

City of Taylor, Michigan

Proposed Budget

Fiscal Year 2026/27

With Bond Debt Summary

Originally Submitted: April 1, 2026

City of Taylor, Michigan

Adopted Budget for Fiscal Year 2026-2027

Consolidated Summary of Appropriations

Fund	Appropriations
General Fund	\$ 54,430,882
Major Street Fund	7,223,284
Local Street Fund	5,860,000
Police & Fire Retirement Fund	12,488,193
Building and Grounds Fund	5,367,882
Act 179 Fund	7,924,650
Tree Replacement Fund	2,000
Building Department Fund	3,051,384
Treasury Federal Forfeiture Fund	90,000
State OWI Fund	2,000
MIDC Fund	496,471
Justice Federal Forfeiture Fund	620,000
State Forfeiture Fund	50,000
DARE Fund	2,000
NSP Fund	-
Opioid Settlement Fund	76,773
Golf Course Fund	5,112,860
Sewage Disposal System Fund	11,107,498
Water Supply System Fund	13,179,282
Ecorse Creek User Charge Fund	494,337

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

	2024-25 Actual	2025-26 Projected Budget	2026-27 Mayor Proposed
REVENUE			
Taxes	12,321,407	12,714,017	13,380,367
Special Assessments	963,746	985,000	985,000
Licenses and Permits	979,711	910,786	910,786
Federal Grants	6,036,389	5,880,340	857,258
State Grants	3,201,904	2,220,900	925,900
State Revenue Sharing	9,490,789	9,327,269	9,520,369
Contributions from Local Governments	565,489	592,000	2,222,390
Charges for Services	3,886,990	4,241,450	4,857,200
Charges for Services - TSX	1,472,914	1,608,500	1,613,500
Fines and Forfeits	7,593,850	8,051,000	7,751,000
Investment Income and Rentals	1,887,867	2,159,930	2,160,720
Other Revenue	7,540,511	9,131,304	9,407,166
Transfers In and Other Financing Sources	5,876	67,144	0
TOTAL REVENUE	55,947,443	57,889,640	54,591,656
EXPENDITURES			
General Government	16,067,817	15,027,844	14,701,344
Judicial	2,954,568	3,185,485	3,500,555
Public Safety	21,201,650	26,299,300	24,774,241
Public Works	6,030,190	6,145,180	5,993,550
Health and Welfare	254,432	499,464	431,040
Community and Economic Development	738,997	1,032,828	1,034,361
Recreation and Culture	4,517,269	8,502,293	3,857,465
Debt Service	99,210	97,640	97,640
Transfers Out and Financing Uses	40,686	240,686	40,686
TOTAL EXPENDITURES	51,904,819	61,030,720	54,430,882
REVENUE OVER(UNDER) EXPENDITURES	4,042,624	(3,141,080)	160,774
BEGINNING FUND BALANCE	22,681,749	26,724,373	23,583,293
ENDING FUND BALANCE	26,724,373	23,583,293	23,744,067
ENDING UNASSIGNED/ASSIGNED FUND BALANCE	24,826,320	21,685,240	21,846,014

General Fund Expenditures

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
General Government			
101.City Council	172,872	197,700	205,300
171.Mayor's Office	413,527	392,900	397,250
191.Budget and Finance	712,163	746,850	762,105
215.City Clerk	818,126	696,550	818,170
228.Information Technology	2,351,598	1,218,798	1,045,407
233.Central Purchasing Department	113,250	243,737	249,690
253.City Treasurer	409,551	449,000	347,730
257.Assessor	442,535	462,300	487,291
261.General Administration	353,767	442,928	279,501
266.Corporate Counsel	410,542	460,000	460,000
267.Customer Assistance Center	550,450	487,900	0
268.Communications and Media	120,537	135,300	157,806
270.Human Resources	786,487	845,900	873,280
271.Insurance Risk Management	3,041,672	3,358,661	3,405,814
272.Employee Fringe Benefits	5,370,740	4,889,320	5,212,000
Total General Government	16,067,817	15,027,844	14,701,344
Judicial			
286.23rd District Court	2,954,568	3,185,485	3,500,555
Total Judicial	2,954,568	3,185,485	3,500,555
Public Safety			
301.Police Department	12,863,775	15,338,827	15,832,156
336.Fire Department	8,225,722	10,805,023	8,765,005
420.Ordinance Department	112,153	155,450	177,080
Total Public Safety	21,201,650	26,299,300	24,774,241
Public Works			
441.Department of Public Works	2,781,766	2,718,330	2,349,300
443.Utilities	389,619	443,000	450,000
448.Street Lighting	1,766,589	1,861,750	1,954,840
530.Motor Vehicle Pool	1,092,216	1,122,100	1,239,410
Total Public Works	6,030,190	6,145,180	5,993,550
Health and Welfare			
672.Senior Center	254,432	499,464	431,040
Total Health and Welfare	254,432	499,464	431,040
Community and Economic Development			
701.Planning Department	350,465	426,088	423,591
728.Economic Development	247,643	261,770	274,010
729.Community Development	140,889	344,970	336,760
Total Community and Economic Development	738,997	1,032,828	1,034,361

