

Budget Workshop Agenda
Wednesday, April 15, 2026 @ 6:30 PM
Department Overviews:
Public Works & Facilities
City Clerk

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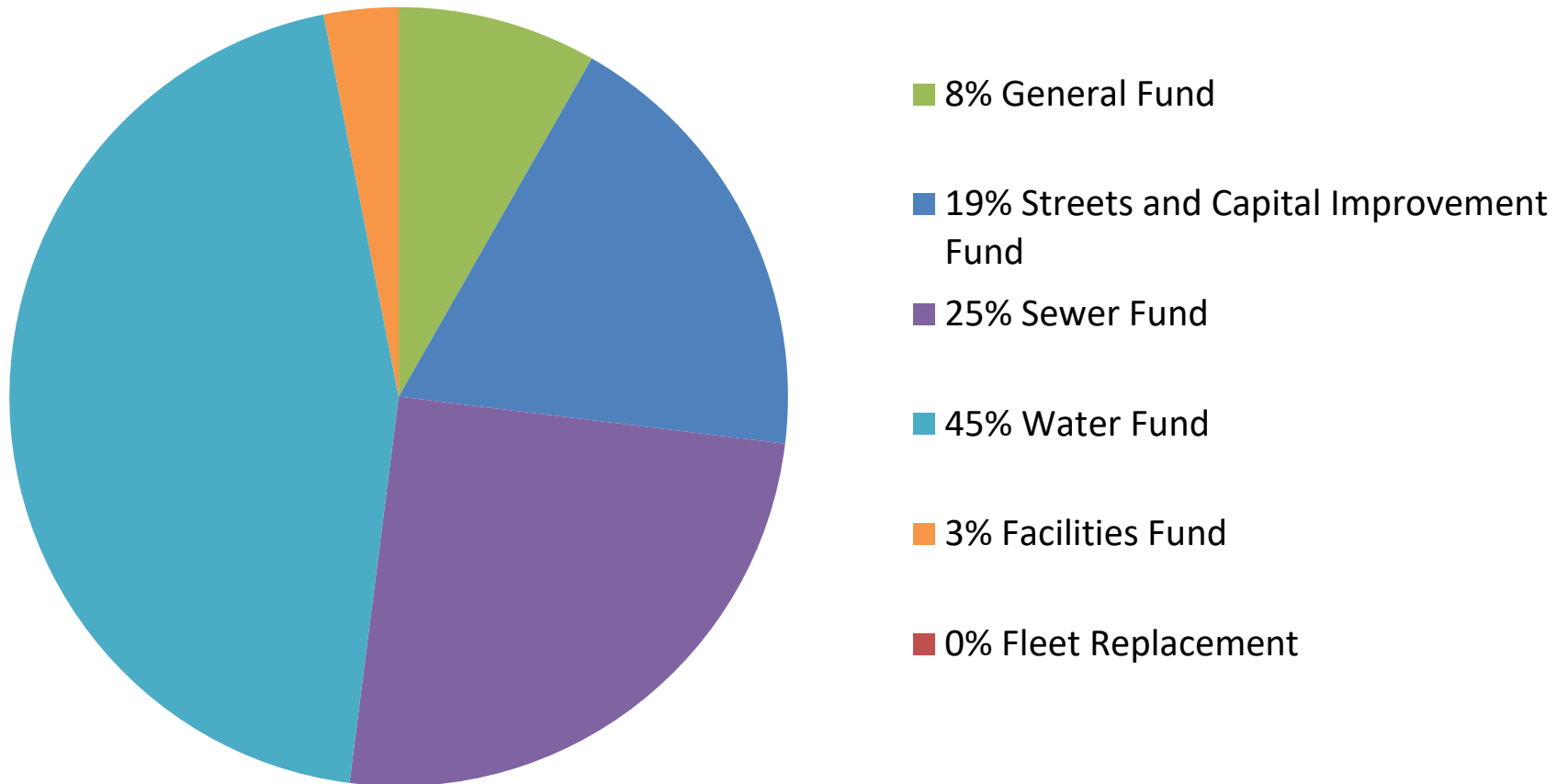
TAB 1

Public Works & Facilities

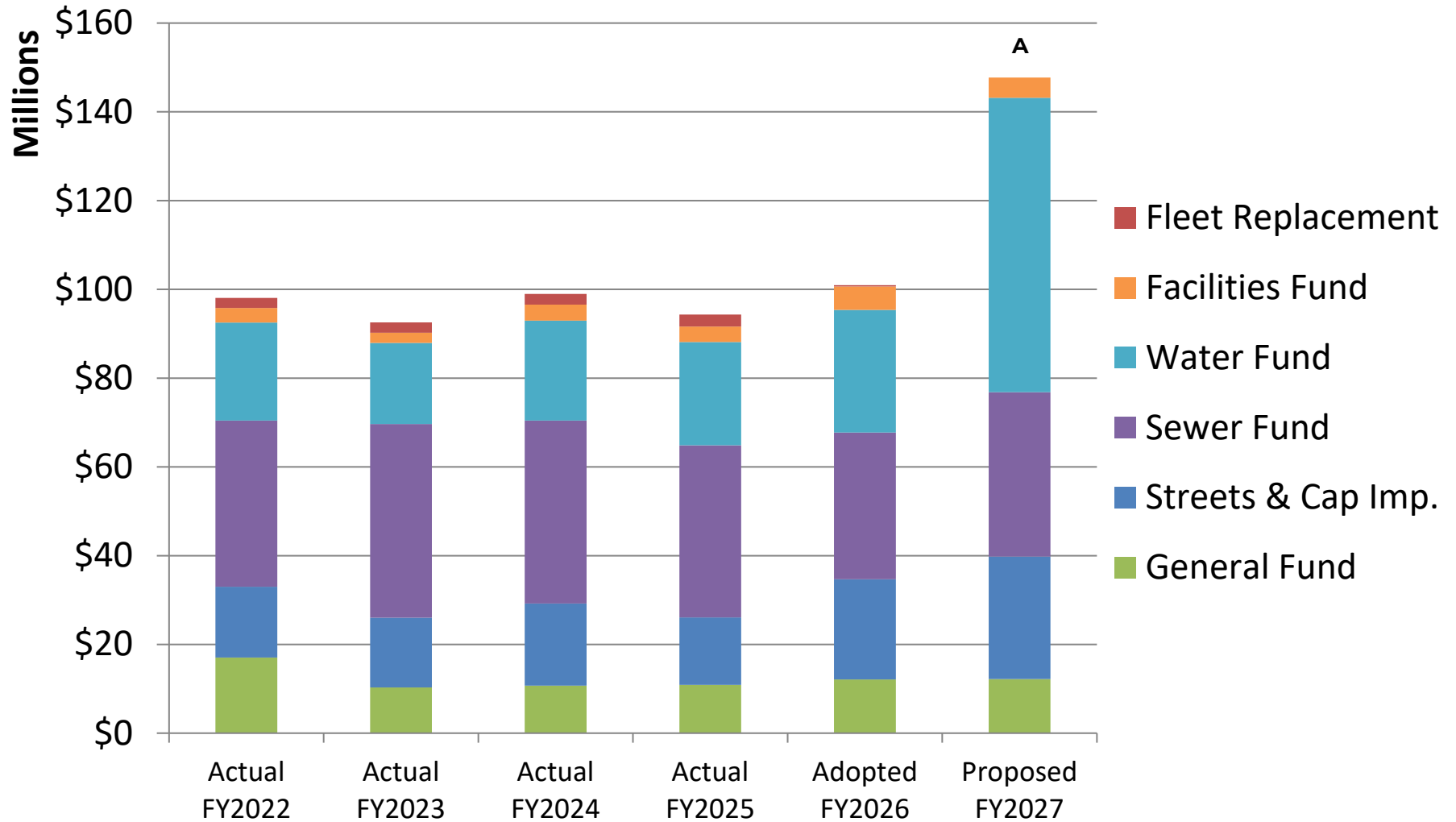
City of Dearborn
FY2027 Proposed Budget
Public Works

Prepared By: Finance Department
April 15, 2026

Department of Public Works **All Funds** Expenditures FY2027 Proposed Budget



Department of Public Works All Funds Expenditures



A. Water & Sewer Funds include \$39.8M for infrastructure work related to City-Wide Poor Streets Initiative.

Department of Public Works General Fund Expenditures

| Financing by Fund | Actual <u>FY2022</u> | Actual <u>FY2023</u> | Actual <u>FY2024</u> | Actual <u>FY2025</u> | Adopted <u>FY2026</u> | Proposed <u>FY2027</u> | <u>Variance</u> <u>FY2026 to</u> <u>FY2027</u> | | |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|--|------------------|-----------|
| Administration | \$454,659 | \$325,437 | \$467,968 | \$669,132 | \$708,617 | \$740,021 | A | \$31,404 | 4% |
| Line Crew | 421,341 | 433,333 | 500,811 | 485,046 | 516,622 | 607,488 | B | 90,866 | 18% |
| Parking | 415,159 | 506,295 | 386,091 | 350,930 | 539,249 | 582,195 | C | 42,946 | 8% |
| Sanitation | 1,040,952 | - | (41) | - | - | - | | - | 0% |
| Public Services | 4,908,937 | 5,363,564 | 5,916,994 | 6,319,738 | 5,974,422 | 5,663,144 | D | (311,278) | -5% |
| Parks | 2,536,362 | 3,458,935 | 3,707,338 | 3,486,616 | 2,893,621 | 3,587,266 | E | 693,645 | 24% |
| Central Garage | 93,408 | 5,456 | 37,383 | (111,641) | (6,662) | (10,435) | F | (3,773) | 57% |
| Train Station | 338,032 | 377,610 | 457,581 | 505,973 | 512,755 | 528,735 | G | 15,980 | 3% |
| Sanitation (From PMDS) | 6,752,036 | (293,655) | (837,491) | 182,390 | 868,187 | 506,982 | H | (361,205) | -42% |
| General Fund | \$16,241,806 | \$16,960,886 | \$10,176,977 | \$ 10,892,964 | \$12,193,227 | \$12,205,396 | | \$198,585 | 2% |

- A. Administration:** Salaries & Wages (contractual and step increases), increase in facility lease allocations.
- B. Line Crew:** Increase direct cost allocation from Facility Fund.
- C. Parking:** Increase in budgeted contractual services (maintenance). Based on prior years actuals, and YTD.
- D. Public Services:** Increase in Major and Local street allocations (expenditure credit, reduces division expense).
- E. Parks:** Increase in park maintenance allocations and tree trimming costs.
- F. Central Garage:** Budgeted at breakeven for FY2027 – allocations to departments.
- G. Train Station:** Snow removal and landscape services add for FY2027 (reimbursed by Amtrak).
- H. Sanitation (From PMDS):** Additional 4 slots requested (Public Works Technicians). Rubbish Millage allocation from DDDA, BDIA and Capital Improvement back to Sanitation.

Department of Public Works

Governmental, Sewer, Water Fund Expenditures

| Financing by Fund | <u>Actual FY2022</u> | <u>Actual FY2023</u> | <u>Actual FY2024</u> | <u>Actual FY2025</u> | <u>Adopted FY2026</u> | <u>Proposed FY2027</u> | <u>Variance FY2026 to FY2027</u> | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|----------------------------------|---------------------|-------------|
| Major Street | \$ 9,631,490 | \$ 8,539,442 | \$ 9,101,396 | \$ 9,291,037 | \$ 12,266,072 | \$ 13,642,187 | A | \$1,376,115 | 11% |
| Local Street | 6,083,570 | 6,765,402 | 8,124,963 | 5,348,064 | 9,755,286 | 13,877,050 | B | 4,121,764 | 42% |
| Designated Purposes | 33,280 | 37,106 | 8,815 | 47,565 | - | - | | - | 0% |
| Capital Improvement | 187,108 | 359,954 | 1,258,630 | 509,590 | 536,352 | 59,250 | C | (477,102) | -89% |
| Governmental Funds | \$15,935,448 | \$15,701,904 | \$18,493,804 | \$15,196,256 | \$22,507,710 | \$27,578,487 | | \$5,020,777 | 22% |
| Senior Apts. | \$ 3,286,520 | \$ 2,615,259 | \$ 3,304,580 | \$ 3,808,679 | \$ 4,338,949 | \$4,718,542 | D | \$379,593 | 9% |
| Sewer | \$36,978,639 | \$43,478,272 | \$40,883,666 | \$38,462,356 | \$33,083,026 | \$37,065,001 | E | \$3,981,975 | 12% |
| CSO | 478,740 | 180,668 | 343,544 | 329,904 | - | - | | - | 0% |
| Sewer Fund | \$37,457,379 | \$43,658,940 | \$41,227,210 | \$38,792,260 | \$33,083,026 | \$36,665,001 | | \$3,981,975 | 12% |
| Water | \$18,995,639 | \$17,469,875 | \$20,758,174 | \$20,929,121 | \$24,354,557 | \$62,941,299 | F | \$38,586,742 | 158% |
| Engineering | 3,081,787 | 790,031 | 1,775,167 | 2,341,438 | 3,246,837 | 3,371,425 | G | 124,588 | 4% |
| Water Fund | \$22,077,426 | \$18,259,906 | \$22,533,341 | \$23,270,559 | \$27,601,394 | \$66,312,724 | | \$38,711,330 | 140% |

- A. Major Streets:** Increase in project funding for major streets (increase in anticipated ACT51 allocation).
- B. Local Streets:** Increase in project funding for local streets (increase in anticipated ACT51 allocation, and new Neighborhood Road Funding).
- C. General Capital Improvement:** Michigan Avenue Streetscape project in FY2026. Original General Fund funding was transferred back.
- D. Senior Apartments:** Contractual and step increases; insurance allocations; Capital Project Funding for Elevator Maintenance, Window / Patio Doors, and Fire Alarm systems.
- E. Sewer:** Increase capital project funding for City-Wide Poor Roads. GLWA charge increase.
- F. Water:** Contractual and step increases. Capital project funding for City-Wide Poor Roads.
- G. Engineering:** Contractual and step increases. 3 new Full-Time positions adds approved during FY2026. Software costs increase.

Department of Public Works Facilities Expenditures

| Financing by Fund | Actual <u>FY2022</u> | Actual <u>FY2023</u> | Actual <u>FY2024</u> | Actual <u>FY2025</u> | Adopted <u>FY2026</u> | Proposed <u>FY2027</u> | <u>Variance</u> <u>FY2026 to</u> <u>FY2027</u> | |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|--|-------------|
| Administration | \$ 2,825 | \$ 31,193 | \$ 18,525 | \$ 17,742 | \$ - | - | \$ - | 0% |
| Powerhouse | 927,901 | 319,568 | 806,322 | 809,699 | 1,254,568 | 1,251,184 | (3,384) | 0% |
| Building Services | 2,360,455 | 1,957,737 | 2,749,338 | 2,619,098 | 3,329,509 | 3,313,506 | (16,003) | 0% |
| Engineering | - | - | 5,637 | - | 710,572 | - | A (710,572) | -100% |
| Parking | - | - | - | - | - | - | - | 0% |
| Public Services | - | - | 8,075 | 39,309 | - | - | - | 0% |
| Central Garage | - | - | - | - | - | - | - | 0% |
| Train Station | - | - | - | - | 6,000 | 6,000 | - | 0% |
| Facilities | \$3,291,181 | \$2,308,498 | \$3,587,897 | \$3,485,848 | \$5,300,649 | \$4,570,690 | \$(729,959) | -14% |

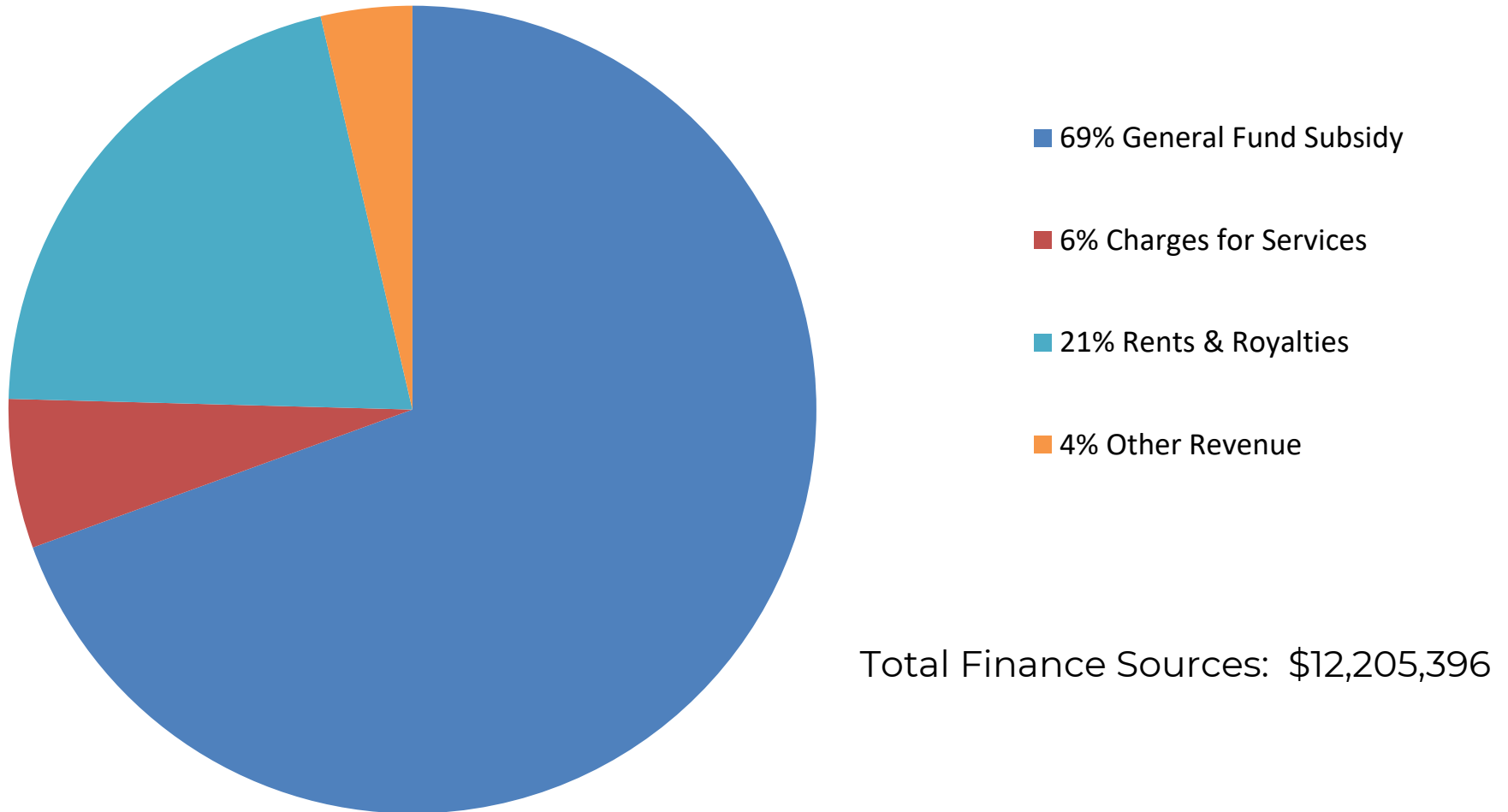
A. Engineering: Reduced \$710K for project M25000 City Lots Replacement Program with investment income. Original General Fund funding was transferred back.

Department of Public Works Fleet Fund Expenditures

| Financing by Fund | Actual <u>FY2022</u> | Actual <u>FY2023</u> | Actual <u>FY2024</u> | Actual <u>FY2025</u> | Adopted <u>FY2026</u> | Proposed <u>FY2027</u> | <u>Variance FY2026 to FY2027</u> | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|--|--------------|-------|
| Powerhouse | - | - | (16) | - | - | - | - | - | 0% |
| Building Services | - | - | - | - | - | - | - | - | 0% |
| Sanitation | - | - | - | - | - | - | - | - | 0% |
| Public Services | - | - | (48) | - | 302,792 | - | A | (302,792) | -100% |
| Parks | - | 10,000 | - | - | - | - | - | - | 0% |
| Central Garage | - | - | - | - | - | - | - | - | 0% |
| Fleet Depreciation | 2,252,642 | 2,304,402 | 2,416,841 | 2,683,911 | - | - | - | - | 0% |
| Fleet Replacement | 2,252,642 | 2,314,402 | 2,416,777 | 2,683,911 | 302,792 | - | - | (302,792) | -100% |
| City-Wide Public Works Expenditures | \$98,074,964 | \$92,556,155 | \$98,977,234 | \$94,321,798 | \$100,964,382 | \$147,732,298 | - | \$39,767,916 | 46% |

A. Public Service: Purchase Case Bucket Loader for DPW.

Public Works (GF) Financing Sources FY2027 Proposed Budget

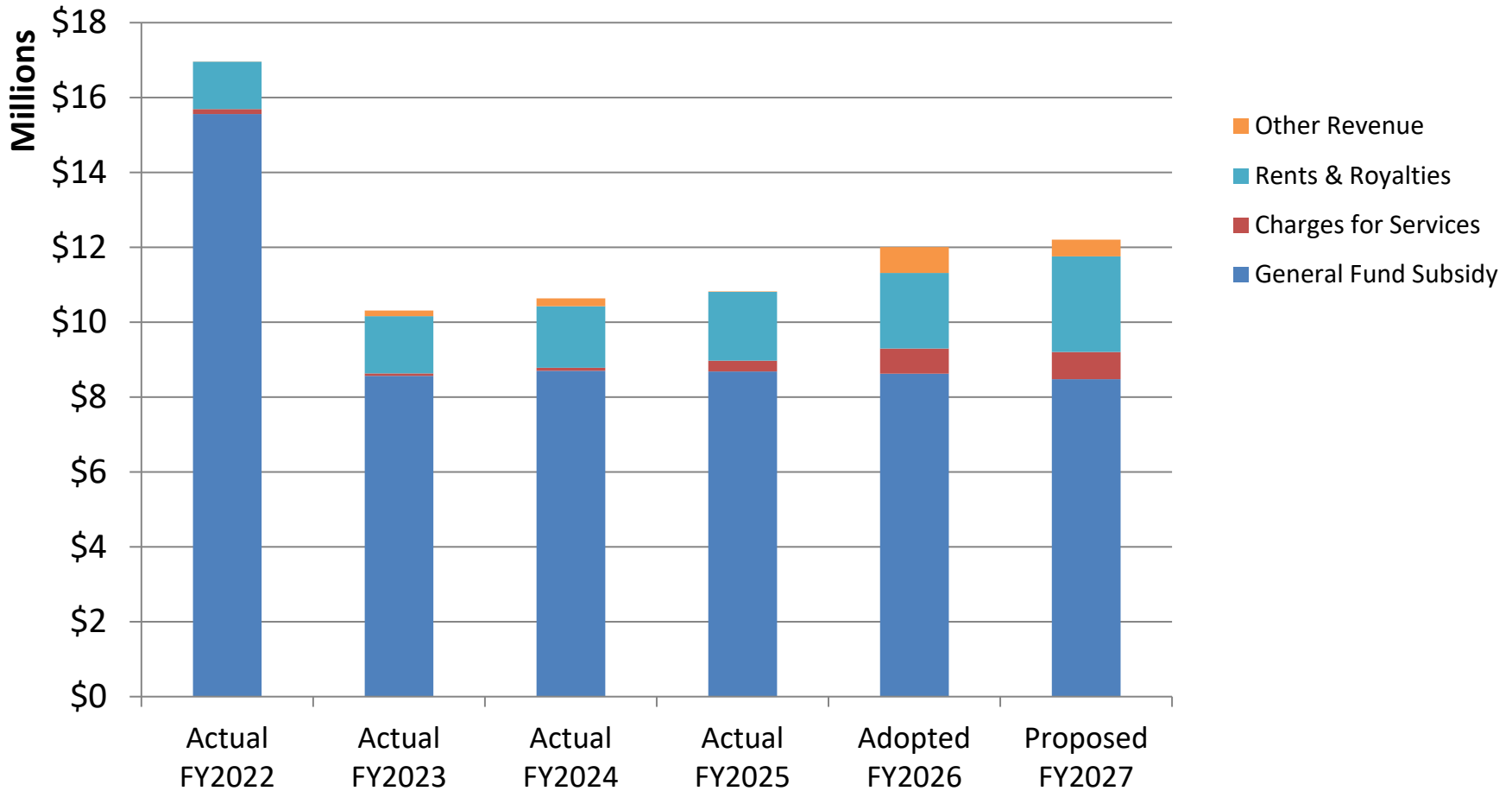


Public Works (GF) Financing Sources FY2027 Proposed Budget

| Revenue by Category | <u>Admin</u> | <u>Line Crew</u> | <u>Parking</u> | <u>Public Services</u> | <u>Central Garage</u> | <u>Train Station</u> | <u>Sanitation (PMDS)</u> | <u>Total DPW</u> |
|---|--------------|------------------|----------------|------------------------|-----------------------|----------------------|--------------------------|---------------------|
| General Fund Subsidy | \$ 740,021 | \$598,085 | \$(75,243) | \$ 7,271,474 | \$(13,435) | \$(44,200) | \$ - | \$8,476,702 |
| Charges for Services | - | - | 640,347 | 22,199 | - | - | 66,390 | 728,936 |
| Rents & Royalties | - | 8,403 | 17,091 | 1,955,737 | - | 572,735 | - | 2,553,966 |
| Other Revenue | - | 1,000 | - | 1,000 | 3,000 | 200 | 440,592 | 445,792 |
| Total Public Works Financing Sources | \$740,021 | \$607,488 | \$582,195 | \$ 9,250,410 | \$(10,435) | \$528,735 | \$506,982 | \$12,205,396 |

Public Services includes the DPW Sanitation, Highways, and Parks divisions.

Public Works (GF) Financing Sources



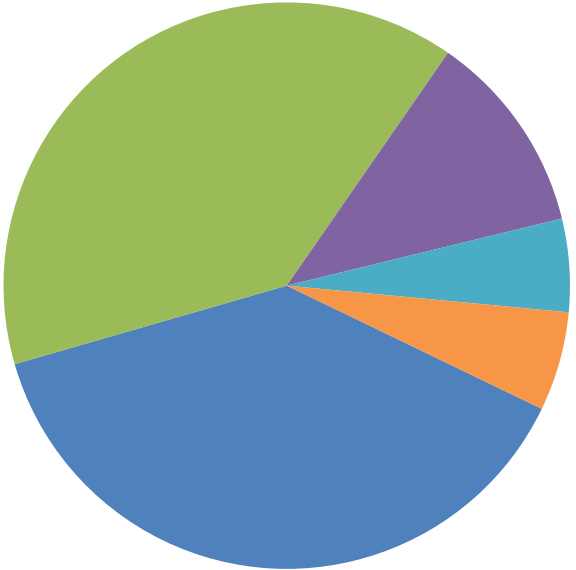
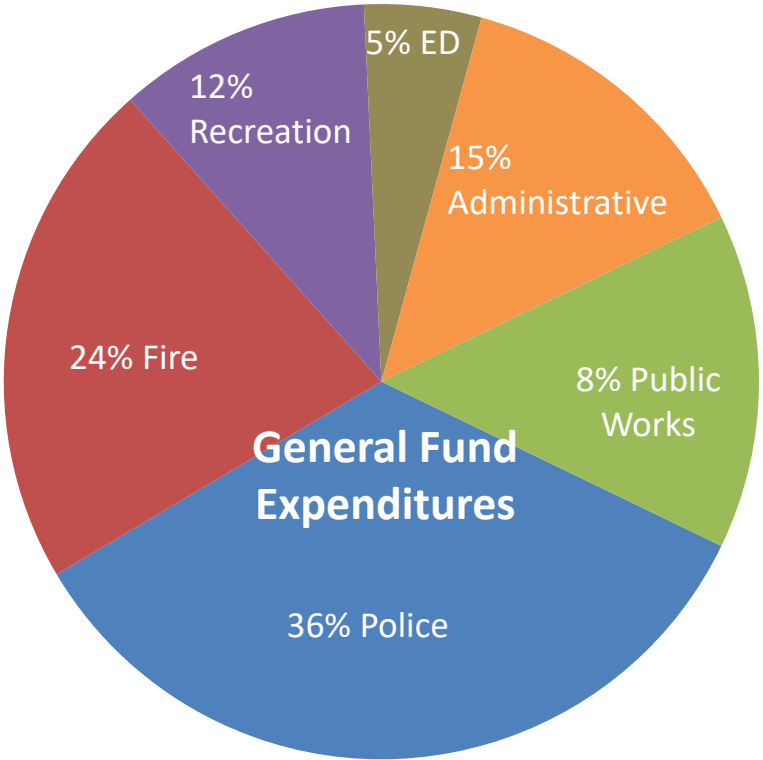
- FY2023 - FY2027: Includes allocation of Rubbish Millage directly to Sanitation.
FY2027 Allocation: \$7.3M

Public Works (GF) Financing Sources

| Revenue by Category | Actual FY2022 | Actual FY2023 | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 | Variance FY2026 to FY2027 | |
|---|------------------|------------------|------------------|------------------|-------------------|---------------------|------------------------------|------------|
| General Fund Subsidy | \$15,558,331 | \$8,566,989 | \$8,703,470 | \$8,683,343 | \$8,624,771 | \$8,476,702 | \$ (148,069) | -2% |
| Charges for Services | 136,126 | 67,076 | 82,653 | 290,264 | 672,758 | 728,936 | 56,178 | 8% |
| Rents & Royalties | 1,266,155 | 1,528,694 | 1,639,675 | 1,838,079 | 2,017,785 | 2,553,966 | 536,181 | 27% |
| Reimbursements | 2,525 | 4,721 | 6,370 | 3,391 | 690,297 | 444,592 | (245,705) | -45% |
| Commissions | - | - | - | - | 200 | 200 | - | 0% |
| Other Revenue | 750 | 40,025 | 204,468 | 6,177 | 1,000 | 1,000 | - | 0% |
| Other Revenue Subtotal | 3,275 | 44,746 | 210,838 | 9,568 | 691,497 | 445,792 | (245,705) | -45% |
| Total Public Works Financing Sources | \$16,963,887 | \$10,207,505 | \$10,636,636 | \$10,821,254 | \$12,006,811 | \$12,205,396 | \$198,585 | 2% |

- A. General Fund Subsidy:** Decrease in Fleet replacement funding. Clean streets crew moved to Sanitation division, covered by Sanitation millage and reimbursement from DDDA's and BDIA's.
- B. Rents and Royalties:** \$536K increase in equipment use allocation to Street funds (leaf pickup, sweeping, maintenance). Reimbursements from Amtrak for train station expenditures.
- C. Reimbursements:** Reduction in DDDA's and BDIA's reimbursement for insourcing maintenance contracts (clean streets crew).

Public Works (GF) Financing Uses FY2027 Proposed Budget



- 38% Personnel & Benefits
- 39% Contractual Services
- 12% Utilities
- 5% R&M Services
- 6% Other Expenditures

Total DPW financing uses: \$12,205,396

Total General Fund financing uses: \$158,609,562

Public Works (GF) Financing Uses FY2027 Proposed Budget

Expenditure by Category

| <u>Non-Discretionary</u> | <u>Admin</u> | <u>Line Crew</u> | <u>Parking</u> | <u>Public Services</u> | <u>Central Garage</u> | <u>Train Station</u> | <u>Sanitation (PMDS)</u> | <u>Total DPW</u> |
|-------------------------------------|----------------|------------------|----------------|------------------------|-----------------------|----------------------|--------------------------|---------------------|
| Postemployment Healthcare | \$13,084 | \$2,821 | - | \$71,215 | \$6,026 | - | \$10,130 | \$103,276 |
| Ch. 22 General Employee Revised | 36,188 | 21,245 | - | 352,421 | 45,387 | - | 76,289 | 531,530 |
| Ch. 22 General Employee Operative | - | - | - | 18,783 | - | - | - | 18,783 |
| Innovation & Technology | 55,788 | 27,659 | - | 46,891 | 59,282 | - | 6,245 | 195,865 |
| Central Garage Services | 900 | - | - | 917,100 | - | - | 2,400 | 920,400 |
| Fleet Replacement | - | - | - | - | - | - | - | - |
| Facility Lease | 98,575 | 41,577 | - | 30,288 | 45,961 | - | 2,379 | 218,780 |
| Fleet & General Liability Insurance | 76,888 | 6,721 | 31,634 | 105,489 | 16,451 | 8,447 | 56,554 | 302,184 |
| Communications | 4,245 | 600 | 10,126 | 2,796 | 2,006 | 5,389 | 488 | 25,650 |
| Central Garage Fuel | 3,700 | 6,400 | - | 174,900 | 6,500 | - | 8,500 | 200,000 |
| Debt Service | 22,647 | 21,425 | - | 403,508 | 74,770 | - | 56,796 | 579,146 |
| Expenses Allocated In | - | 445,076 | - | - | - | - | - | 445,076 |
| Transfers Out | 871 | - | - | - | - | - | 649 | 1,520 |
| Expenses Allocated Out | - | (22,111) | - | (4,736,295) | (2,905,460) | - | (6,706,531) | (14,370,397) |
| Non-Discretionary Subtotal | 312,886 | 551,413 | 41,760 | (2,612,904) | (2,649,077) | 13,836 | (6,486,101) | (10,828,187) |

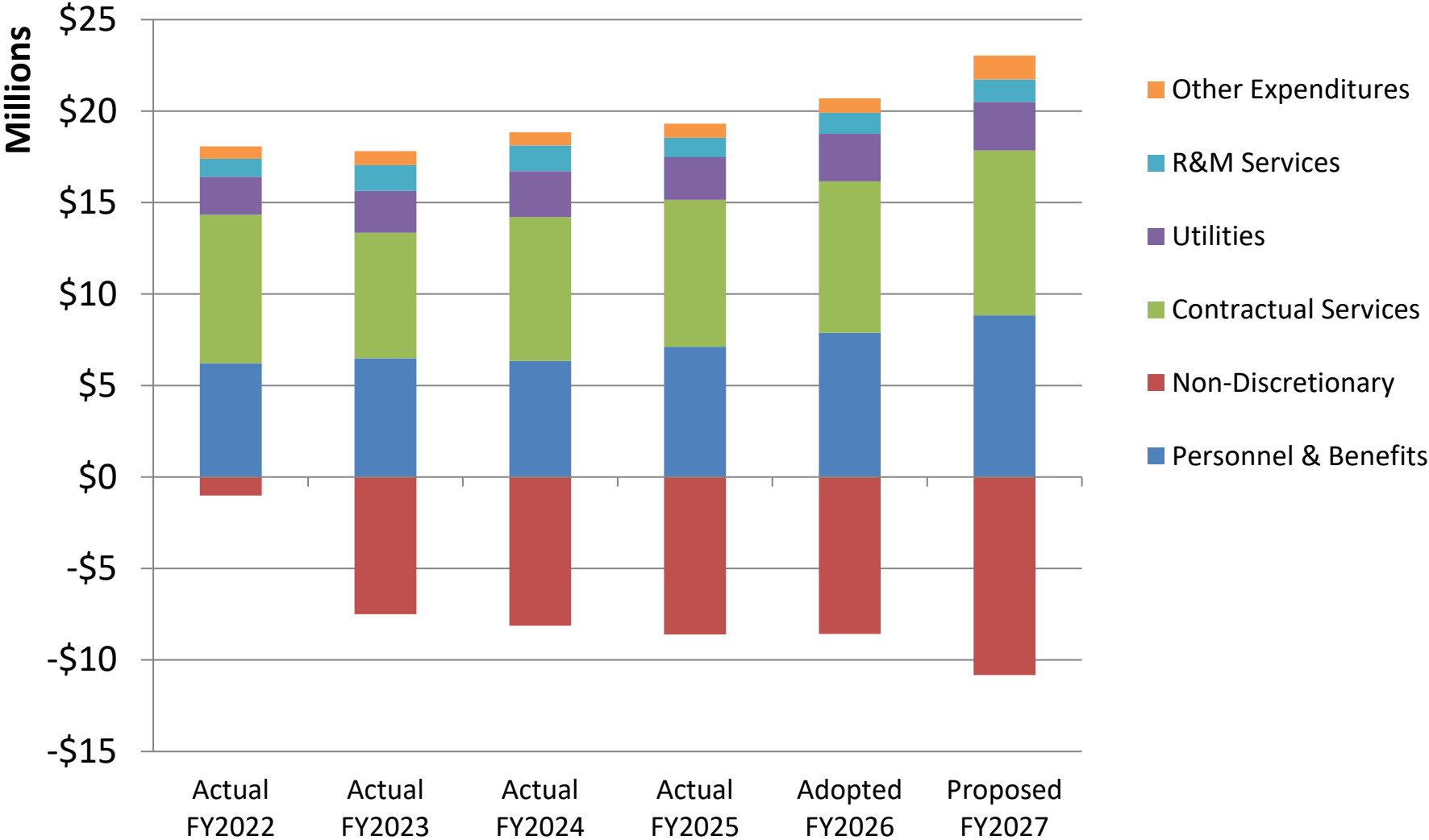
Public Services includes the DPW Sanitation, Highways, and Parks divisions.

Line Crew Expenses Allocated In: Training, street lighting, sign crew (direct charge from the Facility Fund).

Public Works (GF) Financing Uses FY2027 Proposed Budget

| Expenditure by Category | Line | | | Public | Central | Train | Sanitation | Total |
|--|------------------|------------------|------------------|--------------------|-------------------|------------------|------------------|---------------------|
| | Admin | Crew | Parking | Services | Garage | Station | PMDS | DPW |
| Discretionary | | | | | | | | |
| Salary, Wages, & Allowances | \$322,729 | - | - | \$3,452,019 | \$946,942 | - | \$733,126 | \$5,454,816 |
| Personnel Services: Benefits | 64,031 | - | 16,900 | 2,792,720 | 242,077 | - | 265,190 | 3,380,918 |
| Personnel & Benefits Subtotal | 386,760 | - | 16,900 | 6,244,739 | 1,189,019 | - | 998,316 | 8,835,734 |
| Contractual Services | 20,000 | 15,000 | 334,685 | 2,032,300 | 208,600 | 411,000 | 5,988,017 | 9,009,602 |
| Utilities | - | - | 117,000 | 2,387,500 | 52,500 | 103,724 | - | 2,660,724 |
| Repair & Maintenance Services | 1,600 | 25,000 | 48,500 | 11,300 | 1,137,173 | - | - | 1,223,573 |
| Rentals | - | - | 6,750 | 8,000 | 3,000 | - | - | 17,750 |
| Printing & Publishing | 150 | - | - | 7,950 | 100 | - | - | 8,200 |
| Training & Transportation | 1,500 | - | - | 11,500 | 350 | - | - | 13,350 |
| Supplies & Materials | 15,650 | 1,000 | 14,100 | 1,158,100 | 44,400 | - | 6,750 | 1,240,000 |
| Other Expenses | 1,475 | 75 | 2,500 | 1,925 | 3,500 | 175 | - | 9,650 |
| Capital Outlay | - | 15,000 | - | - | - | - | - | 15,000 |
| Items for Resale | - | - | - | - | - | - | - | - |
| Other Expenditure Subtotal | 18,775 | 16,075 | 23,350 | 1,079,400 | 51,350 | 175 | 6,750 | 1,303,950 |
| Total Public Works Financing Uses | \$740,021 | \$607,488 | \$582,195 | \$9,250,410 | \$(10,435) | \$528,735 | \$506,982 | \$12,205,396 |

Public Works (GF) Financing Uses



FY2023-2027: Non-Discretionary Includes allocation of Rubbish Millage directly to Sanitation \$6.7M in FY26.

