

# APRIL 7, 2026

# BUDGET WORKSHOP

PROPOSED BUDGET OVERVIEW, LEGAL, PARKS & RECREATION



FY2027 PROPOSED BUDGET



OFFICE OF  
THE MAYOR  
ABDULLAH H. HAMMOUD

# FY2027 BUDGET PROPOSAL

APRIL 7, 2026

Mayor  
**Abdullah H. Hammoud**

Chief Financial Officer  
**Michael Kennedy**

Deputy Finance Director  
**Corey Jarocki**



# STRENGTHENING INFRASTRUCTURE & OPERATIONS



**Fourth Consecutive Year of  
Balanced General Fund Budget**



**Strategic  
Infrastructure  
Investments**



**Streamlining  
City Operations  
& Efficiencies**



**Strengthening  
Public Safety &  
Quality of Life**



**Investing in  
the City's  
Workforce**

# STRONG FINANCIAL MANAGEMENT

- 1** FY27 represents the fourth straight balanced budget proposed by the City of Dearborn during Mayor Hammoud's tenure.
- 2** This budget upholds fiscal responsibility by not raising taxes on residents and by increasing funding through grants secured by the administration.



# QUALITY CITY SERVICES



## Good Roads

New multi-year plan targets 33 miles of repairs to the most-needed Dearborn roads, and related water and sewer infrastructure.



## More Tree Services

Increased financial commitment to Trees with ongoing trimming, maintenance, replacement, and an added district for Tree Trimming.



## Clean Streets

There are 4 additional positions for the Clean Streets Crew and a renewed Street Sweeper lease to ensure dependable equipment to keep things running smoothly without downtime.



# INNOVATION & MODERNIZATION

1

## Library Upgrades

Transform the Esper branch library into an exciting, modern STEAM hub, and renovate the Bryant library garden to make these spaces available for everyone to enjoy.

2

## Integrated Systems

Starting in April, the BS&A ERP system will improve city operations, including departmental accounting, and allow the entire permit process to be completed online.



# INVESTMENT IN SMALL BUSINESS

1

The Warren Business District Improvement Authority creates programs and projects to enhance the Warren corridor, focusing on infrastructure, streetscape, beautification, business growth, events, grants, marketing, and promotion.

2

The Dix-Vernor Business District Improvement Authority enhances the Dix-Vernor corridor through infrastructure/streetscape improvements, beautification, business support (attraction/retention, grants), community events, and marketing.



# CONTINUED COMMITMENT TO CURRENT EMPLOYEES & RETIREES

## Current Employees

The Mayor's FY27 budget includes a 5 percent annual increase for most full-time employees and fully funding HSA deductibles. The City continues to invest in training, and is continuing to fund the Cancer, Respiratory and Cardiac screenings for Fire staff. The City is also continuing its commitment to the part-time staff, with the new part-time plan that was enacted in the current year (which included a 6 percent minimum pay increase, and established a minimum pay of \$15 / hour).

## Retirees

Under Mayor Hammoud's proposal, the City will fund PEHC at the ADC level for the fifth consecutive year, which helps secure the benefit well into the future. It is projected to fund pension systems at the ADC level in FY27. Additionally, the City will maintain the same healthcare plans for retirees.



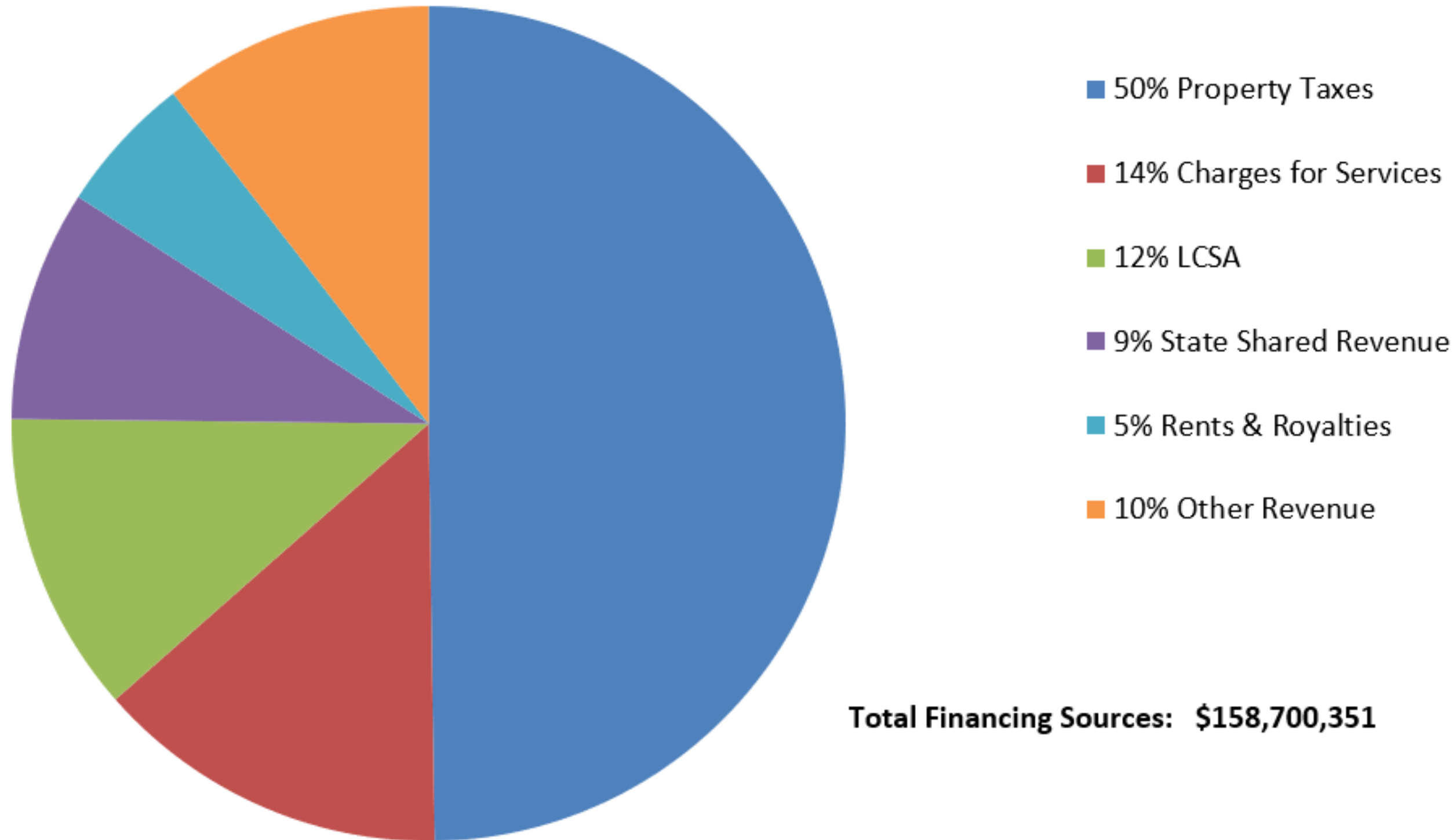
# PUBLIC SAFETY INVESTMENTS

- ✓ **Public Safety Investments in:**
  - Police vehicles and ambulances
  - Speed Enforcement Lidar, illuminated signs, traffic beacons, speed humps, modular vehicle barriers
  - FUSUS cameras, flock cameras, drones
  - New cameras (body, car, interview room)
  - Real-time language translation software
- ✓ **Enforcement Officers for Parks**
- ✓ **Facility assessment for Police and 19th District Court buildings to identify the most effective use of resources for improvements**
- ✓ **Modern infrastructure investment plans include upgrading equipment for Police and Fire, such as new cardiac monitors for Fire and radios for both**



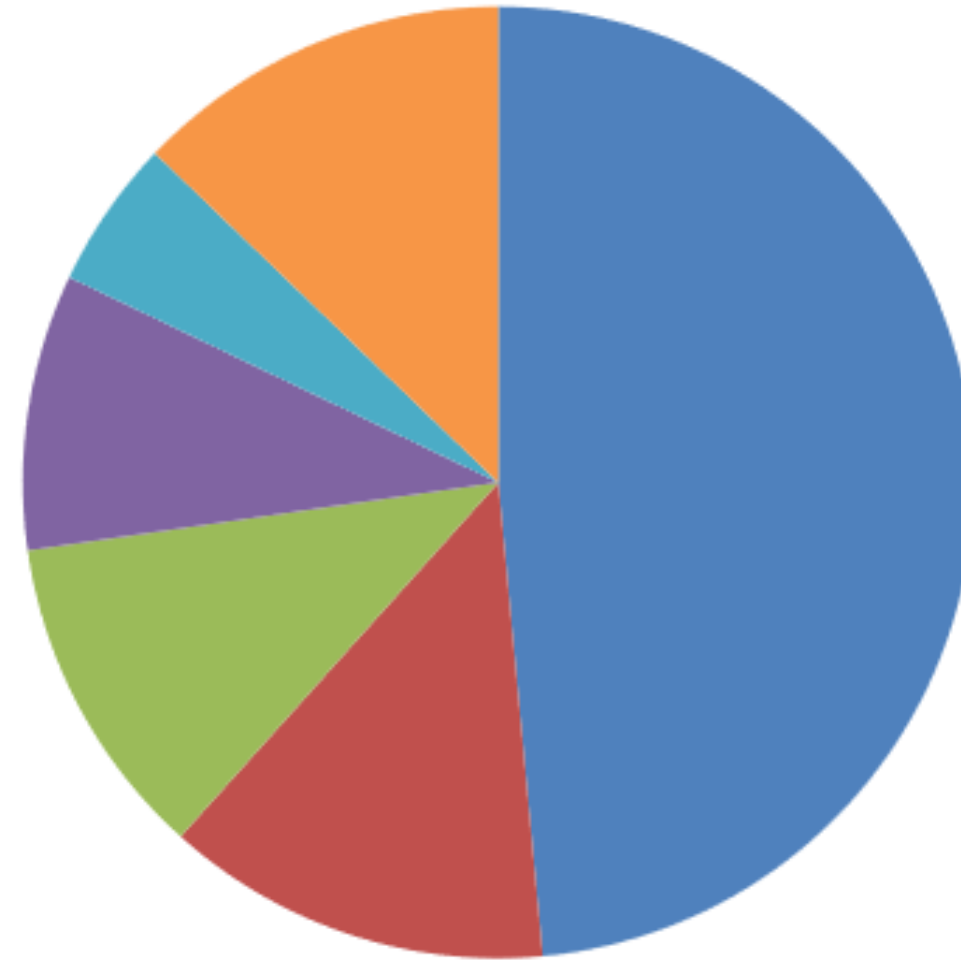
# GENERAL FUND

## PROPOSED FY2027: FINANCING SOURCES



# GENERAL FUND: FINANCING SOURCES PROPOSED FY2027 VS FY2026:

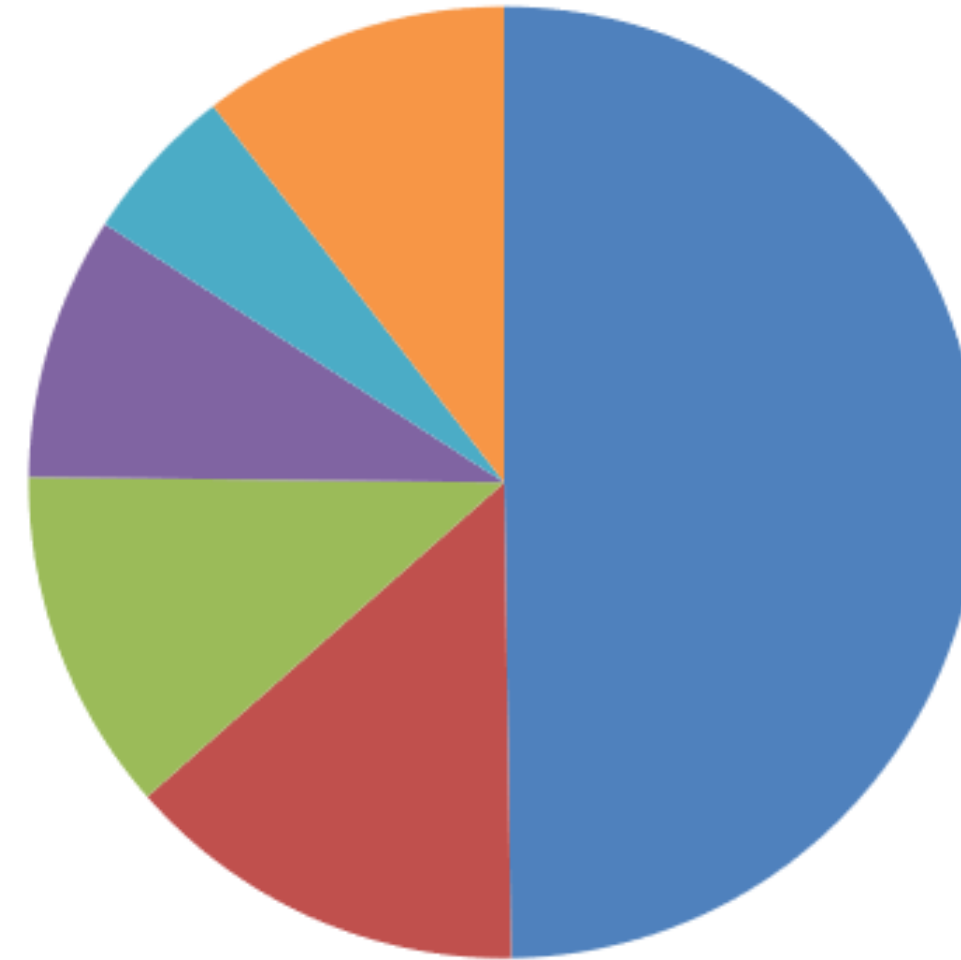
**FY2026 Adopted**



**Total Financing Sources:  
\$151,773,603**

- 49% Property Taxes
- 13% Charges for Services
- 11% LCSA
- 9% State Shared Revenue
- 5% Rents & Royalties
- 13% Other Revenue

**FY2027 Proposed**

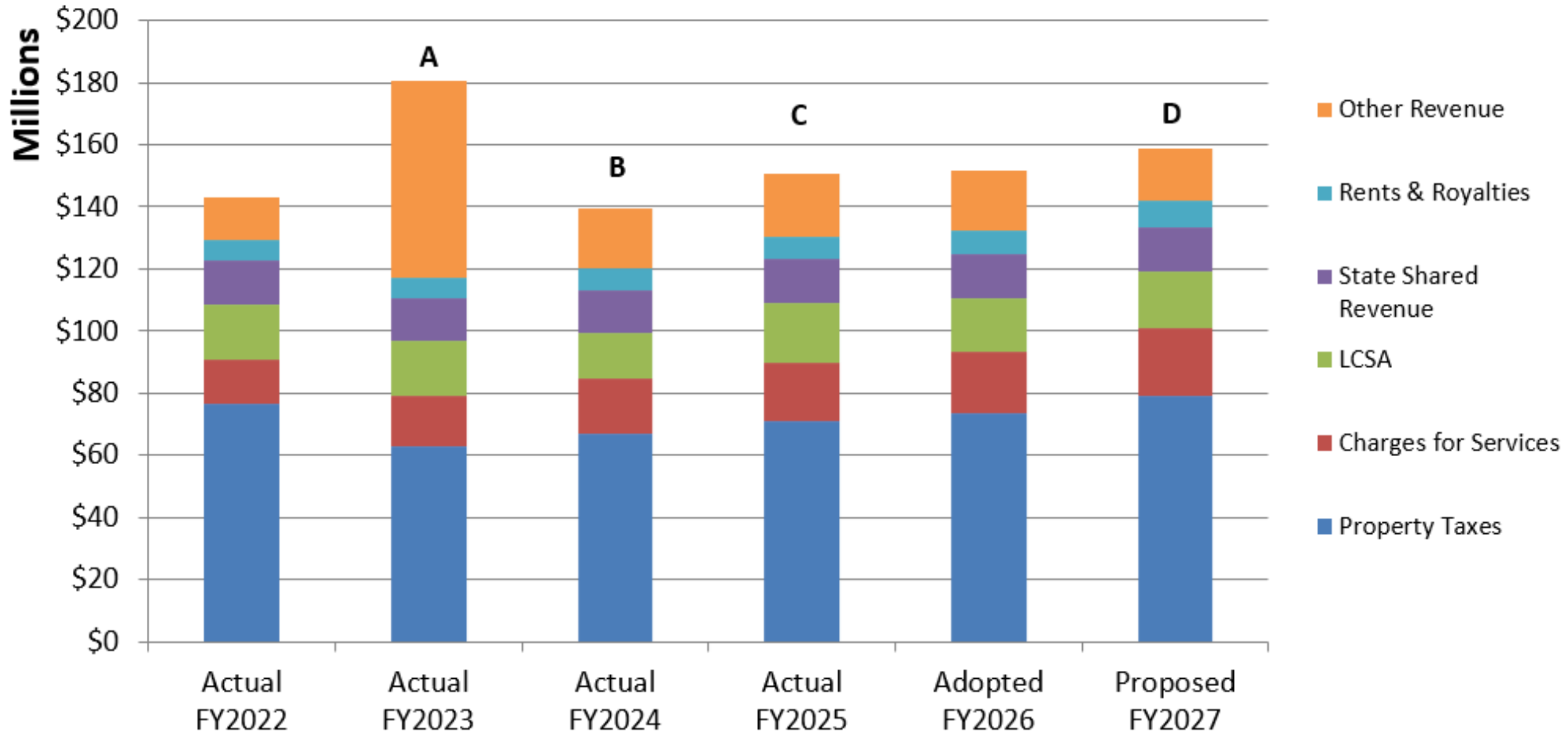


**Total Financing Sources:  
\$158,700,351**

- 50% Property Taxes
- 14% Charges for Services
- 12% LCSA
- 9% State Shared Revenue
- 5% Rents & Royalties
- 10% Other Revenue