General Fund Expenditures

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
Recreation and Culture			
751.Parks and Recreation	1,603,868	5,579,579	757,145
753.Parks Recreation Events and Programs	423,231	502,450	552,950
754.Petting Farm	840,057	468,215	477,470
757.Recreation Center	366,174	448,649	488,900
786.SportsPlex	1,283,939	1,503,400	1,581,000
Total Recreation and Culture	4,517,269	8,502,293	3,857,465
Debt Service			
906.General Debt Service	99,210	97,640	97,640
Total Debt Service	99,210	97,640	97,640
Transfers and Other Financing Uses			
966.Transfers and Other	40,686	240,686	40,686
Total Transfers and Other Financing Uses	40,686	240,686	40,686
TOTAL GENERAL FUND EXPENDITURES	51,904,819	61,030,720	54,430,882

Major Street Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	6,162,770	6,280,000	6,850,000
Total State Grants Revenue	6,162,770	6,280,000	6,850,000
Investment Income and Rentals			
665.Interest Revenue	69,097	62,000	62,000
Total Investment Income and Rentals	69,097	62,000	62,000
TOTAL REVENUE	6,231,867	6,342,000	6,912,000
EXPENDITURES			
450.Major Road Preservation			
OSX.Other Services and Charges Expenditure	1,167,519	1,620,000	1,660,000
COE.Capital Outlay Expenditure	0	675,000	525,000
DSE.Debt Service Expenditure	1,281,000	1,279,000	1,280,800
Total 450.Major Road Preservation	2,448,519	3,574,000	3,465,800
451.Major Road Traffic Services			
OSX.Other Services and Charges Expenditure	340,430	455,700	459,700
Total 451.Major Road Traffic Services	340,430	455,700	459,700
452.Major Road Winter Maintenance			
SPX.Supplies Expenditure	16,983	100,000	130,000
OSX.Other Services and Charges Expenditure	100,230	130,000	130,000
Total 452.Major Road Winter Maintenance	117,213	230,000	260,000
966.Transfers and Other			
OFU.Other Financing Uses	3,081,385	3,712,784	3,037,784
Total 966.Transfers and Other	3,081,385	3,712,784	3,037,784
TOTAL EXPENDITURES	5,987,547	7,972,484	7,223,284
REVENUE OVER(UNDER) EXPENDITURES	244,320	(1,630,484)	(311,284)
BEGINNING FUND BALANCE	3,241,969	3,486,289	1,855,805
ENDING FUND BALANCE	3,486,289	1,855,805	1,544,521

Local Street Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
574.State Revenue Sharing	2,215,070	2,309,732	2,510,000
Total State Grants Revenue	2,215,070	2,309,732	2,510,000
Investment Income and Rentals			
665.Interest Revenue	15,266	19,000	19,000
Total Investment Income and Rentals	15,266	19,000	19,000
Other Financing Sources			
699.Interfund Transfers In	3,081,385	3,912,784	3,425,000
Total Other Financing Sources	3,081,385	3,912,784	3,425,000
TOTAL REVENUE	5,311,721	6,241,516	5,954,000
EXPENDITURES			
460.Local Road Preservation			
OSX.Other Services and Charges Expenditure	3,075,647	7,100,000	4,915,000
Total 460.Local Road Preservation	3,075,647	7,100,000	4,915,000
461.Local Road Traffic Services			
OSX.Other Services and Charges Expenditure	607,656	735,000	735,000
Total 461.Local Road Traffic Services	607,656	735,000	735,000
462.Local Road Winter Maintenance			
SPX.Supplies Expenditure	25,955	45,000	60,000
OSX.Other Services and Charges Expenditure	125,771	150,000	150,000
Total 462.Local Road Winter Maintenance	151,726	195,000	210,000
TOTAL EXPENDITURES	3,835,029	8,030,000	5,860,000
REVENUE OVER(UNDER) EXPENDITURES	1,476,692	(1,788,484)	94,000
BEGINNING FUND BALANCE	1,185,846	2,662,538	874,054
ENDING FUND BALANCE	2,662,538	874,054	968,054

