

City of Taylor, Michigan

Proposed Budget

Fiscal Year 2025/26

With Bond Debt Summary

Originally Submitted: April 1, 2025

Council Adopted: April 29, 2025

City of Taylor, Michigan

Adopted Budget for Fiscal Year 2025-2026

Consolidated Summary of Appropriations

Fund	Appropriations
General Fund	\$ 54,823,587
Major Street Fund	7,297,484
Local Street Fund	5,355,000
Police & Fire Retirement Fund	12,376,279
Building and Grounds Fund	5,370,137
Act 179 Fund	7,948,643
Tree Replacement Fund	2,000
Building Department Fund	2,737,519
Treasury Federal Forfeiture Fund	90,000
State OWI Fund	2,000
MIDC Fund	434,970
Justice Federal Forfeiture Fund	625,500
State Forfeiture Fund	50,000
DARE Fund	2,000
NSP Fund	-
Opioid Settlement Fund	422,763
Golf Course Fund	4,951,164
Sewage Disposal System Fund	10,934,732
Water Supply System Fund	12,581,390
Ecorse Creek User Charge Fund	484,403

Informational Notes:

- > The modified accrual basis of budgeting is used for all funds including enterprise funds.
- > Capital projects planned or approved have been budgeted in the appropriate fund as currently estimated.
- > Community Development Block Grant Fund (a grant-based Special Revenue Fund) is approved by the City at a different time of the year and is not included in the proposed budget for approval at this time.
- > Included in this proposed budget is a summary of debt service requirements for the fiscal year as currently outstanding.
- > Library, TIFA, Brownfield, DDA, and LDFA funds are not presented at this time. These funds have separate boards who are responsible to approve their budgets. After board approval, the required budgets will be presented to Council for approval in accordance with State statute.

General Fund Summary

	2023-24 Actual	2024-25 Projected Budget	2025-26 Council Adopted
REVENUE			
Taxes	11,615,421	12,198,000	12,732,000
Special Assessments	899,794	900,000	900,000
Licenses and Permits	1,062,283	1,002,800	1,002,800
Federal Grants	884,585	9,011,640	1,225,125
State Revenue Sharing	9,324,842	9,350,504	9,701,564
State Grants	1,360,867	1,880,442	940,200
Contributions from Local Governments	3,285,358	556,933	592,000
Charges for Services	3,967,026	4,023,400	4,822,450
Charges for Services - TSX	1,518,593	1,913,500	1,541,000
Fines and Forfeits	7,196,261	6,634,000	7,384,000
Investment Income and Rentals	2,308,891	2,205,581	2,158,730
Other Revenue	8,125,833	8,639,461	8,727,304
Transfers In and Other Financing Sources	256,524	0	0
TOTAL REVENUE	51,806,277	58,316,261	51,727,173
EXPENDITURES			
General Government	13,484,195	17,522,900	15,920,201
Judicial	2,766,673	2,886,033	3,115,485
Public Safety	19,368,487	21,754,539	24,136,924
Public Works	5,289,946	5,552,809	6,145,180
Health and Welfare	215,540	591,389	398,450
Community and Economic Development	548,352	947,066	1,067,591
Recreation and Culture	3,685,644	7,927,929	3,701,430
Debt Service	228,422	99,211	97,640
Transfers Out and Financing Uses	42,944	510,686	240,686
TOTAL EXPENDITURES	45,630,203	57,792,562	54,823,587
REVENUE OVER(UNDER) EXPENDITURES	6,176,074	523,699	(3,096,414)
BEGINNING FUND BALANCE	16,505,679	22,681,753	23,205,452
ENDING FUND BALANCE	22,681,753	23,205,452	20,109,038
ENDING UNASSIGNED/ASSIGNED FUND BALANCE	21,520,297	22,043,996	18,947,582

