 |
| MISCELLANEOUS REVENUE | 49,514 | 161,724 | 600 | 4,451,521 | 600 |
| OPERATING TRANSFERS IN | 1,793,832 | 1,844,820 | 1,713,264 | 1,713,264 | 1,761,799 |
| TAXES | 30,995,492 | 33,086,947 | 34,316,240 | 34,959,941 | 35,886,384 |
| Total | $131,906,154 | $136,398,997 | $132,641,606 | $139,471,230 | $138,241,277 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 132,300 | 134,997 | 140,000 | 150,000 | 140,000 |
| CENTRAL STORES (0011) | 94,159 | 109,892 | - | - | - |
| MAJOR STREET (0021) | 2,253,237 | 2,301,851 | 1,666,074 | 1,658,408 | 1,653,351 |
| LOCAL STREET (0022) | 687,037 | 573,841 | 433,179 | 430,903 | 431,539 |
| METRO EXPANSION (0036) | 172,262 | 192,432 | - | - | - |
| WATER SUPPLY SYSTEM (0042) | 42,052,079 | 38,739,408 | 38,459,237 | 44,386,386 | 41,084,827 |
| SEWAGE DISPOSAL SYSTEM (0043) | 38,777,455 | 38,655,388 | 36,686,718 | 37,266,190 | 37,472,455 |
| PROJECT MANAGEMENT (0049) | 63,376 | 71,127 | 65,075 | 40,000 | 62,751 |
| WHEELER CENTER (0058) | 43,618 | 53,809 | - | - | - |
| ALTERNATIVE TRANSPORTATION (0061) | 26,961 | 43,550 | - | - | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 15,507,560 | 16,403,374 | 16,741,672 | 17,003,284 | 17,443,869 |
| STORMWATER SEWER SYSTEM FUND (0069) | 16,204,346 | 16,558,842 | 16,437,333 | 16,578,968 | 17,159,283 |
| SOLID WASTE (0072) | 19,161,976 | 20,996,212 | 20,316,856 | 20,982,091 | 21,104,721 |
| SEWER REVENUE BONDS (0075) | (799,556) | 12,252 | - | - | - |
| STORM SEWER REVENUE BONDS (0081) | (41,410) | - | - | - | - |
| STORM SEWER REVENUE BONDS (0082) | 137 | - | - | - | - |
| DEVELOPER OFFSET MITIGATION (0084) | 780,700 | 996,201 | 1,500,000 | 750,000 | 1,500,000 |
| SEWER BOND PENDING SERIES (0088) | 6 | - | - | - | - |
| WATER PENDING BOND SERIES (0089) | 102 | - | - | - | - |
| WATER PLANT FINANCING (0092) | (195,673) | 58 | - | - | - |
| WATER REVENUE BONDS (0093) | (175,913) | - | - | - | - |
| WATER BOND FUTURE 2019 SERIES (0095) | (1,951,869) | 3,920 | - | - | - |
| WATER PENDING BOND SERIES (0096) | (1,174,433) | (349) | - | - | - |
| GENERAL CAPITAL FUND (00CP) | 205,351 | 384,811 | 195,462 | 225,000 | 188,481 |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 82,346 | 167,381 | - | - | - |
| Total | $131,906,154 | $136,398,997 | $132,641,606 | $139,471,230 | $138,241,277 |

# PUBLIC SERVICES AREA

# ADMINISTRATION

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | (3,699,710) | (8,395,514) | 2,345,325 | 2,271,172 | 2,302,938 |
| PAYROLL FRINGES | 406,247 | 461,979 | 465,794 | 522,614 | 465,340 |
| OTHER SERVICES | 644,558 | 868,237 | 698,623 | 597,720 | 1,086,397 |
| MATERIALS & SUPPLIES | 10,170 | 12,088 | 12,040 | 11,375 | 12,100 |
| OTHER CHARGES | 9,888,208 | 9,631,829 | 10,739,583 | 10,550,568 | 10,627,330 |
| PASS THROUGHS | 4,307,561 | 4,382,519 | 3,658,627 | 3,658,627 | 3,764,205 |
| CAPITAL OUTLAY | (594,817) | (241,990) | - | - | - |
| EMPLOYEE ALLOWANCES | 3,868 | 3,156 | 3,159 | 3,120 | 3,579 |
| Total | $10,966,085 | $6,722,304 | $17,923,151 | $17,615,196 | $18,261,889 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 95,023 | 98,952 | 138,548 | 108,990 | 147,786 |
| CENTRAL STORES (0011) | 717 | 836 | - | - | - |
| MAJOR STREET (0021) | 3,119,414 | 3,243,958 | 3,383,154 | 3,388,787 | 3,464,937 |
| LOCAL STREET (0022) | 689,095 | 698,790 | 795,229 | 814,729 | 889,654 |
| METRO EXPANSION (0036) | 9,292 | 9,718 | 7,893 | 7,893 | 8,130 |
| WATER SUPPLY SYSTEM (0042) | 3,628,837 | 2,312,011 | 5,274,165 | 5,318,732 | 5,472,771 |
| SEWAGE DISPOSAL SYSTEM (0043) | 1,910,238 | 395,634 | 3,970,267 | 3,961,197 | 3,928,313 |
| PROJECT MANAGEMENT (0049) | (41,462) | 576 | 800 | 350 | 800 |
| WHEELER CENTER (0058) | 340 | 409 | - | - | - |
| ALTERNATIVE TRANSPORTATION (0061) | 206 | 327 | - | - | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 6,438 | 45,366 | 6,500 | 8,000 | 6,500 |
| STORMWATER SEWER SYSTEM FUND (0069) | 63,305 | (946,354) | 1,226,270 | 1,149,901 | 1,213,707 |
| SOLID WASTE (0072) | 1,516,981 | 770,550 | 3,120,125 | 2,856,617 | 3,129,091 |
| SEWER REVENUE BONDS (0075) | (5,899) | - | - | - | - |
| STORM SEWER REVENUE BONDS (0081) | (317) | - | - | - | - |
| STORM SEWER REVENUE BONDS (0082) | 1 | - | - | - | - |
| DEVELOPER OFFSET MITIGATION (0084) | (282) | 90,283 | 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 | 1,248 | - | - | - |
| Total | $10,966,085 | $6,722,304 | $17,923,151 | $17,615,196 | $18,261,889 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ADMINISTRATION | 8.06 | 8.33 | 8.43 | 8.38 |
| Total | 8.06 | 8.33 | 8.43 | 8.38 |

## PUBLIC SERVICES AREA

## ADMINISTRATION

### REVENUES

**Charges for Services** - FY 2027 reflects increased utility rate revenue.

**Investment Income** – This reflects a decreased rate of return assumptions for investment income.

**Operating Transfers In** - This reflects increased contributions for shared costs.

**Taxes** – This reflects an increase in taxable value of properties resulting in increased revenue collections.

### EXPENSES

**Other Services** - FY 2027 reflects an increase in outside legal counsel, public engagement and one-time studies.

**Pass Throughs** – This reflects transfers to other funds related to shared costs for FY 2027.

# PUBLIC SERVICES AREA

## ADMINISTRATION

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 18,690 | 13,008 | 44,940 | 15,382 | 50,752 |
| 1100 FRINGE BENEFITS | 76,332 | 85,944 | 93,608 | 93,608 | 97,034 |
| Total | $95,022 | $98,952 | $138,548 | $108,990 | $147,786 |

### Expenses by Activity (0011 CENTRAL STORES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 717 | 836 | - | - | - |
| Total | $717 | $836 | - | - | - |

### Expenses by Activity (0021 MAJOR STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,018,393 | 1,063,912 | 1,106,083 | 1,111,716 | 1,161,017 |
| 1100 FRINGE BENEFITS | 990,972 | 1,070,184 | 1,166,827 | 1,166,827 | 1,194,986 |
| 9500 DEBT SERVICE | 1,110,047 | 1,109,862 | 1,110,244 | 1,110,244 | 1,108,934 |
| Total | $3,119,412 | $3,243,958 | $3,383,154 | $3,388,787 | $3,464,937 |

### Expenses by Activity (0022 LOCAL STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 225,975 | 231,844 | 285,609 | 305,109 | 374,380 |
| 1100 FRINGE BENEFITS | 109,680 | 113,676 | 156,190 | 156,190 | 162,084 |
| 9500 DEBT SERVICE | 353,440 | 353,270 | 353,430 | 353,430 | 353,190 |
| Total | $689,095 | $698,790 | $795,229 | $814,729 | $889,654 |

### Expenses by Activity (0036 METRO EXPANSION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 9,292 | 9,718 | 7,893 | 7,893 | 8,130 |
| Total | $9,292 | $9,718 | $7,893 | $7,893 | $8,130 |

### Expenses by Activity (0042 WATER SUPPLY SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (238,395) | (1,622,936) | 1,753,476 | 1,711,326 | 2,042,716 |
| 1001 SERVICE AREA OVERHEAD/ADMIN | 1,504,713 | 1,615,884 | 1,255,521 | 1,337,598 | 1,234,331 |
| 1100 FRINGE BENEFITS | 38,172 | 55,248 | 66,863 | 66,863 | 83,172 |
| 7013 CUST RELATIONS/PUBLIC ED | 2,384 | 7,499 | 2,060 | 6,700 | 2,090 |
| 9500 DEBT SERVICE | 2,321,964 | 2,256,313 | 2,196,245 | 2,196,245 | 2,110,462 |
| Total | $3,628,838 | $2,312,008 | $5,274,165 | $5,318,732 | $5,472,771 |

## Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (240,753) | (1,547,928) | 2,231,351 | 2,222,281 | 2,343,351 |
| 9500 DEBT SERVICE | 2,150,990 | 1,943,563 | 1,738,916 | 1,738,916 | 1,584,962 |
| Total | $1,910,237 | $395,635 | $3,970,267 | $3,961,197 | $3,928,313 |

## Expenses by Activity (0049 PROJECT MANAGEMENT)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (41,462) | 576 | 800 | 350 | 800 |
| Total | ($41,462) | $576 | $800 | $350 | $800 |

## Expenses by Activity (0058 WHEELER CENTER)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 340 | 409 | - | - | - |
| Total | $340 | $409 | - | - | - |

## Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 206 | 327 | - | - | - |
| Total | $206 | $327 | - | - | - |

## Expenses by Activity (0062 STREET,BRIDGE & SIDEWALK MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 6,438 | 45,366 | 6,500 | 8,000 | 6,500 |
| Total | $6,438 | $45,366 | $6,500 | $8,000 | $6,500 |

## Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 63,302 | (946,355) | 1,226,270 | 1,149,901 | 1,213,707 |
| Total | $63,302 | ($946,355) | $1,226,270 | $1,149,901 | $1,213,707 |

## Expenses by Activity (0072 SOLID WASTE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,077,711 | 245,597 | 2,571,441 | 2,342,033 | 2,571,259 |
| 4710 PROMOTION/INFO/EDUC | 219,803 | 305,402 | 329,100 | 295,000 | 338,700 |
| 9500 DEBT SERVICE | 219,466 | 219,551 | 219,584 | 219,584 | 219,132 |
| Total | $1,516,980 | $770,550 | $3,120,125 | $2,856,617 | $3,129,091 |

## Expenses by Activity (0075 SEWER REVENUE BONDS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (5,899) | - | - | - | - |
| Total | ($5,899) | - | - | - | - |

## Expenses by Activity (0081 STORM SEWER REVENUE BONDS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (317) | - | - | - | - |
| Total | ($317) | - | - | - | - |

## Expenses by Activity (0082 STORM SEWER REVENUE BONDS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1 | - | - | - | - |
| Total | $1 | - | - | - | - |

## Expenses by Activity (0084 DEVELOPER OFFSET MITIGATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (282) | 90,283 | 200 | - | 200 |
| Total | ($282) | $90,283 | $200 | - | $200 |

## Expenses by Activity (0089 WATER PENDING BOND SERIES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1 | - | - | - | - |
| Total | $1 | - | - | - | - |

## Expenses by Activity (0092 WATER PLANT FINANCING)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (1,532) | - | - | - | - |
| Total | ($1,532) | - | - | - | - |

## Expenses by Activity (0093 WATER REVENUE BONDS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (1,345) | - | - | - | - |
| Total | ($1,345) | - | - | - | - |

## Expenses by Activity (0095 WATER BOND FUTURE 2019 SERIES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (14,668) | - | - | - | - |
| Total | ($14,668) | - | - | - | - |

## Expenses by Activity (0096 WATER PENDING BOND SERIES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | (8,959) | - | - | - | - |
| Total | ($8,959) | - | - | - | - |

## Expenses by Activity (0102 SIDEWALK CONSTRUCTION MILLAGE )

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 661 | 1,248 | - | - | - |
| Total | $661 | $1,248 | - | - | - |

| 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 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 | Data Not Available | 100% | 100% | 100% |
| Responsibly manage the Public Service Area Funding Sources. | ● | | ● | | | | Reliability of Utility Revenue Projections-90% of Budget. | Annually | 102% | 99% | 100% | > 90% |
| | | | | | | | Maintain Sufficient Sewage Disposal System Debt Coverage Ratio - 1.25. | Ongoing | 2.20 | 2.70 | 2.12 | > 1.25 |
| | | | | | | | Maintain Sufficient Water Supply System Debt Coverage Ratio - 1.25. | Ongoing | 3.50 | 3.10 | 3.18 | > 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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 3 | 110034 | 0.90 |
| ADMIN ASSISTANT LVL 4 | 110044 | 0.80 |
| ADMIN ASSISTANT LVL 5 | 110054 | 0.58 |
| BUDGET ANALYST | 000400 | 1.00 |
| CHIEF OF STAFF | 404520 | 1.00 |
| COMMUNICATIONS SPECIALIST | 401590 | 1.00 |
| COMMUNITY ENGAGE SPEC I | 401860 | 0.05 |
| FINANCIAL MGR-PUBLIC SERV | 401070 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| PUBLIC SERVICES AREA ADMI | 403410 | 1.00 |
| SYSTEMS PLAN ANALYST II | 401870 | 0.05 |
| Total | | 8.38 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 2,152,482 | 7,605,504 | 13,963,925 | 285,000 | 2,662,600 |
| CONTRIBUTIONS | 3,724,961 | 2,987,157 | 5,135,191 | 3,752,386 | - |
| INTERGOVERNMENTAL REVENUES | 4,055,396 | 2,495,929 | 5,426,424 | 2,211,042 | 3,500,000 |
| MISCELLANEOUS REVENUE | 319,224 | 17,290,099 | - | - | 1,000,000 |
| OPERATING TRANSFERS IN | 30,034,240 | 25,428,492 | 59,793,631 | 8,252,119 | 1,305,000 |
| PRIOR YEAR SURPLUS | - | - | 7,743,000 | - | - |
| SALE OF BONDS | - | - | 84,256,000 | - | 49,544,000 |
| Total | $40,286,303 | $55,807,181 | $176,318,171 | $14,500,547 | $58,011,600 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| MAJOR STREET (0021) | 1,295,416 | 2,887,876 | 1,378,063 | 346,000 | - |
| WATER SUPPLY SYSTEM (0042) | 6,039,395 | 14,554,213 | 39,530,563 | - | - |
| SEWAGE DISPOSAL SYSTEM (0043) | 449,986 | 373,454 | 2,163,892 | - | - |
| PROJECT MANAGEMENT (0049) | - | - | 2,403,381 | - | 2,412,600 |
| ALTERNATIVE TRANSPORTATION (0061) | 30,000 | - | 258,000 | 258,000 | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 18,509,530 | 17,244,706 | 16,727,961 | 11,286,505 | - |
| STORMWATER SEWER SYSTEM FUND (0069) | 13,851 | 9,410 | 1,320,000 | - | - |
| SOLID WASTE (0072) | 633,765 | 229,113 | 6,793,743 | 54,000 | - |
| SEWER REVENUE BONDS (0075) | 921,576 | 158,664 | 852,658 | - | - |
| STORM SEWER REVENUE BONDS (0082) | - | - | 18,665,000 | - | 8,110,000 |
| SEWER BOND PENDING SERIES (0088) | - | - | 24,650,000 | - | 11,819,000 |
| WATER PENDING BOND SERIES (0089) | - | - | 40,941,000 | - | 29,615,000 |
| WATER BOND FUTURE 2019 SERIES (0095) | 4,761,034 | 5,481,999 | 1,999,674 | - | - |
| WATER PENDING BOND SERIES (0096) | 138,262 | 2,356,203 | 6,170,840 | - | - |
| GENERAL CAPITAL FUND (00CP) | 1,175,943 | 2,886,264 | 1,168,000 | 545,000 | 1,555,000 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,489,869 | 63,376 | - | 2,011,042 | - |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 1,390,756 | 601,033 | 1,320,083 | - | - |
| MAJOR STREET ROAD BOND (0105) | 86,682 | 123,995 | - | - | - |
| WATER CIP BOND (0110) | 3,350,238 | 8,836,875 | 9,975,313 | - | - |
| NEIGHBORHOOD ROAD FUND (0118) | - | - | - | - | 4,500,000 |
| Total | $40,286,303 | $55,807,181 | $176,318,171 | $14,500,547 | $58,011,600 |

# PUBLIC SERVICES AREA

# CAPITAL PROJECTS

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | (524,336) | (2,137,558) | 1,599,569 | - | 1,670,091 |
| PAYROLL FRINGES | 884,607 | 821,741 | 1,026,395 | 429,362 | 927,040 |
| OTHER SERVICES | 14,634,297 | 29,669,407 | 7,553,205 | 2,383,550 | 250,000 |
| MATERIALS & SUPPLIES | 290,433 | 578,103 | 15,938 | - | - |
| OTHER CHARGES | 1,369,584 | 2,730,377 | 128,762,012 | 90,478,488 | 93,425,000 |
| PASS THROUGHS | 28,080,454 | 22,461,118 | 57,069,243 | 19,531,082 | - |
| CAPITAL OUTLAY | 15,761,429 | 14,997,053 | 104,741,874 | 15,196,892 | - |
| EMPLOYEE ALLOWANCES | - | - | 11,324 | - | 11,765 |
| Total | $60,496,468 | $69,120,241 | $300,779,560 | $128,019,374 | $96,283,896 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| MAJOR STREET (0021) | 4,661,767 | 4,888,621 | 14,024,329 | 4,579,417 | 6,112,000 |
| LOCAL STREET (0022) | 2,546,034 | 518,018 | 830,247 | 834,037 | 1,150,000 |
| METRO EXPANSION (0036) | 51,187 | 86,747 | - | - | - |
| WATER SUPPLY SYSTEM (0042) | 1,451,795 | 823,121 | 56,584,752 | 36,549 | 196,296 |
| SEWAGE DISPOSAL SYSTEM (0043) | 638,050 | 674,127 | 10,921,745 | 58 | - |
| PROJECT MANAGEMENT (0049) | 390,881 | 370,877 | 2,403,381 | 392,873 | 2,412,600 |
| ALTERNATIVE TRANSPORTATION (0061) | 208 | - | 648,166 | 600,101 | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 31,559,144 | 32,767,671 | 64,218,756 | 31,638,702 | 27,312,000 |
| STORMWATER SEWER SYSTEM FUND (0069) | 5,500,685 | 5,831,854 | 20,447,151 | 964 | - |
| SOLID WASTE (0072) | 173,252 | - | 9,426,843 | 240,000 | - |
| SEWER REVENUE BONDS (0075) | 194,338 | 64,593 | 4,675,235 | - | - |
| STORM SEWER REVENUE BONDS (0082) | - | - | 13,512,454 | 20,800,000 | 8,110,000 |
| DEVELOPER OFFSET MITIGATION (0084) | 753,250 | 1,341,949 | 4,001,174 | - | - |
| SEWER BOND PENDING SERIES (0088) | - | - | 22,386,770 | 20,700,000 | 11,819,000 |
| WATER PENDING BOND SERIES (0089) | - | - | 20,049,343 | 36,000,000 | 29,615,000 |
| WATER PLANT FINANCING (0092) | 1 | - | 1,000,945 | - | - |
| WATER BOND FUTURE 2019 SERIES (0095) | 271,710 | 240,391 | 1,152,708 | - | - |
| WATER PENDING BOND SERIES (0096) | 180,893 | 613,317 | 18,012,101 | - | - |
| GENERAL CAPITAL FUND (00CP) | 342,892 | 357,884 | 6,014,185 | 3,717,807 | 1,555,000 |
| MAJOR GRANTS PROGRAMS (00MG) | 1,489,870 | 63,376 | 1,355,605 | 5,058,600 | - |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 1,037,879 | 1,419,742 | 6,427,787 | 3,340,266 | 3,502,000 |
| MAJOR STREET ROAD BOND (0105) | 4,750,886 | 1,532,171 | - | - | - |
| LOCAL STREET ROAD BOND (0106) | 144,952 | - | - | - | - |
| STREET, BRIDGE, & SIDEWALK BONDS (0107) | 4,323,796 | 1,675,558 | - | - | - |
| CLIMATE ACTION MILLAGE (0109) | - | 146,782 | 80,000 | 80,000 | - |
| WATER CIP BOND (0110) | 32,998 | 15,703,442 | 22,605,883 | - | - |
| NEIGHBORHOOD ROAD FUND (0118) | - | - | - | - | 4,500,000 |
| Total | $60,496,468 | $69,120,241 | $300,779,560 | $128,019,374 | $96,283,896 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| CAPITAL PROJECTS | 20.23 | 20.36 | 18.94 | 19.45 |
| Total | 20.23 | 20.36 | 18.94 | 19.45 |

## UBLIC SERVICES AREA

## CAPITAL PROJECTS

The Major Street Fund is requesting capital project funding in the amount of $6,112,000 for FY 2027. Funds will be supplied by the Major Street Fund.

The Local Street Fund is requesting capital project funding in the amount of $1,150,000 for FY 2027. 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 $27,312,000 for FY 2027. 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 $8,110,000 for FY 2027. Funds will be provided by Stormwater rate revenue and fund balance.

The Sewage Disposal System is requesting capital project funding in the amount of $11,819,000 for FY 2027. 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 $29,615,000 for FY 2027. 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 $3,502,000 for FY 2027. Funding will be provided by the Sidewalk Construction Millage.

The Neighborhood Road Fund is requesting capital project funding in the amount of $4,500,000.00 for FY 2027. Funding will be provided by the Neighborhood Road Fund.

# PUBLIC SERVICES AREA

# CAPITAL PROJECTS

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| CIVIL ENGINEER 2 | 403640 | 0.80 |
| CIVIL ENG V | 403900 | 1.09 |
| CIVIL ENGINEER I | 000990 | 1.60 |
| CIVIL ENGINEER III | 403620 | 2.40 |
| CIVIL ENGINEER IV | 403840 | 2.40 |
| CIVIL ENGINEER V | 401330 | 1.56 |
| CIVIL ENGINEERING SPEC 3 | 112014 | 2.60 |
| CIVIL ENGINEERING SPEC 4 | 112024 | 1.55 |
| CIVIL ENGINEERING SPEC 5 | 112034 | 2.40 |
| ENGINEERING ANALYST II | 402100 | 0.75 |
| LAND SURVEYOR | 404050 | 0.80 |
| TRANPORTATION TECH III | 112724 | 1.11 |
| TRANSPORTATION TECH IV | 112734 | 0.39 |
| Total | | 19.45 |

This page intentionally left blank

PUBLIC SERVICES AREA

# ENGINEERING

Engineering is responsible for the engineering design and construction management of many of the City's capital improvement projects, 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 5,606,757 | 5,100,394 | 4,748,802 | 4,973,368 | 5,463,510 |
| CONTRIBUTIONS | 17,455 | - | 9,726,919 | - | 10,513,151 |
| INTERGOVERNMENTAL REVENUES | 36,833 | - | - | - | - |
| INTRAGOVERNMENTAL SALES | 2,676,079 | 2,861,769 | 2,975,593 | 2,600,000 | 2,918,339 |
| INVESTMENT INCOME | - | - | 47,934 | 140,000 | 46,222 |
| LICENSES, PERMITS & REGISTRATIONS | 21,040 | 49,053 | - | - | - |
| MISCELLANEOUS REVENUE | 71,281 | 389,017 | - | 39,540 | - |
| OPERATING TRANSFERS IN | 789,072 | 811,908 | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 9,673,064 | - | 4,910,061 |
| TAXES | 2,022,772 | 2,138,748 | 1,572,081 | 1,599,055 | 1,643,734 |
| Total | $11,241,289 | $11,350,889 | $28,744,393 | $9,351,963 | $25,495,017 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 2,434,136 | 2,676,024 | 2,975,593 | 2,600,000 | 2,918,339 |
| CENTRAL STORES (0011) | 674,531 | 681,354 | - | - | - |
| MAJOR STREET (0021) | 474,894 | 344,575 | 6,097,336 | 40,000 | 1,836,109 |
| LOCAL STREET (0022) | - | 13,616 | 500,000 | - | 368,317 |
| PROJECT MANAGEMENT (0049) | 4,845,346 | 4,684,496 | 4,708,802 | 4,972,908 | 5,421,010 |
| ALTERNATIVE TRANSPORTATION (0061) | 789,072 | 811,908 | - | - | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | - | - | 11,429,328 | - | 11,411,996 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 603,686 | 623,818 | 179,449 | - | - |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 1,419,624 | 1,515,098 | 2,853,885 | 1,739,055 | 3,539,246 |
| Total | $11,241,289 | $11,350,889 | $28,744,393 | $9,351,963 | $25,495,017 |

# PUBLIC SERVICES AREA

## ENGINEERING

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 5,304,683 | 5,530,660 | 4,737,695 | 3,897,092 | 4,858,837 |
| PAYROLL FRINGES | 1,697,249 | 1,836,196 | 1,082,417 | 1,087,332 | 1,041,946 |
| OTHER SERVICES | 5,018,042 | 4,917,683 | 1,548,447 | 2,280,007 | 765,424 |
| MATERIALS & SUPPLIES | 942,010 | 1,181,729 | 29,309 | 45,650 | 30,173 |
| OTHER CHARGES | 1,860,621 | 1,991,318 | 1,911,740 | 1,936,085 | 2,088,902 |
| PASS THROUGHS | 1,711,644 | 2,942,494 | 972,313 | 972,313 | 979,797 |
| CAPITAL OUTLAY | 42,292 | 9,003 | - | 3,139 | 63,000 |
| EMPLOYEE ALLOWANCES | 45,041 | 33,144 | 6,519 | 16,396 | 7,595 |
| Total | $16,621,582 | $18,442,227 | $10,288,440 | $10,238,014 | $9,835,674 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 5,296,610 | 6,878,272 | 2,822,334 | 2,655,355 | 2,814,472 |
| CENTRAL STORES (0011) | 695,364 | 686,117 | - | - | - |
| MAJOR STREET (0021) | 3,657,042 | 3,860,434 | 886,966 | 828,086 | 159,762 |
| LOCAL STREET (0022) | 309,778 | 337,826 | 165,848 | 162,324 | 65,750 |
| METRO EXPANSION (0036) | 69,603 | 59,978 | 88,716 | 57,687 | 67,709 |
| PROJECT MANAGEMENT (0049) | 4,591,430 | 4,660,711 | 4,744,491 | 4,829,977 | 5,153,370 |
| ALTERNATIVE TRANSPORTATION (0061) | 252,758 | 250,425 | 47,700 | 47,700 | - |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | 1,228,217 | 1,245,060 | 1,496,500 | 1,620,350 | 1,537,365 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 491,740 | 446,379 | - | - | - |
| SIDEWALK CONSTRUCTION MILLAGE (0102) | 29,040 | 17,025 | 35,885 | 36,535 | 37,246 |
| Total | $16,621,582 | $18,442,227 | $10,288,440 | $10,238,014 | $9,835,674 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| ENGINEERING | 33.72 | 36.08 | 37.36 | 21.66 |
| Total | 33.72 | 36.08 | 37.36 | 21.66 |

## PUBLIC SERVICES AREA

## ENGINEERING SERVICES UNIT

### REVENUES

**Charges for Services** – The increase in FY 2027 is a result of increased support for City Capital projects.

**Contributions** - The increase in FY 2027 is reflective of additional one-time construction reimbursements for construction projects.

**Intragovernmental Sales** - The FY 2027 decrease is related to restructuring that moved the Radio related revenue to Transportation.

**Prior Year Surplus** - This decrease reflects planned one-time use of fund balance in FY 2027 for right-of-way improvement projects.

**Taxes** - The increase reflects anticipated increases in Sidewalk Construction Millage revenue associated with property value increases.

### EXPENSES

**Personnel Services** – This is reflective of increased staffing to support increased private development and capital project management in FY 2027.

**Other Services** – The decrease in FY 2027 reflects an accounting change that established a Transportation Unit.

**Other Charges** – This reflects an increase in information technology costs and Municipal Service Charges (MSC) for services rendered.

**Capital Outlay** - The increase is reflective of one-time equipment purchases in FY 2027.

# PUBLIC SERVICES AREA

## ENGINEERING

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,773,758 | 3,112,918 | 1,848,599 | 1,845,335 | 1,591,919 |
| 4100 DDA STREET LIGHTING | 104,611 | 165,503 | - | - | - |
| 4101 STREET LIGHTING | 2,676,717 | 2,784,995 | - | - | - |
| 4146 FOOTBALL/SPECIAL EVENTS | 32,250 | 56,678 | - | - | - |
| 4149 MAJOR TRAFFIC SIGNS | 6,786 | 5,738 | - | - | - |
| 4510 ENGINEERING RIGHT-OF-WAY | 177,983 | 163,741 | 212,491 | 170,662 | 232,587 |
| 4550 CUSTOMER SERVICE | 59,787 | 58,341 | 108,301 | 84,395 | 85,970 |
| 4570 RECORD MAINTENANCE | 28,429 | 22,431 | 34,336 | 15,869 | 32,913 |
| 4580 PRIVATE DEV. CONSTRUCTION | 315,517 | 384,439 | 613,929 | 520,357 | 871,083 |
| 4930 SYSTEMS MAINTENANCE | 78,665 | 95,400 | - | - | - |
| 4931 INSTALLS AND REPAIRS | 11,994 | 15,063 | - | - | - |
| 7012 TRAINING | 13,253 | 13,029 | 4,678 | 18,737 | - |
| 7019 PUBLIC ENGAGEMENT | 16,861 | - | - | - | - |
| Total | $5,296,611 | $6,878,276 | $2,822,334 | $2,655,355 | $2,814,472 |

### Expenses by Activity (0011 CENTRAL STORES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 215,400 | 230,234 | - | - | - |
| 4912 MATERIALS & SUPPLIES | 356,802 | 312,804 | - | - | - |
| 4930 SYSTEMS MAINTENANCE | 106,998 | 123,297 | - | - | - |
| 4931 INSTALLS AND REPAIRS | 16,162 | 19,780 | - | - | - |
| Total | $695,362 | $686,115 | - | - | - |

### Expenses by Activity (0021 MAJOR STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 895,233 | 879,620 | - | - | - |
| 3360 PLANNING | 127,763 | 77,542 | - | - | - |
| 4122 RRFB INSTALLATION/MAINTENANCE | 50,967 | 64,860 | - | - | - |
| 4123 SIGNAL INSTALLATION/REBUILD | 143,423 | 225,759 | - | - | - |
| 4124 TRAFFIC SIGNAL MAINTENANCE | 214,346 | 362,511 | - | - | - |
| 4125 SIGNAL PREVENT MAINT | 49,042 | 65,987 | - | - | - |
| 4126 SIGNAL EMERGENCY REPAIR | 149,739 | 96,335 | - | - | - |
| 4127 SIGNAL SYSTEM CONTROL | 261,891 | 307,652 | - | - | - |
| 4128 SIGNAL SHOP WORK | 38,461 | 44,199 | - | - | - |
| 4135 SIGN SHOP WORK | 1,312 | 877 | - | - | - |
| 4136 SIGN, WORK FOR OTHERS | 33,452 | 20,418 | - | - | - |
| 4142 MAJOR SIGN MANUFACTURE | 49,932 | 52,422 | - | - | - |
| 4146 FOOTBALL/SPECIAL EVENTS | 81,778 | 104,331 | - | - | - |
| 4147 MAJOR ST PAVEMENT MARKING | 368,165 | 406,331 | 650,254 | 635,736 | - |
| 4149 MAJOR TRAFFIC SIGNS | 97,689 | 115,459 | - | - | - |
| 4150 SCHOOL ZONE SAFETY-TRAFFIC ENGIN | 49,202 | 50,532 | - | - | - |
| 4151 PEDESTRIAN SAFETY-TRAFFIC ENGINE | 49,171 | 50,528 | - | - | - |
| 4154 SCHOOL ZONE SFTY SIGN INST MAJOR | 2,959 | 1,939 | - | - | - |
| 4156 PEDS SAFETY SIGN INSTALL - MAJOR | 31,064 | 63,907 | - | - | - |
| 4170 QUICK-BUILD SAFETY PROJECTS | 2,440 | 14,591 | - | - | - |
| 4183 TRUNKLINE CONSTRUCTION | 2,033 | 7,659 | - | - | - |
| 4184 TRUNKLINE SIGNAL INSTALL | 15,735 | 62,957 | - | - | - |

| | | | | | |
|---|---|---|---|---|---|
| 4185 TRUNKLINE PREV MAINT | 13,304 | 12,947 | - | - | - |
| 4186 TRUCKLINE EMERG REPAIR | 26,688 | 25,557 | - | - | - |
| 4187 TRUNKLINE SYSTEM CONTROL | 7,327 | 9,629 | - | - | - |
| 4227 PAVEMENT EVALUATION | 9,318 | 14,416 | 47,910 | 42,137 | 4,150 |
| 4229 TRAFFIC COUNTS | 19,315 | 22,746 | - | - | - |
| 4239 BR 23 TRAFFIC SIGNS | 627 | 1,956 | - | - | - |
| 4255 SIDEWALK RAMPS | 33,809 | 23,383 | 60,000 | 60,000 | 60,000 |
| 4257 ENG SERVICES/INSPECTIONS | 104,157 | 46,623 | 128,802 | 90,213 | 95,612 |
| 4520 TRAFFIC OPERATIONS | 723,777 | 624,440 | - | - | - |
| 4949 BR 94 TRAFFIC SIGNS | 2,923 | 2,317 | - | - | - |
| Total | $3,657,042 | $3,860,430 | $886,966 | $828,086 | $159,762 |

## Expenses by Activity (0022 LOCAL STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 4112 LOCAL SIGN MANUFACTURE | 51,196 | 50,557 | - | - | - |
| 4117 LOCAL ST PAVEMENT MARKING | 72,523 | 98,615 | 84,928 | 82,262 | - |
| 4119 LOCAL TRAFFIC SIGNS | 101,658 | 107,324 | - | - | - |
| 4153 PEDESTRIAN SFTY PVMT MARK LOCAL | - | 290 | - | - | - |
| 4155 SCHOOL ZONE SFTY SIGN INST LOCAL | 2,978 | 1,791 | - | - | - |
| 4157 PEDS SAFETY SIGN INSTALL - LOCAL | 3,132 | 6,925 | - | - | - |
| 4217 LOCAL PAVEMENT EVALUATION | 14,695 | 4,606 | 15,920 | 15,062 | 750 |
| 4219 LOCAL TRAFFIC COUNTS | 657 | 3,910 | - | - | - |
| 4255 SIDEWALK RAMPS | 62,941 | 63,811 | 65,000 | 65,000 | 65,000 |
| Total | $309,780 | $337,829 | $165,848 | $162,324 | $65,750 |

## Expenses by Activity (0036 METRO EXPANSION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3380 PLAN REVIEW | 18,196 | 13,253 | 22,967 | 13,638 | 24,141 |
| 4537 CONSTRUCTION - INSPECTION | 41,479 | 29,829 | 34,608 | 30,743 | 19,971 |
| 4573 UNDERGROUND UTILITY LOCATION | 9,929 | 16,897 | 31,141 | 13,306 | 23,597 |
| Total | $69,604 | $59,979 | $88,716 | $57,687 | $67,709 |

## Expenses by Activity (0049 PROJECT MANAGEMENT)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 2,921,412 | 3,069,063 | 3,308,586 | 3,040,933 | 3,403,881 |
| 4510 ENGINEERING RIGHT-OF-WAY | 277,222 | 169,280 | 223,121 | 170,000 | 251,178 |
| 4550 CUSTOMER SERVICE | 59,787 | 58,286 | 108,166 | 82,000 | 89,192 |
| 4570 RECORD MAINTENANCE | 28,429 | 22,701 | 34,518 | 10,000 | 33,298 |
| 4580 PRIVATE DEV. CONSTRUCTION | 1,291,326 | 1,317,620 | 1,065,846 | 1,514,544 | 1,374,731 |
| 7012 TRAINING | 13,253 | 23,758 | 4,254 | 12,500 | 1,090 |
| Total | $4,591,429 | $4,660,708 | $4,744,491 | $4,829,977 | $5,153,370 |

## Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 78,884 | 69,732 | - | - | - |
| 3360 PLANNING | 63,628 | 65,666 | - | - | - |
| 4147 MAJOR ST PAVEMENT MARKING | 45,095 | 47,260 | 47,700 | 47,700 | - |
| 7021 PARTNERSHIPS | 24,951 | 25,954 | - | - | - |
| 7023 PROGRAM MANAGEMENT | 34,650 | 36,051 | - | - | - |
| 7024 ASSET MANAGEMENT | 5,546 | 5,762 | - | - | - |
| Total | $252,754 | $250,425 | $47,700 | $47,700 | - |

## Expenses by Activity (0062 STREET,BRIDGE & SIDEWALK MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 60,005 | 31,274 | 36,133 | 141,564 | 35,314 |
| 9042 STREET RESURF CONTINGENCY | 461,331 | 507,246 | 753,507 | 771,926 | 795,671 |
| 9500 DEBT SERVICE | 706,880 | 706,540 | 706,860 | 706,860 | 706,380 |
| Total | $1,228,216 | $1,245,060 | $1,496,500 | $1,620,350 | $1,537,365 |

## Expenses by Activity (0100 COUNTY MENTAL HEALTH MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 4101 STREET LIGHTING | 140,014 | 158,800 | - | - | - |
| 4137 TRAFFIC CALMING | 351,725 | 287,579 | - | - | - |
| Total | $491,739 | $446,379 | - | - | - |

## Expenses by Activity (0102 SIDEWALK CONSTRUCTION MILLAGE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 29,040 | 17,026 | 35,885 | 36,535 | 37,246 |
| Total | $29,040 | $17,026 | $35,885 | $36,535 | $37,246 |

**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 | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 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 | 89% | 78% | 77% | 90% |
| | | | | | | | Ensure final road patching by private contractors is completed within 30 days. | Ongoing | 96% | 94% | 95% | 95% |
| Engineering provides services for private development projects. | ● | ● | ● | | | | Complete review of 85% of construction plans within 4 weeks. | Ongoing | 72% | 71% | 70% | 85% |
| | | | | | | | Complete over 90% of ROW permits within 3 weeks. | Ongoing | 95% | 90% | 95% | 95% |

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 2027 FTE's |
|---|---|---|
| CIVIL ENGINEER 2 | 403640 | 0.20 |
| ADMIN ASSISTANT LVL 5 | 110054 | 1.38 |
| CAPITAL PROJECTS ASSET MG | 404780 | 0.17 |
| CES SUPERVISOR 4 | 192070 | 1.00 |
| CITY ENGINEER | 403160 | 1.00 |
| CIVIL ENGINEER I | 000990 | 2.18 |
| CIVIL ENGINEER II | 403640 | 0.87 |
| CIVIL ENGINEER III | 403620 | 2.40 |
| CIVIL ENGINEER IV | 403840 | 1.48 |
| CIVIL ENGINEER V | 401330 | 1.13 |
| CIVIL ENGINEERING SPEC 3 | 112014 | 5.40 |
| CIVIL ENGINEERING SPEC 4 | 112024 | 1.20 |
| CIVIL ENGINEERING SPEC 5 | 112034 | 0.60 |
| ENGINEERING ANALYST II | 402100 | 0.20 |
| LAND SURVEYOR | 404050 | 0.20 |
| MANAGEMENT ASSISTANT | 000200 | 0.75 |
| PROJECT MGMT ANALYST | 000970 | 1.00 |
| SITE COMPLIANCE COORD | 119999 | 0.50 |
| Total | | 21.66 |

This page intentionally left blank

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 the City's urban forest.