Police and Fire Retirement Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	11,341,044	12,136,270	12,315,184
411.Delinquent Real Taxes	(2,520)	1,000	1,000
412.Delinquent PPT	3,684	11,000	11,000
414.Allowance for MTT or BOR Adjustments	(14,210)	(1,000)	(1,000)
415.Allowance for Chargebacks	22,864	(1,000)	(1,000)
Total Tax Related Revenue	11,350,862	12,146,270	12,325,184
State Grants Revenue			
573.LCSA Shared Revenue	118,570	97,685	98,000
Total State Grants Revenue	118,570	97,685	98,000
Investment Income and Rentals			
665.Interest Revenue	82,010	65,009	65,009
Total Investment Income and Rentals	82,010	65,009	65,009
TOTAL REVENUE	11,551,442	12,308,964	12,488,193
EXPENDITURES			
335.Police and Fire Retirement Dept			
PSE.Personal Services Expenditure	6,955,714	7,244,119	6,946,193
OSX.Other Services and Charges Expenditure	4,537,869	5,132,160	5,542,000
Total 335.Police and Fire Retirement Dept	11,493,583	12,376,279	12,488,193
TOTAL EXPENDITURES	11,493,583	12,376,279	12,488,193
REVENUE OVER(UNDER) EXPENDITURES	57,859	(67,315)	0
BEGINNING FUND BALANCE	953,901	1,011,760	944,445
ENDING FUND BALANCE	1,011,760	944,445	944,445

Building and Grounds Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	4,480,696	4,759,594	5,041,000
411.Delinquent Real Taxes	(978)	200	200
412.Delinquent PPT	1,261	6,400	6,400
414.Allowance for MTT or BOR Adjustments	(5,647)	(1,000)	(1,000)
415.Allowance for Chargebacks	5,715	(1,000)	(1,000)
Total Tax Related Revenue	4,481,047	4,764,194	5,045,600
Federal Grants Revenue			
528.Federal Grants Other	0	0	0
Total Federal Grants Revenue	0	0	0
State Grants Revenue			
569.Other State Grants	17,075		
573.LCSA Shared Revenue	237,999	0	103,000
Total State Grants Revenue	255,074	0	103,000
Investment Income and Rentals			
665.Interest Revenue	86,512	60,000	60,000
Total Investment Income and Rentals	86,512	60,000	60,000
Other Revenue			
675.Other Contributions	17,000		
676.Fund Reimbursements	208,668	212,566	226,366
Total Other Revenue	225,668	212,566	226,366
Other Financing Sources			
698.Proceeds from Insurance	75,000	500,000	0
699.Interfund Transfers In	0	0	0
Total Other Financing Sources	75,000	500,000	0
TOTAL REVENUE	5,123,301	5,536,760	5,434,966

Building and Grounds Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
EXPENDITURES			
265.Building and Grounds			
PSE.Personal Services Expenditure	535,945	843,840	898,125
SPX.Supplies Expenditure	2,965	7,900	8600
OSX.Other Services and Charges Expenditure	2,015,122	2,691,397	2,322,657
COE.Capital Outlay Expenditure	1,665,619	4,334,000	2,138,500
DSE.Debt Service Expenditure	0	0	0
Total 265.Building and Grounds	4,219,651	7,877,137	5,367,882
TOTAL EXPENDITURES	4,219,651	7,877,137	5,367,882
REVENUE OVER(UNDER) EXPENDITURES	903,650	(2,340,377)	67,084
BEGINNING FUND BALANCE	2,117,367	3,021,017	680,640
ENDING FUND BALANCE	3,021,017	680,640	747,724

Act 179 Rubbish Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
402.Property Taxes Current	6,592,343	6,745,093	7,160,028
411.Delinquent Real Taxes	(1,877)	3,704	3,704
412.Delinquent PPT	2,010	1,388	1,388
414.Allowance for MTT or BOR Adjustments	(10,099)	(4,042)	(4,042)
415.Allowance for Chargebacks	10,832	(4,993)	(4,993)
Total Tax Related Revenue	6,593,209	6,741,150	7,156,085
Federal Grants Revenue			
528.Federal Grants Other	0	0	0
Total Federal Grants Revenue	0	0	0
State Grants Revenue			
569.Other State Grants	61,663	-	0
573.LCSA Shared Revenue	70,811	0	0
Total State Grants Revenue	132,474	0	0
Charges for Services			
607.Fees for Services	83,587	62,000	70,000
614.Rubbish Compost Fees	1,131,100	900,000	950,000
Total Charges for Services	1,214,687	962,000	1,020,000
Investment Income and Rentals			
665.Interest Revenue	218,195	70,000	50,000
Total Investment Income and Rentals	218,195	70,000	50,000
Other Revenue			
672.Other Revenue	3		
674.Private Contributions and Donations	2,351	0	0
675.Other Contributions	59,732	18,161	18,161
687.Refunds and Rebates	0	0	0
Total Other Revenue	62,086	18,161	18,161
TOTAL REVENUE	8,220,651	7,791,311	8,244,246
EXPENDITURES			
430.Animal Shelter			
PSE.Personal Services Expenditure	857,560	940,010	862,280
SPX.Supplies Expenditure	121,180	110,000	130,000