# GENERAL FUND

## PROPOSED FY2027: FINANCING SOURCES



- A. FY2023** includes decrease of \$13.5 million of Property Tax Revenue due to millage non-renewal. FY2023 Other Revenue includes \$47.2M of ARPA funding allocated to General Fund, freeing General Fund dollars to fund ARPA projects.
- B. FY2024** Increase in Property Taxes related to 5% inflation factor and increase in Garbage & Rubbish millage (.20 mills) due to new rubbish contract.
- C. FY2025** Adopted included 5% increase in taxable value, Charges for Services increases for ambulance billing & dispatch services, Other Revenue increase for return project funding (refunded with investment income in other accounting funds), and ATPA Grant.
- D. Proposed FY2027** includes 2.7% taxable value inflationary factor, and Ford HUB inclusion. Decrease in Other Revenue related to transfers in from other funds, and projected investment income.

# GENERAL FUND

## PROPOSED FY2027: FINANCING SOURCES

Revenue by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	Variance	
	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2026 to FY2027</u>	
Property Taxes	\$71,718,445	\$59,211,563	\$62,806,568	\$66,366,574	\$69,013,200	\$74,202,500	\$5,189,300	8%
Payments in Lieu of Taxes	1,485,140	788,549	753,793	793,025	800,675	815,239	14,564	2%
Tax Collection Fee	23,653	23,342	23,505	23,649	27,000	27,000	-	0%
Property Tax Administrative Fee	2,431,878	2,176,220	2,211,253	2,418,344	2,564,657	2,688,872	124,215	5%
Penalties & Interest on Taxes	1,080,478	952,678	1,218,465	1,448,127	1,221,000	1,250,000	29,000	2%
<b>Property Taxes Subtotal</b>	76,739,594	63,152,352	67,013,584	71,049,719	73,626,532	78,983,611	<b>A</b> 5,357,079	7%
<b>Charges for Services</b>	14,166,250	16,219,007	17,833,991	18,909,496	19,936,208	21,819,749	<b>B</b> 1,883,541	9%
<b>Local Community Stabilization Authority</b>	17,623,856	17,524,728	14,406,669	19,083,712	16,796,995	18,505,629	<b>C</b> 1,708,634	10%
<b>State Shared Revenue</b>	14,224,603	13,561,761	13,880,778	13,995,441	14,243,000	14,218,000	<b>D</b> (25,000)	0%
<b>Rents &amp; Royalties</b>	6,473,286	6,947,364	7,059,966	7,360,009	7,683,906	8,534,951	<b>E</b> 851,045	11%

- A. State Inflationary Multiplier, 2.7%. Ford HUB newly included in taxable value (approximately \$3.7M in revenue).
- B. Fire: increase in ambulance service charges \$700K due to rate increases, and no transport treatment \$140K. Recreation: department-wide increase \$570K (Golf Admissions, \$330K, FCPAC Center Passes \$120K, Pool Admissions \$40K), City Service Fee \$117K, Dispatch Services (per contract) \$100K.
- C. Increase based on estimates from State of Michigan and prior year actuals.
- D. Proposed budget flat due to changes in State budget directing sales tax towards streets (neighborhood roads).
- E. Recreation: Camp Dearborn \$385K (New Green Cabins, Temp Camping, Resort Cabins), DISC Ice Rentals \$41K. DPW internal equipment charges for street sweeping, \$520K. Continued reduction in cable franchise fees, -\$155K.

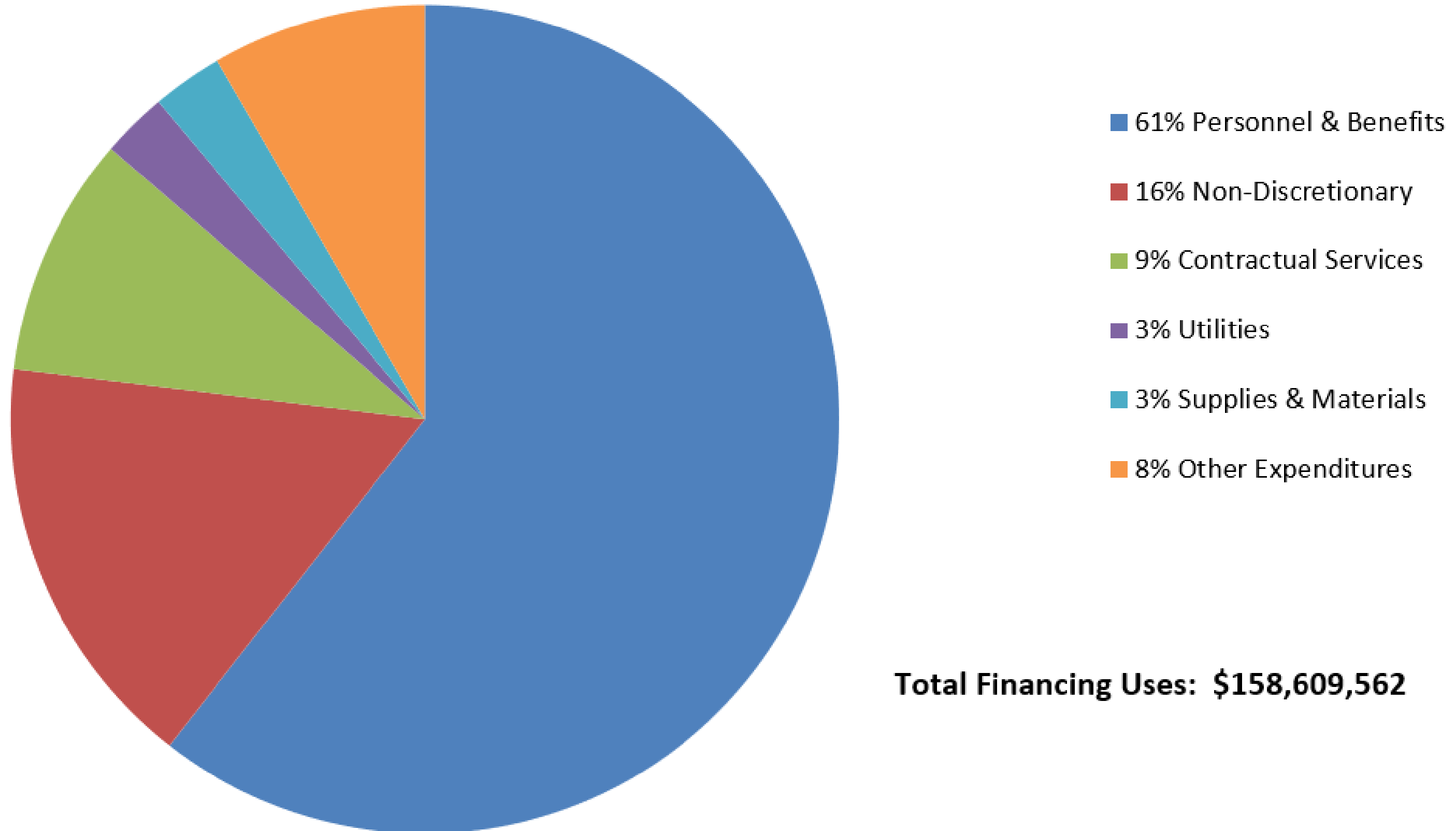
# GENERAL FUND

## PROPOSED FY2027: FINANCING SOURCES

Revenue by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	Variance		
	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2026 to FY2027</u>		
Licenses & Permits	4,043,219	2,977,608	4,416,542	3,552,981	4,381,679	4,023,190	A	(358,489)	-8%
Intergovernmental Revenue	3,482,599	49,717,266	4,631,812	5,173,010	4,598,411	3,430,194	B	(1,168,217)	-25%
Fines & Forfeits	5,401,145	5,094,149	4,964,426	5,288,988	5,174,000	5,682,750	C	508,750	10%
Investment Revenue	(352,432)	3,344,943	3,411,072	3,265,033	2,563,968	2,127,490	D	(436,478)	-17%
Contributions	144,759	210,785	5,391	118,306	50,100	193,100	E	143,000	285%
Reimbursements	70,375	98,863	51,262	72,275	771,997	593,992	F	(178,005)	-23%
Commissions	107,817	166,893	149,596	148,952	183,660	315,795	G	132,135	72%
Other Revenue	240,821	260,495	447,965	377,999	232,410	219,400		(13,010)	-6%
Proceeds from Long-Term Liabilities	-	-	462,445	-	-	-		-	0%
Transfers In	523,885	1,175,000	793,455	2,196,835	1,530,737	52,500	H	(1,478,237)	-97%
<b>Other Revenue Subtotal</b>	<b>13,662,188</b>	<b>63,046,002</b>	<b>19,333,966</b>	<b>20,194,379</b>	<b>19,486,962</b>	<b>16,638,411</b>		<b>(2,848,551)</b>	<b>-15%</b>
<b>Total General Fund Financing Sources</b>	<b>\$142,889,777</b>	<b>\$180,451,214</b>	<b>\$139,528,954</b>	<b>\$150,592,756</b>	<b>\$151,773,603</b>	<b>\$158,700,351</b>		<b>\$6,926,748</b>	<b>5%</b>

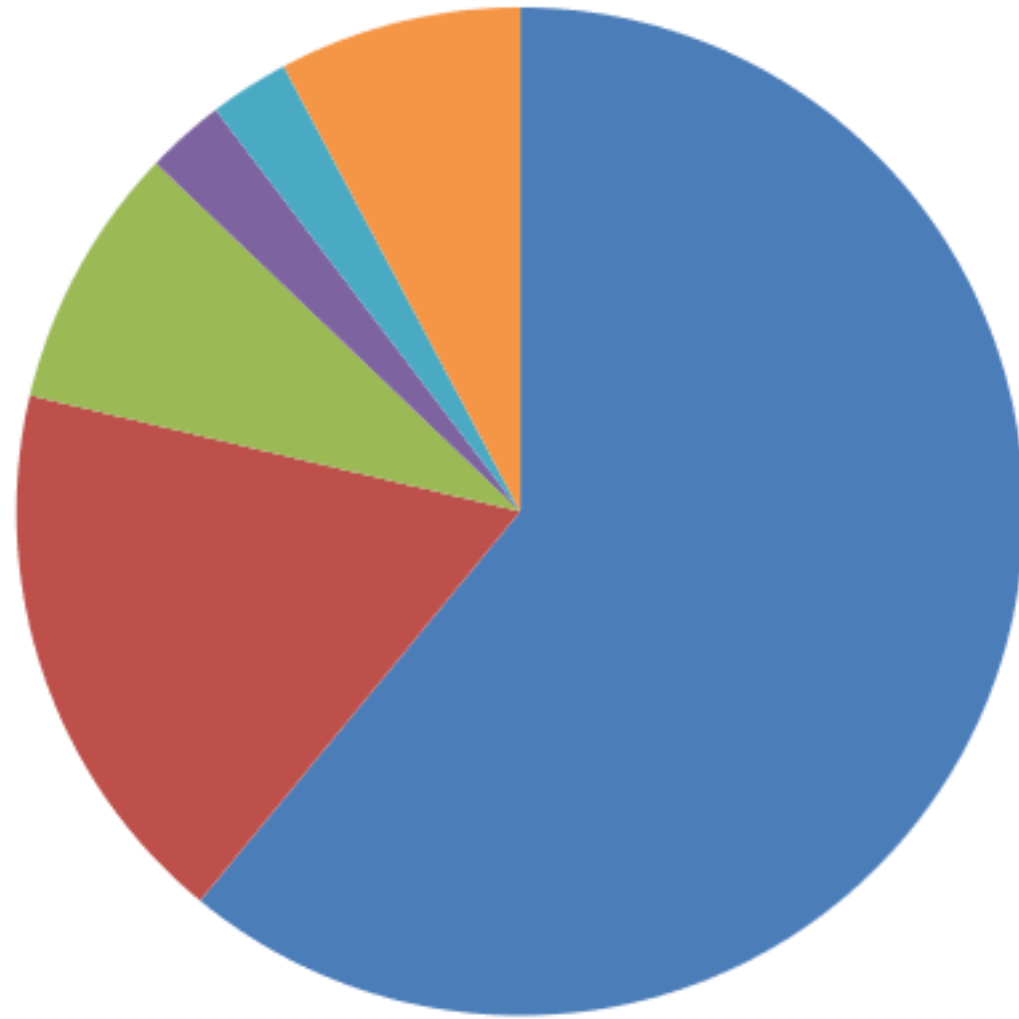
- A. Licenses & Permits:** Decrease in construction permit processing based on forecasted projects.
- B. Intergovernmental Revenue:** Decrease due to SAFER grant completion in March 2026, \$1M. CDBG funds of \$260K redirected to community infrastructure projects from City operating (vector, code enforcement).
- C. Fines & Forfeits:** Court: Traffic and Parking revenue increases based on trends, and current YTD \$330K, Bus Stop Arm Infractions, \$200K,
- D. Investment Revenue:** Projected returns from Pooled Cash investments. Budgeted based on projected rate adjustments by Federal Reserve, and ongoing market volatility.
- E. Contributions:** Special Event Sponsorships for Haunted Trail Wanderlights, and music at Camp Dearborn.
- F. Reimbursements:** Decrease in anticipated reimbursements from DDDA's and BDIA's for Clean Streets crew, based on YTD actuals, staff and equipment capacities, and portion of contracts outsourced, \$245K. Increase in utility reimbursements from Dearborn Hills restaurant \$67K.
- G. Commissions:** Camp Dearborn MI Bright Lights (based on actuals from current fiscal year) \$60K. Contractual portion of revenues from Dearborn Hills restaurant \$38K. Camp Dearborn software and credit card fees (offset by expense) \$38K.
- H. Transfers In:** FY2026: Return of prior year General Fund Funding for projects (V20000 Michigan Streetscapes, M25000 Parking Lot Reconstruction). Projects refunded with FY26 Investment Income in the applicable accounting funds. FY2027: Close Powerhouse Exterior Renovation project balance and return to General Fund (\$52,500).