General Fund Expenditures

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
General Government			
101.City Council	182,774	189,380	197,700
171.Mayor's Office	404,407	423,100	437,300
191.Budget and Finance	589,812	709,630	746,850
215.City Clerk	495,002	812,383	696,550
228.Information Technology	889,216	2,516,715	1,309,055
233.Central Purchasing Department	187,307	125,380	174,300
253.City Treasurer	389,018	395,460	382,100
257.Assessor	420,786	433,000	447,300
261.General Administration	419,903	1,676,158	881,035
266.Corporate Counsel	361,083	400,000	400,000
267.Customer Assistance Center	555,371	557,930	555,150
268.Communications and Media	93,278	126,760	140,100
270.Human Resources	705,656	795,064	839,300
271.Insurance Risk Management	2,966,807	3,232,620	3,358,661
272.Employee Fringe Benefits	4,823,775	5,129,320	5,354,800
Total General Government	13,484,195	17,522,900	15,920,201
Judicial			
286.23rd District Court	2,766,673	2,886,033	3,115,485
Total Judicial	2,766,673	2,886,033	3,115,485
Public Safety			
301.Police Department	12,181,716	12,995,860	14,094,449
336.Fire Department	7,070,602	8,649,259	9,887,025
420.Ordinance Department	116,169	109,420	155,450
Total Public Safety	19,368,487	21,754,539	24,136,924
Public Works			
441.Department of Public Works	2,093,800	2,400,499	2,718,330
443.Utilities	366,926	392,000	443,000
448.Street Lighting	1,679,846	1,674,750	1,861,750
530.Motor Vehicle Pool	1,149,374	1,085,560	1,122,100
Total Public Works	5,289,946	5,552,809	6,145,180
Health and Welfare			
672.Senior Center	215,540	591,389	398,450
Total Health and Welfare	215,540	591,389	398,450
Community and Economic Development			
701.Planning Department	260,766	365,246	408,421
728.Economic Development	143,115	242,210	314,200
729.Community Development	144,471	339,610	344,970
Total Community and Economic Development	548,352	947,066	1,067,591

General Fund Expenditures

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
Recreation and Culture			
751.Parks and Recreation	1,162,550	4,600,101	749,470
753.Parks Recreation Events and Programs	399,672	495,250	502,450
754.Petting Farm	359,212	901,920	431,800
757.Recreation Center	340,740	510,808	484,410
786.SportsPlex	1,423,470	1,419,850	1,533,300
Total Recreation and Culture	3,685,644	7,927,929	3,701,430
Debt Service			
906.General Debt Service	228,422	99,211	97,640
Total Debt Service	228,422	99,211	97,640
Transfers and Other Financing Uses			
966.Transfers and Other	42,944	510,686	240,686
Total Transfers and Other Financing Uses	42,944	510,686	240,686
TOTAL GENERAL FUND EXPENDITURES	45,630,203	57,792,562	54,823,587

Major Street Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	5,887,126	5,971,630	6,075,569
Total State Grants Revenue	5,887,126	5,971,630	6,075,569
Investment Income and Rentals			
665.Interest Revenue	92,601	62,000	62,000
Total Investment Income and Rentals	92,601	62,000	62,000
TOTAL REVENUE	5,979,727	6,033,630	6,137,569
EXPENDITURES			
450.Major Road Preservation			
OSX.Other Services and Charges Expenditure	950,834	1,774,993	1,620,000
COE.Capital Outlay Expenditure	381,071	675,000	675,000
DSE.Debt Service Expenditure	1,281,800	1,281,000	1,279,000
Total 450.Major Road Preservation	2,613,705	3,730,993	3,574,000
451.Major Road Traffic Services			
OSX.Other Services and Charges Expenditure	558,588	492,771	455,700
Total 451.Major Road Traffic Services	558,588	492,771	455,700
452.Major Road Winter Maintenance			
SPX.Supplies Expenditure	15,628	30,000	100,000
OSX.Other Services and Charges Expenditure	139,601	105,000	130,000
Total 452.Major Road Winter Maintenance	155,229	135,000	230,000
966.Transfers and Other			
OFU.Other Financing Uses	2,943,563	2,985,815	3,037,784
Total 966.Transfers and Other	2,943,563	2,985,815	3,037,784
TOTAL EXPENDITURES	6,271,085	7,344,579	7,297,484
REVENUE OVER(UNDER) EXPENDITURES	(291,358)	(1,310,949)	(1,159,915)
BEGINNING FUND BALANCE	3,533,327	3,241,969	1,931,020
ENDING FUND BALANCE	3,241,969	1,931,020	771,105

Local Street Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	2,114,966	2,144,335	2,181,636
Total State Grants Revenue	2,114,966	2,144,335	2,181,636
Investment Income and Rentals			
665.Interest Revenue	16,192	19,000	19,000
Total Investment Income and Rentals	16,192	19,000	19,000
Other Financing Sources			
699.Interfund Transfers In	2,943,563	2,985,815	3,237,784
Total Other Financing Sources	2,943,563	2,985,815	3,237,784
TOTAL REVENUE	5,074,721	5,149,150	5,438,420
EXPENDITURES			
460.Local Road Preservation			
OSX.Other Services and Charges Expenditure	4,656,811	4,655,620	4,425,000
Total 460.Local Road Preservation	4,656,811	4,655,620	4,425,000
461.Local Road Traffic Services			
OSX.Other Services and Charges Expenditure	751,857	735,000	735,000
Total 461.Local Road Traffic Services	751,857	735,000	735,000
462.Local Road Winter Maintenance			
SPX.Supplies Expenditure	12,139	30,000	45,000
OSX.Other Services and Charges Expenditure	62,037	100,000	150,000
Total 462.Local Road Winter Maintenance	74,176	130,000	195,000
TOTAL EXPENDITURES	5,482,844	5,520,620	5,355,000
REVENUE OVER(UNDER) EXPENDITURES	(408,123)	(371,470)	83,420
BEGINNING FUND BALANCE	1,593,967	1,185,844	814,374
ENDING FUND BALANCE	1,185,844	814,374	897,794

