

City of Dearborn
Public Hearing
2026–2027 Budget
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City of Dearborn
Public Hearing
2027 Proposed Budget as of May 19, 2026

Financial Challenges

- Revenue growth to expenditure inflation variance.
 - Proposal A of 1994 and Headlee Amendment Taxation Limitations
 - 2026 State of Michigan Inflationary Rate Multiplier of 1.027
 - 1.000 Mill produces \$4,488,978 in property tax dollars
 - Total Taxable Value increased \$294.6M over FY2026 resulting in a General Fund Property Tax Revenue increase of \$5.4M, including PILOTS, Tax Administration Fees.
 - Business Personal Property Tax Phase-Out
 - LCSA – Local Community Stabilization Authority reimbursement and Governor’s proposed budget distribution change.
- Competing Resource Demands for Operations, Capital, and Repair & Maintenance.
- Retirement program liability funding and Debt service obligations continue to grow.
- Personnel and non-discretionary expenditures makeup 77% of the City’s total General Fund financing uses under the current product/service mix.

Executive Summary

- ✓ The General Fund proposed budget is balanced, and is estimated to contribute \$29,185 to the fund balance reserve for fiscal year 2027.
 - Revenue estimate increases:
 - \$6.9 million or 5% overall increase is primarily due to:
 - \$5.4M increase in Property Taxes.
 - \$1.8M increase in Charges for Services.
 - \$851K increase in Rents & Royalties.
 - \$515K increase in Intergovernmental.
 - \$509K increase in Fines & Forfeits.
 - \$143K increase in Contributions.
 - \$132K increase in Commissions.
 - \$436K decrease in Investment Income.
 - \$358K decrease in Licenses & Permits.
 - \$178K decrease in Reimbursements.

- \$1.5M decrease in Transfers In from Other Funds.
- The expenditure appropriation increases:
 - \$7.3 million or a 5% overall increase is primarily made up of:
 - \$3.9M increase in Wages and Benefits.
 - \$2.1M increase in Contractual Services.
 - \$1.5M increase in Other Expenditures.
 - \$507K increase in Supplies & Materials.
 - \$246K increase in Utilities.
 - \$955K decrease in Non-Discretionary.

✓ General Fund Subsidy Priorities:	Percent	Dollars
○ Public Safety	72%	\$ 75,910,972
○ Administrative	11%	\$ 11,773,310
○ Public Works & Facilities	8%	\$ 8,476,702
○ Parks & Recreation	6%	\$ 6,321,839
○ Economic Development	3%	\$ 2,665,589

- FY 2027 positions:
 - Decrease of 13 full-time positions from Adopted FY2026 Budget:
 - **19th District Court:** Add 1 Probation Officer, and 1 Court Services Coordinator.
 - **Assessing:** Decrease 7 Positions (Assessor, Deputy Assessor, 2 Property Appraiser III, Property Appraiser II, Property Appraiser I, Office Assistant III).
 - **Philanthropy & Grants:** Add 1 Office Assistant II
 - **Public Works & Facilities:** Add 5 Public Works Technicians (Clean Streets), decrease Process Improvement Manager, Tree Trimer, Supervisor, Office Assistant III.
 - **Communications:** Add 1 Multimedia Design Specialist.
 - **Fire:** Add 1 Grants Manager, reduce 6 Firefighter I (SAFER grant application).
 - **Public Health:** Remove 1 Environmental Health Manager
 - **Recreation:** Remove 1 Assistant Recreation Director, Custodian, Office Assistant II, Plumber.
 - **Senior Apartments:** Add 1 Office Assistant III, remove 1 Facility Manager.
 - **Engineering:** Add 2 Construction Technicians, 1 Surveyor. Remove 1 Project Engineer II.
 - **Facilities:** Remove 2 Custodians, 1 Facility Maintenance Mechanic.

- -16.30 full-time equivalent part-time reduced positions from the Adopted FY2026 Budget.

- Police & Fire subsidy (cost above direct income) is \$75.9 million which exceeds the general fund 15.0 operating tax millage total revenue of \$67.3 million. This is the result of increased public safety costs outpacing the increases in property tax revenues.
- Administrative departments reflect a 10% increase or \$1.1M increase in subsidy cost.
- Economic Development reflects a 41% increase or \$780K (mainly related to the timing of permit revenues for construction projects, and reduced CDBG funding for operations).
- Public Works and Facilities reflects a subsidy decrease of 2%, or \$148K.
- Parks and Recreation reflects a 19% decrease, or a decrease of \$1.5M.

2027 Budget Overview & Items of Interest

- ✓ The proposed City Tax rate for FY2027 is 23.36 mills, which includes a one-year increase of .46 mills in the Library millage. This rate includes: operating 15.00, library 2.00, garbage 2.11, and CSO debt 4.25
 - \$100,000 Taxable Value (TV) Home = \$2,336 of Tax
 - OR for Every \$1,000 of TV = \$23.36 of Tax
 - The Library millage is dedicated to the Library and provides full funding independence.
- ✓ Taxable value growth is limited to 2.7% per Proposal A State Inflation factor. Market property values are increasing. One tax mill generates approximately \$4.48 million of property tax income.
- ✓ The average quarterly water/sewer combined bill is expected to increase by 7.5% on the average residential customer's bill.
- ✓ Current labor contracts expire 6/30/2028.
- ✓ The employee and retiree health care programs are self-insured except for the Medicare Advantage and Humana prescription drug programs. The self-insurance programs funding models with the implemented benefit changes have experienced suboptimal performance, as a result of a high number of claims. The target unreserved equity (working capital) is \$6.1 million to hedge high claim

year(s). During FY2026, the City made a one-time net contribution of \$1,250,000 to the Employee Insurance Fund for HSA funding contributions. The proposed FY2027 budget was constructed to contribute \$1 M to the fund balance. The projected retained earnings at the end of FY2026 is \$3.4 M. There is stop-loss coverage for large claims over \$150,000 for Blue Cross and \$500,000 for HAP employee population

✓ Defined Benefit Chapter 21-23 Closed and MERS Public Safety Open Funding:

	<u>%Funded</u>	<u>\$Unfunded</u>
○ Chapter 21	721.7%	N/A
○ Chapter 22	86.30%	\$ 26,006,405
○ Chapter 23 Fire	75.90%	\$ 47,610,043
○ Chapter 23 Police	76.50%	\$ 63,751,102
○ MERS*	86.00%	\$ 8,390,295

* MERS reporting is based on a calendar year-end and dated 12/31/2024.

✓ Post-Employment Health Care unfunded accrued liability as of June 30, 2025, reflects an unfunded balance of \$19.0 million reflecting a Funded ratio of 90.34% exceeding Public Act 202 funding requirement of 40%.

✓ FY2024 and FY2025 adopted Budgets included \$25,000 each to established the hardship program for City of Dearborn retirees over age 65 who need additional assistance with medical expenses in relation to the implemented January 1, 2023 retirement healthcare changes.

- Effective January 1, 2027, retirees over 65 with household incomes at or below 250% FPL would be eligible to request reimbursement for medical bills up to \$500 for a single individual or \$1,000 per household of 2 or more.
 - Per the 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 2027:
 - 250% federal poverty level (household of 1): \$39,900 annually
 - 250% federal poverty level (household of 2): \$54,100 annually
- Applications, with appropriate billing documentation, would be submitted to the Payroll and Benefits Division of the City of Dearborn Finance Department. Any received applications that are eligible for reimbursement by the 15th of each month will be paid within 30 days or the 15th of the following month.

- Applications would have to include their most recent tax return for income verification or income statements from pension, social security, or other income sources.

- ✓ Debt Activity:
 - Pending issue:
 - CSO supplemental financing source for related infrastructure system repair and maintenance projects series #2. \$36.6 million remains of the 2018 Voter Approved CSO millage authority. The City has applied for grant and low-interest SRF loans from the State of Michigan as a potential option to fund a portion or all of the project cost.

- ✓ Other Notable Capital Items of Interest:
 - \$59.6 million for the City-Wide Poor Roads Reconstruction Initiative funded from Major and Local Street Funds and Bond Proceeds for water and sewer infrastructure.
 - \$2.8 million for Esper and Bryant Library branch renovations funded by the Library Fund.
 - \$2.0 for Water Main and Sewer General Reconstruction.
 - \$2.0 million for Lead Service Line replacements funded by the Water Fund.
 - \$643K for Cardiac Monitors funded by the General Capital Improvement Fund.

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 5/19/2026	
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:

			-	
Subtotal, General Fund Revenues			<u>\$ -</u>	

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
401-0000-330.01-10	Capital Improvements	Intergovernmental Revenue - Federal - CDBG	(110,000)	Reduction for updated budget for project B26000 Front Step/Porch

Subtotal, Other Funds Revenues	<u>\$ 6,890,000</u>
Total, All Funds Revenues	<u><u>\$ 6,890,000</u></u>

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	<u>\$ 61,604</u>
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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	<u>\$ 6,890,000</u>
Total, All Funds Expenditures	<u><u>\$ 6,951,604</u></u>