Act 179 Rubbish Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
OSX.Other Services and Charges Expenditure	124,966	225,727	225,500
COE.Capital Outlay Expenditure	1,035,135	839,500	104,500
Total 430.Animal Shelter	2,138,841	2,115,237	1,322,280
528.Compost and Rubbish Collection			
PSE.Personal Services Expenditure	796,830	1,115,110	1,108,510
SPX.Supplies Expenditure	90,584	163,500	175,000
OSX.Other Services and Charges Expenditure	4,585,163	4,659,796	5,148,860
COE.Capital Outlay Expenditure	662,533	1,637,992	170,000
Total 528.Compost and Rubbish Collection	6,135,110	7,576,398	6,602,370
966.Transfers and Other			
OFU.Other Financing Uses			
Total 966.Transfers and Other	0	0	0
TOTAL EXPENDITURES	8,273,951	9,691,635	7,924,650
REVENUE OVER(UNDER) EXPENDITURES	(53,300)	(1,900,324)	319,596
BEGINNING FUND BALANCE	3,496,550	3,443,250	1,542,926
ENDING FUND BALANCE	3,443,250	1,542,926	1,862,522

Tree Replacement Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
626.Services Revenue Other		2,000	2,000
641.Tree Replacement Charges	0	0	0
Total Charges for Services	<u>0</u>	<u>2,000</u>	<u>2,000</u>
Investment Income and Rentals			
665.Interest Revenue	169	0.00	0.00
Total Investment Income and Rentals	<u>169</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUE	<u>169</u>	<u>2,000</u>	<u>2,000</u>
EXPENDITURES			
777.Tree Replacement Department			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 777.Tree Replacement Department	<u>0</u>	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	<u>0</u>	<u>2000</u>	<u>2000</u>
REVENUE OVER(UNDER) EXPENDITURES	<u>169</u>	<u>0</u>	<u>0</u>
BEGINNING FUND BALANCE	16,895	17,064	17,064
ENDING FUND BALANCE	17,064	17,064	17,064

Building Department Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
License and Permits Revenue			
479.Other Business Licenses and Fees	333,500	616,250	616,250
Total License and Permits Revenue	333,500	616,250	616,250
Charges for Services			
602.Administrative Review Fee	0	9,000	9,000
627.Building Inspection Permit Fees	2,529,808	2,200,000	2,275,000
Total Charges for Services	2,529,808	2,209,000	2,284,000
Fines and Forfeits			
659.Deposits Forfeited	0	0	0
Total Fines and Forfeits	0	0	0
Investment Income and Rentals			
665.Interest Revenue	10,065	6,200	6,200
Total Investment Income and Rentals	10,065	6,200	6,200
Other Revenue			
672.Miscellaneous Revenue	0	0	0
676.Fund Reimbursements	0	0	186,500
Total Other Revenue	0	0	186,500
Other Financing Sources			
699.Interfund Transfers In	0	0	0
Total Other Financing Sources	0	0	0
TOTAL REVENUE	2,873,373	2,831,450	3,092,950

Building Department Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
EXPENDITURES			
371.Building Inspection Department			
PSE.Personal Services Expenditure	725,415	956,275	1,581,415
SPX.Supplies Expenditure	23,103	29,000	29,000
OSX.Other Services and Charges Expenditure	1,675,088	1,765,069	1,440,969
COE.Capital Outlay Expenditure	0	260,070	0
Total 371.Building Inspection Department	2,423,606	3,010,414	3,051,384
TOTAL EXPENDITURES	2,423,606	3,010,414	3,051,384
REVENUE OVER(UNDER) EXPENDITURES	449,767	(178,964)	41,566
BEGINNING FUND BALANCE	354,666	804,433	625,469
ENDING FUND BALANCE	804,433	625,469	667,035