Police and Fire Retirement Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	11,322,453	11,471,807	12,136,270
411.Delinquent Real Taxes	22,797	1,000	1,000
412.Delinquent PPT	19,727	11,000	11,000
414.Allowance for MTT or BOR Adjustments	(27,309)	(1,000)	(1,000)
415.Allowance for Chargebacks	8,482	(1,000)	(1,000)
Total Tax Related Revenue	11,346,150	11,481,807	12,146,270
State Grants Revenue			
573.LCSA Shared Revenue	164,079	165,000	165,000
Total State Grants Revenue	164,079	165,000	165,000
Investment Income and Rentals			
665.Interest Revenue	92,438	65,000	65,009
Total Investment Income and Rentals	92,438	65,000	65,009
TOTAL REVENUE	11,602,667	11,711,807	12,376,279
EXPENDITURES			
335.Police and Fire Retirement Dept			
PSE.Personal Services Expenditure	6,654,520	6,959,807	7,244,119
OSX.Other Services and Charges Expenditure	4,514,024	4,752,000	5,132,160
Total 335.Police and Fire Retirement Dept	11,168,544	11,711,807	12,376,279
TOTAL EXPENDITURES	11,168,544	11,711,807	12,376,279
REVENUE OVER(UNDER) EXPENDITURES	434,123	0	0
BEGINNING FUND BALANCE	519,779	953,902	953,902
ENDING FUND BALANCE	953,902	953,902	953,902

Building and Grounds Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	4,169,910	4,543,400	4,759,594
411.Delinquent Real Taxes	7,223	200	200
412.Delinquent PPT	5,972	6,400	6,400
414.Allowance for MTT or BOR Adjustments	813	(1,000)	(1,000)
415.Allowance for Chargebacks	2,596	(1,000)	(1,000)
Total Tax Related Revenue	4,186,514	4,548,000	4,764,194
Federal Grants Revenue			
528.Federal Grants Other	86,596	0	0
Total Federal Grants Revenue	86,596	0	0
State Grants Revenue			
569.Other State Grants	19,546		
573.LCSA Shared Revenue	271,850	103,000	103,000
Total State Grants Revenue	291,396	103,000	103,000
Investment Income and Rentals			
665.Interest Revenue	95,656	60,000	60,000
Total Investment Income and Rentals	95,656	60,000	60,000
Other Revenue			
676.Fund Reimbursements	226,854	214,400	231,200
Total Other Revenue	226,854	214,400	231,200
TOTAL REVENUE	4,887,016	4,925,400	5,158,394
EXPENDITURES			
265.Building and Grounds			
PSE.Personal Services Expenditure	621,973	674,100	843,840
SPX.Supplies Expenditure	963	5,400	7,900
OSX.Other Services and Charges Expenditure	2,895,621	1,838,893	1,889,397
COE.Capital Outlay Expenditure	1,257,790	3,267,000	2,629,000
Total 265.Building and Grounds	4,776,347	5,785,393	5,370,137
TOTAL EXPENDITURES	4,776,347	5,785,393	5,370,137
REVENUE OVER(UNDER) EXPENDITURES	110,669	(859,993)	(211,743)
BEGINNING FUND BALANCE	2,006,698	2,117,367	1,257,374
ENDING FUND BALANCE	2,117,367	1,257,374	1,045,631