# PUBLIC SERVICES AREA

## PUBLIC WORKS

### Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 1,955,800 | 2,108,338 | 1,033,576 | 1,247,668 | 1,119,735 |
| CONTRIBUTIONS | 129,223 | 116,740 | - | 366 | - |
| INTERGOVERNMENTAL REVENUES | 16,996,713 | 17,900,343 | 17,513,845 | 16,985,260 | 19,140,209 |
| INTRAGOVERNMENTAL SALES | 487,293 | 591,887 | 756,165 | 686,449 | 785,642 |
| INVESTMENT INCOME | 95,607 | 146,523 | 331,910 | 335,381 | 320,056 |
| MISCELLANEOUS REVENUE | 142,436 | 403,276 | 32,500 | 102,865 | 32,500 |
| OPERATING TRANSFERS IN | 330,516 | 340,440 | 370,597 | 427,706 | 381,715 |
| PRIOR YEAR SURPLUS | - | - | 523,192 | - | 9,477 |
| Total | $20,137,588 | $21,607,547 | $20,561,785 | $19,785,695 | $21,789,334 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 44,301 | 50,773 | 72,815 | 39,449 | 102,292 |
| CENTRAL STORES (0011) | 442,992 | 541,114 | 765,915 | 725,000 | 762,966 |
| MAJOR STREET (0021) | 13,055,380 | 13,614,224 | 13,311,289 | 12,855,691 | 14,540,853 |
| LOCAL STREET (0022) | 3,571,590 | 3,740,476 | 3,708,237 | 3,565,130 | 4,044,856 |
| METRO EXPANSION (0036) | 505,507 | 553,194 | 715,949 | 706,917 | 676,723 |
| WATER SUPPLY SYSTEM (0042) | 458,251 | 558,386 | 434,597 | 512,147 | 490,715 |
| SEWAGE DISPOSAL SYSTEM (0043) | 70,129 | 62,923 | 3,000 | 26,538 | 3,000 |
| CEMETERY PERPETUAL CARE (0054) | 9,125 | 10,500 | - | 5,250 | - |
| ELIZABETH R. DEAN TRUST FUND (0055) | 95,607 | 146,523 | 91,478 | 85,000 | 91,498 |
| WHEELER CENTER (0058) | 893,803 | 938,698 | 1,304,766 | 1,032,080 | 1,039,431 |
| STORMWATER SEWER SYSTEM FUND (0069) | 119,916 | 487,400 | 153,739 | 232,493 | 37,000 |
| SOLID WASTE (0072) | 870,987 | 903,336 | - | - | - |
| Total | $20,137,588 | $21,607,547 | $20,561,785 | $19,785,695 | $21,789,334 |

# PUBLIC SERVICES AREA

# PUBLIC WORKS

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 6,992,753 | 7,509,735 | 5,746,759 | 5,416,042 | 5,884,573 |
| PAYROLL FRINGES | 4,374,012 | 4,755,765 | 3,868,296 | 3,788,706 | 3,587,919 |
| OTHER SERVICES | 16,831,341 | 18,042,014 | 11,200,645 | 9,709,371 | 10,961,438 |
| MATERIALS & SUPPLIES | 1,902,666 | 1,969,984 | 2,071,320 | 1,965,336 | 2,086,270 |
| OTHER CHARGES | 4,004,016 | 4,231,003 | 4,227,064 | 4,083,367 | 4,622,102 |
| PASS THROUGHS | 415,051 | 425,008 | 455,178 | 455,178 | 466,121 |
| CAPITAL OUTLAY | 525,847 | 762,424 | - | 138,716 | 404,331 |
| VEHICLE OPERATING COSTS | 79,046 | 77,032 | 104,900 | 83,600 | 107,000 |
| EMPLOYEE ALLOWANCES | 25,769 | 26,250 | 8,884 | 19,285 | 12,684 |
| Total | $35,150,501 | $37,799,215 | $27,683,046 | $25,659,601 | $28,132,438 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 87,081 | 63,385 | 78,251 | 39,449 | 99,351 |
| CENTRAL STORES (0011) | 442,989 | 541,114 | 684,175 | 527,800 | 684,200 |
| MAJOR STREET (0021) | 2,830,271 | 3,962,419 | 3,666,360 | 3,402,359 | 3,775,743 |
| LOCAL STREET (0022) | 1,394,921 | 1,836,291 | 2,844,094 | 2,837,203 | 2,305,772 |
| METRO EXPANSION (0036) | 265,691 | 342,562 | 554,340 | 542,848 | 490,762 |
| WATER SUPPLY SYSTEM (0042) | 5,362,285 | 5,214,985 | 6,066,118 | 6,082,500 | 6,580,328 |
| SEWAGE DISPOSAL SYSTEM (0043) | 3,720,016 | 3,547,062 | 4,106,448 | 3,812,464 | 4,194,970 |
| ELIZABETH R. DEAN TRUST FUND (0055) | 44,236 | 19,820 | 91,478 | 77,630 | 91,498 |
| WHEELER CENTER (0058) | 840,559 | 880,789 | 1,002,243 | 890,147 | 892,408 |
| ALTERNATIVE TRANSPORTATION (0061) | 229,469 | 202,802 | 341,656 | 282,364 | 359,936 |
| STORMWATER SEWER SYSTEM FUND (0069) | 6,271,160 | 6,414,614 | 8,247,883 | 7,164,837 | 8,657,470 |
| SOLID WASTE (0072) | 13,661,823 | 14,773,372 | - | - | - |
| Total | $35,150,501 | $37,799,215 | $27,683,046 | $25,659,601 | $28,132,438 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| PUBLIC WORKS | 97.47 | 96.47 | 98.35 | 70.66 |
| Total | 97.47 | 96.47 | 98.35 | 70.66 |

## PUBLIC SERVICES AREA

## PUBLIC WORKS

### REVENUES

**Charges for Services** - The FY 2027 increase is associated with increases to supporting the Wheeler Service Center

**Intergovernmental Revenues** - The FY 2027 increase is associated with increased Michigan Transportation Fund revenue from the State of Michigan.

**Prior Year Surplus** - The FY 2027 decrease is a result of one-time appropriations made in FY 2026.

### EXPENSES

**Personnel Services** - The FY 2027 increase reflects increased employee allocations.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Charges** - The FY 2027 increase is attributable to increased information technology and Wheeler Service Center costs.

**Capital Outlay** - The FY 2027 increase is associated with one-time equipment replacement purchases.

# PUBLIC SERVICES AREA

# PUBLIC WORKS

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 63,821 | 45,502 | 27,243 | 25,319 | 63,207 |
| 6222 SNOW & ICE CONTROL | 4,553 | 4,245 | 25,504 | 5,334 | 10,326 |
| 6301 MOWING - NON PARKS | 18,706 | 13,638 | 25,504 | 8,796 | 25,818 |
| Total | $87,080 | $63,385 | $78,251 | $39,449 | $99,351 |

## Expenses by Activity (0011 CENTRAL STORES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 4912 MATERIALS & SUPPLIES | 442,990 | 541,114 | 684,175 | 527,800 | 684,200 |
| Total | $442,990 | $541,114 | $684,175 | $527,800 | $684,200 |

## Expenses by Activity (0021 MAJOR STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,222,264 | 1,300,182 | 1,302,614 | 1,352,085 | 1,290,486 |
| 4146 FOOTBALL/SPECIAL EVENTS | 2,166 | 3,139 | 849 | 4,716 | 881 |
| 4222 POTHOLE REPAIR | 221,596 | 256,408 | 303,705 | 251,746 | 324,435 |
| 4231 BR 23 SWEEPING | 5,956 | 9,141 | 5,700 | 8,786 | 5,700 |
| 4232 BR 23 POTHOLE REPAIR | 2,028 | 2,754 | 1,500 | 1,700 | 1,500 |
| 4235 BR 23 WINTER MAINTENANCE | 4,460 | 6,644 | 4,500 | 9,317 | 4,500 |
| 4240 MAJOR BASE REPAIR/OVERLAY | 197,459 | 71,276 | 221,329 | 87,694 | 148,798 |
| 4245 MAJOR SALTING/PLOWING | 432,935 | 1,836,230 | 1,263,020 | 1,095,711 | 1,170,186 |
| 4251 STREET SWEEPING | 636,119 | 329,464 | 451,630 | 407,744 | 706,736 |
| 4252 BRIDGE MAINTENANCE & REPAIR | 1,827 | 1,252 | 1,500 | 11,614 | 1,500 |
| 4253 SHOULDER MAINTENANCE | 6,234 | 18,239 | 6,843 | 16,541 | 17,056 |
| 4254 MISC CONCRETE REPAIRS | 7,401 | - | 8,000 | 7,000 | 8,000 |
| 4256 SHOP WORK | 15,256 | 10,335 | 7,671 | 11,374 | 13,115 |
| 4258 WORK FOR OTHERS | - | 466 | - | - | - |
| 4259 MISC. ROW MAINTENANCE | 8,771 | 12,056 | 30,199 | 25,853 | 25,550 |
| 4940 BR 94 BASE REPAIR | 626 | - | 600 | - | 600 |
| 4941 BR 94 SWEEPING | 9,535 | 10,053 | 6,200 | 8,823 | 6,200 |
| 4942 BR 94 POTHOLE REPAIR | 12,981 | 45,760 | 5,500 | 41,990 | 5,500 |
| 4943 BR 94 SHOULDER MAINTENANCE | 7,037 | 6,013 | 8,000 | 7,000 | 8,000 |
| 4945 BR 94 WINTER MAINITENANCE | 35,617 | 43,002 | 37,000 | 52,665 | 37,000 |
| Total | $2,830,268 | $3,962,414 | $3,666,360 | $3,402,359 | $3,775,743 |

## Expenses by Activity (0022 LOCAL STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 4209 LOCAL GRADING | 272,728 | 302,757 | 325,713 | 348,048 | 323,006 |
| 4210 LOCAL BASE REPAIR/OVERLAY | 213,072 | 284,128 | 274,008 | 260,834 | 302,828 |
| 4211 LOCAL STREET SWEEPING | 183,556 | 302,659 | 641,162 | 741,872 | 501,537 |
| 4212 LOCAL POTHOLE REPAIR | 243,311 | 282,634 | 302,132 | 250,778 | 316,115 |
| 4215 LOCAL SALTING/PLOWING | 392,579 | 565,435 | 1,196,248 | 1,124,965 | 757,630 |
| 4218 LOCAL SURFACE TREATMENT | (9) | - | - | - | - |
| 4253 SHOULDER MAINTENANCE | 646 | - | 250 | - | 250 |
| 4254 MISC CONCRETE REPAIRS | 4,500 | 14,107 | 10,000 | 7,500 | 10,000 |
| 4259 MISC. ROW MAINTENANCE | - | - | 10,000 | 18,625 | 10,000 |
| 9500 DEBT SERVICE | 84,535 | 84,568 | 84,581 | 84,581 | 84,406 |
| Total | $1,394,918 | $1,836,288 | $2,844,094 | $2,837,203 | $2,305,772 |

## Expenses by Activity (0036 METRO EXPANSION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | - | 1,500 | 1,500 | 1,500 |
| 4261 RIGHT-OF-WAY/MAINTENANCE & REP | 26,524 | 26,256 | 22,249 | 18,754 | 17,743 |
| 6222 SNOW & ICE CONTROL | 31,298 | 97,053 | 225,438 | 168,727 | 230,399 |
| 6328 ROW MAINTENANCE | 106,329 | 144,192 | 123,647 | 153,575 | 128,697 |
| 6330 ROW VEGETATION/BRUSH CLEARANCE | 101,542 | 75,058 | 181,506 | 200,292 | 112,423 |
| Total | $265,693 | $342,559 | $554,340 | $542,848 | $490,762 |

## Expenses by Activity (0042 WATER SUPPLY SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 392,758 | 429,780 | 480,651 | 464,192 | 490,262 |
| 1100 FRINGE BENEFITS | 179,928 | 196,440 | 234,020 | 234,020 | 228,723 |
| 1372 REVOLVING SUPPLY | 1,653 | (103,984) | - | - | - |
| 4500 ENGINEERING - OTHERS | 34,543 | 24,204 | 57,459 | 39,279 | 60,221 |
| 6210 OPERATIONS | 619,472 | 574,102 | 755,087 | 616,895 | 739,769 |
| 7010 CUSTOMER SERVICE | 433,113 | 370,660 | 426,362 | 371,358 | 407,680 |
| 7031 REVOLVING EQUIPMENT | 31,479 | (5,025) | 393,861 | 155,818 | 304,186 |
| 7033 DCU MAINTENANCE | 1,405 | 1,133 | 1,200 | - | 1,200 |
| 7034 INSPECTIONS | 162,302 | 191,478 | 155,331 | 173,613 | 126,085 |
| 7047 SERVICE LINE REPLACEMENT | 139,236 | 83,340 | 32,417 | 17,092 | 59,445 |
| 7061 SOUTH INDUSTRIAL SITE | 41,458 | 33,173 | 42,000 | 41,122 | 43,600 |
| 7064 MISS DIG | 79,960 | 88,113 | 86,120 | 86,765 | 83,776 |
| 7092 MAINTENANCE - MAINS | 1,665,324 | 1,907,153 | 1,463,654 | 2,304,061 | 2,212,059 |
| 7093 MAINTENANCE - HYDRANTS | 365,095 | 419,988 | 493,167 | 378,455 | 439,574 |
| 7094 MAINTENANCE - SERVICE | 679,112 | 486,634 | 844,789 | 599,830 | 783,748 |
| 9000 CAPITAL OUTLAY | 535,438 | 517,791 | 600,000 | 600,000 | 600,000 |
| Total | $5,362,276 | $5,214,980 | $6,066,118 | $6,082,500 | $6,580,328 |

## Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 298,334 | 313,085 | 362,794 | 353,683 | 369,394 |
| 1100 FRINGE BENEFITS | 207,192 | 239,412 | 267,451 | 267,451 | 263,378 |
| 1372 REVOLVING SUPPLY | (2,609) | (12,275) | - | - | - |
| 4500 ENGINEERING - OTHERS | 96,031 | 48,437 | 113,856 | 67,586 | 118,832 |
| 6210 OPERATIONS | 579,035 | 436,556 | 562,876 | 483,971 | 659,775 |
| 7010 CUSTOMER SERVICE | 330,516 | 340,440 | 370,597 | 370,597 | 381,715 |
| 7031 REVOLVING EQUIPMENT | 86,547 | 4,263 | 134,081 | 9,859 | 144,036 |
| 7064 MISS DIG | 64,904 | 67,393 | 74,120 | 72,528 | 70,326 |
| 7074 TELEVISING COLLECTION SYSTEM | 526,793 | 611,756 | 635,188 | 451,711 | 592,087 |
| 7077 MAINTENANCE - MANHOLE | 263,303 | 262,518 | 355,845 | 327,016 | 222,162 |
| 7083 JETTING | 806,493 | 833,047 | 927,740 | 930,179 | 1,032,417 |
| 7092 MAINTENANCE - MAINS | 463,479 | 402,427 | 301,900 | 477,883 | 340,848 |
| Total | $3,720,018 | $3,547,059 | $4,106,448 | $3,812,464 | $4,194,970 |

## Expenses by Activity (0055 ELIZABETH R. DEAN TRUST FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,271 | 1,309 | 1,478 | 1,378 | 1,498 |
| 6309 GENERAL CARE | 1,563 | 1,107 | - | 3,690 | - |
| 6317 POST PLANT CARE | - | - | - | 562 | - |
| 6325 STUMP REMOVAL | 459 | - | - | - | - |
| 6327 TREE PLANTING | 40,943 | 17,404 | 90,000 | 72,000 | 90,000 |
| Total | $44,236 | $19,820 | $91,478 | $77,630 | $91,498 |

## Expenses by Activity (0058 WHEELER CENTER)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 814,214 | 860,163 | 947,243 | 872,417 | 850,871 |
| 6222 SNOW & ICE CONTROL | 6,350 | 6,341 | 27,750 | 5,934 | 13,224 |
| 6301 MOWING - NON PARKS | 19,995 | 14,284 | 27,250 | 11,796 | 28,313 |
| Total | $840,559 | $880,788 | $1,002,243 | $890,147 | $892,408 |

## Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 4242 NON-MOTORIZED ROW MAINTENANCE | 229,470 | 202,803 | 341,656 | 282,364 | 359,936 |
| Total | $229,470 | $202,803 | $341,656 | $282,364 | $359,936 |

## Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,644,797 | 1,727,866 | 2,090,616 | 1,913,432 | 2,491,926 |
| 1100 FRINGE BENEFITS | 76,332 | 85,944 | 106,981 | 106,981 | 110,896 |
| 1372 REVOLVING SUPPLY | 20,892 | (7,576) | - | - | - |
| 4251 STREET SWEEPING | 108,607 | 257,659 | 426,339 | 281,486 | 677,872 |
| 4500 ENGINEERING - OTHERS | 28,258 | 65,583 | 58,492 | 55,590 | 61,099 |
| 6210 OPERATIONS | 752,129 | 800,803 | 663,013 | 680,220 | 683,807 |
| 6309 GENERAL CARE | 39,802 | 50,130 | 12,048 | 63,406 | 10,023 |
| 6317 POST PLANT CARE | 67,338 | 91,386 | 151,640 | 197,657 | 148,873 |
| 6320 TRIMMING | 827,531 | 740,945 | 955,140 | 906,872 | 878,900 |
| 6324 STORM DAMAGE | 215,966 | 140,331 | 238,414 | 185,312 | 195,917 |
| 6325 STUMP REMOVAL | 301,427 | 176,710 | 262,241 | 207,220 | 242,579 |
| 6327 TREE PLANTING | 88,684 | 114,202 | 119,846 | 128,140 | 108,893 |
| 6329 TREE REMOVALS | 447,860 | 359,896 | 632,941 | 463,468 | 658,443 |
| 7031 REVOLVING EQUIPMENT | 185,249 | 86,288 | 372,429 | 279,721 | 320,015 |
| 7064 MISS DIG | 34,344 | 35,575 | 39,159 | 38,762 | 37,086 |
| 7074 TELEVISING COLLECTION SYSTEM | 212,276 | 362,454 | 363,594 | 284,267 | 359,084 |
| 7077 MAINTENANCE - MANHOLE | 43,137 | 92,934 | 96,801 | 82,636 | 79,873 |
| 7081 DITCH MAINTENANCE | 48,507 | 47,234 | 51,937 | 41,424 | 68,118 |
| 7082 CATCHBASIN MAINTENANCE | 500,767 | 413,743 | 553,761 | 478,155 | 532,025 |
| 7083 JETTING | 265,855 | 402,247 | 393,777 | 348,248 | 587,621 |
| 7084 ILLICIT DISCHARGE ELIMINATION | 8,509 | 8,551 | 3,879 | 3,124 | 4,250 |
| 7085 CULVERT MAINTENANCE | 5,082 | 6,664 | 6,592 | 17,028 | 2,116 |
| 7090 BEST MGMT PRACTICES/GREEN INFRAS | 14,163 | 12,904 | 56,422 | 35,517 | 22,706 |
| 7092 MAINTENANCE - MAINS | 333,644 | 342,123 | 591,821 | 366,171 | 375,348 |
| Total | $6,271,156 | $6,414,596 | $8,247,883 | $7,164,837 | $8,657,470 |

## Expenses by Activity (0072 SOLID WASTE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,214,466 | 1,172,697 | - | - | - |
| 1401 ART FAIR/SPECIAL EVENTS | - | 90 | - | - | - |
| 3162 COMMUNITY STANDARDS | 17,700 | 25,452 | - | - | - |
| 4721 REAR-LOAD COMMER COLLECT | 162,350 | 218,378 | - | - | - |
| 4724 RESIDENTIAL COLLECTION | 2,499,593 | 2,906,216 | - | - | - |
| 4725 FRONT-LOAD COMMER COLLECT | 995,998 | 1,056,363 | - | - | - |
| 4726 DDA REFUSE CANS COLLECTION | 161,637 | 174,332 | - | - | - |
| 4727 CARTS RPR/D\DIST | 18,217 | 4,880 | - | - | - |
| 4729 STUDENT MOVE IN/OUT | 28,902 | 43,002 | - | - | - |
| 4730 DROP OFF STATION STAFFED | 61,594 | 112,864 | - | - | - |
| 4732 SINGLE FAMILY RECYCLING | 1,505,177 | 1,511,968 | - | - | - |
| 4733 MULTI FAMILY RECYCLING | 762,573 | 783,591 | - | - | - |
| 4734 COMMERCIAL RECYCLING | 1,511,930 | 1,816,709 | - | - | - |
| 4749 YARDWASTE COLLECTION | 1,480,608 | 2,007,907 | - | - | - |
| 4764 RECYCLING PROCESSING | 1,901,567 | 1,817,062 | - | - | - |
| 4919 MAINTENANCE - LANDFILL | 741,356 | 601,943 | - | - | - |
| 6210 OPERATIONS | 316,679 | 318,752 | - | - | - |
| 6362 PARK REFUSE | 279,957 | 200,136 | - | - | - |
| 7060 OUTSTATIONS | 1,521 | 1,038 | - | - | - |
| Total | $13,661,825 | $14,773,380 | - | - | - |

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

| **Service Area: Public Services** | **Area Administrator: Jordan Roberts** |
|---|---|
| **Service Unit: Public Works** | **Service Unit Manager: Paul Matthews** |

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Deliver Exceptional Service | Enable Economic Development | Ensure Financial Health | Integrate External Engagement | Leverage Information Technology | Strengthen Human Capital | | | | | | |
| Repair & 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 | 84% | 94% | 80% | 90% |
| Repair & maintain water & sewer systems to maximize asset life, protect water quality and minimize disruption in service. | ● | ● | ● | ● | ● | | Reduce the number of sanitary sewer backups year-over-year | Annually | 12 | 12 | 11 | 11 |
| | | | | | | | Complete cross connection inspections at 90% of high hazard accounts. | Annually | 100% | 100% | 100% | 90% |
| | | | | | | | Replace 40 water valves. | Annually | 39 | 49 | 40 | 40 |
| | | | | | | | Clean 35% of all stormwater catch basins and all swirl concentrators. | Annually | 35% catch basins/89% Swirl concentrators | 32% of catch basins, 53/59 of concentrators | 35% catch basins, 57/59 concentrators | 35% catch basins, 59/59 concentrators |
| Maintain and improve the health of the urban forest. | ● | ● | ● | ● | ● | | Prune 10% of the City's street trees. | Annually | 9.2% | 11% | 10% | 10% |
| | | | | | | | Perform 90% of street tree removals on schedule. | Ongoing | New Goal | 97% | 95% | 90% |

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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 2 | 110024 | 0.70 |
| ADMIN ASSISTANT LVL 3 | 110034 | 0.70 |
| APPLICATION SPECIALIST | 401760 | 1.61 |
| BUDGET ANALYST | 000400 | 1.07 |
| FACILITIES SUPERVISOR IV | 190014 | 0.05 |
| FIELD OP ASST MANAGER | 401140 | 1.00 |
| FIELD OPER TECH I - FOR/F | 112754 | 1.00 |
| FIELD OPER TECH I - INFRA | 112804 | 6.00 |
| FIELD OPER TECH II - INFR | 112814 | 4.00 |
| FIELD OPER TECH II-FOR/PA | 112864 | 1.00 |
| FIELD OPER TECH III -INFR | 112824 | 6.00 |
| FIELD OPER TECH III-FOR/P | 112874 | 2.00 |
| FIELD OPER TECH IV - INFR | 112834 | 13.00 |
| FIELD OPER TECH IV-FOR/PA | 112884 | 2.00 |
| FIELD OPER TECH V - INFRA | 112844 | 14.00 |
| FIELD OPER TECH V-FOR/PA | 112894 | 2.00 |
| FIELD OPERATIONS MANAGER | 403450 | 0.98 |
| FIELD OPERATIONS SUPV I | 192100 | 1.00 |
| FIELD OPERATIONS SUPV IV | 192130 | 1.00 |
| INVENTORY CNTRL CLERK IV | 110740 | 0.85 |
| PUBLIC WORKS ADMIN MGR | 404330 | 0.75 |
| PUBLIC WORKS ENGINEER I | 000490 | 1.00 |
| PUBLIC WORKS SUPV I | 192101 | 1.00 |
| PUBLIC WORKS SUPV III | 192121 | 1.00 |
| PUBLIC WORKS SUPV V | 192141 | 0.95 |
| PUBLIC WORKS TECH IV - IS | 112834 | 3.00 |
| PW SUPV I | 192101 | 1.00 |
| URBAN FORESTRY & NAT RES | 401620 | 1.00 |
| URBAN FORESTRY & OUTREACH | 199999 | 1.00 |
| Total | | 70.66 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 128,232 | 135,778 | 80,000 | 124,000 | 80,000 |
| LICENSES, PERMITS & REGISTRATIONS | 159,390 | 127,628 | 140,000 | 185,000 | 140,000 |
| MISCELLANEOUS REVENUE | 5,056 | 1,896 | - | 2,450 | - |
| PRIOR YEAR SURPLUS | - | - | 115,734 | - | - |
| Total | $292,678 | $265,302 | $335,734 | $311,450 | $220,000 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 3 | - | 115,734 | 200 | - |
| MAJOR STREET (0021) | - | - | - | 360 | - |
| WATER SUPPLY SYSTEM (0042) | 181,149 | 181,894 | 145,000 | 244,420 | 145,000 |
| SEWAGE DISPOSAL SYSTEM (0043) | 5,701 | 1,896 | - | 505 | - |
| ALTERNATIVE TRANSPORTATION (0061) | 15 | - | - | 220 | - |
| STORMWATER SEWER SYSTEM FUND (0069) | 105,807 | 81,512 | 75,000 | 65,645 | 75,000 |
| SOLID WASTE (0072) | 3 | - | - | 100 | - |
| Total | $292,678 | $265,302 | $335,734 | $311,450 | $220,000 |

# PUBLIC SERVICES AREA

# SYSTEMS PLANNING

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 1,003,945 | 1,128,698 | 1,101,100 | 1,230,604 | 1,217,315 |
| PAYROLL FRINGES | 554,766 | 650,780 | 688,411 | 704,162 | 648,944 |
| OTHER SERVICES | 1,361,560 | 2,221,158 | 3,451,455 | 2,525,974 | 2,211,180 |
| MATERIALS & SUPPLIES | 21,834 | 25,461 | 7,400 | 22,671 | 7,400 |
| OTHER CHARGES | 373,980 | 377,131 | 448,526 | 449,850 | 460,505 |
| PASS THROUGHS | 159,996 | 84,996 | 85,000 | 85,000 | - |
| CAPITAL OUTLAY | - | - | - | - | 75,000 |
| EMPLOYEE ALLOWANCES | 7,774 | 5,290 | 4,767 | 4,390 | 6,595 |
| Total | $3,483,855 | $4,493,514 | $5,786,659 | $5,022,651 | $4,626,939 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 212,336 | 275,558 | 390,394 | 267,765 | 25,048 |
| MAJOR STREET (0021) | 113,970 | 117,446 | 138,668 | 136,110 | 135,324 |
| LOCAL STREET (0022) | 49,414 | 50,073 | 55,634 | 43,729 | 53,197 |
| WATER SUPPLY SYSTEM (0042) | 716,380 | 871,149 | 1,595,438 | 1,026,477 | 1,552,540 |
| SEWAGE DISPOSAL SYSTEM (0043) | 426,760 | 863,410 | 1,129,843 | 1,031,044 | 665,745 |
| ALTERNATIVE TRANSPORTATION (0061) | 96,057 | 88,278 | 82,717 | 75,820 | 81,862 |
| STORMWATER SEWER SYSTEM FUND (0069) | 1,789,798 | 2,170,100 | 2,328,652 | 2,381,003 | 2,045,824 |
| SOLID WASTE (0072) | 79,140 | 57,500 | 65,313 | 60,703 | 67,399 |
| Total | $3,483,855 | $4,493,514 | $5,786,659 | $5,022,651 | $4,626,939 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| SYSTEMS PLANNING | 10.89 | 10.99 | 11.57 | 11.95 |
| Total | 10.89 | 10.99 | 11.57 | 11.95 |

## PUBLIC SERVICES AREA

## SYSTEMS PLANNING

**REVENUE**

**Prior Year Surplus** – The decrease is related to one-time funding in FY 2026 for a gravel road study.

**EXPENSES**

Personnel Services – This reflects an increase in employee wages.

Payroll Fringes - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – The FY 2027 decrease is reflective of one-time Comprehensive Planning efforts in FY 2026.