City of Dearborn					FY2027			Pay Off	Fiscal
Outstanding Debt Summary	Issuance	Issuance	Interest	Principal	Budget	Income	Fiscal	Years	Year
Purpose of Debt	Date	Amount	Rate	Balance	Debt	Source	Year of	From	Refinancing
				06/30/2026	Service		Pay Off	FY2027	Available
Governmental Activities									
West Downtown Infrastructure / Ford Woods Pool	May 18, 2017	10,780,000	3.00%	5,445,000	1,003,350	Operating Millage	2032	5	2027
Dunworth Pool	Dec 7, 2017	3,500,000	3.00%	2,380,000	236,400	Operating Millage	2038	11	2027
Powerhouse HVAC Upgrade	May 3, 2018	14,500,000	3.37%	9,850,000	1,007,906	Operating Millage	2038	11	2027
Pension Bonds	Sep 25, 2018	16,212,000	3.92%	9,962,274	1,342,910	Operating Millage	2035	8	2028
OPEB Bonds	Dec 20, 2018	29,260,000	4.35%	19,938,600	2,340,791	Operating Millage	2037	10	2028
Total Governmental Activities				47,575,874	5,931,357				
Proprietary Activities									
CSO SRF #5 5207-02 Phase A	Sep 23, 2004	44,104,705	2.13%	2,104,705	2,149,430	2004 CSO Voted Millage	2027		N/A
CSO SRF #6 5207-03 East Dearborn	Sep 22, 2005	64,651,299	1.63%	6,476,299	3,305,240	2004 CSO Voted Millage	2028	1	N/A
CSO SRF #7 5207-04 Outfall 16	Jun 22, 2006	7,182,942	1.63%	412,942	419,652	2004 CSO Voted Millage	2027		N/A
CSO SRF #8 5207-05 Phase B C7 & C8	Sep 20, 2007	99,360,000	1.63%	22,515,000	5,860,869	2004 CSO Voted Millage	2030	3	N/A
CSO SRF #9 5207-07 Phase B Outfall 11 (ARRA)	Sep 28, 2009	5,676,000	2.50%	1,690,000	362,250	2004 CSO Voted Millage	2031	4	N/A
CSO SRF #10 5503-01 Phase 1 Outfall 4	Jun 26, 2012	7,465,000	2.50%	3,440,000	476,063	2004 CSO Voted Millage	2033	6	N/A
CSO SRF #11 5503-02 Phase 2 Outfall 4	Apr 9, 2013	7,980,889	2.00%	3,975,889	485,418	2004 CSO Voted Millage	2035	8	N/A
CSO UTGO Refunding Bonds (2004)	Jul 15, 2014	20,085,000	3.49%	10,540,000	1,370,963	2004 CSO Voted Millage	2034	7	2024
CSO SRF #12 5621-01 Phase 1 Outfall 4	Dec 12, 2014	12,000,000	2.50%	7,320,000	760,688	2004 CSO Voted Millage	2037	10	N/A
2017A Sewer CSO UTGO	May 18, 2017	10,700,000	3.19%	8,360,000	625,500	2004 CSO Voted Millage	2043	16	2027
2017B Sewer CSO UTGO	Dec 7, 2017	26,405,000	3.19%	23,275,000	1,228,844	2004 CSO Voted Millage	2043	16	2027
2018 Sewer CSO UTGO	Sep 20, 2018	23,000,000	4.00%	21,025,000	1,191,000	2018 CSO Voted Millage	2044	17	2028
Pension Bonds	Sep 25, 2018	3,788,000	3.92%	2,327,726	313,779	Operating Millage	2035	8	2028
OPEB Bonds	Dec 20, 2018	5,740,000	4.35%	3,911,400	459,198	Operating Millage	2037	10	2028
Total Proprietary Activities				117,373,961	19,008,892				
Total Primary Government				164,949,835	24,940,249				
Component Units									
2009A BRA - Refinance	Sep 23, 2021	8,325,000	2.00%	6,385,000	563,388	Tax Capture	2039	12	N/A
2017 Wagner Place Parking Deck	May 18, 2017	7,655,000	3.00%	6,290,000	435,221	Tax Capture	2046	19	2027
Total Component Units				12,675,000	998,609				
Total				177,624,835	25,938,858				

General Fund Portion:	Principal	FY27 Debt Service
Wagner Infrastructure / Ford Woods Pool	\$ 5,445,000	\$ 1,003,350
Dunworth Pool	2,380,000	236,400
Powerhouse HVAC	9,850,000	1,007,906
Pension	9,962,274	1,019,358
OPEB	19,938,600	2,178,390
Total:	\$ 47,575,874	\$ 5,445,404

Note: Debt Service excludes fiscal agent fees and amortization of any discount or premium.

City of Dearborn
 Budgetary Combining Statement of
 Revenue, Expenditures, and Changes in Fund Balance
 All Governmental Fund Types
 Year Ended June 30, 2027

	General Fund	Major Street Fund	Local Street Fund	Indigent Defense Fund	Drug Law Enforcement Fund	Library Fund	Designated Purposes Fund	Community Development Fund	Opioid Settlement Fund	General Capital Improvement Fund	General Government Combined Total	Dix-Vernor Dist Improvement Authority Fund	Warren Business Dist Improvement Authority Fund	Brownfield Redevelopment Authority Fund	West Dbn Downtown Dev Authority Fund	East Dbn Downtown Dev Authority Fund	Component Units Combined Total
Revenue																	
Property Taxes & Penalties	\$ 78,983,611	\$ 463,000	\$ 737,000	\$ -	\$ -	\$ 8,854,030	\$ -	\$ -	\$ -	\$ -	\$ 89,037,641	\$ 54,200	\$ 467,800	\$ 1,160,550	\$ 1,086,500	\$ 958,000	\$ 3,727,050
Licenses & Permits	4,023,190	-	-	-	-	-	-	-	-	-	4,023,190	-	-	-	-	-	-
Intergovernmental Revenue																	
Federal Sources	996,321	-	-	-	-	10,000	-	849,000	-	80,000	1,935,321	1,309,743	600,000	-	-	-	1,909,743
State Sources	16,617,873	12,618,418	9,482,048	1,754,280	-	112,000	-	-	-	-	40,584,619	-	-	-	-	-	-
Local Community Stabilization Authority	18,505,629	-	-	-	-	1,739,394	-	-	-	-	20,245,023	-	-	2,012,024	6,500	25,684	2,044,208
Local Sources	34,000	-	-	-	-	101,833	-	-	-	-	135,833	-	-	-	-	-	-
Charges for Services	21,819,749	1,200	-	-	-	28,426	-	-	-	59,250	21,908,625	-	-	-	-	-	-
Fines & Forfeits	5,682,750	-	-	-	-	10,000	-	-	-	-	5,692,750	-	-	-	-	-	-
Interest on Investments	1,942,490	519,569	498,397	7,003	148,434	181,748	-	-	13,947	440,327	3,751,915	4,894	45,585	223,419	36,903	42,443	353,244
Rents & Royalties	8,534,951	-	-	-	-	2,500	-	-	-	-	8,537,451	-	-	-	-	-	-
Private Source Contributions	193,100	-	-	-	-	10,500	-	-	-	-	203,600	-	-	-	-	-	-
Miscellaneous Revenue	1,314,187	40,000	-	-	-	17,900	-	90,000	-	-	1,462,087	2,000	2,000	-	6,000	37,906	47,906
Proceeds from Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total estimated revenue	158,647,851	13,642,187	10,717,445	1,761,283	148,434	11,068,331	-	939,000	13,947	579,577	197,518,055	1,370,837	1,115,385	3,395,993	1,135,903	1,064,033	8,082,151
Transfers In	52,500	-	3,154,605	79,240	-	-	266,000	-	-	-	3,552,345	-	-	398,815	-	-	398,815
Total financing sources	158,700,351	13,642,187	13,872,050	1,840,523	148,434	11,068,331	266,000	939,000	13,947	579,577	201,070,400	1,370,837	1,115,385	3,794,808	1,135,903	1,064,033	8,480,966
Expenditures																	
Personnel Services	112,930,815	540,000	801,500	965,888	-	4,587,775	-	1,250	113,203	-	119,940,431	137,575	275,615	-	364,765	227,293	1,005,248
Professional & Contractual Services	23,141,813	229,365	178,853	739,365	281,000	1,112,646	-	23,900	12,000	-	25,718,942	45,332	359,606	70,364	520,509	718,737	1,714,548
Utilities	4,412,371	-	-	4,734	58,899	188,990	-	-	-	-	4,664,994	300	-	-	6,157	1,157	7,614
Repair & Maintenance Services	2,230,083	55,000	1,000	2,000	43,500	107,900	-	-	-	-	2,439,483	-	-	-	500	500	1,000
Rentals	3,094,799	757,500	1,200,700	23,197	-	551,320	-	-	-	-	5,627,516	14,057	24,991	-	-	-	39,048
Supplies	5,636,930	265,500	409,000	11,517	504,452	211,300	-	-	20,000	-	7,058,699	1,000	1,568	300	49,660	56,218	108,746
Other Operating Expenses	13,219,418	-	-	15,035	70,750	255,186	-	916,850	106,000	80,000	14,663,239	1,218,368	859,600	55,364	242,395	135,709	2,511,436
Capital Outlay	68,800	-	-	-	63,000	587,800	-	-	-	-	719,600	-	-	-	-	-	-
Capital Improvements & Infrastructure (projects)	-	8,640,217	11,285,997	-	-	-	-	-	-	702,910	20,629,124	-	-	-	-	100,000	100,000
Debt Service (principal & interest)	3,185,701	-	-	-	-	223,700	-	-	-	-	3,409,401	-	-	999,459	-	-	999,459
Expenses Allocated In or Out	(12,930,723)	-	-	-	-	(2,400)	-	-	-	-	(12,933,123)	-	-	-	-	-	-
Undistributed Appropriations	28,000	-	-	-	-	-	266,000	-	-	-	294,000	-	-	-	-	-	-
Total expenditure appropriations	155,018,007	10,487,582	13,877,050	1,761,736	1,021,601	7,824,217	266,000	942,000	251,203	782,910	192,232,306	1,416,632	1,521,380	1,125,487	1,183,986	1,239,614	6,487,099
Transfers Out	3,653,159	3,154,605	-	24,000	-	3,244,114	-	-	2,000	-	10,077,878	4,000	8,000	-	255,500	147,315	414,815
Total financing uses	158,671,166	13,642,187	13,877,050	1,785,736	1,021,601	11,068,331	266,000	942,000	253,203	782,910	202,310,184	1,420,632	1,529,380	1,125,487	1,439,486	1,386,929	6,901,914
Estimated Financing Sources Over (Under) Uses	29,185	-	(5,000)	54,787	(873,167)	-	-	(3,000)	(239,256)	(203,333)	(1,239,784)	(49,795)	(413,995)	2,669,321	(303,583)	(322,896)	1,579,052
Fund Balance																	
Fund Balance July 1, 2025	39,725,275	15,703,557	13,359,420	202,051	3,055,102	3,966,412	643,471	272,997	599,140	19,857,805	97,385,229	176,799	1,658,943	(7,468,500)	1,296,641	1,386,263	(2,949,853)
FY2026 Projected sources over uses	919,630	(5,029,520)	1,097,688	167,420	(837,684)	(2,320,585)	(852,750)	-	(101,878)	(2,574,068)	(9,531,747)	154,699	(794,788)	3,667,515	(443,960)	(279,981)	2,303,485
Prior Year Encumbrances	1,318,367	3,347,573	5,240,415	17,610	111,363	111,363	209,279	201,805	-	4,863,637	15,421,413	1,069	152,615	-	53,157	38,000	244,840
Bond Principal Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	650,000	-	-	650,000
Projected Fund Balance June 30, 2027	\$ 41,992,457	\$14,021,610	\$19,692,523	\$ 441,868	\$ 1,455,614	\$ 1,757,190	\$ 0	\$ 471,802	\$ 258,006	\$ 21,944,041	\$ 102,035,111	\$ 282,772	\$ 602,775	\$ (481,664)	\$ 602,255	\$ 821,386	\$ 1,827,524