Treasury Federal Forfeiture Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	0	0	0
Total Fines and Forfeits	0	0	0
Investment Income and Rentals			
665.Interest Revenue	4,156	2,600	0
Total Investment Income and Rentals	4,156	2,600	0
TOTAL REVENUE	4,156	2,600	0
EXPENDITURES			
302.Federal Treasury Forfeiture			
OSX.Other Services and Charges Expenditure	14,323	0	90,000
COE.Capital Outlay Expenditure	0	90,000	0
Total 302.Federal Treasury Forfeiture	14,323	90,000	90,000
TOTAL EXPENDITURES	14,323	90,000	90,000
REVENUE OVER(UNDER) EXPENDITURES	(10,167)	(87,400)	(90,000)
BEGINNING FUND BALANCE	420,016	409,849	322,449
ENDING FUND BALANCE	409,849	322,449	232,449

State OWI Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Investment Income and Rentals			
665.Interest Revenue	287	0	0
Total Investment Income and Rentals	287	0	0
TOTAL REVENUE	287	0	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	287	(2,000)	(2,000)
BEGINNING FUND BALANCE	28,629	28,916	26,916
ENDING FUND BALANCE	28,916	26,916	24,916

MIDC Grant Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
State Grants Revenue			
551.MIDC Court Grant	0	0	0
569.Other State Grants	395,568	455,785	455,785
Total State Grants Revenue	395,568	455,785	455,785
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	436,254	496,471	496,471
EXPENDITURES			
287.MIDC Court			
PSE.Personal Services Expenditure	47,089	50,802	50,802
SPX.Supplies Expenditure	72	0	0
OSX.Other Services and Charges Expenditure	375,090	445,669	445,669
COE.Capital Outlay Expenditure	0	0	0
Total 287.MIDC Court	422,251	496,471	496,471
TOTAL EXPENDITURES	422,251	496,471	496,471
REVENUE OVER(UNDER) EXPENDITURES	14,003	0	0
BEGINNING FUND BALANCE	(14,003)	0	0
ENDING FUND BALANCE	0	0	0

Justice Federal Forfeiture Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	110,412	21,860	0
Total Fines and Forfeits	110,412	21,860	0
Investment Income and Rentals			
665.Interest Revenue	45,401	28,000	0
Total Investment Income and Rentals	45,401	28,000	0
TOTAL REVENUE	155,813	49,860	0
EXPENDITURES			
303.Federal Justice Forfeiture			
OSX.Other Services and Charges Expenditure	21,744	35,876	0
COE.Capital Outlay Expenditure	22,642	625,500	620,000
Total 303.Federal Justice Forfeiture	44,386	661,376	620,000
TOTAL EXPENDITURES	44,386	661,376	620,000
REVENUE OVER(UNDER) EXPENDITURES	111,427	(611,516)	(620,000)
BEGINNING FUND BALANCE	1,947,917	2,059,344	1,447,828
ENDING FUND BALANCE	2,059,344	1,447,828	827,828

State Forfeiture Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Fines and Forfeits			
655.Forfeitures Revenue	1,649,850	104,882	0
Total Fines and Forfeits	1,649,850	104,882	0
Investment Income and Rentals			
665.Interest Revenue	5,557	16,000	0
Total Investment Income and Rentals	5,557	16,000	0
TOTAL REVENUE	1,655,407	120,882	0
EXPENDITURES			
304.State Forfeiture			
OSX.Other Services and Charges Expenditure	55,011	50,000	50,000
COE.Capital Outlay Expenditure	0	430,000	0
Total 304.State Forfeiture	55,011	480,000	50,000
TOTAL EXPENDITURES	55,011	480,000	50,000
REVENUE OVER(UNDER) EXPENDITURES	1,600,396	(359,118)	(50,000)
BEGINNING FUND BALANCE	455,624	2,056,020	1,696,902
ENDING FUND BALANCE	2,056,020	1,696,902	1,646,902

DARE Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
672.Miscellaneous Revenue	0	2,000	2,000
Total Other Revenue	0	2,000	2,000
TOTAL REVENUE			
	0	2,000	2,000
EXPENDITURES			
307.DARE Department			
OSX.Other Services and Charges Expenditure	0	2,000	2,000
Total 307.DARE Department	0	2,000	2,000
TOTAL EXPENDITURES			
	0	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

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
672.Miscellaneous Revenue	0	0	0
673.Gain/loss from Sale of Assets	0		
Total Other Revenue	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
695.NSP Department			
OSX.Other Services and Charges Expenditure	3,280	108,971	0
Total 695.NSP Department	<u>3,280</u>	<u>108,971</u>	<u>0</u>
TOTAL EXPENDITURES	<u>3,280</u>	<u>108,971</u>	<u>0</u>
REVENUE OVER(UNDER) EXPENDITURES	<u>(3,280)</u>	<u>(108,971)</u>	<u>0</u>
BEGINNING FUND BALANCE	112,251	108,971	0
ENDING FUND BALANCE	108,971	0	0