# PUBLIC SERVICES AREA

## SYSTEMS PLANNING

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 208,883 | 273,262 | 365,894 | 264,855 | - |
| 7019 PUBLIC ENGAGEMENT | 3,452 | 2,296 | 24,500 | 2,910 | 25,048 |
| Total | $212,335 | $275,558 | $390,394 | $267,765 | $25,048 |

### Expenses by Activity (0021 MAJOR STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 32,189 | 23,878 | 28,112 | 28,127 | 28,876 |
| 1935 GIS | 203 | 216 | - | - | - |
| 3360 PLANNING | - | 50 | - | - | - |
| 7019 PUBLIC ENGAGEMENT | 34,544 | 37,961 | 65,519 | 53,495 | 63,980 |
| 7022 DEVELOPMENT PROCESS | 92 | 340 | - | 89 | - |
| 7024 ASSET MANAGEMENT | 46,941 | 55,002 | 45,037 | 54,399 | 42,468 |
| Total | $113,969 | $117,447 | $138,668 | $136,110 | $135,324 |

### Expenses by Activity (0022 LOCAL STREET)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1935 GIS | 203 | 216 | 3,009 | - | 3,009 |
| 7024 ASSET MANAGEMENT | 49,212 | 49,859 | 52,625 | 43,729 | 50,188 |
| Total | $49,415 | $50,075 | $55,634 | $43,729 | $53,197 |

### Expenses by Activity (0042 WATER SUPPLY SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 119,938 | 122,888 | 143,172 | 151,603 | 187,478 |
| 3360 PLANNING | 668 | - | - | 214 | - |
| 7019 PUBLIC ENGAGEMENT | 74,170 | 62,149 | 110,829 | 72,174 | 110,970 |
| 7021 PARTNERSHIPS | 6,004 | 6,292 | 8,487 | 6,770 | 8,429 |
| 7022 DEVELOPMENT PROCESS | 177,466 | 203,599 | 173,145 | 244,843 | 214,459 |
| 7023 PROGRAM MANAGEMENT | 97 | - | 1,838 | - | 1,838 |
| 7024 ASSET MANAGEMENT | 338,033 | 476,214 | 1,157,967 | 550,873 | 1,029,366 |
| Total | $716,376 | $871,142 | $1,595,438 | $1,026,477 | $1,552,540 |

### Expenses by Activity (0043 SEWAGE DISPOSAL SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 74,491 | 77,989 | 86,911 | 85,961 | 89,220 |
| 3360 PLANNING | - | 12,536 | - | - | - |
| 7019 PUBLIC ENGAGEMENT | 48,260 | 36,105 | 73,421 | 41,006 | 73,581 |
| 7021 PARTNERSHIPS | 19,744 | 19,334 | 84,400 | 44,065 | 4,400 |
| 7022 DEVELOPMENT PROCESS | 4,856 | 6,373 | 5,577 | 27,999 | 7,579 |
| 7023 PROGRAM MANAGEMENT | 16 | 16 | 1,838 | 25 | 1,838 |
| 7024 ASSET MANAGEMENT | 279,391 | 711,055 | 877,696 | 831,988 | 489,127 |
| Total | $426,758 | $863,408 | $1,129,843 | $1,031,044 | $665,745 |

## Expenses by Activity (0061 ALTERNATIVE TRANSPORTATION)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 8 | - | - | 11 | - |
| 7019 PUBLIC ENGAGEMENT | 54,066 | 49,064 | 32,244 | 29,817 | 33,275 |
| 7024 ASSET MANAGEMENT | 41,985 | 39,213 | 50,473 | 45,992 | 48,587 |
| Total | $96,059 | $88,277 | $82,717 | $75,820 | $81,862 |

## Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 128,932 | 159,434 | 171,068 | 183,657 | 175,272 |
| 3360 PLANNING | 107,318 | 362,120 | 325,613 | 482,988 | 26,598 |
| 7019 PUBLIC ENGAGEMENT | 184,599 | 189,652 | 183,640 | 200,325 | 101,552 |
| 7021 PARTNERSHIPS | 527,794 | 521,153 | 695,914 | 558,928 | 694,933 |
| 7022 DEVELOPMENT PROCESS | 106,048 | 107,281 | 85,957 | 76,901 | 86,638 |
| 7023 PROGRAM MANAGEMENT | 175,165 | 211,641 | 318,568 | 195,632 | 330,782 |
| 7024 ASSET MANAGEMENT | 270,954 | 285,720 | 347,892 | 322,572 | 430,049 |
| 7090 BEST MGMT PRACTICES/GREEN INFRAS | 288,984 | 333,097 | 200,000 | 360,000 | 200,000 |
| Total | $1,789,794 | $2,170,098 | $2,328,652 | $2,381,003 | $2,045,824 |

## Expenses by Activity (0072 SOLID WASTE)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 4,822 | 5,316 | 5,665 | 5,673 | 5,757 |
| 7019 PUBLIC ENGAGEMENT | 52,227 | 28,565 | 33,882 | 27,713 | 35,491 |
| 7022 DEVELOPMENT PROCESS | - | - | - | 4,957 | - |
| 7024 ASSET MANAGEMENT | 22,091 | 23,621 | 25,766 | 22,360 | 26,151 |
| Total | $79,140 | $57,502 | $65,313 | $60,703 | $67,399 |

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 52.2 million gallons | 52.2 million gallons | 52.3 million gallons | Increase over FY26 |
| | | | | | | | Increase the percentage of parcel land area with stormwater detention | Ongoing | 36.8% | 37.0% | 37.0% | Increase over FY26 |
| Manage City's Asset Management Plans/Efforts. | ● | ● | | | ● | | of Sanitary Sewer Systems overflows. (goal 0) | Ongoing | 1 | 5 | 3 | 0 |
| | | | | | | | Establish a decreasing trend in the volume of Sanitary Sewer Systems overflows. (goal 0) | Ongoing | 5 gallons | 9,160 gallons | 175 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 | 8.1 | 6.7 | 9.6 | 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 | 15.8 | 15.1 | 13.8 | Maintain or decrease from previous period |
| Support private development efforts within the City. | ● | ● | | ● | | | Complete 80% of site plan reviews on-time (usually within two weeks) | Ongoing | 75.4% | 57% | 70% | 80% |
| | | | | | | | Complete 90% of grading reviews on-time (usually within one week) | Ongoing | 98% | 98% | 95% | 90% |
| Engage with the Community to provide accessible and timely information. | ● | | | ● | ● | | Increase public awareness and usage of the Engage Ann Arbor platform (engage.a2gov.org) | Ongoing | N/A | 19,491 visitors 43, 231 views | 50,000 visitors 100,000 views | Increase number of visitors and views by 25% over FY26 |
| | | | | | | | Establish an improving trend of contributions made on feedback/participation opportunities on Engage Ann Arbor platform. | Ongoing | N/A | 1,375 contributions 953 contributors | 7,500 contributions 5,500 contributors | Increase number of contributions and contributors by 25% over FY26 |

**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 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 5 | 110054 | 0.04 |
| CAPITAL PROJECTS ASSET MG | 404780 | 0.83 |
| CIVIL ENGINEER I | 000990 | 0.22 |
| CIVIL ENGINEER II | 403640 | 0.13 |
| CIVIL ENGINEER III | 403620 | 0.20 |
| CIVIL ENGINEER IV | 403840 | 0.12 |
| CIVIL ENGINEER V | 401330 | 0.31 |
| COMMUNITY ENGAGE SPEC I | 401860 | 0.95 |
| ENVIRONMENTAL SRVS MGR | 402110 | 1.00 |
| GIS ANALYST | 401710 | 1.00 |
| INFRASTRUC DATA ASSET MGR | 402120 | 0.95 |
| LAND DEV COORDINATOR V | 114320 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 0.25 |
| STORMWATER RES REG COORD | 404920 | 1.00 |
| STORMWATER/FLOODPLAIN CO | 401630 | 1.00 |
| SYSTEMS PLAN ANALYST II | 401870 | 0.95 |
| SYSTEMS PLANNING ENG V | 404730 | 1.00 |
| WATER QUALITY MANAGER | 403820 | 1.00 |
| Total | | 11.95 |

PUBLIC SERVICES AREA

# TRANSPORTATION

The Transportation Unit plans, designs, operates, and maintains a safe, efficient, and multimodal transportation system that supports community mobility, economic vitality, and quality of life. The department oversees transportation planning and engineering, reviews development proposals for transportation impacts and compliance, and manages the day-to-day operation and asset management of streets, traffic signals, signage, and streetlighting. Through data-driven decision-making, coordination with partner agencies, and public engagement, the department advances safety, accessibility, sustainability, and reliability across the transportation network. In addition, the department active`ly pursues, administers, and manages State and Federal grant funding, and works closely with other City departments, external partner agencies, and the public to deliver major improvements to the City's transportation system and overall infrastructure.

# PUBLIC SERVICES AREA

# TRANSPORTATION

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | - | 14,647 | 1,018,851 | 810,593 | 835,704 |
| INTRAGOVERNMENTAL SALES | - | - | 374,803 | 599,803 | 592,009 |
| INVESTMENT INCOME | - | - | 19,229 | 40,000 | 18,543 |
| LICENSES, PERMITS & REGISTRATIONS | - | - | 22,080 | 22,080 | 22,080 |
| MISCELLANEOUS REVENUE | - | - | 52,980 | 88,101 | 52,980 |
| OPERATING TRANSFERS IN | - | - | 840,467 | 840,467 | 919,286 |
| PRIOR YEAR SURPLUS | - | - | 181,018 | - | - |
| TAXES | - | - | 596,326 | 600,000 | 614,216 |
| Total | - | $14,647 | $3,105,754 | $3,001,044 | $3,054,818 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | - | - | 165,181 | 398,619 | 341,953 |
| CENTRAL STORES (0011) | - | - | 851,953 | 838,803 | 873,740 |
| MAJOR STREET (0021) | - | 14,647 | 377,080 | 283,155 | 287,080 |
| ALTERNATIVE TRANSPORTATION (0061) | - | - | 915,214 | 880,467 | 937,829 |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | - | - | 200,000 | - | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | - | - | 596,326 | 600,000 | 614,216 |
| Total | - | $14,647 | $3,105,754 | $3,001,044 | $3,054,818 |

# PUBLIC SERVICES AREA

# TRANSPORTATION

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | - | - | 1,948,078 | 1,850,985 | 2,108,193 |
| PAYROLL FRINGES | - | - | 993,679 | 956,591 | 1,028,999 |
| OTHER SERVICES | - | (2,604) | 4,167,340 | 3,757,225 | 4,694,473 |
| MATERIALS & SUPPLIES | - | - | 1,338,739 | 1,181,750 | 1,414,623 |
| OTHER CHARGES | - | - | 793,283 | 630,297 | 610,950 |
| PASS THROUGHS | - | - | 603,627 | 603,627 | 604,585 |
| CAPITAL OUTLAY | - | - | - | - | 393,000 |
| EMPLOYEE ALLOWANCES | - | - | 4,009 | 6,435 | 3,424 |
| Total | - | ($2,604) | $9,848,755 | $8,986,910 | $10,858,247 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | - | - | 3,731,267 | 3,266,170 | 3,994,799 |
| CENTRAL STORES (0011) | - | - | 899,782 | 860,715 | 905,845 |
| MAJOR STREET (0021) | - | (2,604) | 3,718,179 | 3,893,969 | 4,669,175 |
| LOCAL STREET (0022) | - | - | 280,611 | 225,095 | 380,339 |
| ALTERNATIVE TRANSPORTATION (0061) | - | - | 243,141 | 243,413 | 293,873 |
| STREET,BRIDGE & SIDEWALK MILLAGE (0062) | - | - | 200,000 | - | - |
| COUNTY MENTAL HEALTH MILLAGE (0100) | - | - | 775,775 | 497,548 | 614,216 |
| Total | - | ($2,604) | $9,848,755 | $8,986,910 | $10,858,247 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| TRANSPORTATION | - | - | - | 20.52 |
| Total | - | - | - | 20.52 |

## PUBLIC SERVICES AREA

## TRANSPORTATION

### REVENUE

**Intragovernmental Sales** – The FY 2027 increase associated with Transportation becoming a dedicated unit outside of Engineering.

**Operating Transfers In –** The FY 2027 increase reflects Michigan Transportation Fund revenue that is then shared between funds.

**Prior Year Surplus –** The decrease reflects a use of fund balance for one-time initiatives in FY 2026.

**Taxes** - This reflects an increase in taxable value resulting in increased revenue collections.

### EXPENSES

**Other Services** – The FY 2027 increase reflects the Transportation Unit taking on additional responsibilities from the Engineering unit.

**Capital Outlay –** This reflects the purchase of equipment in FY 2027.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

**Service Area: Public Services** | **Area Administrator: Jordan Roberts**

**Service Unit: Transportation** | **Service Unit Manager: Malisa McCreedy**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Deliver Exceptional Service | Enable Economic Development | Ensure Financial Health | Integrate External Engagement | Leverage Information Technology | Strengthen Human Capital | | | | | | |
| Transportation Planning & Engineering. | ● | ● | ● | ● | | | Seek grant funding for 2 projects annually from federal, state and local sources | Ongoing | New Goal | New Goal | Meet | Meet |
| | | | | | | | Respond to 100% of A2FixIt Requests within the quarter | Ongoing | 100% | 98% | 100% | 100% |
| | | | | | | | Spend at least 90% of traffic calming budget through the processing of petitions and construction of devices | Ongoing | New Goal | Meet | 50% | >80% |
| Private Development plan review. | ● | ● | ● | ● | | | Complete 90% of traffic reviews for private development on time (typically three weeks) | Ongoing | 78% | 44% | 85% | 90% |
| Transportation Operations including installation, repair and maintenance of traffic signs, signals RRFBs & streetlights. | ● | ● | ● | ● | ● | | 100% of city streetlight outages repaired within 72 hours of receipt of Miss Dig clearance | Ongoing | No Data Available | 95% | 95% | 100% |
| | | | | | | | Respond to transportation infrastructure knock downs within 24 hours and restore to good repair within 72 hours | Ongoing | New Goal | New Goal | Meet | Meet |
| Management of Transportation assets. | ● | ● | ● | ● | | | Spend at least 80% of annual capital funding for asset management | Ongoing | New Goal | New Goal | 50% | >80% |

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

# TRANSPORTATION

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 3 | 110034 | 0.05 |
| APPLICATION SPECIALIST | 401760 | 0.07 |
| CIVIL ENGINEER IV | 403840 | 1.00 |
| CIVIL ENGINEERING SPEC 4 | 112024 | 0.25 |
| ENGINEERING ANALYST II | 402100 | 0.05 |
| INFRASTRUC DATA ASSET MGR | 402120 | 0.05 |
| SIGNS & SIGNALS MANAGER | 409999 | 1.00 |
| SIGNS/SIGNAL SUPV III | 192150 | 1.00 |
| SIGNS/SIGNAL SUPV IV | 192160 | 1.00 |
| TRANPORTATION TECH III | 112724 | 3.89 |
| TRANSPORATION ENG III | 404630 | 1.00 |
| TRANSPORTATION COORD | 409999 | 1.00 |
| TRANSPORTATION MANAGER | 404560 | 1.00 |
| TRANSPORTATION PROGRAM MG | 404030 | 2.00 |
| TRANSPORTATION TECH IV | 112734 | 4.16 |
| TRANSPORTATION TECH V | 112744 | 3.00 |
| Total | | 20.52 |

PUBLIC SERVICES AREA

# SOLID WASTE

The Solid Waste Unit manages the city's comprehensive solid waste services providing for the safe, efficient, and sustainable management of trash, compost, and recyclables for all residents and businesses. Collection services are provided directly with city trucks and crews, and indirectly through managed collection contracts. Operations are structured to promote public health and safety, quality of life, and environmental stewardship. Additionally, Solid Waste manages operating contracts for the city-owned Compost Facility, Transfer Station, Drop-off Station, and Material Recovery Facility. The Unit oversees solid waste planning for future development ensuring adequate capacity, safe collection and accessible solid waste services for residents and businesses.

Goals for the Unit target waste reduction, resource conservation, and maximizing the diversion of waste from landfill. Committed to community engagement, Solid Waste's education and outreach to single-family, multi-family, and commercial customers is rooted in strategies that encourage lasting behavior change, are accessible, multilingual and reflective of the community's shared values to empower everyone to participate in responsible waste management.

# PUBLIC SERVICES AREA

## SOLID WASTE

### Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | - | - | 838,050 | 936,500 | 838,050 |
| MISCELLANEOUS REVENUE | - | - | 100 | 424,920 | 100 |
| Total | - | - | $838,150 | $1,361,420 | $838,150 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SOLID WASTE (0072) | - | - | 838,150 | 1,361,420 | 838,150 |
| Total | - | - | $838,150 | $1,361,420 | $838,150 |

# PUBLIC SERVICES AREA

## SOLID WASTE

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | - | - | 2,444,683 | 2,447,645 | 2,642,502 |
| PAYROLL FRINGES | - | - | 1,445,594 | 1,468,115 | 1,401,802 |
| OTHER SERVICES | - | - | 11,769,726 | 11,156,964 | 11,712,328 |
| MATERIALS & SUPPLIES | - | - | 441,630 | 246,351 | 122,100 |
| OTHER CHARGES | - | - | 471,637 | 397,188 | 512,713 |
| EMPLOYEE ALLOWANCES | - | - | 2,020 | 5,300 | 2,668 |
| Total | - | - | $16,575,290 | $15,721,563 | $16,394,113 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SOLID WASTE (0072) | - | - | 16,330,410 | 15,721,563 | 16,317,417 |
| CLIMATE ACTION MILLAGE (0109) | - | - | 244,880 | - | 76,696 |
| Total | - | - | $16,575,290 | $15,721,563 | $16,394,113 |

### FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| SOLID WASTE | - | - | - | 30.75 |
| Total | - | - | - | 30.75 |

## PUBLIC SERVICES AREA

## SOLID WASTE

**EXPENSES**

**Personnel Services** – The FY 2027 increase reflects two additional full time in employees for the unit.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**STRATEGIC GOALS AND PERFORMANCE MEASURES**

**Service Area: Public Services** | **Area Administrator: Jordan Roberts**

**Service Unit: Solid Waste** | **Service Unit Manager: Jordan Roberts**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Deliver Exceptional Service | Enable Economic Development | Ensure Financial Health | Integrate External Engagement | Leverage Information Technology | Strengthen Human Capital | | | | | | |
| Implement Solid Waste programs and collection services. | ● | ● | | ● | ● | | Launch a multi-family food scrap compost collection program that includes the establishment and operational start-up of at least five (5) drop-off locations | Annual | New Goal | New Goal | 5 | 5 |
| | | | | | | | Increase the City's diversion rate year-over-year | Ongoing | New Goal | New Goal | New Goal | Meet Goal |
| | | | | | | | Reduce the City's total waste per household year-over-year | Ongoing | New Goal | New Goal | New Goal | Meet Goal |
| | | | | | | | Conduct at least fifty (50) on-site technical assistance visits to multi-family properties to provide education and recommendations. | Annual | New Goal | New Goal | New Goal | 50 |
| | | | | | | | Work with developers to achieve a 90% site plan approval rate by the third iteration of reviews | Ongoing | New Goal | New Goal | New Goal | 90% |

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

## SOLID WASTE

### Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| SOLID WASTE & REC COORD | 403170 | 1.00 |
| ADMIN ASSISTANT LVL 2 | 110024 | 0.30 |
| ADMIN ASSISTANT LVL 3 | 110034 | 0.35 |
| APPLICATION SPECIALIST | 401760 | 0.25 |
| BUDGET ANALYST | 000400 | 0.38 |
| COMPOST COORDINATOR | 402310 | 1.00 |
| FIELD OP ASST MANAGER | 401140 | 1.00 |
| FIELD OPERATIONS MANAGER | 403450 | 0.02 |
| INVENTORY CNTRL CLERK IV | 110740 | 0.15 |
| PUBLIC WORKS ADMIN MGR | 404330 | 0.25 |
| PUBLIC WORKS SUPV I | 192100 | 1.00 |
| PUBLIC WORKS SUPV III | 192121 | 1.00 |
| PUBLIC WORKS SUPV V | 192141 | 0.05 |
| PUBLIC WORKS TECH I - IS | 112804 | 4.00 |
| PUBLIC WORKS TECH II - IS | 112814 | 3.00 |
| PUBLIC WORKS TECH III-IS | 112824 | 4.00 |
| PUBLIC WORKS TECH IV - IS | 112834 | 1.00 |
| PUBLIC WORKS TECH IV-IS | 112834 | 7.00 |
| PUBLIC WORKS TECH V-IS | 112844 | 2.00 |
| RESOURCE RECOVERY MANAGER | 402000 | 1.00 |
| SOLID WASTE MANAGER | 404930 | 1.00 |
| SW COMPLIANCE SPECIALIST | 000500 | 1.00 |
| Total | | 30.75 |

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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 591 | 638 | - | - | - |
| MISCELLANEOUS REVENUE | 78,371 | 64,515 | - | 43,484 | - |
| Total | $78,962 | $65,153 | - | $43,484 | - |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SEWAGE DISPOSAL SYSTEM (0043) | 78,962 | 65,153 | - | 43,484 | - |
| Total | $78,962 | $65,153 | - | $43,484 | - |

# PUBLIC SERVICES AREA

# WATER RESOURCE RECOVERY SERVICES

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 2,808,972 | 2,818,279 | 2,969,808 | 2,841,287 | 3,127,172 |
| PAYROLL FRINGES | 1,658,790 | 1,821,470 | 1,948,915 | 1,973,147 | 1,825,302 |
| OTHER SERVICES | 2,449,362 | 2,151,688 | 2,938,948 | 2,643,296 | 3,184,075 |
| MATERIALS & SUPPLIES | 1,107,162 | 1,160,719 | 1,367,080 | 1,258,587 | 1,405,105 |
| OTHER CHARGES | 8,179,209 | 8,361,851 | 9,421,435 | 8,989,964 | 9,747,731 |
| PASS THROUGHS | 41,400 | 43,167 | 36,876 | 36,876 | 37,982 |
| CAPITAL OUTLAY | 68,677 | 80,318 | - | 298,673 | - |
| EMPLOYEE ALLOWANCES | 7,477 | 7,043 | 2,670 | 7,998 | 2,670 |
| Total | $16,321,049 | $16,444,535 | $18,685,732 | $18,049,828 | $19,330,037 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SEWAGE DISPOSAL SYSTEM (0043) | 16,321,049 | 16,444,535 | 18,685,732 | 18,049,828 | 19,330,037 |
| Total | $16,321,049 | $16,444,535 | $18,685,732 | $18,049,828 | $19,330,037 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| WATER RESOURCE RECOVERY SERVICES | 36.02 | 36.00 | 36.55 | 36.55 |
| Total | 36.02 | 36.00 | 36.55 | 36.55 |

## PUBLIC SERVICES AREA

## WATER RESOURCE RECOVERY SERVICES

**EXPENSES**

**Personnel Services** – This relates to increased wages for FY 2027.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – This reflects an increase in contracted services.

**Other Charges** – The FY 2027 increase is due to increased depreciation costs associated with 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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% | 100% |
| | | | | | | | 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 | 0 | 0 | 0 | 0 |
| | | | | | | | Complete >90% of monthly preventive and corrective maintenance work orders on time. | Monthly | 96% | 98% | 98% | 99% |
| Raise public awareness of wastewater treatment. | | | | ● | | | >250 people attending tours annually. | Annually | 236 | 275 | 200 | 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% |
| | | | | | | | capital expenditures/budgeted capital expenditures between .20 and .25 | Quarterly | 0.18 | 0.19 | 0.2 | 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 RESOURCE RECOVERY SERVICES

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| ADMIN ASSISTANT LVL 3 | 110034 | 1.00 |
| ADMIN ASSISTANT LVL 4 | 110044 | 1.00 |
| ASST WWTP MANAGER | 401010 | 1.00 |
| BUDGET ANALYST | 000400 | 0.05 |
| CIVIL ENGINEER V | 401330 | 1.00 |
| ELEC & CONTROL TECH IV | 116244 | 2.00 |
| ENVIRON LAB ANALYST III | 110334 | 1.50 |
| ENVIRON LAB ANALYST IV | 110344 | 0.75 |
| ENVIRON LAB ANALYST V | 110354 | 0.75 |
| ENVIRONMENTAL LAB SUP IV | 196932 | 0.50 |
| INV CON TECH IV WTP/WWTP | 117610 | 1.00 |
| PROCESS CONTROL SYS SPEC | 403190 | 1.00 |
| WATER UT MAIN SUPV IV | 197470 | 1.00 |
| WATER UTIL SUPV III | 197500 | 1.00 |
| WATER UTILITY SUPV IV | 197510 | 4.00 |
| WATER UTILITY TECH I | 117400 | 3.00 |
| WATER UTILITY TECH I | 117401 | 1.00 |
| WATER UTILITY TECH II | 117410 | 3.00 |
| WATER UTILITY TECH III | 117420 | 7.00 |
| WATER UTILITY TECH IV | 117430 | 2.00 |
| WATER UTILITY TECH IV | 117431 | 1.00 |
| WATER UTILITY TECH V | 117441 | 1.00 |
| WWTP MANAGER | 401300 | 1.00 |
| Total | | 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 hydroelectric power generation facilities and provides laboratory services for internal and external drinking water, wastewater and stormwater customers.

# PUBLIC SERVICES AREA

# WATER TREATMENT

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 348,231 | 130,856 | 375,000 | 130,384 | 200,000 |
| MISCELLANEOUS REVENUE | 78,020 | 90,700 | - | 204,162 | - |
| OPERATING TRANSFERS IN | 37,836 | 45,452 | 36,876 | 36,876 | 37,982 |
| PRIOR YEAR SURPLUS | - | - | 646,470 | - | - |
| Total | $464,087 | $267,008 | $1,058,346 | $371,422 | $237,982 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 319,402 | 121,584 | 725,000 | 125,000 | 200,000 |
| WATER SUPPLY SYSTEM (0042) | 144,685 | 145,424 | 333,346 | 246,422 | 37,982 |
| Total | $464,087 | $267,008 | $1,058,346 | $371,422 | $237,982 |

# PUBLIC SERVICES AREA

# WATER TREATMENT

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 2,423,977 | 2,512,924 | 2,868,586 | 2,453,485 | 2,988,346 |
| PAYROLL FRINGES | 1,289,072 | 1,502,654 | 1,688,372 | 1,475,639 | 1,501,540 |
| OTHER SERVICES | 3,386,800 | 3,298,968 | 4,028,922 | 4,022,536 | 3,960,018 |
| MATERIALS & SUPPLIES | 2,280,639 | 2,463,813 | 2,478,979 | 2,565,173 | 2,572,429 |
| OTHER CHARGES | 6,362,230 | 7,609,206 | 8,751,334 | 8,754,431 | 9,294,141 |
| PASS THROUGHS | - | 993,954 | 498,000 | 498,000 | 775,000 |
| CAPITAL OUTLAY | 261,879 | 146,222 | 145,000 | 293,762 | - |
| EMPLOYEE ALLOWANCES | 6,581 | 7,808 | 2,838 | 8,350 | 3,447 |
| Total | $16,011,178 | $18,535,549 | $20,462,031 | $20,071,376 | $21,094,921 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 594,871 | 1,525,170 | 1,155,294 | 1,044,460 | 1,514,995 |
| WATER SUPPLY SYSTEM (0042) | 15,412,520 | 17,005,998 | 19,294,283 | 19,017,318 | 19,567,180 |
| STORMWATER SEWER SYSTEM FUND (0069) | 3,787 | 4,381 | 12,454 | 9,598 | 12,746 |
| Total | $16,011,178 | $18,535,549 | $20,462,031 | $20,071,376 | $21,094,921 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| WATER TREATMENT | 28.70 | 28.76 | 29.26 | 30.59 |
| Total | 28.70 | 28.76 | 29.26 | 30.59 |

## PUBLIC SERVICES

## WATER TREATMENT SERVICES

**REVENUE:**

**Charges for Services –** The FY 2027 decrease is reflective of a change in anticipated hydroelectrical revenue.

**Prior Year Surplus** - The FY 2027 decrease is reflective of a one-time use of fund balance for a dam capital improvement project in FY 2026.

**EXPENSES**

**Personnel Services -** The FY 2027 increase is reflective of increased employee allocations and one additional full-time employee.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Charges –** This reflects increased depreciation costs associated with anticipated completion of capital work in progress.

**Pass throughs** – The FY 2027 increase is due to one-time transfers related to a dam capital improvement project in FY 2027.

**Capital Outlay** - The FY 2027 decrease reflects one-time equipment purchases in FY 2026.

# PUBLIC SERVICES AREA

# WATER TREATMENT

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 50,591 | 54,803 | 97,822 | 72,376 | 111,032 |
| 4160 BARTON DAM | 261,026 | 1,305,710 | 733,952 | 694,431 | 839,592 |
| 4162 SUPERIOR DAM | 245,134 | 150,564 | 290,798 | 260,772 | 529,284 |
| 4164 WATER QUALITY/PFAS | 21,734 | - | 15,000 | - | 15,000 |
| 7099 RECREATIONAL DAMS | 16,389 | 14,099 | 17,722 | 16,881 | 20,087 |
| Total | $594,874 | $1,525,176 | $1,155,294 | $1,044,460 | $1,514,995 |

## Expenses by Activity (0042 WATER SUPPLY SYSTEM)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,473,894 | 1,620,520 | 1,922,134 | 1,870,506 | 2,177,342 |
| 4160 BARTON DAM | 227,355 | 238,457 | 167,921 | 184,468 | 199,429 |
| 4161 STEERE FARM WELL-FIELD | 199,080 | 204,629 | 337,050 | 368,560 | 241,165 |
| 4163 SURFACE WATER SUPPLY | 451,406 | 492,897 | 498,351 | 509,019 | 510,397 |
| 4164 WATER QUALITY/PFAS | 120,358 | 179,512 | 215,944 | 176,786 | 270,785 |
| 7013 CUST RELATIONS/PUBLIC ED | 16,035 | 13,468 | 21,252 | 19,805 | 35,231 |
| 7031 REVOLVING EQUIPMENT | 73,035 | 48,999 | 80,402 | 82,945 | 143,542 |
| 7043 PLANT | 11,418,609 | 12,777,718 | 14,338,707 | 14,107,201 | 14,636,710 |
| 7044 PROCESS LAB | 87,588 | 71,613 | 64,597 | 74,929 | 80,540 |
| 7045 WRF TAILORED COLLABORATION | 75,336 | 187,385 | 296,470 | 281,596 | 13,813 |
| 7053 LAB | 352,104 | 345,232 | 343,269 | 343,542 | 323,895 |
| 7055 SOLIDS | 657,988 | 493,598 | 680,928 | 599,914 | 637,033 |
| 7060 OUTSTATIONS | 259,726 | 331,972 | 327,258 | 398,047 | 297,298 |
| Total | $15,412,514 | $17,006,000 | $19,294,283 | $19,017,318 | $19,567,180 |

## Expenses by Activity (0069 STORMWATER SEWER SYSTEM FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 7053 LAB | 3,787 | 4,380 | 12,454 | 9,598 | 12,746 |
| Total | $3,787 | $4,380 | $12,454 | $9,598 | $12,746 |

**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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 1/yr | 0/yr | 1/yr | 0/yr |
| | | | | | | | Maintain individual filter water quality (turbidity) < 0.1 NTU 95% of the time. | Ongoing | 89.0% | 93.0% | 97.2% | 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 | 263/qtr | 175/qtr | 108/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 | N/A | 100% | 100% | 100% |
| Maintenance of WTSU equipment and facilities. | ● | | ● | | ● | ● | Proportion of maintenance hours dedicated to preventative maintenance vs corrective maintenance | Quarterly | 1.7/qtr | 1.1/qtr | 1.4/qtr | >1.1/qtr |
| 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 | 0.203 | 0.16 | 0.23 | 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

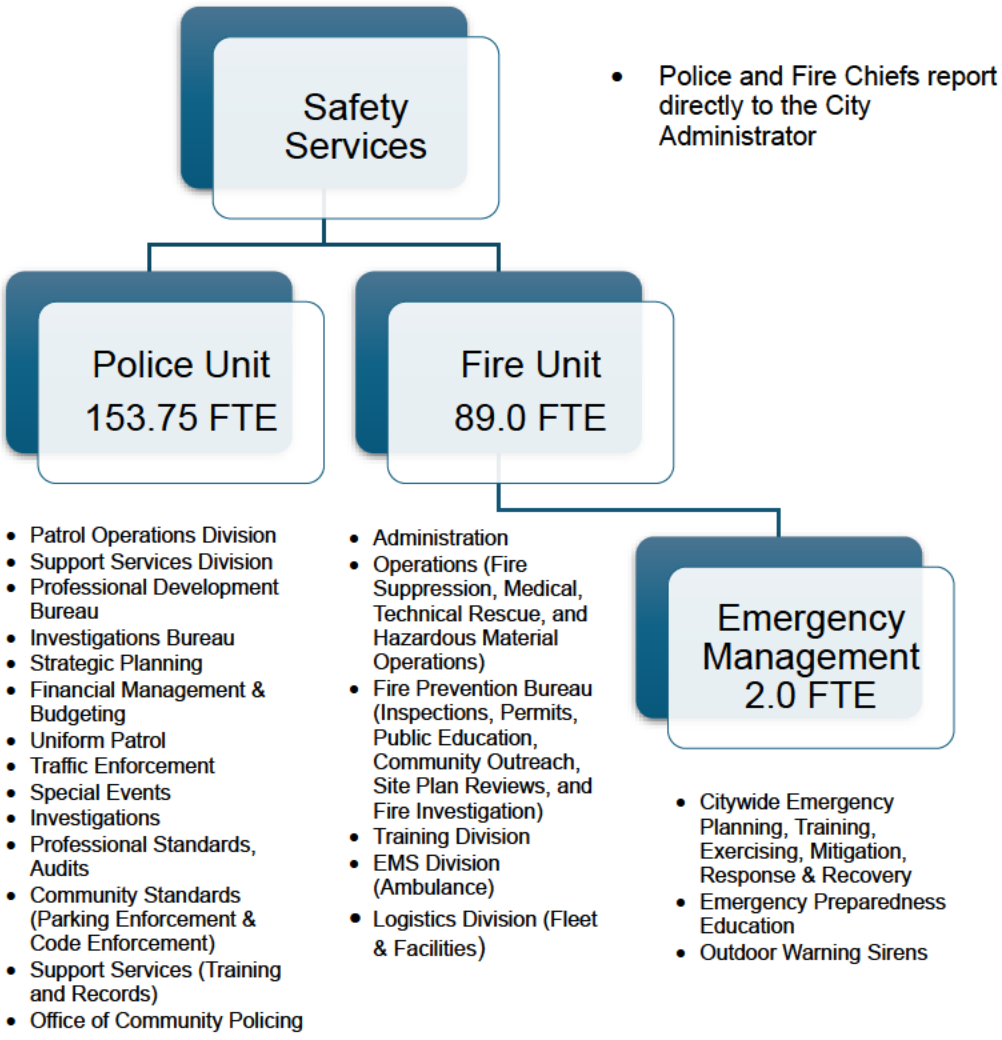
| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| WATER UTIL MAINT SUPV 1 | 197430 | 0.99 |
| ADMIN ASSISTANT LVL 4 | 110044 | 1.00 |
| ASST WTP MANAGER | 401020 | 1.00 |
| BUDGET ANALYST | 000400 | 0.50 |
| CIVIL ENG V | 403900 | 0.90 |
| DRINKING WATER QUALITY MG | 401000 | 1.00 |
| ELEC & CONTROL TECH III | 116234 | 0.99 |
| ELEC & CONTROL TECH IV | 116244 | 0.99 |
| ENVIRON LAB ANALYST III | 110334 | 0.50 |
| ENVIRON LAB ANALYST IV | 110344 | 0.25 |
| ENVIRON LAB ANALYST V | 110354 | 0.25 |
| ENVIRONMENTAL LAB SUP IV | 196932 | 0.50 |
| INV CON TECH V WTP/WWTP | 117620 | 0.99 |
| PROCESS CONTROL SYS SPEC | 403190 | 2.00 |
| WATER UTIL SUPV III | 197500 | 2.00 |
| WATER UTILITY SUPV III | 197421 | 2.00 |
| WATER UTILITY SUPV IV | 197510 | 1.00 |
| WATER UTILITY SUPV V | 197520 | 1.00 |
| WATER UTILITY TECH I | 117400 | 2.99 |
| WATER UTILITY TECH II | 117411 | 1.00 |
| WATER UTILITY TECH III | 117420 | 3.00 |
| WATER UTILITY TECH IV | 117430 | 2.00 |
| WATER UTILITY TECH IV | 117431 | 1.99 |
| WATER UTILITY TECH V | 117441 | 0.75 |
| WTP MANAGER | 401310 | 1.00 |
| Total | | 30.59 |