# GENERAL FUND PROPOSED FY2027: FINANCING USES



# GENERAL FUND: FINANCING USES PROPOSED FY2027 VS FY2026

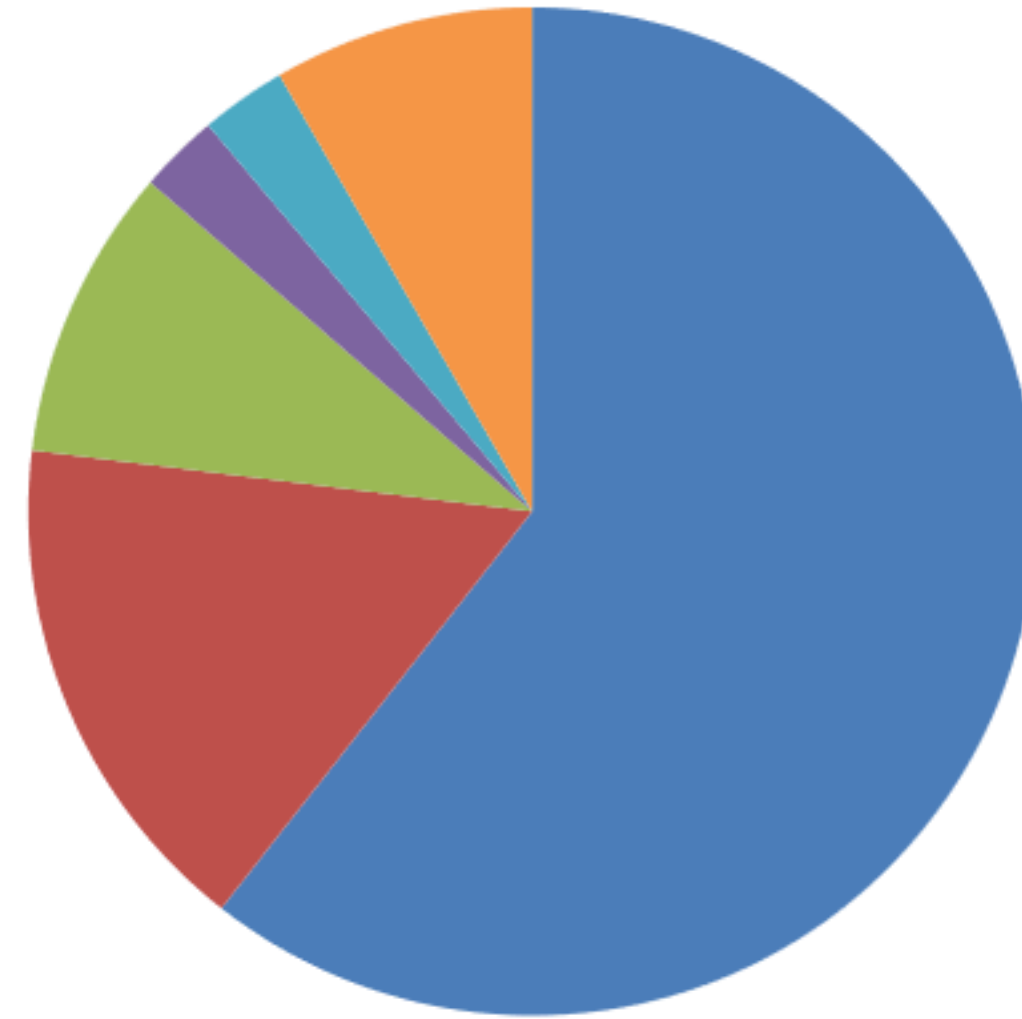
**FY2026 Adopted**



**Total Financing Uses:  
\$151,356,914**

- 61% Personnel & Benefits
- 17% Non-Discretionary
- 8% Contractual Services
- 3% Utilities
- 3% Supplies & Materials
- 8% Other Expenditures

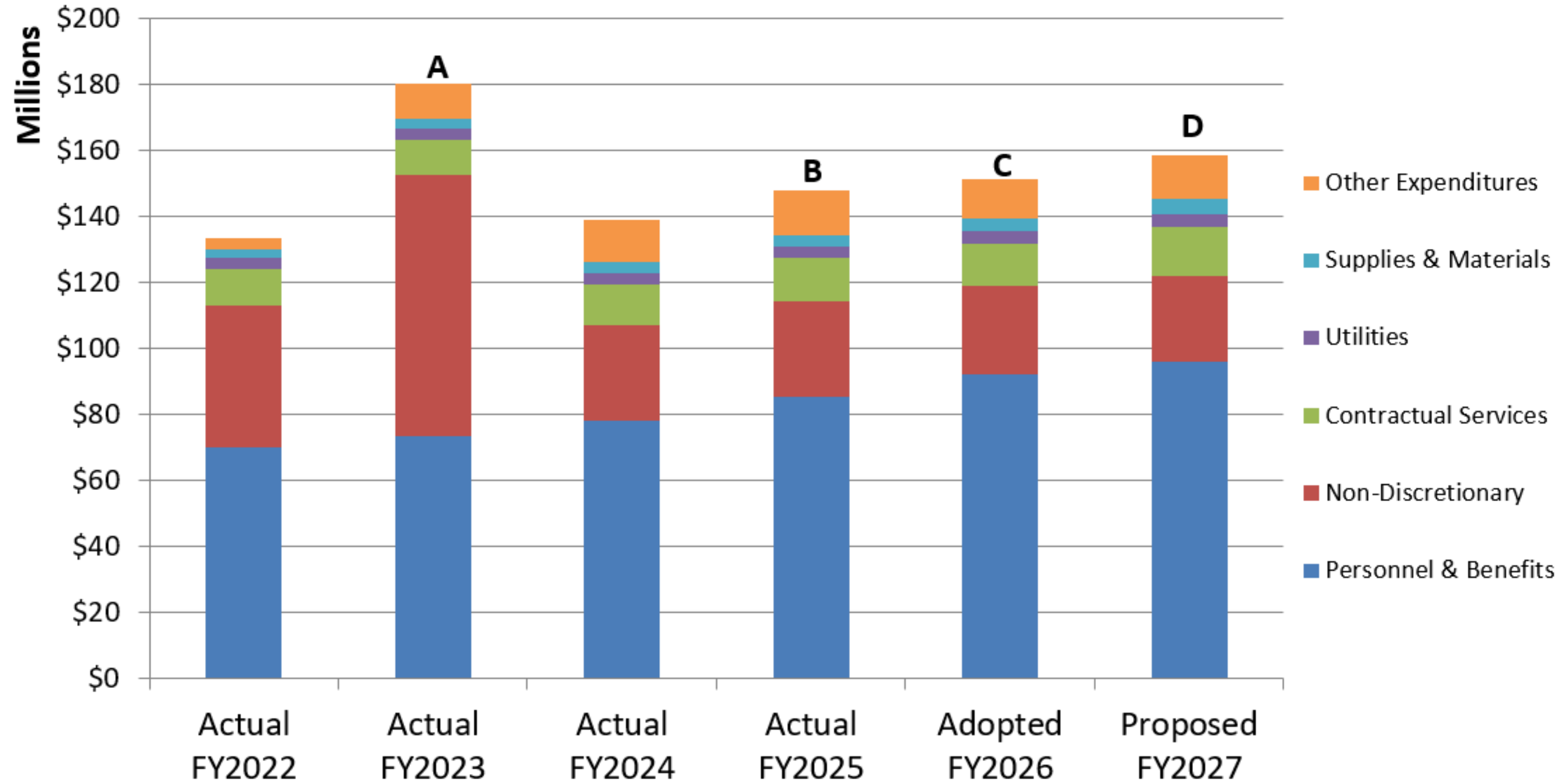
**FY2027 Proposed**



**Total Financing Uses:  
\$158,609,562**

- 61% Personnel & Benefits
- 16% Non-Discretionary
- 9% Contractual Services
- 3% Utilities
- 3% Supplies & Materials
- 8% Other Expenditures

# GENERAL FUND PROPOSED FY2027: FINANCING USES



- A. FY2023:** Non-Discretionary Transfers Out includes allocating \$47.2M in ARPA for General Fund loss revenue, freeing General Fund funds for ARPA projects (transferred to General Capital Improvement, Innovation & Technology, Fleet, Sewer, Water, and Facilities fund). Funding for year 1 HSA employer contributions, and litigation reserves.
- B. FY2025:** Increases include Personnel, IT department allocations, Facility Lease charges and Other Expenses.
- C. FY2026:** Increases from FY25 adopted include Personnel (compensation study implementation and contractual changes), MERS Police & Fire funding, Estimated Insurance Premium increases, and Contractual Services.
- D. Proposed FY2027:** Personnel cost increases, Professional and Contractual increases.

# GENERAL FUND

## PROPOSED FY2027: 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	\$10,761,063	\$4,413,519	\$5,555,431	\$5,322,625	\$4,427,332	<b>\$4,299,537</b>	<b>A</b>	\$(127,795)	-3%
Ch. 22 General Employee Revised	1,927,207	1,587,286	1,401,963	1,584,486	1,633,429	<b>1,466,897</b>		(166,532)	-10%
Ch. 22 General Employee Operative	132,539	131,707	76,756	73,761	45,694	<b>39,179</b>	<b>B</b>	(6,515)	-14%
Ch. 23 Police & Fire Revised	15,758,675	12,777,833	12,697,501	13,064,629	13,383,060	<b>12,807,872</b>		(575,188)	-4%
Innovation & Technology	2,460,463	1,183,487	2,596,777	3,856,164	2,625,024	<b>4,119,391</b>	<b>C</b>	1,494,367	57%
Central Garage Services	1,940,821	1,927,453	1,933,238	2,220,340	2,207,807	<b>2,439,260</b>	<b>D</b>	231,453	10%
Fleet Replacement	386,500	3,227,401	4,614,000	3,210,609	1,420,000	<b>1,700,000</b>	<b>E</b>	280,000	20%
Facility Lease	2,172,336	2,440,079	2,845,051	3,556,394	3,241,491	<b>2,661,241</b>	<b>F</b>	(580,250)	-18%
Fleet & General Liability Insurance	2,190,525	2,311,811	2,096,523	2,195,293	2,773,698	<b>3,281,346</b>	<b>G</b>	507,648	18%
Communications	192,658	203,261	188,087	212,917	349,823	<b>339,298</b>		(10,525)	-3%
Central Garage Fuel	691,670	807,832	635,405	606,791	700,200	<b>651,700</b>	<b>H</b>	(48,500)	-7%
Debt Service	3,197,933	3,197,620	3,185,253	3,183,626	3,184,699	<b>3,185,701</b>		1,002	0%
Expenses Allocated In	224,912	230,697	293,107	371,273	314,661	<b>445,076</b>	<b>I</b>	130,415	41%
Miscellaneous Other	158	1,051	3,000	975	500	<b>500</b>		-	0%
Transfers Out	6,435,854	57,237,728	3,837,368	3,949,281	3,659,779	<b>3,653,159</b>		(6,620)	0%
Expenses Allocated Out	(5,602,335)	(12,436,304)	(13,095,481)	(14,655,830)	(13,120,724)	<b>(15,143,073)</b>	<b>J</b>	(2,022,349)	15%
<b>Non-Discretionary Subtotal</b>	<b>42,870,979</b>	<b>79,242,461</b>	<b>28,863,979</b>	<b>28,753,334</b>	<b>26,846,473</b>	<b>25,947,084</b>		<b>(899,389)</b>	<b>-3%</b>

- A. OPEB:** Funded at ADC level.
- B. CH22 & CH23:** Overall decrease annual required contributions.
- C. Innovation & Technology:** Allocation credit applied (\$300K), Carahsoft, BS&A, Paycom software costs (initial implementation covered under ARPA40).
- D. Central Garage Services:** Allocation of 1.5 Maintenance Mechanics from Public Services to Central Garage (all garage costs allocated to departments).
- E. Fleet Replacement:** Final funding for ambulance purchases in FY27, Annual Police fleet purchase (funded by LEO grant in FY26).
- F. Facility Lease:** Allocation credit of \$750,000 applied city-wide.
- G. General Insurance:** Estimate increase for premiums, and settlements.

- H. Central Garage Fuel:** Reduction based on actuals and current year projections. Staff is monitoring on-going global events and fuel prices.
- I. Expenses Allocated In:** Line / sign crew allocation from Facilities.
- J. Expenses Allocated Out:** Rubbish millage expense offset (mapping of millage to Sanitation divisions), Disaster Recovery administration cost offsetting credit, allocation of street sweeping costs.

# GENERAL FUND

## PROPOSED FY2027: FINANCING USES

Expenditure by Category	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027	
<b>Discretionary</b>								
Salary, Wages, & Allowances	\$55,918,716	\$58,567,826	\$62,018,624	\$67,973,025	\$73,271,177	<b>\$74,854,389</b>	\$1,583,212	2%
Personnel Services: Benefits	14,236,864	15,108,143	16,312,097	17,592,507	18,993,165	<b>21,224,415</b>	2,231,250	12%
<b>Personnel &amp; Benefits Subtotal</b>	70,155,580	73,675,969	78,330,721	85,565,532	92,264,342	<b>96,078,804</b>	<b>A</b> 3,814,462	4%
<b>Contractual Services</b>	11,385,661	10,573,294	12,264,844	13,106,993	12,776,747	<b>14,883,162</b>	<b>B</b> 2,106,415	16%
<b>Utilities</b>	3,060,015	3,414,426	3,593,170	3,737,858	3,827,372	<b>4,073,073</b>	<b>C</b> 245,701	6%
<b>Supplies &amp; Materials</b>	2,714,174	2,891,028	3,283,149	3,280,250	3,863,937	<b>4,370,420</b>	<b>D</b> 506,483	13%

- A. Personnel & Benefits:** Full-Time Wages \$1.6M Increase (negotiated employee contractual step increases). See FTE slides for position changes. Part-Time Wages \$380K Increase. Increase in Police / Fire overtime \$260K. Medical Insurance increases \$945K. Police and Fire MERS increase \$630K.
- B. Contractual Services:** Outsourcing of Assessing work, \$734K, Tree Trimming \$250K (adding Monday district), Priority contract increase, \$196K. Misc. others (Clerk Elections, Central Garage, Fire Billing Services, etc.)
- C. Utilities:** Recreation Facilities: Electric \$110K (includes MI Bright Lights, Dearborn Hills (reimbursed by restaurant operator) Water: \$60K (all pools open for upcoming season), Streetlight Electric: \$60K.
- D. Supplies & Materials:** Projected rock salt purchase (\$510K increase). Year-over-year remaining inventory depleted during most recent winter season.

# GENERAL FUND

## PROPOSED FY2027: 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>		
Repair & Maintenance Services	\$1,664,991	\$2,228,248	\$2,220,623	\$2,446,572	\$2,158,632	<b>\$2,230,083</b>	<b>A</b>	\$71,451	3%
Rentals	90,064	177,417	202,505	237,531	408,805	<b>433,558</b>		24,753	6%
Community Promotion	24,497	24,601	68,730	68,492	124,170	<b>226,947</b>	<b>B</b>	102,777	83%
Printing & Publishing	155,259	121,346	158,106	230,574	319,421	<b>453,968</b>	<b>C</b>	134,547	42%
Training & Transportation	309,268	342,825	491,544	468,850	418,395	<b>475,992</b>	<b>D</b>	57,597	14%
Items for Resale	428,283	485,413	468,820	537,877	598,148	<b>614,810</b>		16,662	3%
Other Expenses	575,423	6,917,282	8,329,390	9,129,346	7,667,472	<b>8,724,861</b>	<b>E</b>	1,057,389	14%
Capital Outlay	149,775	164,811	689,010	221,197	55,000	<b>68,800</b>		13,800	25%
Debt Service	111,001	115,851	116,779	153,006	-	-		-	0%
Undistributed Appropriations	-	545	-	-	28,000	<b>28,000</b>		-	0%
<b>Other Expenditure Subtotal</b>	<b>3,508,561</b>	<b>10,578,339</b>	<b>12,745,507</b>	<b>13,493,445</b>	<b>11,778,043</b>	<b>13,257,019</b>		<b>1,478,976</b>	<b>13%</b>
<b>Total General Fund Financing Uses</b>	<b>\$133,694,970</b>	<b>\$180,375,517</b>	<b>\$139,081,370</b>	<b>\$147,937,412</b>	<b>\$151,356,914</b>	<b>\$158,609,562</b>		<b>\$7,252,648</b>	<b>5%</b>

- A. Repair & Maintenance:** Increase for vehicle repair outsourcing, \$75K.
- B. Community Promotion:** Budget increases for promotion and media opportunities for City facilities, activities, and events .
- C. Printing and Publishing:** Fully budgeting two City Activity Newsletters per year. Continued budgeting of City Calendar, and new resident Welcome Guides.
- D. Training and Transportation:** Fire training: \$50K (includes academy costs for Fire Cadets).
- E. Other Expenses:** Includes offset for Rubbish Millage allocation to Sanitation Divisions. Expenditure increases include Priority Contract increase, additional clean streets crew staff, street sweeping allocation, and landfill cost increases.