Act 179 Rubbish Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	6,188,791	6,668,647	6,745,093
411.Delinquent Real Taxes	12,322	3,704	3,704
412.Delinquent PPT	10,831	1,388	1,388
414.Allowance for MTT or BOR Adjustments	(15,078)	(4,042)	(4,042)
415.Allowance for Chargebacks	4,725	(4,993)	(4,993)
Total Tax Related Revenue	6,201,591	6,664,704	6,741,150
Federal Grants Revenue			
528.Federal Grants Other	4,221	0	0
Total Federal Grants Revenue	4,221	0	0
State Grants Revenue			
569.Other State Grants	128,787	-	0
573.LCSA Shared Revenue	132,870	100,000	100,000
Total State Grants Revenue	261,657	100,000	100,000
Charges for Services			
607.Fees for Services	80,628	62,000	62,000
614.Rubbish Compost Fees	1,062,298	720,000	870,000
Total Charges for Services	1,142,926	782,000	932,000
Investment Income and Rentals			
665.Interest Revenue	162,259	70,000	70,000
Total Investment Income and Rentals	162,259	70,000	70,000
Other Revenue			
674.Private Contributions and Donations	4,218	0	0
675.Other Contributions	13,847	26,600	18,161
Total Other Revenue	18,065	26,600	18,161
TOTAL REVENUE	7,790,719	7,643,304	7,861,311
EXPENDITURES			
430.Animal Shelter			
PSE.Personal Services Expenditure	887,806	850,640	940,010
SPX.Supplies Expenditure	76,237	102,000	110,000
OSX.Other Services and Charges Expenditure	117,095	210,166	220,727
COE.Capital Outlay Expenditure	134,019	1,262,473	249,500
Total 430.Animal Shelter	1,215,157	2,425,279	1,520,237

Act 179 Rubbish Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
528.Compost and Rubbish Collection			
PSE.Personal Services Expenditure	1,120,863	1,014,750	1,115,110
SPX.Supplies Expenditure	132,623	223,500	163,500
OSX.Other Services and Charges Expenditure	4,474,529	4,512,751	4,719,796
COE.Capital Outlay Expenditure	357,910	750,000	430,000
Total 528.Compost and Rubbish Collection	6,085,925	6,501,001	6,428,406
966.Transfers and Other			
OFU.Other Financing Uses	6,513		
Total 966.Transfers and Other	6,513	0	0
TOTAL EXPENDITURES	7,307,595	8,926,280	7,948,643
REVENUE OVER(UNDER) EXPENDITURES	483,124	(1,282,976)	(87,332)
BEGINNING FUND BALANCE	3,013,427	3,496,551	2,213,575
ENDING FUND BALANCE	3,496,551	2,213,575	2,126,243

Tree Replacement Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Charges for Services			
626.Services Revenue Other	1,300	2,000	2,000
641.Tree Replacement Charges	0	0	0
Total Charges for Services	1,300	2,000	2,000
Investment Income and Rentals			
665.Interest Revenue	358	0.00	0.00
Total Investment Income and Rentals	358	0.00	0.00
TOTAL REVENUE	1,658	2,000	2,000
EXPENDITURES			
777.Tree Replacement Department			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 777.Tree Replacement Department	0	2,000	2,000
TOTAL EXPENDITURES	0	2000	2000
REVENUE OVER(UNDER) EXPENDITURES	1,658	0	0
BEGINNING FUND BALANCE	15,237	16,895	16,895
ENDING FUND BALANCE	16,895	16,895	16,895

Building Department Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
License and Permits Revenue			
479.Other Business Licenses and Fees	280,459	607,250	607,250
Total License and Permits Revenue	280,459	607,250	607,250
Charges for Services			
602.Administrative Review Fee	75	7,500	7,500
627.Building Inspection Permit Fees	2,155,749	2,042,000	2,116,800
Total Charges for Services	2,155,824	2,049,500	2,124,300
Fines and Forfeits			
659.Deposits Forfeited	13,900	0	0
Total Fines and Forfeits	13,900	0	0
Investment Income and Rentals			
665.Interest Revenue	6,466	6,200	6,200
Total Investment Income and Rentals	6,466	6,200	6,200
Other Financing Sources			
699.Interfund Transfers In	0	270,000	0
Total Other Financing Sources	0	270,000	0
TOTAL REVENUE	2,456,649	2,932,950	2,737,750
EXPENDITURES			
371.Building Inspection Department			
PSE.Personal Services Expenditure	676,903	846,520	940,950
SPX.Supplies Expenditure	11,962	28,000	28,000
OSX.Other Services and Charges Expenditure	1,636,918	1,669,916	1,749,569
COE.Capital Outlay Expenditure	0	270,000	19,000
Total 371.Building Inspection Department	2,325,783	2,814,436	2,737,519
TOTAL EXPENDITURES	2,325,783	2,814,436	2,737,519
REVENUE OVER(UNDER) EXPENDITURES	130,866	118,514	231
BEGINNING FUND BALANCE	223,801	354,667	473,181
ENDING FUND BALANCE	354,667	473,181	473,412