Public Works (GF) Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------------|--------------------|--------------|
| <u>Non-Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | | |
| Postemployment Healthcare | \$650,391 | \$164,330 | \$195,340 | \$187,602 | \$118,407 | \$103,276 | A | <i>\$(15,131)</i> | <i>-13%</i> |
| Ch. 22 General Employee Revised | 650,629 | 533,719 | 514,650 | 583,401 | 597,943 | 531,530 | B | <i>(66,413)</i> | <i>-11%</i> |
| Ch. 22 General Employee Operative | 102,530 | 97,159 | 47,746 | 46,288 | 25,906 | 18,783 | | <i>(7,123)</i> | <i>-27%</i> |
| Innovation & Technology | 135,945 | 42,460 | 168,032 | 183,306 | 171,052 | 195,865 | C | <i>24,813</i> | <i>15%</i> |
| Central Garage Services | 769,230 | 751,454 | 779,953 | 850,000 | 806,600 | 920,400 | D | <i>113,800</i> | <i>14%</i> |
| Fleet Replacement | 35,000 | 878,690 | 785,000 | 1,048,500 | 150,000 | - | E | <i>(150,000)</i> | <i>-100%</i> |
| Facility Lease | 109,727 | 136,890 | 155,529 | 195,574 | 198,303 | 218,780 | | <i>20,477</i> | <i>10%</i> |
| Fleet & General Liability Insurance | 276,817 | 265,426 | 250,579 | 299,082 | 396,709 | 302,184 | F | <i>(94,525)</i> | <i>-24%</i> |
| Communications | 27,698 | 28,575 | 24,024 | 24,944 | 48,303 | 25,650 | G | <i>(22,653)</i> | <i>-47%</i> |
| Central Garage Fuel | 192,364 | 253,214 | 180,081 | 186,055 | 206,600 | 200,000 | | <i>(6,600)</i> | <i>-3%</i> |
| Debt Service | 579,591 | 579,424 | 578,865 | 578,596 | 579,028 | 579,146 | | <i>118</i> | <i>0%</i> |
| Expenses Allocated In | 224,912 | 230,697 | 293,107 | 371,273 | 314,661 | 445,076 | H | <i>130,415</i> | <i>41%</i> |
| Transfers Out | 188,169 | 201,781 | 221,252 | 705,617 | 1,514 | 1,520 | | <i>6</i> | <i>0%</i> |
| Expenses Allocated Out | (4,951,558) | (11,660,993) | (12,317,766) | (13,863,468) | (12,190,943) | (14,370,397) | I | <i>(2,179,454)</i> | <i>18%</i> |
| Non-Discretionary Subtotal | (1,008,555) | (7,497,174) | (8,123,608) | (8,603,230) | (8,575,917) | (10,828,187) | | <i>(2,252,270)</i> | <i>26%</i> |

A. PEHC: Funding at ADC level.

B. CH22: Funding at ADC level.

C. Innovation & Technology: Allocation of new City Software through operating allocation (BS&A, Carahsoft, etc.)

D. Central Garage: Increased allocation to DPW based on prior years. Increase in Central Garage budget (personnel, contractual R&M).

E. Fleet Replacement: Decrease in Fleet replacement funding (bucket loader funded in FY2026).

F. Insurance: 1st liability layer (directly allocated to applicable department).

G. Communications: Allocation for phones, etc. (in-line with prior year actuals).

H. Expenses Allocated In: Increased charges from Facilities (line crew, parking maintenance).

I. Expenses Allocated Out: Increased rubbish millage allocation (Priority annual contract increase, 4 additional clean streets crew staff). Allocation to street funds for R&M and sweeping costs.

Public Works (GF) Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|-----|
| <u>Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | |
| Salary, Wages, & Allowances | \$3,804,311 | \$3,583,095 | \$3,779,706 | \$4,439,383 | \$5,195,380 | \$5,454,816 | \$259,436 | 5% |
| Personnel Services: Benefits | 2,419,777 | 2,908,559 | 2,571,147 | 2,679,073 | 2,685,839 | 3,380,918 | 695,079 | 26% |
| Personnel & Benefits Subtotal | 6,224,088 | 6,491,654 | 6,350,853 | 7,118,456 | 7,881,219 | 8,835,734 | A 954,515 | 12% |
| Contractual Services | 8,113,846 | 6,857,701 | 7,859,203 | 7,735,621 | 8,276,705 | 9,009,602 | B 732,897 | 9% |
| Utilities | 2,072,515 | 2,292,023 | 2,506,931 | 2,560,989 | 2,597,614 | 2,660,724 | C 63,110 | 2% |
| Repair & Maintenance Services | 981,412 | 1,398,962 | 1,402,417 | 1,311,191 | 1,151,573 | 1,223,573 | D 72,000 | 6% |

- A. Personnel & Benefits:** Contractual and step increases. Four additional Public Work Technicians for Clean Streets Crew. Increase distributed personnel expense from Public Services to DPW Parks and Sanitation.
- B. Contractual Services:** Increase in park maintenance allocations, tree trimming and landfill hauling costs. Repair and maintenance fleet contract cost increase.
- C. Utilities:** Street Lighting Electricity cost increases.
- D. Repair & Maintenance:** Vehicle repair and maintenance cost increases.

Public Works (GF) Financing Uses

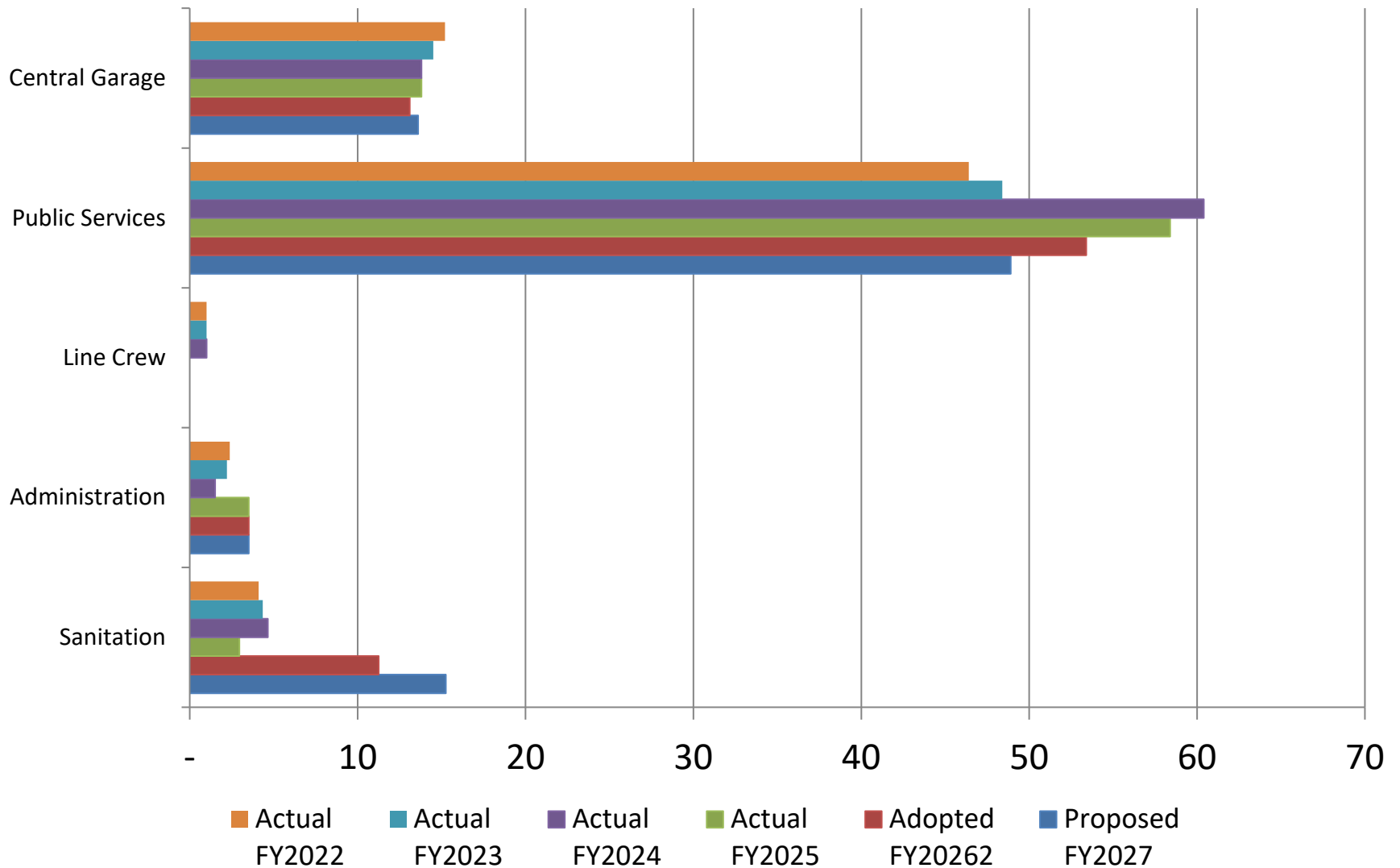
| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|------------|
| <u>Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | |
| Rentals | 13,209 | 24,557 | 62,180 | 22,624 | 17,750 | 17,750 | - | 0% |
| Printing & Publishing | 394 | 1,345 | 229 | 918 | 6,450 | 8,200 | 1,750 | 27% |
| Training & Transportation | 9,151 | 13,741 | 6,105 | 9,086 | 16,998 | 13,350 | (3,648) | -21% |
| Supplies & Materials | 615,175 | 614,305 | 572,042 | 699,468 | 710,280 | 1,240,000 | A 529,720 | 75% |
| Other Expenses | 9,849 | 7,026 | 7,662 | 4,891 | 11,139 | 9,650 | B (1,489) | -13% |
| Items for Resale | 22,647 | 71,325 | 61,425 | 20,115 | 10,000 | - | C (10,000) | -100% |
| Capital Outlay | 7,156 | 37,040 | 12,766 | 12,835 | 15,000 | 15,000 | - | 0% |
| Other Expenditure Subtotal | 677,581 | 769,339 | 722,409 | 769,937 | 787,617 | 1,303,950 | 516,333 | 74% |
| <hr/> | | | | | | | | |
| Total Public Works | | | | | | | | |
| Financing Uses | \$17,060,887 | \$10,312,505 | \$10,718,205 | \$10,892,964 | \$12,118,811 | \$12,205,396 | \$86,585 | 1% |

A. Supplies and Materials: Increased reserve of salt (\$510,000).

B. Other Expenses: Reduction in miscellaneous operating contingencies.

C. Items for Resale: Waste and recycling carts (sufficient inventory on hand).

Public Works (GF) Positions (Full-Time Equivalents)



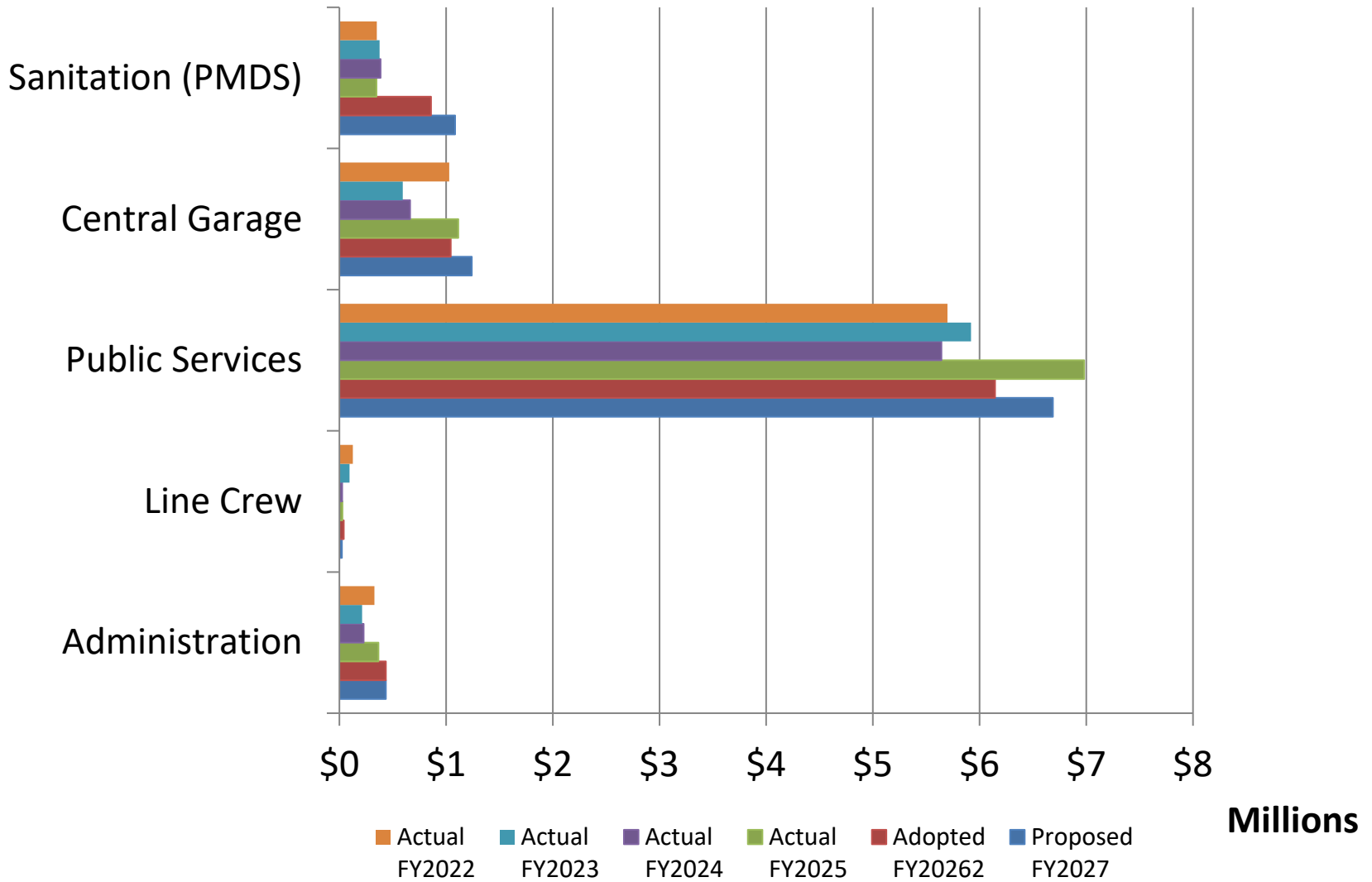
Public Services includes the DPW Sanitation, Highways, and Parks divisions.

Public Works (GF) Positions (FTE)

| Positions by Division | <u>FY2022</u> | | <u>FY2023</u> | | <u>FY2024</u> | | <u>FY2025</u> | | <u>FY2026</u> | | <u>FY2027</u> | | <u>FY2026 to</u> <u>FY2027</u> | |
|--------------------------------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|-----------------------------------|-----|
| | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | | |
| Administration | 1.68 | 0.70 | 1.51 | 0.70 | 1.51 | - | 3.51 | - | 3.51 | - | 3.51 | - | - | 0% |
| Line Crew | 1.00 | - | 1.00 | - | 1.00 | - | - | - | - | - | - | - | - | 0% |
| Public Services | 45.00 | 1.40 | 47.00 | 1.40 | 59.00 | 1.40 | 42.00 | 1.40 | 52.00 | 1.40 | 47.50 | 1.40 | A (4.50) | -8% |
| Parks | - | - | - | - | - | - | 15.00 | - | - | - | - | - | - | 0% |
| Central Garage | 11.00 | 4.20 | 11.00 | 3.50 | 11.00 | 2.80 | 11.00 | 2.80 | 11.00 | 2.10 | 11.50 | 2.10 | B 0.50 | 4% |
| Sanitation (PMDS) | 2.00 | 2.10 | 2.25 | 2.10 | 3.25 | 1.40 | 2.25 | .70 | 11.25 | - | 15.25 | - | C 4.00 | 35% |
| DPW Positions (FTE) | 60.68 | 8.40 | 62.76 | 7.70 | 75.76 | 5.60 | 73.76 | 4.90 | 77.76 | 3.50 | 77.76 | 3.50 | - | 0% |

- A. Public Services:** 3 FY2026 unfunded slots removed from position totals (vacant positions, Process Improvement Manager, Tree Trimmer, DPW Supervisor). 1.5 Maintenance Technicians allocated to Central Garage.
- B. Central Garage:** 1 FY2026 unfunded slot removed from position totals (vacant Office Assistant III). 1.5 Maintenance Technician allocated from Public Services.
- C. Sanitation:** 4.0 additional Public Works Technicians requested for Clean Streets Crew.

Public Works (GF) Payroll Expense



Public Services includes the DPW Sanitation, Public Services, and Parks divisions.

Public Works (GF) Payroll Expense

| Payroll by Division | Actual | Actual | Actual | Actual | Adopted | Proposed | FY2026 to | |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|------------|
| | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2027</u> | |
| Administration | \$328,248 | \$212,871 | \$227,267 | \$399,582 | \$435,637 | \$436,032 | \$395 | 0% |
| Line Crew | 125,873 | 94,874 | 25,613 | 27,998 | 41,078 | 24,066 | A (17,012) | -41% |
| Parking | 8,028 | 7,334 | 98,211 | 55,878 | 17,900 | 16,900 | (1,000) | -6% |
| Public Services | 5,699,480 | 5,920,544 | 5,642,294 | 6,307,849 | 6,144,755 | 6,687,158 | B 542,403 | 9% |
| Central Garage | 1,028,802 | 594,141 | 662,126 | 691,673 | 1,043,791 | 1,240,432 | C 196,641 | 19% |
| Sanitation (PMDS) | 351,065 | 376,887 | 386,369 | 375,390 | 858,179 | 1,084,735 | D 510,681 | 26% |
| DPW Payroll Expense | \$7,541,496 | \$7,206,651 | \$7,041,880 | \$7,858,370 | \$8,541,340 | \$9,489,323 | \$947,983 | 11% |

A. Line Crew: Allocation in from facility fund; decrease in Chapter 22 and PEHC allocations for legacy staff (funded at ADC).

B. Public Services: Increased allocations from Public Services to Highways, Parks, and Sanitation.

C. Central Garage: Contractual and step increases.

D. Sanitation: 4 additional Public Works Technician positions; Contractual and step increases.

**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change | |
|-------------------------------------|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|-----------|
| Public Works | | | | | | | | |
| Revenue | 1,933,165 | 2,137,910 | 1,903,864 | 3,382,040 | 3,728,694 | 346,654 | 10% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 3,729,380 | 4,380,293 | 3,878,488 | 5,131,959 | 5,454,816 | 322,857 | 6% | 2 |
| Personnel Services: Benefits | 3,312,500 | 3,478,076 | 3,490,479 | 3,409,381 | 4,034,507 | 625,126 | 18% | 3 |
| Professional & Contractual Services | 9,580,938 | 9,808,577 | 9,302,990 | 9,399,957 | 10,125,867 | 725,910 | 8% | 4 |
| Utilities | 2,506,931 | 2,560,989 | 2,453,314 | 2,597,614 | 2,660,724 | 63,110 | 2% | |
| Repair & Maintenance Services | 1,402,417 | 1,311,191 | 1,370,856 | 1,151,573 | 1,223,573 | 72,000 | 6% | 5 |
| Rentals | 217,709 | 218,198 | 199,118 | 216,053 | 236,530 | 20,477 | 9% | |
| Community Promotion | - | 687 | 229 | - | - | - | 0% | |
| Insurance & Bonds | 250,579 | 299,082 | 271,696 | 396,709 | 302,184 | (94,525) | -24% | 6 |
| Communications | 23,475 | 24,944 | 25,642 | 46,743 | 25,650 | (21,093) | -45% | 7 |
| Printing & Publishing | 229 | 231 | 601 | 6,450 | 8,200 | 1,750 | 27% | 8 |
| Training & Transportation | 6,105 | 8,716 | 9,393 | 16,548 | 13,350 | (3,198) | -19% | 9 |
| Supplies & Materials | 749,062 | 879,729 | 817,524 | 893,425 | 1,440,000 | 546,575 | 61% | 10 |
| Items For Resale | 61,425 | 20,115 | 50,955 | 10,000 | - | (10,000) | -100% | 11 |
| Other Expenses | 7,662 | 4,891 | 6,345 | 11,139 | 9,650 | (1,489) | -13% | 12 |
| Capital Outlay | 12,766 | 12,835 | 20,880 | 15,000 | 15,000 | - | 0% | |
| Debt Service | 578,865 | 578,596 | 578,962 | 579,028 | 579,146 | 118 | 0% | |
| Expenses Allocated In | 293,107 | 371,273 | 298,359 | 314,661 | 445,076 | 130,415 | 41% | 13 |
| Transfers Out | 221,252 | 705,617 | 376,217 | 1,514 | 1,520 | 6 | 0% | |
| Undistributed Appropriations | - | - | 90 | - | - | - | 0% | |
| Expenses Allocated Out | (12,317,766) | (13,863,468) | (12,614,075) | (12,190,943) | (14,370,397) | (2,179,454) | 18% | 14 |
| Total Expenditures | 10,636,635 | 10,800,572 | 10,538,062 | 12,006,811 | 12,205,396 | 198,585 | 2% | |
| Public Works Subsidy | 8,703,470 | 8,662,662 | 8,634,198 | 8,624,771 | 8,476,702 | (148,069) | -2% | |

Public Works and Facilities - General Fund

April 7, 2026

Major Changes from Prior Yr. Bud

| Note | Category | Comment | Major Changes from Prior Yr. Bud | | |
|------|---|--|----------------------------------|----------|---------|
| | | | Ongoing | One-Time | Capital |
| D | Department: Public Works and Facilities | Divisions: Administration, Line Crew, Parking, Sanitation, Public Services, Central Garage, Train Station, Environmental Services. | | | |
| 1 | Revenue | Parking Garage Rubbish Disposal: Decrease in Revenue | (116,000) | | |
| | | Operating Equipment, Street Sweeper and Leaf: Increase in Rental Revenue | 520,000 | | |
| | | Clean Streets: Decrease in Reimbursements | (245,205) | | |
| | | Parking Lots, Charges for Service: Increase in Revenue | 172,178 | | |
| | | | | | |
| | | Other Revenue Adjustments | 15,681 | | |
| | | Total Revenue Noted Changes | 346,654 | - | - |
| 2 | Salary, Wages & Allowances | Salaries & Wages, Full Time: Contractual Increases, 4 additional Clean Streets Crew staff proposed. | 289,425 | | |
| | | Salaries & Wages, Overtime & Shift Premiums: Increase in Costs | 40,885 | | |
| | | Other Allowances and Part Time: Decrease in Costs | (7,453) | | |
| 3 | Personnel Services: Benefits | Post Employment Health Insurance: Decrease in Cost | (14,875) | | |
| | | Hospital/Med. Insurance: Increase in Cost | 83,049 | | |
| | | FICA/Medicare, City Share: Increase in Cost | 74,461 | | |
| | | 401A: Increase in Cost | 18,080 | | |
| | | General Employee Revised & Operative - Chapter 22 Decrease | (71,394) | | |
| | | Personnel Service Benefits Allocated In or Out: Increase in Allocation | 528,428 | | |
| | | Other Cost Increases | 7,377 | | |
| 4 | Professional & Contractual Services | Other Services, Park Maintenance: Increase in Costs | 33,000 | | |
| | | Other Services, West Downtown Parking Lots: Increase in Costs | 36,460 | | |
| | | Other Services, Snow Removal, Sod & Trees: Increase in Costs | 57,000 | | |
| | | Other Services, Leaf and Hauling: Increase in Costs | 77,000 | | |
| | | Other Services, Train Station: Increase in Costs | 37,500 | | |
| | | Central Garage Services: Increase in Costs | 79,200 | | |
| | | Fleet Replacement: Decrease in Contribution | (150,000) | | |
| | | Tree Trimming Services: Increase in Costs | 250,500 | | |
| | | Refuse Collection Service: Increase in Costs | 191,784 | | |
| | | EDP Software Service: Increase in Cost | 30,000 | | |
| | | Technology Services: Increase in Costs | 24,813 | | |
| | | Other Cost Increases | 58,653 | | |
| 5 | Repair & Maintenance Services | Repair & Maintenance, Buildings, Central Garage: Decrease in Costs | (3,000) | | |
| | | Vehicle Repair & Maintenance, Central Garage: Increase in Costs | 75,000 | | |
| | | Machinery & Equipment R & M, Central Garage: Increase in Costs | 11,000 | | |
| | | Repair & Maintenance, Street Lights: Decrease in Costs | (25,000) | | |
| | | Other Cost Increases | 14,000 | | |
| 6 | Insurance & Bonds | General Insurance: Decrease in Costs | (94,525) | | |
| 7 | Communications | Communications, Telephone Service: Decrease in Costs | (21,093) | | |
| 8 | Printing & Publishing | Printing & Binding, Public Services: Increase in Costs | 1,750 | | |
| 9 | Training & Transportation | Staff Training & Training Expense, Parks: Decrease in Costs | (3,198) | | |
| 10 | Supplies & Materials | Operating Supplies, Public Service: Increase in Costs | 11,050 | | |
| | | Fuel, Public Service: Decrease in Costs | (8,300) | | |
| | | Rock Salt R&M: Increase Salt Reserve | 510,000 | | |
| | | Shop Supplies, Central Garage: Increase in Costs | 8,700 | | |
| | | Park & Playground, Speed Bump Installation | 10,000 | | |
| | | Other Cost Increases | 15,125 | | |
| 11 | Items for Resale | Trash & Recycling Carts: Sufficient Inventory | (10,000) | | |
| 12 | Other Expenses | Licenses, Fees & Permits, Building Services & Maintenance: Decrease in Costs | (739) | | |
| | | Reference Materials, Central Garage: Decrease in Costs | (250) | | |
| | | Memberships, Parks: Decrease in Costs | (500) | | |
| 13 | Expenses Allocated In | Charges In, Building Services & Maintenance: Increase in Costs | 130,415 | | |
| 14 | Expense Allocated Out | Major Street Allocation Increase | (115,190) | | |
| | | Local Street Allocation Increase | (195,079) | | |
| | | Rubbish Millage Allocation Increase | (1,012,413) | | |
| | | General Fund Allocation Increase | (750,072) | | |
| | | Water Fund Allocation Increase | (101,600) | | |
| | | Other Fund Allocation Increase | (5,100) | | |
| | | Other Expenditure Adjustments | 83,711 | | |
| | | Total Expenditure Noted Changes | 198,585 | | |

**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change | |
|---------------------------------------|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|-----------|
| Public Works - Public Services | | | | | | | | |
| Revenue | 1,145,294 | 1,280,353 | 1,184,666 | 1,458,936 | 1,978,936 | 520,000 | 36% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 2,863,042 | 3,362,513 | 2,975,238 | 3,428,859 | 3,452,019 | 23,160 | 1% | |
| Personnel Services: Benefits | 2,779,252 | 2,945,335 | 2,981,658 | 2,715,896 | 3,235,139 | 519,243 | 19% | 2 |
| Professional & Contractual Services | 3,569,923 | 3,487,541 | 3,399,506 | 2,600,061 | 2,996,291 | 396,230 | 15% | 3 |
| Utilities | 2,265,786 | 2,324,643 | 2,225,112 | 2,334,188 | 2,387,500 | 53,312 | 2% | 4 |
| Repair & Maintenance Services | 22,395 | 7,842 | 12,518 | 15,500 | 11,300 | (4,200) | -27% | 5 |
| Rentals | 69,461 | 80,771 | 74,889 | 47,997 | 38,288 | (9,709) | -20% | 6 |
| Community Promotion | - | 687 | 229 | - | - | - | 0% | |
| Insurance & Bonds | 97,003 | 117,281 | 110,250 | 151,276 | 105,489 | (45,787) | -30% | 7 |
| Communications | 2,793 | 2,293 | 3,007 | 3,684 | 2,796 | (888) | -24% | 8 |
| Printing & Publishing | 169 | 181 | 536 | 6,200 | 7,950 | 1,750 | 28% | 9 |
| Training & Transportation | 4,880 | 6,231 | 8,023 | 13,000 | 11,500 | (1,500) | -12% | |
| Supplies & Materials | 676,345 | 759,801 | 735,684 | 800,700 | 1,333,000 | 532,300 | 66% | 10 |
| Other Expenses | 2,177 | 729 | 1,694 | 2,675 | 1,925 | (750) | -28% | |
| Capital Outlay | - | - | 4,485 | - | - | - | 0% | |
| Debt Service | 403,313 | 403,126 | 403,380 | 403,425 | 403,508 | 83 | 0% | |
| Transfers Out | - | - | - | - | - | - | 0% | |
| Undistributed Appropriations | - | - | 90 | - | - | - | 0% | |
| Expenses Allocated Out | (3,132,247) | (3,692,623) | (3,518,583) | (3,655,418) | (4,736,295) | (1,080,877) | 30% | 11 |
| Total Expenditures | 9,624,291 | 9,806,353 | 9,417,714 | 8,868,043 | 9,250,410 | 382,367 | 4% | |
| Public Services Subsidy | 8,478,997 | 8,526,000 | 8,233,048 | 7,409,107 | 7,271,474 | (137,633) | -2% | |

City of Dearborn
2026-2027
Proposed Budget

Public Works - General Fund Public Service Divisions

April 7, 2026

| |
|----------------------------------|
| Major Changes from Prior Yr. Bud |
|----------------------------------|

| Note | Category | Comment | Ongoing | One-Time | Capital |
|------|--|--|----------------|----------|---------|
| 1 | Revenue | Operating Equipment, Street Sweeper and Leaf: Increase in Rental Revenue | 520,000 | | |
| | | | | | |
| | | | | | |
| | Other Revenue Adjustments | | | | |
| | Total Revenue Noted Changes | | 520,000 | | |
| 2 | Personnel Services: Benefits | General Employee Revised & Operative - Chapter 22 Decrease | (45,178) | | |
| | | Post Employment Health Insurance: Increase in Costs | 21,541 | | |
| | | Increased Allocations to Distributed Personnel Expense | 529,428 | | |
| | | FICA/Medicare, City Share: Increase in Costs | 33,924 | | |
| | | 401A: Increase in Costs | 3,994 | | |
| | | Hospital/Medical/Dental Insurance: Increase in Costs | 5,982 | | |
| | | Other Cost Decreases | (30,448) | | |
| 3 | Professional & Contractual Services | Other Services: Increase in Costs | 70,800 | | |
| | | Fleet Replacement, Public Services: Decrease in Contribution | (150,000) | | |
| | | Central Garage Services: Increase in Costs | 79,200 | | |
| | | Tree Trimming: Increase in Costs | 250,500 | | |
| | | Other Services: Increase in Costs | 145,730 | | |
| 4 | Utilities | Electric Street Lighting, Public Services: Increase in Costs | 59,648 | | |
| | | Electric Traffic Signal: Decrease in Cost | (2,336) | | |
| | | Electric Grade Separation: Decrease in Cost | (500) | | |
| | | Fuel City Facilities, Public Services: Decrease in Costs | (3,500) | | |
| 5 | Repair & Maintenance Services | R&M Buildings: Decrease in Costs | (3,000) | | |
| | | Operating Equipment R&M: Decrease in Costs | (1,600) | | |
| | | Fencing R&M Increase in Costs | 400 | | |
| 6 | Rentals | Facility Lease: Decrease in Costs | (9,709) | | |
| 7 | Insurance & Bonds | General Insurance: Decrease in Costs | (45,787) | | |
| 8 | Communications | Telecommunication Services: Decrease in Costs | (888) | | |
| 9 | Printing & Publishing | Printing & Binding, Public Services: Increase in Costs | 1,750 | | |
| 10 | Supplies & Materials | Operating Supplies, Public Service: Increase in Costs | 10,000 | | |
| | | Fuel, Public Service: Decrease in Costs | (17,600) | | |
| | | Rock Salt R&M: Increase Salt Reserve | 510,000 | | |
| | | Non Capital Equipment: Increase in Costs | 20,000 | | |
| | | Other Cost Increases | 9,900 | | |
| 11 | Expense Allocated out | Major Street Allocation Increase | (115,190) | | |
| | | Local Street Allocation Increase | (195,079) | | |
| | | Rubbish Millage Allocation Increase | (252,022) | | |
| | | General Fund Allocation Increase | (518,586) | | |
| | Other Expenditure Adjustments | | 20,993 | | |
| | Total Expenditure Noted Changes | | 382,367 | - | - |

**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change |
|--|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|
|--|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|

Public Works - Sanitation

| | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-----------|-------|----------|
| Revenue | 62,480 | 55,160 | 53,288 | 868,187 | 506,982 | (361,205) | -42% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 238,527 | 210,639 | 230,067 | 561,415 | 733,126 | 171,711 | 31% | 2 |
| Personnel Services: Benefits | 147,842 | 164,752 | 149,482 | 296,764 | 351,609 | 54,845 | 18% | 3 |
| Professional & Contractual Services | 5,305,142 | 5,463,099 | 5,141,825 | 5,792,248 | 5,996,662 | 204,414 | 4% | 4 |
| Utilities | - | - | - | - | - | - | 0% | |
| Repair & Maintenance Services | - | - | - | - | - | - | 0% | |
| Rentals | - | - | 1,588 | 2,741 | 2,379 | (362) | -13% | |
| Community Promotion | - | - | - | - | - | - | 0% | |
| Insurance & Bonds | 65,766 | 58,729 | 61,049 | 81,990 | 56,554 | (25,436) | -31% | 5 |
| Communications | 347 | 311 | 596 | 1,888 | 488 | (1,400) | -74% | 6 |
| Printing & Publishing | - | - | - | - | - | - | 0% | |
| Training & Transportation | - | - | - | - | - | - | 0% | |
| Supplies & Materials | 11,265 | 7,769 | 8,661 | 9,850 | 15,250 | 5,400 | 55% | 7 |
| Items for Resale | 61,425 | 20,115 | 50,955 | 10,000 | - | (10,000) | -100% | 8 |
| Other Expenses | - | - | - | - | - | - | 0% | |
| Capital Outlay | - | - | - | - | - | - | 0% | |
| Debt Service | 56,769 | 56,742 | 56,778 | 56,784 | 56,796 | 12 | 0% | |
| Transfers Out | 217,736 | 652,100 | 356,042 | 647 | 649 | 2 | 0% | |
| Expenses Allocated Out | (6,942,309) | (7,568,577) | (6,745,532) | (5,946,140) | (6,706,531) | (760,391) | 13% | 9 |
| Undistributed Appropriations | - | - | - | - | - | - | 0% | |
| Total Expenditures | (837,491) | (934,322) | (688,489) | 868,187 | 506,982 | (361,205) | -42% | |
| Public Works - Sanitation Contribution | (899,971) | (989,482) | (741,777) | - | - | - | 0% | |
| | - | - | - | - | - | - | | |

City of Dearborn
2026-2027
Proposed Budget

Public Works - General Fund

Sanitation Division - 2972

April 7, 2026

| Major Changes from Prior Yr. Bud | | |
|----------------------------------|----------|---------|
| Ongoing | One-Time | Capital |

| Note | Category | Comment | | | |
|------|------------------------------------|---|------------------|----------|---------|
| | | | Ongoing | One-Time | Capital |
| 1 | Revenue | Clean Streets: Decrease in Reimbursements | (245,205) | | |
| | | Downtown Development Areas: Rubbish reimbursement for dumpsters | (116,000) | | |
| | | | | | |
| | Total Revenue Noted Changes | | (361,205) | | |

| | | | | | |
|---|--|--|------------------|---|---|
| 2 | Salary, Wages & Allowances | Salaries & Wages, FT: Increase in Costs; Addition of FT Slots to <i>Clean Streets Crew</i> | 171,711 | | |
| 3 | Personnel Services: Benefits | Hospital/Medical/Dental Insurance: Increase in Costs | 38,812 | | |
| | | FICA/Medicare, City Share: Increase in Costs | 17,510 | | |
| | | 401A: Decrease in Costs | (2,186) | | |
| | | HCSP: Increase in Costs | 6,035 | | |
| | | General Employee Revised - Chapter 22 Decrease | (8,328) | | |
| | | Workers Comp Contributions Increase | 3,274 | | |
| | | Death/Dismemberment Insurance: Decrease in Cost | (99) | | |
| | | Long Term Disability Decrease: Decrease in Cost | (173) | | |
| 4 | Professional & Contractual Services | Refuse Collection Service: Increase in Cost | 191,784 | | |
| | | Rubbish and Other Services Increase in Costs | 12,630 | | |
| 5 | Insurance & Bonds | General Insurance Decrease in Costs | (25,436) | | |
| 6 | Communications | Communications: Decrease in Costs | (1,400) | | |
| 7 | Supplies & Materials | Supplies, Fuel & Clothing: Increase in Costs | 5,400 | | |
| 8 | Items for Resale | Trash & Recycling Carts: Sufficient Inventory | (10,000) | | |
| 9 | Expense Allocated Out | Increase in Rubbish Millage Allocation | (760,391) | | |
| | Other Expenditure Adjustments | | (348) | | |
| | Total Expenditure Noted Changes | | (361,205) | - | - |

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|---|--------------|-------------|--------------|-------------|--------------|-------------|------------|----------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| PUBLIC WORKS & FACILITIES ADMINISTRATION (2001) | 3.51 | - | 3.51 | - | 3.51 | - | - | - |
| BUILDING SERVICES/LINE (2007 875) | - | - | - | - | - | - | - | - |
| SANITATION - DISCONTINUED FY19 | - | - | - | - | - | - | - | - |
| HIGHWAYS - PUBLIC SERVICE FY19 (2073) | 42.00 | 1.40 | 52.00 | 1.40 | 47.50 | 1.40 | (4.50) | - |
| PUBLIC WORKS PARKS DIVISION (2074) | 15.00 | | - | - | - | - | - | - |
| MOTOR TRANSPORT (2085) | 11.00 | 2.80 | 11.00 | 2.10 | 11.50 | 2.10 | 0.50 | - |
| SANITATION (2972) | 2.25 | 0.70 | 11.25 | - | 15.25 | - | 4.00 | - |
| TOTAL PUBLIC WORKS & FACILITIES | 73.76 | 4.90 | 77.76 | 3.50 | 77.76 | 3.50 | - | - |

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|-------------------------|-------|------|-------|------|-------|------|------------|------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| HOUSING (535-5500) | 23.25 | 2.99 | 23.25 | 2.99 | 23.25 | 2.99 | - | - |
| TOTAL HOUSING FUND | 23.25 | 2.99 | 23.25 | 2.99 | 23.25 | 2.99 | - | - |
| SEWER (590-2006) | 15.37 | 0.70 | 17.37 | 0.70 | 14.37 | 0.70 | (3.00) | - |
| CSO (590-2016) | 11.00 | | 13.00 | - | 16.00 | - | 3.00 | - |
| TOTAL DPW SEWERAGE FUND | 26.37 | 0.70 | 30.37 | 0.70 | 30.37 | 0.70 | - | - |