# GENERAL FUND

## PROPOSED FY2027: FULL TIME EQUIVALENTS

Positions by Department	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2026 to FY2027</u>		
<b>Police</b>	268.76	264.54	266.54	266.14	268.31	<b>276.05</b>	<b>A</b>	7.74	3%
<b>Fire</b>	148.34	151.20	159.60	159.60	160.71	<b>153.85</b>	<b>B</b>	(6.86)	-4%
<b>Public Works</b>	64.98	66.11	81.36	78.66	81.26	<b>81.26</b>	<b>C</b>	-	0%
<b>Recreation</b>	153.29	159.40	158.26	164.38	162.77	<b>149.01</b>	<b>D</b>	(13.76)	-8%
<b>PMDS</b>	61.50	-	-	-	-	<b>-</b>		-	0%
<b>Economic Development</b>	9.20	65.15	61.20	62.49	58.98	<b>56.37</b>	<b>E</b>	(2.61)	-4%

- A. Police:** Additional Part-Time Enforcement officers added for park enforcement.
- B. Fire:** Decrease 6 Fire Fighter I FT (applying for SAFER grant). Conversion of 2 part time Data Analyst positions to 1 full time Grants Manager.
- C. Public Works:** 4 additional Public Work Technicians (clean streets crew), offset by removal of 4 unfunded slots in FY2026 (OA III, Process Improvement Manager, Supervisor, Tree Trimmer).
- D. Recreation:** Reduction of Part-Time hours department wide to align with actual trends. Elimination of 3 unfunded slots (custodian, OAll, Camp Plumber). Conversion of 2 Assistant Director positions to 1 Deputy Director.
- E. Economic Development:** Reduction of Part-Time hours for inspectors and officers to align with actual trends (compliance, electrical, plumbing).

# GENERAL FUND

## PROPOSED FY2027: FULL TIME EQUIVALENTS

Positions by Department	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2026</u> <u>to FY2027</u>	
City Council	10.65	11.13	10.34	10.10	10.75	<b>10.51</b>	(0.24)	-2%
19th District Court	46.48	45.75	46.56	46.76	47.31	<b>43.43</b>	<b>A</b> (3.88)	-8%
Mayor	5.70	6.00	6.00	6.00	6.00	<b>6.00</b>	-	0%
City Clerk	11.77	12.98	15.17	19.97	17.09	<b>17.87</b>	<b>B</b> 0.78	5%
Assessor	9.31	8.00	8.00	7.00	7.00	-	<b>C</b> (7.00)	-100%
Law	14.80	13.10	11.40	10.70	10.70	<b>10.70</b>	-	0%
Finance	27.65	26.74	27.58	28.70	29.00	<b>29.00</b>	-	0%
Philanthropy & Grants	-	2.00	2.00	2.00	2.00	<b>3.00</b>	<b>D</b> 1.00	50%
Human Resources	6.97	7.10	7.10	6.00	6.00	<b>6.00</b>	-	0%
Communications	8.55	8.80	10.70	10.00	12.15	<b>13.67</b>	<b>E</b> 1.52	13%
Community Relations	-	6.40	9.47	10.47	16.77	<b>17.53</b>	<b>F</b> 0.76	5%
Public Health	-	1.00	6.00	6.00	5.00	<b>4.00</b>	<b>G</b> (1.00)	-20%
Historical	4.50	4.50	-	-	-	-	-	0%
<b>Administrative Subtotal</b>	<b>146.38</b>	<b>153.50</b>	<b>160.32</b>	<b>163.70</b>	<b>169.77</b>	<b>161.71</b>	(8.06)	-5%
<b>Total General Fund Positions (FTE)</b>	<b>852.45</b>	<b>859.90</b>	<b>887.28</b>	<b>894.97</b>	<b>901.80</b>	<b>878.25</b>	(23.55)	-3%

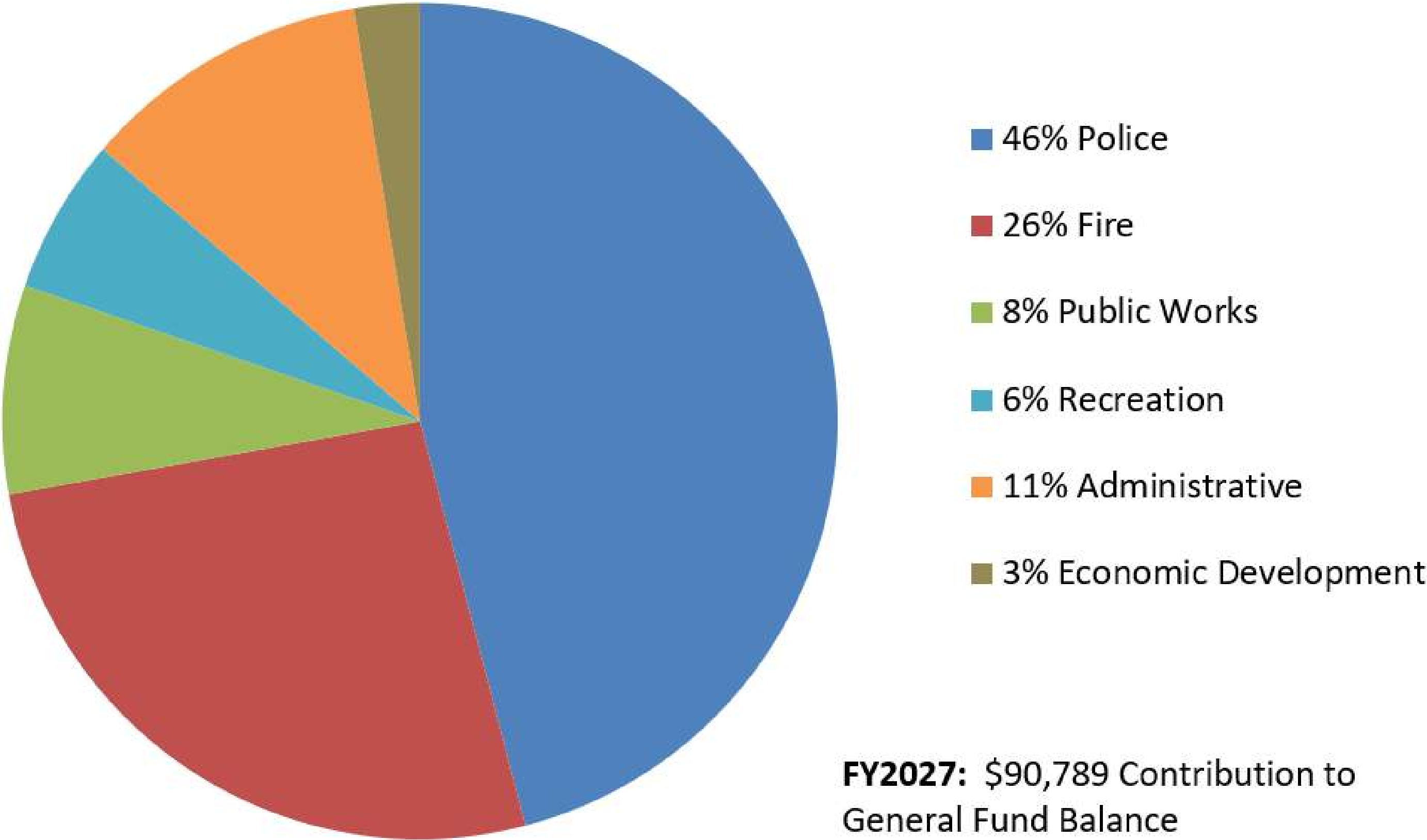
- A. 19<sup>th</sup> District Court:** Part-time hour reductions to align with actual trends. 1 additional full time Probation Officer approved during FY2026 (eliminated 2PT Work Program Supervisors and 1PT Probation Officer), 1 additional Court Services Coordinator.
- B. City Clerk:** Additional Hours PT Election Workers (1 election in FY26, 2 planned in FY27).
- C. Assessing:** 1 full time Office Assistant III moved to Community Relations, approved during FY26 (converted into Resident Services Representative). Remaining 6 full time positions eliminated with outsourcing of Assessing to WCA in FY26.
- D. Philanthropy & Grants:** 1 additional full time Office Assistant II approved during FY26.
- E. Communications:** 2 part time positions (office support and tech specialist) converted into 1 full time Multimedia Design Specialist (approved during FY26). 1.92 part time Video Production Assistants added to replace fellows (for payroll compliance).
- F. Community Relations:** 1 additional Resident Services Representative moved from Assessing (originally OAI), removal of 1 Special Events Manager slot, hour increases for part-time allocation for Special Events.
- G. Public Health:** Elimination of 1 full time Environmental Health Manager.

# GENERAL FUND

## PROPOSED FY2027: PAYROLL EXPENSE

Payroll by Department	Actual	Actual	Actual	Actual	Adopted	Proposed	FY2026	
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	to FY2027	
<b>Police</b>	\$40,575,288	\$37,497,426	\$39,447,447	\$41,472,921	\$43,131,176	<b>\$44,900,207</b>	\$1,769,031	4%
<b>Fire</b>	29,235,263	26,177,744	27,242,533	29,154,372	29,977,766	<b>30,110,840</b>	133,074	0%
<b>Public Works</b>	7,190,433	7,286,862	7,108,590	7,935,746	8,623,475	<b>9,489,323</b>	865,848	10%
<b>Recreation</b>	5,841,864	6,807,831	7,660,540	8,409,823	8,923,520	<b>8,797,970</b>	(125,550)	-1%
<b>PMDS</b>	3,505,527	-	-	-	-	-	-	0%
<b>Economic Development</b>	924,542	3,819,601	4,207,034	4,746,898	5,501,873	<b>5,772,160</b>	270,287	5%
Charter Commission	10,278	14,542	11,282	2,142	-	-	-	0%
City Council	331,411	313,419	352,403	369,489	436,214	<b>492,064</b>	55,850	13%
19th District Court	2,907,840	2,884,561	2,990,224	3,206,104	3,693,350	<b>3,796,758</b>	103,408	3%
Mayor	1,042,015	933,211	1,010,870	1,038,266	1,035,810	<b>1,043,616</b>	7,806	1%
City Clerk	825,180	731,803	868,368	1,098,984	997,121	<b>1,203,752</b>	206,631	21%
Assessor	966,261	689,130	689,878	782,119	844,740	<b>43,884</b>	(800,856)	-95%
Law	1,628,571	1,128,820	1,172,413	1,372,005	1,460,133	<b>1,466,982</b>	6,849	0%
Finance	2,148,464	2,033,175	2,308,426	2,554,663	2,842,183	<b>3,001,853</b>	159,670	6%
Philanthropy & Grants	62,978	146,113	232,617	214,796	265,719	<b>367,254</b>	101,535	38%
Human Resources	647,190	597,991	664,635	739,134	818,659	<b>806,297</b>	(12,362)	-2%
Communications	603,681	621,287	843,289	1,003,782	1,224,294	<b>1,380,585</b>	156,291	13%
Community Relations	65,866	536,104	774,017	910,886	1,420,751	<b>1,545,974</b>	125,223	9%
Public Health	33,219	178,279	477,806	598,903	557,073	<b>472,770</b>	(84,303)	-15%
Historical	189,193	188,416	-	-	-	-	-	0%
<b>Administrative Subtotal</b>	11,462,147	10,996,851	12,396,228	13,891,273	15,596,047	<b>15,621,789</b>	25,742	0%
<b>Total General Fund Payroll</b>	\$98,735,064	92,586,314	98,062,372	105,611,033	111,753,857	<b>114,692,289</b>	2,938,432	3%

# GENERAL FUND PROPOSED FY2027: SUBSIDY BY DEPARTMENT



# GENERAL FUND

## PROPOSED FY2027: SUBSIDY BY DEPARTMENT

By Department	<u>Revenue</u>	<u>Expenditure</u>	<u>Subsidy (Contribution)</u>
<b>Police</b>	\$6,846,709	\$55,141,772	\$48,295,063
<b>Fire</b>	7,653,836	35,269,745	27,615,909
<b>Public Works</b>	3,728,694	12,205,396	8,476,702
<b>Recreation</b>	11,105,786	17,427,625	6,321,839
<b>Economic Development</b>	5,395,014	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
<b>Administrative Subtotal</b>	10,026,095	21,793,605	11,767,510
Non-Departmental	113,944,217	8,710,816	(105,233,401)
<b>Total General Fund</b>	158,700,351	158,609,562	(90,789)

**Contribution to Fund  
Balance**

# FY27 BUDGET WORKSHOPS

## Budget Workshop 1

Mayor's Overview, Law, and Parks & Recreation

Tuesday, April 7, 2026  
6:30 p.m.  
Council Chambers, DAC

## Budget Workshop 2

Public Works & Facilities, Utility Rates, and City Clerk

Wednesday, April 15, 2026  
6:30 p.m.  
Council Chambers, DAC

## Budget Workshop 3

Police, 19th District Court, and Fire

Thursday, April 16, 2026  
6:30 p.m.  
Council Chambers, DAC

## Budget Workshop 4

Community Relations, Innovation & Technology, and Communications

Tuesday, April 21, 2026  
6:30 p.m.  
Council Chambers, DAC

## Budget Workshop 5

Historical Commission & Library, and Public Health

Wednesday, April 29, 2026  
6:30 p.m.  
Council Chambers, DAC

## Budget Workshop 6

Economic Development and Philanthropy & Grants

Thursday, April 30, 2026  
6:30 p.m.  
Council Chambers, DAC

# FY27 BUDGET REVIEW & ADOPTION

**WEEK OF**

**MAY 4 - 8**

**2026**

**City Council  
Study Sessions  
(Tentative)**

**TUESDAY**

**MAY 19**

**6:30 P.M.**

**Public Budget  
Hearing**  
Council Chambers, DAC

**THURSDAY**

**MAY 21**

**6:30 P.M.**

**Budget Adoption**  
Council Chambers, DAC

# THANK YOU



**311**



**DEARBORN.GOV/CONTACT**



**DEARBORN.GOV/BUDGET**





**OFFICE OF  
THE MAYOR**  
ABDULLAH H. HAMMOUD

# **LEGAL PROPOSED BUDGET FY2027**

**APRIL 7, 2026**

Mayor  
**Abdullah H. Hammoud**

Chief Financial Officer  
**Michael Kennedy**

Deputy Finance Director  
**Corey Jarocki**



# INTRODUCTION

The Department of Law provides all legal services to the City and its elected officials in support of the laws, regulations, and services the City administers. This includes: ordinance drafting, contract execution, legal research and advice, prosecutorial representation in the 19th District Court, major litigation, and labor negotiations.

**Employees**

10 Full Time

1 Part Time



# KEY ACCOMPLISHMENTS

## OPERATIONAL & FINANCIAL EFFICIENCIES

1

Secured a new insurance broker, leading to measurable cost savings for the City.

2

Successfully defended against significant lawsuits, resulting in financial savings.

3

Successfully resolved key lawsuits through strategic settlements.



# KEY ACCOMPLISHMENTS

## TEAM & STAFFING

4

Successfully managed workloads and maintained the high quality of legal services despite periods of staffing shortages.