City of Dearborn
 Budgetary Combining Statement of
 Revenue, Expenditures, and Changes in Retained Earnings
 All Proprietary Fund Types and Budgeted Fiduciary Funds
 Year Ended June 30, 2027

	Senior Apartment Operating Fund	Sewer Fund	Water Fund	Information Systems Fund	Facilities Fund	Fleet Replacement Fund	Workers Comp Fund	Fleet and General Liability Fund	Employee Insurance Fund	Proprietary Funds Combined Total	Retiree Death Benefit Fund	Defined Benefit Retirement Funds	Post Employment Healthcare Fund	Fiduciary Funds Combined Total
Revenue														
Property Taxes & Penalties	\$ -	\$ 19,099,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,099,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue														
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	-	1,791,165	-	-	-	-	-	-	-	1,791,165	-	-	-	-
Local Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales	-	31,292,218	25,286,979	-	-	-	-	-	-	56,579,197	-	-	-	-
Delinquent Transfer & Penalties	-	1,225,000	1,120,000	-	-	-	-	-	-	2,345,000	-	-	-	-
Insurance Premiums	-	-	-	-	-	-	-	4,415,480	25,490,546	29,906,026	12,000	-	-	12,000
Charges for Services	1,013,000	150,000	204,200	4,001,761	3,449,801	-	-	-	-	8,818,762	-	-	-	-
Engineering Services	-	-	3,371,425	-	-	-	-	-	-	3,371,425	-	-	-	-
Investment Income	109,115	1,226,610	164,746	237,429	500,487	168,409	42,195	107,680	54,061	2,610,732	28,071	38,816,560	10,958,464	49,803,095
Rents & Royalties	2,695,069	21,600	-	1,099,819	6,810	1,700,000	-	-	-	5,523,298	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	767,443	-	767,443
Miscellaneous Revenue	210,125	259,278	23,500	-	500	-	75,000	395	-	568,798	-	9,250	-	9,250
Proceeds from Long-Term Debt	-	3,650,000	36,140,000	-	-	-	-	-	-	39,790,000	-	-	-	-
Total estimated revenue	4,027,309	58,714,871	66,310,850	5,339,009	3,957,598	1,868,409	117,195	4,523,555	25,544,607	170,403,403	40,071	39,593,253	10,958,464	50,591,788
Transfers In	-	-	-	-	5,281,043	-	666,998	375,000	1,454,000	7,777,041	-	15,361,382	6,164,740	21,526,122
Total financing sources	4,027,309	58,714,871	66,310,850	5,339,009	9,238,641	1,868,409	784,193	4,898,555	26,998,607	178,180,444	40,071	54,954,635	17,123,204	72,117,910
Expenditures														
Personnel Services	2,592,901	3,359,740	8,023,112	1,497,966	2,923,914	-	-	-	-	18,397,633	-	-	11,639,000	11,639,000
Professional & Contractual Services	160,641	1,848,005	1,764,422	2,781,150	85,185	-	565,000	309,550	25,978,027	33,491,980	-	2,611,454	282,218	2,893,672
Utilities	571,940	771,010	21,115	3,260	1,343,251	-	-	-	-	2,710,576	-	-	-	-
Repair & Maintenance Services	715,717	1,128,300	120,530	17,965	349,690	-	-	-	-	2,332,202	-	-	-	-
Rentals	2,400	45,483	161,845	41,158	3,150	-	-	-	-	254,036	-	-	-	-
Insurance Benefits or Annuities	-	-	-	-	-	-	17,517	-	-	17,517	-	49,118,818	-	49,118,818
Claims & Judgements	-	-	-	-	-	-	209,000	1,375,000	-	1,584,000	-	25,517	-	25,517
Insurance & Bonds	160,343	433,000	448,723	13,203	84,425	-	100,000	3,335,480	-	4,575,174	58,000	50,855	-	108,855
Supplies	99,225	285,930	974,110	44,435	221,500	-	-	-	-	1,625,200	-	-	-	-
Cost of Sales	-	23,422,800	11,533,900	-	-	-	-	-	-	34,956,700	-	-	-	-
Other Operating Expenses	13,125	150,775	93,570	8,850	16,550	-	16,100	138,000	-	436,970	-	53,900	-	53,900
Capital Outlay	-	-	35,846	40,000	-	3,119,663	-	-	-	3,195,509	-	-	-	-
Capital Improvements & Infrastructure (projects)	200,000	5,050,000	38,654,399	1,059,819	3,038,510	-	-	-	-	48,002,728	-	-	-	-
Debt Service (principal & interest)	135,192	18,799,373	4,960,523	87,641	2,435,453	-	-	-	-	26,418,182	-	-	-	-
Expenses Allocated Out	-	-	(636,439)	-	(462,975)	-	-	-	-	(1,099,414)	-	-	-	-
Total expenditure appropriations	4,651,484	55,294,416	66,155,656	5,595,447	10,038,653	3,119,663	907,617	5,158,030	25,978,027	176,898,993	58,000	51,860,544	11,921,218	63,839,762
Transfers Out	67,058	88,000	157,068	37,884	68,000	-	-	-	-	418,010	-	-	-	-
Total financing uses	4,718,542	55,382,416	66,312,724	5,633,331	10,106,653	3,119,663	907,617	5,158,030	25,978,027	177,317,003	58,000	51,860,544	11,921,218	63,839,762
Estimated Financing Sources Over (Under) Uses	(691,233)	3,332,455	(1,874)	(294,322)	(868,012)	(1,251,254)	(123,424)	(259,475)	1,020,580	863,441	(17,929)	3,094,091	5,201,986	8,278,148
Retained Earnings														
Retained Earnings July 1, 2025	6,667,077	234,144,890	126,137,489	11,431,973	127,024,559	22,688,963	777,873	2,482,128	2,076,263	533,431,215	-	553,666,434	178,158,159	731,824,593
FY2026 Projected sources over uses	(1,052,445)	(7,540,286)	(4,259,990)	(5,148,177)	(5,098,796)	(2,471,710)	(180,791)	(33,887)	1,332,102	(24,453,980)	(5,382)	5,055,463	5,194,398	10,244,479
Capitalization of Fixed Assets	220,000	37,972,638	50,285,521	5,074,532	14,183,557	7,311,058	-	-	-	115,047,306	-	-	-	-
Estimated Depreciation Expense	(524,994)	(16,782,134)	(5,491,052)	(2,220,652)	(9,557,376)	(5,367,820)	-	-	-	(39,944,028)	-	-	-	-
Bond Principal Payments	88,499	30,124,891	3,368,790	116,790	1,808,302	-	-	-	-	35,507,272	-	-	-	-
Projected Retained Earnings June 30, 2027	\$ 4,706,904	\$ 281,252,454	\$ 170,038,884	\$ 8,960,144	\$ 127,492,234	\$ 20,909,237	\$ 473,658	\$ 2,188,766	\$ 4,428,945	\$ 620,451,226	\$ (23,311)	\$ 561,815,988	\$ 188,554,543	\$ 750,347,220

CITY OF DEARBORN
2026-2027 BUDGET

5 – xx - 26

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 Director of Finance 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:

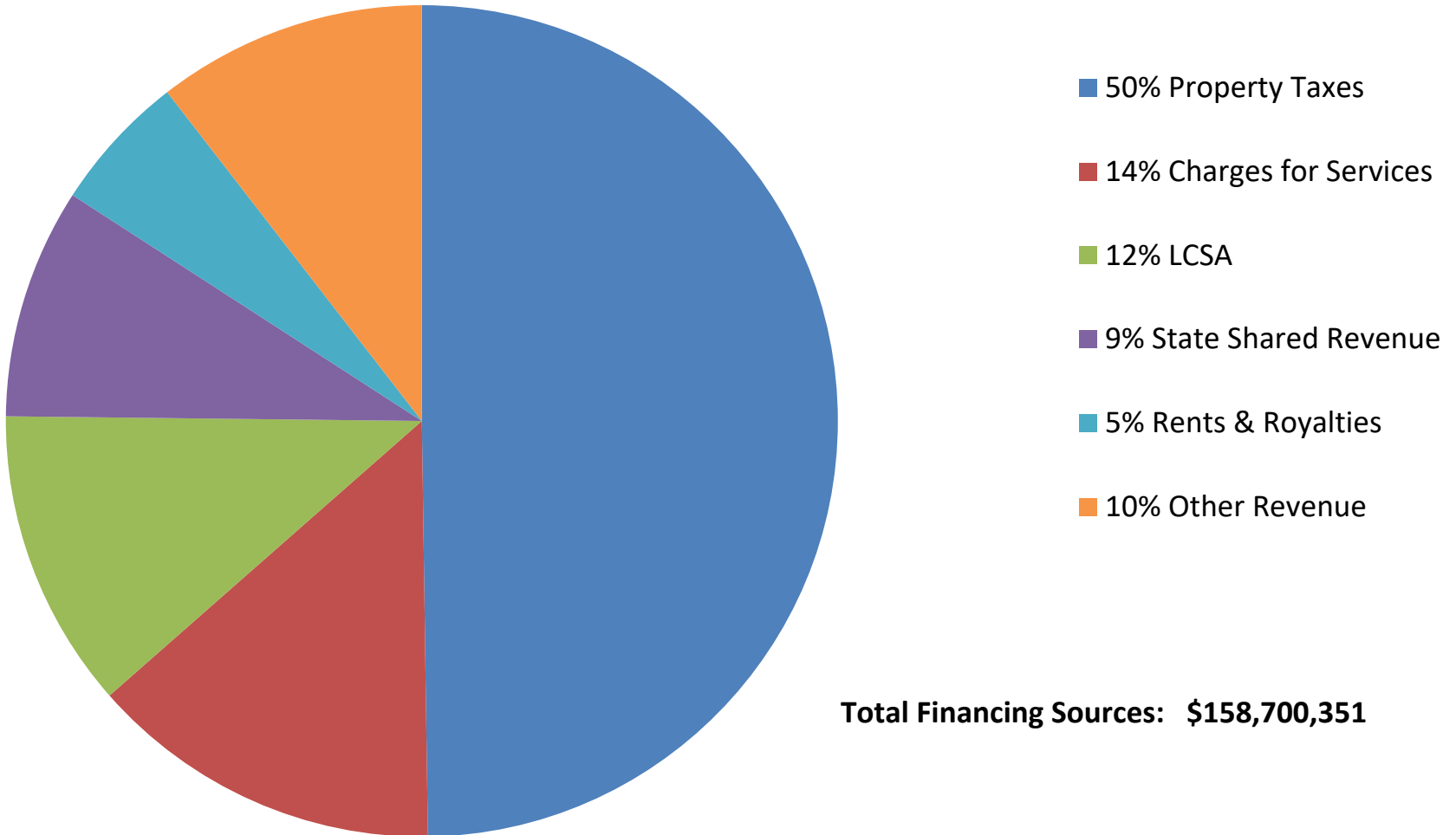
for purposes of financing general operations, capital outlay, capital improvements, non-voted debt service and contingencies as detailed in department budgets and supporting documents summarized herewith, pursuant to City Charter and applicable state law: **\$15.0000** mills;
for garbage and rubbish 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.