Opioid Settlement Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Other Revenue			
685.Opioid Settlement Revenue	79,140	76,773	76,773
Total Other Revenue	79,140	76,773	76,773
TOTAL REVENUE	79,140	76,773	76,773
EXPENDITURES			
OSX.Other Services and Charges Expenditure	0	465,119	76,773
	0	465,119	76,773
TOTAL EXPENDITURES	0	465,119	76,773
REVENUE OVER(UNDER) EXPENDITURES	79,140	(388,346)	0
BEGINNING FUND BALANCE	309,206	388,346	0
ENDING FUND BALANCE	388,346	0	0

Golf Course Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
650.Golf Course Sales	5,163,917	4,956,572	5,190,430
Total Charges for Services	5,163,917	4,956,572	5,190,430
Other Revenue			
671.Miscellaneous Revenue	0	0	0
673.Proceeds from Sale of Assets - Proprietary	0	0	0
675.Other Contributions	0	0	0
Total Other Revenue	0	0	0
TOTAL REVENUE	5,163,917	4,956,572	5,190,430
EXPENDITURES			
755.Taylor Meadows Golf			
PSE.Personal Services Expenditure	570,995	610,903	628,570
SPX.Supplies Expenditure	476,079	542,158	548,200
OSX.Other Services and Charges Expenditure	590,480	671,929	723,332
COE.Capital Outlay Expenditure	0	50,767	30,000
DSE.Debt Service Expenditure	138,174	137,814	139,800
Total 755.Taylor Meadows Golf	1,775,728	2,013,571	2,069,902
756.Lakes of Taylor Golf			
PSE.Personal Services Expenditure	1,005,690	992,754	1,069,856
SPX.Supplies Expenditure	919,644	866,625	940,690
OSX.Other Services and Charges Expenditure	750,355	851,309	888,736
COE.Capital Outlay Expenditure	63,782	0	0
DSE.Debt Service Expenditure	149,166	146,517	143,676
Total 756.Lakes of Taylor Golf	2,888,637	2,857,205	3,042,958
TOTAL EXPENDITURES	4,664,365	4,870,776	5,112,860
REVENUE OVER(UNDER) EXPENDITURES	499,552	85,796	77,570
BEGINNING RESERVE FUNDS	1,355,542	1,855,094	1,940,890
ENDING RESERVED FUNDS	1,855,094	1,940,890	2,018,460

Sewer Disposal System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Tax Related Revenue			
411.Delinquent Real Taxes	2,737	0	0
412.Delinquent PPT	(211)	0	0
415.Allowance for Chargebacks	1,529	0	0
Total Tax Related Revenue	4,055	0	0
State Grants Revenue			
569.Other State Grants	85,241	0	0
573.LCSA Shared Revenue	11,965	0	0
Total State Grants Revenue	97,206	0	0
Charges for Services			
651.Water and Sewer User Fees	10,158,298	11,160,243	11,164,759
Total Charges for Services	10,158,298	11,160,243	11,164,759
Investment Income and Rentals			
665.Interest Revenue	272,085	15,000	15,000
Total Investment Income and Rentals	272,085	15,000	15,000
Other Revenue			
671.Miscellaneous Revenue	0	0	0
673.Proceeds from Sale of Assets - Proprietary	0	0	0
675.Other Contributions	0	0	0
Total Other Revenue	0	0	0
TOTAL REVENUE	10,531,644	11,175,243	11,179,759

EXPENDITURES

536.Sewer Department

PSE.Personal Services Expenditure	1,149,914	1,122,520	1,276,785
SPX.Supplies Expenditure	31,990	67,100	67,500
OSX.Other Services and Charges Expenditure	6,418,669	7,118,930	7,601,729
COE.Capital Outlay Expenditure	349,795	1,340,000	900,000
DSE.Debt Service Expenditure	1,415,901	1,231,882	1,261,484
Total 536.Sewer Department	9,366,269	10,880,432	11,107,498

Sewer Disposal System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
966.Transfers and Other			
OFU.Other Financing Uses	0	0	0
Total 966.Transfers and Other	0	0	0
TOTAL EXPENDITURES	9,366,269	10,880,432	11,107,498
REVENUE OVER(UNDER) EXPENDITURES	1,165,375	294,811	72,261
BEGINNING RESERVE FUNDS	4,685,568	5,850,943	6,145,754
ENDING RESERVED FUNDS	5,850,943	6,145,754	6,218,015