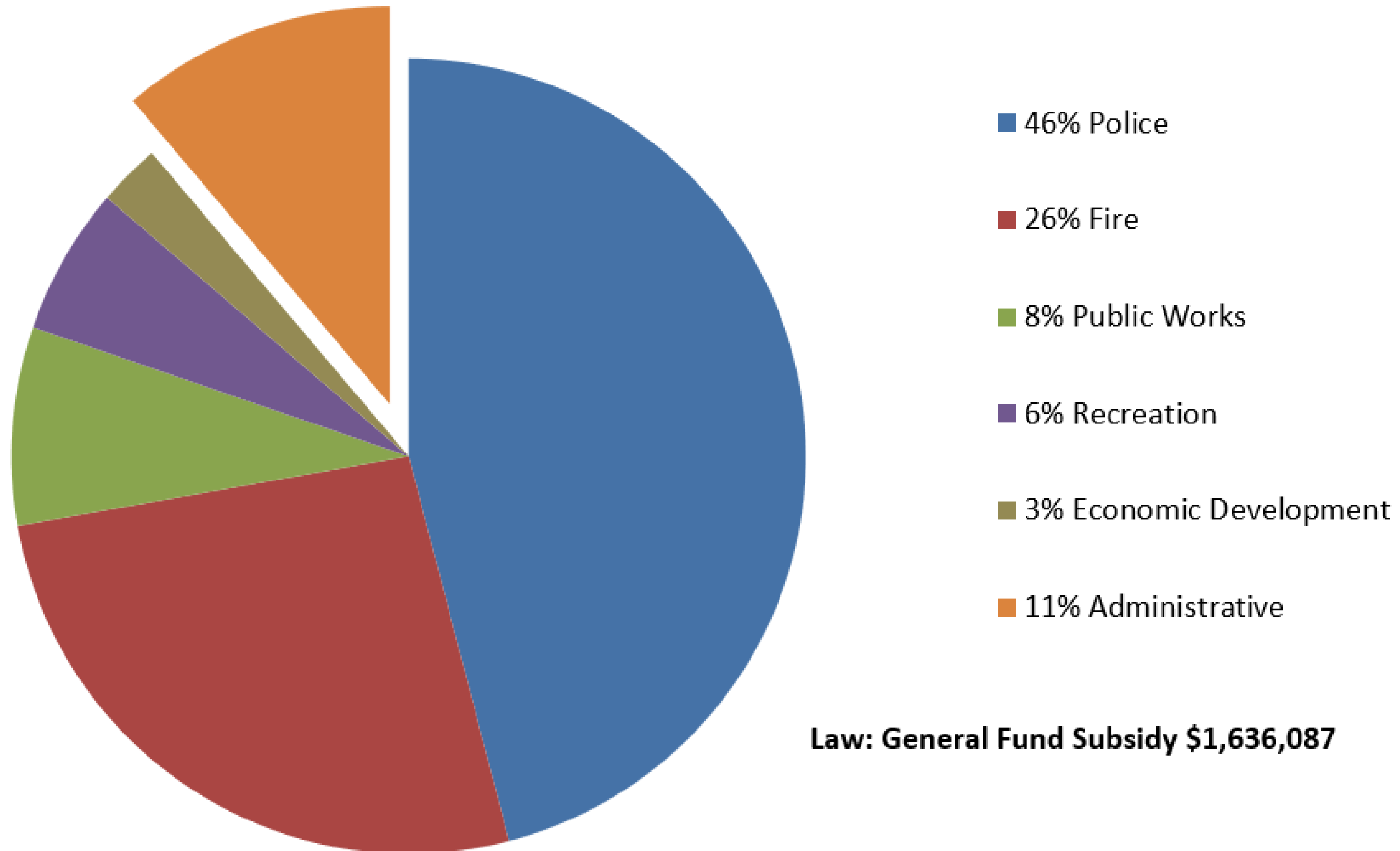
5

Integrated a new Corporation Counsel and Assistant Corporation Counsel into the department.



Corporation Counsel  
**J. Carter Fisher**

# GENERAL FUND SUBSIDY BY DEPARTMENT - PROPOSED FY2027



# GENERAL FUND

## SUBSIDY BY DEPARTMENT - PROPOSED FY2027

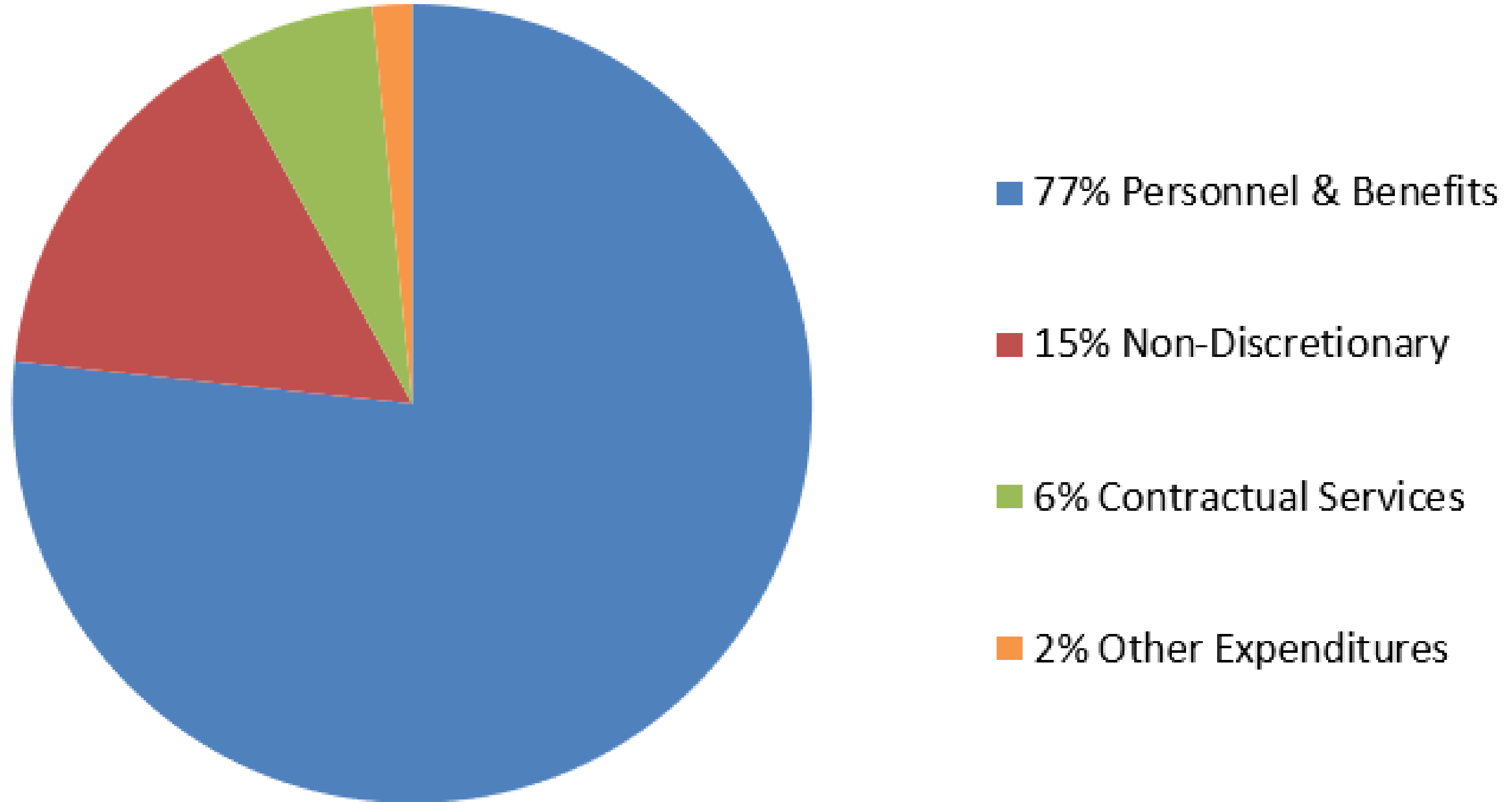
By Department	<u>Revenue</u>	<u>Expenditure</u>	<u>Subsidy</u>
Police	6,846,709	55,141,772	48,295,063
Fire	7,653,836	35,269,745	27,615,909
Public Works	3,728,694	12,205,396	8,476,702
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<b>Law</b>	<b>200,500</b>	<b>1,836,587</b>	<b>1,636,087</b>
Finance	878,670	3,371,480	2,492,810
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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
<b>Administrative Subtotal</b>	<b>\$10,026,095</b>	<b>\$21,793,605</b>	<b>\$11,767,510</b>

# LAW DEPARTMENT FINANCING SOURCES PROPOSED FY2027

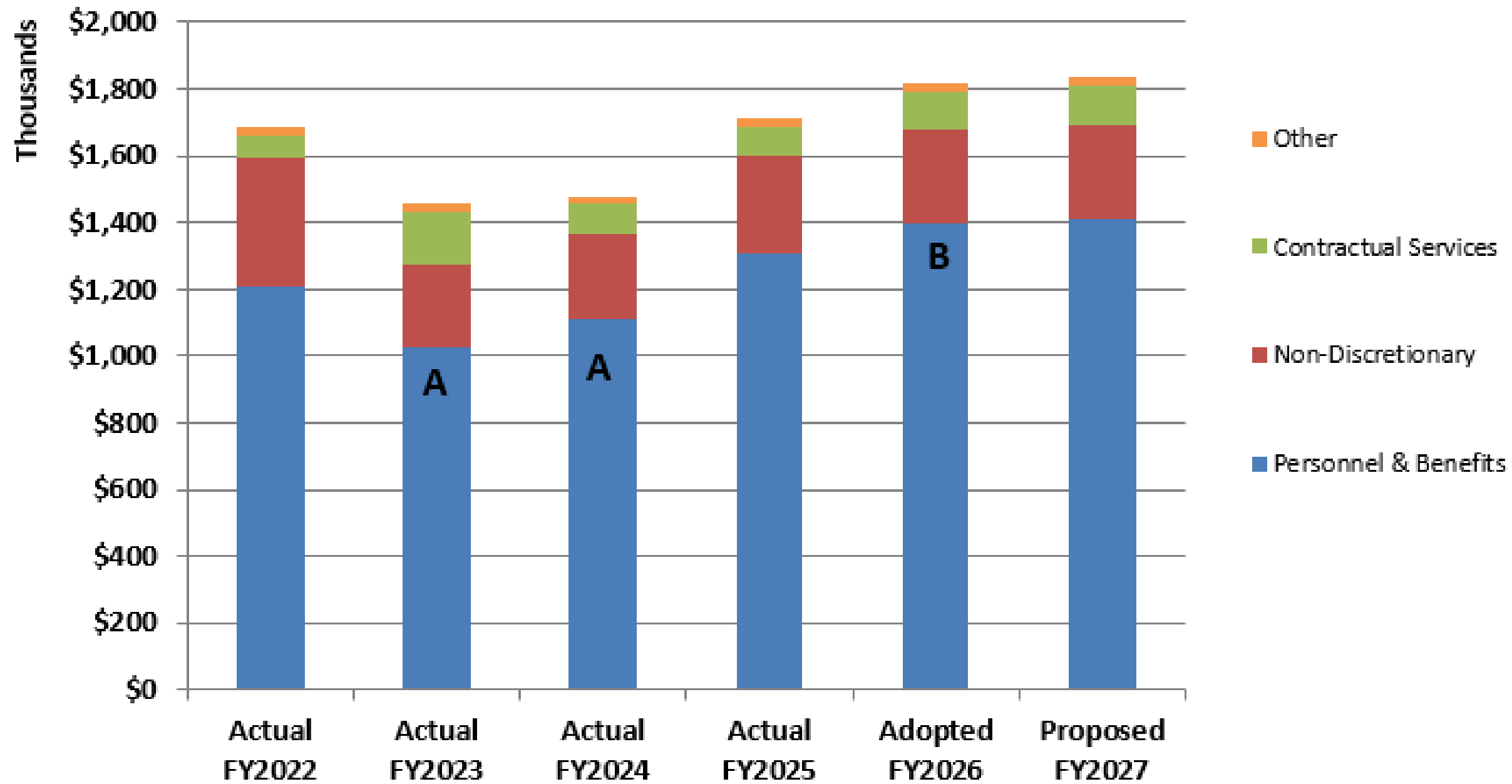
Revenue by Category	<u>Proposed FY2027</u>
Other Revenue	500
Tax Administrative Fee	200,000 A
General Fund Subsidy	<u>1,636,087</u>
<b>Law Revenue</b>	<b><u>\$ 1,836,587</u></b>

A. Property Tax Administration Fee, financing source for the defense in Michigan Tax Tribunal (MTT), Small Claims, and Tribunal.

# LAW DEPARTMENT FINANCING USES PROPOSED FY2027



# LAW DEPARTMENT FINANCING USES PROPOSED FY2027



- A. Personnel reduction in FY23 and FY24 related to the retirements of legacy employees.
- B. Personnel increase in FY26 related to union contract renewals and contractual step increases.

# LAW DEPARTMENT FINANCING USES PROPOSED FY2027: NON-DISCRETIONARY

Expenditure by Category <u>Non-Discretionary</u>	<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>	
Postemployment Healthcare	118,119	19,873	19,071	20,343	14,684	14,503	(181)	-1%
Ch. 22 General Employee Revised	103,154	83,590	40,800	47,015	49,226	44,119	A	(5,107) -10%
IT Allocation	21,235	6,827	24,982	34,448	30,204	38,812	B	8,608 28%
Facility Lease	48,774	51,270	61,686	84,739	73,258	66,251	C	(7,007) -10%
Insurance	23,162	25,281	22,041	20,471	23,584	25,635	D	2,051 9%
Communications	1,474	1,365	1,537	1,397	1,596	2,024	E	428 27%
Debt Service	87,603	87,577	87,490	87,449	87,516	87,533		17 0%
Transfers Out	6,071	6,090	6,416	6,418	6,993	7,020		27 0%
Expenses Allocated Out	(27,766)	(31,076)	(10,125)	(5,143)	(5,423)	(4,089)	F	1,334 -25%
<b>Non-Discretionary Subtotal</b>	<b>381,826</b>	<b>250,797</b>	<b>253,898</b>	<b>297,137</b>	<b>281,638</b>	<b>281,808</b>		<b>170 0%</b>

