

City of Dearborn
Budget Adoption
2026-2027
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City of Dearborn
Executive Financial Summary Overview
Adopted Budget for 2026 vs. Proposed Budget for 2027

	Adopted Budget 2026	Proposed Budget 2027	Increase/ (Decrease) over 2026 Budget	Increase/ (Decrease) over 2026 % Change	Forecast Budget 2028	Forecast Budget 2029
General Fund:						
Revenues & Other Financing Sources	\$ 151,773,603	\$ 158,700,351	\$ 6,926,748	5%	\$ 161,233,145	\$ 164,296,100
Expenditures & Other Financing Uses	151,356,914	158,671,166	7,314,252	5%	167,056,058	171,242,446
Total Revenues & Other Financing Sources over (under) Expenditures & Other Financing Uses	\$ 416,689	\$ 29,185	\$ (387,504)	-93%	\$ (5,822,913)	\$ (6,946,346)
All Funds (Combined):						
Revenues & Other Financing Sources	\$ 392,161,027	\$ 459,849,720	\$ 67,688,693	17%	\$ 426,065,338	\$ 432,280,168
Expenditures/Expenses & Other Financing Uses	380,568,552	450,368,863	69,800,311	18%	424,705,863	437,879,964
Total Revenues & Other Financing Sources over (under) Expenditures/ Expenses & Other Financing Uses	\$ 11,592,475	\$ 9,480,857	\$ (2,111,618)	-18%	\$ 1,359,475	\$ (5,599,796)
Tax Rate:						
General Operating Millage	15.0000	15.0000	-			
Garbage & Rubbish Millage	2.1100	2.1100	-			
Library Millage	1.5400	2.0000	0.4600			
Debt Millage - CSO (2004)	3.8200	3.8200	-			
Debt Millage - CSO (2018)	0.4300	0.4300	-			
Total Millage Rate	22.9000	23.3600	0.4600			

City of Dearborn
 Fiscal Year 2026-2027 Proposed Budget
 Budget Revisions - Since 4/7/26

FY27

	Mayor's Proposed Budget 4/7/2026		Adjustments	Adjusted Proposed Budget 5/20/2026	
General Fund					
Revenues	\$ 158,700,351	\$	-	\$	158,700,351
Expenditures	158,609,562		61,604		158,671,166
Add/(Use) of Fund Balance	\$ 90,789	\$	(61,604)	\$	29,185
Other Funds					
Revenues	\$ 294,259,369	\$	6,890,000	\$	301,149,369
Expenditures	284,807,697		6,890,000		291,697,697
Add/(Use) of Fund Balance/Retained Earnings	\$ 9,451,672	\$	-	\$	9,451,672
Total Budget					
Revenues	\$ 452,959,720	\$	6,890,000	\$	459,849,720
Expenditures	443,417,259		6,951,604		450,368,863
Add/(Use) of Fund Balance/Retained Earnings	\$ 9,542,461	\$	(61,604)	\$	9,480,857

City of Dearborn
Fiscal Year 2026-2027 Proposed Budget
Budget Revisions - Since 4/7/26

FY27

Account Number	Department/Division	Account Description	Amount of Change	Purpose
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REVENUES:

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Subtotal, General Fund Revenues \$ -

591-0000-393.10-00	Water Fund	Proceeds From Long Term Debt - Bonds	\$ 7,000,000	Additional Water Main Work for Additional Street Locations Added to City-Wide Project
283-6100-330.01-10	CDBG	Intergovernmental Revenue - Federal - CDBG	(110,000)	Reduction for updated budget for project B26000 Front Step/Porch
283-6100-330.01-13	CDBG	Intergovernmental Revenue - Federal - CDBG - Contra	110,000	Reduction for updated budget for project B26000 Front Step/Porch
401-6100-330.01-10	Capital Improvements	Intergovernmental Revenue - Federal - CDBG	(110,000)	Reduction for updated budget for project B26000 Front Step/Porch

Subtotal, Other Funds Revenues \$ 6,890,000

Total, All Funds Revenues \$ **6,890,000**

EXPENDITURES:

101-1350-801.10-20	General Fund - City Clerk Elections	Part-Time / Seasonal Wages	\$ 5,800	Increase budgeted rate for Voting Assistants by \$2. Per 5/6/26 Council Budget Study Session.
101-2972-463.10-10	General Fund - Sanitation	Full -Time Wages	40,855	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.12-10	General Fund - Sanitation	Clothing Allowance	800	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.21-05	General Fund - Sanitation	Hospital / Medical Insurance	7,371	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.21-20	General Fund - Sanitation	Dental Insurance	415	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.21-25	General Fund - Sanitation	Life Insurance	60	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.21-30	General Fund - Sanitation	Long Term Disability	95	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.21-55	General Fund - Sanitation	HCSP	1,508	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.22-00	General Fund - Sanitation	FICA / Medicare	3,123	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.23-80	General Fund - Sanitation	401A	882	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.26-00	General Fund - Sanitation	Workers Comp	695	Additional Clean Streets Crew Technician. Per 5/6/26 Council Budget Study Session.
101-2972-463.99-10	General Fund - Sanitation	Rubbish Millage	(55,804)	Millage allocation to Sanitation Division
101-9716-761.68-01	General Fund - Non Departmental	Rubbish Millage	55,804	Expenditure Offset for millage allocation to Sanitation Division

Subtotal, General Fund Expenditures \$ 61,604

591-1605-941.80-20	Water Fund	Bond Principal	\$ 611,595	Additional Water Main Work for Additional Street Locations Added to City-Wide Project
591-1605-943.80-70	Water Fund	Bond Interest	274,006	Additional Water Main Work for Additional Street Locations Added to City-Wide Project
591-2011-435.98-00	Water Fund	Undistributed Appropriation - Projects	7,000,000	Additional Water Main Work for Additional Street Locations Added to City-Wide Project
591-2011-435.98-00	Water Fund	Undistributed Appropriation - Projects	(885,601)	Reduction of funding to reserve project - offset additional debt service
401-6100-435.67-90	General Capital Improvements	Other Grants	(110,000)	Reduction for updated budget for project B26000 Front Step/Porch

Subtotal, Other Funds Expenditures \$ 6,890,000

Total, All Funds Expenditures \$ **6,951,604**

CITY OF DEARBORN
2026-2027 BUDGET

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By Councilmember _____ supported by Councilmember _____:

RESOLVED: Estimates of anticipated revenues and proposed appropriations are hereby adopted as contained in the accompanying summary documents as follows:

RESOLVED: Estimates of revenues are approved in total and appropriations are hereby authorized at the department level (lump sum) within the General Fund,

except: the Camp Dearborn, Mystic Creek Golf Course, and Dearborn Hills Golf Course appropriations are authorized for each at the Recreation Division level and budget can only be reallocated from or to each of these Recreation Divisions with prior approval by the City Council,

except: the Police Department-Dispatch Division appropriations are authorized at the Division level and budget can only be reallocated from or to this Division with prior approval by the City Council, be it further

except: the City Clerk Election Division appropriations are authorized at the Division level and budget can only be reallocated from or to this Division with prior approval by the City Council, be it further

RESOLVED: That the Chief Financial Officer may automatically appropriate fund balance for leave time payouts exceeding budget with notice to be filed with the City Council within five business days; be it further

RESOLVED: Estimates of revenues are approved in total and appropriations for remaining Governmental funds are approved in total for each fund (lump sum), including the Major Street and Trunkline Fund, Local Street Fund, Indigent Defense Fund, Drug Law Enforcement Fund, Library Fund, Community Development Fund, the Opioid Settlement Fund, and General Capital Improvement Fund; be it further

RESOLVED: Estimates of revenues and appropriations for the East Dearborn Downtown Development Authority, the West Dearborn Downtown Development Authority, the Brownfield Redevelopment Authority, Dix-Vernor Business District Improvement Authority, and the Warren Business District Improvement Authority are approved in total for each component unit; be it further

RESOLVED: That the Chief Financial Officer may automatically establish revenue budgets and corresponding appropriations based on actual receipts for the Designated Purposes Fund, the Drug Law Enforcement Fund and the Opioid Settlement Fund; be it further

RESOLVED: That the Chief Financial Officer may automatically establish revenue budgets and corresponding appropriations-based reimbursements received in relation to capital projects; be it further