This page intentionally left blank

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| FIRE SERVICES | 1,559,389 | 14,816,829 | 1,398,538 | 1,372,835 | 890,758 |
| POLICE SERVICES | 3,770,899 | 4,309,169 | 4,326,215 | 3,636,516 | 4,314,296 |
| Total | $5,330,288 | $19,125,998 | $5,724,753 | $5,009,351 | $5,205,054 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 4,109,191 | 5,082,529 | 5,122,766 | 4,616,724 | 4,651,128 |
| HOMELAND SECURITY GRANT FUND (0017) | 38,826 | 15,605 | 11,731 | - | - |
| DRUG ENFORCEMENT (0027) | 18,207 | 10,168 | 31,123 | 13,123 | 11,025 |
| FEDERAL EQUITABLE SHARING FORFEI (0028) | 28,630 | 101,382 | 126,825 | 102,902 | 330,325 |
| POLICE & FIRE RELIEF (0053) | 38,912 | 35,642 | 82,817 | 19,037 | 81,602 |
| MICHIGAN JUSTICE TRAINING (0064) | 91,446 | 154,548 | 233,491 | 141,565 | 130,474 |
| GENERAL CAPITAL FUND (00CP) | 999,996 | 999,996 | - | - | - |
| MAJOR GRANTS PROGRAMS (00MG) | 5,080 | 681,227 | 116,000 | 116,000 | 500 |
| FIRE STATION 4 BOND 2025 (0115) | - | 12,044,901 | - | - | - |
| Total | $5,330,288 | $19,125,998 | $5,724,753 | $5,009,351 | $5,205,054 |

# SAFETY SERVICES

## Expenses by Service Unit

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| FIRE SERVICES | 19,622,850 | 22,443,668 | 35,875,407 | 34,457,394 | 23,217,687 |
| POLICE SERVICES | 31,822,762 | 34,002,121 | 36,660,067 | 36,749,277 | 35,224,475 |
| Total | $51,445,612 | $56,445,789 | $72,535,474 | $71,206,671 | $58,442,162 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 51,319,630 | 54,435,182 | 58,241,400 | 57,044,415 | 57,927,936 |
| HOMELAND SECURITY GRANT FUND (0017) | 38,743 | 15,533 | 11,731 | - | - |
| DRUG ENFORCEMENT (0027) | - | 16,917 | 30,060 | 18,595 | 10,000 |
| FEDERAL EQUITABLE SHARING FORFEI (0028) | - | 100,545 | 119,981 | 11,359 | 323,726 |
| POLICE & FIRE RELIEF (0053) | - | 25,000 | 50,000 | 50,000 | 50,000 |
| MICHIGAN JUSTICE TRAINING (0064) | 15,635 | 42,978 | 233,000 | 233,000 | 130,000 |
| GENERAL CAPITAL FUND (00CP) | 50,957 | 633,252 | 2,046,212 | 2,046,212 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 5,080 | 681,229 | 116,000 | 116,000 | 500 |
| CAPITAL SINKING FUND (0101) | 15,567 | - | 184,495 | 184,495 | - |
| FIRE STATION 4 BOND 2025 (0115) | - | 495,153 | 11,502,595 | 11,502,595 | - |
| Total | $51,445,612 | $56,445,789 | $72,535,474 | $71,206,671 | $58,442,162 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| FIRE SERVICES | 88.50 | 88.00 | 88.00 | 91.00 |
| POLICE SERVICES | 153.75 | 153.75 | 152.75 | 153.75 |
| Total | 242.25 | 241.75 | 240.75 | 244.75 |

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 494,116 | 821,108 | 1,132,240 | 1,221,390 | 873,758 |
| CONTRIBUTIONS | - | 250 | - | - | - |
| INTERGOVERNMENTAL REVENUES | 41,030 | 696,760 | 127,231 | 115,500 | - |
| LICENSES, PERMITS & REGISTRATIONS | 2,300 | 8,590 | 1,700 | 150 | 2,000 |
| MISCELLANEOUS REVENUE | 21,625 | 245,224 | 20,700 | 35,795 | 15,000 |
| OPERATING TRANSFERS IN | 999,996 | 999,996 | - | - | - |
| OTHER FINANCING SOURCES | 322 | - | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 116,667 | - | - |
| SALE OF BONDS | - | 12,044,901 | - | - | - |
| Total | $1,559,389 | $14,816,829 | $1,398,538 | $1,372,835 | $890,758 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 518,363 | 1,075,172 | 1,271,307 | 1,257,335 | 890,758 |
| HOMELAND SECURITY GRANT FUND (0017) | 38,743 | 15,533 | 11,731 | - | - |
| GENERAL CAPITAL FUND (00CP) | 999,996 | 999,996 | - | - | - |
| MAJOR GRANTS PROGRAMS (00MG) | 2,287 | 681,227 | 115,500 | 115,500 | - |
| FIRE STATION 4 BOND 2025 (0115) | - | 12,044,901 | - | - | - |
| Total | $1,559,389 | $14,816,829 | $1,398,538 | $1,372,835 | $890,758 |

# SAFETY SERVICES

# FIRE SERVICES

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 8,608,917 | 8,699,747 | 9,368,726 | 9,629,192 | 9,577,128 |
| PAYROLL FRINGES | 5,536,083 | 6,190,773 | 6,876,978 | 5,184,830 | 6,056,862 |
| OTHER SERVICES | 2,546,161 | 2,635,280 | 2,162,645 | 2,291,920 | 3,686,074 |
| MATERIALS & SUPPLIES | 237,743 | 431,598 | 238,899 | 247,858 | 246,071 |
| OTHER CHARGES | 2,496,986 | 2,785,105 | 5,179,244 | 5,187,546 | 3,215,032 |
| CAPITAL OUTLAY | 59,413 | 1,409,822 | 11,618,095 | 11,491,529 | - |
| EMPLOYEE ALLOWANCES | 137,547 | 291,343 | 430,820 | 424,519 | 436,520 |
| Total | $19,622,850 | $22,443,668 | $35,875,407 | $34,457,394 | $23,217,687 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 19,515,296 | 20,593,501 | 21,989,874 | 20,583,592 | 23,192,687 |
| HOMELAND SECURITY GRANT FUND (0017) | 38,743 | 15,533 | 11,731 | - | - |
| POLICE & FIRE RELIEF (0053) | - | 25,000 | 25,000 | 25,000 | 25,000 |
| GENERAL CAPITAL FUND (00CP) | 50,957 | 633,252 | 2,046,212 | 2,046,212 | - |
| MAJOR GRANTS PROGRAMS (00MG) | 2,287 | 681,229 | 115,500 | 115,500 | - |
| CAPITAL SINKING FUND (0101) | 15,567 | - | 184,495 | 184,495 | - |
| FIRE STATION 4 BOND 2025 (0115) | - | 495,153 | 11,502,595 | 11,502,595 | - |
| Total | $19,622,850 | $22,443,668 | $35,875,407 | $34,457,394 | $23,217,687 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| FIRE SERVICES | 88.50 | 88.00 | 88.00 | 91.00 |
| Total | 88.50 | 88.00 | 88.00 | 91.00 |

## SAFETY SERVICES AREA

## FIRE SERVICES UNIT

### REVENUES

**Charges for Services** – This reflects the anticipated level of revenue from false alarm fees, ambulance transports, fire plan reviews, and fire inspections.

**Intergovernmental Revenues** - This reflects grant money received in FY 2026 for a one-time grant from the State of Michigan for turnout gear.

**Prior Year Surplus** - The reduction in FY 2027 reflects one-time funding in FY 2026 for outside legal counsel.

### EXPENSES

**Personnel Services** – The increase reflects anticipated wage increases for employees as well as the addition of 3.0 FTEs for firefighter positions beginning in FY 2027.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – The increase reflects one-time funding in FY 2027 for fire engine replacement costs.

**Other Charges** – This decrease reflects capital funds that will carry forward to FY 2027 if not spent in FY 2026.

**Capital Outlay** – This reflects funding in FY 2026 for the construction of a new Fire Station 4. Any unused funds in FY 2026 will carry forward to FY 2027.

**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 $1,027,590 in FY 2027.

# SAFETY SERVICES AREA

## FIRE SERVICES

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 4,688,126 | 4,249,638 | 4,805,925 | 4,709,165 | 6,067,609 |
| 3220 FIRE PREVENTION | 675,017 | 852,862 | 893,578 | 865,999 | 897,081 |
| 3224 SIRENS | 26,809 | 38,205 | 30,472 | 19,284 | 90,986 |
| 3225 AMBULANCE SERVICES | - | - | - | 11,431 | 16,000 |
| 3230 FIRE OPERATIONS | 1,055,901 | 961,397 | 976,713 | 1,036,933 | 1,300,781 |
| 3231 FIRE STATION #1 | 5,575,039 | 6,518,511 | 7,063,440 | 5,276,585 | 6,256,248 |
| 3233 FIRE STATION #3 | 1,596,009 | 1,331,459 | 1,499,276 | 1,572,480 | 1,113,458 |
| 3234 FIRE STATION #4 | 1,647,845 | 1,662,361 | 1,783,471 | 1,834,292 | 1,876,672 |
| 3235 EMERGENCY MANAGEMENT | 163,625 | 530,761 | 340,967 | 344,431 | 521,080 |
| 3236 FIRE STATION #6 | 1,738,788 | 1,867,935 | 2,091,375 | 2,057,176 | 2,164,736 |
| 3237 FIRE STATION #5 | 1,559,896 | 1,635,243 | 1,733,779 | 1,821,902 | 1,543,844 |
| 3240 REPAIRS & MAINTENANCE | 381,068 | 481,699 | 267,583 | 495,308 | 836,629 |
| 3250 FIRE TRAINING | 407,168 | 463,424 | 503,295 | 538,606 | 507,563 |
| Total | $19,515,291 | $20,593,495 | $21,989,874 | $20,583,592 | $23,192,687 |

### Expenses by Activity (0017 HOMELAND SECURITY GRANT FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3035 PUBLIC SAFETY GRANTS | 38,743 | 15,533 | 11,731 | - | - |
| Total | $38,743 | $15,533 | $11,731 | - | - |

### Expenses by Activity (0053 POLICE & FIRE RELIEF)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | 25,000 | 25,000 | 25,000 | 25,000 |
| Total | - | $25,000 | $25,000 | $25,000 | $25,000 |

### Expenses by Activity (00CP GENERAL CAPITAL FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 9000 CAPITAL OUTLAY | 50,957 | 633,252 | 2,046,212 | 2,046,212 | - |
| Total | $50,957 | $633,252 | $2,046,212 | $2,046,212 | - |

### Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3035 PUBLIC SAFETY GRANTS | - | 119,000 | 115,500 | 115,500 | - |
| 3239 LIFE SUPPORT AMBULANCE | 2,287 | 2,628 | - | - | - |
| 3241 LIFE SUPPORT AMBULANCE #2 | - | 395,082 | - | - | - |
| 3260 EMERGENCY OPERATIONS CENTER | - | 164,517 | - | - | - |
| Total | $2,287 | $681,227 | $115,500 | $115,500 | - |

## Expenses by Activity (0101 CAPITAL SINKING FUND)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 9000 CAPITAL OUTLAY | 15,567 | - | 184,495 | 184,495 | - |
| Total | $15,567 | - | $184,495 | $184,495 | - |

## Expenses by Activity (0115 FIRE STATION 4 BOND 2025)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | 495,153 | 11,502,595 | 11,502,595 | - |
| Total | - | $495,153 | $11,502,595 | $11,502,595 | - |

## STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: Safety Services** | **Area Administrator: N/A**

**Service Unit: Fire** | **Service Unit Manager: Mike Kennedy**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Goal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Deliver Exception/Al Service | EN/Able Economic Development | Ensure FIN/Ancial Health | Integrate Exter/N/Al 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 | Continuous | Planning | Construction started Station 4 | Construction continued Station 4 | New Station 4 open |
| | | | | | | | Establish a recruitment and hiring culture that provides a sustainable pool of candidates to reflect the community. | Continuous | 2 recruits hired | 1 recruit hired | 2 recruits 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 | 5:32 | 5:33 | 5:39 | 5:40 |
| | | | | | | | Maintain basic life support transport. | Continuous | 219 transports | 974 transports | 1,000 transports | 1,000 transports |
| | | | | | | | Continuing education and professional development to meet medical control, city safety unit, MIOSHA, and ISO requirements | Continuous | 9,482 hours | 8,652 hours | 8,000 hours | 8,000 hours |
| Logistics | ● | | | | | | Coordinate preventive maintenance and repair to support operations. | Continuous | No closures | 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 | 5,575,008 sq ft | 7,735,347 | 7,200,000 | 7,200,000 |
| 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 | Compliant | Compliant | RFP for new plan. |

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 2027 FTE's |
|---|---|---|
| ASSISTANT FIRE MARSHAL | 131999 | 1.00 |
| ASST FIRE CHIEF | 170000 | 2.00 |
| BATTALION CHIEF | 131740 | 3.00 |
| DRIVER/OPERATOR | 131660 | 18.00 |
| EMERGENCY MGMT COOR | 401820 | 1.00 |
| EMERGENCY MGMT SPECIALIST | 000360 | 1.00 |
| EMS OFFICER II | 131620 | 1.00 |
| FIRE - CAPTAIN | 131770 | 1.00 |
| FIRE CHIEF | 403680 | 1.00 |
| FIRE INSPECTOR 2 | 131830 | 2.00 |
| FIRE LIEUTENANT | 131710 | 15.00 |
| FIRE MARSHAL | 131750 | 1.00 |
| FIRE RECRUIT | 130009 | 2.00 |
| FIRE-CAPTAIN | 131770 | 2.00 |
| FIREFIGHTER | 131820 | 36.00 |
| LOGISTICS OFFICER | 131730 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| SAFETY SERV ADMIN MGR | 404320 | 1.00 |
| TRAINING OFFICER | 131880 | 1.00 |
| Total | | 91.00 |

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 1,306,575 | 1,482,459 | 1,218,785 | 1,222,547 | 1,514,603 |
| CONTRIBUTIONS | - | 750 | - | 1,400 | - |
| FINES & FORFEITS | 2,152,598 | 2,279,205 | 2,580,205 | 2,119,627 | 2,216,309 |
| INTERGOVERNMENTAL REVENUES | 93,155 | 146,799 | 143,500 | 137,185 | 30,500 |
| INVESTMENT INCOME | 54,902 | 63,907 | 41,215 | 35,683 | 39,700 |
| LICENSES, PERMITS & REGISTRATIONS | - | 86,694 | - | - | - |
| MISCELLANEOUS REVENUE | 163,669 | 246,596 | 34,010 | 120,074 | 29,458 |
| OTHER FINANCING SOURCES | - | 2,759 | - | - | - |
| PRIOR YEAR SURPLUS | - | - | 308,500 | - | 483,726 |
| Total | $3,770,899 | $4,309,169 | $4,326,215 | $3,636,516 | $4,314,296 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 3,590,828 | 4,007,357 | 3,851,459 | 3,359,389 | 3,760,370 |
| HOMELAND SECURITY GRANT FUND (0017) | 83 | 72 | - | - | - |
| DRUG ENFORCEMENT (0027) | 18,207 | 10,168 | 31,123 | 13,123 | 11,025 |
| FEDERAL EQUITABLE SHARING FORFEI (0028) | 28,630 | 101,382 | 126,825 | 102,902 | 330,325 |
| POLICE & FIRE RELIEF (0053) | 38,912 | 35,642 | 82,817 | 19,037 | 81,602 |
| MICHIGAN JUSTICE TRAINING (0064) | 91,446 | 154,548 | 233,491 | 141,565 | 130,474 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,793 | - | 500 | 500 | 500 |
| Total | $3,770,899 | $4,309,169 | $4,326,215 | $3,636,516 | $4,314,296 |

# SAFETY SERVICES

# POLICE SERVICES

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 14,291,205 | 14,910,189 | 15,266,607 | 15,560,228 | 15,526,177 |
| PAYROLL FRINGES | 8,428,484 | 9,519,544 | 10,952,133 | 10,712,912 | 8,609,661 |
| OTHER SERVICES | 3,103,453 | 3,367,561 | 3,745,296 | 3,817,541 | 4,374,331 |
| MATERIALS & SUPPLIES | 515,568 | 413,135 | 311,004 | 180,582 | 181,297 |
| OTHER CHARGES | 4,992,686 | 5,496,205 | 6,067,892 | 6,128,623 | 6,231,649 |
| CAPITAL OUTLAY | 201,374 | 5,964 | 6,355 | 44,131 | - |
| VEHICLE OPERATING COSTS | - | 845 | - | - | - |
| EMPLOYEE ALLOWANCES | 289,992 | 288,678 | 310,780 | 305,260 | 301,360 |
| Total | $31,822,762 | $34,002,121 | $36,660,067 | $36,749,277 | $35,224,475 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 31,804,334 | 33,841,681 | 36,251,526 | 36,460,823 | 34,735,249 |
| DRUG ENFORCEMENT (0027) | - | 16,917 | 30,060 | 18,595 | 10,000 |
| FEDERAL EQUITABLE SHARING FORFEI (0028) | - | 100,545 | 119,981 | 11,359 | 323,726 |
| POLICE & FIRE RELIEF (0053) | - | - | 25,000 | 25,000 | 25,000 |
| MICHIGAN JUSTICE TRAINING (0064) | 15,635 | 42,978 | 233,000 | 233,000 | 130,000 |
| MAJOR GRANTS PROGRAMS (00MG) | 2,793 | - | 500 | 500 | 500 |
| Total | $31,822,762 | $34,002,121 | $36,660,067 | $36,749,277 | $35,224,475 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| POLICE SERVICES | 153.75 | 153.75 | 152.75 | 153.75 |
| Total | 153.75 | 153.75 | 152.75 | 153.75 |

## SAFETY SERVICES AREA

## POLICE SERVICES UNIT

### REVENUES

**Charges for Services** – This reflects an increase in reimbursement revenue for University of Michigan football games.

**Fines & Forfeits** – The decrease reflects the amount of revenue anticipated to be received from parking tickets in FY 2027.

**Intergovernmental Revenues** – This reflects the anticipated amount of funding from the State of Michigan for police training in FY 2027.

**Prior Year Surplus** – This reflects a planned use of fund balance within the forfeiture funds.

### EXPENSES

**Personnel Services** - The increase reflects an anticipated increase in wages in FY 2027.

**Payroll Fringes** – The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** – The increase is due to the rising cost of annual software contracts.

**Materials & Supplies** - The decrease relates to a planned use of forfeiture funds for Police Department purchases in FY 2026.

**Other Charges** – The increase is due to a rise in retiree medical and 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 Police Services Unit would be charged $3,402,390 (includes $818,276 for parking enforcement-patrol division) in FY 2027.

# SAFETY SERVICES AREA

## POLICE SERVICES

### Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 4,708,699 | 5,103,463 | 5,834,294 | 5,746,611 | 6,118,217 |
| 1221 RECRUITING & HIRING | 3,448 | 3,594 | 9,580 | 1,100 | 9,596 |
| 3111 PROFESSIONAL STANDARDS | 23,244 | - | - | - | - |
| 3112 COMMUNITY MENTAL HEALTH | 16,000 | - | 250,000 | 250,000 | 154,630 |
| 3121 ADMINISTRATIVE SERVICES | 2,064,514 | 1,873,854 | 1,792,407 | 1,773,126 | 1,516,577 |
| 3123 COMMUNICATIONS | 1,045,318 | 1,131,394 | 1,249,109 | 1,249,109 | 1,251,603 |
| 3125 MANAGEMENT INFO SYST | 1,811,683 | 1,878,332 | 2,118,032 | 2,118,032 | 2,146,831 |
| 3126 PROPERTY | 333,676 | 362,167 | 333,642 | 311,900 | 207,888 |
| 3127 RECORDS | 547,422 | 513,857 | 705,053 | 668,568 | 688,353 |
| 3135 HOSTAGE NEGOTIATIONS | 5,952 | 4,971 | 5,651 | 7,639 | 3,861 |
| 3144 DISTRICT DETECTIVES | 3,518,221 | 4,262,964 | 4,797,774 | 4,819,790 | 4,474,214 |
| 3146 FIREARMS | 249,033 | 44,131 | 36,629 | 28,368 | 37,089 |
| 3147 L.A.W.N.E.T. | 167,711 | 223,786 | 215,869 | 264,982 | 191,255 |
| 3149 SPECIAL TACTICS | 51,433 | 76,134 | 19,345 | 30,322 | 23,149 |
| 3150 PATROL | 13,790,612 | 14,477,103 | 14,633,205 | 14,847,329 | 14,348,223 |
| 3152 SPECIAL SERVICES | 1,106,999 | 1,330,582 | 1,445,981 | 1,475,474 | 719,203 |
| 3156 CROSSING GUARDS | 212,701 | 212,944 | 214,857 | 214,859 | 226,228 |
| 3158 MOUNTAIN BIKES | 20 | 544 | 1,810 | 1,360 | 1,856 |
| 3159 K-9 | 444,830 | 489,668 | 461,229 | 479,238 | 456,486 |
| 3160 MOTORCYCLE UNIT | 37,970 | 50,648 | 23,821 | 27,059 | 27,282 |
| 3162 COMMUNITY STANDARDS | 1,437,373 | 1,574,189 | 1,849,245 | 1,899,651 | 1,847,746 |
| 3170 ARMED CITY HALL SECURITY | 91,903 | 91,784 | 118,423 | 110,736 | 114,799 |
| 3172 ANIMAL CONTROL | 135,570 | 135,570 | 135,570 | 135,570 | 170,163 |
| Total | $31,804,332 | $33,841,679 | $36,251,526 | $36,460,823 | $34,735,249 |

### Expenses by Activity (0027 DRUG ENFORCEMENT)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3144 DISTRICT DETECTIVES | - | 5,964 | - | - | - |
| 3150 PATROL | - | - | 30,060 | 18,000 | 10,000 |
| 3163 A2TF | - | 10,952 | - | 595 | - |
| Total | - | $16,916 | $30,060 | $18,595 | $10,000 |

### Expenses by Activity (0028 FEDERAL EQUITABLE SHARING FORFEI)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3144 DISTRICT DETECTIVES | - | - | - | 5,004 | - |
| 3146 FIREARMS | - | 11,819 | - | - | - |
| 3150 PATROL | - | 54,644 | 119,981 | 6,355 | 323,726 |
| 3160 MOTORCYCLE UNIT | - | 34,082 | - | - | - |
| Total | - | $100,545 | $119,981 | $11,359 | $323,726 |

### Expenses by Activity (0053 POLICE & FIRE RELIEF)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | - | - | 25,000 | 25,000 | 25,000 |
| Total | - | - | $25,000 | $25,000 | $25,000 |

## Expenses by Activity (0064 MICHIGAN JUSTICE TRAINING)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 359 | - | - | - | - |
| 3121 ADMINISTRATIVE SERVICES | 850 | 2,063 | - | - | - |
| 3135 HOSTAGE NEGOTIATIONS | 1,140 | 1,707 | - | - | - |
| 3144 DISTRICT DETECTIVES | 718 | 5,150 | - | 3,150 | - |
| 3150 PATROL | 12,533 | 9,808 | 120,000 | 114,500 | 30,000 |
| 3152 SPECIAL SERVICES | - | 2,000 | - | - | - |
| 3159 K-9 | 35 | 1,242 | - | 2,350 | - |
| 3164 POLICE - CPE TRAINING | - | 21,008 | 113,000 | 113,000 | 100,000 |
| Total | $15,635 | $42,978 | $233,000 | $233,000 | $130,000 |

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 3035 PUBLIC SAFETY GRANTS | 2,793 | - | 500 | 500 | 500 |
| Total | $2,793 | - | $500 | $500 | $500 |

## STRATEGIC GOALS AND PERFORMANCE MEASURES

**Service Area: Safety Services**

**Area Administrator: N/A**

**Service Unit: Police**

**Service Unit Manager: Andre Anderson**

| CORE SERVICE | STRATEGIC GOALS (●) | | | | | | PERFORMANCE MEASURE | TIMEFRAME FOR COMPLETION | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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. | ● | ● | | | ● | | Define priority 1-10 types of calls for service, and goals for average response. | 6/30/2027 | N/A | N/A | Identify priority 1-10 types of calls with a defined goal for average response time | Decrease average response time to high priority calls |
| | | | | | | | Using official AAPD Dashboard to measure crime in the Downtown area. | 6/30/2027 | N/A | N/A | Established external facing dashboard & working to create internal facing dashboard. | Continue to improve external dashboard. Develop & implement internal dashboard. |
| | | | | | | | Lieutenants - identify trends, crime patterns and community concerns, developing solutions, and directing sergeants and beat officers to specific areas within the city to solve crime (measurement tracked via the official AAPD Crime Dashboard/ArborStat). | 6/30/2027 | N/A | N/A | Utilization of the AAPD Official Dashboard with monthly ArborStat meetings and weekly review of crime trends and patterns have reduced crime and improved quality of life issues. | The AAPD Official Crime Dashboard in collaboration with ArborStat and use of weekly review of crime patterns, trends, and community concerns will reduce crime, improve quality of life issues, and further develop community connections |
| Investigate criminal activity. | ● | ● | | | ● | | Violent crimes or crimes against persons with solvability factors are assigned at least 75% of the time. | 6/30/2027 | N/A | N/A | 90% | 92% |
| Provide traffic safety. | ● | ● | | ● | | | Reduce serious accidents and fatalities as well as the number of driving equality stops from 2025. | 6/30/2027 | 948 Driving Equality Stops; 4 Serious Injury Crashes; 4 Fatal Crashes | 731 Driving Equality Stops; 9 Serious Injury Crashes; 7 Fatal Crashes | 5 Driving Equality Stops; 3 Serious Injury Crashes; 6 Fatal Crashes | Driving Equality Stops less than 3; Serious Injury Crashes less than 4; Fatal Injury Crashes equal to 0 |
| 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). | 6/30/2027 | N/A | Met | Met | Met |
| | | | | | | | Respond to complainants within 3 business days 75% of the time showing balanced efforts of enforcement and education on city ordinances. | 6/30/2027 | N/A | N/A | Met | Met |

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

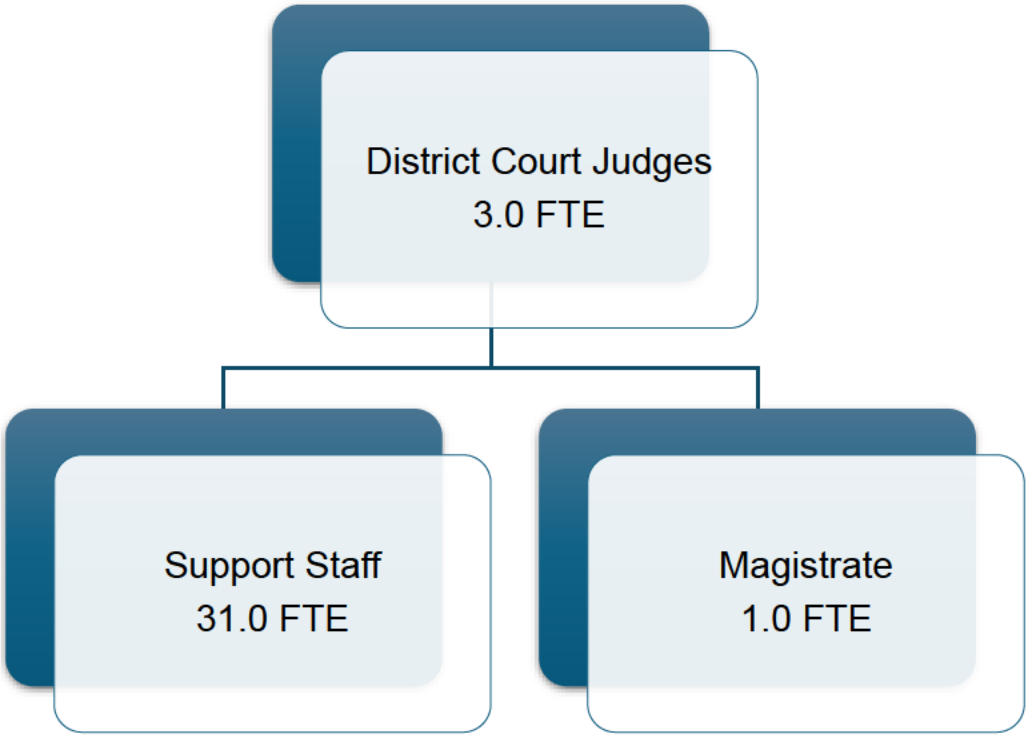
| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| COMM STANDARD OFFICER I | 118504 | 3.00 |
| COMM STANDARDS OFFICER II | 118514 | 2.00 |
| COMM STANDARDS OFFICER IV | 118534 | 4.00 |
| COMM STANDARDS OFFICER V | 118544 | 2.00 |
| COMM STANDARDS SUPV V | 196724 | 1.00 |
| COMMANDER | 405020 | 2.00 |
| DEPUTY CHIEF | 404350 | 1.00 |
| DEPUTY DIRECTOR | 409999 | 1.00 |
| DETECTIVE | 140020 | 4.00 |
| DETECTIVE-BACH | 140021 | 15.00 |
| EXEC DEP POLICE CHIEF | 404990 | 1.00 |
| MANAGEMENT ASSISTANT | 000200 | 1.00 |
| MUNICIPAL SAFETY OFFICER | 000510 | 1.75 |
| POLICE CHIEF | 403710 | 1.00 |
| POLICE LIEUTENANT DEGREED | 158731 | 7.00 |
| POLICE OFFICER | 140000 | 15.00 |
| POLICE OFFICER-BACH | 140001 | 53.00 |
| POLICE PROFESSIONAL ASST | 180000 | 6.00 |
| POLICE SERVICE SPECIALIST | 128560 | 3.00 |
| POLICE SERVICE SPECIALIST | 128561 | 2.00 |
| POLICE SRVS SPEC CADET | 128559 | 2.00 |
| POLICE STAFF SGT DEGREED | 158761 | 18.00 |
| RECORDS AND DATA UNIT SUP | 196800 | 1.00 |
| SPECIAL ASSGNMT OFC-BACH | 140011 | 3.00 |
| SPECIAL ASSGNMT OFFICER | 140010 | 3.00 |
| STRATEGIC COMM MANAGER | 404800 | 1.00 |
| Total | | 153.75 |

# 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 133 | 187 | - | - | - |
| FINES & FORFEITS | 1,157,227 | 1,099,229 | 1,074,950 | 1,196,692 | 1,141,217 |
| INTERGOVERNMENTAL REVENUES | 302,059 | 299,248 | 425,270 | 443,353 | 156,242 |
| INVESTMENT INCOME | 2,668 | 3,288 | 685 | 3,175 | 673 |
| MISCELLANEOUS REVENUE | 21,534 | 394 | - | 45 | - |
| OPERATING TRANSFERS IN | 192,000 | 189,000 | 193,500 | 135,000 | 135,000 |
| Total | $1,675,621 | $1,591,346 | $1,694,405 | $1,778,265 | $1,433,132 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 1,304,793 | 1,226,108 | 1,142,301 | 1,266,578 | 1,207,809 |
| COURT FACILITIES (0023) | 225,363 | 218,168 | 283,835 | 225,335 | 225,323 |
| MAJOR GRANTS PROGRAMS (00MG) | 145,465 | 147,070 | 268,269 | 286,352 | - |
| Total | $1,675,621 | $1,591,346 | $1,694,405 | $1,778,265 | $1,433,132 |

# 15TH DISTRICT COURT

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 2,077,652 | 2,245,954 | 2,453,498 | 2,405,383 | 2,467,683 |
| PAYROLL FRINGES | 1,329,953 | 1,415,362 | 1,656,811 | 1,603,151 | 1,639,681 |
| OTHER SERVICES | 510,116 | 502,926 | 680,759 | 660,622 | 473,622 |
| MATERIALS & SUPPLIES | 58,348 | 54,815 | 75,588 | 77,042 | 76,756 |
| OTHER CHARGES | 1,204,270 | 1,221,735 | 1,224,771 | 1,217,971 | 1,245,611 |
| PASS THROUGHS | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| CAPITAL OUTLAY | 259,189 | - | - | - | - |
| EMPLOYEE ALLOWANCES | 1,235 | 1,140 | 1,140 | 1,140 | 1,140 |
| Total | $5,665,763 | $5,666,932 | $6,317,567 | $6,190,309 | $6,129,493 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 5,285,093 | 5,277,921 | 5,819,514 | 5,674,174 | 5,904,493 |
| COURT FACILITIES (0023) | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| MAJOR GRANTS PROGRAMS (00MG) | 155,670 | 164,011 | 273,053 | 291,135 | - |
| Total | $5,665,763 | $5,666,932 | $6,317,567 | $6,190,309 | $6,129,493 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| 15TH DISTRICT COURT | 35.00 | 35.00 | 35.00 | 35.00 |
| Total | 35.00 | 35.00 | 35.00 | 35.00 |

## FIFTEENTH JUDICIAL DISTRICT COURT

### REVENUES

**Fines & Forfeits** - This reflects an anticipated increase in court fees and jury fees in FY 2027.

**Intergovernmental Revenues** - The FY 2026 amount is attributable to various grants. The remainder of the grants will carry forward into 2027.

### EXPENSES

**Personnel Services** – This relates to an increase in employee wages for FY 2027.

**Other Services** - The FY 2026 amount is attributable to various grants. The remainder of the grants will carry forward into 2027.