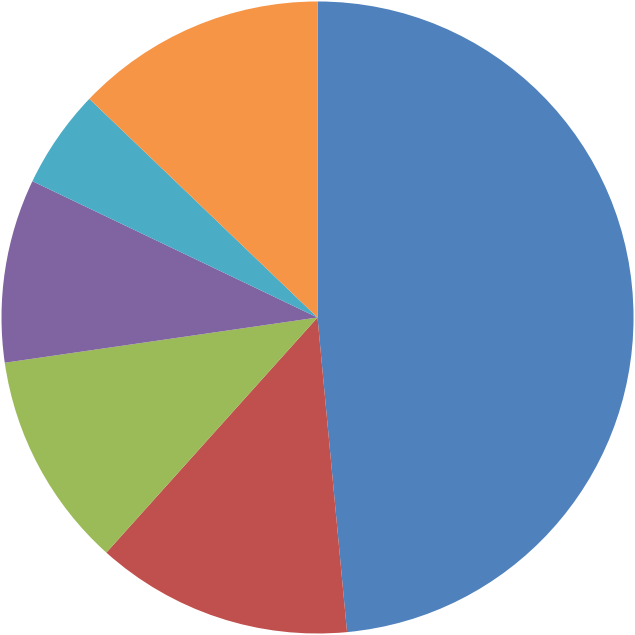
RESOLVED: **Immediate effect.**

General Fund Financing Sources FY2027 Proposed Budget



General Fund Financing Sources FY2026 Adopted vs FY2027 Proposed Budget

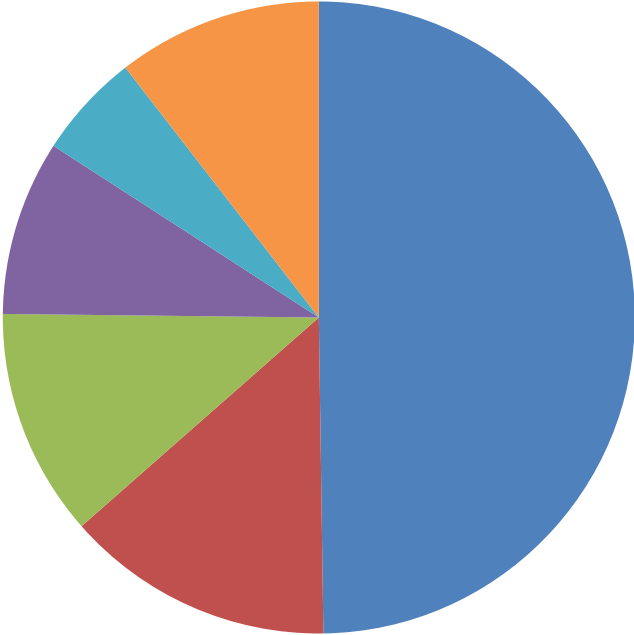
FY2026 Adopted



**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

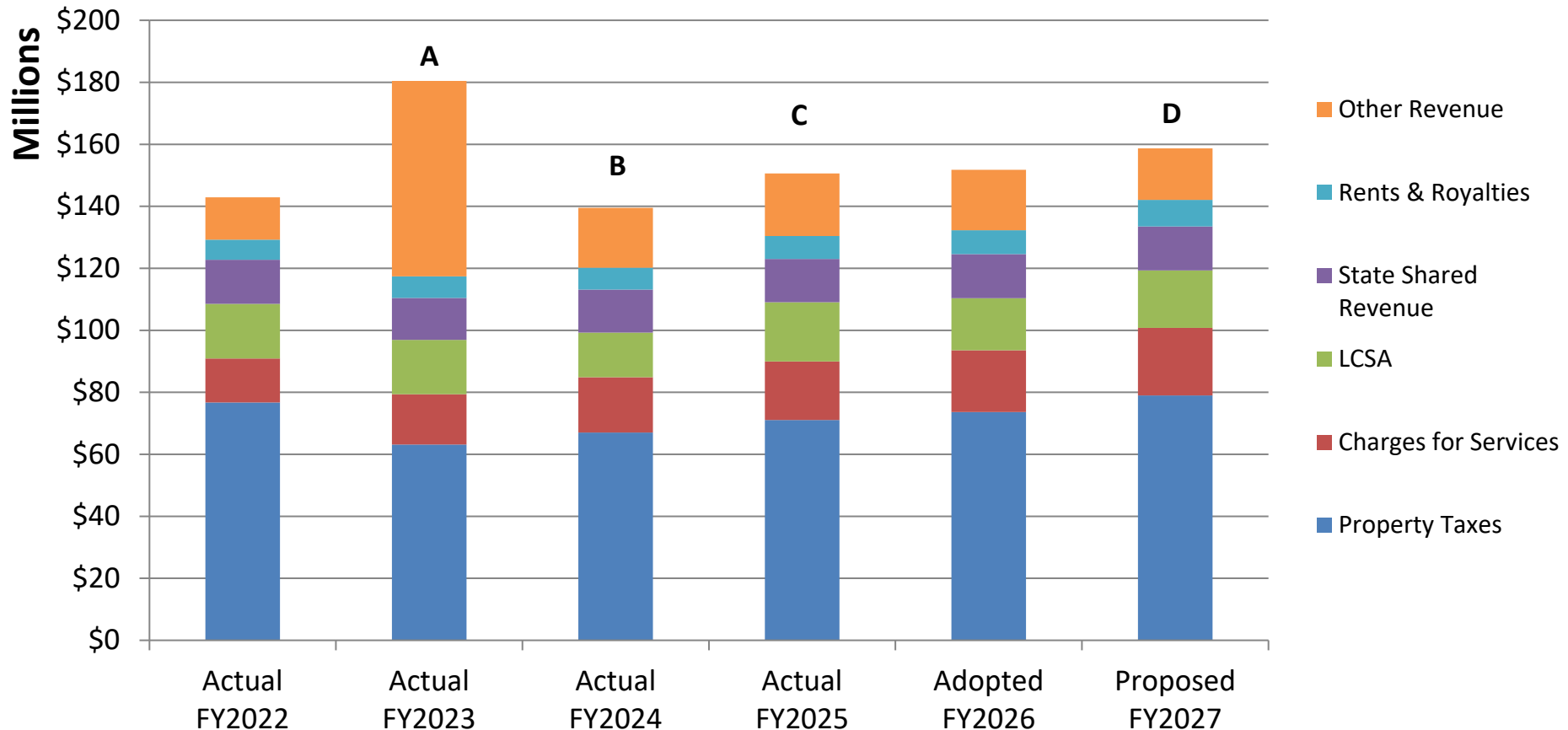
FY2027 Proposed



**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 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 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%
Property Taxes Subtotal	76,739,594	63,152,352	67,013,584	71,049,719	73,626,532	78,983,611	A 5,357,079	7%
Charges for Services	14,166,250	16,219,007	17,833,991	18,909,496	19,936,208	21,819,749	B 1,883,541	9%
Local Community Stabilization Authority	17,623,856	17,524,728	14,406,669	19,083,712	16,796,995	18,505,629	C 1,708,634	10%
State Shared Revenue	14,224,603	13,561,761	13,880,778	13,995,441	14,243,000	14,218,000	D (25,000)	0%
Rents & Royalties	6,473,286	6,947,364	7,059,966	7,360,009	7,683,906	8,534,951	E 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 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%
Other Revenue Subtotal	13,662,188	63,046,002	19,333,966	20,194,379	19,486,962	16,638,411		(2,848,551)	-15%
Total General Fund Financing Sources	\$142,889,777	\$180,451,214	\$139,528,954	\$150,592,756	\$151,773,603	\$158,700,351		\$6,926,748	5%

- 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).