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|---|--------------|-------------|--------------|-------------|--------------|----------|-------------|---------------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| ENGINEERING (591-2009) | 21.14 | - | 22.14 | 1.40 | 24.14 | - | 2.00 | (1.40) |
| WATER (591-2011) | 34.30 | | 34.30 | - | 34.30 | - | - | - |
| CROSS CONNECTION - BACKFLOW (591-2015) | 4.00 | 0.70 | 4.00 | - | 4.00 | - | - | - |
| TOTAL PUBLIC WORKS & FACILITIES WATER FUND | 59.44 | 0.70 | 60.44 | 1.40 | 62.44 | - | 2.00 | (1.40) |

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|----------------------------------|-------|------|-------|------|-------|------|------------|--------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| POWERHOUSE (634-2005) | 9.06 | - | 9.06 | - | 9.06 | - | - | - |
| BUILDING SERVICES (634-2007-851) | 17.12 | 2.10 | 17.12 | 2.10 | 14.12 | - | (3.00) | (2.10) |
| TOTAL FACILITIES FUND | 26.18 | 2.10 | 26.18 | 2.10 | 23.18 | - | (3.00) | (2.10) |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | PUBLIC WORKS DEPARTMENT ADMINISTRATION 101 2001 431 | | | | |
| | | | | 2.00 | 2.00 | EXECUTIVE ASSISTANT | 2.00 | 2.00 | | |
| | | | | 0.34 | 0.34 | DEPUTY DIRECTOR OF PUBLIC WORKS | 0.34 | 0.34 | | |
| | | | | 0.17 | 0.17 | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.17 | 0.17 | | |
| | | | | 1.00 | 1.00 | FACILITY MANAGER | 1.00 | 1.00 | | |
| | | | | 3.51 | 3.51 | TOTAL ADMINISTRATION | 3.51 | 3.51 | | |
| | | | | | | PUBLIC WORKS DEPARTMENT PUBLIC SERVICE 101 2073 452 | | | | |
| | | | | 1.00 | 1.00 | OFFICE ASSISTANT III | 1.00 | 1.00 | | |
| -3.00 | | | | 11.00 | 11.00 | PUBLIC WORKS TECHNICIAN | 14.00 | 14.00 | | |
| 1.50 | | | | 1.50 | 1.50 | MAINTENANCE TECHNICIAN | | | | |
| | | | | 1.00 | 1.00 | PUBLIC UTILITY WORKER I | 1.00 | 1.00 | | |
| | | | | 5.00 | 5.00 | MAINTENANCE OPERATOR | 5.00 | 5.00 | | |
| | | | | 1.00 | 1.00 | PUBLIC SERVICES ADMINISTRATOR | 1.00 | 1.00 | | |
| -1.00 | | | | 8.00 | 8.00 | PROCESS IMPROVEMENT MANAGER | 1.00 | 1.00 | | |
| | | | | 5.00 | 5.00 | MAINTENANCE OPERATOR I | 8.00 | 8.00 | | |
| | | | | 1.00 | 1.00 | MAINTENANCE OPERATOR II | 5.00 | 5.00 | | |
| | | | | 1.00 | 1.00 | EQUIPMENT OPERATOR II | 1.00 | 1.00 | | |
| | | | | 2.00 | 2.00 | LEAD TECHNICIAN | 2.00 | 2.00 | | |
| -1.00 | | | | 7.00 | 7.00 | TREE TRIMMER | 8.00 | 8.00 | | |
| -1.00 | | | | 3.00 | 3.00 | DPW SUPERVISOR | 4.00 | 4.00 | | |
| | | | | 1.00 | 1.00 | PUBLIC WORKS OPERATIONS MANAGER | 1.00 | 1.00 | | |
| | | | | | | GROUNDSKEEPER (PT) | | | 2.00 | 1.40 |
| -4.50 | | | | 47.50 | 47.50 | TOTAL PUBLIC SERVICE | 52.00 | 52.00 | 2.00 | 1.40 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--------------------------------------|-----------------------|---------------------|-----------------------|---------------------|--------------|-------------|-------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | MOTOR TRANSPORT | | | | | | | |
| | | | | | | 101 2085 856 | | | | | | | |
| | | | | | | OFFICE ASSISTANT III | | | 2.00 | 2.00 | | | |
| | | | | | | DPW SUPERVISOR | | | 1.00 | 1.00 | | | |
| | | | | | | SUPERINTENDENT OF AUTO FLEET | | | 1.00 | 1.00 | | | |
| | | | | | | MAINTENANCE TECHNICIAN | | | 1.50 | 1.50 | | | |
| | | | | | | AUTO STOCKPERSON | | | 1.00 | 1.00 | | | |
| | | | | | | FLEET MECHANIC II | | | 1.00 | 1.00 | | | |
| | | | | | | FLEET MASTER MECHANIC | | | 5.00 | 5.00 | | | |
| | | | | | | FLEET PORTER (PT) | | | | | | 1.00 | 1.40 |
| | | | | | | PARTS STOCKER (PT) | | | | | | 1.00 | 0.70 |
| | | | | | | OFFICE SUPPORT I | | | | | | | |
| | | | | | | TOTAL MOTOR TRANSPORT | | | 11.00 | 11.00 | | 2.00 | 2.10 |
| | | | | | | | | | .50 | 11.50 | 11.50 | 3.00 | 2.10 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|---------------------|-----------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time FTE | Full Time Slots | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | SANITATION | | | | |
| | | | | | | 101 2972 463 | | | | |
| | | | | | | OFFICE ASSISTANT III | | 1.00 | | 1.00 |
| 4.00 | | | | | | PUBLIC WORKS TECHNICIANS | | 13.00 | | 9.00 |
| | | | | | | ASST DIV SUPT SANITATION & NEIGHBORHOOD SVCS | | 1.00 | | 1.00 |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | | 0.25 | | 0.25 |
| 4.00 | | | | | | TOTAL SANITATION | | 15.25 | | 11.25 |
| | | | | | | GRAND TOTAL PUBLIC WORKS DEPT GEN'L FUND | | 77.76 | | 77.76 |
| | | | | | | | | | | 4.00 |
| | | | | | | | | | | 3.50 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | SENIORS APARTMENT OPERATING FUND | | | | |
| | | | | | | HOUSING DEPARTMENT | | | | |
| | | | | | | 535 5500 901 | | | | |
| | | | | | | CUSTODIAN | 7.00 | | 7.00 | |
| | | | | | | OFFICE ASSISTANT II | 4.00 | | 4.00 | |
| 1.00 | | | | | | OFFICE ASSISTANT III | 2.00 | | 2.00 | |
| | | | | | | SR FACILITY MAINTENANCE WORKER | 6.00 | | 6.00 | |
| | | | | | | FACILITIES SUPERVISOR | 1.00 | | 1.00 | |
| -1.00 | | | | | | FACILITIES MANAGER | 1.00 | | 1.00 | |
| | | | | | | PUBLIC HOUSING COORDINATOR | 1.00 | | 1.00 | |
| | | | | | | CAPITAL FACILITIES COORDINATOR | 1.00 | | 1.00 | |
| | | | | | | HOUSING MANAGER | 1.00 | | 1.00 | |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.25 | | 0.25 | |
| | | | | | | BUS DRIVER | | | | 2.00 1.15 |
| | | | | | | OFFICE SUPPORT I | | | | 2.00 1.14 |
| | | | | | | OUTREACH COUNSELOR (PT) | | | | 1.00 0.70 |
| | | | | | | TOTAL SENIORS APARTMENT OPERATING FUND | 23.25 | 23.25 | 5.00 | 2.99 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | SEWER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | SEWERAGE | | | | |
| | | | | | | 590 2006 472 | | | | |
| 2.00 | | 5.00 | | 5.00 | | WATER & SEWER TECH I | 3.00 | | 3.00 | |
| -2.00 | | 1.00 | | 1.00 | | WATER & SEWER TECH II | 3.00 | | 3.00 | |
| -1.00 | | 3.00 | | 3.00 | | PUBLIC UTILITY WORKER I | 4.00 | | 4.00 | |
| -3.00 | | 1.00 | | 1.00 | | PUBLIC WORKS TECHNICIAN | 4.00 | | 4.00 | |
| 1.00 | | 1.00 | | 1.00 | | LEAD TECHNICIAN | | | | |
| 1.00 | | 1.00 | | 1.00 | | SYSTEM SUPPORT SPECIALIST | | | | |
| -1.00 | | 1.00 | | 1.00 | | DPW SUPERVISOR WATER & SEWER | 2.00 | | 2.00 | |
| | | 0.25 | | 0.25 | | DEPUTY DIRECTOR OF PUBLIC WORKS | 0.25 | | 0.25 | |
| | | 0.12 | | 0.12 | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.12 | | 0.12 | |
| | | 1.00 | | 1.00 | | SUPERINTENDENT OF UTILITIES | 1.00 | | 1.00 | |
| | | | | | 1.00 0.70 | OFFICE SUPPORT I | | | | 1.00 0.70 |
| -3.00 | | 14.37 | | 14.37 | 1.00 0.70 | TOTAL PUBLIC WORKS DEPT SEWERAGE | 17.37 | | 17.37 | 1.00 0.70 |
| | | | | | | SEWER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | CSO OPERATIONS | | | | |
| | | | | | | 590 2016 472 | | | | |
| 1.00 | | 1.00 | | 1.00 | | WATER & SEWER TECH I | | | | |
| -2.00 | | 4.00 | | 4.00 | | WATER & SEWER TECH II | 6.00 | | 6.00 | |
| | | 2.00 | | 2.00 | | PUBLIC UTILITY WORKER I | 2.00 | | 2.00 | |
| 3.00 | | 3.00 | | 3.00 | | PUBLIC WORKS TECHNICIAN | | | | |
| -1.00 | | 1.00 | | 1.00 | | LEAD TECHNICIAN | 2.00 | | 2.00 | |
| 1.00 | | 3.00 | | 3.00 | | DPW SUPERVISOR WATER & SEWER | 2.00 | | 2.00 | |
| 1.00 | | 1.00 | | 1.00 | | DPW SUPERINTENDENT | | | | |
| | | 1.00 | | 1.00 | | WATER & SEWER OPERATIONS ADMIN | 1.00 | | 1.00 | |
| 3.00 | | 16.00 | | 16.00 | | TOTAL PUBLIC WORKS DEPT CSO OPERATIONS | 13.00 | | 13.00 | |
| | | | | | | GRAND TOTAL SEWER FUND | 30.37 | | 30.37 | 1.00 0.70 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--|-----------------------|---------------------|-----------------------|---------------------|--|-------------|-------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE | | | |
| | | | | | | WATER FUND | | | | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | ENGINEERING | | | | | | | |
| | | | | | | 591 2009 441 | | | | | | | |
| -1.00 | | | | | | OFFICE ASSISTANT II | | | 1.00 | 1.00 | | | |
| 1.00 | | | | | | OFFICE ASSISTANT III | | | | | | | |
| | | | | | | OFFICE MANAGER | | | 1.00 | 1.00 | | | |
| -1.00 | | | | | | SR CAD DESIGNER | | | 4.00 | 4.00 | | | |
| | | | | | | CAD SUPERVISOR | | | 1.00 | 1.00 | | | |
| -1.00 | | | | | | SENIOR SURVEYOR | | | 3.00 | 3.00 | | | |
| | | | | | | SR CONSTRUCTION ENGINEERING TECHNICIAN | | | 4.00 | 4.00 | | | |
| 1.00 | | | | | | PROJECT ENGINEER I | | | | | | | |
| 1.00 | | | | | | PROJECT ENGINEER II | | | 1.00 | 1.00 | | | |
| -2.00 | | | | | | SR PROJECT ENGINEER | | | 2.00 | 2.00 | | | |
| | | | | | | ASSISTANT CITY ENGINEER | | | 1.00 | 1.00 | | | |
| | | | | | | CITY ENGINEER | | | 1.00 | 1.00 | | | |
| | | | | | | CITY INFRASTRUCTURE ADMINISTRATOR | | | 1.00 | 1.00 | | | |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | | | 0.05 | 0.05 | | | |
| | | | | | | DEPUTY DIRECTOR OF PUBLIC WORKS | | | 0.09 | 0.09 | | | |
| 1.00 | | | | | | SURVEYOR | | | 1.00 | 1.00 | | | |
| 1.00 | | | | | | GIS SPECIALIST | | | | | | | |
| | | | | | | GIS ADMINISTRATOR | | | 1.00 | 1.00 | | | |
| 2.00 | | | | | | CONSTRUCTION ENGINEER TECHNICIANS | | | | | | | |
| | -1.40 | | | | | CONSTRUCTION ENGINEER TECHNICIANS (PT) | | | | | | 2.00 | 1.40 |
| 2.00 | -1.40 | | | | | TOTAL PUBLIC WORKS ENGINEERING | | | 22.14 | 22.14 | | 2.00 | 1.40 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|-------------|-------------|--|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE | | | |
| | | | | | | WATER FUND | | | | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | WATER SUPPLY | | | | | | | |
| | | | | | | 591 2011 484 | | | | | | | |
| -2.00 | | | | | | OFFICE ASSISTANT I | | | 2.00 | 2.00 | | | |
| -1.00 | | 1.00 | | 1.00 | | OFFICE ASSISTANT II | | | 2.00 | 2.00 | | | |
| 3.00 | | 3.00 | | 3.00 | | OFFICE ASSISTANT III | | | | | | | |
| | | 1.00 | | 1.00 | | OFFICE MANAGER | | | 1.00 | 1.00 | | | |
| | | 3.00 | | 3.00 | | LABORER I | | | 3.00 | 3.00 | | | |
| | | 5.00 | | 5.00 | | PUBLIC UTILITY WORKER I | | | 5.00 | 5.00 | | | |
| | | 6.00 | | 6.00 | | WATER & SEWER TECH I | | | 6.00 | 6.00 | | | |
| | | 6.00 | | 6.00 | | WATER & SEWER TECH II | | | 6.00 | 6.00 | | | |
| | | 1.00 | | 1.00 | | GIS SPECIALIST | | | 1.00 | 1.00 | | | |
| | | 1.00 | | 1.00 | | LEAD METERING TECHNICIAN | | | 1.00 | 1.00 | | | |
| | | 1.00 | | 1.00 | | METER REPAIR TECHNICIAN I | | | 1.00 | 1.00 | | | |
| | | 3.00 | | 3.00 | | DPW SUPERVISOR WATER & SEWER | | | 3.00 | 3.00 | | | |
| | | 1.00 | | 1.00 | | WATER & SEWER OPERATIONS ADMINISTRATOR | | | 1.00 | 1.00 | | | |
| | | 1.00 | | 1.00 | | WATER & SEWER SUPERINTENDENT | | | 1.00 | 1.00 | | | |
| | | 0.20 | | 0.20 | | DEPUTY DIRECTOR OF PUBLIC WORKS | | | 0.20 | 0.20 | | | |
| | | 0.10 | | 0.10 | | DIRECTOR OF PUBLIC WORKS & FACILITIES | | | 0.10 | 0.10 | | | |
| | | 1.00 | | 1.00 | | WATER AND SEWER ULITYY MANAGER | | | 1.00 | 1.00 | | | |
| | | 34.30 | | 34.30 | | TOTAL PUBLIC WORKS WATER SUPPLY | | | 34.30 | 34.30 | | | |
| | | | | | | WATER FUND | | | | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | BACKFLOW PREVENTION | | | | | | | |
| | | | | | | 591 2015 485 | | | | | | | |
| | | 1.00 | | 1.00 | | OFFICE ASSISTANT II | | | 1.00 | 1.00 | | | |
| | | 1.00 | | 1.00 | | BACKFLOW PREVENTION COORDINATOR | | | 1.00 | 1.00 | | | |
| | | 2.00 | | 2.00 | | PLUMBER | | | 2.00 | 2.00 | | | |
| | | 4.00 | | 4.00 | | TOTAL PUBLIC WORKS BACKFLOW PREVENTION | | | 4.00 | 4.00 | | | |
| 2.00 | -1.40 | 62.44 | | 62.44 | | GRAND TOTAL WATER FUND | | | 60.44 | 60.44 | 2.00 | 1.40 | |

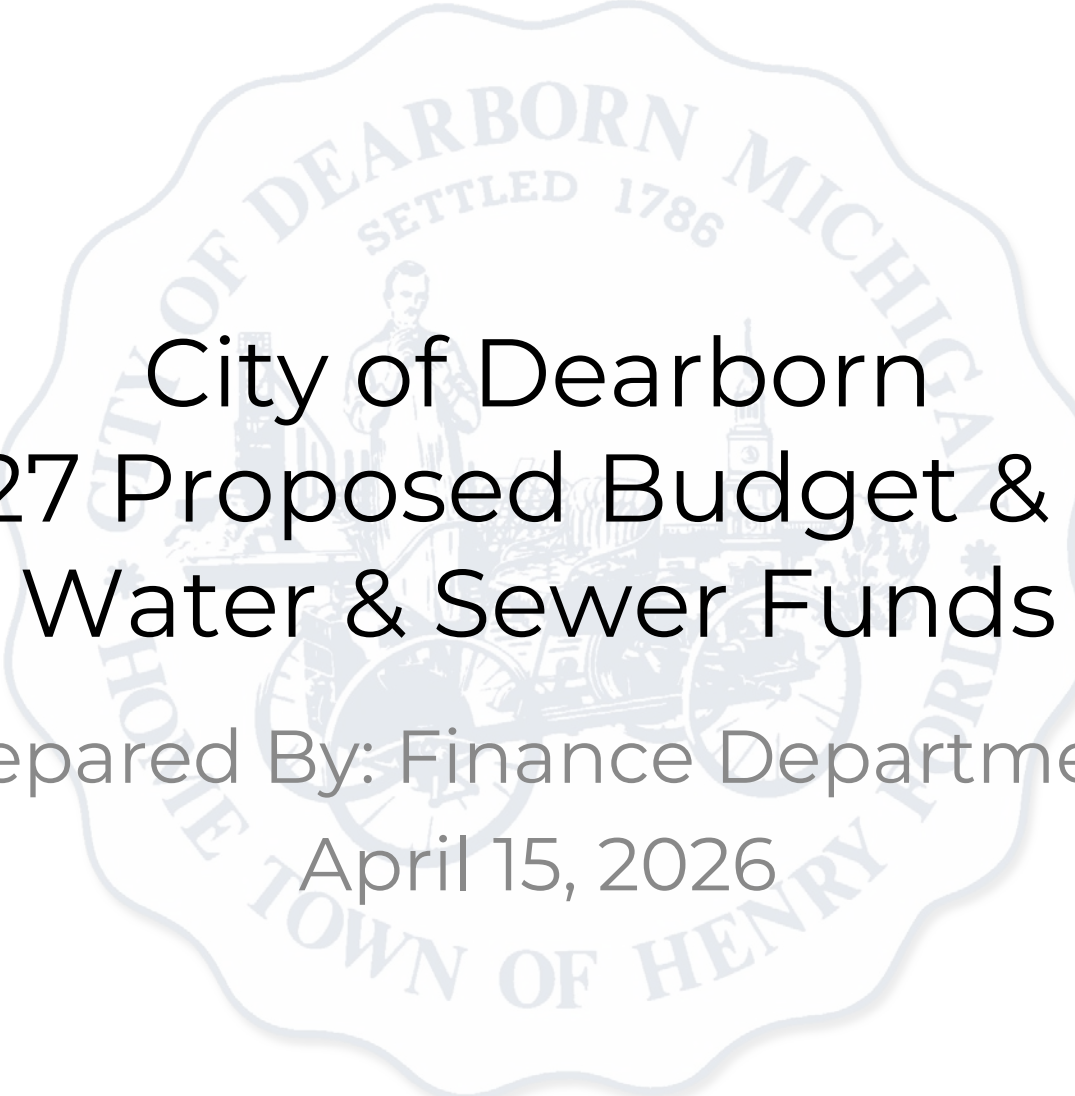
CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--|-----------------------|---------------------|-----------------------|---------------------|--------------|-------------|-------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE | | | |
| | | | | | | FACILITIES FUND | | | | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | POWERHOUSE | | | | | | | |
| | | | | | | 634 2005 853 | | | | | | | |
| | | | | | | HIGH PRESSURE BOILER OPERATOR | | | 6.00 | | 6.00 | | |
| | | | | | | REFRIGERATION MECHANIC | | | 1.00 | | 1.00 | | |
| | | | | | | STATIONARY ENGINEER | | | 1.00 | | 1.00 | | |
| | | | | | | PUBLIC BUILDINGS ADMINISTRATOR | | | 1.00 | | 1.00 | | |
| | | | | | | DEPUTY DIRECTOR OF PUBLIC WORKS | | | 0.04 | | 0.04 | | |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | | | 0.02 | | 0.02 | | |
| | | | | | | TOTAL POWERHOUSE | | | 9.06 | | 9.06 | | |
| | | | | | | FACILITIES FUND | | | | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | | | | |
| | | | | | | BUILDING SERVICES AND MAINTENANCE | | | | | | | |
| | | | | | | 634 2007 851 | | | | | | | |
| | | | | | | CUSTODIAN | | | 2.00 | | 2.00 | | |
| | | | | | | BLDG SERV MAINTENANCE WORKER | | | 1.00 | | 1.00 | | |
| | | | | | | BLDG SERV MAINTENANCE MECHANIC | | | 3.00 | | 3.00 | | |
| | | | | | | CARPENTER | | | 2.00 | | 2.00 | | |
| | | | | | | ELECTRICAL APPRENTICE | | | 1.00 | | 1.00 | | |
| | | | | | | ELECTRICIAN | | | 1.00 | | 1.00 | | |
| | | | | | | FACILITY MAINTENANCE MECHANIC | | | 2.00 | | 2.00 | | |
| | | | | | | MASTER OF RECORD (ELECTRICIAN) | | | 1.00 | | 1.00 | | |
| | | | | | | GRAPHIC DESIGNER | | | 2.00 | | 2.00 | | |
| | | | | | | ASST DIV SUPT BLDG SERV / LINE | | | 1.00 | | 1.00 | | |
| | | | | | | SUPERINTENDENT OF FACILITIES | | | 1.00 | | 1.00 | | |
| | | | | | | DEPUTY DIRECTOR OF PUBLIC WORKS | | | 0.08 | | 0.08 | | |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | | | 0.04 | | 0.04 | | |
| | | | | | | CUSTODIAN (PT) | | | | | | 3.00 | 2.10 |
| | | | | | | TOTAL BUILDING SERVICES & MAINTENANCE | | | 17.12 | | 17.12 | 3.00 | 2.10 |
| | | | | | | GRAND TOTAL FACILITIES FUND | | | 26.18 | | 26.18 | 3.00 | 2.10 |

TAB 2

**Water and Sewer
Utility Rates**

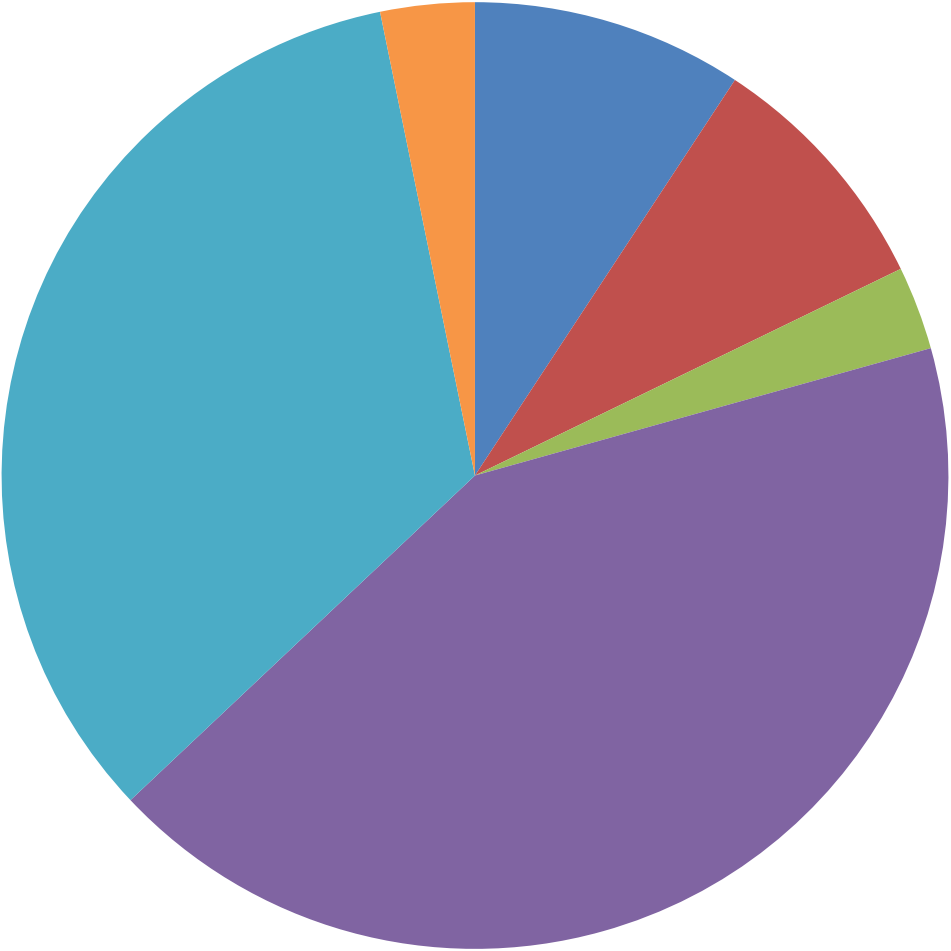


City of Dearborn
FY2027 Proposed Budget & Rates
Water & Sewer Funds

Prepared By: Finance Department

April 15, 2026

Water & Sewer Funds Financing Uses FY2027 Proposed Budget



- 9% Personnel & Benefits
- 9% Non-Discretionary
- 3% Contractual Services
- 42% Capital Projects
- 34% GLWA
- 3% Other Expenses

Total Uses: \$103,377,725

Water & Sewer Funds Financing Uses FY2027 Proposed Budget

| Expenditure by Category | Sewer | Water | A | Total |
|-------------------------------------|------------------|-------------------|--------------------|----------------------|
| Non-Discretionary | Fund | Fund (net) | Engineering | W&S Funds |
| Postemployment Healthcare | \$258,214 | \$666,408 | \$474,398 | \$1,399,020 |
| Ch. 22 General Employee Revised | 91,593 | 156,638 | 118,384 | 366,615 |
| Ch. 22 General Employee Operative | 9,942 | 39,996 | - | 49,938 |
| Innovation & Technology | 77,115 | 97,463 | 63,142 | 237,720 |
| Central Garage Services | 155,600 | 234,700 | 33,000 | 423,300 |
| Facility Lease | 35,483 | 85,432 | 71,563 | 192,478 |
| Fleet & General Liability Insurance | 433,000 | 360,490 | 88,233 | 881,723 |
| Communications | 38,010 | 13,750 | 7,065 | 58,825 |
| Central Garage Fuel | 34,800 | 55,100 | 12,600 | 102,500 |
| Debt Service | 561,958 | 4,960,523 | - | 5,522,481 |
| Transfers Out | 88,000 | 100,410 | 56,658 | 245,068 |
| Expenses Allocated Out | - | - | (636,439) | (636,439) |
| Non-Discretionary Subtotal | 1,783,715 | 6,770,910 | 288,604 | 8,843,229 |

B

C

A. The Engineering division is part of the Water Fund, but is budgeted to be break-even with charge-out to projects, and therefore is not included in the Water rates.

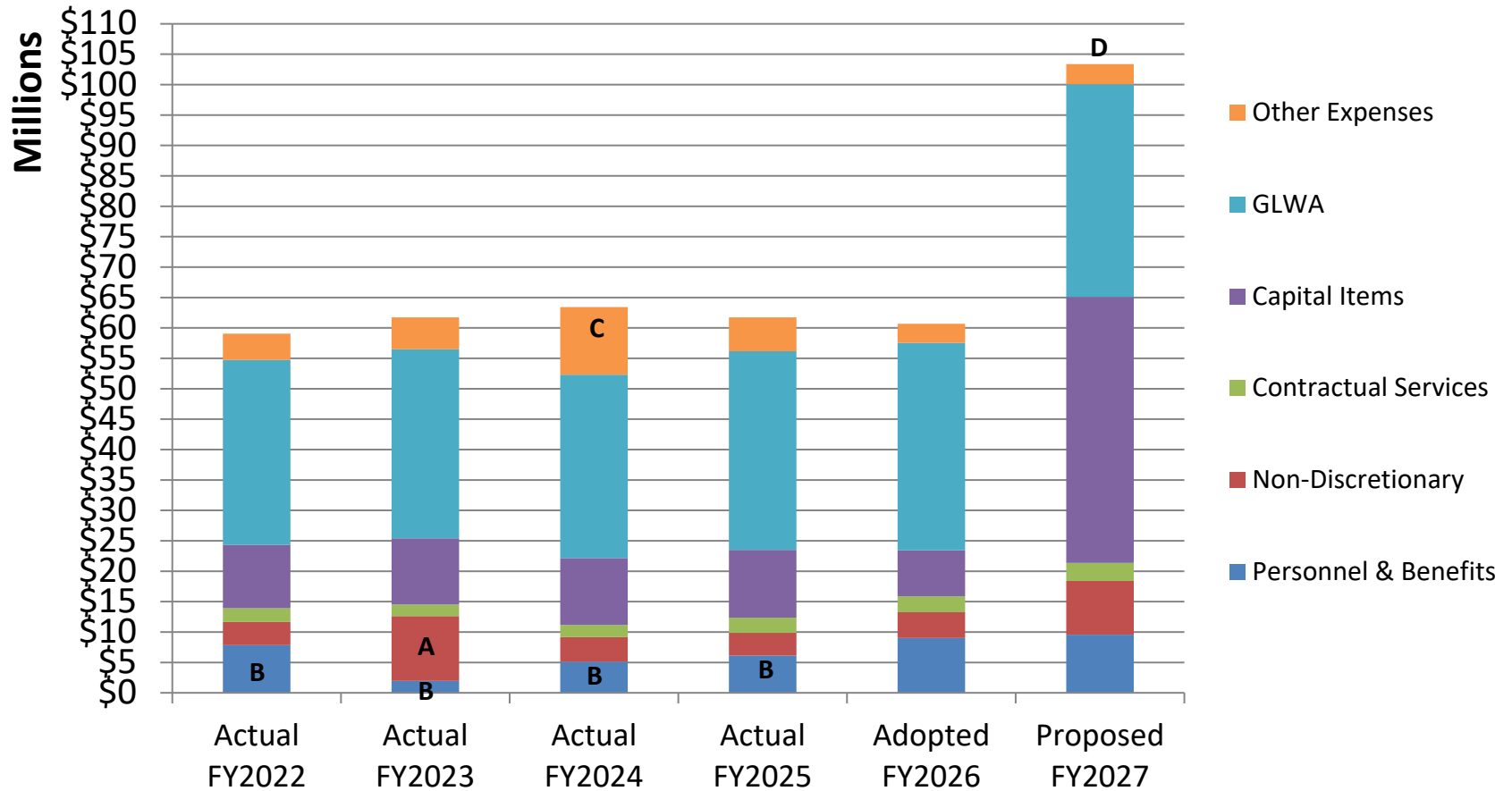
B. Debt Service includes repayment Ch. 22 Pension & OPEB debt, and proposed debt service for Poor Streets Infrastructure work.

C. Expenses Allocated Out – Engineering charges for water projects.

Water & Sewer Funds Financing Uses FY2027 Proposed Budget

| Expenditure by Category | Sewer Fund | Water Fund (net) | Engineering | Total W&S Funds |
|---|---------------------|-------------------------|--------------------|----------------------------|
| Discretionary | | | | |
| Salary, Wages, & Allowances | 2,362,149 | 2,994,801 | 2,141,092 | 7,498,042 |
| Personnel Services: Benefits | 637,842 | 839,162 | 592,233 | 2,069,237 |
| Personnel & Benefits Subtotal | 2,999,991 | 3,833,963 | 2,733,325 | 9,567,279 |
| Contractual Services | 1,615,290 | 1,056,367 | 279,750 | 2,951,407 |
| Capital Projects | 5,070,000 | 38,666,399 | 500 | 43,736,899 |
| Items for Resale (GLWA) | 23,422,800 | 11,533,900 | - | 34,956,700 |
| Utilities | 733,000 | 300 | - | 733,300 |
| Repair & Maintenance Services | 803,300 | 110,030 | 10,500 | 923,830 |
| Rentals | 10,000 | 4,850 | - | 14,850 |
| Construction Expenses | 325,000 | - | - | 325,000 |
| Printing & Publishing | - | - | 750 | 750 |
| Training & Transportation | 32,000 | 39,500 | 5,500 | 77,000 |
| Supplies & Materials | 251,130 | 890,610 | 15,800 | 1,157,540 |
| Other Expenses | 18,775 | 34,470 | 850 | 54,095 |
| Capital Outlay | - | - | 35,846 | 35,846 |
| Other Expenditure Subtotal | 2,173,205 | 1,079,760 | 69,246 | 3,322,211 |
| Total W&S Funds Financing Uses | \$37,065,001 | \$62,941,299 | \$3,371,425 | \$103,377,725 |

Water & Sewer Funds Financing Uses



- A. 2023 Non-Discretionary includes \$7.3M of water assets constructed in coordination with CSO projects, and contributed to the Water Fund.
- B. Personnel & Benefits in FY2022 through FY2025 include accounting adjustments for GASB 68 & 75 compliance.
- C. Other Expenses in FY2024 includes \$5.25M for C2 caisson site rehabilitation, and \$1.8M for contractual Lead Service Line replacements.
- D. Proposed FY2027 includes \$39.8 in Capital Project funding funded by a proposed bond issuance. Project funding is for water / sewer infrastructure associated with the City-Wide Poor Roads Initiative.

Water & Sewer Funds Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|-------------------------------------|------------------|-------------------|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------|
| Non-Discretionary | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2026 to FY2027 | | |
| Postemployment Healthcare | \$1,637,023 | \$1,116,081 | \$987,713 | \$1,148,302 | \$1,409,370 | \$1,399,020 | A | <i>\$(10,350)</i> | <i>-1%</i> |
| Ch. 22 General Employee Revised | 521,800 | 414,713 | 355,005 | 362,684 | 396,553 | 366,615 | B | <i>(29,938)</i> | <i>-8%</i> |
| Ch. 22 General Employee Operative | 158,714 | 143,875 | 86,672 | 94,696 | 67,660 | 49,938 | B | <i>(17,722)</i> | <i>-26%</i> |
| Innovation & Technology | 307,091 | 198,197 | 300,230 | 351,388 | 324,874 | 237,720 | C | <i>(87,154)</i> | <i>-27%</i> |
| Central Garage Services | 212,716 | 239,546 | 259,852 | 336,400 | 318,200 | 423,300 | D | <i>105,100</i> | <i>33%</i> |
| Facility Lease | 282,940 | 281,214 | 334,116 | 337,801 | 283,340 | 192,478 | E | <i>(90,862)</i> | <i>-32%</i> |
| Fleet & General Liability Insurance | 563,850 | 642,833 | 766,700 | 856,685 | 961,828 | 881,723 | F | <i>(80,105)</i> | <i>-8%</i> |
| Communications | 55,797 | 60,471 | 50,255 | 56,137 | 76,454 | 58,825 | | <i>(17,629)</i> | <i>-23%</i> |
| Central Garage Fuel | 133,924 | 149,026 | 109,297 | 89,082 | 118,400 | 102,500 | | <i>(15,900)</i> | <i>-13%</i> |
| Debt Service | 220,511 | 196,498 | 173,838 | 157,587 | 637,597 | 5,522,481 | G | <i>4,884,884</i> | <i>766%</i> |
| Transfers Out | 39,990 | 7,464,575 | 1,200,404 | 271,624 | 233,056 | 245,068 | | <i>12,012</i> | <i>5%</i> |
| Expenses Allocated Out | (314,593) | (241,053) | (591,644) | (322,850) | (596,561) | (636,439) | H | <i>(39,878)</i> | <i>7%</i> |
| Non-Discretionary Subtotal | 3,819,763 | 10,665,976 | 4,032,438 | 3,739,536 | 4,230,771 | 8,843,229 | | <i>4,612,458</i> | <i>109%</i> |

- A. OPEB:** Funding at ADC level.
- B. CH22:** Funding at ADC level.
- C. Innovation & Technology:** Allocation credit applied in FY2027. Updated allocation of software from IT to contractual services.
- D. Central Garage:** Garage budgetary increases (personnel, contractual).
- E. Facility Lease:** Allocation credit applied in FY2027. Updated allocation based on prior year work orders.

- F. General Insurance:** Updated department allocation with costs breakdown by departments for liability layers. 1st Layer allocated directly to applicable department.
- G. Debt Service:** Includes estimate for proposed bond issuance for water / sewer infrastructure related to poor roads (\$4.8M)
- H. Expenses Allocated Out:** Engineering allocation to Water projects.

Water & Sewer Funds Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------|-------------|
| Discretionary | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2026 to FY2027 | | |
| Salary, Wages, & Allowances | \$5,683,967 | \$4,887,307 | \$5,108,875 | \$6,077,919 | \$7,180,159 | \$7,498,042 | \$317,883 | A | 4% |
| Personnel Services: Benefits | 2,154,720 | (2,920,192) | 17,193 | 56,783 | 1,855,918 | 2,069,237 | 213,319 | | 11% |
| Personnel & Benefits Subtotal | 7,838,687 | 1,967,115 | 5,126,068 | 6,134,702 | 9,036,077 | 9,567,279 | 531,202 | A | 6% |
| Contractual Services | 2,258,544 | 1,889,157 | 1,999,339 | 2,497,654 | 2,611,770 | 2,951,407 | 339,637 | B | 13% |
| Capital Items | 10,431,057 | 10,899,047 | 11,010,391 | 11,136,593 | 7,553,043 | 43,736,899 | 36,183,856 | C | 479% |
| Items for Resale (GLWA) | 30,383,573 | 31,082,850 | 30,140,038 | 32,659,343 | 34,111,400 | 34,956,700 | 845,300 | D | 2% |

- A. Personnel & Benefits:** Contractual step increases. 2 PT Construction Engineering Technicians (1.40 FTEs) eliminated, and 2 FT Construction Engineering Technicians and 1 FT Surveyor added during FY2026. 1 Project Engineer II eliminated for FY2027.
- B. Contractual Services:** City service Fee (\$90K), City works, GIS, etc. moved from IT (\$285K).
- C. Capital Items:** Capital Project Funding Water and Sewer system repairs and maintenance:
- City Wide Poor Roads: \$39,790,000
 - Lead Line Replacements: \$2,000,000
 - General Sewer & Water Main: \$1,914,399
- D. Items for Resale:** Budgetary increase in charges from GLWA: Sewer \$992,400, Water \$(147,100).
- \$30.3M of \$34.9M is a fixed charge (100% Sewer, 60% Water).
 - Non-contract buffer eliminated from water charge (\$700,000).
 - Combined increase would be 4.5% without the buffer removal.