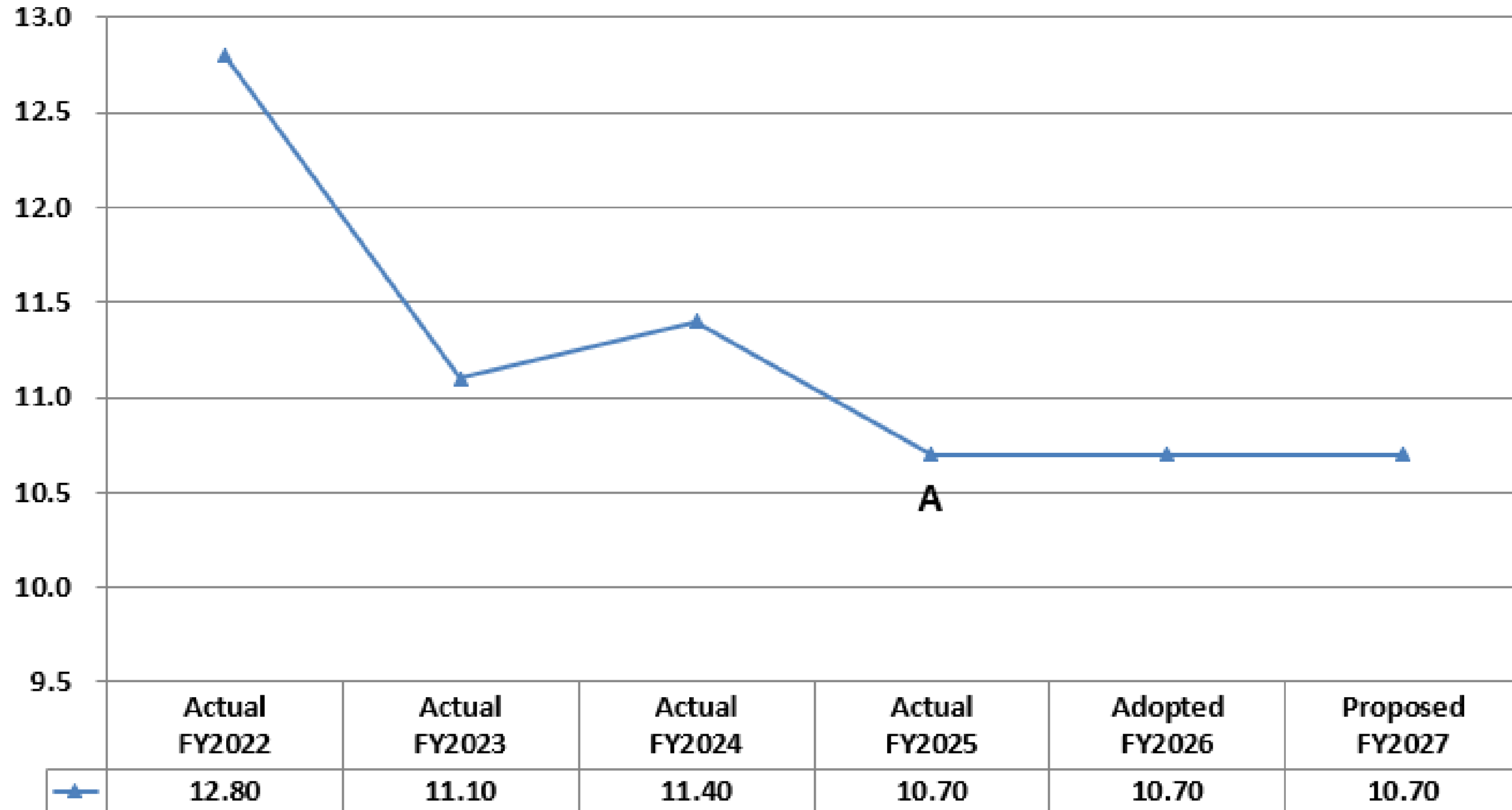
- A. Ch. 22:** Funded at ADC levels based on eligible employees.
- B. IT Allocation:** Increase due to ERP Software Services, including Google Cloud, Paycom, and BS&A.
- C. Facility Lease:** Decrease due to an operating credit, and allocation methodology change to work order percentages.
- D. Insurance:** Increase in general liability insurance due to rising costs in the property and casualty industry.
- E. Communications:** Increase due to rising cost of local and mobile telephone and data services.
- F. Pension Funds:** Legal service allocation to pension funds.

# LAW DEPARTMENT FINANCING USES PROPOSED FY2027: DISCRETIONARY

Expenditure by Category Discretionary	<u>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	
Salary, Wages, & Allowances	1,013,849	840,956	874,261	1,015,419	1,093,755	1,131,168	37,413	3%
Personnel Services: Benefits	196,357	184,402	238,281	289,227	302,468	277,192	(25,276)	-8%
<b>Personnel &amp; Benefits Subtotal</b>	<b>1,210,206</b>	<b>1,025,358</b>	<b>1,112,542</b>	<b>1,304,646</b>	<b>1,396,223</b>	<b>1,408,360</b>	<b>A</b> 12,137	<b>1%</b>
<b>Professional &amp; Contractual Services</b>	<b>70,212</b>	<b>152,924</b>	<b>89,846</b>	<b>82,753</b>	<b>112,800</b>	<b>116,969</b>	<b>B</b> 4,169	<b>4%</b>
Repair & Maintenance Services	1,239	1,032	557	885	1,000	1,000	-	0%
Training & Transportation	6,060	55	3,485	3,786	3,000	4,500	C 1,500	<b>50%</b>
Printing & Publishing	228	145	381	235	300	300	-	0%
Supplies & Materials	7,151	7,910	2,189	9,186	6,200	5,900	(300)	-5%
Other Expenses	10,007	19,482	11,742	14,268	14,250	17,750	D 3,500	<b>25%</b>
<b>Other Expenditures Subtotal</b>	<b>24,685</b>	<b>28,624</b>	<b>18,354</b>	<b>28,360</b>	<b>24,750</b>	<b>29,450</b>	<b>4,700</b>	<b>19%</b>
<b>Total Law Department Financing Uses</b>	<b>\$1,686,929</b>	<b>\$1,457,703</b>	<b>\$1,474,640</b>	<b>\$1,712,896</b>	<b>\$1,815,411</b>	<b>\$1,836,587</b>	<b>\$21,176</b>	<b>1%</b>

- A. Personnel & Benefits:** Full-time increases due to contractual step increases. Decrease in employer 401A employer match contribution \$14K, decrease in medical insurance cost \$7K, and decrease in dental insurance \$4K (budget based on new staff benefit elections).
- B. Professional & Contractual Services:** Increase in legal fees for outside counsel for existing and new city-initiated lawsuits.
- C. Training & Transportation:** Increased staff training due to the hiring of new staff.
- D. Other Expenses:** Increase in online legal research reference materials and litigation expenses.

# LAW DEPARTMENT FINANCING USES PROPOSED FY2027: FULL TIME EQUIVALENTS



A. Removal of 0.70 PT FTE Law Clerk.

# THANK YOU



**311**



**DEARBORN.GOV/CONTACT**



**DEARBORN.GOV/BUDGET**





**OFFICE OF  
THE MAYOR**  
ABDULLAH H. HAMMOUD

# **PARKS & RECREATION PROPOSED BUDGET FY2027**

**APRIL 7, 2026**

Mayor  
**Abdullah H. Hammoud**

Chief Financial Officer  
**Michael Kennedy**

Deputy Finance Director  
**Corey Jarocki**



# INTRODUCTION

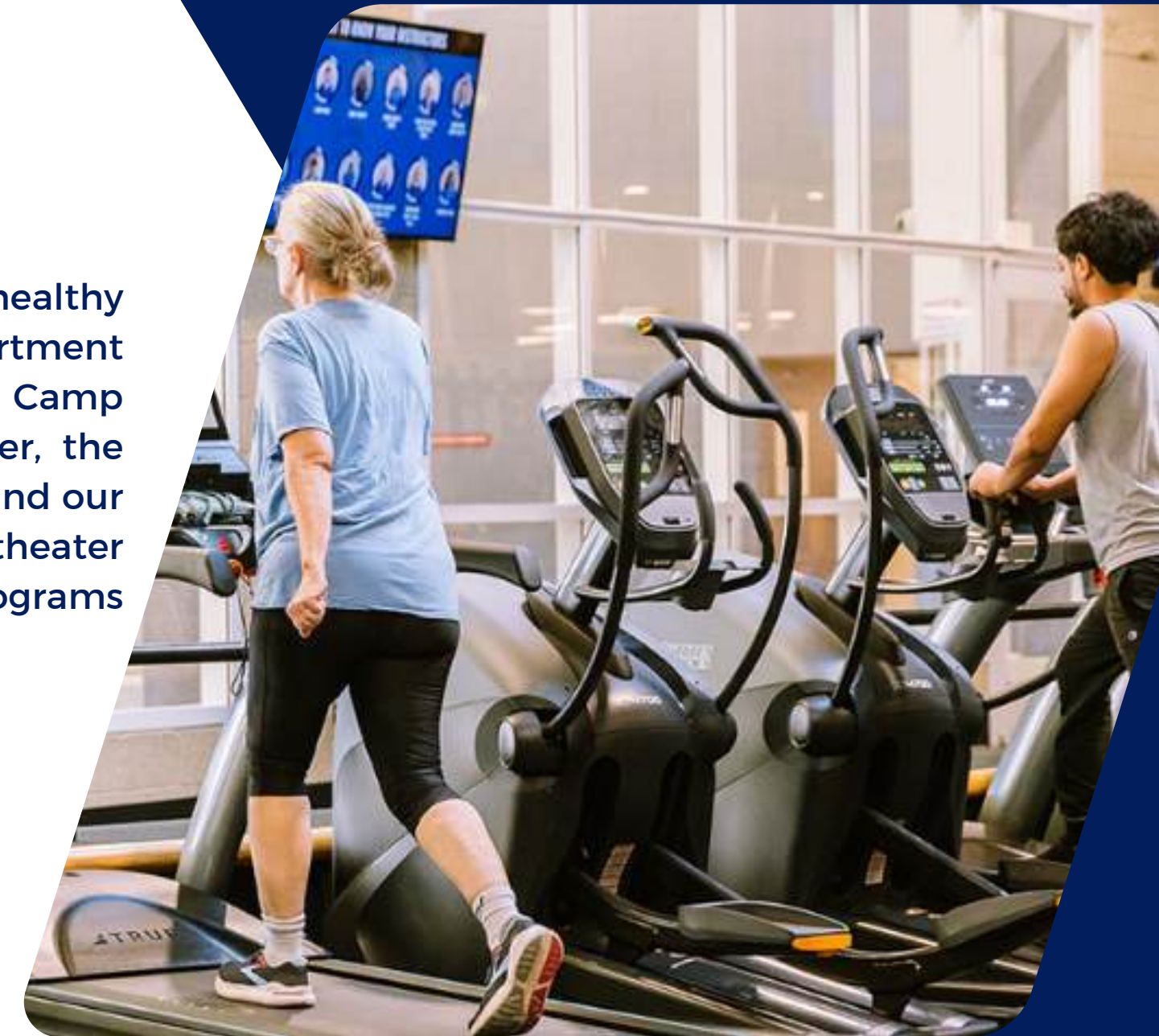
The Parks and Recreation Department is dedicated to fostering community, connection, and healthy living by providing access to diverse programs, activities, sports, and special events. The department manages numerous programs and maintains nearly a dozen business operations, including: Camp Dearborn, The Dearborn Ice Skating Center, The Ford Community & Performing Arts Center, the operation and maintenance of over 40 parks, two golf courses, outdoor pools and splash pads and our Dearborn senior center. Additionally, Parks & Recreation coordinates, markets, and supports theater programming and facility rental events. The department also oversees the development of programs and activities that address the diverse needs of the Dearborn community.

## Divisions

- Administration; Sports Programs; Fitness/Athletic; City Parks; Playground Programs; Community Center Programs; Special Activities; Theatre; Fine Arts Programs
- Aquatics; Facility Administration; Banquets
- Dearborn Ice Skating Center; Camp Dearborn
- Mystic Creek; Dearborn Hills; Senior Citizens
- SMART Transportation

## Employees

46 Full Time  
703 Part Time/Seasonal



Director of Parks & Recreation  
**Sean Fletcher**

# KEY ACCOMPLISHMENTS



**Neighborhood Pool  
Project Completion**



**Dearborn Hills  
Irrigation Project**



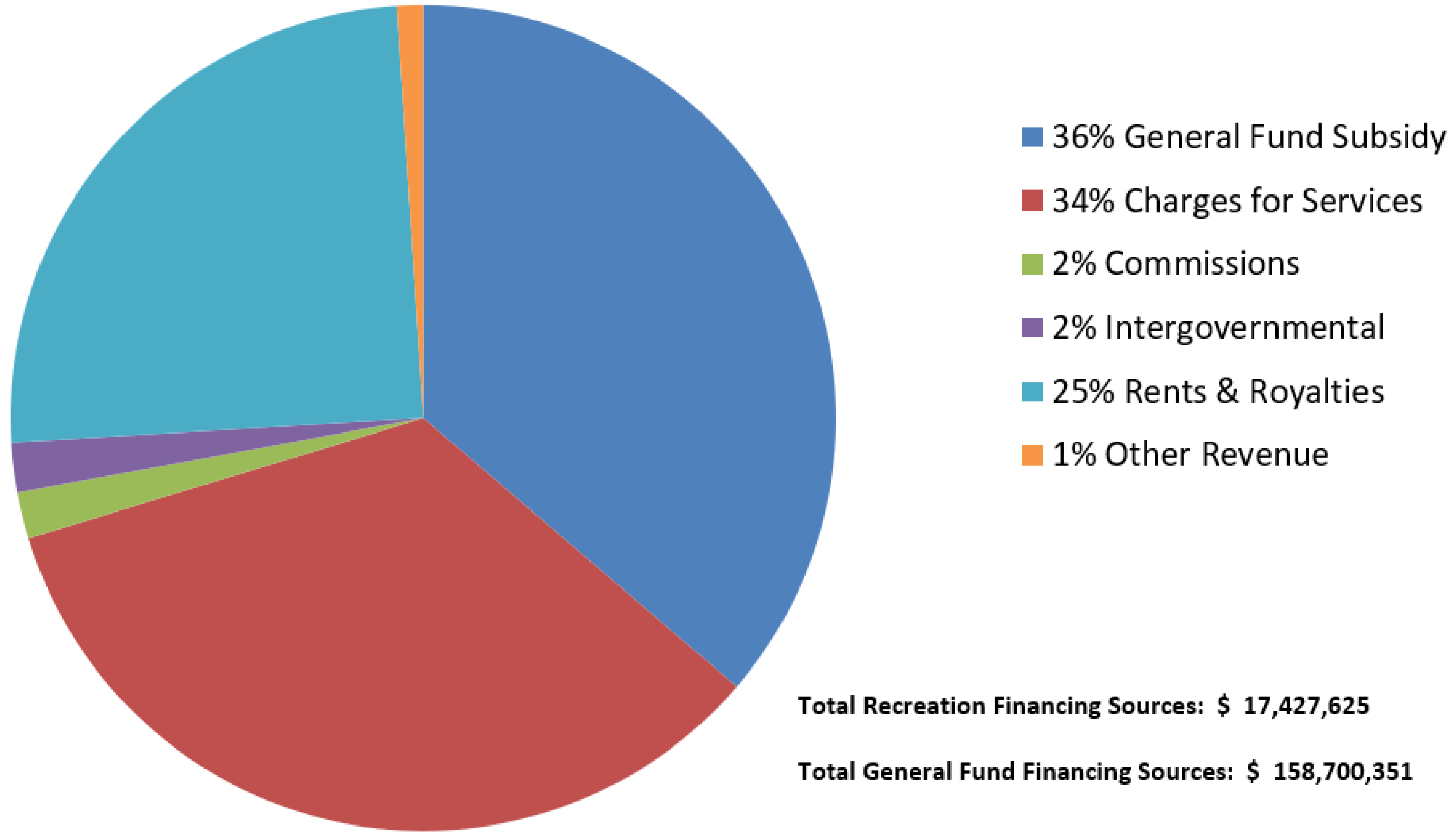
**Completed construction of 3  
inclusive playgrounds**  
Making Dearborn the leader in  
the State of Michigan



# AREAS OF FOCUS

- ✔ **Neighborhood Pools**  
First full season of all pools operating again now that the three neighborhood pools are completed.
- ✔ **Camp Dearborn**  
Strong FY26 finish at \$2.5M in revenue, with continued growth expected.
- ✔ **Construction of the Inclusive Playscapes at Ford Field and Hemlock parks**