FY27 Budget Revenue Bridge

Prepared by Finance Department
May 19, 2026

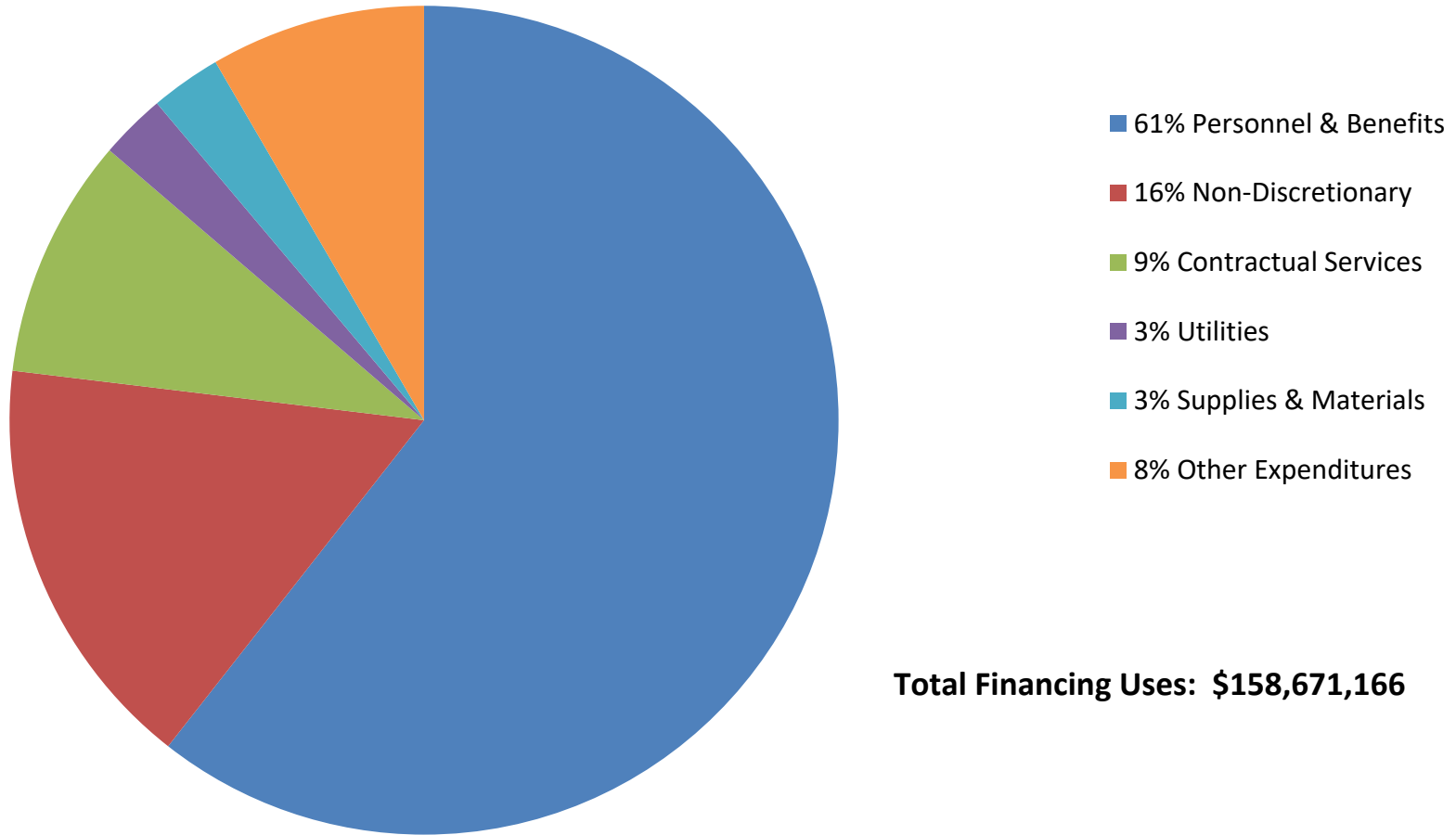
General Fund - Revenues	FY2026 Adopted	FY2027 Proposed	% of Total Financing Sources	Difference	Category % Change
	Property Tax & Related Sources	73,626,532	78,983,611	49.8%	5,357,079
Licenses & Permits	4,381,679	4,023,190	2.5%	(358,489)	-8.2%
Intergovernmental Revenue	18,841,411	17,648,194	11.1%	(1,193,217)	-6.3%
Local Community Stabilization Authority	16,796,995	18,505,629	11.7%	1,708,634	10.2%
Charges for Services	19,936,208	21,819,749	13.7%	1,883,541	9.4%
Fines & Forfeits	5,174,000	5,682,750	3.6%	508,750	9.8%
Rents & Royalties	7,683,906	8,534,951	5.4%	851,045	11.1%
Interest	2,378,968	1,942,490	1.2%	(436,478)	-18.3%
Transfers In					
Facilities fund	710,572	52,500	0.0%	(658,072)	
Information Technology fund	343,063	-	0.0%	(343,063)	
Capital Improvement fund	477,102	-	0.0%	(477,102)	
All Other Financing Sources	1,423,167	1,507,287	0.9%	84,120	5.9%
Total Financing Sources	151,773,603	158,700,351		6,926,748	4.6%

LCSA 15.0 Mills	LCSA 15.0 Mills	LCSA 15.0 Mills	LCSA 15.0 Mills
2024 Actual	2025 Actual	2026 Actual/Estimate	2027 Proposed
\$ 6,281,855	\$ 6,885,782	\$ 6,636,870	\$ 6,769,607
\$ 8,125,084	\$ 12,197,931	\$ 10,160,125	\$ 11,736,022
\$ 14,406,939	\$ 19,083,712	\$ 16,796,995	\$ 18,505,629

\$ 4,204,355	2026 value of 1 Mill
\$ 4,488,978	2027 Estimated value of 1 Mill
2.7%	Increase

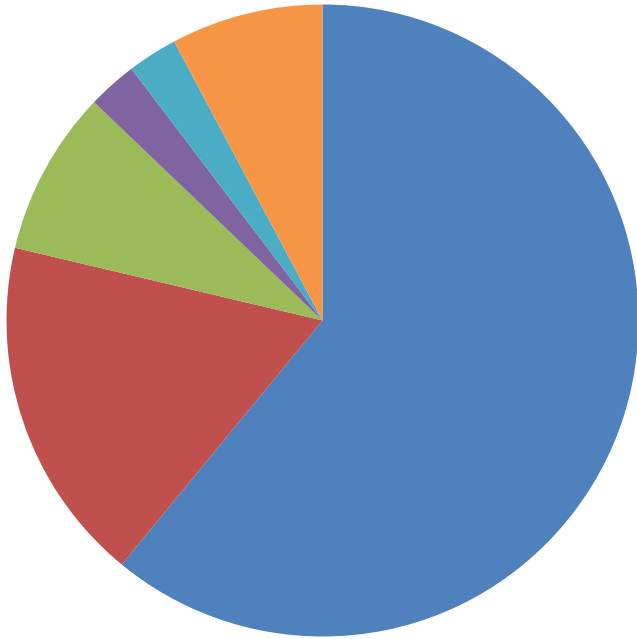
	Property Tax & Related Sources	Licenses & Permits	Intergovernmental Revenue	Local Community Stabilization Authority	Charges for Services	Fines & Forfeits	Rents & Royalties	Interest	Transfers In	All Other Financing Sources	Comments
FY2026 Adopted	73,626,532	4,381,679	18,841,411	16,796,995	19,936,208	5,174,000	7,683,906	2,378,968	1,530,737	1,423,167	
Property Taxes	5,313,515										Taxable Value increase limited to lower of CPI or 2.7% so 2.7% increase, plus Ford Hub 2026 Adjusted \$3.2million
Payments in Lieu of Taxes	14,564										Fire PA289 decrease of -\$50k plus other estimated increases
Tax Penalties & Interest	29,000										
Category Sub total	5,357,079										
ED - Permit & Plan Fees		(349,489)									Permit processing increase of \$30k, Plan Examination decrease of -\$391k and all other fees/permits
Clerk Business Licenses		(9,000)									Clerk Business License Changes decrease
Category Sub total		(358,489)									
State Sales Tax Constitutional / Statutory			(25,000)								Net decrease change State Sales Tax Constitutional - Shared Rev. State
ATPA & MCOLES - Police Grant			33,631								Increase in ATPA Police Grant
Federal - intergovernmental - Fire SAFER Grant			(1,029,858)								FEMA - SAFER Fire Department Grant decrease - final year
Economic Development - DOL Grant			(352,000)								Net change Economic & Community Development - CDBG Code and Vector Programs
Net Other Intergovernmental sources			180,010								All other net Changes
Category Sub total			(1,193,217)								
LCSA				1,708,634							Comparable to 2025 Actual
Police - United Dispatch Fees					100,171						Increase in new contract is HIGHER of CPI (Dec 2025 was 2.6%) or 3.5%
City Service Fees (All)					116,610						City Service Fees (Sewer, Water, SRS APT, Library): (2.71% based on State Tax limit increase + 5% Class Comp ADJ)
Fire Department					924,386						Estimated increases in NET Ambulance service fees \$850k, Melvindale \$75K (3.5%)
Economic Development Fees					132,360						Net in ED fees based on estimates for Inspections and Case processing fees, and Nuisance/Weed Cutting \$200k.
Recreation Department - Changes					568,201						All net Recreation changes; Increases of FCPAC \$115k, Mystic Creek \$281k, DBN Hills \$100k
Police Fees					(160,000)						Police decreases for Additional Patrol decrease -\$100k, Abandoned Vehicles & Other Property -\$60k
Parking Lot Fees (SAD)					172,178						Increase in Parking Lot SAD for added Services & Repairs
All Other Departments					29,635						All Other Net changes- Charges for Services for all other various fees
Category Sub total					1,883,541						
19th District Court - Traffic Fines					530,000						Traffic Violations fines up \$180k, Bus Stop Arm Infractions \$200k, Parking \$150k
19th District Court - Criminal Ordinances					(50,500)						Criminal Ordinance
19th District Court - Court Costs					55,000						Increases in Court filing \$35k, Jury Demand Fees \$20k
19th District Court - All Other					(8,000)						All Other Court fines net Increase
All Other Departments					(17,750)						All other category increases
					508,750						
Recreation Department							385,918				Recreation - Camp DBN Oil Royalty flat at \$65k, All other Camp DBN Rents increase \$320k
Recreation Department							23,700				Net All Other Recreation DBN Hills Royalties of 5.5% of Sales starts June 2026 \$38k
Communications Department							(155,000)				Net Decrease in Franchise Cable Fees, 3 year trend of declining with internet streaming options
United Dispatch - Police Department							(30,000)				911 surcharge State revenues - Net activity estimated
All Other Departments except Recreation							626,427				Net Increases for all other Rents and Royalty fee, Local & Major Streets Internal Operating Increase \$520k
							(851,045)				
Interest Earned on Pooled Cash Investments								(436,478)			Decrease estimate based on investment rate returns with 3 predicted rate cuts to be conservative.
Transfer In - Facilities fund									(658,072)		2026 Includes return - General funding for Capital projects, now funded via interest earned in Facility fund
Transfer In - Information Technology fund									(343,063)		2026 Includes return - General funding for Capital projects, now funded via interest earned in Information Tech fund
Transfer In - Capital Improvement fund									(477,102)		2026 Includes return - General funding for Capital projects, now funded via interest earned in Capital Improv fund
									(1,478,237)		
All Other Categories										84,120	All other Net Increases
FY2027 Proposed	78,983,611	4,023,190	17,648,194	18,505,629	21,819,749	5,682,750	8,534,951	1,942,490	52,500	1,507,287	