**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 $1,559,798 in FY 2027.

# 15TH DISTRICT COURT

## Expenses by Activity (0010 GENERAL)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 1,807,564 | 1,925,035 | 1,988,662 | 1,945,398 | 2,025,815 |
| 2125 CITY DIVERSION PROGRAM | 132,722 | 204,952 | 141,061 | 137,431 | 131,118 |
| 2126 CITY EXPUNGEMENT PROGRAM | 42,101 | 57,653 | 60,642 | 61,347 | 58,155 |
| 5120 JUDICIAL & DIRECT SUPPORT | 1,389,256 | 1,213,328 | 1,388,336 | 1,340,643 | 1,551,742 |
| 5140 CASE PROCESSING | 1,100,540 | 1,070,698 | 1,304,266 | 1,271,626 | 1,315,985 |
| 5160 PROBATION/POST JUDGMNT SUP | 812,903 | 806,256 | 936,547 | 917,729 | 821,678 |
| Total | $5,285,086 | $5,277,922 | $5,819,514 | $5,674,174 | $5,904,493 |

## Expenses by Activity (0023 COURT FACILITIES)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 9500 DEBT SERVICE | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| Total | $225,000 | $225,000 | $225,000 | $225,000 | $225,000 |

## Expenses by Activity (00MG MAJOR GRANTS PROGRAMS)

| Activity | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| 1000 ADMINISTRATION | 10,206 | 16,939 | 4,785 | 4,785 | - |
| 3035 PUBLIC SAFETY GRANTS | 145,465 | 147,070 | 268,268 | 286,350 | - |
| Total | $155,671 | $164,009 | $273,053 | $291,135 | - |

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 109% | 90% | 100% | 100% |
| | | | | | | | Case handled fairly. Local results > or = Most Recent Statewide Average. | Biennial | 86% | N/A* | 86% | N/A |
| 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. | Biennial | 93% | N/A* | 93% | N/A |
| | | | | | | | > or = to 97% of payments processed accurately. | Quarterly | 93% | 92% | 93% | 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 | 1% | 1% | 1% | 1% |

*Survey delayed to CY 2026 by SCAO

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

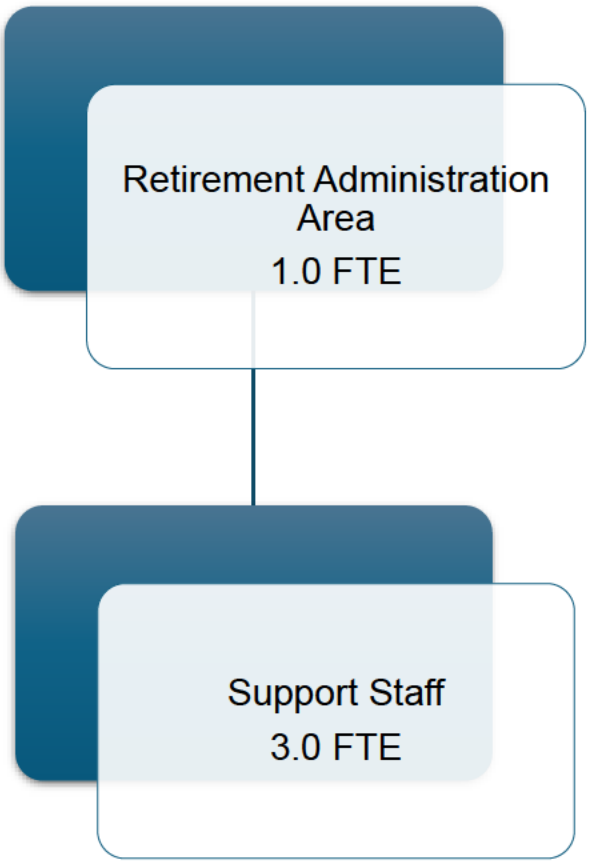
| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| CLERK SUPERVISOR | 401940 | 1.00 |
| COURT ADMINISTRATOR | 404450 | 1.00 |
| COURT BAILIFF | 100130 | 3.00 |
| COURT CLERK II | 100100 | 10.00 |
| COURT CLERK III | 100110 | 1.00 |
| COURT REC/SPEC | 100140 | 1.00 |
| COURT RECORDER | 100120 | 2.00 |
| COURT SUPPORT SPECIALIST | 100150 | 1.00 |
| DEPUTY COURT ADMIN | 404710 | 1.00 |
| DISTRICT COURT JUDGE | 200030 | 3.00 |
| FISCAL & ADMIN MANAGER | 403610 | 1.00 |
| JUDICIAL COORDINATOR | 000880 | 3.00 |
| MAGISTRATE | 401880 | 1.00 |
| PROBATION AGENT | 100160 | 5.00 |
| PROBATION SUPERVISOR | 403150 | 1.00 |
| Total | | 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 20,681,722 | 23,957,417 | 21,139,400 | 23,039,400 | 23,039,400 |
| CONTRIBUTIONS | 624,749 | 731,002 | 830,000 | 830,000 | 830,000 |
| INVESTMENT INCOME | 89,952,000 | 87,457,593 | 49,821,642 | 75,398,983 | 75,499,298 |
| MISCELLANEOUS REVENUE | 35,388 | 43,393 | 50,000 | 50,000 | 50,000 |
| OPERATING TRANSFERS IN | 574,174 | 334,724 | 281,666 | 378,375 | 378,375 |
| Total | $111,868,033 | $112,524,129 | $72,122,708 | $99,696,758 | $99,797,073 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| VEBA TRUST (0052) | 28,446,064 | 26,801,344 | 12,991,666 | 13,088,375 | 13,088,375 |
| PENSION TRUST FUND (0059) | 83,421,969 | 81,305,229 | 53,304,842 | 80,780,000 | 80,881,098 |
| SECTION 401(A) DUAL HYBRID PLAN (0111) | - | 3,341,812 | 2,687,400 | 2,687,400 | 2,687,400 |
| SECTION 457(B) PLAN (0112) | - | 48,577 | 50,800 | 52,983 | 52,200 |
| SECTION 401(A) EXECUTIVE PLAN (0113) | - | 1,027,167 | 3,088,000 | 3,088,000 | 3,088,000 |
| Total | $111,868,033 | $112,524,129 | $72,122,708 | $99,696,758 | $99,797,073 |

# RETIREMENT SYSTEM SERVICE AREA

# RETIREMENT SYSTEM

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 314,723 | 370,932 | 359,600 | 431,500 | 372,760 |
| PAYROLL FRINGES | 181,242 | 203,971 | 236,360 | 261,360 | 206,524 |
| OTHER SERVICES | 1,139,200 | 1,110,099 | 5,421,100 | 5,557,949 | 5,911,667 |
| MATERIALS & SUPPLIES | 5,089 | 4,446 | 6,500 | 5,900 | 5,900 |
| OTHER CHARGES | 46,271,364 | 48,530,149 | 49,042,217 | 49,194,852 | 51,491,163 |
| Total | $47,911,618 | $50,219,597 | $55,065,777 | $55,451,561 | $57,988,014 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| VEBA TRUST (0052) | 566,615 | 536,538 | 1,916,119 | 1,935,900 | 2,007,026 |
| PENSION TRUST FUND (0059) | 47,345,003 | 49,237,890 | 52,878,958 | 52,970,012 | 55,460,521 |
| SECTION 401(A) DUAL HYBRID PLAN (0111) | - | 374,238 | 217,000 | 487,966 | 465,467 |
| SECTION 457(B) PLAN (0112) | - | 29,415 | 50,800 | 52,983 | 52,200 |
| SECTION 401(A) EXECUTIVE PLAN (0113) | - | 41,516 | 2,900 | 4,700 | 2,800 |
| Total | $47,911,618 | $50,219,597 | $55,065,777 | $55,451,561 | $57,988,014 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| RETIREMENT SYSTEM | 4.00 | 4.00 | 4.00 | 4.00 |
| Total | 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 2027.

**Investment Income** - This reflects an anticipated higher return on investments in FY 2027.

**Operating Transfers In** - This reflects an increase 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 2027 FTE's |
|---|---|---|
| ACCOUNTANT III-RETIREMENT | 402280 | 1.00 |
| EXECUTIVE DIRECTOR-RET SY | 403740 | 1.00 |
| OFFICE MANAGER | 403180 | 1.00 |
| SR PENSION ANALYST | 404980 | 1.00 |
| Total | | 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 20,623,170 | 24,150,729 | 24,053,600 | 25,599,800 | 27,135,800 |
| CONTRIBUTIONS | - | 24,678 | 401,900 | 601,900 | 401,900 |
| INVESTMENT INCOME | 1,695,423 | 2,095,399 | 47,200 | 1,485,000 | 47,200 |
| MISCELLANEOUS REVENUE | 143,033 | 525,221 | 127,800 | 321,700 | 314,100 |
| OPERATING TRANSFERS IN | 6,726,400 | 2,471,100 | 6,345,600 | 6,345,600 | 9,025,200 |
| PRIOR YEAR SURPLUS | - | - | 14,746,700 | - | 11,375,900 |
| TAXES | 8,727,152 | 9,672,087 | 9,855,400 | 9,604,600 | 9,799,700 |
| Total | $37,915,178 | $38,939,124 | $55,578,200 | $43,958,600 | $58,099,800 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| DDA HOUSING FUND (0001) | 429,345 | 429,079 | 637,000 | 436,700 | 473,200 |
| DOWNTOWN DEVELOPMENT AUTHORITY (0003) | 9,389,281 | 10,601,882 | 19,669,000 | 10,810,700 | 15,823,100 |
| DDA PARKING MAINTENANCE (0033) | 6,639,923 | 2,551,179 | 5,525,600 | 5,900,000 | 8,210,000 |
| DDA PARKING FUND (0063) | 21,456,629 | 25,357,179 | 29,317,300 | 26,349,800 | 33,163,500 |
| DDA PUBLIC ART (0116) | - | - | 429,300 | 461,400 | 430,000 |
| Total | $37,915,178 | $38,939,214 | $55,578,200 | $43,958,600 | $58,099,800 |

# DOWNTOWN DEVELOPMENT AUTHORITY

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GRANT/LOAN RECIPIENTS | 1,170,032 | 1,263,268 | 1,807,000 | 1,503,400 | 1,492,500 |
| PERSONNEL SERVICES | 729,710 | 827,094 | 951,250 | 951,200 | 995,700 |
| PAYROLL FRINGES | 379,972 | 439,734 | 528,000 | 528,000 | 500,800 |
| OTHER SERVICES | 13,692,623 | 13,889,029 | 16,810,300 | 17,035,700 | 17,750,900 |
| MATERIALS & SUPPLIES | 276,664 | 325,767 | 789,000 | 2,137,000 | 1,883,500 |
| OTHER CHARGES | 1,031,331 | 1,112,583 | 4,159,600 | 2,458,900 | 3,249,700 |
| PASS THROUGHS | 12,520,298 | 8,132,320 | 11,637,200 | 11,637,200 | 14,347,000 |
| CAPITAL OUTLAY | 1,793,312 | 4,384,993 | 18,872,600 | 11,249,400 | 14,967,300 |
| EMPLOYEE ALLOWANCES | 6,186 | 5,790 | 5,800 | 5,800 | 6,600 |
| Total | $31,600,128 | $30,380,578 | $55,560,700 | $47,508,600 | $55,194,000 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| DDA HOUSING FUND (0001) | 549,028 | 651,070 | 637,000 | 635,400 | 473,200 |
| DOWNTOWN DEVELOPMENT AUTHORITY (0003) | 6,546,813 | 6,485,345 | 19,669,000 | 12,568,600 | 15,823,100 |
| DDA PARKING MAINTENANCE (0033) | 1,502,779 | 3,304,200 | 5,525,600 | 5,075,600 | 5,304,200 |
| DDA PARKING FUND (0063) | 23,001,508 | 19,939,963 | 29,317,300 | 28,817,200 | 33,163,500 |
| DDA PUBLIC ART (0116) | - | - | 411,800 | 411,800 | 430,000 |
| Total | $31,600,128 | $30,380,578 | $55,560,700 | $47,508,600 | $55,194,000 |

## FTE Count

| Category | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| DOWNTOWN DEVELOPMENT AUTHORITY | 9.75 | 9.75 | 9.75 | 9.75 |
| Total | 9.75 | 9.75 | 9.75 | 9.75 |

## DOWNTOWN DEVELOPMENT AUTHORITY

### REVENUES

**Charges for Services** - This category accounts for parking fees based on a 3-year rate schedule which includes rate increases for FY 2025 through FY 2027.

**Operating Transfers In** – City ordinance requires the DDA to fund its Housing Fund with transfers from its Downtown Development Fund. This transfer is adjusted annually by the rate of increase in total TIF capture, at a minimum.

The DDA funds its Parking Maintenance Fund with transfers from its Parking Fund. It funds its Public Art Fund with annual transfers from the Parking Fund and the Downtown Development Fund. These transfers have a high degree of variability from year to year.

**Prior Year Surplus** - This reflects a planned use of fund balance and varies from year to year primarily due to capital project timing.

**Tax Revenues** - The FY 2026 tax increment revenue (TIR) is forecasted based on City Treasurer calculations. The FY 2027 TIR budget is based on estimates in the DDA's Amended Tax Increment Financing Plan 2026-2055.

### 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** – This reflects an increase in employee wages.

**Payroll Fringes** - The decrease is due to lower pension costs for FY 2027. These costs are lower due to the City setting the annual required contribution to the actuarily determined contribution amount.

**Other Services** - This category accounts for operating and administrative expenses of the parking system, including the 20% meter rent paid to the City which increases in step with Parking Fee increases.

**Materials & Supplies** – This category primarily accounts for costs for operational materials and supplies related to parking operations and downtown services.

**Pass Throughs** – This category accounts for the transfers out that are recorded as Operating Transfers In on the other side of the ledger. It also accounts for the DDA's debt service payments to the City of Ann Arbor who issue debt on the DDA's behalf.

**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. The DDA records these as capital expenditures and the City records them as assets.

# DOWNTOWN DEVELOPMENT AUTHORITY

## Allocated Positions

| Job Description | Job Class | FY 2027 FTE's |
|---|---|---|
| DDA ACCT & PROCUREMENT SP | 000220 | 0.75 |
| DDA CAPITAL & PRIVATE PRJ | 404490 | 1.00 |
| DDA COMMUNICATIONS SPEC | 402260 | 1.00 |
| DDA DEPUTY DIRECTOR | 403720 | 1.00 |
| DDA EXEC DIRECTOR | 403290 | 1.00 |
| DDA OFFICE MANAGER | 403930 | 1.00 |
| DDA PARKING SERVICES MGR | 404480 | 1.00 |
| DDA PLANNING SPECIALIST | 403940 | 2.00 |
| DDA PROGRAM SPECIALIST | 402200 | 1.00 |
| Total | | 9.75 |

# SMART ZONE

The Ann Arbor/Ypsilanti Smart Zone, 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 Smart Zone 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 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| INVESTMENT INCOME | 112,050 | 147,439 | 116,462 | 116,462 | 112,302 |
| PRIOR YEAR SURPLUS | - | - | 734,965 | - | 397,287 |
| TAXES | 5,357,621 | 5,760,500 | 5,898,100 | 6,095,198 | 6,264,805 |
| Total | $5,469,671 | $5,907,939 | $6,749,527 | $6,211,660 | $6,774,394 |

### Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SMART ZONE LDFA (0009) | 5,469,671 | 5,907,939 | 6,749,527 | 6,211,660 | 6,774,394 |
| Total | $5,469,671 | $5,907,939 | $6,749,527 | $6,211,660 | $6,774,394 |

# SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY

## SMART ZONE

### Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| OTHER SERVICES | 5,213,331 | 5,501,039 | 6,643,806 | 6,643,830 | 6,663,600 |
| OTHER CHARGES | 96,956 | 99,602 | 105,721 | 105,696 | 110,794 |
| Total | $5,310,287 | $5,600,641 | $6,749,527 | $6,749,526 | $6,774,394 |

### Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| SMART ZONE LDFA (0009) | 5,310,287 | 5,600,641 | 6,749,527 | 6,749,526 | 6,774,394 |
| Total | $5,310,287 | $5,600,641 | $6,749,527 | $6,749,526 | $6,774,394 |

## SMART ZONE LOCAL DEVELOPMENT FINANCE AUTHORITY

### REVENUES

**Prior Year Surplus -** The decrease 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, 2025 was $1.01 billion. The debt subject to that limit as of June 30, 2025, was $106 million or 0.99% 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, 2025 was $259 million (including premiums and discounts).

# NON-DEPARTMENTAL SERVICE AREA

# NON-DEPARTMENTAL AND DEBT SERVICE

## Revenues by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| CHARGES FOR SERVICES | 8,572,383 | 9,078,184 | 8,693,436 | 8,693,436 | 8,978,625 |
| INTERGOVERNMENTAL REVENUES | 1,547,338 | 1,517,072 | 2,485,453 | 3,964,205 | 1,242,393 |
| INVESTMENT INCOME | (32,627) | 16,866 | 1,200 | 1,200 | 1,200 |
| LICENSES, PERMITS & REGISTRATIONS | - | - | 9,167 | - | 9,167 |
| MISCELLANEOUS REVENUE | 821,921 | 928,952 | 1,547,321 | 1,832,723 | 600,001 |
| OPERATING TRANSFERS IN | 11,308,378 | 7,035,526 | 8,216,901 | 8,135,101 | 11,408,761 |
| OTHER FINANCING SOURCES | 6,200,001 | 35,000 | - | - | 17,400,000 |
| PRIOR YEAR SURPLUS | - | - | 1,793,786 | - | 1,931,013 |
| TAXES | 13,814,515 | 14,746,129 | 15,538,845 | 15,570,050 | 16,000,635 |
| Total | $42,231,909 | $33,357,729 | $38,286,109 | $38,196,715 | $57,571,795 |

## Revenues by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 25,875,256 | 21,370,670 | 24,059,335 | 22,359,789 | 41,151,808 |
| GENERAL DEBT SERVICE (0035) | 16,356,653 | 11,987,059 | 13,196,915 | 13,115,114 | 16,419,987 |
| MAJOR GRANTS PROGRAMS (00MG) | - | - | 1,029,859 | 2,721,812 | - |
| Total | $42,231,909 | $33,357,729 | $38,286,109 | $38,196,715 | $57,571,795 |

# NON-DEPARTMENTAL SERVICE AREA

# NON-DEPARTMENTAL AND DEBT SERVICE

## Expenses by Category

| Category | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | - | - | 218,639 | - | 2,268,438 |
| PAYROLL FRINGES | 92,400 | 86,379 | - | - | - |
| OTHER SERVICES | 27,562 | 74,951 | 452,869 | 51,164 | 67,869 |
| MATERIALS & SUPPLIES | 24,081 | 28,404 | 31,416 | 31,416 | 32,359 |
| OTHER CHARGES | 17,015,358 | 12,676,529 | 13,827,602 | 13,707,562 | 34,417,111 |
| PASS THROUGHS | 21,570,762 | 17,257,425 | 18,657,679 | 18,520,155 | 18,835,522 |
| CAPITAL OUTLAY | 1,851,896 | - | - | - | - |
| Total | $40,582,059 | $30,123,688 | $33,188,205 | $32,310,297 | $55,621,299 |

## Expenses by Fund

| Fund | Actual FY 2024 | Actual FY 2025 | Budget FY 2026 | Forecasted FY 2026 | Request FY 2027 |
|---|---|---|---|---|---|
| GENERAL (0010) | 24,186,856 | 17,990,585 | 19,991,290 | 19,195,182 | 39,201,312 |
| GENERAL DEBT SERVICE (0035) | 16,389,935 | 12,127,571 | 13,196,915 | 13,115,115 | 16,419,987 |
| COUNTY MENTAL HEALTH MILLAGE (0100) | 5,268 | 5,532 | - | - | - |
| Total | $40,582,059 | $30,123,688 | $33,188,205 | $32,310,297 | $55,621,299 |

## NON-DEPARTMENTAL

### REVENUES

**Charges for Services** - This reflects an increase in anticipated parking revenue from the DDA for FY 2027.

**Intergovernmental Revenues** - This reflects revenue from the American Rescue Plan Act in FY 2026.

**Miscellaneous Revenue** - This reflects a one-time increase in FY 2026 for the Election Center renovations and Bicentennial Park improvements funded from the 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.

**Other Financing Sources** – The FY 2027 budget anticipates the proceeds from the sale of the Kline's Lot.

**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 3.9% in FY 2027 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 Services** – The decrease reflects a one-time legal settlement in FY 2026.

**Other Charges** – The increase reflects an increase in debt service payments and the sale of the Kline's Lot. If the sale of the Kline's Lot is successful, the proceeds will be used for various projects that will be determined at a later date.

**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, 2025:

| | Governmental Activities Debt | | | | | | |
|---|---|---|---|---|---|---|---|
| | General Obligation Portion | | | | | | |
| FY | Capital Projects Bonds | | Special Revenue Bonds | | Total Governmental Activities Debt | | |
| Ending | Principal | Interest | Principal | Interest | Principal | Interest | Total |
| 2026 | 7,775,000 | 3,052,817 | 2,175,000 | 2,037,713 | 9,950,000 | 5,090,530 | 15,040,530 |
| 2027 | 8,050,000 | 2,801,514 | 2,250,000 | 2,009,288 | 10,300,000 | 4,810,802 | 15,110,802 |
| 2028 | 8,325,000 | 2,542,590 | 2,335,000 | 1,983,038 | 10,660,000 | 4,525,628 | 15,185,628 |
| 2029 | 8,610,000 | 2,274,779 | 2,430,000 | 1,954,913 | 11,040,000 | 4,229,692 | 15,269,692 |
| 2030 | 7,285,000 | 1,998,039 | 2,535,000 | 1,922,388 | 9,820,000 | 3,920,427 | 13,740,427 |
| 2031 | 7,545,000 | 1,759,491 | 2,640,000 | 1,889,738 | 10,185,000 | 3,649,229 | 13,834,229 |
| 2032 | 7,820,000 | 1,512,053 | 2,755,000 | 1,856,019 | 10,575,000 | 3,368,072 | 13,943,072 |
| 2033 | 7,500,000 | 1,215,538 | 1,110,000 | 56,513 | 8,610,000 | 1,272,051 | 9,882,051 |
| 2034 | 5,930,000 | 925,945 | 1,140,000 | 19,238 | 7,070,000 | 945,183 | 8,015,183 |
| 2035 | 6,190,000 | 689,863 | | | 6,190,000 | 689,863 | 6,879,863 |
| 2036 | 1,395,000 | 442,678 | | | 1,395,000 | 442,678 | 1,837,678 |
| 2037 | 1,465,000 | 372,928 | | | 1,465,000 | 372,928 | 1,837,928 |
| 2038 | 1,540,000 | 299,678 | | | 1,540,000 | 299,678 | 1,839,678 |
| 2039 | 1,615,000 | 222,678 | | | 1,615,000 | 222,678 | 1,837,678 |
| 2040 | 1,690,000 | 149,353 | | | 1,690,000 | 149,353 | 1,839,353 |
| 2041 | 685,000 | 72,615 | | | 685,000 | 72,615 | 757,615 |
| 2042 | 725,000 | 37,338 | | | 725,000 | 37,338 | 762,338 |
| | $84,145,000 | $20,369,892 | $19,370,000 | $13,728,848 | $103,515,000 | $34,098,740 | $137,613,740 |

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, 2025:

| | Enterprise Funds | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| FY Ending | Water & Sewer Revenue Bonds Principal | Water & Sewer Revenue Bonds Interest | Storm Debt Principal | Storm Debt Interest | CWRFS & DWRFS & SWQIFS Principal | CWRFS & DWRFS & SWQIFS Interest | Other Bonds Principal | Other Bonds Interest | Total Enterprise Debt Principal | Total Enterprise Debt Interest | Total |
| 2026 | 3,805,000 | 1,870,113 | 1,174,857 | 273,549 | 7,001,403 | 1,902,973 | 300,000 | 12,100 | 12,281,260 | 4,058,734 | 16,339,994 |
| 2027 | 3,855,000 | 1,785,763 | 1,201,423 | 245,979 | 7,106,476 | 1,746,248 | 305,000 | 6,100 | 12,467,899 | 3,784,089 | 16,251,988 |
| 2028 | 2,495,000 | 1,699,463 | 1,135,771 | 218,102 | 7,196,500 | 1,588,217 | | | 10,827,271 | 3,505,782 | 14,333,053 |
| 2029 | 2,605,000 | 1,630,253 | 1,155,771 | 190,509 | 7,301,500 | 1,427,643 | | | 11,062,271 | 3,248,405 | 14,310,676 |
| 2030 | 2,660,000 | 1,556,550 | 1,185,381 | 161,628 | 7,374,771 | 1,264,931 | | | 11,220,152 | 2,983,109 | 14,203,261 |
| 2031 | 2,710,000 | 1,477,894 | 1,180,918 | 132,599 | 7,426,500 | 1,100,408 | | | 11,317,418 | 2,710,901 | 14,028,319 |
| 2032 | 1,025,000 | 1,416,931 | 943,229 | 103,738 | 7,301,864 | 804,317 | | | 9,270,093 | 2,324,987 | 11,595,079 |
| 2033 | 1,065,000 | 1,375,931 | 842,198 | 79,221 | 7,063,203 | 771,771 | | | 8,970,401 | 2,226,923 | 11,197,324 |
| 2034 | 1,105,000 | 1,333,331 | 786,233 | 57,541 | 7,159,220 | 614,364 | | | 9,050,453 | 2,005,236 | 11,055,689 |
| 2035 | 1,150,000 | 1,289,131 | 495,404 | 38,388 | 6,753,022 | 457,071 | | | 8,398,426 | 1,784,591 | 10,183,017 |
| 2036 | 1,200,000 | 1,243,131 | 333,503 | 24,472 | 6,731,500 | 309,864 | | | 8,265,003 | 1,577,468 | 9,842,471 |
| 2037 | 1,245,000 | 1,195,131 | 340,447 | 16,315 | 4,671,500 | 163,771 | | | 6,256,947 | 1,375,217 | 7,632,164 |
| 2038 | 1,295,000 | 1,145,331 | 145,000 | 9,452 | 4,766,500 | 55,840 | | | 6,206,500 | 1,210,623 | 7,417,123 |
| 2039 | 1,345,000 | 1,093,531 | 150,000 | 5,971 | 371,500 | 26,826 | | | 1,866,500 | 1,126,328 | 2,992,828 |
| 2040 | 1,400,000 | 1,039,731 | 120,000 | 3,068 | 376,961 | 19,714 | | | 1,896,961 | 1,062,514 | 2,959,475 |
| 2041 | 1,455,000 | 983,731 | | 663 | 180,000 | 12,428 | | | 1,635,000 | 996,823 | 2,631,823 |
| 2042 | 1,515,000 | 925,531 | | | 185,000 | 7,993 | | | 1,700,000 | 933,524 | 2,633,524 |
| 2043 | 1,575,000 | 864,931 | | | 190,000 | 4,453 | | | 1,765,000 | 869,384 | 2,634,384 |
| 2044 | 1,640,000 | 801,931 | | | 190,000 | 891 | | | 1,830,000 | 802,822 | 2,632,822 |
| 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 |
| | $53,215,000 | $28,628,953 | $11,190,134 | $1,561,194 | $89,347,420 | $12,279,725 | $605,000 | $18,200 | $154,357,554 | $42,488,073 | $196,845,626 |

# FY2026-2031 UPDATE 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:

| **Municipal Facilities** |
|---|
| City Owned buildings |
| Parks and Recreation |
| Solid Waste |

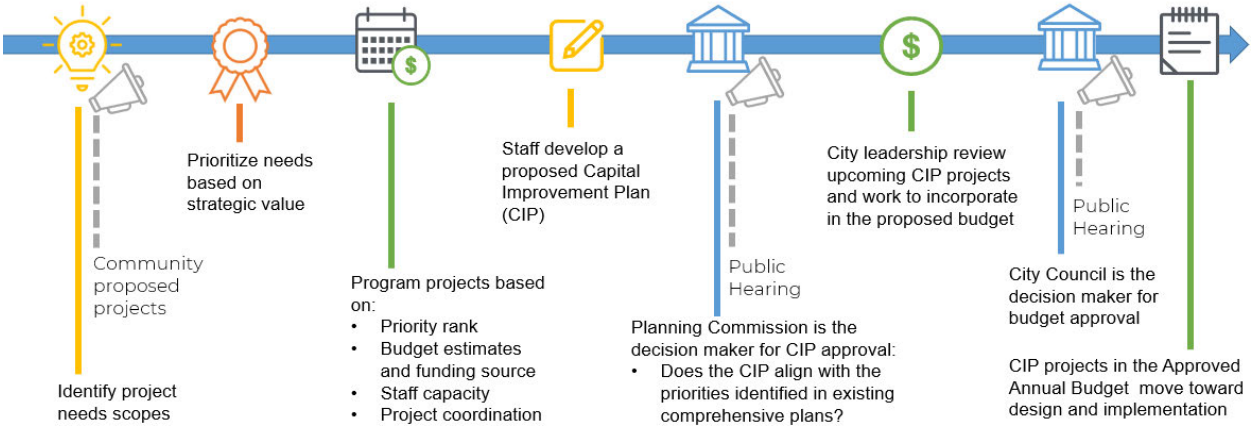
| **Transportation** |
|---|
| Airport |
| Active Transportation |
| Streets & Bridges |
| Parking |

| **Utilities** |
|---|
| Sanitary |
| Stormwater |
| Water |

| **Other Infrastructure** |
|---|

## 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.

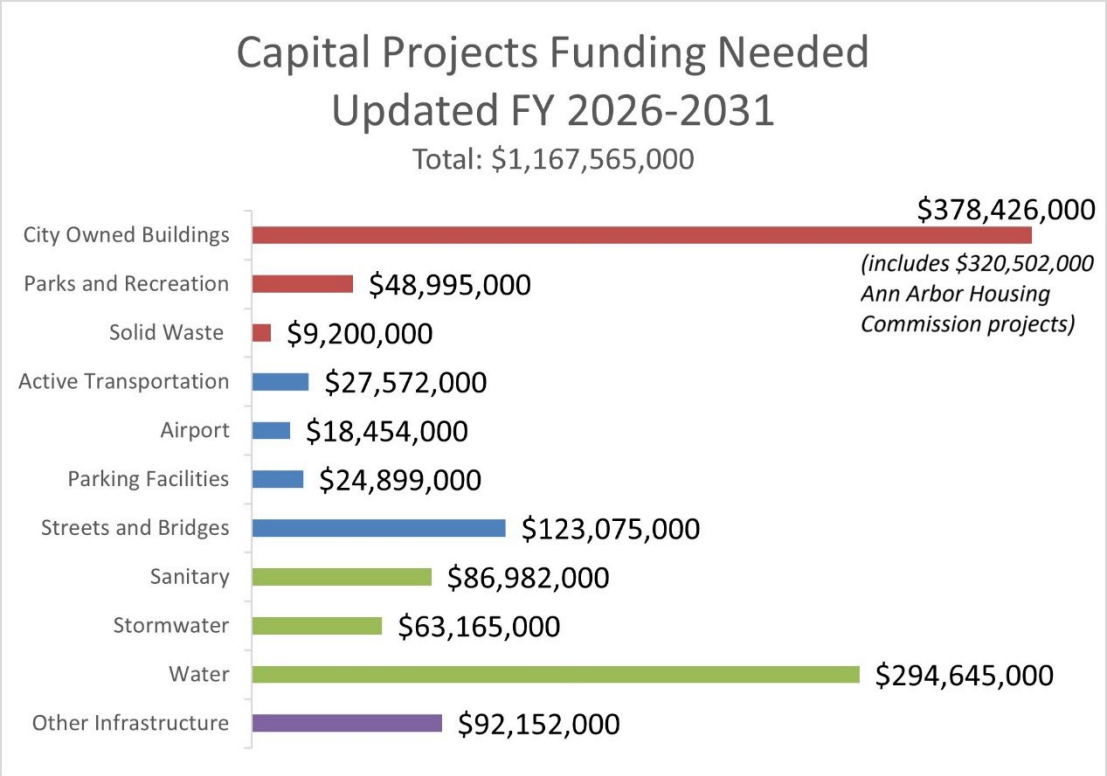
How do community members shape the CIP?

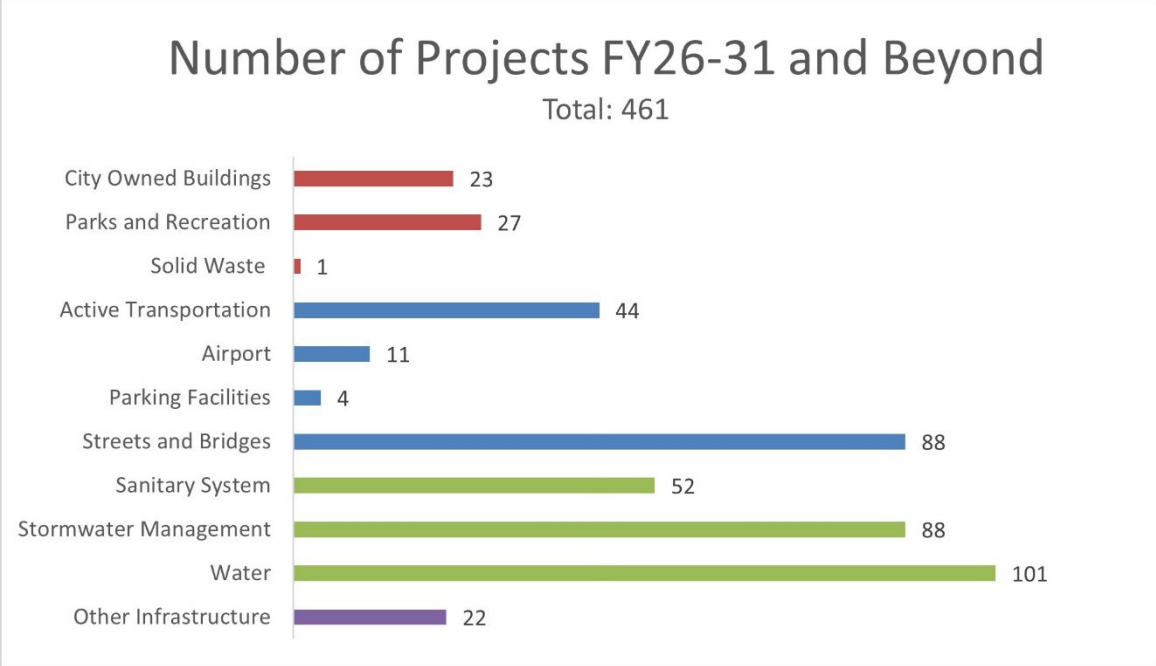
- Comprehensive Planning: Significant public involvement opportunities are provided through planning efforts, which occur before projects are included in the CIP. Comprehensive planning initiatives often include a community advisory group and city-wide engagement opportunities.
- Project ideas: Requests 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 461 projects are included in the updated FY2026-2031 CIP with a six-year funding need of $1,167,565,000. 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** | **Upcoming Budget Year (FY27)** |
| Other Infrastructure | 22 | $101,609,000 | $92,152,000 | $26,978,000 |
| Water | 101 | $434,671,000 | $294,645,000 | $41,564,000 |
| Stormwater | 88 | $153,326,000 | $63,165,000 | $13,924,000 |
| Sanitary | 52 | $106,761,000 | $86,982,000 | $16,713,000 |
| Streets and Bridges | 88 | $185,279,000 | $123,075,000 | $29,625,000 |
| Parking Facilities | 4 | $39,116,000 | $24,899,000 | $4,643,000 |
| Airport | 11 | $18,454,000 | $18,454,000 | $9,781,000 |
| Active Transportation | 44 | $46,515,000 | $27,572,000 | $5,543,000 |
| Solid Waste | 1 | $9,675,000 | $9,200,000 | $6,800,000 |
| Parks and Recreation | 27 | $117,750,000 | $48,995,000 | $7,925,000 |
| City Owned Buildings | 23 | $409,243,000 | $378,426,000 | $155,606,000 |
| **Totals:** | **461** | **$1,622,399,000** | **$1,167,565,000** | **$319,102,000** |


Capital Projects Funding Needed
Updated FY 2026-2031
Total: $1,167,565,000
City Owned Buildings
$378,426,000
(includes $320,502,000 Ann Arbor Housing Commission projects)
Parks and Recreation
$48,995,000
Solid Waste
$9,200,000
Active Transportation
$27,572,000
Airport
$18,454,000
Parking Facilities
$24,899,000
Streets and Bridges
$123,075,000
Sanitary
$86,982,000
Stormwater
$63,165,000
Water
$294,645,000
Other Infrastructure
$92,152,000


Number of Projects FY26-31 and Beyond
Total: 461
City Owned Buildings
23
Parks and Recreation
27
Solid Waste
1
Active Transportation
44
Airport
11
Parking Facilities
4
Streets and Bridges
88
Sanitary System
52
Stormwater Management
88
Water
101
Other Infrastructure
22

## 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

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 energy improvements and decarbonization projects.