Water & Sewer Funds Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|---------------------|------------|
| <u>Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | | |
| Utilities | 389,588 | 362,509 | 470,410 | 700,639 | 443,116 | 733,300 | A | 290,184 | 65% |
| Repair & Maintenance Services | 1,294,097 | 810,120 | 686,040 | 744,415 | 882,882 | 923,830 | B | 40,948 | 5% |
| Rentals | 10,054 | 9,664 | 9,114 | 11,027 | 14,000 | 14,850 | | 850 | 6% |
| Construction Expenses | 1,880,252 | 3,104,691 | 8,983,351 | 3,119,884 | 304,000 | 325,000 | C | 21,000 | 7% |
| Printing & Publishing | 1,250 | 835 | 115 | 598 | 750 | 750 | | - | 0% |
| Training & Transportation | 31,921 | 47,464 | 54,184 | 64,835 | 71,500 | 77,000 | | 5,500 | 8% |
| Supplies & Materials | 665,801 | 845,920 | 837,740 | 917,819 | 1,016,910 | 1,157,540 | D | 140,630 | 14% |
| Other Expenses | 31,487 | 52,830 | 43,526 | 5,871 | 53,595 | 54,095 | | 500 | 1% |
| Capital Outlay | 19,991 | - | 24,253 | - | 354,606 | 35,846 | E | (318,760) | -90% |
| Other Expenditure Subtotal | 4,324,441 | 5,234,033 | 11,108,733 | 5,565,088 | 3,141,359 | 3,322,211 | | 180,852 | 6% |
| Total W&S Funds Financing Uses | \$59,056,065 | \$61,738,178 | \$63,417,007 | \$61,732,916 | \$60,684,420 | \$103,377,725 | | \$42,693,305 | 70% |

- A. Utilities:** Increase electric for CSO facilities.
- B. Repair and Maintenance:** Water main R&M, and private property restoration.
- C. Construction Expenses:** City portion of sewer repair costs and associated engineering costs.
- D. Supplies and Materials:** Water meters increase of \$100K (in association with lead line replacements). Chemicals, \$35K increase.
- E. Capital Outlay:**
 - FY2027 Engineering: 1 vehicle replacement: \$35,846
 - FY2026 Water Operating: 1 Freightliner Dump: \$219,606
 - FY2026 Engineering: 3 vehicles: \$135,000

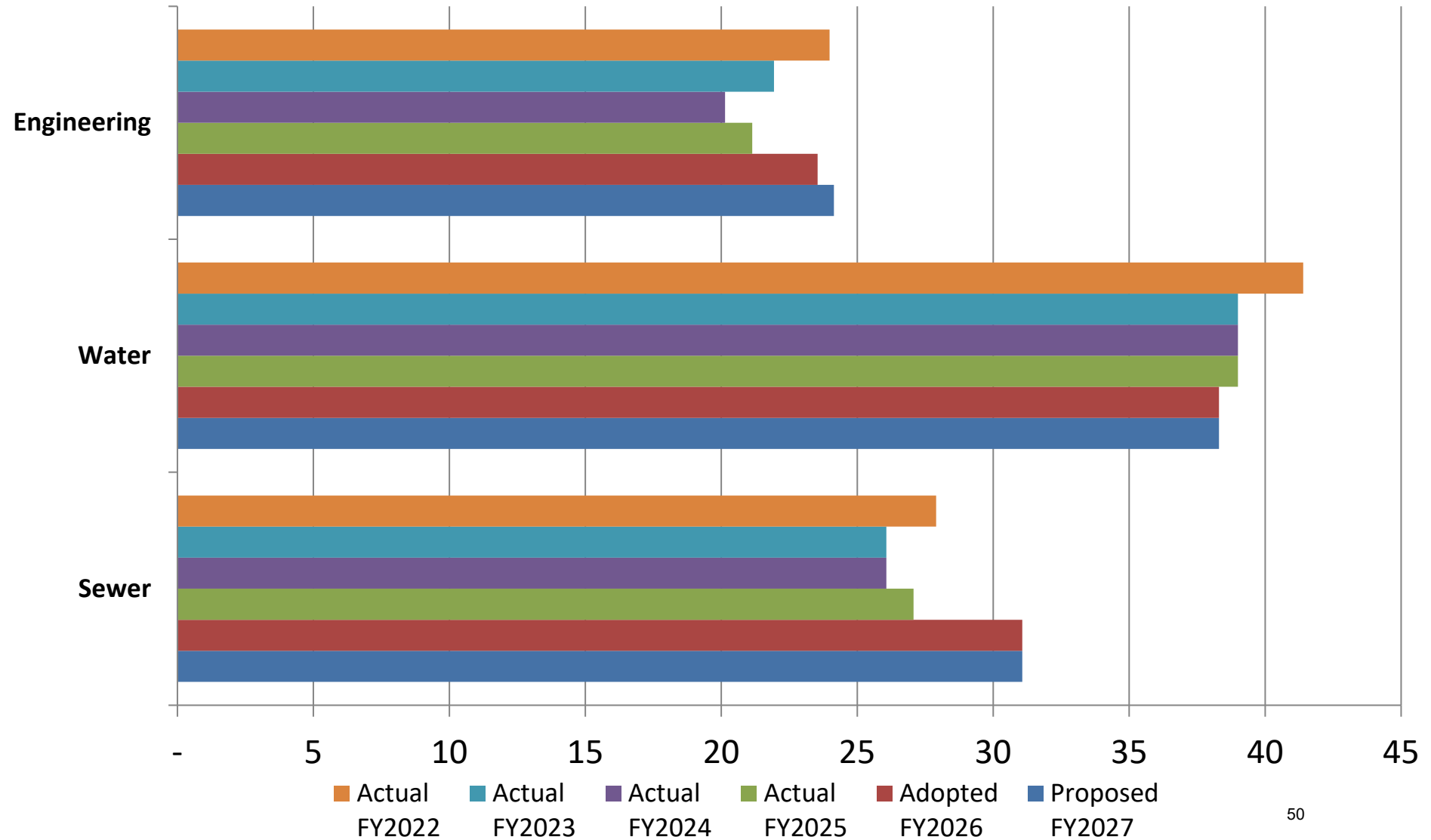
Capital Projects – Proposed

| Sewer Fund Capital Projects | | FY2027 Proposed Budget | Percent of Combined Rate |
|--|-----------|---------------------------|-----------------------------|
| City-Wide Poor Roads Initiative A | \$ | 3,650,000 | N/A |
| General Sewer Reconstruction | | 1,400,000 | 2.5% |
| Total Capital Projects | \$ | 5,050,000 | 2.5% |

| Water Fund Capital Projects | | FY2027 Proposed Budget | Percent of Combined Rate |
|--|-----------|---------------------------|-----------------------------|
| City-Wide Poor Roads Initiative A | \$ | 36,140,000 | N/A |
| Lead Line Replacements | | 2,000,000 | 3.5% |
| General Water Main Replacement | | 514,399 | 0.9% |
| Total Capital Projects | \$ | 38,654,399 | 4.4% |

A. City-Wide Poor Roads Initiative: Proposed funding through bond issuance.

Water & Sewer Positions (Full-Time Equivalents)

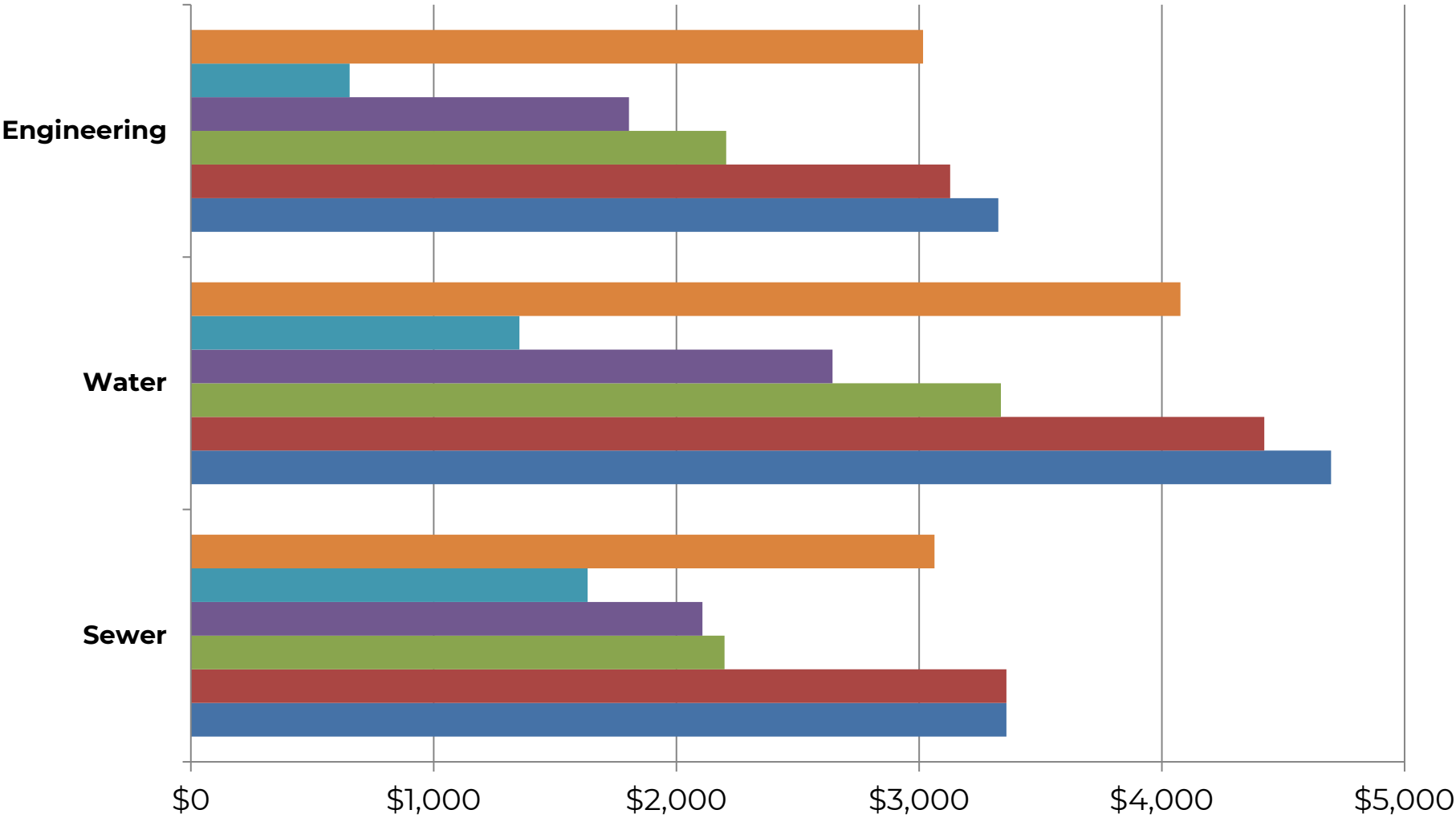


Water & Sewer Positions (FTE)

| Positions by Division | FY2022 | | FY2023 | | FY2024 | | FY2025 | | FY2026 | | FY2027 | | FY2026 to FY2027 | |
|--------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|---------------------|-------------|
| | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | FT | PT | | |
| Sewer | 20.50 | 1.40 | 19.37 | 0.70 | 19.37 | 0.70 | 15.37 | 0.70 | 17.37 | 0.70 | 14.37 | 0.70 | A | (3.00) -17% |
| CSO | 6.00 | - | 6.00 | - | 6.00 | - | 11.00 | - | 13.00 | - | 16.00 | - | B | 3.00 23% |
| Water | 34.40 | - | 34.30 | - | 34.30 | - | 34.30 | - | 34.30 | - | 34.30 | - | | - 0% |
| Backflow | 6.00 | 0.70 | 4.00 | 0.70 | 4.00 | 0.70 | 4.00 | 0.70 | 4.00 | - | 4.00 | - | | - 0% |
| Engineering | 21.18 | 2.80 | 19.14 | 2.80 | 20.14 | - | 21.14 | - | 22.14 | 1.40 | 24.14 | - | C | 0.60 3% |
| W&S Positions (FTE) | 88.08 | 4.90 | 82.81 | 4.20 | 83.81 | 1.40 | 85.81 | 1.40 | 90.81 | 2.10 | 92.81 | 0.70 | | 0.60 0.6% |

- A. Sewer:** 3 FT positions moved from sewerage to CSO to properly align with work assignments.
- B. CSO:** 3 FT positions moved from sewerage to CSO to properly align with work assignments.
- C. Engineering:** Additional 2 Full time Construction Engineering Technicians and 1 Full time Surveyor approved during FY2026 (eliminated 1.40 FTE part time Construction Engineering Technicians). 1 Full Time Project Engineer II eliminated.

Water & Sewer Payroll Expense



■ Actual FY2022
 ■ Actual FY2023
 ■ Actual FY2024
 ■ Actual FY2025
 ■ Adopted FY2026
 ■ Proposed FY2027

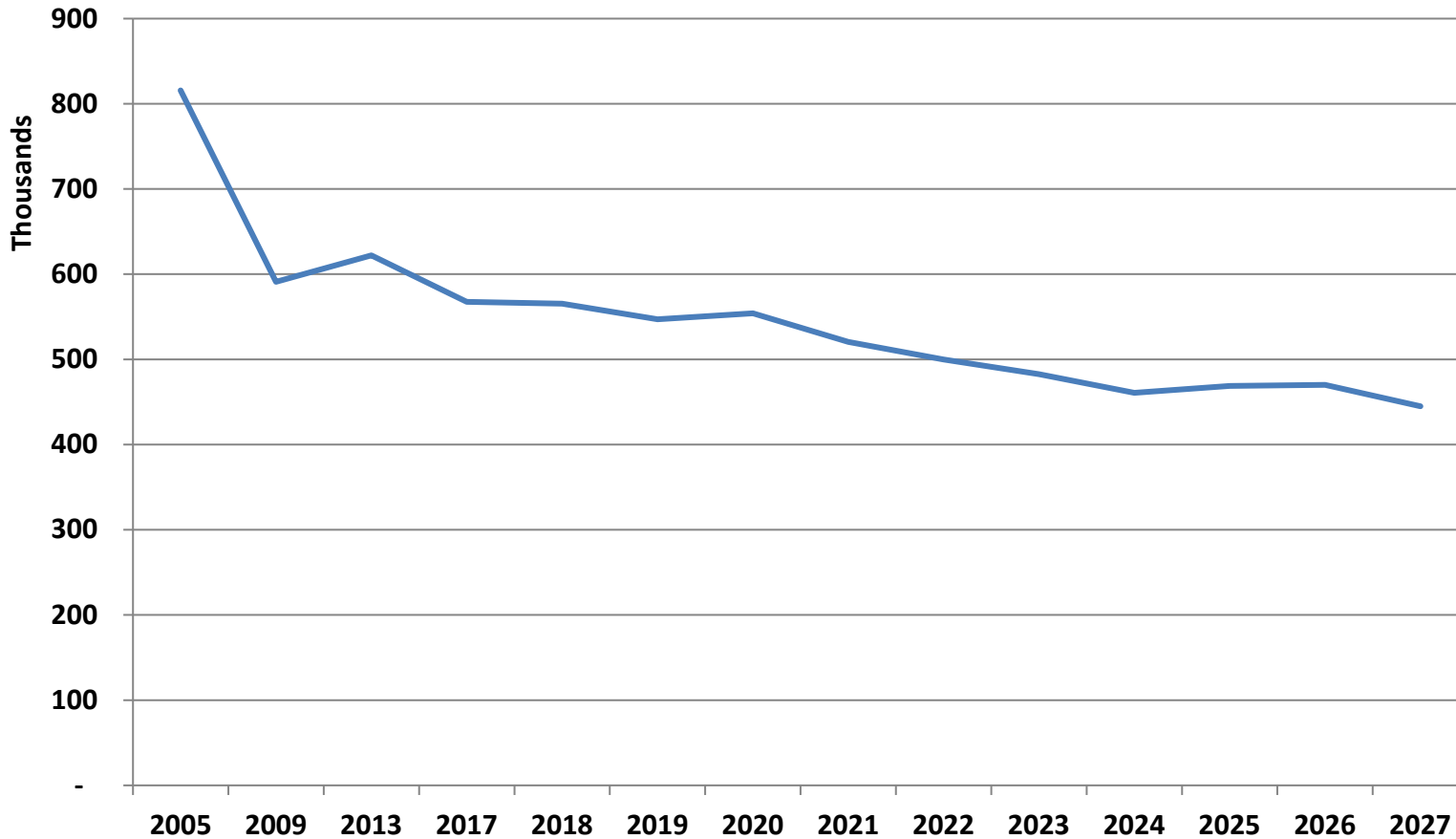
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52

Water & Sewer Payroll Expense

| | A | A | A | A | | | | |
|---|----------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|-----------|
| Payroll by Division | Actual FY2022 | Actual FY2023 | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 | FY2026 to FY2027 | |
| Sewer | \$2,176,808 | \$1,182,724 | \$1,208,836 | \$1,019,319 | \$1,816,483 | \$1,654,697 | \$(161,786) | -9% |
| CSO | 886,679 | 451,706 | 898,762 | 1,179,146 | 1,543,305 | 1,705,043 | 161,738 | 10% |
| Water | 3,757,841 | 1,152,650 | 2,391,613 | 2,934,256 | 3,962,055 | 4,209,606 | 247,551 | 6% |
| Backflow | 318,629 | 200,552 | 251,710 | 402,687 | 460,108 | 487,399 | 27,291 | 6% |
| Engineering | 3,016,267 | 654,152 | 1,804,537 | 2,204,976 | 3,127,709 | 3,326,107 | 198,398 | 6% |
| W&S Payroll Expense | \$10,156,224 | \$3,641,784 | \$6,555,458 | \$7,740,384 | \$10,909,660 | \$11,382,852 | \$473,192 | 4% |
| W&S Payroll Expense (Normalized) | B \$9,504,090 | \$7,935,736 | \$8,044,608 | \$9,305,008 | - | - | - | - |

- A. FY2022 through 2025 included accounting adjustments for GASB 68 & 75 compliance. These adjustments increased the total actual payroll expenses in FY22 by \$652K, decreased FY23 by \$4.3M, decreased FY24 by \$1.5M, and decreased FY25 by \$1.6M.
- B. W&S Payroll Expense Normalized removes GASB 68 & 75 entries.

Water Usage History (Mcf)



| Fiscal Year | Usage |
|-------------|----------------|
| 2005 | 815,641 |
| 2006 | 781,310 |
| 2007 | 668,825 |
| 2008 | 742,697 |
| 2009 | 591,086 |
| 2010 | 703,350 |
| 2011 | 642,379 |
| 2012 | 629,504 |
| 2013 | 622,108 |
| 2014 | 585,935 |
| 2015 | 537,534 |
| 2016 | 573,804 |
| 2017 | 567,448 |
| 2018 | 565,392 |
| 2019 | 546,973 |
| 2020 | 554,120 |
| 2021 | 520,447 |
| 2022 | 499,926 |
| 2023 | 482,604 |
| 2024 | 460,646 |
| 2025 | 468,826 |
| 2026 | 470,000 |
| 2027 | 445,000 |

FY2027: Includes estimate reduction for Cleveland Cliffs partial shutdown. Estimating reduction of 50% of annual usage based on FY2026 actuals to date (25,000 MCF, 5% of total system usage).

Sewer Utility Rates – Proposed

| | | 590 Sewer Fund | | |
|-----------------------|----------|-----------------|-----------------|-----------------|
| Utility Rates | | <u>FY2026</u> | <u>FY2027</u> | <u>Variance</u> |
| Expense | A | \$33,083,026 | \$37,065,001 | 12.0% |
| Non-Rate Revenue | B | 2,040,842 | 5,772,283 | 182.8% |
| Required Revenue | | \$ 31,042,184 | \$ 31,292,218 | 0.81% |
| Capacity at 28% | | \$ 8,691,812 | \$ 8,758,968 | 0.77% |
| Equivalent Accounts | | 48,869 | 48,900 | 0.06% |
| Capacity Rate | | \$ 44.46 | \$ 44.78 | 0.77% |
| Commodity at 72% | | \$ 22,350,372 | \$ 22,533,250 | 0.82% |
| Usage (Mcf) | C | 445,000 | 432,500 | -2.81% |
| Commodity Rate | | \$ 50.20 | \$ 52.10 | 3.78% |

- A. FY27 Expense change related to Capital Project funding, GLWA charges, Personnel, and Insurance.
- B. Non-rate revenue includes collection penalties, delinquent transfer fees, sewer repairs, interest, etc.
- C. System-wide estimated usage includes reduced estimate for Cleveland Cliffs (12,500 MCF). Sewer usage includes Cliffs Steel concession (per agreement) of 50% sewer usage (12,500 MCF).

Water Utility Rates – Proposed

| Utility Rates | 591 Water Fund | | |
|---------------------------------|-----------------|-----------------|-----------------|
| | <u>FY2026</u> | <u>FY2027</u> | <u>Variance</u> |
| Expense A | \$24,354,557 | \$55,941,299 | 129.7% |
| Non-Rate Revenue B | 1,382,305 | 30,654,320 | 2,117.6% |
| Required Revenue | \$ 22,972,252 | \$ 25,286,979 | 10.08% |
| Capacity at 28% | \$ 6,428,252 | \$ 7,086,479 | 10.24% |
| Equivalent Accounts | 48,869 | 48,900 | 0.06% |
| Fireline Equivalent Accounts | 24,283 | 24,363 | 0.33% |
| Capacity Rate | \$ 18.72 | \$ 20.64 | 10.24% |
| Fireline Capacity Rate C | \$ 28.39 | \$ 31.30 | 10.24% |
| Commodity at 72% | \$ 16,544,000 | \$ 18,200,500 | 10.01% |
| Usage (Mcf) | 470,000 | 445,000 | -5.32% |
| Commodity Rate D | \$ 35.20 | \$ 40.90 | 16.19% |

- A. FY27 expense increase related to Capital Projects, GLWA, Vehicles, and Personnel.
- B. Non-Rate Revenue includes collection penalties, delinquent transfer fees, and interest.
- C. Fireline Capacity rate increased 10.24% to match Water Capacity rate for system users.
- D. Estimated system-water usage includes a decrease for the Cleveland Cliffs partial shutdown (25,000 MCF).

Water & Sewer Sample Bills – Proposed

| Sewer Quarterly Billing | | | | | |
|-------------------------|------------|-------|-----------|------------------|------|
| Example | Meter Size | Usage | FY2026 | FY2027 | |
| Minimum | 5/8" | - | \$ 44.44 | \$ 44.78 | 0.8% |
| Residential | 5/8" | 2.0 | 144.84 | 148.98 | 2.9% |
| Commercial | 1" | 5.0 | 339.88 | 350.06 | 3.0% |
| Multi-Dwelling | 1.5" | 10.0 | 679.76 | 700.12 | 3.0% |
| Fireline | 6" | - | - | - | 0.0% |
| Large Industrial | 6" | 125.0 | 8,497.00 | 8,751.50 | 3.0% |
| Manufacturing | 8" | 200.0 | 13,595.20 | 14,002.40 | 3.0% |

| Water Quarterly Billing | | | | | |
|-------------------------|------------|-------|----------|-----------------|-------|
| Example | Meter Size | Usage | FY2026 | FY2027 | |
| Minimum | 5/8" | - | \$ 18.72 | \$ 20.64 | 10.3% |
| Residential | 5/8" | 2.0 | 89.12 | 102.44 | 14.9% |
| Commercial | 1" | 5.0 | 213.44 | 245.77 | 15.1% |
| Multi-Dwelling | 1.5" | 10.0 | 426.88 | 491.55 | 15.1% |
| Fireline | 6" | - | 1,419.50 | 1,564.86 | 10.2% |
| Large Industrial | 6" | 125.0 | 5,336.00 | 6,144.33 | 15.1% |
| Manufacturing | 8" | 200.0 | 8,537.60 | 9,830.92 | 15.1% |

Water & Sewer Sample Bills – Proposed

| Total Quarterly Billing | | | | | |
|-------------------------|------------|--------|-----------|-----------|-------|
| Example | Meter Size | Usage | FY2026 | FY2027 | |
| Minimum | 5/8" | - | \$ 63.16 | \$ 65.42 | 3.6% |
| Residential | 5/8" | 2.0 | 233.96 | 251.42 | 7.5% |
| Commercial | 1" | 5.00 | 553.32 | 595.83 | 7.7% |
| Multi-Dwelling | 1.5" | 10.00 | 1,106.64 | 1,191.67 | 7.7% |
| Fireline | 6" | - | 1,419.50 | 1,564.86 | 10.2% |
| Large Industrial | 6" | 125.00 | 13,833.00 | 14,895.83 | 7.7% |
| Manufacturing | 8" | 200.00 | 22,132.80 | 23,833.32 | 7.7% |

| Total Annual Billing | | | | | |
|----------------------|------------|-------|-----------|-----------|-------|
| Example | Meter Size | Usage | FY2025 | FY2027 | |
| Minimum | 5/8" | - | \$ 252.64 | \$ 261.68 | 3.6% |
| Residential | 5/8" | 8.0 | 935.84 | 1,005.68 | 7.5% |
| Commercial | 1" | 20.0 | 2,213.28 | 2,383.32 | 7.7% |
| Multi-Dwelling | 1.5" | 40.0 | 4,426.56 | 4,766.68 | 7.7% |
| Fireline | 6" | - | 5,678.00 | 6,259.44 | 10.2% |
| Large Industrial | 6" | 500.0 | 55,332.00 | 59,583.32 | 7.7% |
| Manufacturing | 8" | 800.0 | 88,531.20 | 95,333.28 | 7.7% |

Municipal Water Bill Comparison

Residential at 8.0 MCF / Year

| Municipality | Effective Date | Fixed Charges | Variable Charges | Other Charges | Total Annual Cost | Billed Variable Percent | Billed Fixed Percent |
|--|----------------------------|----------------------|----------------------|-----------------|--------------------------|-------------------------|----------------------|
| Royal Oak | July 1, 2025 | \$ - | \$1,276.00 | \$68.00 | \$1,344.00 | 95% | 5% |
| Westland | January 1, 2020 | 297.00 | 1,034.04 | - | 1,331.04 | 78% | 22% |
| Northville Twp. | July 1, 2022 | 365.04 | 674.40 | - | 1,039.44 | 65% | 35% |
| Sterling Heights | July 1, 2025 | 214.80 | 849.12 | - | 1,063.92 | 80% | 20% |
| Detroit | July 1, 2025 | 100.44 | 726.76 | 83.88 | 911.08 | 80% | 20% |
| Livonia | July 1, 2025 | 293.00 | 602.40 | - | 895.40 | 67% | 33% |
| Warren | July 1, 2025 | 34.44 | 799.52 | - | 833.96 | 95% | 5% |
| <i>Dearborn FY26 Adopted</i> | <i>July 1, 2025</i> | <i>252.64</i> | <i>683.20</i> | <i>-</i> | <i>\$935.84</i> | <i>72%</i> | <i>28%</i> |
| <i>Dearborn FY27 Proposed</i> | <i>July 1, 2026</i> | <i>261.67</i> | <i>744.01</i> | <i>-</i> | <i>\$1,005.68</i> | <i>72%</i> | <i>28%</i> |

Other Charges:

- Royal Oak: Billing Admin Fee of \$17 / quarter
- Detroit: Add Sewer Service Charge of \$6.99 / month

Variable / Fixed Percent:

- Percentages subject to change with usage.

Water & Sewer Rates - Bill Breakdown

| Budget Item | Total Cost | Percentage | Quarterly Cost | Yearly Cost |
|---|---------------------|-------------|-----------------|-------------------|
| GLWA – Operating Budget A | \$34,956,700 | 61.8% | \$155.34 | \$621.35 |
| Dearborn Active Personnel & Benefits | \$6,993,654 | 12.4% | \$31.08 | \$124.31 |
| Debt Service – Infrastructure B | \$4,884,697 | 8.6% | \$21.71 | \$86.82 |
| Capital Project Funding C | \$3,914,399 | 6.9% | \$17.39 | \$69.58 |
| Dearborn Water / Sewer – Operating D | \$3,648,702 | 6.4% | \$16.21 | \$64.85 |
| Dearborn Legacy Costs (Retirees) E | \$2,181,045 | 3.9% | \$9.69 | \$38.77 |
| Total: | \$56,579,197 | 100% | \$251.42 | \$1,005.68 |

Residential customer with 5/8” or 3/4” meter size, and quarterly usage of 2.0 MCF

- A. GLWA Operating** – Accounts for cost of Water supply, and Sewage treatment.
- B. Debt Service – Infrastructure** – Includes proposed debt service for water and sewer infrastructure work related to City-Wide Poor Roads Initiative. Proposal is to bond for \$39.8 million, with a payback of 10 years.
- C. Capital Project Funding** – Includes projects funded through Water & Sewer rates.
- D. Dearborn Operating** – Includes Contractual Services, Supplies, Utilities, Insurance, Fuel, R&M, Capital Equipment, etc.
- E. Legacy Costs** – Includes funding for CH22, OPEB, and Pension & OPEB Debt Service.

City of Dearborn
Consolidated Sewer Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|---------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenue | | | | | | | |
| Property Taxes & Penalties | \$ 16,228,408 | \$ 17,246,069 | \$ 17,846,000 | \$ 18,224,500 | \$ 19,099,000 | \$ 15,166,000 | \$ 12,579,000 |
| Intergovernmental Revenue | | | | | | | |
| Federal Sources | 16,771 | 127,337 | 175,392 | - | - | - | - |
| Federal Sources, CDBG | 3,791 | 127,395 | 18,826,224 | 18,826,224 | - | - | - |
| State Sources | 3,252,905 | 1,923,109 | 1,965,475 | 1,795,165 | 1,791,165 | 1,826,989 | 1,863,528 |
| Delinquent Transfer & Penalties | 1,243,332 | 1,512,801 | 1,140,000 | 1,140,000 | 1,225,000 | 1,225,000 | 1,225,000 |
| Charges for Services | | | | | | | |
| Capacity Charges | 8,587,581 | 8,266,349 | 8,690,863 | 8,605,000 | 8,758,968 | 9,270,001 | 9,675,941 |
| Commodity Charges | 20,764,205 | 21,282,376 | 22,351,321 | 22,500,000 | 22,533,250 | 23,837,000 | 24,881,000 |
| Other Charges for Services | 157,330 | 150,006 | 200,000 | 160,000 | 150,000 | 150,000 | 150,000 |
| Interest on Investments | 1,938,896 | 1,808,706 | 1,076,621 | 1,622,764 | 1,226,610 | 1,044,578 | 890,454 |
| Rent, Office Space | 31,700 | 33,400 | 24,600 | 24,600 | 21,600 | 23,000 | 23,200 |
| Private Source Contributions | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 220,336 | 406,933 | 229,605 | 238,760 | 259,278 | 267,845 | 274,384 |
| Proceeds from Long-Term Debt | - | - | 36,568,750 | - | 3,650,000 | - | - |
| Transfers In | | | | | | | |
| General Fund | - | - | - | - | - | - | - |
| Water | - | 72,273 | - | - | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Total financing sources | 52,445,255 | 52,956,754 | 109,094,851 | 73,137,013 | 58,714,871 | 52,810,413 | 51,562,507 |

City of Dearborn
Consolidated Sewer Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Total financing sources (from page 1) | \$ 52,445,255 | \$ 52,956,754 | \$ 109,094,851 | \$ 73,137,013 | \$ 58,714,871 | \$ 52,810,413 | \$ 51,562,507 |
| <u>Expenditures</u> | | | | | | | |
| Personnel Services | 2,107,598 | 2,198,467 | 3,361,307 | 2,874,824 | 3,359,740 | 3,453,661 | 3,525,214 |
| Professional & Contractual Services | 1,339,147 | 1,883,217 | 1,785,210 | 1,771,133 | 1,848,005 | 1,885,446 | 1,893,807 |
| Utilities | 500,084 | 735,332 | 589,797 | 530,774 | 771,010 | 771,410 | 774,319 |
| Repair & Maintenance Services | 944,651 | 974,175 | 1,099,842 | 940,350 | 1,128,300 | 1,128,300 | 1,128,300 |
| Rentals | 122,932 | 164,018 | 66,015 | 63,215 | 45,483 | 51,752 | 52,859 |
| Insurance & Bonds | 404,742 | 516,700 | 600,091 | 600,091 | 433,000 | 489,263 | 538,189 |
| Supplies | 260,945 | 169,979 | 285,434 | 266,778 | 285,930 | 286,830 | 287,930 |
| Cost of Sales | 19,625,600 | 21,496,800 | 22,430,400 | 22,430,400 | 23,422,800 | 24,989,580 | 26,239,059 |
| Other Operating Expenses | 33,802 | 33,980 | 70,775 | 44,000 | 70,775 | 70,775 | 70,775 |
| Refund of Property Taxes | 116,478 | 130,565 | 80,000 | 42,000 | 80,000 | 80,000 | 80,000 |
| Capital Outlay | - | - | 216,251 | 216,251 | - | - | - |
| Capital Improvements & Infrastructure (projects) | 6,452,503 | 2,201,818 | 66,885,511 | 32,706,387 | 5,050,000 | 1,400,000 | 1,400,000 |
| Debt Service | | | | | | | |
| Principal | - | (1) | 14,719,988 | 14,645,000 | 15,479,891 | 14,178,164 | 11,622,142 |
| Interest and Fees | 3,963,580 | 3,678,178 | 3,476,096 | 3,476,096 | 3,319,482 | 2,999,840 | 2,692,305 |
| Depreciation | 8,363,176 | 8,391,067 | - | - | - | - | - |
| Transfers Out | | | | | | | |
| General Fund | 768,455 | - | - | - | - | - | - |
| General Capital Improvement | 300,000 | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Employee Insurance | 43,400 | 70,400 | 70,000 | 70,000 | 88,000 | 88,000 | 88,000 |
| Total financing uses | 45,347,093 | 42,644,695 | 115,736,717 | 80,677,299 | 55,382,416 | 51,873,021 | 50,392,899 |
| Estimated Financing Sources Over (Under) Uses | 7,098,162 | 10,312,059 | (6,641,866) | (7,540,286) | 3,332,455 | 937,392 | 1,169,608 |
| <u>Retained Earnings</u> | | | | | | | |
| Beginning Balance | 216,734,669 | 223,832,831 | 234,144,890 | 234,144,890 | 265,781,175 | 281,252,454 | 289,376,943 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Debt Principal | - | - | 14,719,988 | 14,645,000 | 15,479,891 | 14,178,164 | 11,622,142 |
| Capitalization of Fixed Assets | - | - | 67,101,762 | 32,922,638 | 5,050,000 | 1,400,000 | 1,400,000 |
| Depreciation | - | - | (8,391,067) | (8,391,067) | (8,391,067) | (8,391,067) | (8,391,067) |
| Ending Retained Earnings | \$ 223,832,831 | \$ 234,144,890 | \$ 300,933,707 | \$ 265,781,175 | \$ 281,252,454 | \$ 289,376,943 | \$ 295,177,626 |

**City of Dearborn
Sewer Fund Assumptions
Proposed FY2027-29 Budget**

General Comments

- This REFB represents the combination of 3 internal funds:
 - The Sewer Fund accounts for the operation of the City's sewage disposal system collecting and transporting sanitary sewerage from Dearborn to the Great Lakes Water Authority (GLWA) for final treatment.
 - The CSO Fund accounts for the construction costs of the federally mandated Combined Sewer Overflow
 - The CSO Debt Service Fund was established to collect and disburse taxes collected for the repayment of voter approved debt issued to construct the CSO project.

Sewage Treatment Fund

- The City's required revenue from sewer rates increased from FY2026 to FY2027 by \$250,034, with estimated system usage dropping 3%. The rate incorporates the GLWA rate increase of 4.4%, and an infrastructure budget of \$1.4M funded by sewer rates, and \$3,650,000 funded by a proposed bond related to street infrastructure work.

CSO Projects Fund

- The full amount of the tax authority was issued in FY2017. The project requires an additional \$60M from the new tax authority voted in 2018. The project expense and debt revenue was budgeted in FY2019, with \$23.4M in debt issued in FY2019. \$36.6M remains, and may be issued in the future. Additional funding sources are being explored. The debt service payments are budgeted in the CSO Debt Service Fund.

CSO Debt Service Fund

- Taxes levied to pay 2004 voted CSO tax authority debt will be 3.82 mills in FY2024, and the 2018 tax authority will be 0.43 mills.