General Fund Financing Uses FY2027 Proposed Budget



General Fund Financing Uses FY2026 Adopted vs FY2027 Proposed Budget

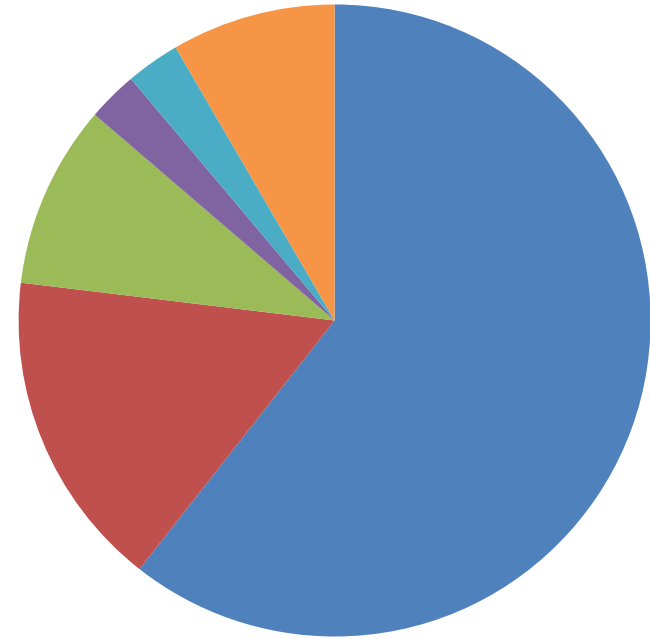
FY2026 Adopted



Total Financing Uses:
\$151,356,914

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

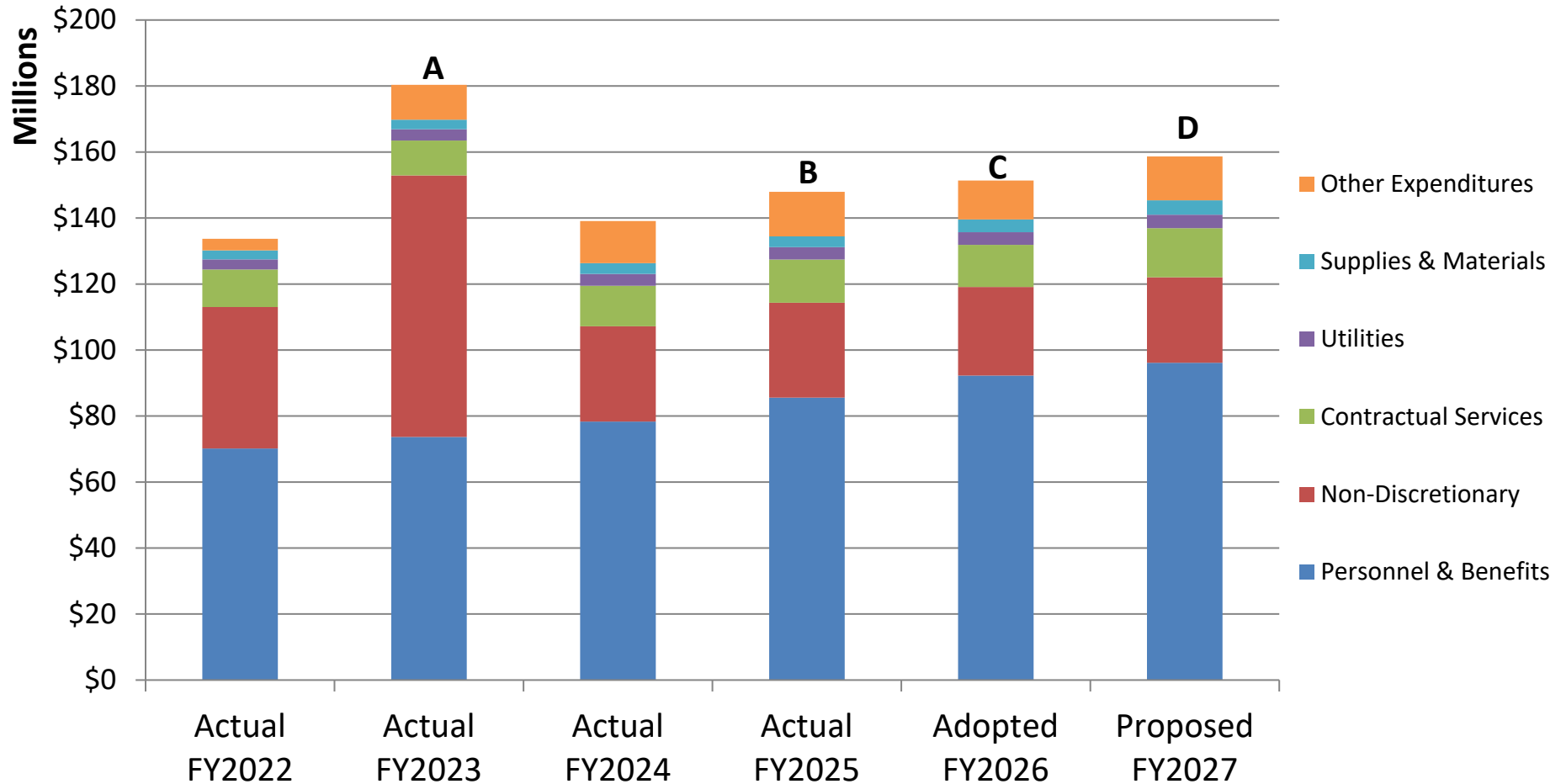
FY2027 Proposed



Total Financing Uses:
\$158,671,166

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

General Fund 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 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	\$4,299,537	A	\$(127,795)	-3%
Ch. 22 General Employee Revised	1,927,207	1,587,286	1,401,963	1,584,486	1,633,429	1,466,897		(166,532)	-10%
Ch. 22 General Employee Operative	132,539	131,707	76,756	73,761	45,694	39,179	B	(6,515)	-14%
Ch. 23 Police & Fire Revised	15,758,675	12,777,833	12,697,501	13,064,629	13,383,060	12,807,872		(575,188)	-4%
Innovation & Technology	2,460,463	1,183,487	2,596,777	3,856,164	2,625,024	4,119,391	C	1,494,367	57%
Central Garage Services	1,940,821	1,927,453	1,933,238	2,220,340	2,207,807	2,439,260	D	231,453	10%
Fleet Replacement	386,500	3,227,401	4,614,000	3,210,609	1,420,000	1,700,000	E	280,000	20%
Facility Lease	2,172,336	2,440,079	2,845,051	3,556,394	3,241,491	2,661,241	F	(580,250)	-18%
Fleet & General Liability Insurance	2,190,525	2,311,811	2,096,523	2,195,293	2,773,698	3,281,346	G	507,648	18%
Communications	192,658	203,261	188,087	212,917	349,823	339,298		(10,525)	-3%
Central Garage Fuel	691,670	807,832	635,405	606,791	700,200	651,700	H	(48,500)	-7%
Debt Service	3,197,933	3,197,620	3,185,253	3,183,626	3,184,699	3,185,701		1,002	0%
Expenses Allocated In	224,912	230,697	293,107	371,273	314,661	445,076	I	130,415	41%
Miscellaneous Other	158	1,051	3,000	975	500	500		-	0%
Transfers Out	6,435,854	57,237,728	3,837,368	3,949,281	3,659,779	3,653,159		(6,620)	0%
Expenses Allocated Out	(5,602,335)	(12,436,304)	(13,095,481)	(14,655,830)	(13,120,724)	(15,198,877)	J	(2,078,153)	16%
Non-Discretionary Subtotal	42,870,979	79,242,461	28,863,979	28,753,334	26,846,473	25,891,280		(955,193)	-4%

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 Financing Uses

Expenditure by Category	Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Adopted FY2026	Proposed FY2027	Variance FY2026 to FY2027	
Discretionary								
Salary, Wages, & Allowances	\$55,918,716	\$58,567,826	\$62,018,624	\$67,973,025	\$73,271,177	\$74,901,844	\$1,630,667	2%
Personnel Services: Benefits	14,236,864	15,108,143	16,312,097	17,592,507	18,993,165	21,238,564	2,245,399	12%
Personnel & Benefits Subtotal	70,155,580	73,675,969	78,330,721	85,565,532	92,264,342	96,140,408 A	3,876,066	4%
Contractual Services	11,385,661	10,573,294	12,264,844	13,106,993	12,776,747	14,883,162 B	2,106,415	16%
Utilities	3,060,015	3,414,426	3,593,170	3,737,858	3,827,372	4,073,073 C	245,701	6%
Supplies & Materials	2,714,174	2,891,028	3,283,149	3,280,250	3,863,937	4,370,420 D	506,483	13%

- A. Personnel & Benefits:** Full-Time Wages \$1.6M Increase (negotiated employee contractual step increases). 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 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</u>	<u>FY2027</u>	
Repair & Maintenance Services	\$1,664,991	\$2,228,248	\$2,220,623	\$2,446,572	\$2,158,632	\$2,230,083	A	\$71,451	3%
Rentals	90,064	177,417	202,505	237,531	408,805	433,558		24,753	6%
Community Promotion	24,497	24,601	68,730	68,492	124,170	226,947	B	102,777	83%
Printing & Publishing	155,259	121,346	158,106	230,574	319,421	453,968	C	134,547	42%
Training & Transportation	309,268	342,825	491,544	468,850	418,395	475,992	D	57,597	14%
Items for Resale	428,283	485,413	468,820	537,877	598,148	614,810		16,662	3%
Other Expenses	575,423	6,917,282	8,329,390	9,129,346	7,667,472	8,780,665	E	1,113,913	14%
Capital Outlay	149,775	164,811	689,010	221,197	55,000	68,800		13,800	25%
Debt Service	111,001	115,851	116,779	153,006	-	-		-	0%
Undistributed Appropriations	-	545	-	-	28,000	28,000		-	0%
Other Expenditure Subtotal	3,508,561	10,578,339	12,745,507	13,493,445	11,778,043	13,312,823		1,534,780	13%
Total General Fund Financing Uses	\$133,694,970	\$180,375,517	\$139,081,370	\$147,937,412	\$151,356,914	\$158,671,166		\$7,314,252	5%

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.