The chart below summarizes General Fund needs reflected in the updated FY2026-2031 CIP.

| Category | FY2026-2031 | Year 1 of Upcoming Budget Cycle (FY26) | Year 2 of Upcoming Budget Cycle (FY27) |
|---|---|---|---|
| City Owned Buildings | $ 53,295,000 | $ 7,418,000 | $ 9,457,000 |
| 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 | $ 21,326,000 | $ 4,998,000 | $ 1,578,000 |
| Other Infrastructure | $4,038,000 | $425,000 | $814,000 |
| **TOTALS** | $ 80,149,000 | $ 12,841,000 | $ 13,249,000 |

* 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 Updated FY2026-2031 CIP

1) **Summary**
    a. 461 Total projects
    b. $1,167,565,000 Total project cost FY26-31 CIP Cycle
    c. 19 New projects added
    d. 9 Projects Eliminated or placed On-Hold
    e. 74 Projects completed, or expected to be complete, by the end of FY26

2) **CIP Update Timing** – Typically, the CIP is updated each fall. This year, an earlier CIP timeline was trialed. One major takeaway from the earlier CIP timeline is the challenge in validating project budget estimates, and fund capacity ahead of the fiscal year close. Although the fiscal year ends June 30, fund balances are not finalized for months afterward. As a result, project programming estimates were made based on the best data available at the time. Any discrepancies between proposed projects and funding availability will be resolved through the budget process.

3) **Uncertainty Around Federal Funding** – The federal funding landscape experienced dramatic shifts and uncertainty during this CIP update cycle. The CIP is a reflection of what is believed to be achievable based on the best information available at the time. Planned projects that rely on federal funding may need to be reprogrammed, rescoped, and/or reconsidered in future CIP cycles if anticipated funding is delayed or eliminated.

4) **Utility Infrastructure Comprehensive Plans** – Work is on-going for the sanitary and water comprehensive plans and will continue into 2026. Any project recommendations coming out of those comprehensive plans would be considered for inclusion in the next CIP update. Project recommendations from the water comprehensive plan are expected to be available December 2025, and sanitary recommendations are expected winter-spring 2026. These studies will continue to be informed by the Comprehensive Land Use Plan.

| CIP Scoring Criteria: Streets & Bridges | | | | |
|---|---|---|---|---|
| **Strategic Value** 85% | | | | |
| **Priority** | **Objective** | | | |
| **Improve Safety** 52%<br>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), OR<br>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), OR<br>Implements an improvement on a Tier 1 corridor or intersection as defined in the transportation plan |
| **Maintain Infrastructure** 32%<br>Practice effective asset management in alignment with existing plans. | **Asset Management Plan Alignment** 85%<br>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) |
| | **Improve Asset Condition** 15%<br>Pavement condition as defined by the most recent PASER score or bridge condition rating. | PASER score 9+, OR<br>Bridge rating Good | PASER score 5, OR<br>Bridge rating Fair | PASER score 1, OR<br>Bridge rating Poor |
| **Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)** 17%<br>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** | | | | |
| **Complexity** 5% | | Low technical complexity (e.g., CPM, mill and fill, rehabilitation), OR<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), OR<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity (e.g., reconstruction), OR<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), OR<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , OR<br>Requires Legal/Attorney's Office involvement for easements or ROW acquisition, OR<br>Multiple internal funding sources to coordinate, OR<br>Requires public art installation | High technical complexity (e.g., new road/bridge), OR<br>Requires coordination with railroad or multiple external agencies, OR<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, OR<br>Requires Legal/Attorney's Office involvement for special assessments, OR<br>Federal funding sources to coordinate (reporting requirements) |
| **Urgency** 10% | | Competitive grant applied for but not yet awarded, OR<br>Supports regional or interagency planning and coordination, OR<br>A project that has minimal interaction with other asset groups, OR<br>Funding is from standard city funding sources (e.g., millages) | Funding from low-interest loan source (e.g., Road Bond), OR<br>Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), OR<br>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), OR<br>Aligning projects minimizes disruption to the public | Costs can be reduced by aligning project with multiple projects (e.g., street resurfacing with utility replacement), OR<br>Substantial project funding (≥50%) from outside non-loan sources, OR<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, OR<br>Schedule is mandated by policy direction or resolution |

| CIP Scoring Criteria: Active Transportation | | | | |
|---|---|---|---|---|
| **Strategic Value** 80% | | | | |
| **Priority** | **Objective** | | | |
| **Improve Safety** 42%<br><br>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) OR<br>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) OR<br>Implements an improvement on a Tier 1 corridor or intersection as defined in the transportation plan |
| **Expand Connectivity** 19%<br><br>Expands travel options throughout Ann Arbor's transportation system with wider regional networks. | | Connections within neighborhoods, OR<br>Hyperlocal benefit, OR<br>Along a local street | Neighborhood benefit, OR<br>Along a collector street | Connecting to transit corridors, the Border-to-Border trail, all ages and abilities network, or other larger transportation system, OR<br>System/city-wide or regional benefit, OR<br>Along an arterial street |
| **Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)** 14%<br><br>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, OR<br>A crosswalk identified as low in the city's crosswalk prioritization system, OR<br>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, OR<br>A crosswalk identified as mid in the city's crosswalk prioritization system, OR<br>A bike lane in an area not identified in the transportation plan, OR<br>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, OR<br>A crosswalk identified as high in the city's crosswalk prioritization system, OR<br>A bike lane identified as a proposed all, ages and abilities (A3) bike route in the transportation plan, OR<br>Project would significantly increase the availability of/access to shared mobility vehicles |
| **Equity** 13%<br><br>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. | **Invest in Areas of Documented Inequity** 75%<br><br>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 |
| | **Minimize Project Lifecycle Inequities** 25%<br><br>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) |
| **Improve Accessibility for Persons with Disabilities** 7%<br><br>Improve the accessibility of community resources and benefits for persons with disabilities. | | Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG), **AND** Retains accessibility currently in place (where applicable) | Minimally exceeds applicable accessibility requirements | Significantly exceeds applicable accessibility requirements in attempt to implement Universal Design principles |
| **Support Placemaking** 5%<br><br>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, **OR**<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), **OR**<br>Requires Community Engagement in design or decision-making at the Low impact or Local level, **OR**<br>Minimally disruptive to the community (e.g., dust, noise) | Medium technical complexity, **OR**<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), **OR**<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , **OR**<br>Requires Legal/Attorney's Office involvement for easements or ROW acquisition, **OR**<br>Multiple internal funding sources to coordinate, **OR**<br>Requires public art installation, **OR**<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, **OR**<br>Requires coordination with railroad or multiple external agencies, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, **OR**<br>Requires Legal/Attorney's Office involvement for special assessments, **OR**<br>Federal funding sources to coordinate (reporting requirements), **OR**<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| | **Urgency** 15% | | Competitive grant applied for but not yet awarded, **OR**<br>Supports regional or interagency planning and coordination, **OR**<br>A project that has minimal interaction with other asset groups | Funding from low-interest loan source, **OR**<br>Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), **OR**<br>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), **OR**<br>Aligning projects minimizes disruption to the public, **OR**<br>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), **OR**<br>Substantial project funding (≥50%) from outside non-loan sources, **OR**<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, **OR**<br>Schedule is mandated by policy direction or resolution |

| CIP Scoring Criteria: Airport | | | | | |
|---|---|---|---|---|---|
| **Strategic Value** 50% | | | | | |
| Priority | Objective | | | | |
| **Public Safety** 40%<br>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<br>Contributes to non-urgent regulatory compliance (e.g., something that is grandfathered) | Eliminates exposure to a high risk public health or safety hazard, OR<br>Contributes to urgent, mandatory regulatory compliance |
| 30%<br>**Maintain Infrastructure**<br>Practice effective asset management | **Improve Pavement Condition** 70%<br>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) |
| | **Manage Assets Effectively** 30%<br>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 |
| **Scale of Benefit**<br>Number of system users benefi 10%<br>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) |
| **Improve User Experience (Level of Service)** 20%<br>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<br>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** | | | | |
| **Complexity** 10% | | Low technical complexity, OR<br>Minimally disruptive to the community (e.g., dust, noise), OR<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, OR<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , OR<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE, township), OR<br>Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, OR<br>Multiple internal funding sources to coordinate, OR<br>Requires public art installation, OR<br>Moderately disruptive to the community | High technical complexity, OR<br>Requires coordination with railroad or multiple external agencies, OR<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, OR<br>Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, OR<br>Federal funding sources to coordinate (reporting requirements), OR<br>Highly disruptive to the community |
| **Urgency** 40% | | Competitive grant applied for but not yet awarded, OR<br>Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, OR<br>Supports regional or interagency planning and coordination, OR<br>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<br>Funding is from standard city funding sources (e.g., millages), OR<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), OR<br>Energy performance contracting (reduces the City's upfront out of pocket costs), OR<br>Costs can be reduced by aligning project with another project, OR<br>Aligning projects minimizes disruption to the public | Substantial project funding (≥50%) from outside non-loan sources, OR<br>Costs can be reduced by aligning project with multiple projects, OR<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, OR<br>Schedule is mandated by policy direction or resolution |

| CIP Scoring Criteria: Other Infrastructure | | | | |
|---|---|---|---|---|
| **Strategic Value** 80% | | | | |
| **Priority** | **Objective** | ← | | → |
| **Improve Safety** 28%<br>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, OR<br>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) OR<br>Implements an improvement on a Tier 2 corridor as defined in the transportation plan, OR<br>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) OR<br>Implements an improvement on a Tier 1 corridor as defined in the transportation plan, OR<br>Reduces or eliminates exposure to a high risk public health or safety hazard |
| **Community Benefit** 22%<br>Supports community needs and economic development opportunities. | **Enhance Placemaking** 21%<br>Creates, celebrates, or enhances a unique quality of place | N/A | Placemaking is included | Placemaking is the intent of the project |
| | **Increase Infrastructure Capacity** 37%<br>Creating new or increased capacity to facilitate/support future growth or users in alignment with comprehensive plans | N/A | N/A | Project creates new or increased capacity to facilitate/support future growth or users |
| | **Scale of Benefit** 41%<br>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, OR<br>Along a local street | Neighborhood benefit, OR<br>Enhances/improves connections within neighborhood transportation systems, OR<br>Minimally increases the share of commute trips into/out of Ann Arbor made on transit, OR<br>Along a collector street | System/city-wide or regional benefit, OR<br>Enhances/improves connections to larger/regional transportation systems, OR<br>Significantly increases the share of commute trips into/out of Ann Arbor made on transit, OR<br>Along an arterial street |
| **Sustainability** 19%<br>The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs | **Enhance Mobility and Reduce Vehicle Miles Traveled (VMT)** 49%<br>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 |
| | **Improve Energy Use** 19%<br>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 OR<br>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) OR<br>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 OR<br>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) OR<br>Infrastructure that supports electrification services and programming and impacts a small portion of the community, OR<br>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 OR<br>Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources OR<br>Infrastructure that supports electrification services and programming and impacts a substantial portion of the community, OR<br>Meets Passivhaus building standard |
| | **Enhance Resiliency** 33%<br>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 | | | | | |
|---|---|---|---|---|---|
| | **Equity** 18%<br><br>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. | **Invest in Areas of Documented Inequity** 75%<br><br>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 |
| | | **Minimize Project Lifecycle Inequities** 25%<br><br>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) |
| | **Improve Accessibility for Persons with Disabilities** 14%<br><br>Improve the accessibility of community resources and benefits for persons with disabilities. | | Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG), **AND** 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** | | | | | |
| | **Complexity** 5% | | Low technical complexity, **OR**<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), **OR**<br>Requires Community Engagement in design or decision-making at the Low impact or Local level, **OR**<br>Minimally disruptive to the community (e.g., dust, noise) | Medium technical complexity, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , **OR**<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), **OR**<br>Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, **OR**<br>Multiple internal funding sources to coordinate, **OR**<br>Requires public art installation, **OR**<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, **OR**<br>Requires coordination with railroad or multiple external agencies, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, **OR**<br>Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, **OR**<br>Federal funding sources to coordinate (reporting requirements), **OR**<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| | **Urgency** 15% | | Competitive grant applied for but not yet awarded, **OR**<br>Supports regional or interagency planning and coordination, **OR**<br>A project that has minimal interaction with other asset groups, **OR**<br>Funding is from standard city funding sources (e.g., millages) | Funding from low-interest loan source, **OR**<br>Costs can be reduced by aligning project with another project (e.g., street resurfacing with utility replacement), **OR**<br>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), **OR**<br>Aligning projects minimizes disruption to the public | Costs can be reduced by aligning project with multiple projects (e.g., street resurfacing with utility replacement), **OR**<br>Substantial project funding (≥50%) from outside non-loan sources, **OR**<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, **OR**<br>Schedule is mandated by policy direction or resolution |

| CIP Scoring Criteria: City Owned Buildings | | | | |
|---|---|---|---|---|
| **Strategic Value** 50% | | | | |
| **Priority** | **Objective** | | | |
| 28% **Public Safety**<br>Improve safety for staff and/or public. | **Achieve Regulatory Compliance** 20%<br>Compliance with local, state and federal regulations;<br>e.g., Meet building code, fire code, MIOSHA compliance, EEOC | N/A | Contributes to non-urgent regulatory compliance (e.g., something that is grandfathered) | Contributes to urgent mandatory regulatory compliance |
| | **Enhance Hazard Mitigation/ Resilienc** 80%<br>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.<br>*Measures for this objective are based on FEMA guidance.* | 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. |
| 23% **Minimize O&M Cost**<br>Ability to lower/minimize O & M costs. | | Makes modest contribution to O&M cost reduction | Makes modest contribution to O&M cost reduction **AND** 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) **AND** 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 |
| 14% **Equity**<br>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. | **Invest in Areas of Documented Inequity** 75%<br>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 and economic inequity |
| | **Minimize Project Lifecycle Inequities** 25%<br>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) |
| 14% **Sustainability**<br>The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs | **Maximize Renewable Energy Usage** 23%<br>Reduce greenhouse gas emissions by using solar, wind, geothermal, etc. energy sources with a goal of powering city facilities with 100% renewable energy | 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 |
| | 17% **Electrify**<br>Reduce the use of fossil gas, diesel, and propane by using electrical equipment, appliances, and vehicles. | 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<br>**OR**<br>Commitment to non-fossil fueled heating and cooling systems, **AND**<br>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, **OR**<br>Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources |

| CIP Scoring Criteria: City Owned Buildings | | | | |
|---|---|---|---|---|
| | **Maximize Energy Efficiency** 60%<br><br>Maximize efficiency by adhering to energy saving standards. | Aligns with most recent International Code Council (even if not adopted by State of Michigan), **OR**<br>Uses Energy Star appliances | Meets LEED Platinum certification level | Meets Passivhaus building standard |
| **Improve Accessibility for Persons with Disabilities** 11%<br><br>Improve the accessibility of community resources and benefits for persons with disabilities. | | Meets minimum applicable accessibility requirements (e.g., ADA, PROWAG, Section 504), **AND** retains accessibility currently in place (where applicable) | Minimally exceeds applicable accessibility requirements | Significantly exceeds applicable accessibility requirements in attempt to implement Universal Design principles |
| **Improve User Experience (Lev[illegible]f Service)** 10%<br><br>Improve quality of user experience and ease of use.<br>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 **OR**<br>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** | | | | |
| **Complexity** 10% | | Low technical complexity, **OR**<br>Minimally disruptive to the community (e.g., dust, noise), **OR**<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), **OR**<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , **OR**<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), **OR**<br>Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, **OR**<br>Multiple internal funding sources to coordinate, **OR**<br>Requires public art installation, **OR**<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, **OR**<br>Requires coordination with railroad or multiple external agencies, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, **OR**<br>Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, **OR**<br>Federal funding sources to coordinate (reporting requirements), **OR**<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| **Urgency** 40% | | Competitive grant applied for but not yet awarded, **OR**<br>Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, **OR**<br>Supports regional or interagency planning and coordination, **OR**<br>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**<br>Funding is from standard city funding sources (e.g., millages), **OR**<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), **OR**<br>Energy performance contracting (reduces the City's upfront out of pocket costs), **OR**<br>Costs can be reduced by aligning project with another project, **OR**<br>Aligning projects minimizes disruption to the public | Substantial project funding (≥50%) from outside non-loan sources, **OR**<br>Costs can be reduced by aligning project with multiple projects, **OR**<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, **OR**<br>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:<br>- Project exceeds rules and regulations on stormwater runoff by reducing volume of stormwater and improving quality of stormwater runoff AND/OR<br>- Project links together two or more high quality natural areas AND/OR<br>- Project creates natural systems which increases the biodiversity of an area AND/OR<br>- Project has a positive impact on natural resources | Meets at least 3 or 4 of the 4 following objectives:<br>- Project exceeds rules and regulations on stormwater runoff by reducing volume of stormwater and improving quality of stormwater runoff AND/OR<br>- Project links together two or more high quality natural areas AND/OR<br>- Project creates natural systems which increases the biodiversity of an area AND/OR<br>- 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<br><br>*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<br>- 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<br>- 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<br>- 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 | | | | | |
|---|---|---|---|---|---|
| Stategic Value 80% | | | | | |
| Priority | Objective | | | | |
| 31%<br>**System Capacity**<br>Manage the system to ensure sufficient capacity. | **Support future growth** 60%<br>New or increased capacity to facilitate/support future growth or future customers | 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, OR<br>Extensions to undeveloped parcels (e.g., R1, R2) | Improvements that support high-density growth opportunities, OR<br>Improves trunkline capacity to support growth |
| | **Improve existing capacity** 40%<br>Restores/maintains or improves system capacity for existing customers | Maintain/restore current capacity (e.g., lining due to structural condition, roots, calcification) | Moderately improves capacity - project addresses some inflow and infiltration (I&I) removal (e.g., lining a leaky pipe, manhole rehab) | Moderate to large I&I removal projects, OR<br>Significant wet weather capacity improvement related projects, OR<br>Improvements to meet current design standards<br><br>(Examples: City-wide FDD program, major diversion/structure project e.g., Fuller/Glen, storage tanks, sealing manholes, relief sewers) |
| 31%<br>**Sustainability**<br>The ability to meet the needs of today without jeopardizing the ability of future generations to meet their needs | **Improve Energy Use** 75%<br>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 OR<br>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) OR<br>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 OR<br>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) OR<br>Infrastructure that supports electrification services and programming and impacts a small portion of the community, OR<br>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 OR<br>Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources OR<br>Infrastructure that supports electrification services and programming and impacts a substantial portion of the community, OR<br>Meets Passivhaus building standard |
| | **Enhance Resiliency** 25%<br>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:<br>Handle/accept/process a surge in volume during wet weather events, OR<br>Continue uninterrupted operations | Significantly improves resiliency to shocks, stressors, or other acute disruptions:<br>Handle/accept/process a surge in volume during wet weather events in area where modeling demonstrates capacity constraints, OR<br>Continue uninterrupted operations<br><br>(Possible examples: Source removal through city-wide FDD program, major diversion/structure project e.g., Fuller/Glen, storage tanks, sealing manholes, relief sewers) |
| 24%<br>**Maintain Infrastructure**<br>Practice effective asset management | **Maintain and improve asset con** 67%<br>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 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, OR<br>Reduces O&M cost, OR<br>Creates opportunities to maximize operational flexibility or use of technology, OR<br>Utilizes materials or techniques that provide lowest overall life-cycle costs |
| | **Manage Risk** 33%<br>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), OR<br>PLANT: Maintains or replaces low risk infrastructure/equipment | Collection: Pipe risk grade 3 (per Argon software), OR<br>PLANT: Maintains or replaces moderate risk infrastructure/equipment OR Reduces risk by adding redundancy | Collection: Pipe risk grade 4-5 (per Argon software), OR<br>PLANT: Maintains or replaces high risk infrastructure/equipment |

| CIP Scoring Criteria: Sanitary | | | | | |
|---|---|---|---|---|---|
| | 14% **Public Health and Safety**<br>Improve safety for staff and/or public | **Achieve Regulatory Compliance** 50%<br>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) |
| | | **Reduce Public Health Hazards** 50%<br>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** | | | | | |
| | **Complexity** 5% | | Low technical complexity, OR<br>Minimally disruptive to the community (e.g., dust, noise), OR<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), OR<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, OR<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , OR<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), OR<br>Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), OR<br>Multiple internal funding sources to coordinate, OR<br>Requires public art installation, OR<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, OR<br>Requires coordination with railroad or multiple external agencies, OR<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, OR<br>Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, OR<br>Federal funding sources to coordinate (reporting requirements), OR<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| | **Urgency** 15% | | Competitive grant applied for but not yet awarded, OR<br>Supports regional or interagency planning and coordination, OR<br>Slight impact on life or property if delayed, OR<br>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), OR<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), OR<br>Provides opportunity to increase consistency across jurisdictional boundary, OR<br>Moderate impact on life or property if delayed, OR<br>Project has to happen within 2 years for any other reason | Funding from low-interest loan source (e.g., SRF), OR<br>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), OR<br>Substantial project funding (≥50%) from outside non-loan sources, OR<br>Project schedule driven by partner agency (e.g., U-M, AAPS, WCWRC), OR<br>Significant impact on life or property if delayed, OR<br>Project has to happen immediately or within 1 year, for any other reason |

| CIP Scoring Criteria: Solid Waste | | | | |
|---|---|---|---|---|
| Strategic Value 80% | | | | |
| Priority | Objective | | | |
| Infrastructure Condition 31%<br>Maintain assets and infrastructure in good repair | **Achieves Regulatory Compliance** 37%<br>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 |
| | **Ensure Safety for Facility Users** 33%<br>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 |
| | **Minimize O&M Costs** 16%<br>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 |
| | **Meets or Exceeds Leading Industry Practices** 14%<br>Meets or Exceeds Leading Industry Practices | N/A | Meets existing leading industry practices | Establishes a best in class industry practice |
| **User Experience (Level of Se** 24%<br>Improves the quality of the users experience or ease of use. | | Minimally improves existing Level of Service, OR<br>Provides a new service requested by and that minimally benefits the community/user group | Moderately improves existing Level of Service, OR<br>Provides a new service requested by and that moderately benefits the community/user group | Significantly improves existing Level of Service, OR<br>Provides a new service requested by and that significantly benefits the community/user group |
| Sustainability 21%<br>The ability to meet the needs of today without jeopardizing the ability of | **Support a Circular Economy** 55%<br>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 |
| | **Enhance Resilience** 32%<br>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, OR<br>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, OR<br>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 | | | | |
|---|---|---|---|---|
| future generations to meet their needs | **Improve Energy Use** 12%<br><br>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 OR<br>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) OR<br>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 OR<br>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) OR<br>Infrastructure that supports electrification services and programming and impacts a small portion of the community, OR<br>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 OR<br>Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources OR<br>Meets Passivhaus building standard |
| **System Capacity** 16%<br><br>Impact on existing users and th larger network. | | Provides the opportunity to add local capacity in the future | Provides the opportunity to add regional capacity in the future, OR<br>Adds required local capacity (i.e., to support existing city services/programs) | Adds capacity to support the region |
| **Plan Implementation** 8%<br><br>Achievement of recommendati identified in the Solid Waste Resource Management Plan. | | N/A | Makes progress toward implementing a plan recommendation | Implements plan recommendations |
| **Other Lenses** | | | | |
| **Complexity** 5% | | Low technical complexity, OR<br>Minimally disruptive to the community (e.g., dust, noise), OR<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), OR<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, OR<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , OR<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), OR<br>Requires Legal/Attorney's Office involvement for limited easements or ROW acquisition, OR<br>Multiple internal funding sources to coordinate, OR<br>Requires public art installation, OR<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, OR<br>Requires coordination with railroad or multiple external agencies, OR<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, OR<br>Requires Legal/Attorney's Office involvement for significant or difficult easement or ROW acquisition, or special assessments, OR<br>Federal funding sources to coordinate (reporting requirements), OR<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| **Urgency** 15% | | Competitive grant applied for but not yet awarded, OR<br>Funding from low-interest loan source (e.g., Energy Fund) with no loan forgiveness, OR<br>Supports regional or interagency planning and coordination, OR<br>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<br>Funding is from standard city funding sources (e.g., millages), OR<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., grant funding, developer, U-M cost sharing, public/private partnership), OR<br>Energy performance contracting (reduces the City's upfront out of pocket costs), OR<br>Costs can be reduced by aligning project with another project, OR<br>Aligning projects minimizes disruption to the public | Substantial project funding (≥50%) from outside non-loan sources, OR<br>Costs can be reduced by aligning project with multiple projects, OR<br>Schedule is driven by other high-priority improvements that must be completed within the next two fiscal years, OR<br>Schedule is mandated by policy direction or resolution |

| CIP Scoring Criteria: Stormwater | | | | |
|---|---|---|---|---|
| **Strategic Value** 80% | | | | |
| **Priority** | **Objective** | | | |
| 45% **Maintain Infrastructure**<br>Practice effective asset management | 55% **Manage Risk**<br>Manage assets considering consequence of failure and likelihood of failure in order to meet level of service objectives and reduce risk. | Pipe risk grade 1-2 (per Argon software), OR<br>Slightly restores natural or built function | Pipe risk grade 3 (per Argon software), OR<br>Moderately restores natural or built function | Pipe risk grade 4-5 (per Argon software), OR<br>Significantly restores natural or built function |
| | 45% **Maintain and improve asset condition**<br>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, OR<br>Reduces O&M cost, OR<br>Creates opportunities to maximize operational flexibility or use of technology, OR<br>Utilizes materials or techniques that provide lowest overall life-cycle costs |
| 29% **Manage Stormwater**<br>Manage stormwater to protect public health, safety, welfare, & environment as identified in the Ann Arbor Stormwater Level of Service and Rate Analysis Project. | 70% **Reduce Flooding Impact**<br>Improve system capacity to reduce impacts to life, livelihood, and property as a result of significant storm events. | 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), OR<br>Improves stormwater management in Allen Creek |
| | 30% **Improve Water Quality**<br>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), OR<br>Reduction in TMDLs, OR<br>Non TMDL pollutant removal | Reduction of TMDLs<br>**AND**<br>Green infrastructure/infiltration, (e.g., raingarden, bioswale) OR<br>Streambank stabilization |
| 19% **Enhance Resiliency**<br>Enhance resiliency to ensure the community cannot only survive but thrive regardless of disruptions due to stormwater. | | Meets minimum requirements for stormwater storage | N/A | Maximize stormwater storage with available space and funding beyond current Public Services Standard Specifications |
| 8% **Scale of Benefit**<br>Number of system users benefitting from the proposed project | | Hyperlocal and local benefit | Neighborhood benefit | System/city-wide or regional benefit |
| **Other Lenses** | | | | |

| CIP Scoring Criteria: Stormwater | | | | | |
|---|---|---|---|---|---|
| | **Complexity** 5% | | Low technical complexity, **OR**<br>Minimally disruptive to the community (e.g., dust, noise), **OR**<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), **OR**<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , **OR**<br>Requires coordination with 1 external agency (e.g., WCWRC, U-M, MDOT, The Ride, DTE), **OR**<br>Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), **OR**<br>Multiple internal funding sources to coordinate, **OR**<br>Requires public art installation, **OR**<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, **OR**<br>Requires coordination with railroad or multiple external agencies, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, **OR**<br>Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, **OR**<br>Federal funding sources to coordinate (reporting requirements), **OR**<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| | **Urgency** 15% | | Competitive grant applied for but not yet awarded, **OR**<br>Supports regional or interagency planning and coordination, **OR**<br>Slight impact on life or property if delayed, **OR**<br>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), **OR**<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), **OR**<br>Provides opportunity to increase consistency across jurisdictional boundary, **OR**<br>Moderate impact on life or property if delayed, **OR**<br>Project has to happen within 2 years for any other reason | Funding from low-interest loan source (e.g., SRF), **OR**<br>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), **OR**<br>Substantial project funding (≥50%) from outside non-loan sources, **OR**<br>Project schedule driven by partner agency (e.g., U-M, AAPS, WCWRC), **OR**<br>Significant impact on life or property if delayed, **OR**<br>Project has to happen immediately or within 1 year, for any other reason |

| CIP Scoring Criteria: Water | | | | |
|---|---|---|---|---|
| **Strategic Value** 80% | | | | |
| **Priority** | **Objective** | | | |
| **Achieve Regulatory Compliance/ Public Health and Safety** 33%<br><br>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.) |
| 27%<br><br>**Maintain Infrastructure**<br><br>Practice effective asset management | **Manage Risk** 70%<br><br>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)<br>Plant: Maintains or replaces low risk infrastructure/equipment | Distribution: Pipe risk category color of Yellow/Orange (medium risk)(per PAN model) OR Consolidation<br>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<br>Plant: Maintains or replaces high risk infrastructure/equipment |
| | 30%<br><br>**Maintain and improve asset condition**<br><br>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, OR<br>Reduces O&M cost, OR<br>Ensures operational ability (e.g., valve replacement/addition to minimize impacted areas during shut-down), OR<br>Enhances use of technology to maintain or improve system, OR<br>Utilizes materials or techniques that provide lowest overall life-cycle costs |
| 19%<br><br>**System Capacity**<br><br>Manage the system to ensure sufficient capacity. | **Improve existing capacity** 67%<br><br>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) |
| | **Support future growth** 33%<br><br>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, OR<br>Extensions to undeveloped parcels (e.g., R1, R2) | Improvements that support high-density growth opportunities, OR<br>Improves transmission or outstation capacity to support growth |
| 13%<br><br>**Customer Experience/ Water Quality**<br><br>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), OR<br>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 that adds redundancy, upsizes main by greater than one size, or is in an area with a modest number of complaints), OR<br>Provides a new service (extension projects), OR<br>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), OR<br>Provides a new service which is requested by abutting owners, OR<br>Plant: Significantly improves water quality, water pressure, or water flow (i.e., system capacity) |
| 7%<br><br>**Sustainability**<br><br>The ability to meet the needs of today | **Improve Energy Use** 75%<br><br>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 OR<br>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) OR<br>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 OR<br>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) OR<br>Infrastructure that supports electrification services and programming and impacts a small portion of the community, OR<br>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 OR<br>Project eliminates use of fossil fuels (building, appliances, equipment, vehicles), including all back-up power sources OR<br>Infrastructure that supports electrification services and programming and impacts a substantial portion of the community, OR<br>Meets Passivhaus building standard |

| CIP Scoring Criteria: Water | | | | | |
|---|---|---|---|---|---|
| | without jeopardizing the ability of future generations to meet their needs | 25%<br>**Enhance Resiliency**<br><br>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:<br>Continue uninterrupted operations, **OR**<br>Protect against contamination, spills, and emerging contaminants, **OR**<br>Treat drinking water in response to environmental threats and impacts from climate change | Significantly improves resiliency to shocks, stressors, or other acute disruptions:<br>Continue uninterrupted operations, **OR**<br>Protect against contamination, spills, and emerging contaminants, **OR**<br>Treat drinking water in response to environmental threats and impacts from climate change<br><br>(Possible examples: diversification of water sources, treatment optimization) |
| **Other Lenses** | | | | | |
| | **Complexity** 5% | | Low technical complexity, **OR**<br>Minimally disruptive to the community (e.g., dust, noise), **OR**<br>Requires coordination with multiple internal entities (e.g., DDA, Housing Commission, other Service Areas or Units), **OR**<br>Requires Community Engagement in design or decision-making at the Low impact or Local level | Medium technical complexity, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact or Citywide level , **OR**<br>Requires coordination with 1 external agency (e.g., U-M, MDOT, The Ride, DTE), **OR**<br>Requires Legal/Attorney's Office involvement for temporary easement (e.g., construction, grading, access), **OR**<br>Multiple internal funding sources to coordinate, **OR**<br>Requires public art installation, **OR**<br>Moderately disruptive to the community (e.g., interruptions to driveways, business access - partial project duration) | High technical complexity, **OR**<br>Requires coordination with railroad or multiple external agencies, **OR**<br>Requires Community Engagement in design or decision-making at the High Impact and Citywide level, **OR**<br>Requires Legal/Attorney's Office involvement for permanent easement or ROW acquisition, or special assessments, **OR**<br>Federal funding sources to coordinate (reporting requirements), **OR**<br>Highly disruptive to the community (e.g., interruptions to driveways, business access - majority project duration, AAATA detour routes, haul route needed for project completion) |
| | **Urgency** 15% | | Competitive grant applied for but not yet awarded, **OR**<br>Supports regional or interagency planning and coordination, **OR**<br>Slight impact on life or property if delayed, **OR**<br>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), **OR**<br>Partial project funding (<50%) is from outside non-loan source(s) (e.g., developer, U-M cost sharing, public/private partnership, grants), **OR**<br>Provides opportunity to increase consistency across jurisdictional boundary, **OR**<br>Moderate impact on life or property if delayed, **OR**<br>Project has to happen within 2 years for any other reason | Funding from low-interest loan source (e.g., DWRF), **OR**<br>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), **OR**<br>Substantial project funding (≥50%) from outside non-loan sources, **OR**<br>Project schedule driven by partner agency (e.g., U-M, AAPS), **OR**<br>Significant impact on life or property if delayed, **OR**<br>Project has to happen immediately or within 1 year, for any other reason |

**City of Ann Arbor Updated FY2026 2031 Capital Improvements Plan**

**NOTES:**

- Projects with funding in FY27 and beyond are included in this plan, which is a preparation tool for the FY27 budget. Projects that do not impact funding in FY27 or beyond are not included in this planning document.
- 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 aspirational projects for which a construction timeframe cannot be estimated.
- Numbers provided are total estimated project costs, including external funding sources, and in some cases identified needs that do not have a known funding source.