RESOLVED: Enterprise, Internal Service and Fiduciary Funds including the Water Fund, Sewer Fund, Seniors Apartment Operating Fund, Information Systems Fund, Facilities Fund, Fleet and Equipment Replacement Fund, Employee Insurance Fund, Fleet and General Liability Insurance Fund, Workers' Compensation Fund, Retiree Death Benefit Fund, Post Employment Health Care Fund, and the three closed Defined Benefit Pension System Funds are authorized to operate as determined by activity levels (lump sum), within constraints of anticipated revenues and available surplus in accordance with law, and budget modifications approved by the Mayor and periodically reported to City Council; be it further

RESOLVED: That unexpended appropriations within all funds and component units will be automatically rolled forward only for support of one-time outlays necessary for support of special programs or projects as designated by the Chief Financial Officer with approval of the Mayor and for multi-year appropriations such as projects and grants, as previously authorized. Ongoing routine purchases for delivery in the new fiscal year shall be financed from the fiscal 2026-2027 budget; be it further

RESOLVED: To establish project appropriations as recommended by the Capital Improvement Coordinating Committee and by the City Plan Commission, the Council hereby authorizes the Department of Finance to make any necessary transfers or reallocations to establish, augment or close project appropriations as listed on the Capital Improvement Plan; be it further

CITY OF DEARBORN
2026-2027 BUDGET
(continued)

RESOLVED: To permit timely implementation of proposed projects including work to start with the current construction season, the proposed project appropriations contained with the Capital Improvement section of the budget are herewith given immediate effect; be it further

RESOLVED: Within the General Capital Improvement Fund, interest earnings and other revenue shall be first used to support capital project appropriations up to the amounts herein authorized after which they shall be credited to unallocated fund balance, for possible appropriation and project amendments at the Council's discretion; be it further

RESOLVED: Effective January 1, 2027, retirees over age 65 with household incomes at or below 250% the Federal Poverty Level ("FPL") will be eligible to seek reimbursement for medical bills up to \$500 for a single individual or \$1,000 per household of two or more.

- Pursuant to the United States Department of Agriculture ("USDA"), whose calculations of the federal poverty level are shared across public assistance programs, including cash, medical, and food assistance, the following are income guidelines for 2026-2027:
 - 250% federal poverty level (household of 1): \$39,900 annually
 - 250% federal poverty level (household of 2): \$54,100 annually; be it further

RESOLVED: To be eligible for the hardship program applications must include the applicants most recent tax return for income verification or income statements from pension, social security, or other income sources and be submitted, with appropriate billing documentation, to the Payroll and Benefits Division of the City of Dearborn Finance Department; be it further

RESOLVED: The hardship program will be reviewed jointly by the Council and Administration annually during budget review; be it further

RESOLVED: Consistent with the legislative power and authority conferred on the Council by Charter to exercise all legislative duties, the Executive Department will not prevent the Legislative Department from filling a budgeted vacant position within the Council office; be it further

RESOLVED: That the amounts to be raised by taxation are those detailed in the accompanying estimates of revenue and that the tax rates for the July 1, 2026 levy in support of the 2026-2027 General Fund and Library Fund budgets shall be as follows:

for purposes of financing general operations, capital outlay, capital improvements, non-voted debt service and contingencies as detailed in department budgets and supporting documents summarized herewith, pursuant to City Charter and applicable state law: **\$15.0000** mills;
for garbage and rubbish collection and disposal authorized by P.A. 298 of 1917 as amended: **\$2.1100** mills;
for purposes of financing the Library Fund as approved by voters in November, 2021 and authorized by City Council summarized herewith: **\$2.0000** mills;
The total of 2026 Summer City Tax millage is to be **\$19.1100** mills; and be it further

RESOLVED: That the amounts to be raised by taxation, as also detailed in the accompanying estimates of revenue and that the tax rate for the December 1, 2026 levy in support of the federally mandated 2026-2027 Combined Sewer Overflow (CSO) debt service budget shall be as follows:

for purposes of financing General Obligation Combined Sewer Overflow (CSO) debt as approved by voters in November, 2004 summarized herewith: **\$ 3.8200** mills.
for purposes of financing General Obligation Combined Sewer Overflow (CSO) debt as approved by voters in August, 2018 summarized herewith: **\$ 0.4300** mills.
The total of the 2026 Winter CSO Tax millage is to be **\$4.2500** mills.

RESOLVED: **Immediate effect.**