FY27 Budget Expenditure Bridge

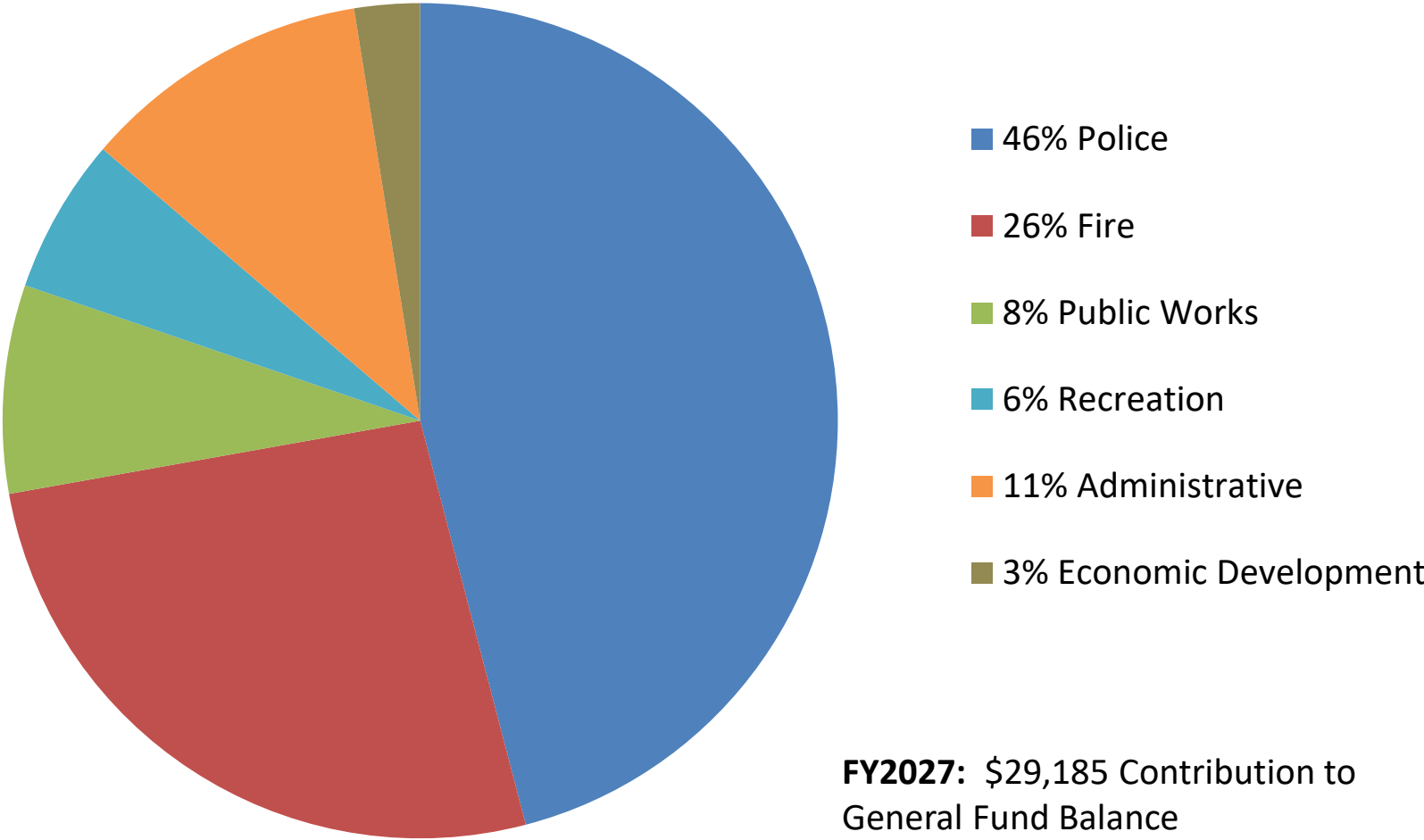
General Fund - Expenditures

	FY2026 Adopted	FY2027 Proposed	% of Total Financing Uses	Difference	Category % Change	% of Total Change
Personnel Services	110,459,207	112,930,815	71.2%	2,471,608	2.2%	33.8%
Professional & Contractual Services	19,029,578	23,141,813	14.6%	4,112,235	21.6%	56.2%
Utilities	4,177,195	4,412,371	2.8%	235,176	5.6%	3.2%
Repair & Maintenance Services	2,158,632	2,230,083	1.4%	71,451	3.3%	1.0%
Rentals	3,650,296	3,094,799	2.0%	(555,497)	-15.2%	-7.6%
Supplies	5,162,285	5,636,930	3.6%	474,645	9.2%	6.5%
Other Operating Expenses	11,331,656	13,247,418	8.3%	1,915,762	16.9%	26.2%
Capital Outlay	55,000	68,800	0.0%	13,800	25.1%	0.2%
Debt Service	3,184,699	3,185,701	2.0%	1,002	0.0%	0.0%
Expenses Allocated In or Out	(11,511,413)	(12,930,723)	-8.1%	(1,419,310)	12.3%	-19.4%
Transfers Out	3,659,779	3,653,159	2.3%	(6,620)	-0.2%	-0.1%
Total Expenditures	151,356,914	158,671,166		7,314,252	4.8%	

Prepared by Finance Department
May 19, 2026

	Personnel Services	Professional & Contractual Services	Rentals	Other Operating Expenses	Transfers out	Supplies	Debt Service	All Other Categories	Totals	Comments
FY2026 Adopted	110,459,207	19,029,578	3,650,296	11,331,656	3,659,779	5,162,285	3,184,699	(5,120,586)	151,356,914	
Salary Increases - full-time	1,737,817								1,737,817	Normal compensation and classification step adjustments & negotiated labor contract increases net of retirements and position changes or step variances (Full-time Wage Base is \$57.7 million) average of 3.0%
Part-Time	(380,039)								(380,039)	Net change in overall City part-time wages (Base 2025 was \$7.0m) decrease 4% more Full-time
Overtime	296,988								296,988	Net change in overall City over-time wages, Police \$150k, Dispatch \$180k, Fire \$107k, All other \$50k
Position - Additions - Wages/Salaries	326,604								326,604	Position additions - Gross wages and Benefits, 4 Clean Streets Crew
All other	(407,868)								(407,868)	Net Increase in all categories
Medical Insurance	945,120								945,120	Net changes in Medical Insurance - Estimated 11%
FICA - Employer Taxes	187,600								187,600	Net Changes over prior adopted year
OPEB	(127,795)								(127,795)	Net Changes in Actuary Required Contribution - General Fund Portion
Chapt. 22	(173,047)								(173,047)	Net Changes in Actuary Required Contribution - General Fund Portion
Chapt. 23	(575,188)								(575,188)	Net Changes in Actuary Required Contribution - General Fund Portion
MERS	637,909								637,909	Fully funded Actuarial Required Contribution
401 A	3,507								3,507	Driven by wages & salaries of those electing to participate in employer match up to 8%
Category Sub total	2,471,608									
Contractual Services		1,904,970							1,904,970	Net change in all other Professional & Contractual Services; Assessing Contract \$/34k, Tree Trimming \$250k, DPW Parks other \$57k, Program Services in Comm Relations-events \$346k, Neighborhood Service (Power washing & Board Ups, Weed Mowing) Other \$130k, Clerk Elections \$65k, Fire Billing Services \$85k
Contractual Services - Rubbish		201,445							201,445	Increase in Garbage and Rubbish Removal 3.5% per contract
Technology Svc & Equipment		1,494,367							1,494,367	Increase Information & Technology charges, Includes -\$235k credit
Central Garage Services		231,453							231,453	Central Garage Increase
Fleet replacement		280,000							280,000	Fleet Replacement reserve contributions decreased (Grant funding for Police vehicles of \$1M in 2026)
Category Sub total		4,112,235								
Other Rental Categories			24,753						24,753	All Other Net rental accounts
Facility Lease			(580,250)						(580,250)	FY26 has credit of -\$560k
Category Sub total			(555,497)							
Garbage & Rubbish Millage				1,068,217					1,068,217	Applying Garbage and Rubbish Millage to Sanitation and nets with Other Operating Expenses below.
Insurance				507,648					507,648	Current estimated increase for general liability insurance 20% based on claims/litigation and trend.
Staff Training				31,597					31,597	Net changes - City wide all departments
Credit Card Service Fees				19,806					19,806	Net changes - City wide all departments
Memberships, Licenses Fees Permits				(53,626)					(53,626)	Net changes - City wide all departments
All other categories				342,120					342,120	All Other various account increases (decreases)
Category Sub total				1,915,762						
Projects to Facility Fund					166,887				166,887	Transfer to Facility Fund - City Wide Repairs & Maintenance project
Transfer to Employee Ins & General Liab					150,000				150,000	HSA Health Insurance
All Other Net activity					(323,507)				(323,507)	All other net changes
Category Sub total					(6,620)					
All other Supplies Net						474,645			474,645	All department Net changes - DPW Rock Salt \$500k, All Other net decrease -\$25k
Category Sub total						474,645				
Debt Service - Pension & OPEB							1,002		1,002	Debt Service obligation
All Other Categories								(1,098,883)	(1,098,883)	All other
FY2027 Proposed	112,930,815	23,141,813	3,094,799	13,247,418	3,653,159	5,636,930	3,185,701	(6,219,469)	158,671,166	