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Municipal Facilities-City Owned Buildings** | | | | | | | | | | | | |
| MF-CB-26-01 | Fire Station 1 Renovation | 9 | 10 | 0 | 0 | 0 | 1,120,000 | 0 | 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 | 0 | 14,000,000 |
| MF-CB-18-05 | Fire Station 4 Replacement and Scheffler Park Improvements | 18 | 16 | 575,000 | 5,218,000 | 6,857,000 | 0 | 0 | 0 | 0 | 0 | 12,650,000 |
| MF-CB-22-08 | Fire Station 5 Replacement | 1 | 2 | 0 | 0 | 0 | 300,000 | 6,850,000 | 6,850,000 | 0 | 0 | 14,000,000 |
| MF-CB-24-07 | Fire Training Facility - New Building | 17 | 19 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| MF-CB-21-01 | Guy C Larcom Municipal Building: HVAC Modernization | 9 | 9 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| MF-CB-16-05 | Guy C. Larcom Municipal Building: Exterior Shell Energy Improvements Study | 8 | 6 | 0 | 50,000 | 250,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| MF-CB-22-11 | Housing Commission: 123 Summit (split from 721 N Main) | 11 | 13 | 37,000 | 1,497,000 | 1,497,000 | 25,000 | 0 | 0 | 0 | 0 | 3,056,000 |
| MF-CB-22-07 | Housing Commission: 1510 E Stadium | 11 | 14 | 118,000 | 1,525,000 | 0 | 0 | 0 | 0 | 0 | 4,500,000 | 6,143,000 |
| MF-CB-22-09 | Housing Commission: 2000 S. Industrial | 11 | 17 | 21,000 | 0 | 0 | 4,944,000 | 4,519,000 | 9,038,000 | 4,519,000 | 6,778,000 | 29,819,000 |
| MF-CB-22-01 | Housing Commission: 350 S Fifth | 21 | 21 | 8,159,000 | 7,500,000 | 135,000,000 | 75,000,000 | 0 | 0 | 0 | 0 | 225,659,000 |
| MF-CB-22-03 | Housing Commission: 353 S Main | 11 | 18 | 30,000 | 0 | 1,488,000 | 7,500,000 | 12,500,000 | 6,900,000 | 0 | 0 | 28,418,000 |
| MF-CB-22-05 | Housing Commission: 404 N Ashley | 11 | 12 | 109,000 | 50,000 | 750,000 | 8,000,000 | 15,000,000 | 7,500,000 | 0 | 0 | 31,409,000 |
| MF-CB-23-02 | Housing Commission: Lurie Terrace | 3 | 3 | 1,488,000 | 4,500,000 | 4,400,000 | 900,000 | 0 | 0 | 0 | 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 | 0 | 3,319,000 |
| MF-CB-22-10 | Housing Commission: Springbrook and Platt | 11 | 11 | 0 | 0 | 0 | 1,800,000 | 900,000 | 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 | 0 | 10,000,000 |
| MF-CB-24-08 | Municipal Building Decarbonization Pilot | 6 | 6 | 91,000 | 75,000 | 134,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| MF-CB-24-S1 | Municipal Building Decarbonization Study | 5 | 4 | 0 | 40,000 | 230,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0 | 1,070,000 |
| MF-CB-24-10 | Resilience Hubs | 4 | 5 | 75,000 | 400,000 | 250,000 | 0 | 0 | 0 | 0 | 0 | 725,000 |
| MF-CB-23-01 | Solar on City Owned Buildings | 20 | 20 | 6,917,000 | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 8,917,000 |
| MF-CB-24-03 | Sustainable Energy Utility Launch | 21 | 21 | 450,000 | 500,000 | 250,000 | 0 | 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 | 0 | 1,450,000 |
| | Total | | | 19,539,000 | 26,005,000 | 155,606,000 | 102,739,000 | 42,469,000 | 40,138,000 | 11,469,000 | 11,278,000 | 409,243,000 |
| **Municipal Facilities-Parks and Recreation** | | | | | | | | | | | | |
| MF-PR-24-05 | Allmendinger Park Area Sidewalks | 26 | 26 | 0 | 0 | 0 | 0 | 0 | 570,000 | 0 | 0 | 570,000 |
| MF-PR-10-17 | Bandemer Park Access | 21 | 21 | 0 | 0 | 0 | 50,000 | 500,000 | 0 | 0 | 0 | 550,000 |
| MF-PR-23-01 | Bicycle Pump Track | 20 | 20 | 0 | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 | 250,000 |
| MF-PR-21-01 | Dams: Argo Dam Gate Replacement | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 125,000 | 5,000,000 | 0 | 5,125,000 |
| MF-PR-27-01 | Dams: Geddes Dam Access Improvements | 27 | 27 | 0 | 250,000 | 2,400,000 | 600,000 | 0 | 0 | 0 | 0 | 3,250,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MF-PR-13-01 | Gallup Park Boat Launch | 11 | 11 | 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 | 2 | 2 | 0 | 100,000 | 400,000 | 3,300,000 | 3,300,000 | 0 | 0 | 0 | 7,100,000 |
| MF-PR-18-01 | Gallup Pond Dredging | 9 | 9 | 0 | 0 | 0 | 0 | 750,000 | 0 | 0 | 0 | 750,000 |
| MF-PR-08-07 | Game Court Renovations | 17 | 17 | 1,850,000 | 400,000 | 75,000 | 100,000 | 100,000 | 150,000 | 150,000 | 0 | 2,825,000 |
| MF-PR-12-06 | Historic Park Structures Repair/Restoration | 16 | 16 | 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 | 4 | 4 | 0 | 1,100,000 | 1,000,000 | 2,166,000 | 0 | 0 | 0 | 0 | 4,266,000 |
| MF-PR-14-02 | Leslie Science and Nature Center Improvements | 19 | 19 | 450,000 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 550,000 |
| MF-PR-01-04 | Open Space and Park Acquisitions | 23 | 23 | 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 | 7 | 7 | 450,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 0 | 1,950,000 |
| MF-PR-10-02 | Parks Roads, Bridges and Parking Lots | 9 | 9 | 3,490,000 | 1,100,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 6,090,000 |
| MF-PR-24-S2 | Parks Signage Comprehensive Plan | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| MF-PR-10-09 | Picnic Shelters | 17 | 17 | 1,050,000 | 160,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 1,710,000 |
| MF-PR-10-01 | Playgrounds and Neighborhood Park Improvements | 14 | 14 | 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 | 5 | 5 | 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 | 21 | 21 | 0 | 0 | 0 | 0 | 372,000 | 0 | 0 | 0 | 372,000 |
| MF-PR-10-15 | Spray Park | 7 | 7 | 0 | 0 | 0 | 400,000 | 400,000 | 0 | 0 | 0 | 800,000 |
| MF-PR-10-07 | Trails & Pathways - New Construction | 15 | 15 | 250,000 | 0 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 1,000,000 |
| MF-PR-10-06 | Trails & Pathways - Repairs & Reconstruction | 11 | 11 | 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 | 24 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,700,000 | 1,700,000 |
| MF-PR-14-08 | Urban Park Improvements | 6 | 6 | 0 | 0 | 0 | 225,000 | 0 | 0 | 0 | 0 | 225,000 |
| MF-PR-26-02 | Virginia and Fair Area Sidewalk | 24 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 187,000 | 93,000 | 280,000 |
| MF-PR-24-04 | West Park Band Shell | 2 | 2 | 250,000 | 250,000 | 250,000 | 0 | 0 | 0 | 0 | 0 | 750,000 |
| | Total | | | 66,862,000 | 6,735,000 | 7,925,000 | 10,741,000 | 9,612,000 | 4,845,000 | 9,137,000 | 1,893,000 | 117,750,000 |
| **Municipal Facilities-Solid Waste** | | | | | | | | | | | | |
| MF-SW-06-03 | Drop-off Station | 1 | 1 | 475,000 | 2,400,000 | 6,800,000 | 0 | 0 | 0 | 0 | 0 | 9,675,000 |
| | Total | | | 475,000 | 2,400,000 | 6,800,000 | 0 | 0 | 0 | 0 | 0 | 9,675,000 |
| **Other Infrastructure** | | | | | | | | | | | | |
| OI-22-02 | Accessible Pedestrian Signals | 3 | 3 | 250,000 | 300,000 | 300,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 1,050,000 |
| OI-27-06 | Accessible Pedestrian Signals at Maple and Miller | 8 | 6 | 0 | 0 | 12,000 | 109,000 | 109,000 | 0 | 0 | 0 | 230,000 |
| OI-24-03 | Allen Drive Retaining Wall Replacement | 18 | 18 | 30,000 | 88,000 | 88,000 | 0 | 0 | 0 | 0 | 0 | 205,000 |
| OI-20-17 | Annual DDA General Capital Improvements and Maintenance | 13 | 13 | 3,096,000 | 450,000 | 500,000 | 500,000 | 550,000 | 550,000 | 550,000 | 550,000 | 6,746,000 |
| OI-26-02 | DDA Elevate Program | 12 | 11 | 180,000 | 320,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 0 | 2,500,000 |
| OI-27-05 | District Geothermal - Bryant Neighborhood | 19 | 19 | 0 | 7,100,000 | 7,100,000 | 7,100,000 | 0 | 0 | 0 | 0 | 21,300,000 |
| OI-25-01 | E Huron River Dr Retaining Wall | 17 | 16 | 130,000 | 585,000 | 585,000 | 0 | 0 | 0 | 0 | 0 | 1,300,000 |
| OI-24-04 | Electric Vehicle Charging Installation | 14 | 9 | 33,000 | 691,000 | 1,382,000 | 1,382,000 | 0 | 0 | 0 | 0 | 3,488,000 |
| OI-27-01 | Event Bollard Installations | 4 | 4 | 0 | 4,000,000 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 6,000,000 |
| OI-26-05 | Fourth Ave (Liberty to William) Transit Enhancements | 2 | 2 | 530,000 | 1,960,000 | 4,160,000 | 0 | 0 | 0 | 0 | 0 | 6,650,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| OI-26-06 | Geddes Ave Retaining Wall Replacement (at Onondaga) | 16 | 15 | 0 | 100,000 | 300,000 | 300,000 | 0 | 0 | 0 | 0 | 700,000 |
| OI-24-05 | Geothermal and Solar Installation | 10 | 12 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 | 0 | 4,000,000 |
| OI-27-02 | Huron/Washtenaw Dedicated Transit Lanes & Bus Rapid Transit | 1 | 1 | 0 | 300,000 | 1,000,000 | 1,000,000 | 6,000,000 | 5,700,000 | 0 | 0 | 14,000,000 |
| OI-26-08 | Madison Transit Center | 19 | 19 | 0 | 6,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000,000 |
| OI-27-03 | Quiet Zone Study and Implementation: State to Liberty | 19 | 19 | 0 | 7,500,000 | 7,500,000 | 0 | 0 | 0 | 0 | 0 | 15,000,000 |
| OI-26-S1 | Safe Streets For All: Near Miss Evaluation | 5 | 5 | 0 | 400,000 | 82,000 | 0 | 0 | 0 | 0 | 0 | 482,000 |
| OI-20-05 | Streetlight Capital Maintenance | 11 | 10 | 3,545,000 | 680,000 | 680,000 | 575,000 | 575,000 | 575,000 | 575,000 | 575,000 | 7,780,000 |
| OI-20-02 | Streetlights: Ann Arbor-Saline Rd Corridor | 15 | 17 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| OI-20-03 | Streetlights: Liberty Corridor (Scio Ridge to Maple) | 9 | 14 | 0 | 0 | 0 | 210,000 | 0 | 0 | 0 | 0 | 210,000 |
| OI-20-04 | Streetlights: Packard (State to Stadium) | 5 | 8 | 0 | 0 | 739,000 | 739,000 | 0 | 0 | 0 | 0 | 1,478,000 |
| OI-27-04 | Traffic Signal Improvements at Moore, Maiden Lane and Broadway Intersection | 19 | 19 | 0 | 0 | 0 | 0 | 55,000 | 248,000 | 248,000 | 0 | 550,000 |
| OI-23-01 | Uncontrolled Crosswalk Lighting | 7 | 7 | 540,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 1,440,000 |
| | Total | | | 8,334,000 | 30,624,000 | 26,978,000 | 12,515,000 | 8,389,000 | 9,673,000 | 3,973,000 | 1,125,000 | 101,609,000 |
| **Transportation - Streets and 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 | 260,000 | 1,615,000 | 1,850,000 | 0 | 0 | 0 | 0 | 0 | 3,724,000 |
| 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 | 20,000 | 580,000 | 580,000 | 0 | 0 | 0 | 0 | 0 | 1,180,000 |
| 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 Resurfacing | 30 | 27 | 0 | 0 | 30,000 | 286,000 | 286,000 | 0 | 0 | 0 | 602,000 |
| TR-SB-27-01 | Brookridge Road Resurfacing | 84 | 84 | 0 | 12,000 | 73,000 | 146,000 | 0 | 0 | 0 | 0 | 230,000 |
| 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 |
| 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 | 20,000 | 32,000 | 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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 300,000 | 351,000 | 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-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 | 0 | 66,000 | 623,000 | 623,000 | 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 | 0 | 200,000 | 1,100,000 | 1,100,000 | 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-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 |
| TR-SB-20-00 | Hollywood (Maple to Allison) Paving | 82 | 83 | 113,000 | 0 | 1,400,000 | 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-22-07 | Local Street Resurfacing Calendar 2026 | 36 | 55 | 50,000 | 2,075,000 | 2,075,000 | 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 | 998,000 | 998,000 | 0 | 0 | 2,085,000 |
| 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-24-04 | Moore/Pontiac Trail/Longshore Roundabout | 19 | 14 | 69,000 | 100,000 | 100,000 | 160,000 | 296,000 | 1,027,000 | 1,004,000 | 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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TR-SB-18-09 | N. University (State to Fletcher) and Thayer (N. University to Washington) Resurfacing | 1 | 3 | 125,000 | 1,249,000 | 1,291,000 | 0 | 0 | 0 | 0 | 0 | 2,665,000 |
| TR-SB-25-14 | Needham, Medford, Buckingham Street Resurfacing | 50 | 55 | 90,000 | 955,000 | 955,000 | 0 | 0 | 0 | 0 | 0 | 2,000,000 |
| 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 | 20,000 | 505,000 | 475,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| TR-SB-20-14 | Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Road Improvements | 84 | 84 | 1,834,000 | 4,439,000 | 3,856,000 | 0 | 0 | 0 | 0 | 0 | 10,128,000 |
| TR-SB-22-32 | Northbrook Pl and W Oakbrook Resurfacing | 18 | 15 | 0 | 798,000 | 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 | 224,000 | 1,043,000 | 1,506,000 | 0 | 0 | 0 | 0 | 0 | 2,773,000 |
| TR-SB-24-10 | Pittsfield Village Street Improvements | 84 | 84 | 234,000 | 2,743,000 | 2,743,000 | 0 | 0 | 0 | 0 | 0 | 5,720,000 |
| 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-26-20 | Safe Streets For All: Speed Management and Quick Builds | 84 | 84 | 150,000 | 1,025,000 | 1,025,000 | 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-22-36 | 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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TR-SB-25-08 | Yost (Washtenaw Ave 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 | 20,000 | 424,000 | 424,000 | 0 | 0 | 0 | 0 | 0 | 868,000 |
| | Total | | | 5,538,000 | 19,984,000 | 29,625,000 | 22,346,000 | 20,448,000 | 18,506,000 | 12,166,000 | 56,681,000 | 185,279,000 |
| **Transportation-Active Transportation** | | | | | | | | | | | | |
| TR-AT-24-16 | Annual Sidewalk Gap Filling Calendar 2029 | 38 | 41 | 0 | 0 | 0 | 0 | 280,000 | 580,000 | 0 | 0 | 860,000 |
| TR-AT-26-07 | Annual Sidewalk Gap Filling Calendar 2030 | 38 | 41 | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 0 | 600,000 |
| TR-AT-26-08 | Annual Sidewalk Gap Filling Calendar 2031 | 38 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 | 400,000 |
| TR-AT-22-06 | Annual Sidewalk Repair and Curb Ramp Program Calendar 2026 | 30 | 29 | 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 | 30 | 29 | 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 | 30 | 29 | 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 | 30 | 29 | 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 | 30 | 29 | 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 | 30 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 508,000 | 508,000 | 1,015,000 |
| TR-AT-24-03 | Apple/Pear Area Sidewalk | 27 | 28 | 45,000 | 340,000 | 340,000 | 0 | 0 | 0 | 0 | 0 | 725,000 |
| TR-AT-22-13 | Asphalt Sidewalk Repairs Calendar 2026 | 38 | 37 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| TR-AT-22-14 | Asphalt Sidewalk Repairs Calendar 2027 | 38 | 37 | 0 | 0 | 225,000 | 225,000 | 0 | 0 | 0 | 0 | 450,000 |
| TR-AT-24-19 | Asphalt Sidewalk Repairs Calendar 2028 | 30 | 29 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 0 | 300,000 |
| TR-AT-24-20 | Asphalt Sidewalk Repairs Calendar 2029 | 30 | 29 | 0 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 300,000 |
| TR-AT-26-11 | Asphalt Sidewalk Repairs Calendar 2030 | 38 | 37 | 0 | 0 | 0 | 0 | 0 | 150,000 | 150,000 | 0 | 300,000 |
| TR-AT-26-12 | Asphalt Sidewalk Repairs Calendar 2031 | 38 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | 150,000 | 300,000 |
| TR-AT-24-04 | Barton Drive (M-14 to Brede) Sidewalk | 18 | 17 | 35,000 | 0 | 0 | 210,000 | 210,000 | 0 | 0 | 0 | 455,000 |
| TR-AT-24-05 | Brockman & Crestland (Packard to Ferdon) Sidewalk | 25 | 25 | 150,000 | 600,000 | 600,000 | 0 | 0 | 0 | 0 | 0 | 1,350,000 |
| TR-AT-22-23 | Crosswalk Improvements | 9 | 3 | 1,750,000 | 100,000 | 0 | 0 | 86,000 | 150,000 | 250,000 | 0 | 2,336,000 |
| TR-AT-18-02 | Dexter (Maple to Rose/Ironwood) Sidewalk | 11 | 10 | 100,000 | 300,000 | 650,000 | 0 | 0 | 0 | 0 | 0 | 1,050,000 |
| TR-AT-22-17 | Dhu Varren (Omlesaad to Pontiac) Sidewalk | 15 | 16 | 19,000 | 19,000 | 0 | 0 | 0 | 0 | 0 | 2,645,000 | 2,683,000 |
| TR-AT-26-14 | E. Stadium at Iroquois/Ferndale Crosswalk | 5 | 7 | 0 | 0 | 0 | 113,000 | 113,000 | 0 | 0 | 0 | 225,000 |
| TR-AT-26-05 | Fernwood/Edgewood Sidewalk | 29 | 27 | 0 | 15,000 | 60,000 | 0 | 0 | 0 | 0 | 0 | 75,000 |
| TR-AT-22-18 | Fuller Ct Sidewalk (2100 Fuller Ct) | 27 | 44 | 0 | 0 | 125,000 | 125,000 | 0 | 0 | 0 | 0 | 250,000 |
| TR-AT-24-06 | Geddes Rd (Huron Pkwy to Earhart) Sidewalk | 11 | 12 | 23,000 | 23,000 | 0 | 0 | 0 | 0 | 0 | 5,800,000 | 5,845,000 |
| TR-AT-24-22 | Huron River Dr (East) Sidewalk | 10 | 11 | 22,000 | 22,000 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 3,044,000 |
| TR-AT-18-08 | Jewett (S Industrial to Packard) Sidewalk | 23 | 23 | 0 | 0 | 0 | 500,000 | 500,000 | 0 | 0 | 0 | 1,000,000 |
| TR-AT-18-06 | Jones (Plymouth to Broadway) Sidewalk | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| TR-AT-02-13 | Main (AA-Saline to East Stadium) Sidewalk | 7 | 2 | 499,000 | 1,813,000 | 1,813,000 | 0 | 0 | 0 | 0 | 0 | 4,125,000 |
| TR-AT-24-02 | Main St (Huron to M-14) Active Transportation Improvements | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 | 0 | 4,000,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TR-AT-26-03 | Miller (southwest side; Kuehnle to Election Center) Sidewalk | 4 | 5 | 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 | 4 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 1,000,000 |
| TR-AT-24-14 | Miller-Catherine Bikeway Extension (Maple to M-14 park and ride) | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 300,000 | 0 | 0 | 300,000 |
| TR-AT-26-01 | Newport (west side; Newport Creek to Riverwood) Sidewalk | 14 | 13 | 0 | 0 | 0 | 171,000 | 171,000 | 0 | 0 | 0 | 342,000 |
| TR-AT-18-19 | Oakwood (Platt to Pittsfield) Sidewalk | 23 | 22 | 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 | 7 | 8 | 0 | 0 | 400,000 | 400,000 | 0 | 0 | 0 | 0 | 800,000 |
| TR-AT-26-02 | Pontiac (west side; Dhu Varren to Montana) Sidewalk | 19 | 24 | 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 | 5 | 8 | 0 | 0 | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 200,000 |
| TR-AT-18-21 | Snyder (Seventh to Edgewood) Sidewalk | 20 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 570,000 | 570,000 |
| TR-AT-26-06 | South State (east side, Eisenhower to 500' south) Sidewalk | 17 | 19 | 0 | 0 | 0 | 130,000 | 0 | 0 | 0 | 0 | 130,000 |
| TR-AT-18-13 | Sunset (Brooks to Newport) Sidewalks | 22 | 21 | 65,000 | 0 | 0 | 60,000 | 300,000 | 300,000 | 0 | 0 | 725,000 |
| TR-AT-24-10 | Sunset Transportation Improvements | 25 | 26 | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 2,325,000 | 2,385,000 |
| TR-AT-24-09 | Traver (Barton to John A Woods) Sidewalk | 13 | 14 | 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 | 15 | 15 | 0 | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 | 150,000 |
| | Total | | | 2,753,000 | 3,933,000 | 5,543,000 | 3,653,000 | 3,461,000 | 6,546,000 | 4,436,000 | 16,198,000 | 46,515,000 |
| **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-22-01 | Navigation Aid Installation - Runway 24 and 6 | 3 | 1 | 0 | 0 | 617,000 | 0 | 0 | 0 | 0 | 0 | 617,000 |
| TR-AP-08-02 | New Corporate Hangar | 8 | 9 | 0 | 0 | 0 | 0 | 1,200,000 | 0 | 0 | 0 | 1,200,000 |
| TR-AP-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 |
| 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 | 721,000 | 9,781,000 | 3,950,000 | 1,242,000 | 1,984,000 | 776,000 | 0 | 18,454,000 |
| **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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 6,000 | 60,000 | 185,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| UT-SN-24-19 | Ann Arbor Woods Wet Weather Sanitary Improvements Phase 1 (DOM) | 2 | 2 | 0 | 175,000 | 788,000 | 788,000 | 0 | 0 | 0 | 0 | 1,750,000 |
| UT-SN-20-03 | Ann Arbor Woods Wet Weather Sanitary Improvements Phase 2 (DOM) | 2 | 2 | 0 | 0 | 150,000 | 725,000 | 725,000 | 0 | 0 | 0 | 1,600,000 |
| UT-SN-27-02 | Arbordale St, Sherwood St and Sherwood Ct Curb Drain Extension | 45 | 43 | 0 | 110,000 | 220,000 | 0 | 0 | 0 | 0 | 0 | 330,000 |
| UT-SN-27-03 | Barton Dr Sanitary Sewer Extension | 40 | 52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 | 500,000 |
| UT-SN-20-S1 | Capital Recovery Charge Study Update - Sanitary | 30 | 36 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| UT-SN-27-S1 | Cost of Service Study Sanitary | 45 | 43 | 0 | 0 | 0 | 240,000 | 0 | 0 | 0 | 0 | 240,000 |
| UT-SN-24-20 | Dhu Varren and Pontiac Trail Sanitary Sewer Improvements | 31 | 21 | 6,000 | 5,000 | 58,000 | 51,000 | 0 | 0 | 0 | 0 | 120,000 |
| UT-SN-22-12 | High Level Trunkline Sanitary Sewer Rehabilitation Ph 3 (DOM) | 11 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000,000 | 5,000,000 |
| UT-SN-25-01 | High Level Trunkline Sewer Capacity | 45 | 43 | 480,000 | 13,560,000 | 4,520,000 | 0 | 0 | 0 | 0 | 0 | 18,560,000 |
| 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 | 1,400,000 | 3,700,000 | 0 | 0 | 0 | 0 | 5,100,000 |
| UT-SN-24-01 | Main St Sanitary Sewer Relocation (940-944 N Main) | 23 | 18 | 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) | 45 | 43 | 440,000 | 1,000,000 | 485,000 | 0 | 0 | 0 | 0 | 0 | 1,925,000 |
| 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 | 275,000 | 275,000 | 0 | 0 | 0 | 0 | 600,000 |
| UT-SN-24-02 | Pittsfield Trunkline Rehabilitation Project Phase 1 | 17 | 23 | 200,000 | 0 | 250,000 | 2,833,000 | 1,417,000 | 0 | 0 | 0 | 4,700,000 |
| UT-SN-24-18 | Pittsfield Trunkline Rehabilitation Project Phase 2 | 17 | 25 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 0 | 0 | 4,000,000 |
| UT-SN-24-17 | Pittsfield Trunkline Rehabilitation Project Phase 3 | 17 | 25 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 0 | 3,000,000 |
| UT-SN-18-07 | Pittsfield Village Sanitary Sewers | 45 | 43 | 76,000 | 24,000 | 100,000 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| UT-SN-14-03 | Rock Creek Drive and Court, and Huntington Drive Sanitary Sewer Extension | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,800,000 | 2,800,000 |
| UT-SN-22-09 | Sanitary Manhole Raising Project | 29 | 7 | 1,955,000 | 500,000 | 500,000 | 0 | 0 | 0 | 0 | 0 | 2,955,000 |
| UT-SN-25-S1 | Sanitary Sewer Collection System Comprehensive Plan | 45 | 43 | 400,000 | 600,000 | 25,000 | 25,000 | 25,000 | 0 | 0 | 0 | 1,075,000 |
| UT-SN-24-08 | Sanitary Sewer Lining FY2027 | 9 | 10 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 2,000,000 |
| UT-SN-24-09 | Sanitary Sewer Lining FY2028 | 9 | 11 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 2,000,000 |
| UT-SN-24-10 | Sanitary Sewer Lining FY2029 | 11 | 12 | 0 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 2,000,000 |
| UT-SN-26-05 | Sanitary Sewer Lining FY2030 | 11 | 14 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| UT-SN-26-06 | Sanitary Sewer Lining FY2031 | 11 | 13 | 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-24-14 | 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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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-27-01 | Siphon Manholes | 45 | 43 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| UT-SN-01-28 | South Blvd Lift Station Elimination & Gravity Sewer | 1 | 1 | 175,000 | 923,000 | 923,000 | 0 | 0 | 0 | 0 | 0 | 2,020,000 |
| UT-SN-24-03 | South Thayer Sanitary Sewer Improvements | 45 | 43 | 33,000 | 88,000 | 99,000 | 0 | 0 | 0 | 0 | 0 | 221,000 |
| UT-SN-21-07 | Southside Interceptor Rehabilitation Phase 5 | 28 | 30 | 130,000 | 0 | 0 | 0 | 0 | 0 | 810,000 | 810,000 | 1,750,000 |
| UT-SN-21-09 | Southside Interceptor Rehabilitation Phase 6 | 17 | 22 | 100,000 | 0 | 0 | 0 | 0 | 0 | 4,900,000 | 0 | 5,000,000 |
| UT-SN-21-08 | Southside Interceptor Rehabilitation Phase 7 | 22 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200,000 | 3,200,000 |
| UT-SN-21-10 | Southside Interceptor Rehabilitation Phase 8 | 23 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,500,000 | 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 | 9 | 300,000 | 185,000 | 0 | 2,500,000 | 4,600,000 | 0 | 0 | 0 | 7,585,000 |
| UT-SN-24-07 | WRRF: Chiller Replacement | 4 | 8 | 0 | 0 | 0 | 175,000 | 0 | 0 | 0 | 0 | 175,000 |
| UT-SN-24-S2 | WRRF: Comprehensive Plan | 8 | 19 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| UT-SN-26-11 | WRRF: Lime Slaker Replacement | 6 | 16 | 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 | 44 | 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-26-10 | 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 | 11 | 6 | 0 | 0 | 85,000 | 580,000 | 0 | 0 | 0 | 0 | 665,000 |
| UT-SN-26-07 | WRRF: Tertiary Filter Rehabilitation | 11 | 15 | 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 | 70,000 | 230,000 | 0 | 867,000 | 1,733,000 | 0 | 0 | 0 | 2,900,000 |
| | Total | | | 4,371,000 | 17,960,000 | 16,713,000 | 18,527,000 | 20,022,000 | 5,525,000 | 8,235,000 | 15,410,000 | 106,761,000 |
| **Utilities-Stormwater** | | | | | | | | | | | | |
| UT-ST-24-03 | Ann (First to Fifth) Stormwater Infiltration (AC) | 79 | 79 | 70,000 | 528,000 | 528,000 | 0 | 0 | 0 | 0 | 0 | 1,125,000 |
| UT-ST-24-20 | Annual Street Tree Planting FY27 | 76 | 77 | 0 | 0 | 550,000 | 0 | 0 | 0 | 0 | 0 | 550,000 |
| UT-ST-24-21 | Annual Street Tree Planting FY28 | 76 | 77 | 0 | 0 | 0 | 550,000 | 0 | 0 | 0 | 0 | 550,000 |
| UT-ST-24-22 | Annual Street Tree Planting FY29 | 73 | 74 | 0 | 0 | 0 | 0 | 550,000 | 0 | 0 | 0 | 550,000 |
| UT-ST-26-14 | Annual Street Tree Planting FY30 | 73 | 74 | 0 | 0 | 0 | 0 | 0 | 550,000 | 0 | 0 | 550,000 |
| UT-ST-26-15 | Annual Street Tree Planting FY31 | 73 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 550,000 | 0 | 550,000 |
| UT-ST-26-17 | Arbordale St, Sherwood St and Sherwood Ct Stormwater Improvements | 41 | 28 | 5,000 | 97,000 | 193,000 | 0 | 0 | 0 | 0 | 0 | 295,000 |
| UT-ST-24-10 | Arch (State to Packard) Stormwater Infiltration (AC) | 67 | 63 | 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 | 62 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 635,000 | 635,000 |
| UT-ST-14-24 | Briarwood Mall Ponds | 79 | 79 | 0 | 683,000 | 267,000 | 0 | 0 | 0 | 0 | 0 | 950,000 |
| UT-ST-26-01 | Brookridge Storm Sewer Improvements | 37 | 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 | 41 | 21 | 0 | 0 | 0 | 95,000 | 190,000 | 0 | 0 | 0 | 285,000 |
| UT-ST-26-02 | Burson Pl Storm Sewer Relocation | 64 | 68 | 0 | 0 | 50,000 | 250,000 | 0 | 0 | 0 | 0 | 300,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UT-ST-24-30 | Capital Reconstruction of Structures/Resurfacing FY27 | 41 | 31 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| UT-ST-24-31 | Capital Reconstruction of Structures/Resurfacing FY28 | 41 | 31 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| UT-ST-24-32 | Capital Reconstruction of Structures/Resurfacing FY29 | 41 | 31 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| UT-ST-26-19 | Capital Reconstruction of Structures/Resurfacing FY30 | 41 | 31 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 500,000 |
| UT-ST-26-20 | Capital Reconstruction of Structures/Resurfacing FY31 | 41 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 | 0 | 500,000 |
| UT-ST-18-14 | Chalmers Drive Stormwater Improvements | 62 | 69 | 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 | 2,000 | 28,000 | 138,000 | 138,000 | 0 | 0 | 0 | 0 | 305,000 |
| UT-ST-27-S1 | Cost of Service Study Stormwater | 79 | 79 | 0 | 0 | 0 | 240,000 | 0 | 0 | 0 | 0 | 240,000 |
| UT-ST-20-05 | Detention Basin Restoration/Reconstruction | 79 | 79 | 127,000 | 823,000 | 250,000 | 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 | 78 | 70 | 88,000 | 812,000 | 100,000 | 0 | 0 | 0 | 0 | 0 | 1,000,000 |
| UT-ST-25-01 | Dhu Varren and Pontiac Trail Stormwater Infiltration | 67 | 65 | 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 |
| UT-ST-18-01 | Edgewood/Snyder SWMM Area Stormwater (AC) | 41 | 62 | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 13,600,000 | 13,900,000 |
| UT-ST-22-01 | Ellsworth Basin Retrofit | 79 | 79 | 0 | 720,000 | 180,000 | 0 | 0 | 0 | 0 | 0 | 900,000 |
| UT-ST-26-28 | Evergreen Neighborhood Regional Stormwater Storage | 37 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200,000 | 3,200,000 |
| UT-ST-24-40 | Flood Mitigation Implementation Grant Matching FY2027 | 54 | 47 | 0 | 0 | 200,000 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| UT-ST-24-41 | Flood Mitigation Implementation Grant Matching FY2028 | 54 | 47 | 0 | 0 | 0 | 200,000 | 0 | 0 | 0 | 0 | 200,000 |
| UT-ST-24-42 | Flood Mitigation Implementation Grant Matching FY2029 | 54 | 47 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 0 | 200,000 |
| UT-ST-26-24 | Flood Mitigation Implementation Grant Matching FY2030 | 54 | 47 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| UT-ST-26-25 | Flood Mitigation Implementation Grant Matching FY2031 | 54 | 47 | 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 | 0 | 50,000 | 215,000 | 215,000 | 0 | 0 | 479,000 |
| UT-ST-25-03 | Fourth Ave (Liberty to William) Stormwater Improvements | 79 | 79 | 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 | 41 | 28 | 0 | 0 | 0 | 40,000 | 80,000 | 0 | 0 | 0 | 120,000 |
| 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 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UT-ST-20-02 | Hollywood (Maple to Allison) Stormwater Improvements | 59 | 52 | 0 | 0 | 760,000 | 0 | 0 | 0 | 0 | 0 | 760,000 |
| UT-ST-26-10 | Huron and Glen Storm Manhole Access Improvements | 26 | 53 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| UT-ST-26-13 | Ingalls and Kingsley (Huron to Detroit) Stormwater Improvements | 52 | 46 | 0 | 56,000 | 112,000 | 0 | 0 | 0 | 0 | 0 | 168,000 |
| UT-ST-16-09 | Lawton Park Stormwater Basin (SWMM) | 40 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,500,000 | 28,500,000 |
| UT-ST-18-09 | Lower Allen Creek SWMM Area Stormwater Improvements | 79 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 600,000 | 600,000 |
| UT-ST-26-26 | Maiden Lane (Broadway to Maiden Lane Ct) Stormwater Infiltration | 67 | 65 | 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 |
| UT-ST-26-11 | Medford (Nottingham to Dorchester), Medford Cir, Nottingham, Dorchester (Medford to Towner) Stormwater Infiltration and Improvements | 39 | 25 | 0 | 0 | 55,000 | 278,000 | 278,000 | 0 | 0 | 0 | 610,000 |
| 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 | 0 | 0 | 0 | 60,000 | 232,000 | 223,000 | 0 | 540,000 |
| UT-ST-18-04 | Mulholland Ave. SWMM Area Stormwater Improvements (AC) | 25 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,400,000 | 21,400,000 |
| UT-ST-26-16 | Needham, Medford, Buckingham Stormwater Improvements | 41 | 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 | 50,000 | 220,000 | 110,000 | 0 | 0 | 0 | 0 | 380,000 |
| 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 | 67 | 63 | 0 | 170,000 | 765,000 | 765,000 | 0 | 0 | 0 | 0 | 1,700,000 |
| UT-ST-20-07 | Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Stormwater Improvements | 67 | 65 | 620,000 | 1,312,000 | 1,048,000 | 0 | 0 | 0 | 0 | 0 | 2,980,000 |
| UT-ST-24-14 | North University (State to Fletcher) Stormwater Improvements | 7 | 7 | 165,000 | 440,000 | 495,000 | 0 | 0 | 0 | 0 | 0 | 1,101,000 |
| UT-ST-18-02 | Park Place Apartments SWMM Stormwater Improvements (AC) | 79 | 79 | 88,000 | 50,000 | 1,232,000 | 0 | 0 | 0 | 0 | 0 | 1,370,000 |
| UT-ST-18-06 | Parkwood/Pittsfield Village SWMM Area Stormwater Improvements | 79 | 79 | 80,000 | 550,000 | 356,000 | 0 | 0 | 0 | 0 | 0 | 986,000 |
| UT-ST-22-02 | Pittsfield Village Stormwater Improvements | 79 | 79 | 380,000 | 1,900,000 | 932,000 | 0 | 0 | 0 | 0 | 0 | 3,212,000 |
| UT-ST-26-S1 | Smart Tree Inventory Update | 59 | 58 | 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-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 | 59 | 55 | 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 | 52 | 59 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| UT-ST-24-25 | Storm Sewer Rehabilitation and Installation (Public Works) FY2027 | 26 | 38 | 0 | 0 | 200,000 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| UT-ST-24-26 | Storm Sewer Rehabilitation and Installation (Public Works) FY2028 | 26 | 37 | 0 | 0 | 0 | 200,000 | 0 | 0 | 0 | 0 | 200,000 |
| UT-ST-24-27 | Storm Sewer Rehabilitation and Installation (Public Works) FY2029 | 26 | 38 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 0 | 200,000 |
| UT-ST-26-22 | Storm Sewer Rehabilitation and Installation (Public Works) FY2030 | 26 | 38 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 |
| UT-ST-26-23 | Storm Sewer Rehabilitation and Installation (Public Works) FY2031 | 26 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 |
| UT-ST-24-35 | Storm Sewer Rehabilitation and Lining Projects FY2027 | 26 | 36 | 0 | 0 | 800,000 | 0 | 0 | 0 | 0 | 0 | 800,000 |
| UT-ST-24-36 | Storm Sewer Rehabilitation and Lining Projects FY2028 | 26 | 42 | 0 | 0 | 0 | 800,000 | 0 | 0 | 0 | 0 | 800,000 |
| UT-ST-24-37 | Storm Sewer Rehabilitation and Lining Projects FY2029 | 26 | 43 | 0 | 0 | 0 | 0 | 800,000 | 0 | 0 | 0 | 800,000 |
| UT-ST-26-04 | Storm Sewer Rehabilitation and Lining Projects FY2030 | 26 | 43 | 0 | 0 | 0 | 0 | 0 | 800,000 | 0 | 0 | 800,000 |
| UT-ST-26-21 | Storm Sewer Rehabilitation and Lining Projects FY2031 | 26 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 800,000 | 0 | 800,000 |
| UT-ST-12-16 | Swift Run MDOT Stormwater Management Improvements | 24 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,400,000 | 1,400,000 |
| UT-ST-26-12 | Towner (Dorchester to Canterbury) Stormwater Infiltration | 67 | 60 | 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 | 66 | 73 | 0 | 0 | 0 | 0 | 45,000 | 45,000 | 0 | 0 | 90,000 |
| UT-ST-26-29 | Valley (Evergreen to 300â€™ East of Clarendon) Stormwater Improvements | 64 | 71 | 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 | 41 | 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 |
| | Total | | | 2,021,000 | 9,074,000 | 13,924,000 | 11,589,000 | 10,934,000 | 10,700,000 | 6,944,000 | 88,150,000 | 153,326,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Utilities-Water System** | | | | | | | | | | | | |
| UT-WS-26-08 | Adare Rd/Ct/Cir and Kearney Rd Water Main Replacement | 67 | 64 | 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 | 28 | 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 | 90 | 90 | 100,000 | 700,000 | 700,000 | 0 | 0 | 0 | 0 | 0 | 1,500,000 |
| UT-WS-26-01 | Ann Arbor Saline (Eisenhower to Village Oaks) Water Main | 72 | 71 | 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 | 85 | 87 | 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 | 65 | 60 | 15,000 | 1,773,000 | 1,463,000 | 0 | 0 | 0 | 0 | 0 | 3,250,000 |
| UT-WS-20-15 | Arlington Place Condos Water Main Replacement | 71 | 66 | 10,000 | 745,000 | 745,000 | 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 | 72 | 68 | 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 | 57 | 57 | 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 | 81 | 80 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| UT-WS-24-02 | Chapin Street (Huron to Miller) and Third (Huron to Washington) Transmission Main Replacement | 72 | 51 | 0 | 350,000 | 1,675,000 | 1,675,000 | 0 | 0 | 0 | 0 | 3,700,000 |
| UT-WS-26-04 | Collingwood (Fair to Stadium) Water Main Replacement | 67 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 250,000 |
| UT-WS-27-S2 | Cost of Service Study Water | 90 | 90 | 0 | 0 | 0 | 240,000 | 0 | 0 | 0 | 0 | 240,000 |
| UT-WS-25-S3 | Dams:  FERC part 12 Comprehensive Inspection | 3 | 8 | 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 | 15 | 100,000 | 20,000 | 400,000 | 4,000,000 | 4,000,000 | 3,000,000 | 0 | 0 | 11,520,000 |
| UT-WS-16-26 | Dams: Barton Dam Embankment Rehabilitation | 90 | 90 | 2,000,000 | 9,700,000 | 1,200,000 | 0 | 0 | 0 | 0 | 0 | 12,900,000 |
| UT-WS-10-01 | Dams: Barton Dam Gate Replacement | 5 | 17 | 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 | 25 | 31 | 0 | 75,000 | 550,000 | 0 | 0 | 0 | 0 | 0 | 625,000 |
| UT-WS-26-S1 | Dams: Inundation Map Updates | 22 | 28 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| UT-WS-12-08 | Dams: Superior Dam Concrete Repairs | 15 | 24 | 0 | 100,000 | 300,000 | 2,000,000 | 2,000,000 | 0 | 0 | 0 | 4,400,000 |
| 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 | 20 | 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 | 49 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 700,000 |
| UT-WS-24-21 | Dhu Varren and Pontiac Trail Watermain Improvements | 90 | 90 | 12,000 | 11,000 | 115,000 | 102,000 | 0 | 0 | 0 | 0 | 240,000 |
| UT-WS-26-11 | Division (South of Detroit to Kingsley) Water Main Upsizing | 28 | 23 | 0 | 50,000 | 225,000 | 225,000 | 0 | 0 | 0 | 0 | 500,000 |
| UT-WS-18-54 | Dover-Parkside Subdivision Watermain Replacements | 72 | 68 | 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 | 43 | 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 | 57 | 46 | 0 | 0 | 0 | 190,000 | 855,000 | 855,000 | 0 | 0 | 1,900,000 |
| UT-WS-26-10 | Eighth St Water Looping | 67 | 82 | 0 | 200,000 | 0 | 0 | 100,000 | 0 | 0 | 0 | 300,000 |
| UT-WS-24-17 | Fourth Ave (Liberty southerly 250') Water Main Upsizing | 90 | 90 | 17,000 | 499,000 | 333,000 | 0 | 0 | 0 | 0 | 0 | 849,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UT-WS-22-06 | Fourth Ave (William to Packard) Water Main Upsizing | 18 | 2 | 0 | 0 | 0 | 70,000 | 315,000 | 315,000 | 0 | 0 | 700,000 |
| UT-WS-24-03 | Foxcroft, Fairlane and Hunting Valley Water Main Replacement | 72 | 72 | 0 | 0 | 340,000 | 1,530,000 | 1,530,000 | 0 | 0 | 0 | 3,400,000 |
| UT-WS-20-14 | Galvanized Water Services Replacements | 90 | 90 | 3,995,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 7,995,000 |
| UT-WS-16-15 | Hampshire Rd (Canterbury to Cranbrook) Water Main Replacement | 57 | 57 | 0 | 0 | 220,000 | 990,000 | 990,000 | 0 | 0 | 0 | 2,200,000 |
| UT-WS-16-11 | Hubbard (Murfin to 600' West) Water Main Replacement | 90 | 90 | 25,000 | 438,000 | 438,000 | 0 | 0 | 0 | 0 | 0 | 900,000 |
| UT-WS-20-11 | Huntington Pl, Huntington Dr, & Onaway Pl Water Main Extension | 85 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 850,000 | 850,000 |
| UT-WS-24-09 | Huron Pkwy (Washtenaw to Platt) Transmission Main Replacement | 57 | 62 | 40,000 | 1,580,000 | 1,580,000 | 0 | 0 | 0 | 0 | 0 | 3,200,000 |
| UT-WS-20-05 | Ingalls and Kingsley (Huron to Detroit) Water Main Improvements | 14 | 5 | 40,000 | 1,780,000 | 1,780,000 | 0 | 0 | 0 | 0 | 0 | 3,600,000 |
| UT-WS-18-39 | Lutz/Eberwhite/Elder/Crest Raw Water Main 30" Upgrade | 7 | 8 | 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 | 25 | 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 | 67 | 75 | 0 | 0 | 0 | 0 | 500,000 | 2,200,000 | 2,200,000 | 0 | 4,900,000 |
| UT-WS-14-16 | Main St (Railroad Bridge to Huronview Blvd) Water Main Upsizing | 28 | 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 | 83 | 83 | 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 | 66 | 61 | 0 | 0 | 260,000 | 1,170,000 | 1,170,000 | 0 | 0 | 0 | 2,600,000 |
| UT-WS-26-09 | Moore/Pontiac Trail/Longshore Watermain Improvements | 33 | 18 | 51,000 | 0 | 0 | 0 | 115,000 | 426,000 | 409,000 | 0 | 1,000,000 |
| UT-WS-16-23 | Needham, Medford, Buckingham Water Main Replacement | 39 | 38 | 160,000 | 1,520,000 | 1,520,000 | 0 | 0 | 0 | 0 | 0 | 3,200,000 |
| UT-WS-20-23 | Nixon (Huron Pkwy to Traver) Phase 1 and 2 Water Improvements | 89 | 85 | 423,000 | 1,143,000 | 868,000 | 0 | 0 | 0 | 0 | 0 | 2,434,000 |
| UT-WS-20-17 | North University (State to Fletcher) Water Main Improvements | 90 | 90 | 238,000 | 1,625,000 | 1,704,000 | 0 | 0 | 0 | 0 | 0 | 3,567,000 |
| UT-WS-26-12 | Oakwood (Platt to Parkwood) Water Main Replacement | 57 | 77 | 0 | 0 | 0 | 0 | 140,000 | 630,000 | 630,000 | 0 | 1,400,000 |
| UT-WS-26-02 | Orchard Crest Subdivision Watermain Replacements | 57 | 57 | 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 | 78 | 74 | 0 | 0 | 0 | 0 | 20,000 | 90,000 | 90,000 | 0 | 200,000 |
| UT-WS-27-S1 | PCCP Water Main Condition Assessment and Improvements Study | 82 | 78 | 0 | 700,000 | 700,000 | 0 | 0 | 0 | 0 | 0 | 1,400,000 |
| UT-WS-24-12 | Packard (Main to State) Water Main Replacement | 90 | 90 | 277,000 | 1,295,000 | 1,871,000 | 0 | 0 | 0 | 0 | 0 | 3,443,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UT-WS-22-18 | Packard (under Malletts Creek) Water Main Replacement | 90 | 90 | 25,000 | 188,000 | 188,000 | 0 | 0 | 0 | 0 | 0 | 400,000 |
| UT-WS-22-13 | Park View Pl Water Main Extension | 42 | 55 | 15,000 | 100,000 | 400,000 | 400,000 | 0 | 0 | 0 | 0 | 915,000 |
| UT-WS-20-09 | Pittsfield Village Water Main Improvements | 90 | 90 | 1,000,000 | 4,000,000 | 600,000 | 0 | 0 | 0 | 0 | 0 | 5,600,000 |
| UT-WS-24-08 | Platt (Packard to I-94) Water Main Replacement | 49 | 63 | 0 | 0 | 0 | 530,000 | 2,395,000 | 2,395,000 | 0 | 0 | 5,320,000 |
| UT-WS-06-08 | Pressure District Improvements | 25 | 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 | 31 | 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 | 85 | 86 | 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 | 85 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,200,000 | 4,200,000 |
| UT-WS-22-14 | S Maple (Scio Church to N of Breckinridge) Water Pressure Improvements | 90 | 90 | 100,000 | 750,000 | 300,000 | 0 | 0 | 0 | 0 | 0 | 1,150,000 |
| UT-WS-13-02 | Seventh (Potter to Lutz) Raw Water Main 30" Upgrade | 7 | 8 | 0 | 0 | 500,000 | 2,150,000 | 2,150,000 | 0 | 0 | 0 | 4,800,000 |
| UT-WS-22-25 | South Blvd Water Looping | 22 | 33 | 175,000 | 115,000 | 115,000 | 0 | 0 | 0 | 0 | 0 | 404,000 |
| UT-WS-18-36 | Springwater Phase IV Water Main Replacement | 48 | 37 | 0 | 0 | 0 | 400,000 | 1,750,000 | 1,750,000 | 0 | 0 | 3,900,000 |
| UT-WS-18-58 | Springwater Phase V Water Main Replacement | 54 | 41 | 0 | 0 | 0 | 0 | 400,000 | 1,500,000 | 1,500,000 | 0 | 3,400,000 |
| UT-WS-18-42 | State St (Eisenhower to UM Tennis Ct Entrance) Raw Water Main 30" Upgrade | 7 | 8 | 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 | 6 | 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 | 8 | 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 | 49 | 39 | 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 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,200,000 | 4,200,000 |
| 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 | 3,306,000 |
| UT-WS-18-35 | Summit (Daniel to Main) Transmission Main Replacement | 43 | 43 | 0 | 0 | 0 | 0 | 400,000 | 1,750,000 | 1,750,000 | 0 | 3,900,000 |
| UT-WS-24-13 | Towner (Dorchester to Canterbury) Water Main Replacement | 78 | 53 | 0 | 300,000 | 1,200,000 | 1,200,000 | 0 | 0 | 0 | 0 | 2,700,000 |
| UT-WS-16-24 | Traver Rd (Barton to Moore) Watermain Replacement | 56 | 42 | 0 | 0 | 0 | 300,000 | 1,550,000 | 1,550,000 | 0 | 0 | 3,400,000 |
| UT-WS-18-44 | U-M Golf Course (State to Stadium) Raw Water Main 30" Upgrade | 7 | 16 | 0 | 0 | 0 | 0 | 200,000 | 800,000 | 800,000 | 0 | 1,800,000 |
| UT-WS-26-15 | WTP: Addition of Air Scour to Filters 18/20 | 15 | 7 | 0 | 0 | 0 | 100,000 | 1,500,000 | 0 | 0 | 0 | 1,600,000 |
| UT-WS-08-07 | WTP: Barton Pond Early Warning System | 83 | 84 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 500,000 |
| UT-WS-18-18 | WTP: Barton Pump Station 20" Raw Water Suction Piping Replacement | 2 | 14 | 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 | 43 | 54 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 0 | 1,000,000 |
| UT-WS-24-14 | WTP: HVAC Improvements Phase III | 46 | 56 | 0 | 250,000 | 800,000 | 1,000,000 | 0 | 0 | 0 | 0 | 2,050,000 |