Treasury Federal Forfeiture Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	34,175	0	0
Total Fines and Forfeits	34,175	0	0
Investment Income and Rentals			
665.Interest Revenue	11,300	2,775	0
Total Investment Income and Rentals	11,300	2,775	0
TOTAL REVENUE	45,475	2,775	0
EXPENDITURES			
302.Federal Treasury Forfeiture			
OSX.Other Services and Charges Expenditure	5,660	90,000	90,000
COE.Capital Outlay Expenditure	153,109	0	0
Total 302.Federal Treasury Forfeiture	158,769	90,000	90,000
TOTAL EXPENDITURES	158,769	90,000	90,000
REVENUE OVER(UNDER) EXPENDITURES	(113,294)	(87,225)	(90,000)
BEGINNING FUND BALANCE	533,311	420,017	332,792
ENDING FUND BALANCE	420,017	332,792	242,792

State OWI Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	471	200	0
Total Investment Income and Rentals	471	200	0
TOTAL REVENUE			
	471	200	0
EXPENDITURES			
306.State OWI Forfeiture			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 306.State OWI Forfeiture	0	2,000	2,000
TOTAL EXPENDITURES			
	0	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES			
	471	(1,800)	(2,000)
BEGINNING FUND BALANCE			
	28,158	28,629	26,829
ENDING FUND BALANCE			
	28,629	26,829	24,829

MIDC Grant Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
State Grants Revenue			
569.Other State Grants	293,987	408,287	394,284
Total State Grants Revenue	293,987	408,287	394,284
Other Financing Sources			
699.Interfund Transfers In	40,686	40,686	40,686
Total Other Financing Sources	40,686	40,686	40,686
TOTAL REVENUE	334,673	448,973	434,970
EXPENDITURES			
287.MIDC Court			
PSE.Personal Services Expenditure	45,160	49,564	49,564
SPX.Supplies Expenditure	445	0	0
OSX.Other Services and Charges Expenditure	303,071	385,406	385,406
Total 287.MIDC Court	348,676	434,970	434,970
TOTAL EXPENDITURES	348,676	434,970	434,970
REVENUE OVER(UNDER) EXPENDITURES	(14,003)	14,003	0
BEGINNING FUND BALANCE	0	(14,003)	0
ENDING FUND BALANCE	(14,003)	0	0

Justice Federal Forfeiture Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	192,161	102,587	0
Total Fines and Forfeits	192,161	102,587	0
Investment Income and Rentals			
665.Interest Revenue	49,588	31,371	0
Total Investment Income and Rentals	49,588	31,371	0
TOTAL REVENUE	241,749	133,958	0
EXPENDITURES			
303.Federal Justice Forfeiture			
OSX.Other Services and Charges Expenditure	93,522	4,274	0
COE.Capital Outlay Expenditure	0	425,726	625,500
Total 303.Federal Justice Forfeiture	93,522	430,000	625,500
TOTAL EXPENDITURES	93,522	430,000	625,500
REVENUE OVER(UNDER) EXPENDITURES	148,227	(296,042)	(625,500)
BEGINNING FUND BALANCE	1,799,689	1,947,916	1,651,874
ENDING FUND BALANCE	1,947,916	1,651,874	1,026,374

State Forfeiture Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	65,248	50,000	0
Total Fines and Forfeits	65,248	50,000	0
Investment Income and Rentals			
665.Interest Revenue	6,341	3,979	0
Total Investment Income and Rentals	6,341	3,979	0
TOTAL REVENUE	71,589	53,979	0
EXPENDITURES			
304.State Forfeiture			
OSX.Other Services and Charges Expenditure	12,280	100,000	50,000
Total 304.State Forfeiture	12,280	100,000	50,000
TOTAL EXPENDITURES	12,280	100,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	59,309	(46,021)	(50,000)
BEGINNING FUND BALANCE	396,315	455,624	409,603
ENDING FUND BALANCE	455,624	409,603	359,603

DARE Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Other Revenue			
672.Miscellaneous Revenue	1,994	2,000	2,000
Total Other Revenue	1,994	2,000	2,000
TOTAL REVENUE			
	1,994	2,000	2,000
EXPENDITURES			
307.DARE Department			
OSX.Other Services and Charges Expenditure	1,994	2,000	2,000
Total 307.DARE Department	1,994	2,000	2,000
TOTAL EXPENDITURES			
	1,994	2,000	2,000
REVENUE OVER(UNDER) EXPENDITURES			
	0	0	0
BEGINNING FUND BALANCE			
	0	0	0
ENDING FUND BALANCE			
	0	0	0