# RECREATION - FINANCING SOURCES



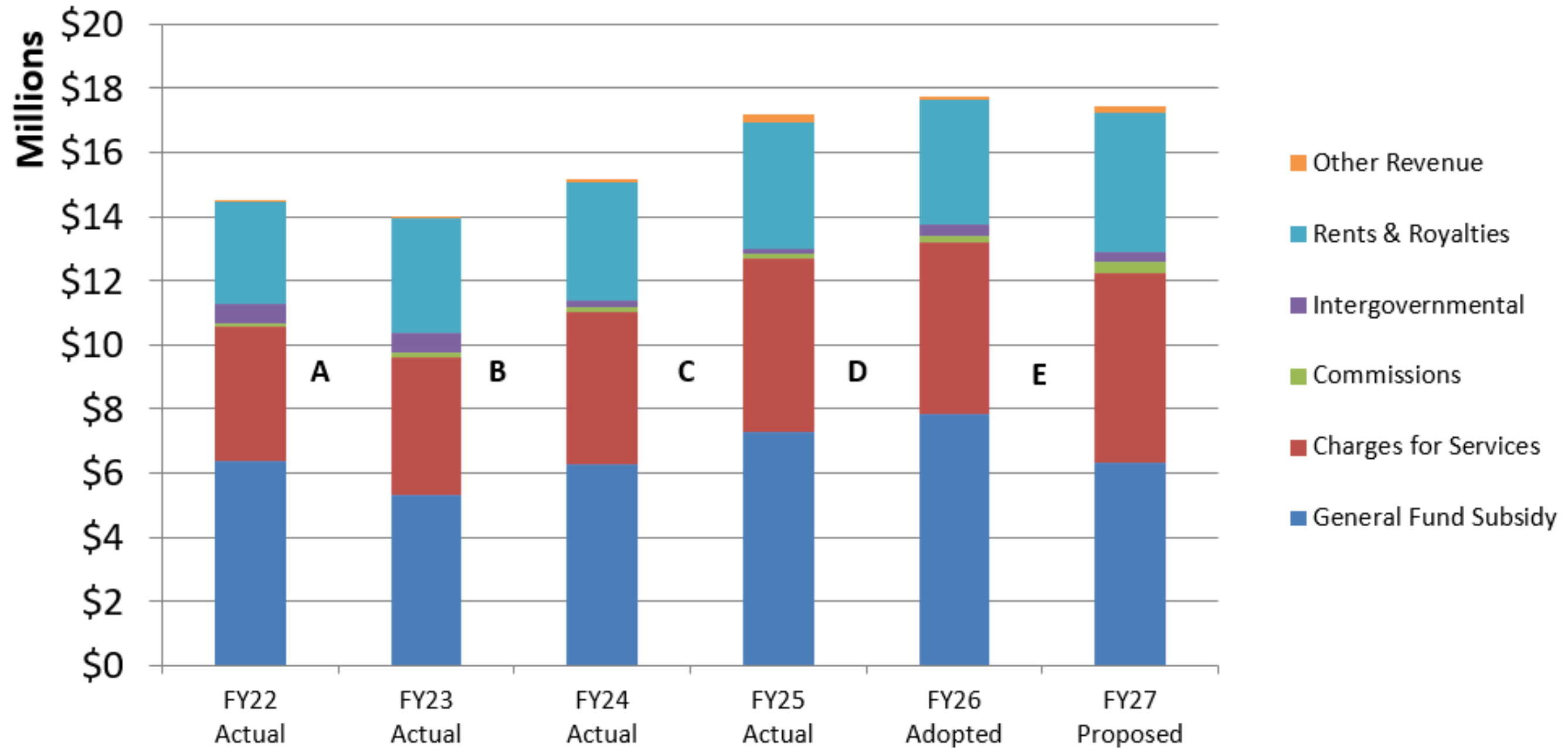
**Total Recreation Financing Sources: \$ 17,427,625**

**Total General Fund Financing Sources: \$ 158,700,351**

# RECREATION - FINANCING SOURCES

Revenue by Category	<u>Recreation Administration</u>	<u>Camp Dearborn</u>	<u>Mystic Creek Golf Course</u>	<u>Dearborn Hills Golf Course</u>	<u>Total Recreation</u>
<b>General Fund Subsidy</b>	\$6,033,892	\$367,480	\$(371,761)	\$292,228	<b>\$6,321,839</b>
<b>Charges for Services</b>	2,652,204	357,280	2,426,860	493,420	<b>5,929,764</b>
<b>Commissions</b>	119,550	154,795	-	41,250	<b>315,595</b>
<b>Intergovernmental</b>	339,114	-	-	-	<b>339,114</b>
<b>Rents &amp; Royalties</b>	1,864,523	2,319,060	11,200	147,000	<b>4,341,783</b>
Licenses & Permits	6,080	-	-	-	<b>6,080</b>
Fines & Forfeits	750	500	-	-	<b>1,250</b>
Contributions	2,100	15,000	-	-	<b>17,100</b>
Reimbursements	-	500	-	105,900	<b>106,400</b>
Other Revenue	12,700	35,600	-	400	<b>48,700</b>
<b>Other Revenue Subtotal</b>	21,630	51,600	-	106,300	<b>179,530</b>
<b>Total Recreation</b>	<b>\$11,030,913</b>	<b>\$3,250,215</b>	<b>\$2,066,299</b>	<b>\$1,080,198</b>	<b>\$17,427,625</b>

# RECREATION - FINANCING SOURCES



- A. FY2022 vs FY2023 Actuals:** Charges for Services increase \$111K, Rents & Royalties increase \$380K.
- B. FY2023 vs FY2024 Actuals:** Charges for Services increase \$421K, Rents & Royalties increase \$95K, Intergovernmental decrease (\$400K).
- C. FY2024 vs FY2025 Actuals:** Charges for Service increase \$285K, Intergovernmental Revenue increase \$202K.
- D. FY2025 vs FY2026 Adopted:** Charges for Service increase \$352K, Rents & Royalties increase \$150K.
- E. FY2026 vs FY2027 Proposed:** General Fund Subsidy decrease \$1.5M, Charges for Service increase \$568K, Commissions increase 132K, Rents & Royalties increase \$487K.

# RECREATION - FINANCING SOURCES

Revenue by Category	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027	
General Fund Subsidy	\$6,364,580	\$5,300,805	\$6,298,205	\$7,280,109	\$7,851,673	\$6,321,839 A	(\$1,529,834)	-19%
Charges for Services	4,192,245	4,303,352	4,725,331	5,390,026	5,361,563	5,929,764 B	568,201	11%
Commissions	103,455	162,516	147,809	148,952	183,460	315,595 C	132,135	72%
Intergovernmental	603,163	599,478	194,710	188,531	372,845	339,114 D	(33,731)	-9%
Rents & Royalties	3,206,214	3,586,224	3,681,805	3,946,828	3,854,333	4,341,783 E	487,450	13%

- A. **General Fund Subsidy:** \$1.2M increases in projected revenues (see below notes), and decrease in total department expenditures of \$326K. Major expenditure changes include Personnel & Benefits (\$112K decrease) and Non-Discretionary (\$538K decrease).
- B. **Charges for Services revenues:**
  - Fine Arts: Program Tickets (\$19K increase)
  - Mystic Creek: Golf Admissions (\$204K increase), Traded Rounds (\$35K increase)
  - Facility Admin – Comm Center: Annual pass (\$160K decrease), Residential season pass (\$273K increase)
  - Banquet/Conference Center: Banquet/Outing Liquor (\$31K increase)
  - Camp: General Admission-Residents (\$18K Increase)
  - Dearborn Hills: Golf Admissions (\$75K increase), League revenue (\$15K increase)
- C. **Commissions:**
  - Camp Dearborn: Credit Card Service Fees (\$30K increase partially offset by expense) and MI Brightlights Revenue (\$60k increase)
  - Dearborn Hills: Concession Agreements (\$38K increase) for City share of DH Restaurant Sales revenue
- D. **Intergovernmental:** Includes SMART funding FY27 \$330K, FY26 \$360K
- E. **Rents & Royalties (Impacted by new facilities and rate increases):**
  - Camp Green Cabins: \$116K increase
  - Camp Resort Cabins: \$54K increase
  - Camp Trailer Camping Permanent: \$62K increase
  - Camp Temp Camping-Full Hookup: \$117K increase.

# RECREATION - FINANCING SOURCES

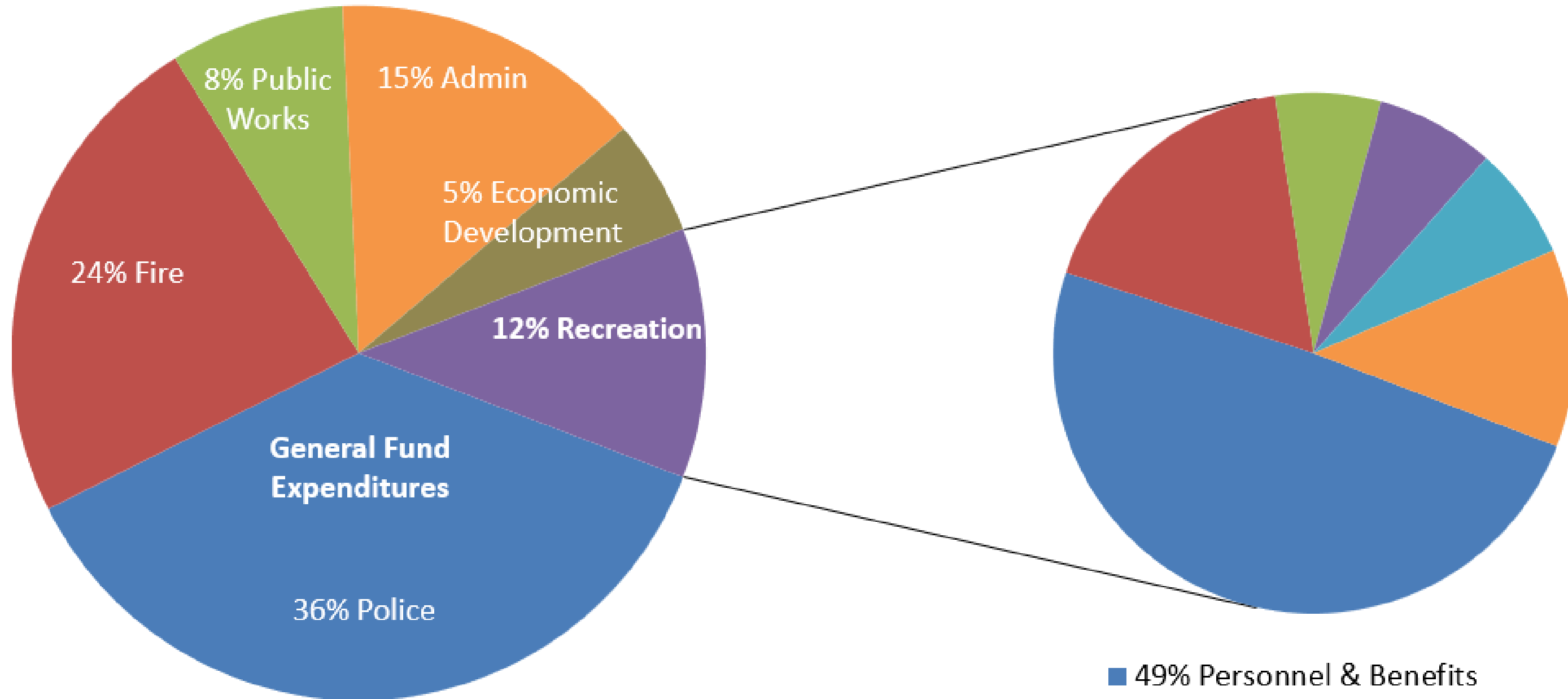
Revenue by Category	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Actual FY2024</u>	<u>Actual FY2025</u>	<u>Adopted FY2026</u>	<u>Proposed FY2027</u>	<u>Variance FY2026 to FY2027</u>	
Licenses & Permits	7,555	7,225	5,893	5,870	6,759	<b>6,080</b>	(679)	-10%
Fines & Forfeits	400	1,000	25,153	71,245	30,000	<b>1,250 A</b>	(28,750)	-96%
Contributions	19,090	4,375	5,391	6,806	2,100	<b>17,100 B</b>	15,000	714%
Reimbursements	7,651	1,458	11,097	30,696	39,200	<b>106,400 C</b>	67,200	171%
Other Revenue	26,546	26,130	42,175	133,079	52,060	<b>48,700</b>	(3,360)	-6%
<b>Other Revenue Subtotal</b>	61,242	40,188	89,708	247,696	130,119	<b>179,530</b>	49,411	38%
<b>Total Recreation Financing Sources</b>	\$14,530,899	\$13,992,563	\$15,137,569	\$17,202,141	\$17,753,993	<b>\$17,427,625</b>	\$(326,368)	-2%

**A. Fines & Forfeits:** Decrease in Camp TV2 trailer forfeitures.

**B. Contributions:** Guernsey Farms Concert-Series sponsorship for Camp Dearborn.

**C. Reimbursements:** Dearborn Hills Golf Course utilities reimbursement from restaurant partner \$67K increase.

# RECREATION - FINANCING USES



**Total Recreation Financing Uses: \$ 17,427,625**

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

- 49% Personnel & Benefits
- 18% Non-Discretionary
- 7% Contractual Services
- 7% Utilities
- 7% Supplies & Materials
- 12% Other Expenditures

# RECREATION - FINANCING USES

Expenditure by Category	Recreation	Camp	Mystic Creek	Dearborn Hills	Total
<u>Non-Discretionary</u>	<u>Administration</u>	<u>Dearborn</u>	<u>Golf Course</u>	<u>Golf Course</u>	<u>Recreation</u>
Postemployment Healthcare	\$51,083	\$23,612	-	\$512	<b>\$75,207</b>
Ch. 22 General Employee Revised	85,047	48,500	-	3,862	<b>137,409</b>
Ch. 22 General Employee Operative	10,769	-	-	-	<b>10,769</b>
Innovation & Technology	272,318	30,027	27,701	16,112	<b>346,158</b>
Central Garage Services	33,700	-	-	4,200	<b>37,900</b>
Fleet Replacement	-	-	-	-	<b>-</b>
Facility Lease	843,327	-	-	10,478	<b>853,805</b>
Fleet & General Liability Insurance	230,212	159,008	31,035	15,535	<b>435,790</b>
Communications	96,095	34,336	16,245	21,256	<b>167,932</b>
Central Garage Fuel	17,300	-	-	400	<b>17,700</b>
Debt Service <b>A</b>	122,572	39,182	-	2,051	<b>163,805</b>
Transfers Out <b>B</b>	821,232	-	-	-	<b>821,232</b>
<b>Non-Discretionary Subtotal</b>	<b>2,583,655</b>	<b>334,665</b>	<b>74,981</b>	<b>74,406</b>	<b>3,067,707</b>

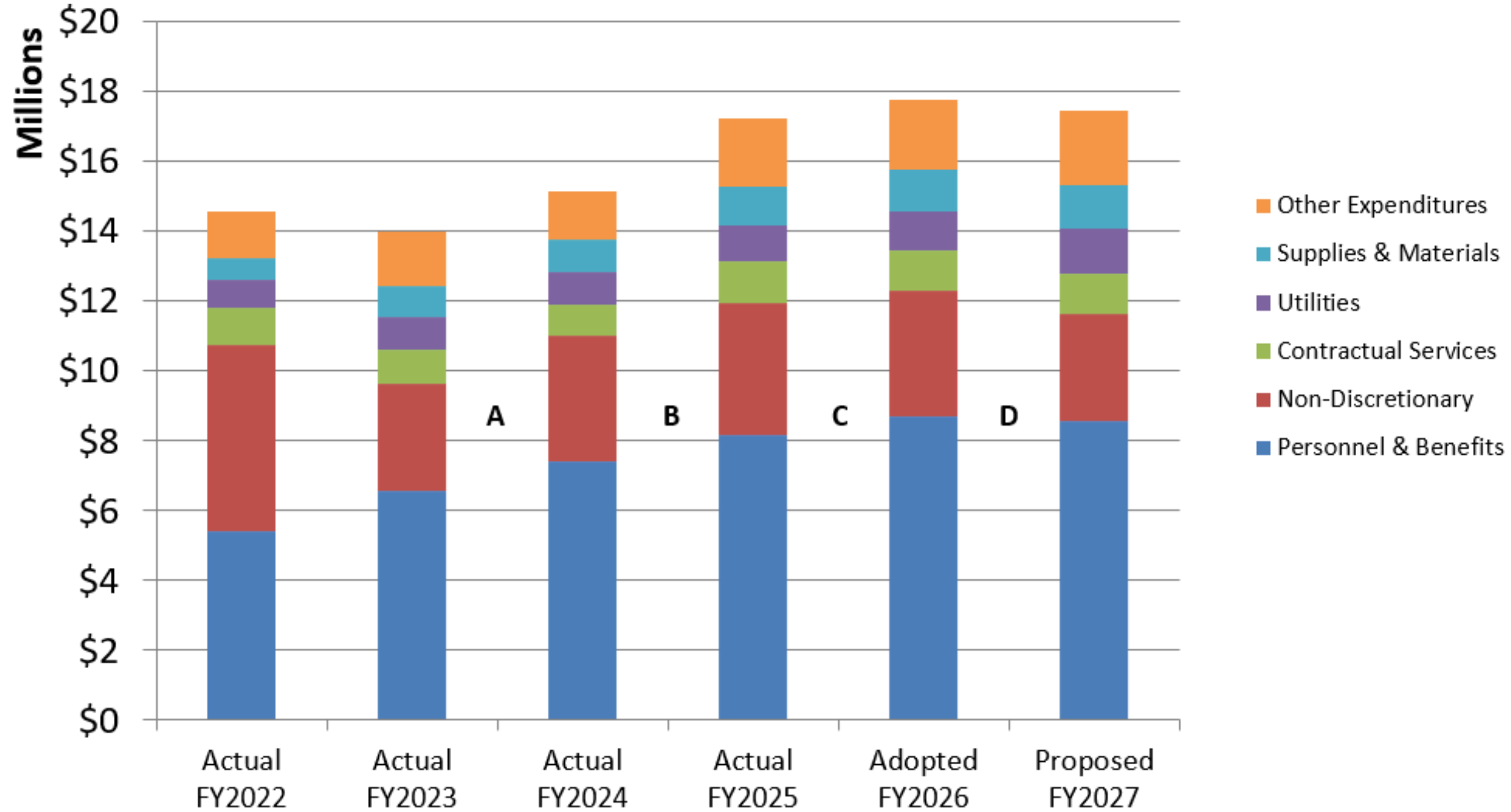
**A. Debt Service:** OPEB and Pension Bonds.