City of Dearborn
Sewer Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|---------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenue | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| Federal Sources | \$ 16,771 | \$ 127,337 | \$ 175,392 | \$ - | \$ - | \$ - | \$ - |
| Federal Sources, CDBG | 3,791 | 127,395 | 18,826,224 | 18,826,224 | - | - | - |
| State Sources | - | - | 3,904 | 4,000 | - | - | - |
| Delinquent Transfer & Penalties | 1,243,332 | 1,512,801 | 1,140,000 | 1,140,000 | 1,225,000 | 1,225,000 | 1,225,000 |
| Charges for Services | | | | | | | |
| Capacity Charges | 8,587,581 | 8,266,349 | 8,690,863 | 8,605,000 | 8,758,968 | 9,270,001 | 9,675,941 |
| Commodity Charges | 20,764,205 | 21,282,376 | 22,351,321 | 22,500,000 | 22,533,250 | 23,837,000 | 24,881,000 |
| Other Charges for Services | 157,330 | 150,006 | 200,000 | 160,000 | 150,000 | 150,000 | 150,000 |
| Interest on Investments | 939,180 | 783,046 | 471,237 | 664,075 | 501,586 | 427,149 | 364,125 |
| Rent, Office Space | 31,700 | 33,400 | 24,600 | 24,600 | 21,600 | 23,000 | 23,200 |
| Private Source Contributions | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 220,336 | 406,933 | 229,605 | 238,760 | 259,278 | 267,845 | 274,384 |
| Proceeds from Long-Term Debt | - | - | - | - | 3,650,000 | - | - |
| Transfers In | | | | | | | |
| General Fund | - | - | - | - | - | - | - |
| Water | - | 72,273 | - | - | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Total financing sources | 31,964,226 | 32,761,916 | 52,113,146 | 52,162,659 | 37,099,682 | 35,199,995 | 36,593,650 |

City of Dearborn
Sewer Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Total financing sources (from page 1) | \$ 31,964,226 | \$ 32,761,916 | \$ 52,113,146 | \$ 52,162,659 | \$ 37,099,682 | \$ 35,199,995 | \$ 36,593,650 |
| <u>Expenditures</u> | | | | | | | |
| Personnel Services | 2,107,598 | 2,198,466 | 3,361,307 | 2,874,824 | 3,359,740 | 3,453,661 | 3,525,214 |
| Professional & Contractual Services | 1,339,147 | 1,883,217 | 1,785,210 | 1,771,133 | 1,848,005 | 1,885,446 | 1,893,807 |
| Utilities | 500,084 | 735,332 | 589,797 | 530,774 | 771,010 | 771,410 | 774,319 |
| Repair & Maintenance Services | 944,651 | 974,175 | 1,099,842 | 940,350 | 1,128,300 | 1,128,300 | 1,128,300 |
| Rentals | 122,932 | 164,018 | 66,015 | 63,215 | 45,483 | 51,752 | 52,859 |
| Insurance & Bonds | 404,742 | 516,700 | 600,091 | 600,091 | 433,000 | 489,263 | 538,189 |
| Supplies | 260,945 | 169,979 | 285,434 | 266,778 | 285,930 | 286,830 | 287,930 |
| Cost of Sales | 19,625,600 | 21,496,800 | 22,430,400 | 22,430,400 | 23,422,800 | 24,989,580 | 26,239,059 |
| Other Operating Expenses | 33,802 | 33,980 | 70,775 | 44,000 | 70,775 | 70,775 | 70,775 |
| Capital Outlay | - | - | 216,251 | 216,251 | - | - | - |
| Capital Improvements & Infrastructure (projects) | 6,108,959 | 1,871,914 | 33,297,153 | 32,586,387 | 5,050,000 | 1,400,000 | 1,400,000 |
| Debt Service | | | | | | | |
| Principal | - | (1) | 74,988 | - | 382,244 | 396,865 | 422,142 |
| Interest and Fees | (39,825) | (43,690) | 41,784 | 41,784 | 179,714 | 165,113 | 149,856 |
| Depreciation | 8,363,176 | 8,391,067 | - | - | - | - | - |
| Transfers Out | | | | | | | |
| General Fund | 768,455 | - | - | - | - | - | - |
| General Capital Improvement | 300,000 | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Employee Insurance | 43,400 | 70,400 | 70,000 | 70,000 | 88,000 | 88,000 | 88,000 |
| Total financing uses | 40,883,666 | 38,462,357 | 63,989,047 | 62,435,987 | 37,065,001 | 35,176,995 | 36,570,450 |
| Estimated Financing Sources Over (Under) Uses | (8,919,440) | (5,700,441) | (11,875,901) | (10,273,328) | 34,681 | 23,000 | 23,200 |
| <u>Retained Earnings</u> | | | | | | | |
| Beginning Balance | 198,559,959 | 203,788,723 | 212,473,282 | 212,473,282 | 241,376,525 | 253,550,030 | 260,760,127 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Debt Principal | - | - | 74,988 | - | 382,244 | 396,865 | 422,142 |
| Move Debt Principal from Fund 599 | 14,145,000 | 14,385,000 | 14,645,000 | 14,645,000 | 15,097,647 | 13,781,299 | 11,200,000 |
| Capitalization of Fixed Assets | - | - | 33,513,404 | 32,802,638 | 5,050,000 | 1,400,000 | 1,400,000 |
| Move Fixed Assets from Fund 598 & 599 | 3,204 | - | 33,588,358 | 120,000 | - | - | - |
| Move Bond Proceeds from Fund 598 | - | - | - | - | - | - | - |
| Depreciation | - | - | (8,391,067) | (8,391,067) | (8,391,067) | (8,391,067) | (8,391,067) |
| Ending Retained Earnings | \$ 203,788,723 | \$ 212,473,282 | \$ 274,028,064 | \$ 241,376,525 | \$ 253,550,030 | \$ 260,760,127 | \$ 265,414,402 |

**City of Dearborn
Sewer Fund Assumptions
Proposed FY2027-29 Budget**

| | FY2025 Budget | FY2026 Projected | FY2027 Budget | FY2028 Budget | FY2029 Budget | FY2027 v FY2026 | FY2028 v FY2027 | FY2029 v FY2028 |
|------------------------------------|------------------|---------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| Sewer Rates Revenue | | | | | | | | |
| Accounts, at equivalents | 195,476 | 195,600 | 195,600 | | | 0.00% | | |
| Capacity Charge | \$ 42.98 | \$ 44.44 | \$ 44.78 | | | 0.77% | | |
| Capacity Revenue | \$ 8,406,888 | \$ 8,690,863 | \$ 8,758,968 | \$ 9,270,001 | \$ 9,675,941 | 0.78% | 5.83% | 4.38% |
| Estimated Usage | 470,000 | 470,000 | 445,000 | | | -5.32% | | |
| Concession for AK Steel (50%) | (25,000) | (25,000) | (12,500) | | | -50.00% | | |
| | 445,000 | 445,000 | 432,500 | | | -2.81% | | |
| Commodity Charge | \$ 48.60 | \$ 50.20 | \$ 52.10 | | | 3.78% | | |
| Commodity Revenue | \$21,607,102 | \$22,351,321 | \$ 22,533,250 | \$ 23,837,000 | \$ 24,881,000 | 0.81% | 5.79% | 4.38% |
| Total Sewer Treatment Revenue | \$30,013,990 | \$31,042,184 | \$ 31,292,218 | \$ 33,107,001 | \$ 34,556,941 | 0.81% | 5.80% | 4.38% |
| Great Lakes Water Authority | | | | | | | | |
| Fixed Monthly Charge | \$ 1,791,400 | \$ 1,869,200 | \$ 1,951,900 | \$ 2,082,465 | \$ 2,186,588 | 4.42% | 6.69% | 5.00% |
| Sewage Division | \$20,852,296 | \$21,757,488 | \$ 22,720,116 | \$ 24,239,893 | \$ 25,451,887 | 4.42% | 6.69% | 5.00% |
| CSO Division | 644,904 | 672,912 | 702,684 | 749,687 | 787,172 | 4.42% | 6.69% | 5.00% |
| Total Cost of Sewer | \$21,497,200 | \$22,430,400 | \$ 23,422,800 | \$ 24,989,580 | \$ 26,239,059 | 4.42% | 6.69% | 5.00% |
| Debt Service | | | | | | | | |
| Principal | \$ - | \$ - | \$ 304,488 | \$ 316,158 | \$ 328,283 | Not Applicable | 3.8% | 3.8% |
| Interest | - | - | 140,669 | 128,999 | 116,874 | Not Applicable | -8.3% | -9.4% |
| Proposed Infrastructure | \$ - | \$ - | \$ 445,157 | \$ 445,157 | \$ 445,157 | Not Applicable | 0.0% | 0.0% |
| Principal | \$ 72,320 | \$ 74,988 | \$ 77,756 | \$ 80,707 | \$ 93,859 | 3.7% | 3.8% | 16.3% |
| Interest | 44,380 | 41,784 | 39,045 | 36,114 | 32,982 | -6.6% | -7.5% | -8.7% |
| Pension & OPEB Bonds | \$ 116,700 | \$ 116,772 | \$ 116,801 | \$ 116,821 | \$ 126,841 | 0.0% | 0.0% | 8.6% |

**City of Dearborn
Sewer Fund Assumptions
Proposed FY2027-29 Budget**

General Comments

- Dearborn proposed capacity and commodity charges for the budgeted years are based on budgeted expenditures offset by non-rate revenues. The required revenue is distributed at 28% fixed and 72% variable.
- The capacity rate is based on the number of customer accounts and associated meter sizes. A customer's capacity rate is equal to the minimum rate times the appropriate equivalency factor for that meter size. Each account is billed quarterly. The annual equivalent accounts for FY2027 is 195,600.
- Sewer accounts are estimated to be the same as water accounts, except firelines, which only use water services.
- The commodity rate is based on the estimated water usage for the year. The Cleveland Cliffs shutdown that was announced in 2025 has taken place resulting in an estimated annual decrease in water usage of 25,000 Mcf. Water usage for FY2027 is estimated at 445,000 Mcf, which is 5% lower than the estimate for FY2026.
- Since sewer units are billed based on metered water consumption, the estimated sewer usage is equal to the estimated water usage. The only difference in estimated water usage is a concession granted to Cleveland Cliffs to bill their sewer at half of their water usage based on their business practices.
- The City's sewer rates for FY2027 reflects an increase from FY2026. The capacity rate increased 0.77% to \$44.78, and the commodity rate increased 3.78% to \$52.10.
- The Great Lakes Water Authority Wholesale Wastewater Service Charge uses a 100% fixed rate model, with the City's share of GLWA sewer expenses updated about every four years. The SHARES were recalculated for FY2025.
- The GLWA sewer rates for FY2027 reflects a 4.4% increase over budget FY2026. The fixed rate increased from \$1,869,200 to \$1,951,900 per month.
- The proposed budget includes an infrastructure plan to address roads and streets designated as "Poor" per the most recent PASER rating. Approximately 33 miles will be addressed, and will include mill and fill, and replacement work over a 3 year period. The plan includes approximately \$31 million worth of water main construction work, and \$3 million in sewer infrastructure construction. The proposal includes bonding for the water and sewer infrastructure work, with a proposed repayment timeline of 10 years, funded by water and sewer rates. Estimated debt service is included in the proposed budget for FY2027.
- Unexpended infrastructure budget is brought forward each year until the project is complete. The contribution to infrastructure budget in FY2027 is \$1.4M funded from sewer rates.
- The CSO division net operating cost for FY2027 is budgeted at \$3.76M. Net cost includes third-party reimbursement from MDOT and Wayne County agreements.

City of Dearborn
Water Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|---------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Revenue</u> | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| Federal Sources | \$ 132,836 | \$ 465,159 | \$ 250,763 | \$ 50,000 | \$ - | \$ - | \$ - |
| Federal Sources, CDBG | 1,052,256 | 28,073 | 119,670 | 119,670 | - | - | - |
| State Sources | 9,358 | - | 948,609 | 935,466 | - | - | - |
| Delinquent Transfer & Penalties | 1,118,189 | 1,367,620 | 1,012,000 | 1,080,000 | 1,120,000 | 1,120,000 | 1,120,000 |
| Charges for Services | | | | | | | |
| Capacity Charges | 5,939,251 | 6,210,013 | 6,428,252 | 6,402,392 | 7,086,479 | 7,539,444 | 7,704,295 |
| Commodity Charges | 14,402,660 | 15,935,085 | 16,529,791 | 17,010,508 | 18,200,500 | 19,387,000 | 19,811,200 |
| Other Charges for Services | 199,115 | 228,622 | 201,700 | 196,200 | 204,200 | 204,200 | 204,200 |
| Engineering Services | 2,212,644 | 2,086,977 | 3,246,837 | 3,215,440 | 3,371,425 | 3,524,934 | 3,600,110 |
| Interest on Investments | 310,304 | 299,753 | 180,814 | 217,841 | 164,746 | 140,297 | 119,597 |
| Private Source Contributions | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 840 | 71,609 | 22,000 | 36,500 | 23,500 | 23,500 | 23,500 |
| Proceeds from Long-Term Debt | - | - | - | - | 36,140,000 | - | - |
| Transfers In | | | | | | | |
| General Fund | - | - | - | - | - | - | - |
| Sewer | - | - | - | - | - | - | - |
| Information Systems | - | - | 39,991 | 39,991 | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Total financing sources | 25,377,453 | 26,692,911 | 28,980,427 | 29,304,008 | 66,310,850 | 31,939,375 | 32,582,902 |

City of Dearborn
Water Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Total financing sources (from page 1) | \$ 25,377,453 | \$ 26,692,911 | \$ 28,980,427 | \$ 29,304,008 | \$ 66,310,850 | \$ 31,939,375 | \$ 32,582,902 |
| <u>Expenditures</u> | | | | | | | |
| Personnel Services | 4,447,862 | 5,541,918 | 7,550,922 | 7,423,250 | 8,023,112 | 8,229,327 | 8,388,890 |
| Professional & Contractual Services | 1,220,254 | 1,302,225 | 1,568,784 | 1,483,595 | 1,764,422 | 1,822,598 | 1,841,690 |
| Utilities, Communications | 20,581 | 21,444 | 25,876 | 26,380 | 21,115 | 21,726 | 22,357 |
| Repair & Maintenance Services | 40,002 | 84,925 | 73,355 | 77,584 | 120,530 | 120,530 | 120,530 |
| Rentals | 220,298 | 184,811 | 231,660 | 231,660 | 161,845 | 183,444 | 188,708 |
| Insurance & Bonds | 361,958 | 339,985 | 361,737 | 361,737 | 448,723 | 529,662 | 582,629 |
| Supplies | 686,091 | 836,922 | 887,426 | 854,614 | 974,110 | 976,210 | 978,310 |
| Cost of Sales | 10,514,438 | 11,162,543 | 11,681,000 | 11,681,000 | 11,533,900 | 12,453,623 | 13,325,376 |
| Other Operating Expenses | 63,514 | 37,323 | 103,576 | 81,130 | 93,570 | 93,570 | 93,570 |
| Capital Outlay | 24,253 | - | 440,568 | 440,568 | 35,846 | 496,738 | 43,176 |
| Capital Improvements & Infrastructure (projects) | 2,576,308 | 933,285 | 12,316,484 | 11,154,708 | 38,654,399 | 2,540,399 | 2,540,399 |
| Debt Service | | | | | | | |
| Principal | - | - | 329,115 | - | 3,368,790 | 3,499,954 | 3,636,872 |
| Interest | 213,663 | 201,277 | 191,710 | 191,710 | 1,591,733 | 1,460,500 | 1,323,780 |
| Expenses Allocated Out, Engineering | (591,644) | (322,850) | (596,561) | (606,994) | (636,439) | (665,984) | (680,453) |
| Depreciation | 2,647,215 | 2,745,526 | - | - | - | - | - |
| Transfers Out | | | | | | | |
| General Capital Improvement | - | - | - | - | - | - | - |
| Sewer | - | 72,273 | - | - | - | - | - |
| Information Systems | - | - | - | - | - | - | - |
| Facilities | 7,949 | 7,951 | 3,056 | 3,056 | 3,068 | 3,078 | 3,069 |
| Workers' Compensation | - | - | - | - | - | - | - |
| Employee Insurance | 80,600 | 121,000 | 160,000 | 160,000 | 154,000 | 154,000 | 154,000 |
| Total financing uses | 22,533,342 | 23,270,558 | 35,328,708 | 33,563,998 | 66,312,724 | 31,919,375 | 32,562,903 |
| Estimated Financing Sources Over (Under) Uses | 2,844,111 | 3,422,353 | (6,348,281) | (4,259,990) | (1,874) | 20,000 | 19,999 |
| <u>Retained Earnings</u> | | | | | | | |
| Beginning Balance | 119,871,025 | 122,715,136 | 126,137,489 | 126,137,489 | 130,727,249 | 170,038,884 | 173,850,449 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Debt Principal | - | - | 329,115 | - | 3,368,790 | 3,499,954 | 3,636,872 |
| Capitalization of Fixed Assets | - | - | 12,757,052 | 11,595,276 | 38,690,245 | 3,037,137 | 2,583,575 |
| Depreciation | - | - | (2,745,526) | (2,745,526) | (2,745,526) | (2,745,526) | (2,745,526) |
| Ending Retained Earnings | \$ 122,715,136 | \$ 126,137,489 | \$ 130,129,849 | \$ 130,727,249 | \$ 170,038,884 | \$ 173,850,449 | \$ 177,345,369 |

**City of Dearborn
Water Fund Assumptions
Adopted FY2027-29 Budget**

| | FY25 Budget | FY2026 Projected | FY2027 Budget | FY2028 Budget | FY2029 Budget | FY2027 v FY2026 | FY2028 v FY2027 | FY2029 v FY2028 |
|------------------------------------|----------------|---------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| Water Rates Revenue | | | | | | | | |
| Capacity Charge | \$ 18.17 | \$ 18.72 | \$ 20.64 | | | 10.26% | | |
| Accounts, at equivalents | 195,476 | 195,600 | 195,600 | | | 0.00% | | |
| Capacity Revenue | \$ 3,551,799 | \$ 3,661,632 | \$ 4,037,184 | \$ 4,375,801 | \$ 4,453,652 | 10.26% | 8.39% | 1.78% |
| | | | | | | | | |
| Fireline Capacity Charge | \$ 27.56 | \$ 28.39 | \$ 31.30 | | | 10.25% | | |
| Fireline Accounts, at equivalents | 97,132 | 97,452 | 97,452 | | | 0.00% | | |
| Fireline Capacity Revenue | \$ 2,676,097 | \$ 2,760,752 | \$ 3,049,295 | \$ 3,163,643 | \$ 3,250,643 | 10.45% | 3.75% | 2.75% |
| | | | | | | | | |
| Commodity Charge | \$ 34.10 | \$ 35.20 | \$ 40.90 | | | 16.19% | | |
| Estimated Usage | 470,000 | 470,000 | 445,000 | | | -5.32% | | |
| Commodity Revenue | \$ 16,014,589 | \$ 16,529,791 | \$ 18,200,500 | \$ 19,387,000 | \$ 19,811,200 | 10.11% | 6.52% | 2.19% |
| | | | | | | | | |
| Total Water Sales Revenue | \$ 22,242,485 | \$ 22,952,175 | \$ 25,286,979 | \$ 26,926,444 | \$ 27,515,495 | 10.17% | 6.48% | 2.19% |
| | | | | | | | | |
| Great Lakes Water Authority | | | | | | | | |
| Fixed Monthly Charge | \$ 559,500 | \$ 584,200 | \$ 576,800 | \$ 616,945 | \$ 660,718 | -1.27% | 6.96% | 7.10% |
| | | | | | | | | |
| Unit Cost | \$ 8.28 | \$ 8.91 | \$ 8.93 | \$ 9.55 | \$ 10.22 | 0.22% | 6.96% | 6.96% |
| Estimated Usage | 540,800 | 524,200 | 516,500 | 516,500 | 516,500 | -1.47% | 0.00% | 0.00% |
| | | | | | | | | |
| Total Cost of Water | \$ 11,190,500 | \$ 11,681,000 | \$ 11,533,900 | \$ 12,453,623 | \$ 13,325,376 | -1.26% | 7.97% | 7.00% |
| | | | | | | | | |
| Debt Service | | | | | | | | |
| Revenue Bonds | | | | | | | | |
| Principal | \$ - | \$ - | \$ 3,027,393 | \$ 3,145,666 | \$ 3,268,553 | Not Applicable | 3.9% | 3.9% |
| Interest | - | - | 1,412,147 | 1,293,874 | 1,170,988 | Not Applicable | -8.4% | -9.5% |
| Proposed Infrastructure | \$ - | \$ - | \$ 4,439,540 | \$ 4,439,540 | \$ 4,439,541 | Not Applicable | 0.0% | 0.0% |
| | | | | | | | | |
| Principal | \$ 317,403 | \$ 329,115 | \$ 341,397 | \$ 354,288 | \$ 368,319 | 3.7% | 3.8% | 4.0% |
| Interest | 203,191 | 191,710 | 179,586 | 166,626 | 152,792 | -6.3% | -7.2% | -8.3% |
| Pension & OPEB Bonds | \$ 520,594 | \$ 520,825 | \$ 520,983 | \$ 520,914 | \$ 521,111 | 0.0% | 0.0% | 0.0% |

**City of Dearborn
Water Fund Assumptions
Adopted FY2027-29 Budget**

General Comments

- Dearborn proposed capacity and commodity charges for the budgeted years are based on budgeted expenditures offset by non-rate revenues. The required revenue is distributed at 28% fixed and 72% variable.
- The capacity rate is based on the number of customer accounts and associated meter sizes. A customer's capacity rate is equal to the minimum rate times the appropriate equivalency factor for that meter size. Each account is billed quarterly. The annual equivalent accounts for FY2027 is 293,052.
- The commodity rate is based on the estimated water usage for the year. Water usage has been decreasing since the early 2000s. The Cleveland Cliffs shutdown that was announced in 2025 has taken place resulting in an estimated annual decrease in water usage of 25,000 Mcf. This is reflected in the FY2027 estimate of 445,000 Mcf for the entire system. This estimate is 5% less than the estimate for FY2026.
- The City's water rates for FY2027 reflects an increase over FY2026. The capacity rate increased 10.24%, and the commodity rate increased 16.19% versus FY2026.
- The Great Lakes Water Authority Wholesale Water Service Charge uses a 60% fixed and 40% variable rate model.
- The cost for GLWA water for FY2027 is relatively flat when compared to FY2026. This includes the removal of the additional 10% non-model contract buffer the City had been charged in prior years, offsetting the otherwise 5.80% rate increase. The fixed rate decreased to \$576,800 per month, and the commodity rate increased to \$8.93 per unit.
- The proposed budget includes an infrastructure plan to address roads and streets designated as "Poor" per the most recent PASER rating. Approximately 33 miles will be addressed, and will include mill and fill, and replacement work over a 3 year period. The plan includes approximately \$31 million worth of water main construction work, and \$3 million in sewer infrastructure construction. The proposal includes bonding for the water and sewer infrastructure work, with a proposed repayment timeline of 10 years, funded by water and sewer rates. Estimated debt service is included in the proposed budget for FY2027.
- Unexpended infrastructure budget is brought forward each year until the project is complete. The contribution to infrastructure budget in FY2027 is \$2.5M, funded by rates.

City of Dearborn
CSO Projects Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Revenue</u> | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| Federal Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Sources | - | - | - | - | - | - | - |
| Interest on Investments | 42,227 | 21,667 | - | 7,515 | 5,683 | 4,840 | 4,126 |
| Miscellaneous Revenue | - | - | - | - | - | - | - |
| Proceeds from Long-Term Debt | - | - | 36,568,750 | - | - | - | - |
| Total financing sources | 42,227 | 21,667 | 36,568,750 | 7,515 | 5,683 | 4,840 | 4,126 |
| <u>Expenditures</u> | | | | | | | |
| Capital Improvements & Infrastructure (projects) | 343,544 | 329,904 | 33,588,358 | 120,000 | - | - | - |
| Total financing uses | 343,544 | 329,904 | 33,588,358 | 120,000 | - | - | - |
| Estimated Financing Sources Over (Under) Uses | (301,317) | (308,237) | 2,980,392 | (112,485) | 5,683 | 4,840 | 4,126 |
| <u>Retained Earnings</u> | | | | | | | |
| Beginning Balance | 894,184 | 589,663 | 281,426 | 281,426 | 168,941 | 174,624 | 179,464 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Capitalization of Fixed Assets | - | - | 33,588,358 | 120,000 | - | - | - |
| Move Fixed Assets to Fund 590 | (3,204) | - | (33,588,358) | (120,000) | - | - | - |
| Move Bond Proceeds to Fund 590 | - | - | - | - | - | - | - |
| Ending Retained Earnings | \$ 589,663 | \$ 281,426 | \$ 3,261,818 | \$ 168,941 | \$ 174,624 | \$ 179,464 | \$ 183,590 |

General Comments

- This fund is combined with the Sewer Fund for financial reporting purposes.
- The CSO project budgets for FY2019 were increased for the \$60M from a new tax authority, with \$23.4M issued in FY2019 and \$36.6M remaining to be issued.
- The majority of funding so far has come from State Revolving Fund bonds, but the remaining balance is reflected as open market bonds. The City has also applied for State SRF Loan / Grants.

City of Dearborn
CSO Debt Service Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|---|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Revenue</u> | | | | | | | |
| Property Taxes & Penalties | \$ 16,228,408 | \$ 17,246,069 | \$ 17,846,000 | \$ 18,224,500 | \$ 19,099,000 | \$ 15,166,000 | \$ 12,579,000 |
| Intergovernmental Revenue | | | | | | | |
| State Sources | 3,252,905 | 1,923,109 | 1,961,571 | 1,791,165 | 1,791,165 | 1,826,989 | 1,863,528 |
| Interest on Investments | 957,489 | 1,003,993 | 605,384 | 951,174 | 719,341 | 612,589 | 522,203 |
| Total financing sources | 20,438,802 | 20,173,171 | 20,412,955 | 20,966,839 | 21,609,506 | 17,605,578 | 14,964,731 |
| <u>Expenditures</u> | | | | | | | |
| Refund of Property Taxes | 116,478 | 130,565 | 80,000 | 42,000 | 80,000 | 80,000 | 80,000 |
| Debt Service | | | | | | | |
| Principal | - | - | 14,645,000 | 14,645,000 | 15,097,647 | 13,781,299 | 11,200,000 |
| Interest and Fees | 4,003,405 | 3,721,868 | 3,434,312 | 3,434,312 | 3,139,768 | 2,834,727 | 2,542,449 |
| Total financing uses | 4,119,883 | 3,852,433 | 18,159,312 | 18,121,312 | 18,317,415 | 16,696,026 | 13,822,449 |
| Estimated Financing Sources Over (Under) Uses | 16,318,919 | 16,320,738 | 2,253,643 | 2,845,527 | 3,292,091 | 909,552 | 1,142,282 |
| <u>Retained Earnings</u> | | | | | | | |
| Beginning Balance | 17,280,525 | 19,454,444 | 21,390,182 | 21,390,182 | 24,235,709 | 27,527,800 | 28,437,352 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Debt Principal | - | - | 14,645,000 | 14,645,000 | 15,097,647 | 13,781,299 | 11,200,000 |
| Move Debt Principal to Fund 590 | (14,145,000) | (14,385,000) | (14,645,000) | (14,645,000) | (15,097,647) | (13,781,299) | (11,200,000) |
| Move Capitalized Interest to Fund 590 | - | - | - | - | - | - | - |
| Ending Retained Earnings | \$ 19,454,444 | \$ 21,390,182 | \$ 23,643,825 | \$ 24,235,709 | \$ 27,527,800 | \$ 28,437,352 | \$ 29,579,634 |

| | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Budget | FY2028 Budget | FY2029 Budget |
|-------------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Debt Service | | | | | | |
| Principal | \$ 14,145,000 | \$ 14,385,000 | \$ 14,645,000 | \$ 15,097,647 | \$ 13,781,299 | \$ 11,200,000 |
| Interest | 4,002,280 | 3,720,368 | 3,432,812 | 3,138,270 | 2,833,227 | 2,540,949 |
| Current Millage Bonds | \$ 18,147,280 | \$ 18,105,368 | \$ 18,077,812 | \$ 18,235,917 | \$ 16,614,526 | \$ 13,740,949 |
| Revenue Required | | | | | | |
| Debt Service Payments | \$ 18,147,280 | \$ 18,105,368 | \$ 18,077,812 | \$ 18,235,917 | \$ 16,614,526 | \$ 13,740,949 |
| Fiscal Charges | 1,125 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Tax Refunds (personal) | 33,626 | 1,002 | 2,000 | 10,000 | 10,000 | 10,000 |
| Tax Refunds (real) | 82,852 | 129,563 | 40,000 | 70,000 | 70,000 | 70,000 |
| Interest Revenue | (957,489) | (1,003,993) | (951,174) | (719,341) | (612,589) | (522,203) |
| Total Taxes Required | \$ 17,307,394 | \$ 17,233,440 | \$ 17,170,138 | \$ 17,598,076 | \$ 16,083,437 | \$ 13,300,246 |
| CSO Debt Millage | | | | | | |
| Taxable Values | 3,883,071,801 | 4,068,535,730 | 4,481,522,656 | 4,488,978,621 | 4,603,799,944 | 4,721,491,800 |
| Millage per \$1,000 TV | 4.25 | 4.25 | 4.25 | 4.25 | 3.29 | 2.66 |
| Total Property Taxes | \$ 19,481,312 | \$ 19,169,177 | \$ 20,015,665 | \$ 20,890,165 | \$ 16,992,989 | \$ 14,442,528 |
| Revenues Over Expenses | 2,173,918 | 1,935,737 | 2,845,527 | 3,292,089 | 909,552 | 1,142,282 |

General Comments

- This fund is combined with the Sewer Fund for financial reporting purposes.
- Debt service payments will be made in accordance with the obligations incurred to construct the CSO projects.
- Efforts have been underway to bring the project to substantial completion providing significant reduction of Combined Sewer Overflows to the Rouge River, and this has resulted in negotiations with the State of Michigan for a new NPDES permit to achieve these goals.
- Expenditures are financed by both tax revenue and cash of the fund.
- The full amount of the tax authority was issued in FY2017. An additional \$60M in tax authority was approved in FY2019, with a portion issued in FY2019. The remaining authority has yet to be issued.
- The millage rate for the 2004 voted tax authority is proposed to be 3.82 mills, with the 2018 voted tax authority at 0.43 mills.

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|--|-------|------|-------|------|-------|------|------------|--------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| SEWER (590-2006) | 15.37 | 0.70 | 17.37 | 0.70 | 14.37 | 0.70 | (3.00) | - |
| CSO (590-2016) | 11.00 | | 13.00 | - | 16.00 | - | 3.00 | - |
| TOTAL DPW SEWERAGE FUND | 26.37 | 0.70 | 30.37 | 0.70 | 30.37 | 0.70 | - | - |
| ENGINEERING (591-2009) | 21.14 | - | 22.14 | 1.40 | 24.14 | - | 2.00 | (1.40) |
| WATER (591-2011) | 34.30 | | 34.30 | - | 34.30 | - | - | - |
| CROSS CONNECTION - BACKFLOW (591-2015) | 4.00 | 0.70 | 4.00 | - | 4.00 | - | - | - |
| TOTAL PUBLIC WORKS & FACILITIES WATER FUND | 59.44 | 0.70 | 60.44 | 1.40 | 62.44 | - | 2.00 | -1.40 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | SEWER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | SEWERAGE | | | | |
| | | | | | | 590 2006 472 | | | | |
| 2.00 | | 5.00 | | 5.00 | | WATER & SEWER TECH I | 3.00 | | 3.00 | |
| -2.00 | | 1.00 | | 1.00 | | WATER & SEWER TECH II | 3.00 | | 3.00 | |
| -1.00 | | 3.00 | | 3.00 | | PUBLIC UTILITY WORKER I | 4.00 | | 4.00 | |
| -3.00 | | 1.00 | | 1.00 | | PUBLIC WORKS TECHNICIAN | 4.00 | | 4.00 | |
| 1.00 | | 1.00 | | 1.00 | | LEAD TECHNICIAN | | | | |
| 1.00 | | 1.00 | | 1.00 | | SYSTEM SUPPORT SPECIALIST | | | | |
| -1.00 | | 1.00 | | 1.00 | | DPW SUPERVISOR WATER & SEWER | 2.00 | | 2.00 | |
| | | 0.25 | | 0.25 | | DEPUTY DIRECTOR OF PUBLIC WORKS | 0.25 | | 0.25 | |
| | | 0.12 | | 0.12 | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.12 | | 0.12 | |
| | | 1.00 | | 1.00 | | SUPERINTENDENT OF UTILITIES | 1.00 | | 1.00 | |
| | | | | | 1.00 0.70 | OFFICE SUPPORT I | | | | 1.00 0.70 |
| -3.00 | | 14.37 | | 14.37 | 1.00 0.70 | TOTAL PUBLIC WORKS DEPT SEWERAGE | 17.37 | | 17.37 | 1.00 0.70 |
| | | | | | | SEWER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | CSO OPERATIONS | | | | |
| | | | | | | 590 2016 472 | | | | |
| 1.00 | | 1.00 | | 1.00 | | WATER & SEWER TECH I | | | | |
| -2.00 | | 4.00 | | 4.00 | | WATER & SEWER TECH II | 6.00 | | 6.00 | |
| | | 2.00 | | 2.00 | | PUBLIC UTILITY WORKER I | 2.00 | | 2.00 | |
| 3.00 | | 3.00 | | 3.00 | | PUBLIC WORKS TECHNICIAN | | | | |
| -1.00 | | 1.00 | | 1.00 | | LEAD TECHNICIAN | 2.00 | | 2.00 | |
| 1.00 | | 3.00 | | 3.00 | | DPW SUPERVISOR WATER & SEWER | 2.00 | | 2.00 | |
| 1.00 | | 1.00 | | 1.00 | | DPW SUPERINTENDENT | | | | |
| | | 1.00 | | 1.00 | | WATER & SEWER OPERATIONS ADMIN | 1.00 | | 1.00 | |
| 3.00 | | 16.00 | | 16.00 | | TOTAL PUBLIC WORKS DEPT CSO OPERATIONS | 13.00 | | 13.00 | |
| | | | | | | GRAND TOTAL SEWER FUND | 30.37 | | 30.37 | 1.00 0.70 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | WATER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | ENGINEERING | | | | |
| | | | | | | 591 2009 441 | | | | |
| -1.00 | | | | | | OFFICE ASSISTANT II | 1.00 | 1.00 | | |
| 1.00 | | 1.00 | | 1.00 | | OFFICE ASSISTANT III | | | | |
| | | 1.00 | | 1.00 | | OFFICE MANAGER | 1.00 | 1.00 | | |
| -1.00 | | 3.00 | | 3.00 | | SR CAD DESIGNER | 4.00 | 4.00 | | |
| | | 1.00 | | 1.00 | | CAD SUPERVISOR | 1.00 | 1.00 | | |
| -1.00 | | 2.00 | | 2.00 | | SENIOR SURVEYOR | 3.00 | 3.00 | | |
| | | 4.00 | | 4.00 | | SR CONSTRUCTION ENGINEERING TECHNICIAN | 4.00 | 4.00 | | |
| 1.00 | | 1.00 | | 1.00 | | PROJECT ENGINEER I | | | | |
| 1.00 | | 2.00 | | 2.00 | | PROJECT ENGINEER II | 1.00 | 1.00 | | |
| -2.00 | | | | | | SR PROJECT ENGINEER | 2.00 | 2.00 | | |
| | | 1.00 | | 1.00 | | ASSISTANT CITY ENGINEER | 1.00 | 1.00 | | |
| | | 1.00 | | 1.00 | | CITY ENGINEER | 1.00 | 1.00 | | |
| | | 1.00 | | 1.00 | | CITY INFRASTRUCTURE ADMINISTRATOR | 1.00 | 1.00 | | |
| | | 0.05 | | 0.05 | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.05 | 0.05 | | |
| | | 0.09 | | 0.09 | | DEPUTY DIRECTOR OF PUBLIC WORKS | 0.09 | 0.09 | | |
| 1.00 | | 2.00 | | 2.00 | | SURVEYOR | 1.00 | 1.00 | | |
| 1.00 | | 1.00 | | 1.00 | | GIS SPECIALIST | | | | |
| | | 1.00 | | 1.00 | | GIS ADMINISTRATOR | 1.00 | 1.00 | | |
| 2.00 | | 2.00 | | 2.00 | | CONSTRUCTION ENGINEER TECHNICIANS | | | | |
| | -1.40 | | | | | CONSTRUCTION ENGINEER TECHNICIANS (PT) | | | 2.00 | 1.40 |
| 2.00 | -1.40 | 24.14 | | 24.14 | | TOTAL PUBLIC WORKS ENGINEERING | 22.14 | 22.14 | 2.00 | 1.40 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|-------------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | WATER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | WATER SUPPLY | | | | |
| | | | | | | 591 2011 484 | | | | |
| -2.00 | | | | | | OFFICE ASSISTANT I | 2.00 | | 2.00 | |
| -1.00 | | 1.00 | | 1.00 | | OFFICE ASSISTANT II | 2.00 | | 2.00 | |
| 3.00 | | 3.00 | | 3.00 | | OFFICE ASSISTANT III | | | | |
| | | 1.00 | | 1.00 | | OFFICE MANAGER | 1.00 | | 1.00 | |
| | | 3.00 | | 3.00 | | LABORER I | 3.00 | | 3.00 | |
| | | 5.00 | | 5.00 | | PUBLIC UTILITY WORKER I | 5.00 | | 5.00 | |
| | | 6.00 | | 6.00 | | WATER & SEWER TECH I | 6.00 | | 6.00 | |
| | | 6.00 | | 6.00 | | WATER & SEWER TECH II | 6.00 | | 6.00 | |
| | | 1.00 | | 1.00 | | GIS SPECIALIST | 1.00 | | 1.00 | |
| | | 1.00 | | 1.00 | | LEAD METERING TECHNICIAN | 1.00 | | 1.00 | |
| | | 1.00 | | 1.00 | | METER REPAIR TECHNICIAN I | 1.00 | | 1.00 | |
| | | 3.00 | | 3.00 | | DPW SUPERVISOR WATER & SEWER | 3.00 | | 3.00 | |
| | | 1.00 | | 1.00 | | WATER & SEWER OPERATIONS ADMINISTRATOR | 1.00 | | 1.00 | |
| | | 1.00 | | 1.00 | | WATER & SEWER SUPERINTENDENT | 1.00 | | 1.00 | |
| | | 0.20 | | 0.20 | | DEPUTY DIRECTOR OF PUBLIC WORKS | 0.20 | | 0.20 | |
| | | 0.10 | | 0.10 | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.10 | | 0.10 | |
| | | 1.00 | | 1.00 | | WATER AND SEWER ULITYY MANAGER | 1.00 | | 1.00 | |
| | | 34.30 | | 34.30 | | TOTAL PUBLIC WORKS WATER SUPPLY | 34.30 | | 34.30 | |
| | | | | | | WATER FUND | | | | |
| | | | | | | PUBLIC WORKS DEPARTMENT | | | | |
| | | | | | | BACKFLOW PREVENTION | | | | |
| | | | | | | 591 2015 485 | | | | |
| | | 1.00 | | 1.00 | | OFFICE ASSISTANT II | 1.00 | | 1.00 | |
| | | 1.00 | | 1.00 | | BACKFLOW PREVENTION COORDINATOR | 1.00 | | 1.00 | |
| | | 2.00 | | 2.00 | | PLUMBER | 2.00 | | 2.00 | |
| | | 4.00 | | 4.00 | | TOTAL PUBLIC WORKS BACKFLOW PREVENTION | 4.00 | | 4.00 | |
| 2.00 | -1.40 | 62.44 | | 62.44 | | GRAND TOTAL WATER FUND | 60.44 | | 60.44 | 2.00 1.40 |