| Project ID | Project Name | Strategic Value Score Rank | Combined Score Rank | Prior Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Beyond Years | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UT-WS-26-17 | WTP: Instrumentation and Controls Improvements | 33 | 34 | 0 | 150,000 | 1,750,000 | 0 | 0 | 0 | 0 | 0 | 1,900,000 |
| UT-WS-22-02 | WTP: Ozone Generator Improvements | 22 | 26 | 1,625,000 | 800,000 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 3,425,000 |
| 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 | 4 | 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 | 36 | 49 | 0 | 0 | 0 | 20,000 | 400,000 | 0 | 0 | 0 | 420,000 |
| UT-WS-16-18 | WTP: Residuals Handling Project | 18 | 3 | 50,000 | 3,000,000 | 5,150,000 | 0 | 0 | 0 | 0 | 0 | 8,200,000 |
| UT-WS-25-01 | WTP: Sentinel Well | 40 | 48 | 0 | 0 | 0 | 750,000 | 0 | 0 | 0 | 0 | 750,000 |
| UT-WS-08-12 | WTP: Steere Farm New Well | 36 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,300,000 | 2,300,000 |
| UT-WS-24-S1 | WTP: Steere Farm Raw Water Main Capacity & Alignment Study | 31 | 36 | 0 | 125,000 | 125,000 | 0 | 0 | 0 | 0 | 0 | 250,000 |
| UT-WS-92-35 | WTP: Steere Farm Well Booster Station | 36 | 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 | 20 | 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) | 35 | 35 | 0 | 0 | 75,000 | 500,000 | 0 | 0 | 0 | 0 | 575,000 |
| UT-WS-20-22 | Washington (First to Third) Water Main | 78 | 52 | 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 | 72 | 68 | 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 | 57 | 81 | 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 | 53 | 73 | 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 | 57 | 79 | 0 | 0 | 200,000 | 716,000 | 716,000 | 0 | 0 | 0 | 1,632,000 |
| UT-WS-10-06 | Washtenaw Ave (South University to North End of Tappan School) Water Main Upgrade | 49 | 67 | 90,000 | 3,890,000 | 3,890,000 | 0 | 0 | 0 | 0 | 0 | 7,870,000 |
| UT-WS-16-22 | Washtenaw Ave (Stadium to County Farm Park) Water Main Replacement | 54 | 76 | 0 | 0 | 400,000 | 1,808,000 | 1,808,000 | 0 | 0 | 0 | 4,016,000 |
| UT-WS-22-21 | Yost (Washtenaw Ave to Parkwood) | 47 | 47 | 0 | 60,000 | 270,000 | 270,000 | 0 | 0 | 0 | 0 | 600,000 |
| | Total | | | 17,183,000 | 40,032,000 | 41,564,000 | 39,763,000 | 55,900,000 | 66,774,000 | 50,612,000 | 122,850,000 | 434,671,000 |

**Total FY26-31** 1,167,565,000

**Grand Total*** 1,622,399,000

*including costs prior to and beyond the 6-year planning window

This page intentionally left blank

**CITY OF ANN ARBOR**
**Budgeted Capital Improvement Projects**
**By Project Type**
**Requested Project Appropriations for FY2027**

| ProjectID | Project Name | Request FY2027 | FY2028+ | Total FY2026-FY2028+ |
|---|---|---|---|---|
| **Municipal Facilities - Parks and Recreation** | | | | |
| MF-PR-08-07 | Game Court Renovations | 150,000 | 500,000 | 650,000 |
| MF-PR-24-01 | Parks Accessibility Improvements | 100,000 | 1,000,000 | 1,100,000 |
| MF-PR-10-02 | Park's Roads, Bridges and Parking Lots | 425,000 | 1,200,000 | 1,625,000 |
| MF-PR-10-01 | Playgrounds & Neighborhood Park Improvements | 250,000 | 800,000 | 1,050,000 |
| MF-PR-08-21 | Recreation Facility Updates & Infrastructure Repairs | 380,000 | 1,200,000 | 1,580,000 |
| MF-PR-26-01 | Ice Arena Improvements: Veterans & Buhr Parks | 669,468 | 5,132,000 | 5,801,468 |
| MF-PR-10-09 | Picnic Shelters | 100,000 | 400,000 | 500,000 |
| MF-PR-10-06 | Trails & Pathways - Repairs & Reconstruction | 250,000 | 2,000,000 | 2,250,000 |
| MF-PR-24-02 | Sustainability Improvements for Park System | 50,000 | - | 50,000 |
| MF-PR-25-01 | Bicentennial Park Improvements | 300,000 | - | 300,000 |
| | | 2,674,468 | 12,232,000 | 14,906,468 |
| **Transportation - Active Transportation** | | | | |
| N/A | Speed Management Funding (Major Streets Fund) | 500,000 | - | 500,000 |
| TR-AT-22-Various | Sidewalk Repair Program | 950,000 | 450,000 | 1,400,000 |
| TR-AT-22-Various | Asphalt Sidewalk Replacement & Maintenance | 225,000 | 75,000 | 300,000 |
| TR-AT-26-16 | Packard (Stadium to Stone School) Non-Motorized Improvements and Speed Management | 320,000 | 160,000 | 480,000 |
| TR-AT-02-13 | Main (AA-Saline to East Stadium) Sidewalk | 1,778,000 | - | 1,778,000 |
| TR-AT-24-05 | Brockman & Crestland (Packard to Ferdon) Sidewalk | 550,000 | - | 550,000 |
| TR-AT-24-03 | Apple/Pear Area Sidewalk | 300,000 | - | 300,000 |
| TR-AT-26-05 | Fernwood/Edgewood Sidewalk | 60,000 | - | 60,000 |
| TR-AT-18-02 | Dexter (Maple to Rose/Ironwood) Sidewalk | 650,000 | - | 650,000 |
| N/A | Pontiac Trail Round Abouts | 164,000 | 148,000 | 312,000 |
| N/A | Speed Management Program (Neighborhood Road Fund) | 1,350,000 | - | 1,350,000 |
| | | 6,847,000 | 833,000 | 7,680,000 |
| **Transportation - Other** | | | | |
| OI-22-02 | Accessible Pedestrian Signals | 50,000 | 200,000 | 250,000 |
| OI-27-06 | Accessible Pedestrian Signals at Maple and Miller | 12,000 | 218,000 | 230,000 |
| OI-26-05 | Fourth Ave (Liberty to William) Transit Enhancements | 2,005,000 | - | 2,005,000 |
| | | 2,067,000 | 418,000 | 2,485,000 |
| **Transportation - Streets and Bridges** | | | | |
| TR-SB-10-01 | Biennial Bridge Inspection Program - Major Street Fund | 150,000 | 640,000 | 790,000 |
| N/A | Ellsworth & State Roundabout Improvements | 150,000 | - | 150,000 |
| N/A | Capital Maintenance - Major Street Fund | 5,250,000 | - | 5,250,000 |
| N/A | Capital Preventative Maintenance - Local Streets Fund | 1,150,000 | - | 1,150,000 |
| TR-SC-22-Various | Annual Street Resurfacing | 4,920,000 | 2,000,000 | 6,920,000 |
| TR-SB-22-17 | Packard (Main to State) Resurfacing | 1,000,000 | - | 1,000,000 |
| TR-SB-16-16 | Ann (First St to Fifth) Resurfacing | 1,083,000 | - | 1,083,000 |
| TR-SB-25-14 | Needham, Medford, Buckingham Street Resurfacing | 1,189,000 | - | 1,189,000 |
| TR-SB-24-10 | Pittsfield Village Street Improvements | 2,743,000 | - | 2,743,000 |
| TR-SB-20-07 | Ingalls and Kingsley (Huron to Detroit) Resurfacing | 900,000 | - | 900,000 |

**CITY OF ANN ARBOR**
**Budgeted Capital Improvement Projects**
**By Project Type**
**Requested Project Appropriations for FY2027**

| ProjectID | Project Name | Request FY2027 | FY2028+ | Total FY2026-FY2028+ |
|---|---|---|---|---|
| TR-SB-25-15 | Arbordale St, Sherwood St and Sherwood Ct Street Resurfacing | 560,000 | - | 560,000 |
| TR-SB-20-16 | Nixon (Dhu Varren to S of M-14) Phase 3 Road Improvements | 505,000 | 475,000 | 980,000 |
| TR-SB-24-06 | Chapin Street (Miller to Huron) and Third (Huron to Washington) Reconstruction | 494,000 | 494,000 | 988,000 |
| TR-SB-20-14 | Nixon (Huron Pkwy to Dhu Varren) Phase 1 and 2 Road Improvements | 4,564,000 | - | 4,564,000 |
| TR-SB-26-03 | Packard (Eisenhower to Platt) Resurfacing | 400,000 | 460,000 | 860,000 |
| TR-SB-26-07 | Huron Pkwy (Washtenaw to Platt) Resurfacing | 875,000 | - | 875,000 |
| TR-SB-18-09 | N. University (State to Fletcher) and Thayer (N. University to Washington) Resurfacing | 900,000 | - | 900,000 |
| TR-SB-22-31 | N. Maple (Dexter to Veteran's Park Entrance) | 300,000 | 300,000 | 600,000 |
| TR-SB-26-17 | Division (Detroit to Catherine) Resurfacing | 290,000 | 290,000 | 580,000 |
| 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 | 150,000 | 150,000 | 300,000 |
| 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-24-03 | Dhu Varren and Pontiac Trail Roundabout | 1,433,000 | 27,000 | 1,460,000 |
| TR-SB-24-04 | Moore/Pontiac Trail/Longshore Roundabout | 100,000 | 1,087,000 | 1,187,000 |
| TR-SB-25-08 | Yost (Washtenaw Ave to Parkwood) Street Resurfacing | 91,000 | 91,000 | 182,000 |
| TR-SB-27-01 | Brookridge Road Resurfacing | 73,000 | 146,000 | 219,000 |
| 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 | 45,000 | 826,000 | 871,000 |
| 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 | 35,000 | 666,000 | 701,000 |
| 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 | 20,000 | 396,000 | 416,000 |
| TR-SB-20-00 | Eisenhower Bridge Capital Maintenance | 560,000 | - | 560,000 |
| N/A | Capital Maintenance (Neighborhood Road Fund) | 3,150,000 | - | 3,150,000 |
| | | 33,662,000 | 14,600,000 | 48,262,000 |
| **Utilities - Sanitary Sewer** | | | | |
| UT-SN-20-03 | Ann Arbor Woods Wet Weather Sanitary Improvements Phase 2 (DOM) | 150,000 | 1,450,000 | 1,600,000 |
| UT-SN-26-01 | Low Level Interceptor Rehabilitation Project (DOM) | 1,400,000 | 3,700,000 | 5,100,000 |
| UT-SN-24-19 | Ann Arbor Woods Wet Weather Sanitary Improvements Phase 1 (DOM) | 788,000 | 788,000 | 1,576,000 |
| UT-SN-22-05 | WRRF: Odor Control System for Truck Load-Out | 3,000,000 | - | 3,000,000 |
| UT-SN-24-08 | Sanitary Sewer Lining FY2027 | 2,000,000 | - | 2,000,000 |
| UT-SN-01-28 | South Blvd Lift Station Elimination & Gravity Sewer | 923,000 | - | 923,000 |
| UT-SN-22-09 | Sanitary Manhole Raising Project | 500,000 | - | 500,000 |
| UT-SN-26-02 | Sanitary Sewer Manhole Rehabilitation | 500,000 | - | 500,000 |
| UT-SN-24-14 | Sanitary Sewer System Public Works Capital Maintenance FY2027 | 400,000 | - | 400,000 |
| UT-SN-25-01 | High Level Trunkline Sewer Capacity Improvements | 385,000 | - | 385,000 |
| UT-SN-27-01 | Siphon Manholes | 300,000 | - | 300,000 |

**CITY OF ANN ARBOR**
**Budgeted Capital Improvement Projects**
**By Project Type**
**Requested Project Appropriations for FY2027**

| ProjectID | Project Name | Request FY2027 | FY2028+ | Total FY2026-FY2028+ |
|---|---|---|---|---|
| UT-SN-22-10 | Park View Place Sanitary Extension | 275,000 | 275,000 | 550,000 |
| UT-SN-24-02 | Pittsfield Trunkline Rehabilitation Project Phase 1 | 250,000 | 4,250,000 | 4,500,000 |
| UT-SN-27-02 | Arbordale St, Sherwood St and Sherwood Ct Curb Drain Extension | 220,000 | - | 220,000 |
| UT-SN-22-08 | Aerial and Bridge Sanitary Crossing Pipe Coating | 185,000 | - | 185,000 |
| UT-SN-26-11 | WRRF: Lime Slaker Replacement | 150,000 | 2,200,000 | 2,350,000 |
| UT-SN-24-04 | WRRF: Sludge Building Programmable Logic Control (PLC) Replacement | 85,000 | 580,000 | 665,000 |
| UT-SN-24-20 | Dhu Varren and Pontiac Trail Sanitary Sewer Improvements | 58,000 | 51,000 | 109,000 |
| UT-SN-24-S2 | WRRF: Comprehensive Plan | 250,000 | - | 250,000 |
| | | 11,819,000 | 13,294,000 | 25,113,000 |
| **Utilities - Storm Sewer** | | | | |
| 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-20-09 | Nixon (Dhu Varren to S of M-14) Phase 3 Stormwater Improvements | 765,000 | 765,000 | 1,530,000 |
| UT-ST-20-02 | Hollywood (Maple to Allison) Stormwater Improvements | 760,000 | - | 760,000 |
| 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-26-01 | Brookridge Storm Sewer Improvements | 430,000 | 430,000 | 860,000 |
| UT-ST-22-06 | E. University (Hill to S. University) Stormwater Improvements (AC)(SWMM) | 400,000 | 3,364,000 | 3,764,000 |
| UT-ST-25-01 | Dhu Varren and Pontiac Trail Stormwater Infiltration | 384,000 | 341,000 | 725,000 |
| UT-ST-18-06 | Parkwood/Pittsfield Village SWMM Area Stormwater Improvements | 356,000 | - | 356,000 |
| UT-ST-14-24 | Briarwood Mall Ponds | 267,000 | - | 267,000 |
| UT-ST-20-05 | Detention Basin Restoration/Reconstruction | 250,000 | - | 250,000 |
| UT-ST-24-08 | Newport Creek - New Stormwater Storage - Confluence of the East and West branches | 220,000 | 110,000 | 330,000 |
| UT-ST-24-40 | Flood Mitigation Implementation Grant Matching FY2027 | 200,000 | - | 200,000 |
| UT-ST-24-25 | Storm Sewer Rehabilitation and Installation (Public Works) FY2027 | 200,000 | - | 200,000 |
| UT-ST-26-12 | Towner (Dorchester to Canterbury) Stormwater Infiltration | 200,000 | 200,000 | 400,000 |
| UT-ST-26-17 | Arbordale St, Sherwood St and Sherwood Ct Stormwater Improvements | 193,000 | - | 193,000 |
| UT-ST-22-01 | Ellsworth Basin Retrofit | 180,000 | - | 180,000 |
| 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-26-02 | Burson Pl Storm Sewer Relocation | 50,000 | 250,000 | 300,000 |
| | | 8,110,000 | 7,842,000 | 15,952,000 |
| **Utilities - Water System** | | | | |
| UT-WS-16-18 | WTP: Residuals Handling Project | 5,150,000 | - | 5,150,000 |
| UT-WS-10-06 | Washtenaw Ave (South University to North End of Tappan School) Water Main Upgrade | 3,735,000 | 3,735,000 | 7,470,000 |
| UT-WS-26-17 | WTP: Instrumentation and Controls Improvements | 1,750,000 | - | 1,750,000 |
| UT-WS-24-02 | Chapin Street (Huron to Miller) and Third (Huron to Washington) Transmission Main Replacement | 1,675,000 | 1,675,000 | 3,350,000 |
| UT-WS-24-09 | Huron Pkwy (Washtenaw to Platt) Transmission Main Replacement | 1,580,000 | - | 1,580,000 |
| UT-WS-16-17 | WTP: Plant 1 Replacement Project | 1,500,000 | 73,000,000 | 74,500,000 |
| UT-WS-18-49 | Arbordale St, Sherwood St and Sherwood Ct Water Main Replacement | 1,463,000 | - | 1,463,000 |
| UT-WS-24-13 | Towner (Dorchester to Canterbury) Water Main Replacement | 1,200,000 | 1,200,000 | 2,400,000 |
| UT-WS-22-02 | WTP: Ozone Generator Improvements | 1,000,000 | - | 1,000,000 |
| UT-WS-20-14 | Galvanized Water Services Replacements | 1,000,000 | 2,000,000 | 3,000,000 |

**CITY OF ANN ARBOR**
**Budgeted Capital Improvement Projects**
**By Project Type**
**Requested Project Appropriations for FY2027**

| ProjectID | Project Name | Request FY2027 | FY2028+ | Total FY2026-FY2028+ |
|---|---|---|---|---|
| UT-WS-24-14 | WTP: HVAC Improvements Phase III | 800,000 | 1,000,000 | 1,800,000 |
| UT-WS-20-15 | Arlington Place Condos Water Main Replacement | 745,000 | - | 745,000 |
| UT-WS-20-17 | North University (State to Fletcher) Water Main Improvements | 715,000 | - | 715,000 |
| 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-16-11 | Hubbard (Murfin to 600' West) Water Main Replacement | 438,000 | - | 438,000 |
| 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-22-13 | Park View Pl Water Main Extension | 400,000 | 400,000 | 800,000 |
| 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-26-13 | Dams: Barton Security Improvements | 550,000 | - | 550,000 |
| 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-22-21 | Yost (Washtenaw Ave to Parkwood) | 270,000 | 270,000 | 540,000 |
| UT-WS-22-12 | Mershon (Scio Church to Avondale) & Glen Leven Water Main Replacement | 260,000 | 2,340,000 | 2,600,000 |
| UT-WS-26-11 | Division (South of Detroit to Kingsley) Water Main Upsizing | 225,000 | 225,000 | 450,000 |
| 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-12-07 | Dams: Barton Dam Concrete Repairs - Phase II | 400,000 | 5,500,000 | 5,900,000 |
| 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-22-25 | South Blvd Water Looping | 115,000 | - | 115,000 |
| UT-WS-24-21 | Dhu Varren and Pontiac Trail Watermain Improvements | 115,000 | 102,000 | 217,000 |
| UT-WS-20-22 | Washington (First to Third) Water Main | 100,000 | 800,000 | 900,000 |
| UT-WS-24-19 | WTP: Valve Replacement and Finished Water Tank and Reservoir Improvements Phase II | 100,000 | 2,400,000 | 2,500,000 |
| 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 |
| | | 29,615,000 | 132,633,000 | 162,248,000 |
| | **CIP Grand total** | $ 94,794,468 | $ 181,852,000 | $ 276,646,468 |
| **Non-CIP / Operations & Maintenance Capital** | | | | |
| N/A | Streetlight Replacements | 530,000 | - | 530,000 |
| N/A | Barton Dam Security Improvements | 275,000 | - | 275,000 |
| N/A | Superior Dam Concrete Repairs | 300,000 | - | 300,000 |
| N/A | Barton Dam Concrete Repairs Phase II | 200,000 | - | 200,000 |
| N/A | Packard Streetlights | 250,000 | - | 250,000 |
| N/A | Capital Sinking Fund | 450,000 | - | 450,000 |
| | | 2,005,000 | - | 2,005,000 |
| | **Grand total** | $ 96,799,468 | $ 181,852,000 | $ 278,651,468 |

# Capital Improvement Program: Significant Non-recurring Projects

- There are 159 capital projects in the FY 2027 capital budget totaling $278,651,468. This is a 31% decrease from the FY 2027 capital budget total of $406,213,908.

- There are 57 projects over $1,000,000 (36% of the number of projects). The total for these projects is $234,449,468 (84% of total projects). All projects in excess of $1,000,000 are considered significant. The significant projects for which appropriations were requested in FY2027 are listed in this section by project category.

- Of the 87 projects over $1 million, 1 project is over $10 million. The total for this project is $74,500,000 (27% of the total dollar value of projects).

- Twenty-eight of the projects in excess of $1,000,000 are recurring. The recurring projects are:

  CIP Recurring
  - Accessibility $1.1 million;
  - Recreational Facilities $1.6 million;
  - Parks Roads, Bridges, Parking Lots, and Trails/Pathways $3.9 million;
  - Sidewalk Repair Program $1.4 million;
  - Capital Preventative Street Maintenance; $9.5 million
  - Annual Local Street Resurfacing Program $6.9 million;
  - Sanitary Sewer Lining & Capacity Improvements; $2 million
  - Water Resource Recovery Facility Project; $5.1 million
  - Water Main Projects $54.6 million;
  - Water Treatment Plant Projects $74.5 million;

The three largest project categories make up 84% of all capital project dollars:

- Utilities – Water System $162,248,000 (58% of projects)
- Transportation – Streets and Bridges $48,262,000 (17% of projects)
- Utilities – Sanitary Sewer $25,113,000 (9% of projects)
- All other projects $43,028,468 (16% 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.

This page intentionally left blank

**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

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.

**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.

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.

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 the 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.

**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

**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