**B. Transfers Out:** Debt Service for Facilities - Ford Woods Pool: \$210K, Dunworth Pool: \$236K.

# RECREATION - FINANCING USES

Expenditure by Category	Recreation	Camp	Mystic Creek	Dearborn Hills	Total
Discretionary	Administration	Dearborn	Golf Course	Golf Course	Recreation
Salary, Wages, & Allowances	4,859,247	1,174,758	798,597	415,204	7,247,806
Personnel Services: Benefits	789,689	269,788	162,569	104,733	1,326,779
<b>Personnel &amp; Benefits Subtotal</b>	<b>5,648,936</b>	<b>1,444,546</b>	<b>961,166</b>	<b>519,937</b>	<b>8,574,585</b>
<b>Contractual Services</b>	<b>481,225</b>	<b>525,020</b>	<b>63,262</b>	<b>73,985</b>	<b>1,143,492</b>
<b>Utilities</b>	<b>815,532</b>	<b>290,917</b>	<b>60,800</b>	<b>116,200</b>	<b>1,283,449</b>
<b>Supplies &amp; Materials</b>	<b>678,859</b>	<b>231,600</b>	<b>192,917</b>	<b>118,900</b>	<b>1,222,276</b>
Repair & Maintenance Services	323,718	88,500	86,850	26,250	525,318
Rentals	72,200	28,000	185,255	77,200	362,655
Community Promotions	10,000	8,000	-	-	18,000
Printing & Publishing	34,100	18,070	71,298	5,200	128,668
Training & Transportation	22,640	4,100	1,050	1,000	28,790
Items for Resale	145,000	136,010	303,280	30,520	614,810
Other Expenses	195,748	130,287	61,440	36,600	424,075
Capital Outlay	19,300	10,500	4,000	-	33,800
<b>Other Expenditure Subtotal</b>	<b>822,706</b>	<b>423,467</b>	<b>713,173</b>	<b>176,770</b>	<b>2,136,116</b>
<b>Total Recreation Financing Uses</b>	<b>\$11,030,913</b>	<b>\$3,250,215</b>	<b>\$2,066,299</b>	<b>\$1,080,198</b>	<b>\$17,427,625</b>

# RECREATION - FINANCING USES



- A. FY2023 vs FY2024:** Personnel \$1.3M, Non-Discretionary (IT / Fleet allocation) \$640K, Holiday Event Supplies \$350K.
- B. FY2024 vs FY2025:** Personnel \$850K, Other Expenditures \$350K, Contractual Services \$115K.
- C. FY2025 vs FY2026:** Personnel \$40K, Contractual Services \$53K.
- D. FY2026 vs FY2027:** Utilities \$193K, Other Expenditures \$148K, decrease in Personnel & Benefits (\$112K) and Non-Discretionary (\$538K)

# RECREATION - FINANCING USES

Expenditure by Category Non-Discretionary	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027	
Postemployment Healthcare	\$223,465	\$83,400	\$92,893	\$96,521	\$75,852	\$75,207	\$(645)	-1%
Ch. 22 General Employee Revised	191,011	152,972	134,178	145,288	149,973	137,409	A (12,564)	-8%
Ch. 22 General Employee Operative	24,625	24,998	19,523	17,105	10,520	10,769	249	2%
Innovation & Technology	189,104	82,072	225,977	330,742	276,803	346,158	B 69,355	25%
Central Garage Services	54,128	61,240	58,554	58,409	48,400	37,900	(10,500)	-22%
Fleet Replacement	200,000	108,711	396,000	192,000	-	-	-	0%
Facility Lease	838,461	912,304	1,055,015	1,249,788	1,270,099	853,805	C (416,294)	-33%
Fleet & General Liability Insurance	585,120	464,324	446,917	501,888	516,143	435,790	D (80,353)	-16%
Communications	52,605	57,719	60,628	94,901	154,599	167,932	13,333	9%
Central Garage Fuel	20,691	25,927	17,321	16,460	21,100	17,700	(3,400)	-16%
Debt Service	164,035	163,991	163,826	163,752	163,829	163,805	(24)	0%
Transfers Out	2,768,292	934,442	934,737	933,925	918,620	821,232	E (97,388)	-11%
Expenses Allocated Out	-	(11,711)	-	-	-	-	-	0%
<b>Non-Discretionary Subtotal</b>	<b>\$5,311,537</b>	<b>\$3,060,389</b>	<b>\$3,605,569</b>	<b>\$3,800,779</b>	<b>\$3,605,938</b>	<b>\$3,067,707</b>	<b>\$(538,231)</b>	<b>-15%</b>

- A. **Ch. 22:** Funded at ADC levels based on eligible employees.
- B. **IT allocation:** Increase due to ERP Software Services, including Google Cloud, Paycom, and BS&A.
- C. **Facility Lease:** Decrease due to an operating credit, and allocation methodology change to work order percentages.
- D. **Fleet & General Liability Insurance:** Decrease in General Liability Insurance due to change in first layer liability allocations between law enforcement and non law enforcement accounts. Reduction in chargeback for actual settlements at Camp.
- E. **Transfers Out:** Debt Service for facilities. Security cameras project funded in FY2026

# RECREATION - FINANCING USES

Expenditure by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	Variance	
<u>Discretionary</u>	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2026 to FY2027	
Salary, Wages, & Allowances	4,624,630	5,584,569	6,174,308	6,900,640	7,479,359	<b>7,247,806</b>	(231,553)	-3%
Personnel Services: Benefits	778,133	961,891	1,239,638	1,250,269	1,207,816	<b>1,326,779</b>	118,963	10%
<b>Personnel &amp; Benefits Subtotal</b>	5,402,763	6,546,460	7,413,946	8,150,909	8,687,175	<b>8,574,585</b>	<b>A</b> (112,590)	-1%
<b>Contractual Services</b>	1,072,024	973,258	881,563	1,185,499	1,165,238	<b>1,143,492</b>	(21,746)	-2%
<b>Utilities</b>	819,621	951,231	926,186	1,025,975	1,090,358	<b>1,283,449</b>	<b>B</b> 193,091	18%
<b>Supplies &amp; Materials</b>	611,555	902,967	918,399	1,106,631	1,217,642	<b>1,222,276</b>	4,634	0%

**A. Salary, Wages, & Allowances:** Contractual and step increases, conversion of 2 Assistant Director positions into 1 Deputy Director position. Part Time reduction of 9.76 FTEs (reduction of budgeted hours). Anticipated health care increases.

**B. Utilities:** Increase in cost of Electric Utilities, including City Parks, DISC, Camp, and DHGC. Water and sewage increases at Splash Parks and DHGC.

# RECREATION - FINANCING USES

Expenditure by Category	Actual	Actual	Actual	Actual	Adopted	Proposed	\$Variance		
<u>Discretionary</u>	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2026 to FY2027		
Repair & Maintenance Services	332,862	376,473	321,147	521,521	456,398	525,318	A	68,920	15%
Rentals	69,092	146,119	134,763	208,324	360,105	362,655		2,550	1%
Community Promotions	20,402	9,138	4,980	1,811	20,000	18,000		(2,000)	-10%
Printing & Publishing	98,154	71,744	56,050	88,053	90,446	128,668	B	38,222	42%
Training & Transportation	8,656	20,020	12,924	11,957	18,250	28,790	C	10,540	58%
Items for Resale	405,636	414,088	407,395	517,762	588,148	614,810	D	26,662	5%
Other Expenses	234,997	305,226	321,702	368,696	414,295	424,075	E	9,780	2%
Capital Outlay	32,599	99,600	16,167	61,221	40,000	33,800		(6,200)	-16%
Debt Service (Leases)	111,001	115,851	116,779	153,004	-	-		-	0%
<b>Other Expenditure Subtotal</b>	<b>1,313,399</b>	<b>1,558,258</b>	<b>1,391,907</b>	<b>1,932,349.00</b>	<b>1,987,642</b>	<b>2,136,116</b>		<b>148,474</b>	<b>7%</b>
<b>Total Recreation Financing Uses</b>	<b>\$14,530,899</b>	<b>\$13,992,563</b>	<b>\$15,137,569</b>	<b>\$17,202,141</b>	<b>\$17,753,993</b>	<b>\$17,427,625</b>		<b>\$(326,368)</b>	<b>-2%</b>

- A. **Repair & Maintenance Services:** DISC building R&M budgeted in FY2027 (rubber matting in locker rooms, exterior painting \$65K).
- B. **Printing & Publishing:** Mystic Creek traded rounds budgeted in FY2027 \$62K.
- C. **Training:** Increases at Theatre, Pools, and Camp.
- D. **Items for Resale:** DISC merchandise \$11K increase, Camp merchandise \$15K increase.
- E. **Other Expenses:** Credit card and Campspot fees which are partially offset by revenues.

# RECREATION - FULL TIME EQUIVALENTS

Positions by Division	FY2022		FY2023		FY2024		FY2025		FY2026		FY2027		FY2026 to FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT		
RECREATION ADMINISTRATION	8	4.01	10	3.37	8	2.42	8.00	2.75	7.00	0.42	<sup>A</sup> 6.00	1.26	(0.16)	-2%
SPORTS PROGRAMS	1	1.38	1	1.34	.2	1.34	0.50	1.26	0.50	0.78	0.50	1.45	0.67	52%
FITNESS/ATHLETIC DIVISION	-	5.85	-	6.60	-	4.02	-	1.95	-	3.01	-	2.44	(0.57)	-19%
CITY PARKS	-	5.53	-	5.87	.3	4.63	0.50	7.09	0.50	7.87	0.50	8.16	0.29	3%
PLAYGROUND PROGRAMS	-	1.77	-	3.24	-	3.24	-	0.46	-	0.70	-	-	(0.70)	-100%
SPECIAL ACTIVITIES	-	0.31	-	1.78	-	1.78	-	3.85	-	0.76	-	0.56	(0.20)	-26%
PERFORMING ARTS CENTER	3	2.69	3	3.53	3	4.44	4.50	5.04	3.50	5.59	3.50	3.34	(2.25)	-25%
FINE ARTS PROGRAMS	-	0.96	-	0.98	-	1.56	0.20	2.04	0.20	1.93	-	1.32	(0.81)	-38%
AQUATICS	-	9.26	-	9.76	-	9.50	-	9.54	-	11.62	-	11.46	(0.16)	-1%
SWIMMING POOLS	-	13.11	-	14.81	3	12.12	3.00	15.66	3.00	15.96	3.00	14.20	(1.76)	-9%
PROGRAMMING/CHILD CARE	-	1.09	-	1.32	-	1.32	-	0.40	-	0.40	-	0.40	-	0%
FACILITY ADMINISTRATION	4	12.25	4	14.66	10	11.87	12.00	12.40	12.00	12.40	<sup>B</sup> 10.00	12.09	(2.31)	-9%
BANQUET/CONFERENCE CENTER	1	1.22	1	2.46	2	1.29	2.30	1.10	2.30	1.60	2.50	0.50	(0.90)	-23%
DISC PROGRAMS	2	9.68	2	10.28	3	9.17	3.00	7.69	3.00	8.25	3.00	6.72	(1.53)	-14%
DISC SNACK BAR	-	1.35	-	1.35	-	1.23	-	1.12	-	0.92	-	0.63	(0.29)	-31%
SENIOR SERVICES	2	3.89	2	3.91	2	1.95	1.00	1.61	1.00	1.61	1.00	1.61	-	0%
SMART BUS PROGRAM	-	5.97	-	5.97	-	5.97	-	5.97	-	5.97	-	5.97	-	0%
<b>Administration Subtotal</b>	<b>21</b>	<b>80.32</b>	<b>23</b>	<b>91.23</b>	<b>31.50</b>	<b>77.85</b>	<b>35.00</b>	<b>79.93</b>	<b>33</b>	<b>79.79</b>	<b>30</b>	<b>72.11</b>	<b>(10.68)</b>	<b>-9%</b>

**A. Admin:** Consolidation of 2 FT Assistant Directors into 1 Deputy Director

**B. Facility Admin:** Removal of 2 unfunded FT slots (Custodian and Office Assistant II)

**\*Department Wide:** Reduction in PT hours

# RECREATION - FULL TIME EQUIVALENTS

Positions by Division	FY2022		FY2023		FY2024		FY2025		FY2026		FY2027		FY2026 to FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT		
Camp Dearborn, General	3	22.84	3	21.58	11	11.25	10	10.72	10	10.61	9	10.69	(.92)	-4%
Camp Dearborn, Concessions	-	-	-	-	-	-	-	1.85	-	1.64	-	1.44	(.20)	-1%
<b>Camp Dearborn Subtotal</b>	<b>3</b>	<b>22.84</b>	<b>3</b>	<b>21.58</b>	<b>11</b>	<b>11.25</b>	<b>10</b>	<b>12.57</b>	<b>10</b>	<b>12.25</b>	<b>9</b>	<b>12.13</b>	<b>(1.12)</b>	<b>-5%</b>
<b>Mystic Creek Golf Course</b>	<b>3</b>	<b>15.93</b>	<b>3</b>	<b>16.25</b>	<b>4</b>	<b>15.15</b>	<b>4</b>	<b>12.90</b>	<b>4</b>	<b>13.83</b>	<b>4</b>	<b>12.67</b>	<b>(1.16)</b>	<b>-7%</b>
<b>Dearborn Hills Golf Course</b>	<b>1</b>	<b>6.2</b>	<b>-</b>	<b>1.34</b>	<b>0.5</b>	<b>7.01</b>	<b>3</b>	<b>6.98</b>	<b>3</b>	<b>6.90</b>	<b>3</b>	<b>6.10</b>	<b>(.80)</b>	<b>-8%</b>
<b>Total Positions (FTE)</b>	<b>28</b>	<b>125.29</b>	<b>29</b>	<b>130.40</b>	<b>47</b>	<b>111.26</b>	<b>52</b>	<b>112.38</b>	<b>50.00</b>	<b>112.77</b>	<b>46.00</b>	<b>103.01</b>	<b>(13.76)</b>	<b>-8%</b>

**A. Camp:** Removal of 1 FT unfunded slot (Plumber).

**\*Department Wide:** Reduction in PT hours

# THANK YOU



**311**



**DEARBORN.GOV/CONTACT**



**DEARBORN.GOV/BUDGET**