Water Supply System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Federal Grants Revenue			
528.Federal Grants Other	0	0	0
Total Federal Grants Revenue	<u>0</u>	<u>0</u>	<u>0</u>
State Grants Revenue			
569.Other State Grants	126,838	0	0
Total State Grants Revenue	<u>126,838</u>	<u>0</u>	<u>0</u>
Charges for Services			
626.Services Revenue Other	229,611	158,100	158,100
651.Water and Sewer User Fees	11,093,333	11,834,801	12,758,720
Total Charges for Services	<u>11,322,944</u>	<u>11,992,901</u>	<u>12,916,820</u>
Fines and Forfeits			
659.Deposits Forfeited	0	0	0
Total Fines and Forfeits	<u>0</u>	<u>0</u>	<u>0</u>
Investment Income and Rentals			
665.Interest Revenue	195,066	60,000	60,000
Total Investment Income and Rentals	<u>195,066</u>	<u>60,000</u>	<u>60,000</u>
Other Revenue			
671.Miscellaneous Revenue	0	0	0
672.Other Revenue	3,262	0	0
672. Other Revenue Cash Over and Short	(5,362)		
673.Proceeds from Sale of Assets	0		
675.Other Contributions	52,740	0	0
Total Other Revenue	<u>50,640</u>	<u>0</u>	<u>0</u>
Other Financing Sources			
699.Interfund Transfers In	412,016	400,000	400,000
Total Other Financing Sources	<u>412,016</u>	<u>400,000</u>	<u>400,000</u>
TOTAL REVENUE	<u>12,107,504</u>	<u>12,452,901</u>	<u>13,376,820</u>

Water Supply System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
EXPENDITURES			
545. Water Billing			
PSE. Personal Services Expenditure	81,656	195,300	199,153
SPX. Supplies Expenditure	40	2,000	2,000
OSX. Other Services and Charges Expenditure	197,919	191,000	191,000
Total 545. Water Billing	279,615	388,300	392,153
546. Water Administration			
PSE. Personal Services Expenditure	375,444	380,400	401,010
SPX. Supplies Expenditure	0	2,000	2,000
OSX. Other Services and Charges Expenditure	1,044,804	1,111,750	1,138,045
COE. Capital Outlay Expenditure	0	0	0
Total 546. Water Administration	1,420,248	1,494,150	1,541,055
547. Water Transmission and Distribution			
PSE. Personal Services Expenditure	2,098,024	1,889,530	1,959,620
SPX. Supplies Expenditure	487,369	322,500	345,000
OSX. Other Services and Charges Expenditure	6,073,381	6,757,280	7,053,064
COE. Capital Outlay Expenditure	274,141	1,500,000	1,175,000
Total 547. Water Transmission and Distribution	8,932,915	10,469,310	10,532,684
548. Water Customer Service			
PSE. Personal Services Expenditure	502,923	528,230	535,390
SPX. Supplies Expenditure	7,775	131,200	132,000
OSX. Other Services and Charges Expenditure	41,881	46,000	46,000
	0		
Total 548. Water Customer Service	552,579	705,430	713,390

Water Supply System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
966.Transfers and Other			
OFU.Other Financing Uses	0	0	0
Total 966.Transfers and Other	0	0	0
TOTAL EXPENDITURES	11,185,357	13,057,190	13,179,282
REVENUE OVER(UNDER) EXPENDITURES	922,147	(604,289)	197,538
BEGINNING RESERVE FUNDS	8,575,475	9,497,622	8,893,333
ENDING RESERVED FUNDS	9,497,622	8,893,333	9,090,871

Ecorse Creek Sewer System Fund

	2024-25	2025-26	2026-27
	Actual	Projected Budget	Mayor Proposed
REVENUE			
Charges for Services			
651.Water and Sewer User Fees	275,126	454,403	454,500
Total Charges for Services	275,126	454,403	454,500
Investment Income and Rentals			
665.Interest Revenue	27,475	30,000	30,000
Total Investment Income and Rentals	27,475	30,000	30,000
TOTAL REVENUE	302,601	484,403	484,500
EXPENDITURES			
560.Ecorse Creek Dept			
OSX.Other Services and Charges Expenditure	529,338	425,620	430,620
Capital Outlay Expenditure	0	0	0
DSE.Debt Service Expenditure	63,816	63,783	63,717
Total 560.Ecorse Creek Dept	593,154	489,403	494,337
TOTAL EXPENDITURES	593,154	489,403	494,337
REVENUE OVER(UNDER) EXPENDITURES	(290,553)	(5,000)	(9,837)
BEGINNING RESERVE FUNDS	1,243,746	953,193	948,193
ENDING RESERVED FUNDS	953,193	948,193	938,356