TAB 3

Senior Apartments

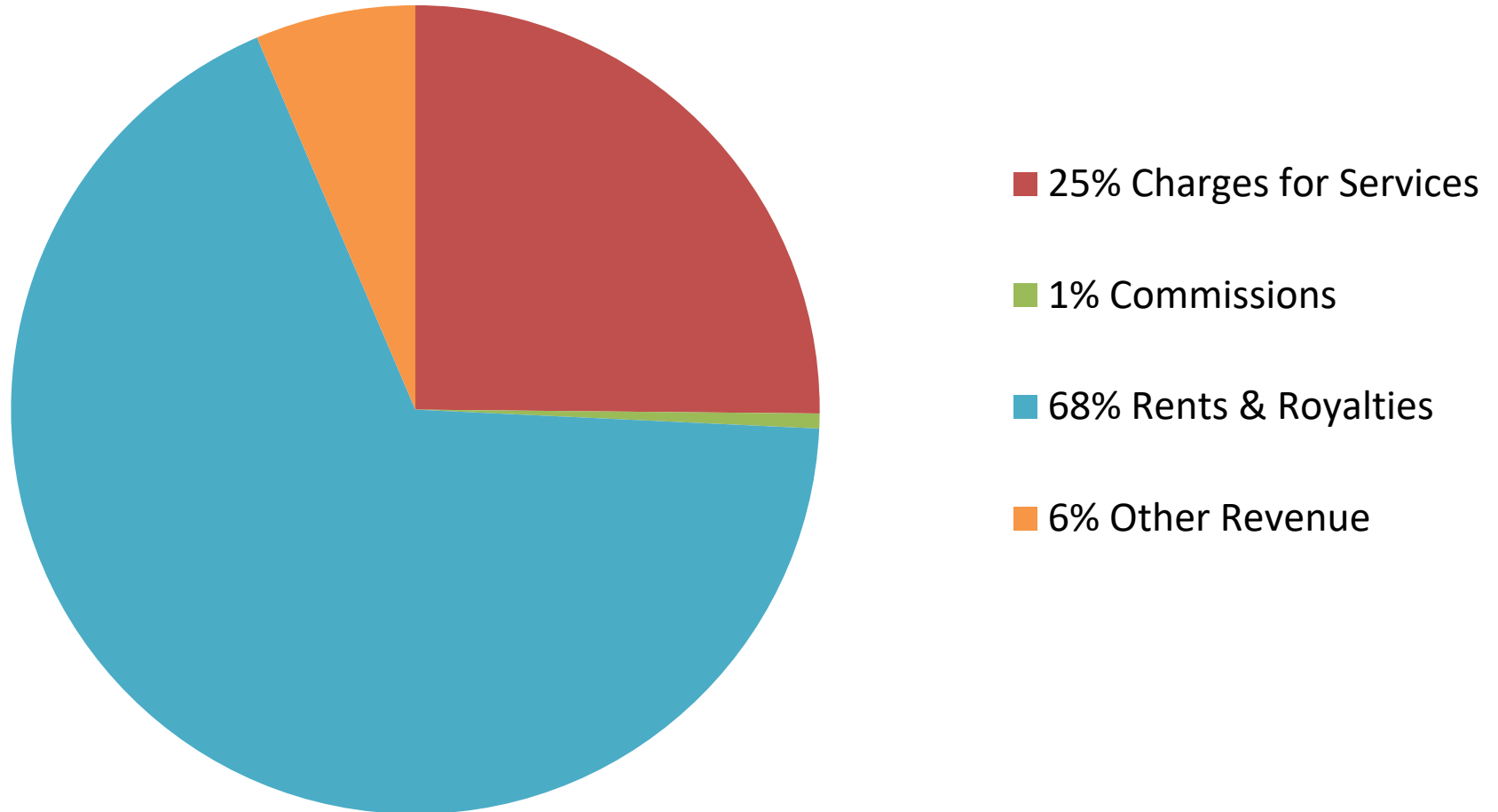


City of Dearborn FY2027 Proposed Budget Senior Apartments Housing

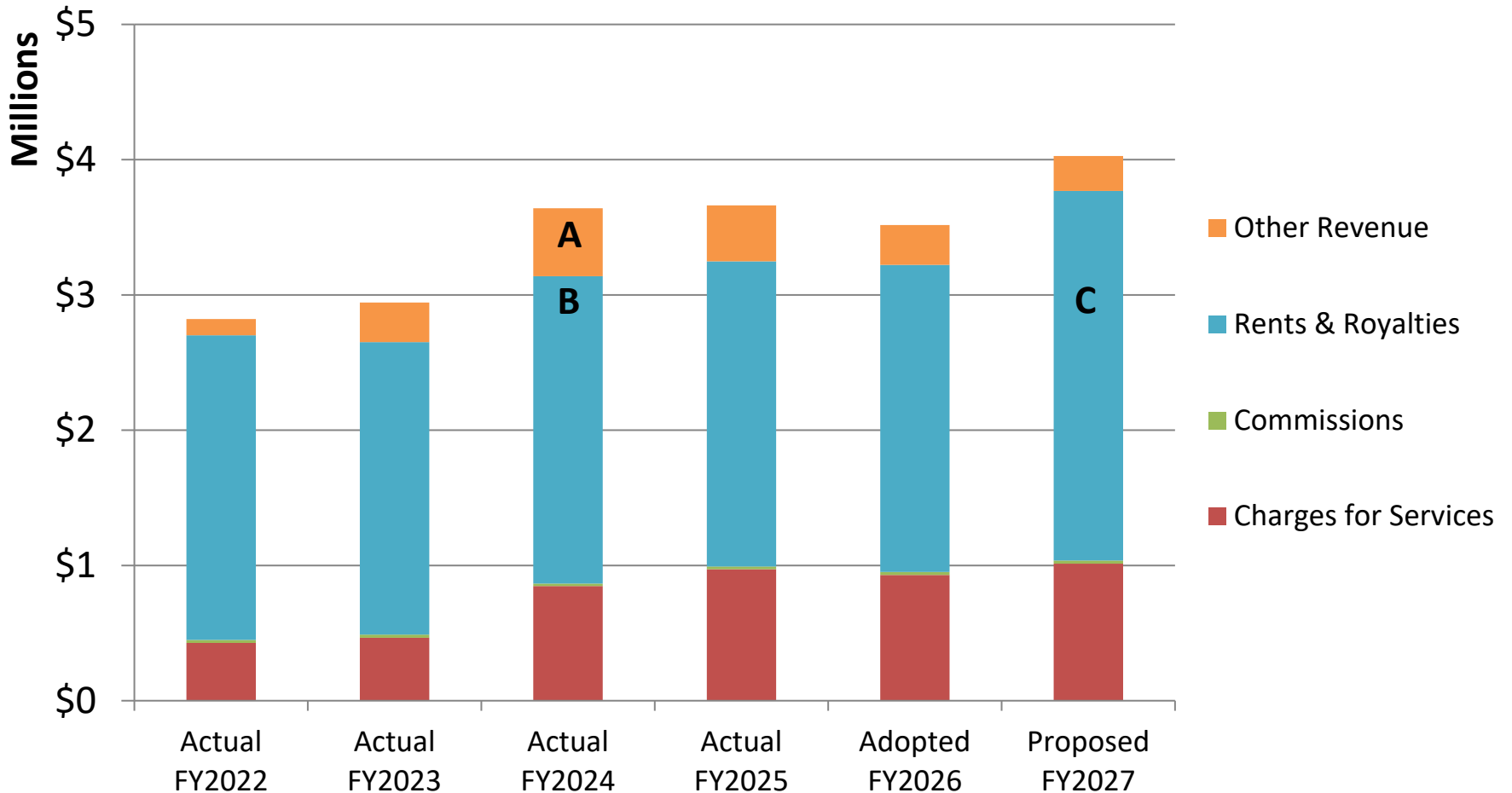
Prepared By: Finance Department

April 15, 2026

Senior Apartments Financing Sources FY2027 Proposed Budget



Senior Apartments Financing Sources



- A. FY2024: Increase in other revenue from payment for the bus property damage accident.
- B. FY2024: Increased reimbursement from the Housing Commission for additional positions added for federal buildings (6 FTE, CR12-585-23).
- C. FY2027: Includes proposed rent increase consisting of \$100 increase for existing tenants, flat rate of \$792 for new tenants, and a 5% annual increase in future fiscal years.

Senior Apartments Financing Sources

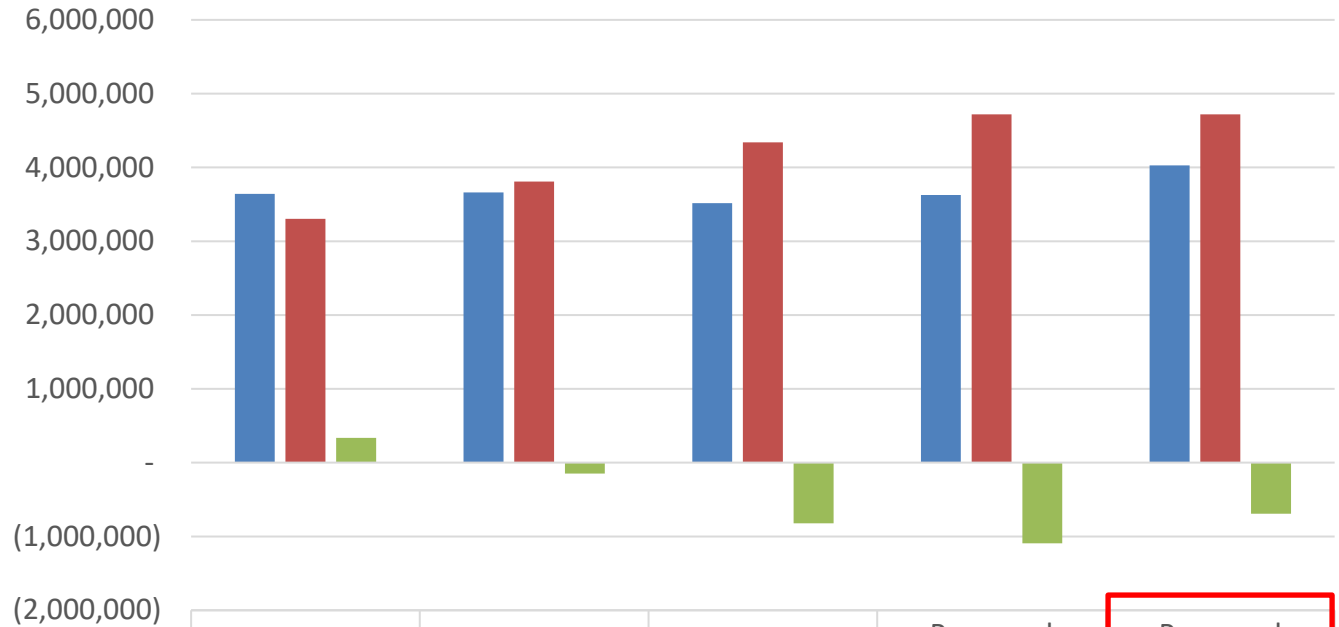
| Revenue by Category | Actual FY2022 | Actual FY2023 | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 | Variance FY2026 to FY2027 | | |
|--|------------------|------------------|------------------|------------------|-------------------|--------------------|------------------------------|--|------|
| Charges for Services | \$427,768 | \$465,839 | \$847,673 | \$971,663 | \$929,402 | \$1,013,000 | A \$83,598 | | 9% |
| Commissions | 21,764 | 23,072 | 17,957 | 20,548 | 22,000 | 24,000 | 2,000 | | 9% |
| Rents & Royalties | 2,252,406 | 2,161,994 | 2,273,015 | 2,255,845 | 2,271,099 | 2,732,384 | B 461,285 | | 20% |
| Investment Revenue | (40,519) | 243,015 | 349,120 | 263,078 | 149,341 | 109,115 | C (40,226) | | -27% |
| Reimbursements | 150,000 | 40,180 | 125,613 | 145,967 | 138,956 | 141,310 | 2,354 | | 2% |
| Other Revenue | 10,075 | 5,722 | 27,944 | 4,897 | 6,000 | 7,500 | 1,500 | | 25% |
| Sale of Fixed Assets | - | 4,454 | - | - | - | - | - | | 0% |
| Other Revenue Subtotal | 119,556 | 293,371 | 502,677 | 413,692 | 294,297 | 257,925 | (36,372) | | -12% |
| Total Housing Financing Sources | \$2,821,494 | \$2,944,276 | \$3,641,322 | \$3,661,998 | \$3,516,798 | \$4,027,309 | \$510,511 | | 15% |

A. Charges for Services: Salary and Benefit Reimbursement from the Housing Commission.

B. Rents & Royalties: Tenant rental revenue. Includes proposed rental increase \$100 increase for existing tenants, flat rate of \$792 for new tenants, and a 5% annual increase in future fiscal years.

C. Investment Revenue: Pooled cash investment returns.

Senior Apartments Rent Proposal Overview

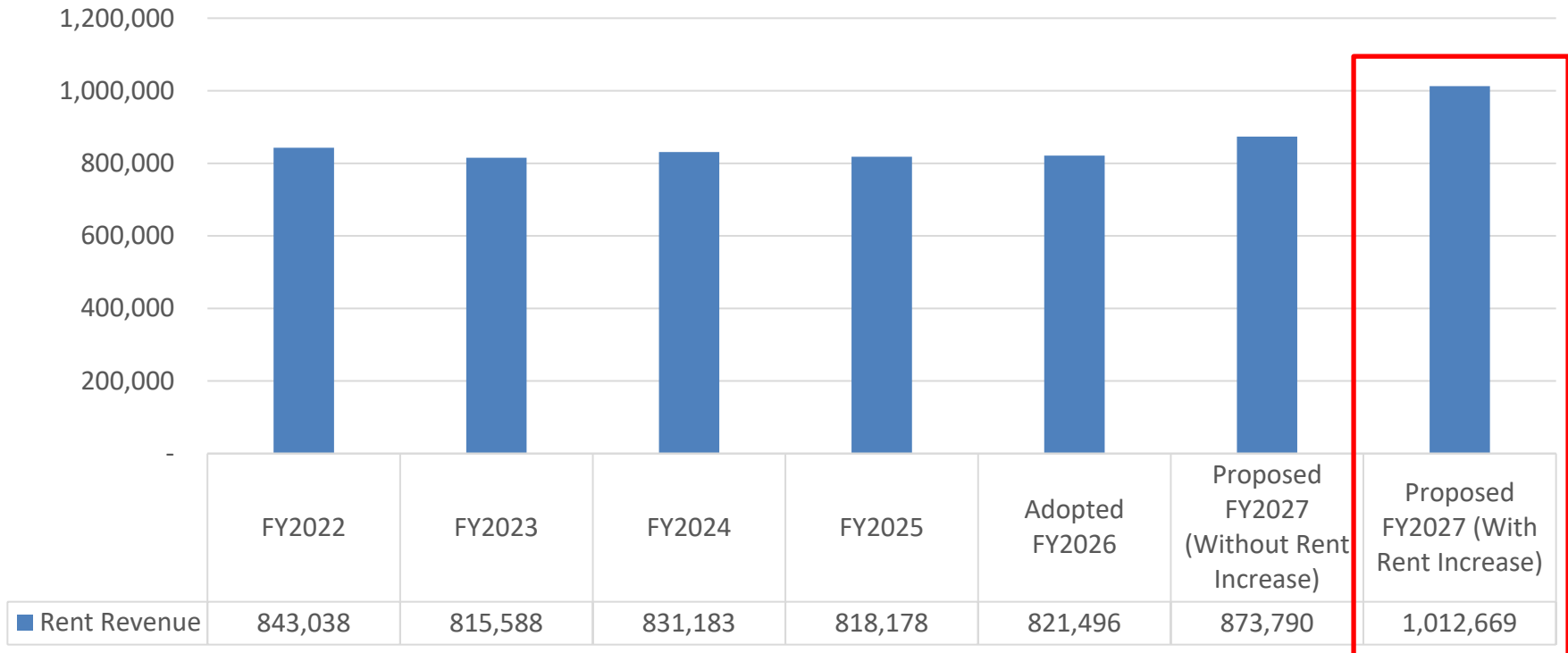


| | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 (Without Rent Increase) | Proposed FY2027 (With Rent Increase) |
|---|---------------|---------------|----------------|---|--------------------------------------|
| Revenue | 3,641,322 | 3,661,998 | 3,516,798 | 3,626,830 | 4,027,309 |
| Expenditures | 3,304,580 | 3,808,678 | 4,338,949 | 4,718,542 | 4,718,542 |
| Estimated Financing Sources Over (Under) Uses | \$336,742 | \$(146,680) | \$(822,151) | \$(1,091,712) | \$(691,233) |

■ Revenue ■ Expenditures ■ Estimated Financing Sources Over (Under) Uses

Sareini Manor Proposed Rent Increase

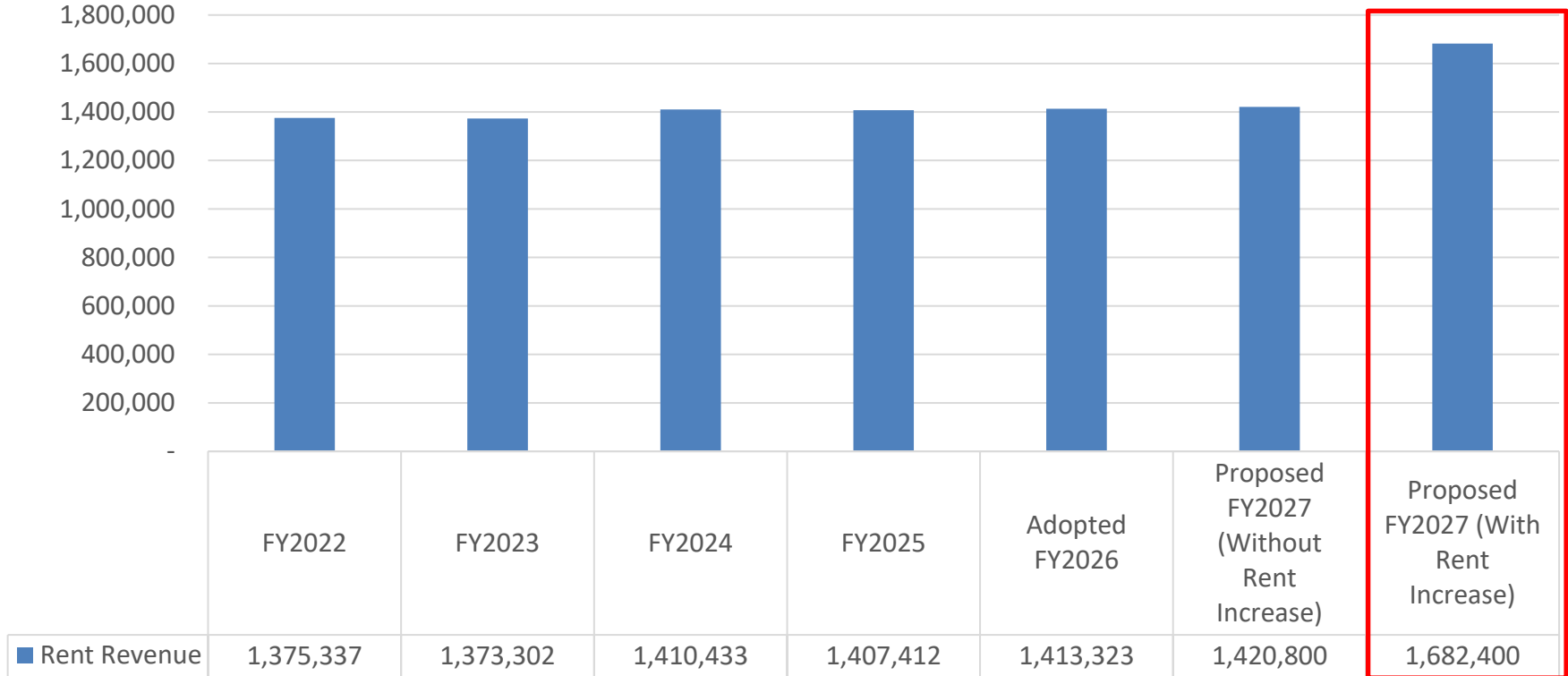
Rent Revenue Trends



- A. The rent price was set at \$592 in 2019.
- B. The proposed FY2027 rent revenue increase assumes a \$100 increase for existing tenants, and a flat rate of \$792 for new tenants
- C. On average, there are 123 units occupied at Sareini Manor. The average turnover rate at Sareini Manor is 11%. Based on these historical averages, it is expected approximately 109 tenants will remain and incur a monthly rent increase of \$100, and approximately 14 new tenants will lease at an increased rate of \$792.

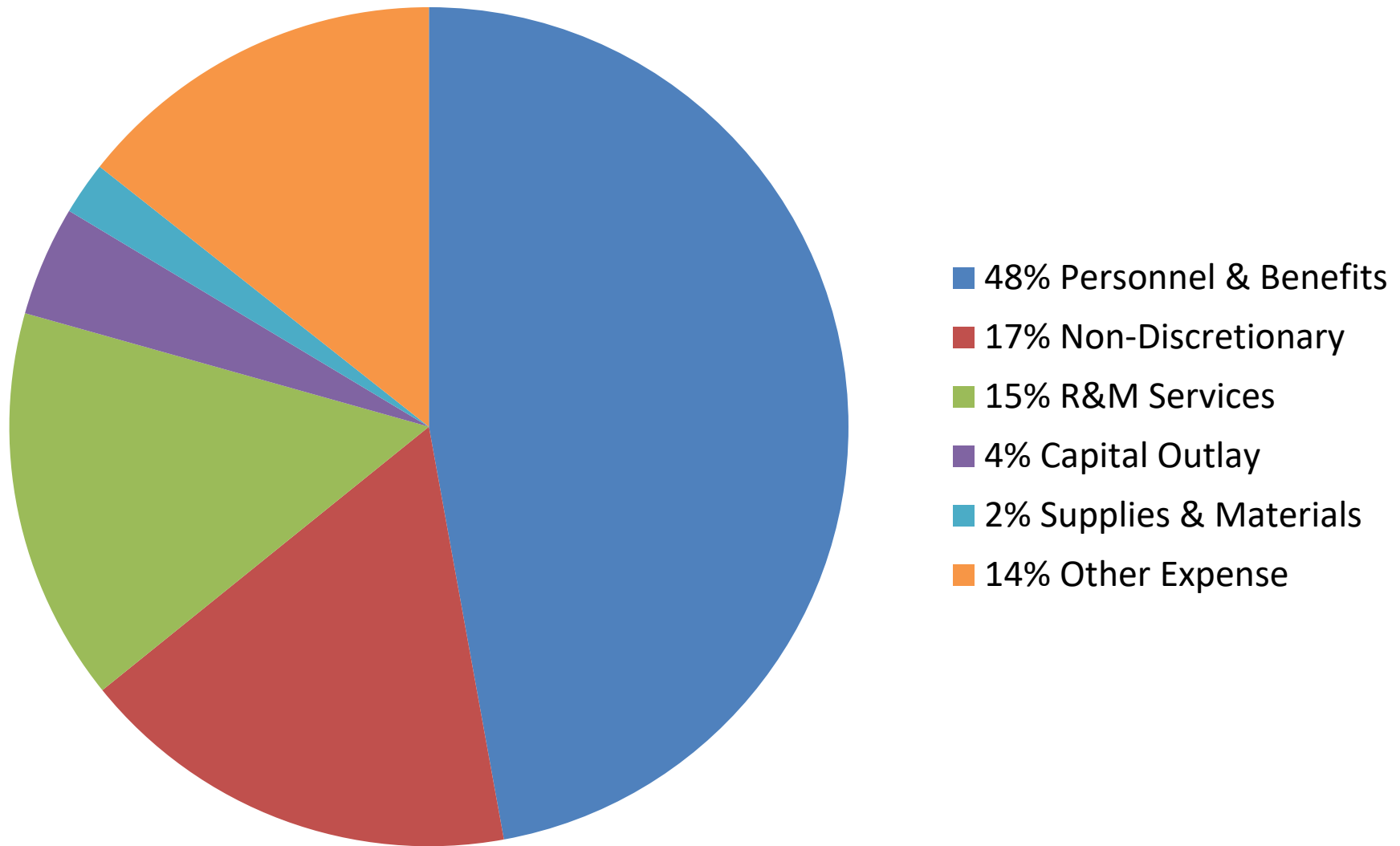
O'Reilly Manor Proposed Rent Increase

Rent Revenue Trends

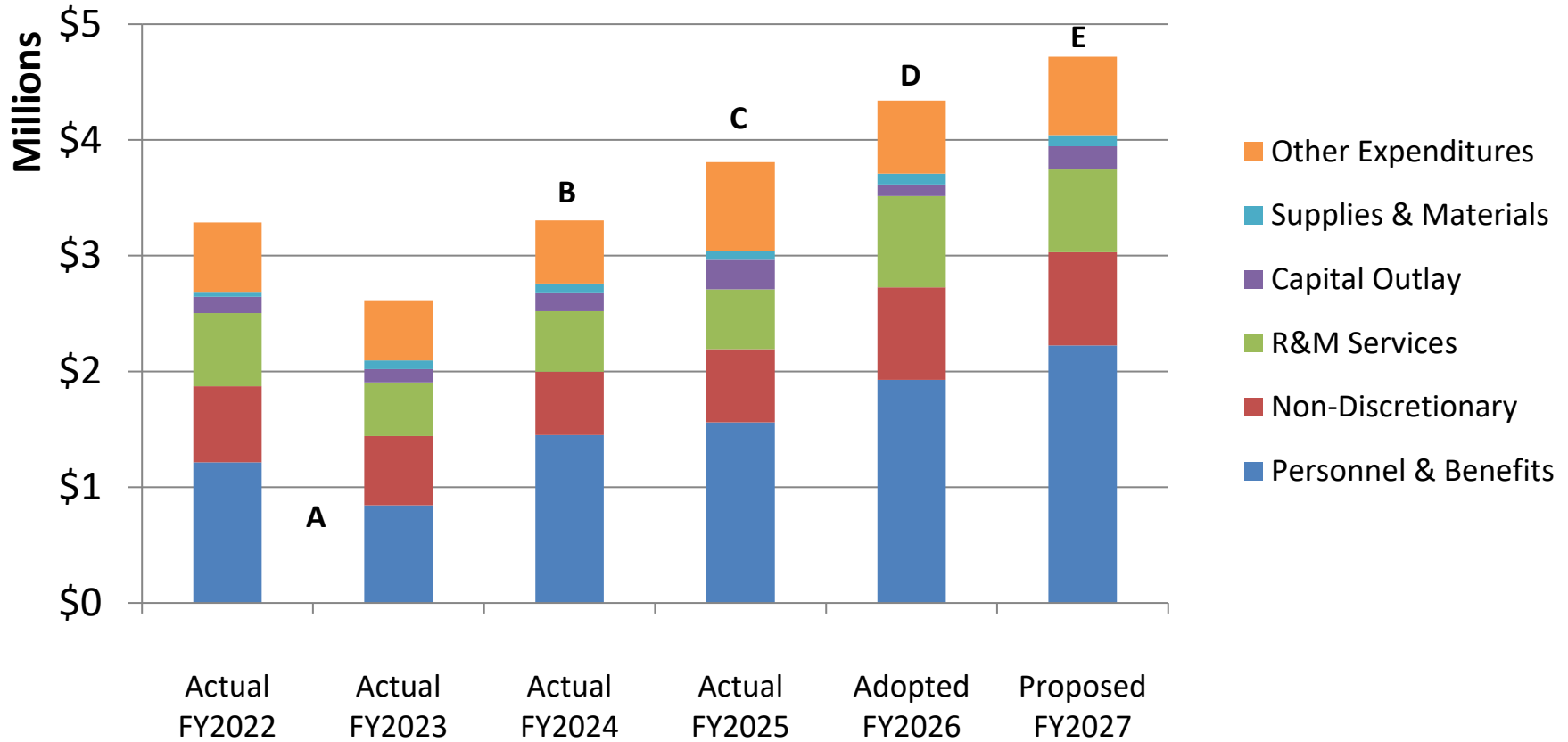


- A. The rent price was set at \$592 in 2019 by council.
- B. The proposed FY2027 rent revenue increase assumes a \$100 increase for existing tenants, and a flat rate of \$792 for new tenants
- C. On average, there are 200 units occupied at O'Reilly Manor. The average turnover rate at O'Reilly Manor is 9%. Based on these historical averages, we expect approximately 182 tenants will remain and incur a monthly rent increase of \$100, and approximately 18 new tenants will lease at an increased rate of \$792.

Senior Apartments Financing Uses FY2027 Proposed Budget

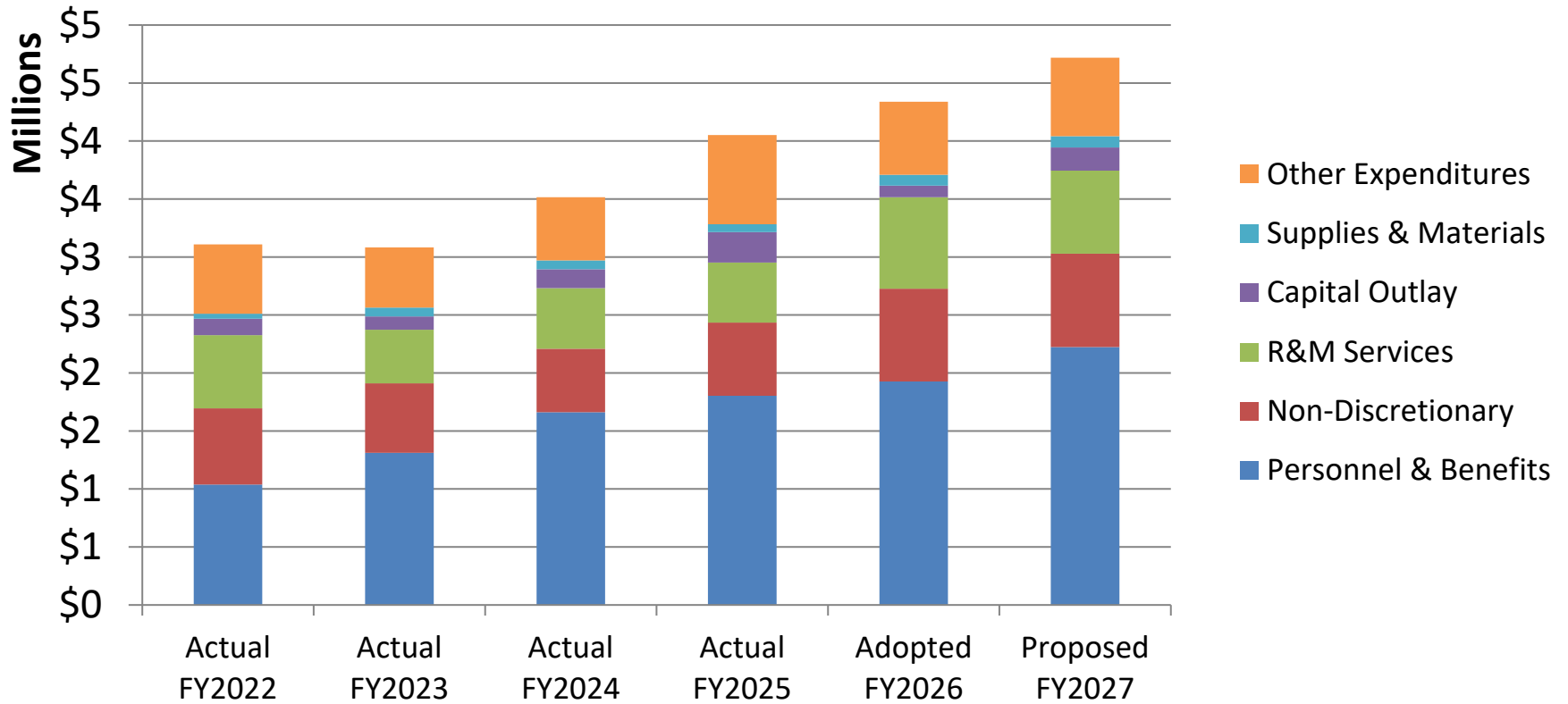


Senior Apartments Financing Uses



- A. **Personnel & Benefits:** FY22 through FY25 included accounting adjustments for GASB 68 & 75 compliance.
- B. **FY2024:** Includes 6 FT positions added for Federal Buildings.
- C. **FY2025:** Other includes construction expenses.
- D. **FY2026:** R&M for building mechanicals (parts / repairs).
- E. **FY2027:** FY27 includes \$200K in project funding (Elevator Maintenance, Window / Patio Door Replacements, Fire Alarm Systems)

Senior Apartments Financing Uses - Normalized



*Normalized graph removes entries for GASB 68 & 75 compliance.

Senior Apartments Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------------|-----------|
| <u>Non-Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | |
| Postemployment Healthcare | \$289,600 | \$228,038 | \$202,530 | \$234,761 | \$287,959 | \$288,126 | \$167 | 0% |
| Ch 22 General Emp Revised | 86,958 | 79,241 | 68,116 | 77,177 | 77,615 | 71,237 | A (6,378) | -8% |
| Ch 22 General Emp Operative | 9,371 | 10,743 | 10,769 | 10,698 | 8,821 | 9,281 | 460 | 5% |
| Innovation & Technology | 19,476 | 6,147 | 22,687 | 31,281 | 27,658 | 35,625 | B 7,967 | 29% |
| Central Garage Services | 6,334 | 6,339 | 6,265 | 7,200 | 5,900 | 7,800 | C 1,900 | 32% |
| Facility Lease | 44,654 | 31,074 | - | - | - | - | - | 0% |
| Insurance & Bonds | 105,459 | 109,170 | 132,511 | 133,517 | 160,343 | 160,343 | - | 0% |
| Communications | 17,234 | 17,857 | 20,013 | 22,650 | 27,518 | 27,197 | (321) | -1% |
| Central Garage Fuel | 3,206 | 3,405 | 3,193 | 2,491 | 3,100 | 2,900 | (200) | -6% |
| Debt service | 60,270 | 57,796 | 55,147 | 52,318 | 135,150 | 135,192 | 42 | 0% |
| Transfers Out | 14,139 | 48,322 | 25,633 | 59,834 | 65,031 | 67,058 | D 2,027 | 3% |
| Non-Discretionary Subtotal | 656,701 | 598,132 | 546,864 | 631,927 | 799,095 | 804,759 | 5,664 | 1% |

- A. PEHC / CH22:** Funded at ADC levels.
- B. Innovation & Technology:** Increase due to ERP Software Services, including Google Cloud, Paycom, and BS&A.
- C. Central Garage Services:** Increase in Central Garage allocations based on historical averages, and increased Central Garage budget (personnel, contractual R&M) .
- D. Transfers Out:** Employer HSA contribution. 100% of deductible per union contract.

Senior Apartments Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | |
|--|---------------|---------------|---------------|---------------|----------------|------------------|-------------------------|------|
| Discretionary | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 | FY2027 | FY2026 to FY2027 | |
| Salary, Wages, & Allowances | 822,172 | 1,066,434 | 1,294,172 | 1,418,123 | 1,523,825 | 1,734,123 | 210,298 | 14% |
| Personnel Services: Benefits | 393,028 | (222,395) | 156,848 | 142,111 | 403,412 | 490,134 | 86,722 | 21% |
| Personnel & Benefits Subtotal | 1,215,200 | 844,039 | 1,451,020 | 1,560,234 | 1,927,237 | 2,224,257 | A 297,020 | 15% |
| Repair & Maintenance Services | 631,975 | 462,951 | 522,775 | 516,554 | 788,697 | 715,717 | B (72,980) | -9% |
| Capital Outlay | 141,492 | 114,399 | 162,280 | 262,497 | 100,000 | 200,000 | C 100,000 | 100% |
| Supplies & Materials | 43,171 | 76,029 | 76,555 | 68,842 | 93,200 | 96,325 | 3,125 | 3% |

- A. Personnel & Benefits:** Full-time increases due to union contract renewals and contractual step increases. One OA III position added.
- B. Repair & Maintenance Services:** Decrease in contract costs for building repair and maintenance (common area hallway flooring replacements in FY2026).
- C. Capital Outlay:** Increase in project funding (Elevator Maintenance, Window / Patio Door Replacements, Fire Alarm Systems)

Senior Apartments Financing Uses

| <u>Expenditure by Category</u> <u>Discretionary</u> | <u>Actual</u> <u>FY2022</u> | <u>Actual</u> <u>FY2023</u> | <u>Actual</u> <u>FY2024</u> | <u>Actual</u> <u>FY2025</u> | <u>Adopted</u> <u>FY2026</u> | <u>Proposed</u> <u>FY2027</u> | <u>Variance</u> <u>FY2026 to FY2027</u> | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------|----------------------------------|--|------------------------|
| Rentals | 1,422 | 1,207 | 2,063 | 1,043 | 2,400 | 2,400 | - | 0% |
| Construction Expenses | 57,280 | - | 1,853 | 211,812 | - | - | - | 0% |
| Community Promotion | - | 274 | 1,405 | 2,248 | 3,000 | 3,000 | - | 0% |
| Printing & Publishing | 1,145 | 1,096 | 1,073 | 902 | 1,300 | 1,300 | - | 0% |
| Training & Transportation | 1,099 | 2,600 | 1,782 | 645 | 3,500 | 3,500 | - | 0% |
| Professional & Contractual | 74,624 | 80,359 | 85,250 | 105,904 | 106,840 | 117,216 | A | 10,376 10% |
| Other Expenses | 1,996 | 2,642 | 2,917 | 3,056 | 5,325 | 5,325 | - | 0% |
| Utilities | 460,415 | 431,531 | 448,742 | 443,015 | 508,355 | 544,743 | B | 36,388 7% |
| Other Expenditures | 597,981 | 519,709 | 545,085 | 768,625 | 630,720 | 677,484 | | 46,764 7% |
| Total Housing Financing Uses | \$3,286,520 | \$2,615,259 | \$3,304,579 | \$3,808,679 | \$4,338,949 | \$4,718,542 | | \$379,593 9% |

A. Professional & Contractual: City service fees for indirect costs.

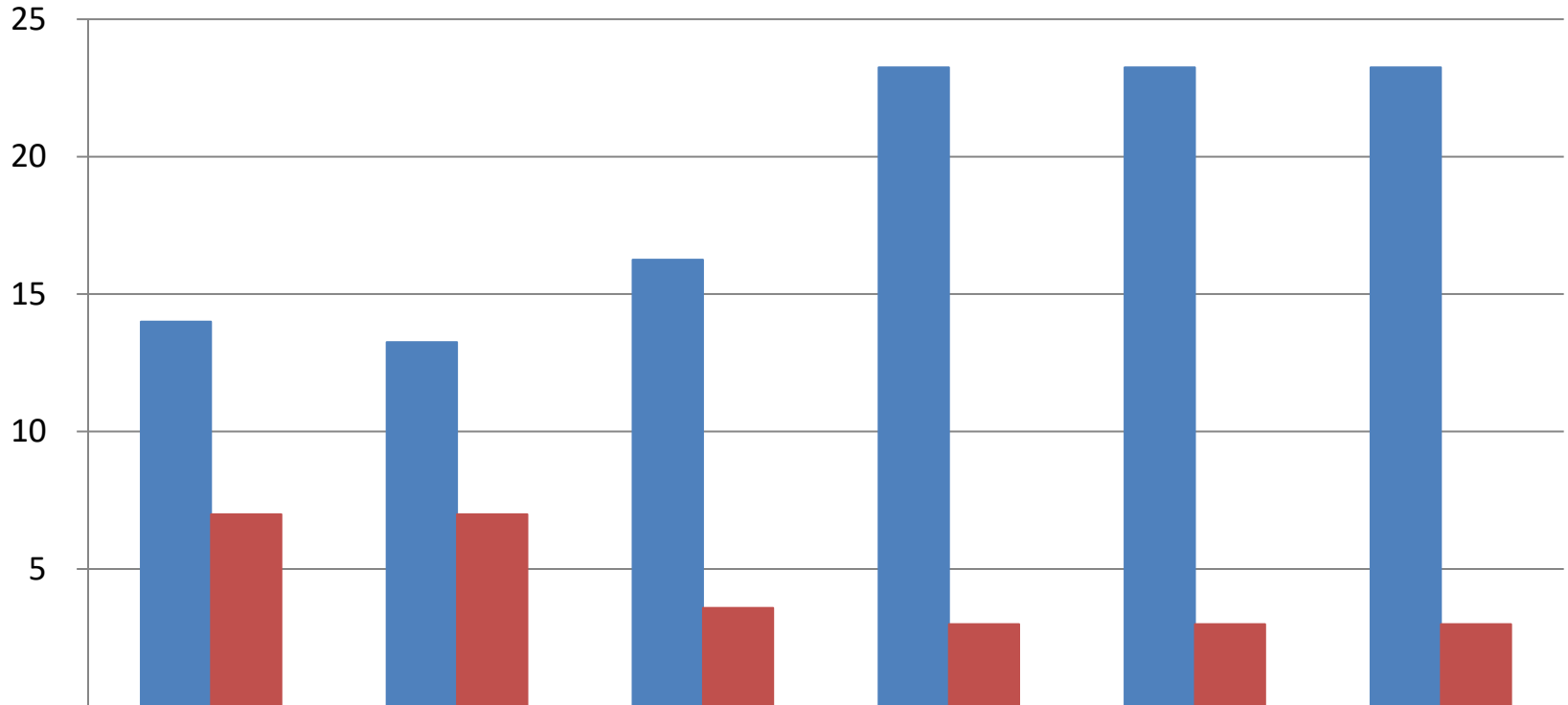
B. Utilities: Increase in Electric Utilities

Senior Apartments Payroll Expenditures - Normalized

| Category | Actual FY22 | Actual FY23 | Actual FY24 | Actual FY25 | Adopted FY26 | Proposed FY27 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries, Wages & Allowance | \$822,172 | \$1,066,434 | \$1,294,172 | \$1,418,123 | \$1,523,825 | \$1,734,123 |
| Benefits | 778,957 | 95,627 | 438,263 | 464,747 | 777,807 | 858,778 |
| Housing Payroll Expense | 1,601,129 | 1,162,061 | 1,732,435 | 1,882,870 | 2,301,632 | 2,592,901 |
| GASB 68 (Pensions) & 75 (OPEB) | (177,323) | 468,017 | 210,882 | 242,811 | - | - |
| Housing Payroll Expenses Normalized | \$1,423,806 | \$1,630,078 | \$1,943,317 | \$2,125,681 | \$2,301,632 | \$2,592,901 |
| Housing Positions | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 |
| Full-Time | 14.00 | 13.25 | 16.25 | 23.25 | 23.25 | 23.25 |
| Part-Time (FTE) | 6.99 | 6.99 | 3.58 | 2.99 | 2.99 | 2.99 |
| Totals | 20.99 | 20.24 | 19.83 | 26.24 | 26.24 | 26.24 |

- FY2022 through FY2025 includes accounting adjustments for GASB 68 & 75 compliance. These adjustments decreased actual expenditures in each Fiscal Year.
- Addition of six full-time employees within the federal building operated and maintained by the City in FY24 (CR12-585-23). One full-time Facilities Manager added for FY25. 1 PT Accountant position eliminated (.59 FTE). 1 full-time Facility Manager position unfunded for FY2026. Removal of 1 unfunded Facility Manager position and addition of 1 OA III position for FY2027 to be reimbursed by HUD.