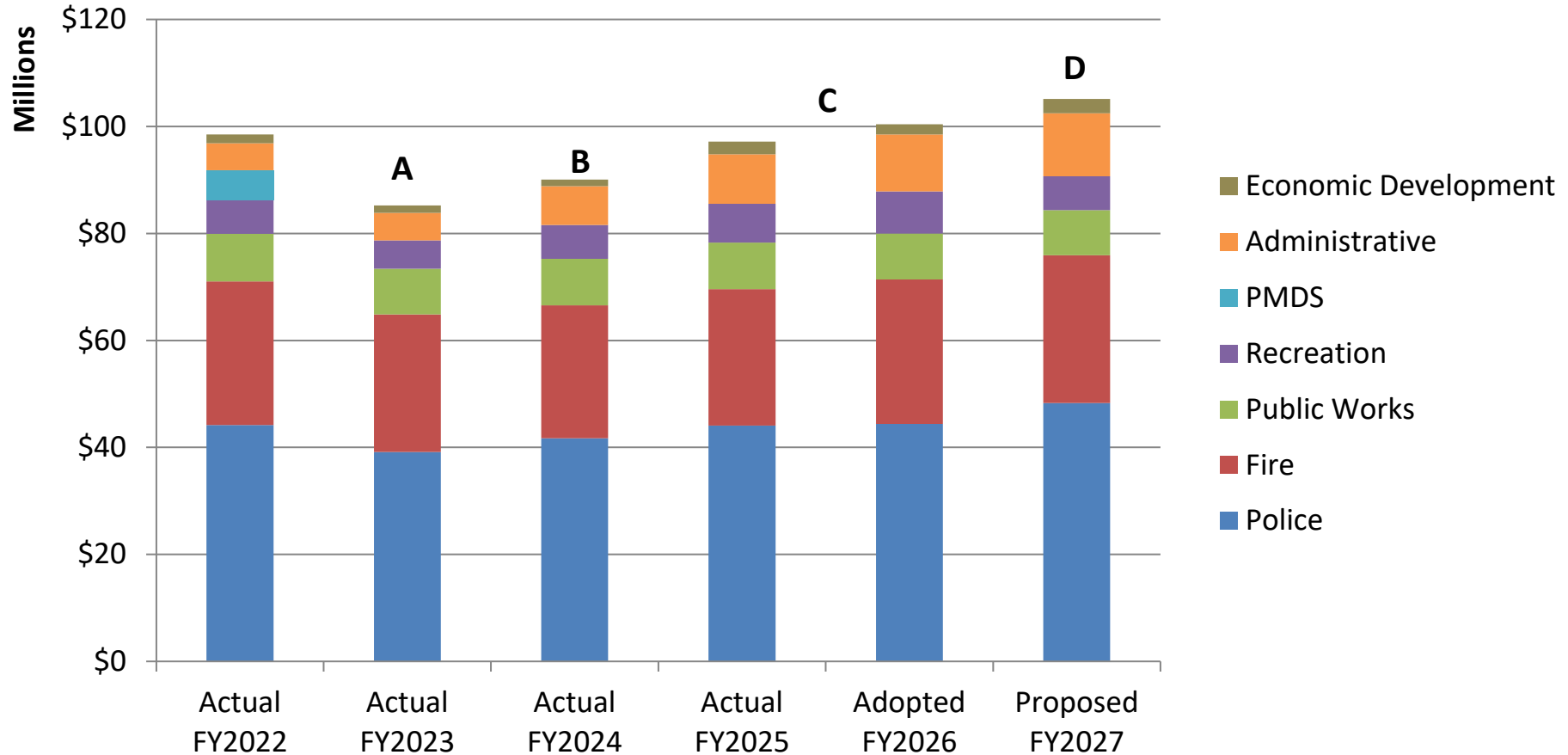
General Fund Subsidy by Department FY2027 Proposed Budget



General Fund Subsidy by Department - FY2027 Proposed Budget

By Department	Revenue	Expenditure	Subsidy (Contribution)	
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	5,395,014	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	1,866,546	1,191,046	
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	21,799,405	11,773,310	
Non-Departmental	113,944,217	8,766,620	(105,177,597)	
Total General Fund	158,700,351	158,671,166	(29,185)	Contribution to Fund Balance

General Fund Subsidy by Department



- A. FY2023:** Decrease from FY2022 related to mapping of Rubbish millage to Sanitation (expenditure credit \$6.3M). OPEB and Healthcare changes, cost reductions \$6.6M.
- B. FY2024:** Increase from FY2023: Fleet Funding \$1.5M, IT allocation \$1.4M, Increase in OPEB ARC \$800K, GFL Contract increase \$750K.
- C. FY2025 & FY2026:** FY2025 included increases for compensation study and employee contracts. FY2026 includes implementation.
- D. Proposed FY2027:** Personnel and benefit increases, contractual increases.

General Fund Subsidy by Department

Subsidy by Department	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>		
Police	\$44,167,216	\$39,150,578	\$41,695,434	\$44,087,848	\$44,383,803	\$48,295,063	A	\$3,911,260	9%
Fire	26,892,792	25,702,576	24,879,420	25,519,026	26,997,358	27,615,909	B	618,551	2%
Public Works	8,860,686	8,536,460	8,703,470	8,662,662	8,624,771	8,476,702	C	(148,069)	-2%
Recreation	6,364,580	5,300,806	6,298,205	7,280,108	7,851,673	6,321,839	D	(1,529,834)	-19%
PMDS	5,514,607	-	-	-	-	-		-	0%
Economic Development	1,626,117	1,416,468	1,234,606	2,353,758	1,885,632	2,665,589	E	779,957	41%

- A. Police:** Increase in personnel costs (contractual increases, MERS, OT), general insurance, fleet funding (funded by LEO grant in FY2026), Motorola radio replacements.
- B. Fire:** Completion of SAFER grant in FY2026. Increase in personnel costs (contractual increases, MERS, OT), Motorola radio replacements, annual fleet contribution; offset by revenue increases (ambulance charges).
- C. Public Works:** Reduction in fleet funding, allocations out for maintenance.
- D. Recreation:** Revenue increases: Golf Admissions and Leagues, Camp (green cabins, temp camping, resort cabins), FCPAC (passes), DISC (ice rentals). Reduction in budget part-time wages (following trends of actuals), Facility Lease (allocation based on prior year work orders, and allocation credit).
- E. Economic Development:** Increase in personnel costs (contractual increases); Revenue decreases for construction permit inspections (based on projected projects), CDBG allocation for City operating redirected for development infrastructure projects.

General Fund Subsidy by Department

	Actual	Actual	Actual	Actual	Adopted	Proposed	Variance		
Subsidy 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>		
Charter Commission	11,083	15,792	32,110	2,142	-	-	-		0%
City Council	402,920	383,334	446,008	494,722	607,911	660,385	A	52,474	9%
19th District Court	(1,756,574)	(1,436,188)	(1,299,604)	(1,272,875)	(761,041)	(1,426,417)	B	(665,376)	87%
Mayor	1,301,848	1,238,868	1,288,772	1,368,437	1,442,492	1,444,284		1,792	0%
City Clerk	630,605	436,371	809,425	669,566	789,922	1,191,046	C	401,124	51%
Assessor	272	566	220	29,733	-	-		-	0%
Law	1,695,358	1,257,387	1,273,538	1,512,819	1,614,911	1,636,087		21,176	1%
Finance	1,808,999	1,665,319	1,836,571	2,047,883	2,254,223	2,492,810	D	238,587	11%
Philanthropy & Grants	63,267	169,670	261,223	252,275	317,936	438,887	E	120,951	38%
Human Resources	857,200	830,769	1,017,934	960,603	1,038,180	1,016,657		(21,523)	-2%
Communications	(189,465)	(176,847)	212,383	917,407	832,714	1,391,299	F	558,585	67%
Community Relations	66,208	545,814	893,883	1,135,847	1,895,463	2,315,936	G	420,473	22%
Public Health	36,045	53,586	506,392	1,162,081	644,574	612,336		(32,238)	-5%
Historical Commission	149,997	157,223	-	-	-	-		-	0%
Administrative Subtotal	5,077,763	5,141,664	7,278,855	9,280,640	10,677,285	11,773,310		1,096,025	10%
Non-Departmental	(107,698,568)	(85,324,249)	(90,537,574)	(99,839,386)	(100,837,211)	(105,177,597)	H	(4,340,386)	4%
Total General Fund	\$(9,194,807)	\$(75,697)	\$(447,584)	(2,655,344)	(416,689)	(29,185)		387,504	-93%

- A. City Council:** Personnel increases (contractual increases, LOCC approved increase).
- B. 19th District Court:** Revenue Increases for Parking, Traffic, and Bus Stop Arm Infractions. Personnel increases (contractual increase), reduction in budgeted election reimbursement expense.
- C. City Clerk:** Personnel increases (contractual increases, PT increases for two elections in FY27 vs one in FY26), election equipment pretesting, election / voter education equipment.
- D. Finance:** Personnel increases (contractual increases, and insurance). Increase allocation of software costs for BS&A.
- E. Philanthropy & Grants:** Personnel increases (contractual, additional OA II approved during FY2026), staff training.
- F. Communications:** Revenue decreases for cable Franchise Fees, Personnel increases (contractual increases, insurance, additional part-time FTE's to replace fellows), full funding of two City Activity Magazines, ongoing printing and mailing of City Calendar to all residents, Welcome Packet, City marketing initiatives.
- G. Community Relations:** Allocation of annual funding for Homecoming, Memorial Day Parade, and 2030 Census Planning (previously in non-departmental), Personnel increases (contractual increases, additional resident services staff position moved from Assessing, approved in FY2026), funding for City events.
- H. Non-departmental:** Property tax revenue increases (State inflationary multiplier of 2.7%, and Ford HUB), Rubbish millage allocation offset increase.