CITY OF TAYLOR, MICHIGAN
FISCAL YEAR 2026/2027
SUPPLEMENTAL INFORMATION
DEBT SUMMARY

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2027

Fund	GENERAL OBLIGATIONS BONDS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/26	FY 2027		FY 2027 TOTAL P & I
				PRINCIPAL	INTEREST	
101	Comerica Leasing - 2 Elgin Pelican Sweeper Trucks	11/5/2026	95,350	95,350	2,289	97,639
	Total of Fund 101		95,350	95,350	2,289	97,639
202	MTF Series 2021	3/1/2036	10,395,000	865,000	415,800	1,280,800
	Total of Fund 202		10,395,000	865,000	415,800	1,280,800
469	2019 Building Authority Boonds (\$4,950,000)	9/1/2029	2,085,000	510,000	32,757	542,757
			2,085,000	510,000	32,757	542,757
	Total Principal and Interest		12,575,350	1,470,350	450,846	1,921,196

Fund	REVENUE BONDS - COMPONENT UNITS	MATURITY DATE	TOTAL O/S PRINCIPAL AT 6/30/26	FY 2027		FY 2027 TOTAL P & I
				PRINCIPAL	INTEREST	
373	BRDA Tax Increment Refunding Bond, Series 2015 (\$1,255,01	5/1/2026				-
373	BRDA Tax Increment Refunding Bond, Series 2024 (\$5,455,01	5/1/2034	5,455,000	630,000	272,750	902,750
373	Series 2017A - Refunding Bond (\$1,915,000)	5/1/2031	580,000	-	25,810	25,810
	Total of Fund 373		6,035,000	630,000	298,560	928,560
243	Series 2017B - BRDA Refunding - Walmart/Midtown/Chelsea	3/1/2028	310,000	150,000	12,555	162,555
	Total of Fund 243		310,000	150,000	12,555	162,555
	Total Principal and Interest		6,345,000	780,000	311,115	1,091,115

CITY OF TAYLOR, MI
BOND DEBT SUMMARY
Fiscal Year Ending June 30, 2027

Fund	ENTERPRISE FUND	MATURITY DATE	TOTAL			
			O/S PRINCIPAL AT 6/30/26	FY 2027		FY 2027
				PRINCIPAL	INTEREST	TOTAL P & I
590	Downriver Sewage Disposal Completion Bonds 2007B (\$15,790,000)	12/1/2027	715,078	349,226	27,023	376,249
	Sub-total*		715,078	349,226	27,023	376,249
590	2005 SRF Project 5217-01 (Primary Tank) (\$4,680,000)	10/1/2026	45,309	45,309	395	45,704
590	Downriver Sewage Disposal Revenue Bonds Series 2008D					
590	CWRF Project 5217-02 (\$4,329,086)	10/1/2029	183,413	45,875	4,212	50,087
590	Downriver Sewage Disposal Revenue Bonds Series 2008A					
590	CWRF Project 5217-03 (\$10,612,059)	10/1/2030	544,259	107,940	12,827	120,767
590	Downriver Sewage Disposal Revenue Bonds Series 2008B					
590	CWRF Project 5217-04 (\$12,115,000)	10/1/2030	504,187	126,830	13,155	139,985
590	Downriver Sewage Disposal Revenue Bonds Series 2008C					
590	CWRF Project 5217-05 (\$4,330,000)	10/1/2029	136,646	46,774	3,576	50,350
590	Downriver 2009 CIP Improvements SRF 5217-15 (\$13,780,990)	4/1/2033	969,029	133,126	25,190	158,316
590	Downriver SRF Project 5419-01 (\$11,955,000.00)	4/1/2035	927,893	98,945	19,277	118,222
590	Downriver SRF Project 5420-01 (\$17,705,000.00)	4/1/2037	1,803,938	152,016	46,812	198,828
590	Series 2018 Senior Lein Bonds (\$55,225,000)	10/1/2043	8,180,123	324,720	423,844	748,564
590	Wayne County Junior Lein Bond (5 year promissory note)	10/1/2023	239,050	125,930	7,556	133,486
590	WIFIA Loan - DUWA	4/1/2057	2,816,504	75,558	50,481	126,039
	Total of Fund 590		17,065,429	1,632,249	634,348	2,266,597
597	ECPAD 1 Series 2009A CWRF #5349-01 (\$3,717,000)	10/1/2030	264,453	57,679	6,036	63,715
597	ECPAD 1 Taylor/Pelham Basin, Series 2014 (\$2,630,000)	4/1/2024	-	-	-	-
	Total of Fund 593		264,453	57,679	6,036	63,715
	Total Principal and Interest		17,329,882	1,689,928	640,384	2,330,312
	* Payable from EPA tax levy millage levied on 12/1 tax roll					