Senior Apartments Positions (Full-Time Equivalents)



| | Actual FY2022 | Actual FY2023 | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 |
|-------------|---------------|---------------|---------------|---------------|----------------|-----------------|
| ■ Full-time | 14.00 | 13.25 | 16.25 | 23.25 | 23.25 | 23.25 |
| ■ Part-time | 6.99 | 6.99 | 3.58 | 2.99 | 2.99 | 2.99 |

■ Full-time

■ Part-time

City of Dearborn
Seniors Apartment Operating Fund
Revenue and Fund Balance Trend

Prepared by Finance Department
As of April 07, 2026

| | Actual 2023-2024 | Actual 2024-2025 | Amended Budget 2025-2026 | Projected Budget 2025-2026 | Proposed Budget 2026-2027 | Proposed Budget 2027-2028 | Proposed Budget 2028-2029 |
|--|---------------------|---------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenue | | | | | | | |
| Dearborn Housing Commission Administrative Fees | \$ 847,673 | \$ 971,662 | \$ 929,402 | \$ 973,000 | \$ 1,013,000 | \$ 1,013,000 | \$ 1,013,000 |
| Section 8 Housing Administrative Fees | - | - | - | - | - | - | - |
| Interest on Investments | 325,537 | 239,716 | 149,341 | 144,281 | 109,115 | 92,922 | 79,211 |
| O'Reilly Manor West Rental Income | 1,410,433 | 1,407,412 | 1,413,323 | 1,441,300 | 1,682,400 | 1,766,520 | 1,854,846 |
| Sareini Manor East Rental Income | 831,183 | 818,178 | 821,496 | 872,310 | 1,012,669 | 1,063,302 | 1,116,467 |
| Housing Commission Reimbursement of Operating Expenses | 125,613 | 145,967 | 138,956 | 141,310 | 141,310 | 141,310 | 141,310 |
| Miscellaneous Revenue | 100,883 | 79,063 | 64,280 | 60,000 | 68,815 | 69,881 | 70,978 |
| Proceeds from Long-Term Debt | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - |
| Facilities | - | - | - | - | - | - | - |
| Workers' Compensation | - | - | - | - | - | - | - |
| Total financing sources | 3,641,322 | 3,661,998 | 3,516,798 | 3,632,201 | 4,027,309 | 4,146,935 | 4,275,812 |
| Expenditures | | | | | | | |
| Personnel Services | 1,732,434 | 1,882,870 | 2,301,632 | 2,269,184 | 2,592,901 | 2,662,682 | 2,712,968 |
| Professional & Contractual Services | 114,204 | 144,385 | 140,398 | 139,385 | 160,641 | 171,764 | 174,397 |
| Utilities | 468,755 | 465,665 | 538,145 | 479,518 | 571,940 | 572,249 | 572,567 |
| Repair & Maintenance Services | 522,775 | 516,554 | 1,592,217 | 1,473,168 | 715,717 | 715,717 | 715,717 |
| Rentals | 2,063 | 1,043 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Insurance & Bonds | 132,511 | 133,517 | 160,343 | 80,000 | 160,343 | 160,343 | 160,343 |
| Supplies | 79,748 | 71,333 | 98,262 | 96,773 | 99,225 | 99,325 | 99,425 |
| Other Operating Expenses | 7,177 | 6,850 | 13,125 | 9,350 | 13,125 | 13,125 | 13,125 |
| Capital Outlay | 340 | - | 984,037 | - | - | - | - |
| Capital Improvements & Infrastructure (projects) | 5,133 | 211,812 | 1,495,924 | 20,000 | 200,000 | 100,000 | 3,305,103 |
| Debt Service | - | - | 85,313 | - | 88,499 | 91,839 | 95,480 |
| Principal | - | - | 85,313 | - | 88,499 | 91,839 | 95,480 |
| Interest | 55,147 | 52,318 | 49,837 | 49,837 | 46,693 | 43,332 | 39,744 |
| Depreciation | 158,660 | 262,497 | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| Facilities Fund | 7,033 | 7,034 | 7,031 | 7,031 | 7,058 | 7,079 | 7,060 |
| Workers' Compensation | - | - | - | - | - | - | - |
| Employee Insurance | 18,600 | 52,800 | 58,000 | 58,000 | 60,000 | 60,000 | 60,000 |
| Total financing uses | 3,304,580 | 3,808,678 | 7,526,664 | 4,684,646 | 4,718,542 | 4,699,855 | 7,958,329 |
| Estimated Financing Sources Over (Under) Uses | 336,742 | (146,680) | (4,009,866) | (1,052,445) | (691,233) | (552,920) | (3,682,517) |
| Retained Earnings | | | | | | | |
| Beginning Balance | 6,477,015 | 6,813,757 | 6,667,077 | 6,667,077 | 5,372,135 | 4,706,904 | 4,083,326 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| Debt Principal | - | - | 85,313 | - | 88,499 | 91,839 | 95,480 |
| Capitalization of Fixed Assets | - | - | 2,479,961 | 20,000 | 200,000 | 100,000 | 3,305,103 |
| Depreciation | - | - | (262,497) | (262,497) | (262,497) | (262,497) | (262,497) |
| Ending Retained Earnings | \$ 6,813,757 | \$ 6,667,077 | \$ 4,959,988 | \$ 5,372,135 | \$ 4,706,904 | \$ 4,083,326 | \$ 3,538,895 |

**City of Dearborn
Seniors Apartment Operating Fund
Proposed FY2027 Budget**

This fund accounts for the operating revenue and expenses of Suzanne Sareini Manor and John B. O'Reilly Jr. Manor, formally Hubbard East and West.

General Comments:

- The Seniors Apartment Operating Fund contains the personnel expenses for the entire Housing Department.
- The fund's personnel expenses are shared with the Dearborn Housing Commission.
- The Dearborn Housing Commission reimburses the City of Dearborn for the personnel expenses it consumes.
- The Charges for Services includes reimbursement for Housing Commission direct salary and benefit reimbursement costs. Section 8 was transferred out January 2019.
- Starting in 2024, Indirect costs are reimbursed by the Housing Commission as jointly agreed upon with the City according to the allocation of the Management and Bookkeeping fees which are published annually by HUD. Fees are earned monthly for each occupied unit and HUD approved vacancy

Revenue:

- The rent price was set at \$592 in 2019 by Council.
- The FY2027 proposed budget includes a rental change consisting of a \$100 increase for existing tenants, a flat rate of \$792 for new tenants, and a standard 5% rate increase in future fiscal years. Current and previous year occupancy rates are listed below:

| | Total Units | Units not in Service | Units Net Available | Occupied as of 3/24/2026 | Current Occupancy % | Occupied as of 03/19/2025 | Current Occupancy % |
|------------------------------|-------------|----------------------|---------------------|--------------------------|---------------------|---------------------------|---------------------|
| Manor (West) | 214 | 7 | 207 | 198 | 95.7% | 199 | 96.1% |
| Suzanne Sareini Manor (East) | 137 | 5 | 132 | 126 | 95.5% | 124 | 93.9% |
| Total | 351 | 12 | 339 | 324 | 95.6% | 323 | 95.3% |

Expenditures:

- The addition of one OA III position has been included in the FY2027 proposed budget
- The Seniors Apartment buildings have several large repair and capital items planned to bring the facilities up to date and allow for maximization of occupancy. These projects are listed below:

| Project Number | FY2027 | FY2028 | FY2029 | Total | |
|--|--------|----------------------|----------------------|------------------------|------------------------|
| Elevator Maintenance - SSE & JOW | H45818 | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 300,000.00 |
| Apartment HVAC Replacement- SSE&JOW | H45616 | - | - | 864,610 | 864,610 |
| Window/Patio Door Replacement- SSE & JOW | H45700 | 50,000 | - | 1,126,280 | 1,176,280 |
| Emergency Generator Replacement- SSE & JOW | H45715 | - | - | 1,069,643 | 1,069,643 |
| Fire Alarm System- SSE & JOW | H45817 | 50,000 | - | 144,570 | 194,570 |
| Total: | | \$ 200,000.00 | \$ 100,000.00 | \$ 3,305,103.00 | \$ 3,605,103.00 |

- The Housing Commission is charging the City for the usage of Emphasys Property Management Software at cost of \$2,105 per year

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|--------------------|-------|------|-------|------|-------|------|------------|------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| HOUSING (535-5500) | 23.25 | 2.99 | 23.25 | 2.99 | 23.25 | 2.99 | - | - |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|---|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | SENIORS APARTMENT OPERATING FUND | | | | |
| | | | | | | HOUSING DEPARTMENT | | | | |
| | | | | | | 535 5500 901 | | | | |
| | | | | | | CUSTODIAN | 7.00 | 7.00 | | |
| | | | | | | OFFICE ASSISTANT II | 4.00 | 4.00 | | |
| 1.00 | | | | | | OFFICE ASSISTANT III | 2.00 | 2.00 | | |
| | | | | | | SR FACILITY MAINTENANCE WORKER | 6.00 | 6.00 | | |
| | | | | | | FACILITIES SUPERVISOR | 1.00 | 1.00 | | |
| -1.00 | | | | | | FACILITIES MANAGER | 1.00 | 1.00 | | |
| | | | | | | PUBLIC HOUSING COORDINATOR | 1.00 | 1.00 | | |
| | | | | | | CAPITAL FACILITIES COORDINATOR | 1.00 | 1.00 | | |
| | | | | | | HOUSING MANAGER | 1.00 | 1.00 | | |
| | | | | | | DIRECTOR OF PUBLIC WORKS & FACILITIES | 0.25 | 0.25 | | |
| | | | | | | BUS DRIVER | | | 2.00 | 1.15 |
| | | | | | | OFFICE SUPPORT I | | | 2.00 | 1.14 |
| | | | | | | OUTREACH COUNSELOR (PT) | | | 1.00 | 0.70 |
| | | | | | | TOTAL SENIORS APARTMENT OPERATING FUND | 23.25 | 23.25 | 5.00 | 2.99 |

TAB 4

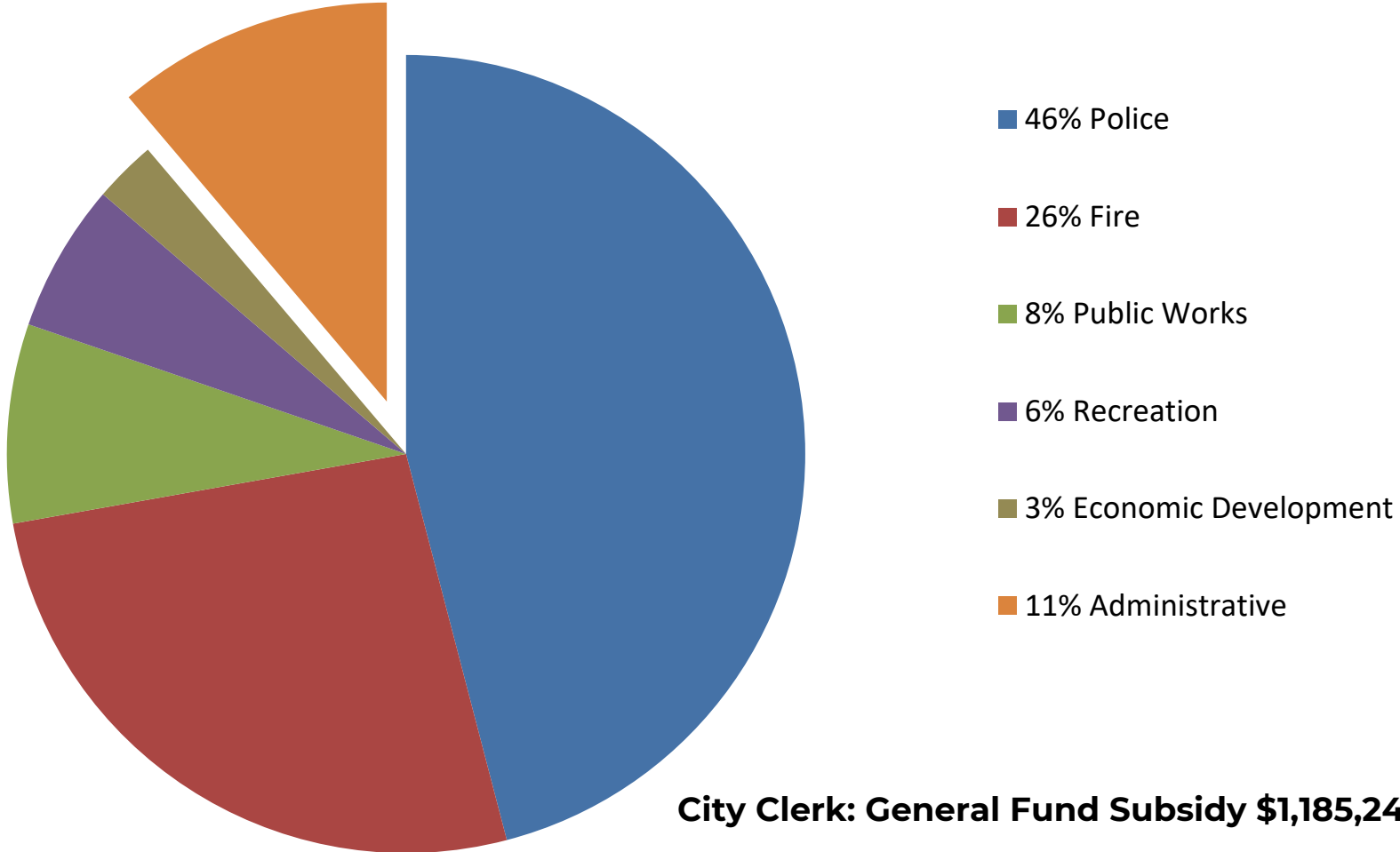
City Clerk

City of Dearborn
FY2027 Proposed Budget
City Clerk

Prepared By: Finance Department

April 15, 2026

General Fund Subsidy by Department FY2027 Proposed Budget



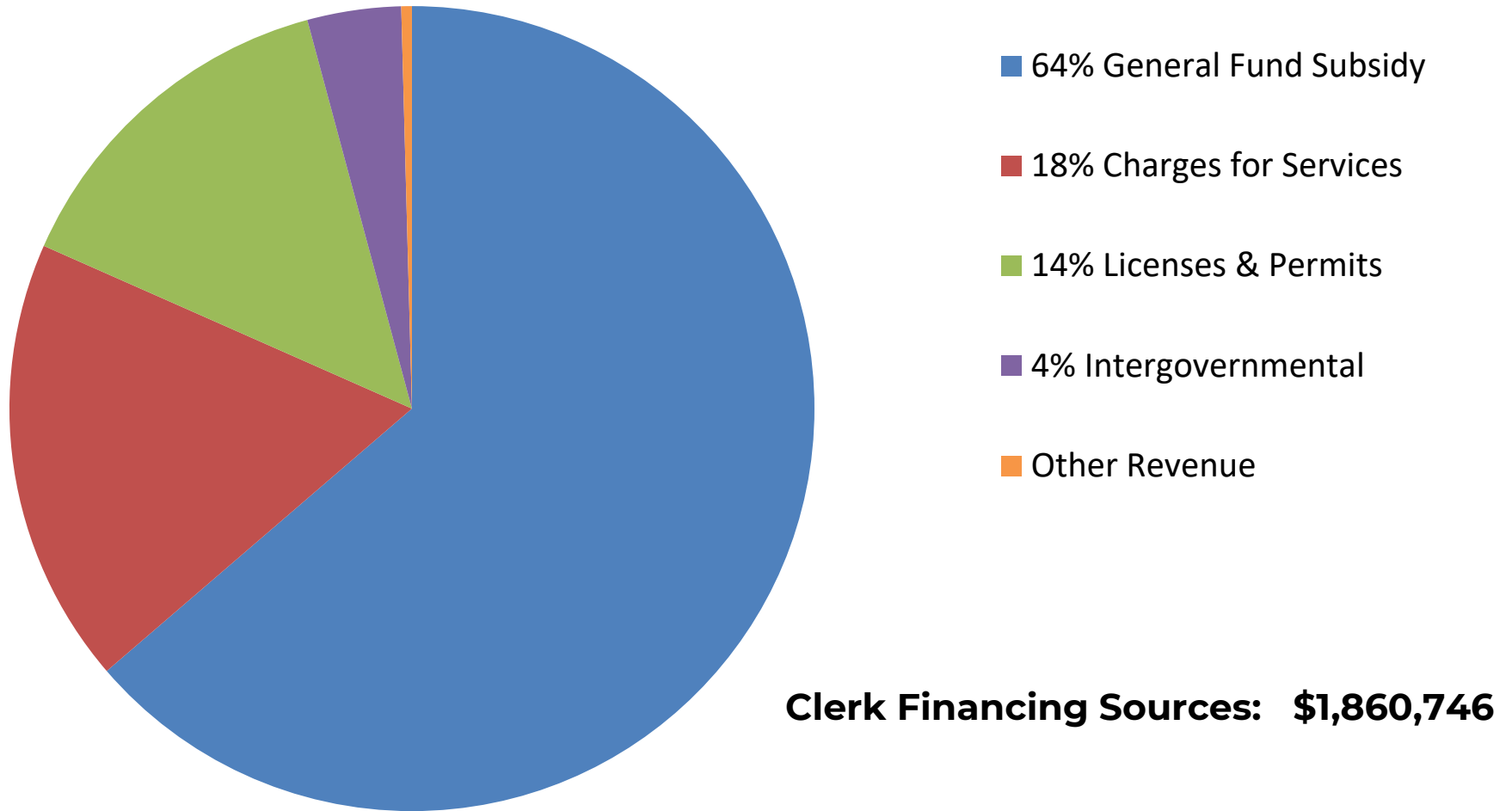
City Clerk: General Fund Subsidy \$1,185,246

General Fund Subsidy by Department FY2027 Proposed Budget

| By Department | <u>Revenue</u> | <u>Expenditure</u> | <u>Subsidy</u> |
|--------------------------------|---------------------|---------------------|---------------------|
| Police | \$6,846,709 | \$55,141,772 | \$48,295,063 |
| Fire | 7,653,836 | 35,269,745 | 27,615,909 |
| Public Works | 3,728,694 | 12,205,396 | 8,476,702 |
| Recreation | 11,105,786 | 17,427,625 | 6,321,839 |
| Economic Development | 5,305,786 | 8,060,603 | 2,665,589 |
| City Council | - | 660,385 | 660,385 |
| 19th District Court | 6,431,831 | 5,005,414 | (1,426,417) |
| Mayor | - | 1,444,284 | 1,444,284 |
| City Clerk | 675,500 | 1,860,746 | 1,185,246 |
| Assessor | 925,094 | 925,094 | - |
| Law | 200,500 | 1,836,587 | 1,636,087 |
| Finance | 878,670 | 3,371,480 | 2,492,810 |
| Philanthropy & Grants | - | 438,887 | 438,887 |
| Human Resources | - | 1,016,657 | 1,016,657 |
| Communications | 685,000 | 2,076,299 | 1,391,299 |
| Community Relations | 229,500 | 2,545,436 | 2,315,936 |
| Public Health | - | 612,336 | 612,336 |
| Administrative Subtotal | \$10,026,095 | \$21,793,605 | \$11,767,510 |

* City Clerk Department revenue makes up 6.7% of the Administrative department total of \$10M, 8.5% of the total Administrative Expenditures, and 10.1% of the total Administrative department General Fund Subsidy of \$11.8M.

City Clerk Financing Sources FY2027 Proposed Budget



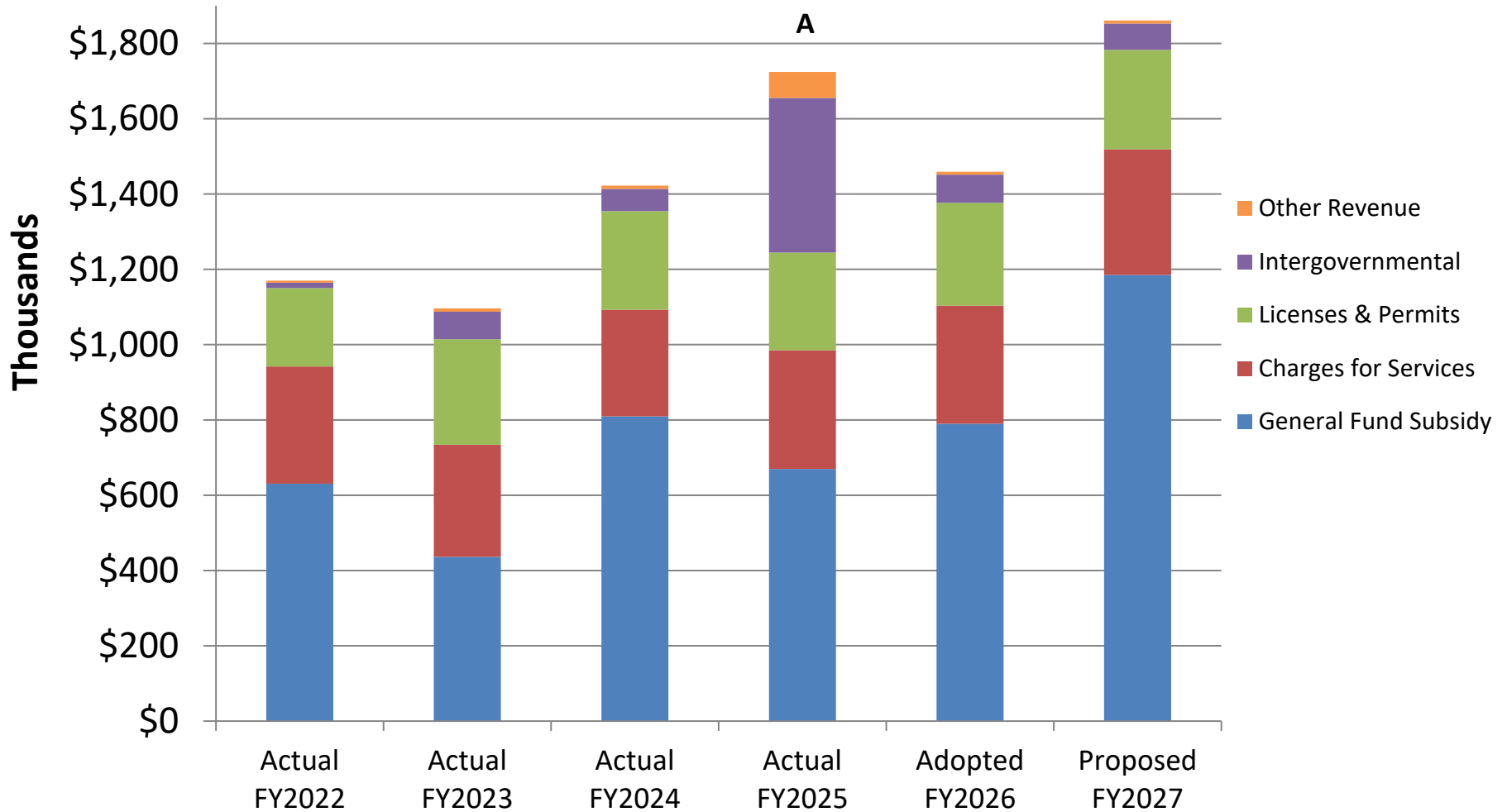
City Clerk Financing Sources

FY2027 Proposed Budget

| Revenue by Category | | <u>City Clerk</u> | <u>Elections</u> | <u>Total Clerk</u> |
|-------------------------------|----------|-------------------|------------------|--------------------|
| General Fund Subsidy | | \$462,222 | \$723,024 | \$1,185,246 |
| Charges for Services | A | 333,600 | - | 333,600 |
| Licenses & Permits | B | 264,000 | - | 264,000 |
| Intergovernmental | C | - | 70,000 | 70,000 |
| Other Revenue | | 7,900 | - | 7,900 |
| <hr/> | | | | |
| Total City Clerk | | | | |
| Financing Sources | | \$1,067,722 | \$793,024 | \$1,860,746 |

- A. Charges for Services:** Includes \$315K for Birth and Death Certificates, \$17.6K for Registrations, and Exams (Heating & cooling, Commercial, Residential and Electrical).
- B. Licenses & Permits:** Includes \$161K Business Licenses (Restaurants, Smoking Lounges, Vending, etc.), \$85K Trade Licenses (Boiler Operators, Refrigeration, Building Trades, etc.), and \$18K for Dog Licenses.
- C. Intergovernmental:** Reimbursement for election expenses.

City Clerk Financing Sources FY2027 Proposed Budget



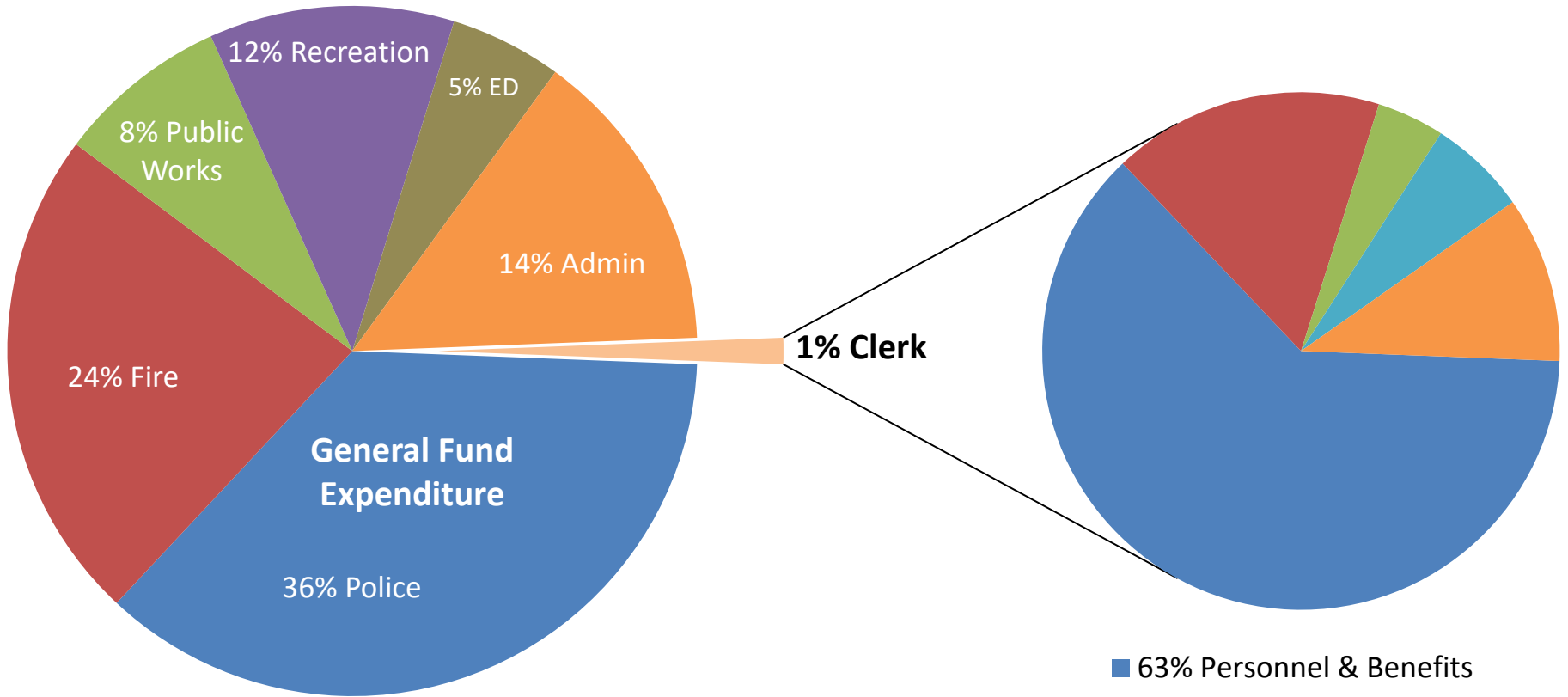
A. FY2025: Intergovernmental includes election expense reimbursements of \$256K for presidential elections

City Clerk Financing Sources FY2027 Proposed Budget

| Revenue by Category | Actual <u>FY2022</u> | Actual <u>FY2023</u> | Actual <u>FY2024</u> | Actual <u>FY2025</u> | Adopted <u>FY2026</u> | Proposed <u>FY2027</u> | Variance <u>FY2026 to FY2027</u> |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|-------------------------------------|
| General Fund Subsidy | \$630,605 | \$436,371 | \$809,425 | \$669,566 | \$789,922 | \$1,185,246 | A \$395,324 50% |
| Charges for Services | 311,240 | 297,643 | 283,357 | 315,520 | 313,600 | 333,600 | 20,000 6% |
| Licenses & Permits | 208,534 | 280,389 | 261,542 | 273,000 | 273,000 | 264,000 | (9,000) -3% |
| Intergovernmental | 14,000 | 72,879 | 59,190 | 401,951 | 75,000 | 70,000 | (5,000) -7% |
| Other Revenue | 5,640 | 9,062 | 8,671 | 68,600 | 7,700 | 7,900 | 200 3% |
| Total City Clerk Financing Sources | \$1,170,019 | \$1,096,344 | \$1,422,184 | \$1,724,005 | \$1,459,222 | \$ 1,860,746 | \$401,524 28% |

A. General Fund Subsidy: Increase of \$211k for personnel expenses for two elections, \$40k for election machinery, \$20k for newspaper publishing, and \$66k IT Allocation.

City Clerk Financing Uses FY2027 Proposed Budget



Clerk Financing Uses: \$1,860,746

General Fund Financing Uses: \$158,609,562

- 63% Personnel & Benefits
- 17% Non-Discretionary
- 4% Printing & Publishing
- 6% Supplies & Materials
- 10% Other Expenditures

City Clerk Financing Uses FY2027 Proposed Budget

Expenditure by Category

| <u>Non-Discretionary</u> | <u>City Clerk</u> | <u>Elections</u> | <u>Total Clerk</u> |
|-------------------------------------|-------------------|------------------|--------------------|
| Postemployment Healthcare | \$5,257 | \$ - | \$5,257 |
| Ch. 22 General Employee Revised | 39,593 | - | 39,593 |
| Innovation & Technology | 166,670 | - | 166,670 |
| Central Garage Services | - | 4,200 | 4,200 |
| Facility Lease | 45,310 | - | 45,310 |
| Fleet & General Liability Insurance | 10,162 | - | 10,162 |
| Communications | 1,335 | - | 1,335 |
| Central Garage Fuel | - | 300 | 300 |
| Debt Service A | 39,462 | - | 39,462 |
| Transfers Out B | 3,655 | - | 3,655 |
| Non-Discretionary Subtotal | 311,444 | 4,500 | 315,944 |

A. Debt Service: Pension and OPEB bonds.

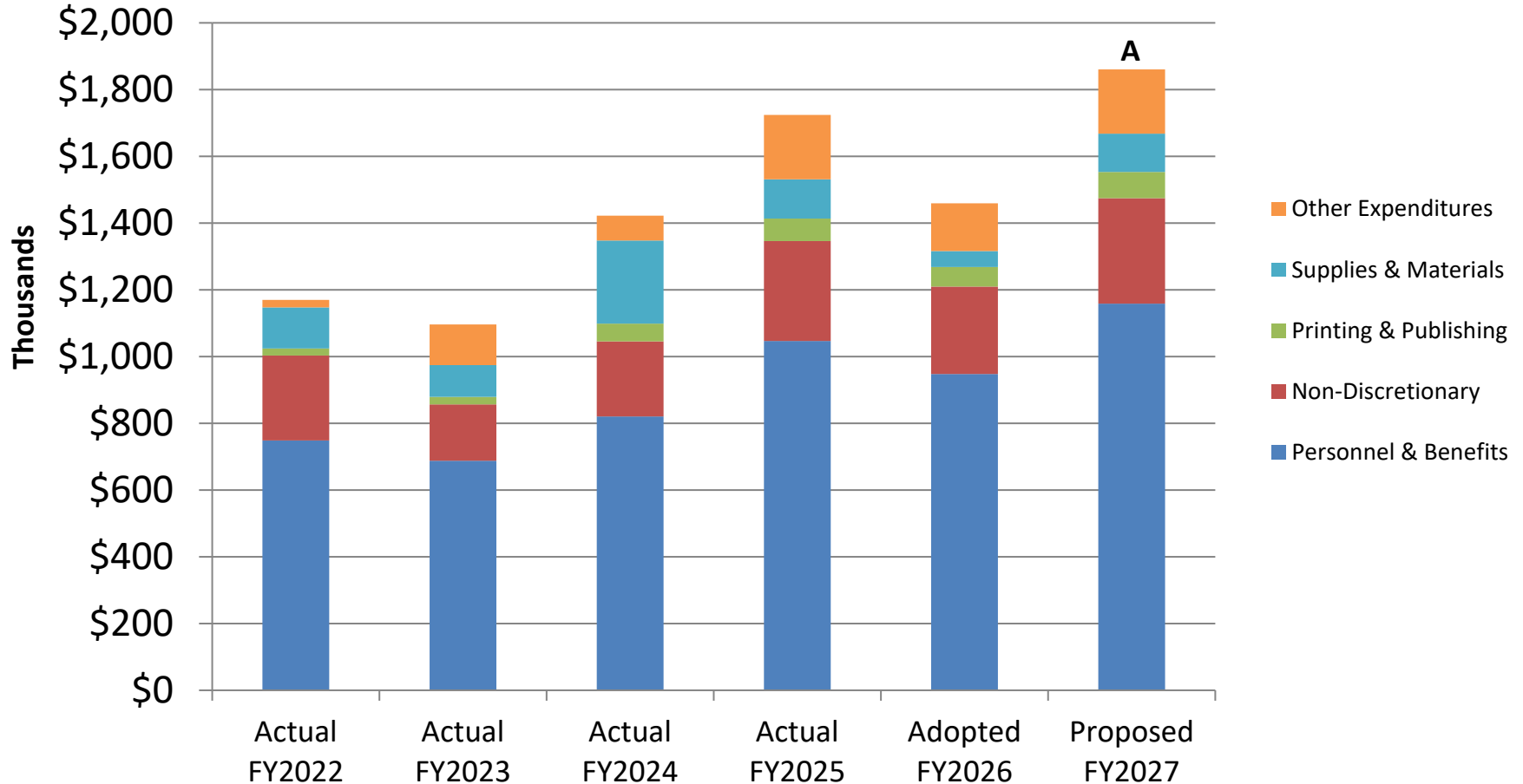
B. Transfers Out: Clerk allocation of HVAC bonds (bond liability in Facility Fund).

City Clerk Financing Uses FY2027 Proposed Budget

Expenditure by Category

| <u>Discretionary</u> | <u>City Clerk</u> | <u>Election</u> | <u>Total Clerk</u> |
|--|--------------------|------------------|--------------------|
| Salary, Wages, & Allowances | 516,422 | 456,555 | 972,977 |
| Personnel Services: Benefits | 137,456 | 48,469 | 185,925 |
| Personnel & Benefits Subtotal | 653,878 | 505,024 | 1,158,902 |
| Printing & Publishing | 59,000 | 19,500 | 78,500 |
| Supplies & Materials | 22,500 | 92,000 | 114,500 |
| Contractual Services | 8,000 | 168,000 | 176,000 |
| Repair & Maintenance Services | 2,800 | - | 2,800 |
| Rentals | - | 4,000 | 4,000 |
| Training & Transportation | 9,000 | - | 9,000 |
| Other Expenses | 1,100 | - | 1,100 |
| Other Expenditure Subtotal | 20,900 | 172,000 | 192,900 |
| Total City Clerk Financing Uses | \$1,067,722 | \$793,024 | \$1,860,746 |

City Clerk Financing Uses



A. FY2027: Includes additional election expenses (personnel, election equipment, etc.).

City Clerk Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------|------------|
| <u>Non-Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | |
| Postemployment Healthcare | \$33,425 | \$6,181 | \$10,085 | \$9,812 | \$5,257 | \$5,257 | \$- | 0% |
| Ch. 22 General Employee Revised | 43,029 | 37,714 | 37,540 | 42,365 | 43,915 | 39,593 | (4,322) | -10% |
| Innovation & Technology | 91,080 | 34,048 | 82,528 | 112,101 | 101,473 | 166,670 | A 65,197 | 64% |
| Central Garage Services | 1,232 | 1,233 | 1,765 | 2,000 | 3,600 | 4,200 | 600 | 17% |
| Fleet Replacement | - | - | - | 25,109 | - | - | - | 0% |
| Facility Lease | 33,102 | 33,622 | 40,542 | 54,661 | 50,103 | 45,310 | (4,793) | -10% |
| Fleet & General Liability Insurance | 8,860 | 12,346 | 8,901 | 9,328 | 12,952 | 10,162 | (2,790) | -22% |
| Communications | 966 | 1,029 | 867 | 1,146 | 1,428 | 1,335 | (93) | -7% |
| Central Garage Fuel | - | 304 | 29 | - | 300 | 300 | - | 0% |
| Debt Service | 39,494 | 39,482 | 39,442 | 39,423 | 39,454 | 39,462 | 8 | 0% |
| Transfers Out | 3,158 | 3,168 | 3,344 | 3,345 | 3,641 | 3,655 | 14 | 0% |
| Non-Discretionary Subtotal | 254,346 | 169,127 | 225,043 | 299,290 | 262,123 | 315,944 | 53,821 | 21% |

A. Innovation & Technology: Allocation increase due to new software's included in operating allocation (BS&A, Carahsoft, etc.).