NSP Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Other Revenue			
672.Miscellaneous Revenue	1	0	0
673.Gain/loss from Sale of Assets	(9,790)		
Total Other Revenue	(9,789)	0	0
TOTAL REVENUE			
	(9,789)	0	0
EXPENDITURES			
695.NSP Department			
OSX.Other Services and Charges Expenditure	15,416	112,251	0
Total 695.NSP Department	15,416	112,251	0
TOTAL EXPENDITURES			
	15,416	112,251	0
REVENUE OVER(UNDER) EXPENDITURES			
	(25,205)	(112,251)	0
BEGINNING FUND BALANCE			
	137,456	112,251	0
ENDING FUND BALANCE			
	112,251	0	0

Opioid Settlement Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Other Revenue			
685.Opioid Settlement Revenue	179,219	73,035	73,035
Total Other Revenue	179,219	73,035	73,035
TOTAL REVENUE	179,219	73,035	73,035
EXPENDITURES			
Opioid Remediation	0	32,513	422,763
	0	32,513	422,763
TOTAL EXPENDITURES	0	32,513	422,763
REVENUE OVER(UNDER) EXPENDITURES	179,219	40,522	(349,728)
BEGINNING FUND BALANCE	129,987	309,206	349,728
ENDING FUND BALANCE	309,206	349,728	0

Golf Course Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Charges for Services			
650.Golf Course Sales	4,655,287	5,151,778	5,023,109
Total Charges for Services	4,655,287	5,151,778	5,023,109
Other Revenue			
673.Proceeds from Sale of Assets - Proprietary	344,400	0	0
Total Other Revenue	344,400	0	0
TOTAL REVENUE	4,999,687	5,151,778	5,023,109
EXPENDITURES			
755.Taylor Meadows Golf			
PSE.Personal Services Expenditure	552,259	579,181	615,405
SPX.Supplies Expenditure	515,293	444,026	539,278
OSX.Other Services and Charges Expenditure	498,943	587,681	702,128
DSE.Debt Service Expenditure	826	141,476	141,476
Total 755.Taylor Meadows Golf	1,567,321	1,752,364	1,998,287
756.Lakes of Taylor Golf			
PSE.Personal Services Expenditure	943,043	929,151	960,918
SPX.Supplies Expenditure	871,987	823,400	962,367
OSX.Other Services and Charges Expenditure	608,123	730,459	879,274
COE.Capital Outlay Expenditure	0	0	0
DSE.Debt Service Expenditure	826	150,318	150,318
Total 756.Lakes of Taylor Golf	2,423,979	2,633,328	2,952,877
TOTAL EXPENDITURES	3,991,300	4,385,692	4,951,164
REVENUE OVER(UNDER) EXPENDITURES	1,008,387	766,086	71,945
BEGINNING RESERVE FUNDS	337,082	1,345,469	2,111,555
ENDING RESERVED FUNDS	1,345,469	2,111,555	2,183,500

Sewer Disposal System Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Tax Related Revenue			
411.Delinquent Real Taxes	7,476	0	0
412.Delinquent PPT	781	0	0
415.Allowance for Chargebacks	288	0	0
Total Tax Related Revenue	8,545	0	0
State Grants Revenue			
569.Other State Grants	178,407	0	0
Total State Grants Revenue	178,407	0	0
Charges for Services			
651.Water and Sewer User Fees	9,429,843	10,916,920	11,160,243
Total Charges for Services	9,429,843	10,916,920	11,160,243
Investment Income and Rentals			
665.Interest Revenue	81,054	15,000	15,000
Total Investment Income and Rentals	81,054	15,000	15,000
Other Revenue			
671.Miscellaneous Revenue	0	0	0
673.Proceeds from Sale of Assets - Proprietary	1,050	0	0
675.Other Contributions	1,047,300	0	0
Total Other Revenue	1,048,350	0	0
TOTAL REVENUE	10,746,199	10,931,920	11,175,243

EXPENDITURES

536.Sewer Department

PSE.Personal Services Expenditure	1,118,558	1,096,859	1,137,720
SPX.Supplies Expenditure	49,623	60,600	67,100
OSX.Other Services and Charges Expenditure	5,654,517	6,815,950	7,158,030
COE.Capital Outlay Expenditure	1,542,477	555,000	1,340,000
DSE.Debt Service Expenditure	1,447,209	1,232,453	1,231,882
Total 536.Sewer Department	9,812,384	9,760,862	10,934,732

Sewer Disposal System Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
966.Transfers and Other			
OFU.Other Financing Uses	4,255	0	0
Total 966.Transfers and Other	4,255	0	0
TOTAL EXPENDITURES	9,816,639	9,760,862	10,934,732
REVENUE OVER(UNDER) EXPENDITURES	929,560	1,171,058	240,511
BEGINNING RESERVE FUNDS	4,228,994	5,158,554	6,329,612
ENDING RESERVED FUNDS	5,158,554	6,329,612	6,570,123

Water Supply System Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Federal Grants Revenue			
528.Federal Grants Other	1,582	0	0
Total Federal Grants Revenue	<u>1,582</u>	<u>0</u>	<u>0</u>
State Grants Revenue			
569.Other State Grants	157,252	0	0
Total State Grants Revenue	<u>157,252</u>	<u>0</u>	<u>0</u>
Charges for Services			
626.Services Revenue Other	284,383	158,100	158,100
651.Water and Sewer User Fees	10,687,930	11,469,921	11,834,801
Total Charges for Services	<u>10,972,313</u>	<u>11,628,021</u>	<u>11,992,901</u>
Fines and Forfeits			
659.Deposits Forfeited	53,800	0	0
Total Fines and Forfeits	<u>53,800</u>	<u>0</u>	<u>0</u>
Investment Income and Rentals			
665.Interest Revenue	156,299	115,000	60,000
Total Investment Income and Rentals	<u>156,299</u>	<u>115,000</u>	<u>60,000</u>
Other Revenue			
671.Miscellaneous Revenue	0	0	0
672.Other Revenue	(2,709)	0	0
673.Proceeds from Sale of Assets	(4,363)		
675.Other Contributions	1,047,300	0	0
Total Other Revenue	<u>1,040,228</u>	<u>0</u>	<u>0</u>
Other Financing Sources			
699.Interfund Transfers In	449,696	600,000	400,000
Total Other Financing Sources	<u>449,696</u>	<u>600,000</u>	<u>400,000</u>
TOTAL REVENUE	<u>12,831,170</u>	<u>12,343,021</u>	<u>12,452,901</u>

Water Supply System Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
EXPENDITURES			
545. Water Billing			
PSE. Personal Services Expenditure	198,912	191,720	191,300
SPX. Supplies Expenditure	693	2,000	2,000
OSX. Other Services and Charges Expenditure	184,103	176,000	191,000
Total 545. Water Billing	383,708	369,720	384,300
546. Water Administration			
PSE. Personal Services Expenditure	309,282	318,120	339,500
SPX. Supplies Expenditure	1,819	2,000	2,000
OSX. Other Services and Charges Expenditure	1,007,037	1,116,750	1,150,850
COE. Capital Outlay Expenditure	0	0	0
Total 546. Water Administration	1,318,138	1,436,870	1,492,350
547. Water Transmission and Distribution			
PSE. Personal Services Expenditure	1,640,908	1,697,402	1,889,530
SPX. Supplies Expenditure	315,072	442,500	322,500
OSX. Other Services and Charges Expenditure	6,035,064	6,477,800	6,757,280
COE. Capital Outlay Expenditure	2,360,045	1,321,000	1,030,000
Total 547. Water Transmission and Distribution	10,351,089	9,938,702	9,999,310
548. Water Customer Service			
PSE. Personal Services Expenditure	476,707	483,990	528,230
SPX. Supplies Expenditure	86,083	131,200	131,200
OSX. Other Services and Charges Expenditure	41,687	46,000	46,000
Total 548. Water Customer Service	604,477	661,190	705,430
966. Transfers and Other			
OFU. Other Financing Uses	1,997	0	0
Total 966. Transfers and Other	1,997	0	0
TOTAL EXPENDITURES	12,659,409	12,406,482	12,581,390
REVENUE OVER(UNDER) EXPENDITURES	171,761	(63,461)	(128,489)
BEGINNING RESERVE FUNDS	8,367,923	8,539,684	8,476,223
ENDING RESERVED FUNDS	8,539,684	8,476,223	8,347,734

Ecorse Creek Sewer System Fund

	2023-24	2024-25	2025-26
	Actual	Projected Budget	Council Adopted
REVENUE			
Charges for Services			
651.Water and Sewer User Fees	230,956	286,000	454,403
Total Charges for Services	230,956	286,000	454,403
Investment Income and Rentals			
665.Interest Revenue	50,854	30,000	30,000
Total Investment Income and Rentals	50,854	30,000	30,000
TOTAL REVENUE	281,810	316,000	484,403
EXPENDITURES			
560.Ecorse Creek Dept			
OSX.Other Services and Charges Expenditure	293,303	407,620	420,620
DSE.Debt Service Expenditure	153,383	63,817	63,783
Total 560.Ecorse Creek Dept	446,686	471,437	484,403
TOTAL EXPENDITURES	446,686	471,437	484,403
REVENUE OVER(UNDER) EXPENDITURES	(164,876)	(155,437)	0
BEGINNING RESERVE FUNDS	1,525,435	1,360,559	1,205,122
ENDING RESERVED FUNDS	1,360,559	1,205,122	1,205,122