City Clerk Financing Uses

| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|--|---------------|---------------|---------------|---------------|---------------|------------------|-------------------------|---------|------|
| <u>Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | | |
| Salary, Wages, & Allowances | 618,077 | 567,932 | 676,881 | 899,249 | 761,070 | 972,977 | A | 211,907 | 28% |
| Personnel Services: Benefits | 130,647 | 119,976 | 143,861 | 147,558 | 186,879 | 185,925 | | (954) | -1% |
| Personnel & Benefits Subtotal | 748,724 | 687,908 | 820,742 | 1,046,807 | 947,949 | 1,158,902 | | 210,953 | 22% |
| Printing & Publishing | 21,226 | 22,186 | 52,976 | 67,503 | 58,250 | 78,500 | B | 20,250 | 35% |
| Supplies & Materials | 123,104 | 95,264 | 249,284 | 117,775 | 48,000 | 114,500 | C | 66,500 | 139% |

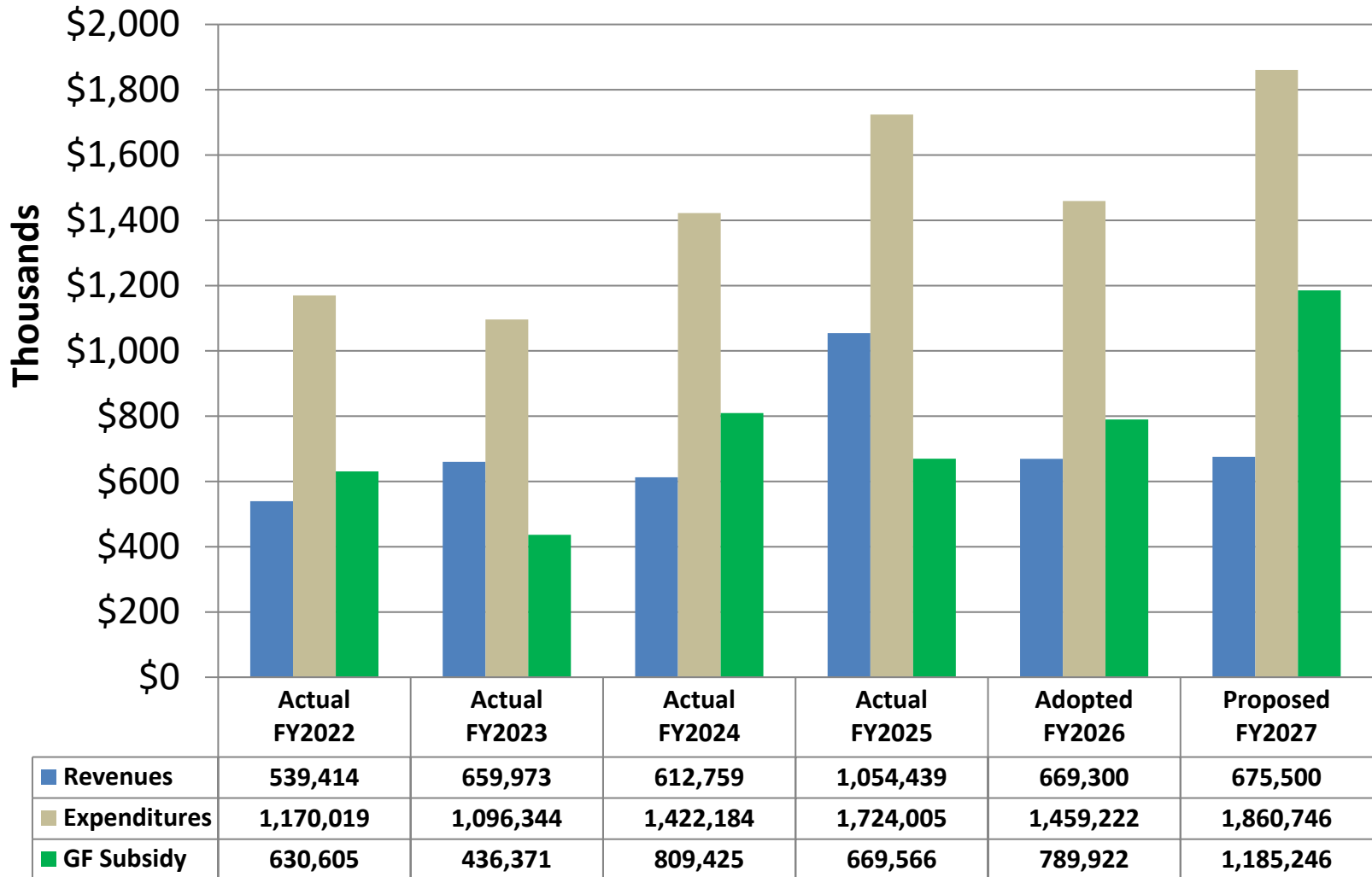
- A. Salary & Wages:** Clerk FT wages increase of \$26K due to contractual step increases. Elections PT wages increase. Estimating approximately \$190K per election for PT staff (2 elections). Based on current fiscal year election actual of \$170K + hourly rate increase.
- B. Printing & Publishing:** Additional printing and binding for second election \$8k and increase in newspaper costs due to switch to Arab American news of \$10k.
- C. Supplies & Materials:** Operating Supplies increase of \$27k for costs related for additional election. Replacements for voting equipment required for \$40k.

City Clerk Financing Uses

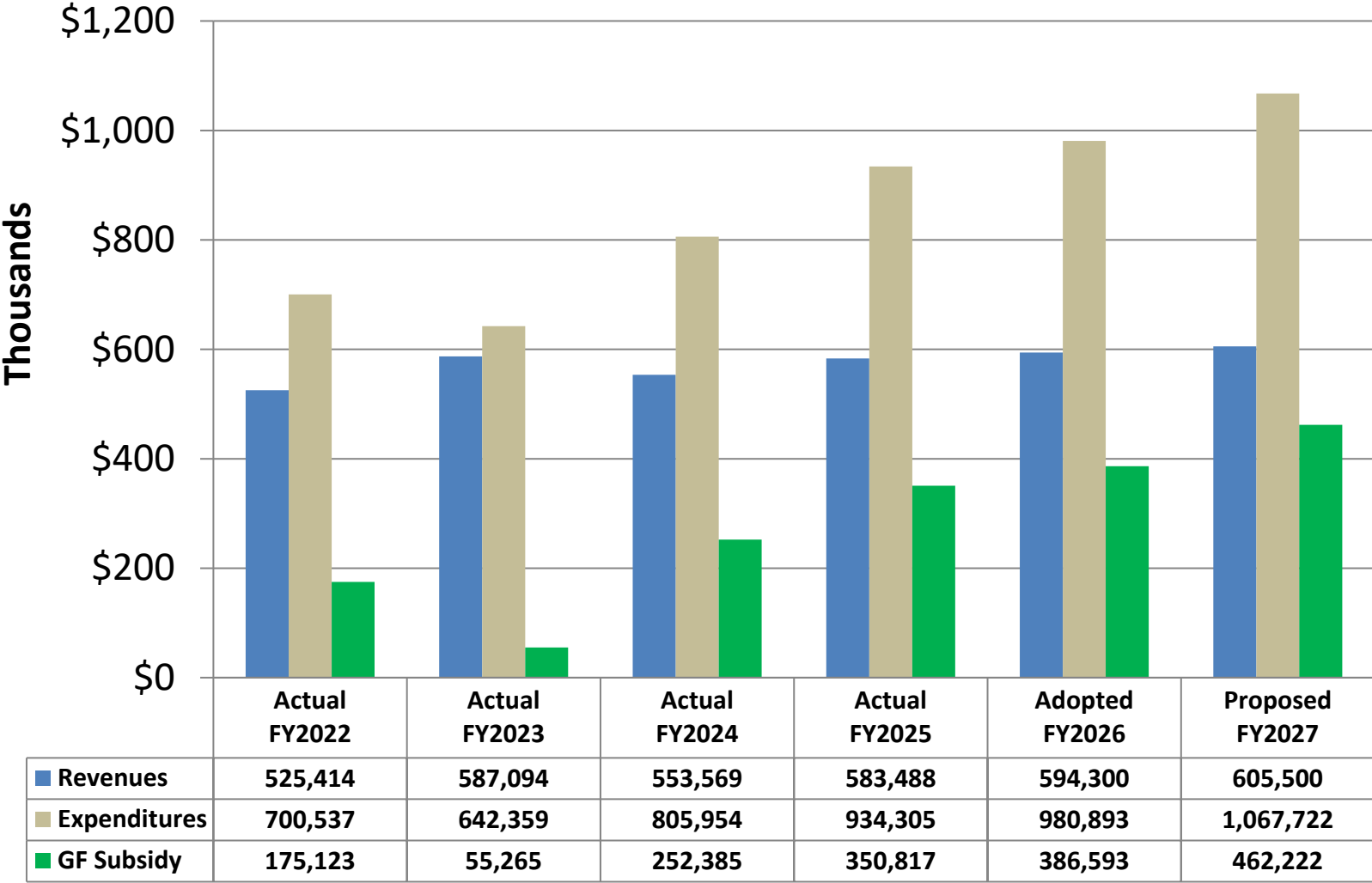
| Expenditure by Category | Actual | Actual | Actual | Actual | Adopted | Proposed | Variance | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|------------------|------------|
| <u>Discretionary</u> | <u>FY2022</u> | <u>FY2023</u> | <u>FY2024</u> | <u>FY2025</u> | <u>FY2026</u> | <u>FY2027</u> | <u>FY2026 to FY2027</u> | | |
| Contractual Services | 13,963 | 96,371 | 63,474 | 178,374 | 134,100 | 176,000 | A | 41,900 | 31% |
| R&M Services | 3,677 | 2,661 | 4,031 | 4,891 | 2,750 | 2,800 | | 50 | 2% |
| Rentals | 3,200 | 2,221 | 1,050 | 2,100 | 1,600 | 4,000 | | 2,400 | 150% |
| Training & Transportation | 940 | 1,595 | 4,828 | 6,503 | 3,500 | 9,000 | | 5,500 | 35% |
| Capital Outlay | - | 18,351 | - | - | - | - | | - | 0% |
| Other Expenses | 839 | 660 | 756 | 762 | 950 | 1,100 | | 150 | 16% |
| Other Expenditure Subtotal | 22,619 | 121,859 | 74,139 | 192,630 | 142,900 | 192,900 | | 50,000 | 35% |
| Total City Clerk Financing Uses | \$1,170,019 | \$1,096,344 | \$1,422,184 | \$1,724,005 | \$1,459,222 | \$1,860,746 | | \$401,524 | 28% |

A. Contractual Services: Includes ElectionSource increase of \$46k related to ballot testing for second election.

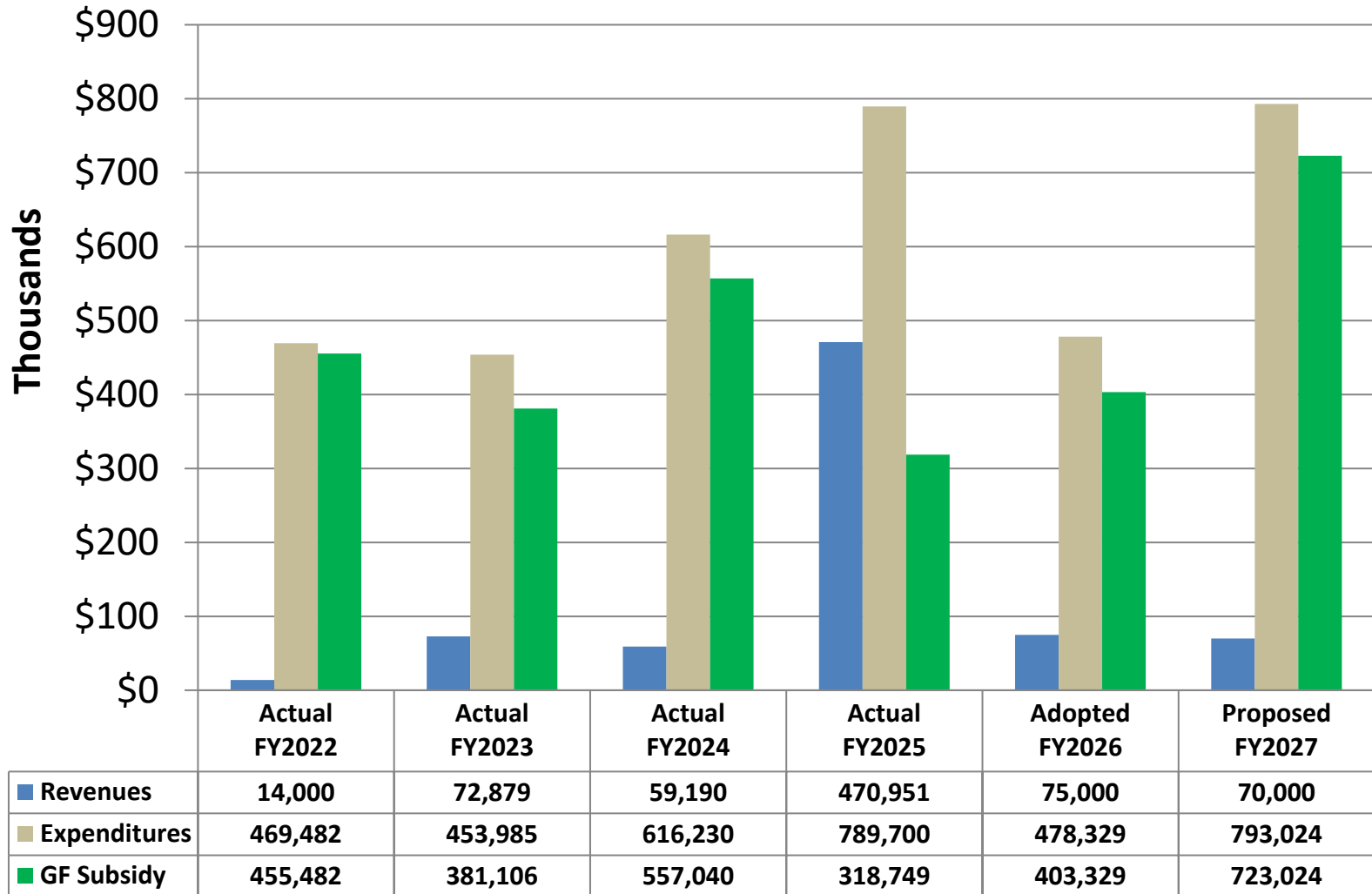
City Clerk – All Divisions Financial Summary



City Clerk – Administrative Division Financial Summary

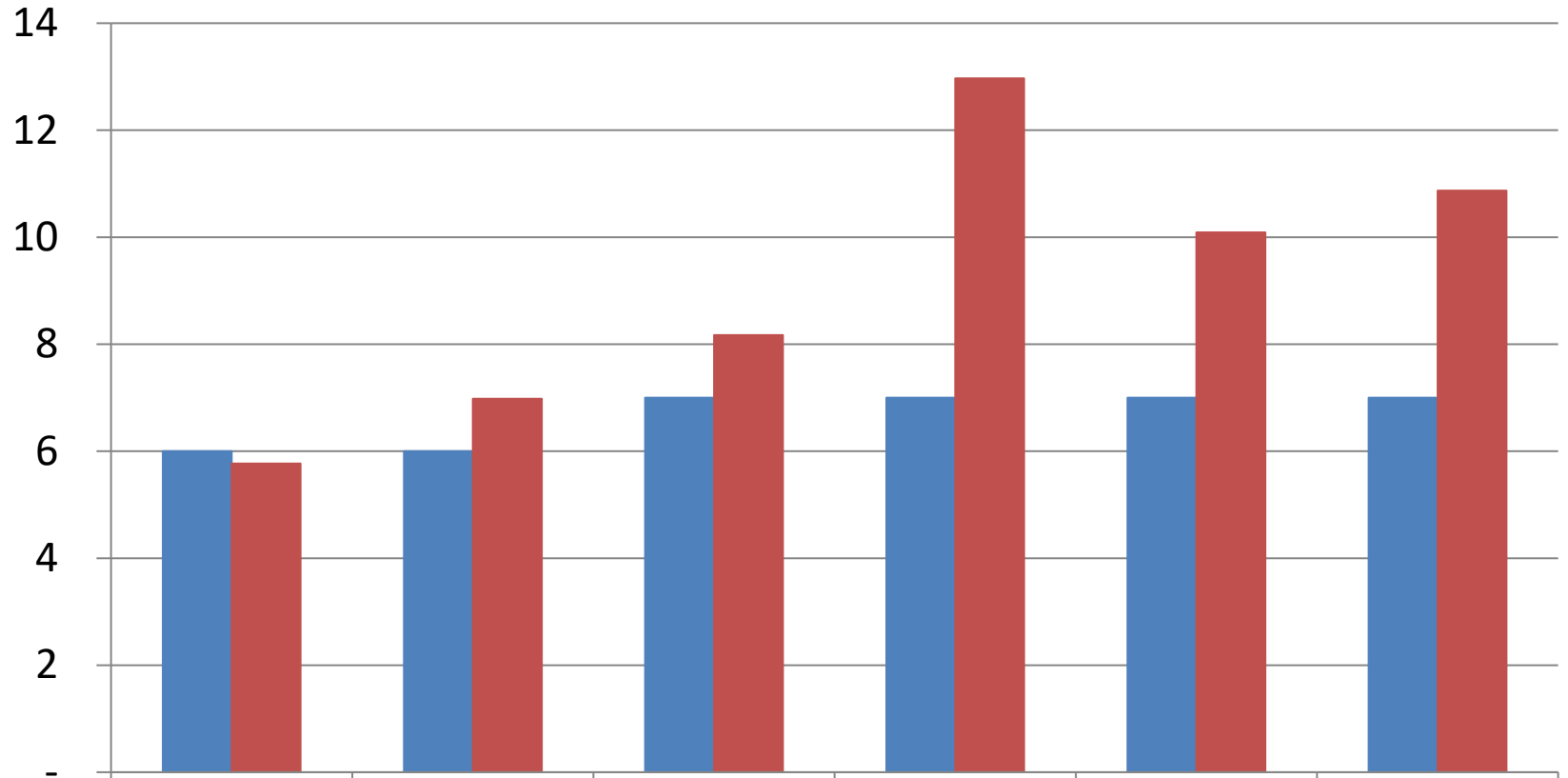


City Clerk – Elections Division Financial Summary



*Clerks – Elections Division revenue exclusively consists of grants and reimbursements from State and Federal sources for election costs

City Clerk Positions (Full-Time Equivalents)

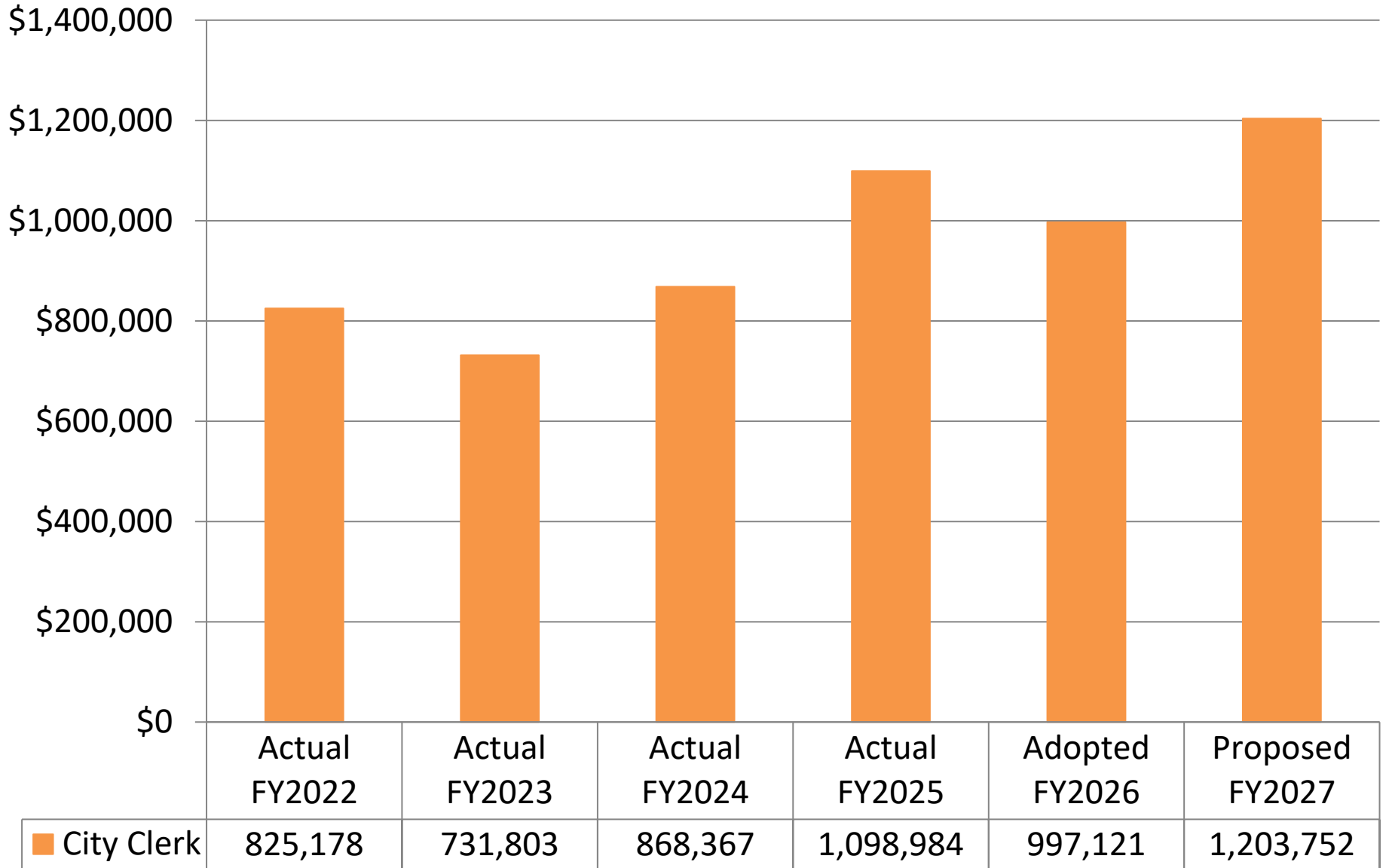


| | Actual FY2022 | Actual FY2023 | Actual FY2024 | Actual FY2025 | Adopted FY2026 | Proposed FY2027 |
|-------------|---------------|---------------|---------------|---------------|----------------|-----------------|
| ■ Full-time | 6.00 | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| ■ Part-time | 5.77 | 6.98 | 8.17 | 12.97 | 10.09 | 10.87 |

■ Full-time

■ Part-time

City Clerk Payroll Expense



**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change | |
|-------------------------------------|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|----------|
| City Clerk - All Divisions | | | | | | | | |
| Revenue | 612,759 | 1,054,439 | 775,724 | 669,300 | 675,500 | 6,200 | 1% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 676,882 | 899,250 | 714,688 | 761,070 | 972,977 | 211,907 | 28% | 2 |
| Personnel Services: Benefits | 191,486 | 199,735 | 185,030 | 236,051 | 230,775 | (5,276) | -2% | 3 |
| Professional & Contractual Services | 147,767 | 317,584 | 199,001 | 239,173 | 346,870 | 107,697 | 45% | 4 |
| Repair & Maintenance Services | 4,031 | 4,891 | 3,861 | 2,750 | 2,800 | 50 | 2% | |
| Rentals | 41,592 | 56,761 | 44,732 | 51,703 | 49,310 | (2,393) | -5% | 5 |
| Insurance & Bonds | 8,901 | 9,328 | 10,192 | 12,952 | 10,162 | (2,790) | -22% | 6 |
| Communications | 867 | 1,146 | 1,014 | 1,428 | 1,335 | (93) | -7% | |
| Printing & Publishing | 52,976 | 67,503 | 47,555 | 58,250 | 78,500 | 20,250 | 35% | 7 |
| Training & Transportation | 4,828 | 6,503 | 4,309 | 3,500 | 9,000 | 5,500 | 157% | 8 |
| Supplies & Materials | 249,313 | 117,775 | 154,219 | 48,300 | 114,800 | 66,500 | 138% | 9 |
| Other Expenses | 756 | 762 | 726 | 950 | 1,100 | 150 | 16% | |
| Debt Service | 39,442 | 39,423 | 39,449 | 39,454 | 39,462 | 8 | 0% | |
| Capital Outlay | - | - | 6,117 | - | - | - | 0% | |
| Transfers Out | 3,344 | 3,345 | 3,286 | 3,641 | 3,655 | 14 | 0% | |
| Undistributed Appropriations | - | - | - | - | - | - | 0% | |
| Total Expenditures | 1,422,184 | 1,724,005 | 1,414,178 | 1,459,222 | 1,860,746 | 401,524 | 28% | |
| City Clerk - All Divisions Subsidy | 809,425 | 669,566 | 638,454 | 789,922 | 1,185,246 | 395,324 | 50% | |

City of Dearborn
2025-2026
Proposed Budget

City Clerk

April 7, 2026

| Major Changes from Prior Yr. Bud | | |
|----------------------------------|----------|---------|
| Ongoing | One-Time | Capital |

| Note: | Category | Comment | | | |
|-------|--|---|----------|----------|---------|
| D | Department: City Clerk - All Divisions | | Ongoing | One-Time | Capital |
| 1 | Revenue | Increase in birth and death certificates revenue | 20,000 | | |
| | | Decrease in business licenses and permits revenue | (10,000) | | |
| | | Increase in misc revenue | 1,200 | | |
| | | Reimbursable Election Expense decrease | | (5,000) | |
| | | | | | |
| | Total Revenue Notable Changes | | 10,000 | (5,000) | |
| 2 | Salaries | Clerk full-time wages increase - contractual step increases, and LOCC approved increases for elected officials. | 30,600 | | |
| | | Increase in pay for part time election workers and increase in number of workers due to two elections | | 178,000 | |
| | | Increase in overtime for full time and part time related to additional election | | 3,200 | |
| 3 | Benefits | Hospital / Med Insurance decrease | (4,270) | | |
| | | Dental Insurance decrease | (1,550) | | |
| | | FICA increase | 6,000 | | |
| | | General Employee Revised CH.22 decrease | (4,300) | | |
| | | All other changes | (250) | | |
| 4 | Professional & Contractual Services | Innovation and Technology allocation increase | 65,200 | | |
| | | Professional Services increase for AV training for department | 5,000 | | |
| | | ElectionSource ballot testing and Dominion Voting maintenance fees increase due to additional election | | 45,900 | |
| | | Decrease in interpreter fees | (11,000) | | |
| | | Increase in central garage services for additional election | | 2,600 | |
| 5 | Rentals | Facility Lease allocation recalculation decrease | (4,800) | | |
| | | Increase in rent for polling places due to additional election | | 2,400 | |
| 6 | Insurance and Bonds | Decrease in General Insurance allocation | (2,790) | | |
| 7 | Printing and Publishing | Increase in newspaper costs due to switch to Arab American news for entire year | 10,000 | | |
| | | Increase in printing & binding for additional election | | 8,000 | |
| | | Increased costs of printing and binding | 2,250 | | |
| 8 | Training and Transportation | Increase in training for City Clerk and Deputy City Clerk | 5,500 | | |
| 9 | Supplies and Materials | Increase in office supplies due to additional election | | 6,000 | |
| | | Increase in postage due to additional election | | 3,000 | |
| | | Increase in business forms due to additional election | | 2,500 | |
| | | Increase in operating supplies due to additional election | | 15,000 | |
| | | Increase in equipment for replacements for voting equipment due to additional election | | 40,000 | |
| | | | | | |
| | Other Net Adjustments: | All other changes in various accounts within the division | (666) | | |
| | Total Expenditure Noted Changes | | 94,924 | 306,600 | - |

**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change | |
|-------------------------------------|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|----------|
| City Clerk - Administration | | | | | | | | |
| Revenue | 553,569 | 583,488 | 574,717 | 594,300 | 605,500 | 11,200 | 2% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 394,482 | 448,934 | 389,330 | 498,083 | 516,422 | 18,339 | 4% | 2 |
| Personnel Services: Benefits | 169,555 | 173,790 | 163,368 | 193,559 | 182,306 | (11,253) | -6% | 3 |
| Professional & Contractual Services | 84,524 | 114,754 | 78,322 | 104,473 | 174,670 | 70,197 | 67% | 4 |
| Repair & Maintenance Services | 4,031 | 4,891 | 3,861 | 2,750 | 2,800 | 50 | 2% | |
| Rentals | 40,542 | 54,661 | 42,942 | 50,103 | 45,310 | (4,793) | -10% | 5 |
| Insurance & Bonds | 8,901 | 9,328 | 10,192 | 12,952 | 10,162 | (2,790) | -22% | 6 |
| Communications | 867 | 1,146 | 1,014 | 1,428 | 1,335 | (93) | -7% | |
| Printing & Publishing | 35,839 | 50,539 | 35,634 | 47,500 | 59,000 | 11,500 | 24% | 7 |
| Training & Transportation | 4,828 | 6,503 | 4,309 | 3,500 | 9,000 | 5,500 | 157% | 8 |
| Supplies & Materials | 18,845 | 26,230 | 21,775 | 22,500 | 22,500 | - | 0% | |
| Other Expenses | 756 | 762 | 726 | 950 | 1,100 | 150 | 16% | |
| Debt Service | 39,442 | 39,423 | 39,449 | 39,454 | 39,462 | 8 | 0% | |
| Transfers Out | 3,344 | 3,345 | 3,286 | 3,641 | 3,655 | 14 | 0% | |
| Undistributed Appropriations | - | - | - | - | - | - | 0% | |
| Total Expenditures | 805,954 | 934,305 | 794,206 | 980,893 | 1,067,722 | 86,829 | 9% | |
| City Clerk - Administration Subsidy | 252,385 | 350,818 | 219,489 | 386,593 | 462,222 | 75,629 | 20% | |

City of Dearborn
2026-2027
Proposed Budget

City Clerk

April 7, 2026

| Note: Category | | Comment | Major Changes from Prior Yr. Bud | | |
|----------------|-------------------------------------|---|----------------------------------|----------|---------|
| | | | Ongoing | One-Time | Capital |
| D | Department: City Clerk - Admin | | | | |
| 1 | Revenue | Increase in birth and death certificates revenue | 20,000 | | |
| | | Decrease in business licenses and permits revenue | (10,000) | | |
| | | Increase in misc revenue | 1,200 | | |
| | | | | | |
| | Total Revenue Notable Changes | | 11,200 | | |
| 2 | Salaries | Clerk full-time wages increase - contractual step increases and LOCC approved increases for elected officials | 25,975 | | |
| | | Decrease in estimated overtime wages | (7,636) | | |
| 3 | Benefits | Hospital / Med Insurance decrease | (6,018) | | |
| | | Dental Insurance decrease | (1,507) | | |
| | | FICA increase | 1,560 | | |
| | | General Employee Revised CH.22 decrease (funded at ADC level). | (4,322) | | |
| | | All other changes | (966) | | |
| 4 | Professional & Contractual Services | Innovation and Technology allocation recalculation increase | 65,197 | | |
| | | Professional Services increase for AV training for department | 5,000 | | |
| 5 | Rentals | Facility Lease allocation decrease | (4,793) | | |
| 6 | Insurance and Bonds | Decrease in General Insurance | (2,790) | | |
| 7 | Printing and Publishing | Increase in newspaper costs due to switch to Arab American news for entire year | 10,000 | | |
| | | Increased costs of printing and binding | 1,500 | | |
| 8 | Training and Transportation | Increase in training for City Clerk and Deputy City Clerk | 5,500 | | |
| | Other Net Adjustments: | All other changes in various accounts within the division | 129 | | |
| | Total Expenditure Noted Changes | | 86,829 | - | - |

**Executive Summary
Variance Report**

| | FY2024 Two Years Ago Actuals | FY2025 Last Year Actuals | FY2023-25 Three Year Average | FY2026 Adopted Budget | FY2027 Proposed Budget | FY26 Adopted to FY27 Proposed Variance | FY26 to FY27 % Change | |
|-------------------------------------|------------------------------------|--------------------------------|------------------------------------|-----------------------------|------------------------------|--|-----------------------------|----------|
| City Clerk - Elections | | | | | | | | |
| Revenue | 59,190 | 470,951 | 201,007 | 75,000 | 70,000 | (5,000) | -7% | 1 |
| <u>Expenditure</u> | | | | | | | | |
| Salary, Wages, & Allowances | 282,400 | 450,316 | 325,358 | 262,987 | 456,555 | 193,568 | 74% | 2 |
| Personnel Services: Benefits | 21,931 | 25,945 | 21,662 | 42,492 | 48,469 | 5,977 | 14% | 3 |
| Professional & Contractual Services | 63,243 | 202,830 | 120,679 | 134,700 | 172,200 | 37,500 | 28% | 4 |
| Repair & Maintenance Services | - | - | - | - | - | - | 0% | |
| Rentals | 1,050 | 2,100 | 1,790 | 1,600 | 4,000 | 2,400 | 150% | 5 |
| Insurance & Bonds | - | - | - | - | - | - | 0% | |
| Communications | - | - | - | - | - | - | 0% | |
| Printing & Publishing | 17,137 | 16,964 | 11,921 | 10,750 | 19,500 | 8,750 | 81% | 6 |
| Training & Transportation | - | - | - | - | - | - | 0% | |
| Supplies & Materials | 230,469 | 91,546 | 132,444 | 25,800 | 92,300 | 66,500 | 258% | 7 |
| Other Expenses | - | - | - | - | - | - | 0% | |
| Debt Service | - | - | - | - | - | - | 0% | |
| Capital Outlay | - | - | 6,117 | - | - | - | 0% | |
| Transfers Out | - | - | - | - | - | - | 0% | |
| Undistributed Appropriations | - | - | - | - | - | - | 0% | |
| Total Expenditures | 616,230 | 789,700 | 619,972 | 478,329 | 793,024 | 314,695 | 66% | |
| City Clerk - Elections Subsidy | 557,040 | 318,749 | 418,965 | 403,329 | 723,024 | 319,695 | 79% | |
| | - | - | - | - | - | - | | |

City of Dearborn
2026-2027
Proposed Budget

City Clerk

April 7, 2026

| Major Changes from Prior Yr. Bud | | |
|----------------------------------|----------|---------|
| Ongoing | One-Time | Capital |

Note: Category

Comment

| | | | | | |
|---|------------------------------------|--|--|--|--|
| D | Department: City Clerk - Elections | | | | |
|---|------------------------------------|--|--|--|--|

| | | | | | |
|---|-------------------------------|--|---|---------|--|
| 1 | Revenue | Reimbursable Election Expense decrease | | (5,000) | |
| | | | | | |
| | Total Revenue Notable Changes | | - | (5,000) | |

| | | | | | |
|---|-------------------------------------|--|----------|---------|---|
| 2 | Salaries | Clerk full-time wages increase - contractual step increases | 4,693 | | |
| | | Increase in pay for part time election workers and increase in number of workers due to two elections | | 178,080 | |
| | | Increase in overtime for full time and part time related to additional election | | 10,795 | |
| | | | | | |
| 3 | Benefits | Hospital/Medical Insurance increase | 1,747 | | |
| | | FICA increase | 3,538 | | |
| | | All other changes | 692 | | |
| | | | | | |
| 4 | Professional & Contractual Services | ElectionSource ballot testing and Dominion Voting maintenance fees increase due to additional election | | 45,900 | |
| | | Decrease in interpreter fees | (11,000) | | |
| | | Increase in central garage services for additional election | | 2,600 | |
| | | | | | |
| 5 | Rentals | Increase in rent for polling places due to additional election | | 2,400 | |
| | | | | | |
| 6 | Printing & Publishing | Increase in printing & binding for additional election | | 8,000 | |
| | | Increase in publishing costs | 750 | | |
| | | | | | |
| 7 | Supplies and Materials | Increase in office supplies due to additional election | | 6,000 | |
| | | Increase in postage due to additional election | | 3,000 | |
| | | Increase in business forms due to additional election | | 2,500 | |
| | | Increase in operating supplies due to additional election | | 15,000 | |
| | | Increase in equipment for replacements for voting equipment due to additional election | | 40,000 | |
| | | | | | |
| | Total Expenditure Noted Changes | | 420 | 314,275 | - |

**CITY OF DEARBORN
PERSONNEL HISTORY
BASED ON CURRENT DEPARTMENTAL ALIGNMENTS**

| DEPARTMENT | 2025 | | 2026 | | 2027 | | Difference | |
|-------------------------------|------|-------|------|------|------|------|------------|------|
| | Full | Part | Full | Part | Full | Part | Full | Part |
| | Time | Time | Time | Time | Time | Time | Time | Time |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| CITY CLERK (1300) | 6.00 | 1.44 | 6.00 | 1.44 | 6.00 | 1.44 | - | - |
| CITY CLERK - ELECTIONS (1350) | 1.00 | 11.53 | 1.00 | 8.65 | 1.00 | 9.43 | - | 0.78 |

CITY OF DEARBORN

Fiscal Year 2027 (7/1/2026 - 6/30/2027) Budgeted Personnel Positions

| Increase or (Decrease) | Increase or (Decrease) | FISCAL YEAR 2027 | | | | Fund Department Budgeted Position | FISCAL YEAR 2026 | | | |
|---------------------------|---------------------------|---------------------|-----------------------|---------------------|-----------------------|--------------------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | | Full Time FTE | Part Time Slots | Full Time FTE | Part Time Slots | | Full Time Slots | Full Time FTE | Part Time Slots | Part Time FTE |
| | | | | | | CITY CLERK | | | | |
| | | | | | | 101 1300 801 | | | | |
| | | | | | | OFFICE ASSISTANT III | 3.00 | | 3.00 | |
| | | | | | | EXECUTIVE ASSISTANT | 1.00 | | 1.00 | |
| | | | | | | DEPUTY CITY CLERK | 1.00 | | 1.00 | |
| | | | | | | CITY CLERK | 1.00 | | 1.00 | |
| | | | | | | OFFICE SUPPORT I | | | 2.00 | 1.44 |
| | | | | | | TOTAL CITY CLERK | 6.00 | 6.00 | 2.00 | 1.44 |
| | | | | | | CITY CLERK ELECTIONS | | | | |
| | | | | | | 101 1350 801 | | | | |
| | | | | | | ELECTIONS SUPERVISOR | 1.00 | | 1.00 | |
| | | | | | | VOTING ASSISTANT (PT) | | | 13.00 | 2.88 |
| | | | | | | ELECTION WORKER | | | 675.00 | 5.77 |
| | | | | | | TOTAL CITY CLERK ELECTIONS | 1.00 | 1.00 | 688.00 | 8.65 |
| | | | | | | GRAND TOTAL CITY CLERK | 7.00 | 7.00 | 690.00 | 10.09 |