CITY OF TAYLOR, MICHIGAN
FISCAL YEAR 2025/2026
SUPPLEMENTAL INFORMATION
DEBT SUMMARY

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2026

Fund	GENERAL OBLIGATIONS BONDS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/25	FY 2026		FY 2026 TOTAL P & I
				PRINCIPAL	INTEREST	
101	Comerica Leasing - 2 Elgin Pelican Sweeper Trucks	11/5/2026	188,463	93,114	4,525	97,639
	Total of Fund 101		188,463	93,114	4,525	97,639
202	MTF Series 2021	3/1/2036	11,225,000	830,000	449,000	1,279,000
	Total of Fund 202		11,225,000	830,000	449,000	1,279,000
469	2019 Building Authority Boonds (\$4,950,000)	9/1/2029	2,585,000	500,000	41,797	541,797
			2,585,000	500,000	41,797	541,797
	Total Principal and Interest		13,998,463	1,423,114	495,322	1,918,436

Fund	REVENUE BONDS - COMPONENT UNITS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/25	FY 2026		FY 2026 TOTAL P & I
				PRINCIPAL	INTEREST	
373	BRDA Tax Increment Refunding Bond, Series 2015 (\$1,255,01	5/1/2026	655,000	655,000	22,925	677,925
373	BRDA Tax Increment Refunding Bond, Series 2024 (\$5,455,01	5/1/2034	5,455,000	-	272,750	272,750
373	Series 2017A - Refunding Bond (\$1,915,000)	5/1/2031	580,000	-	25,810	25,810
	Total of Fund 373		6,690,000	655,000	321,485	976,485
243	Series 2017B - BRDA Refunding - Walmart/Midtown/Chelsea	3/1/2028	450,000	140,000	18,001	158,001
	Total of Fund 243		450,000	140,000	18,001	158,001
	Total Principal and Interest		7,140,000	795,000	339,486	1,134,486

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2026

Fund	ENTERPRISE FUND	MATURITY DATE	TOTAL			
			O/S PRINCIPAL AT 6/30/25	FY 2026		FY 2026
				PRINCIPAL	INTEREST	TOTAL P & I
590	Downriver Sewage Disposal Completion Bonds 2007B (\$15,790,000)	12/1/2027	1,047,674	332,596	44,069	376,665
	Sub-total*		1,047,674	332,596	44,069	376,665
590	2005 SRF Project 5217-01 (Primary Tank) (\$4,680,000)	10/1/2026	93,783	46,057	1,137	47,194
590	Downriver Sewage Disposal Revenue Bonds Series 2008D					
590	CWRF Project 5217-02 (\$4,329,086)	10/1/2029	229,942	43,450	5,167	48,617
590	Downriver Sewage Disposal Revenue Bonds Series 2008A					
590	CWRF Project 5217-03 (\$10,612,059)	10/1/2030	653,813	101,673	14,967	116,640
590	Downriver Sewage Disposal Revenue Bonds Series 2008B					
590	CWRF Project 5217-04 (\$12,115,000)	10/1/2030	631,698	119,053	15,685	134,738
590	Downriver Sewage Disposal Revenue Bonds Series 2008C					
590	CWRF Project 5217-05 (\$4,330,000)	10/1/2029	182,911	43,450	4,541	47,991
590	Downriver 2009 CIP Improvements SRF 5217-15 (\$13,780,990)	4/1/2033	1,106,488	126,005	27,486	153,491
590	Downriver SRF Project 5419-01 (\$11,955,000.00)	4/1/2035	1,031,466	93,852	20,501	114,353
590	Downriver SRF Project 5420-01 (\$17,705,000.00)	4/1/2037	1,964,393	143,385	48,809	192,194
590	Series 2018 Senior Lein Bonds (\$55,225,000)	10/1/2043	8,505,470	265,914	422,769	688,683
590	Wayne County Junior Lein Bond (5 year promissory note)	10/1/2023	367,780	121,660	12,166	133,826
590	WIFIA Loan - DUWA	4/1/2057	2,908,208	72,127	50,017	122,144
	Total of Fund 590		18,723,626	1,509,222	667,314	2,176,536
597	ECPAD 1 Series 2009A CWRF #5349-01 (\$3,717,000)	10/1/2030	264,453	56,338	7,445	63,783
597	ECPAD 1 Taylor/Pelham Basin, Series 2014 (\$2,630,000)	4/1/2024	-	-	-	-
	Total of Fund 593		264,453	56,338	7,445	63,783
	Total Principal and Interest		18,988,079	1,565,560	674,759	2,240,319
	* Payable from EPA tax levy millage levied on 12/1 tax roll					