GENESEE COUNTY

General Fund
Preliminary Expenditures for Fiscal Year September 30, 2027 Budget

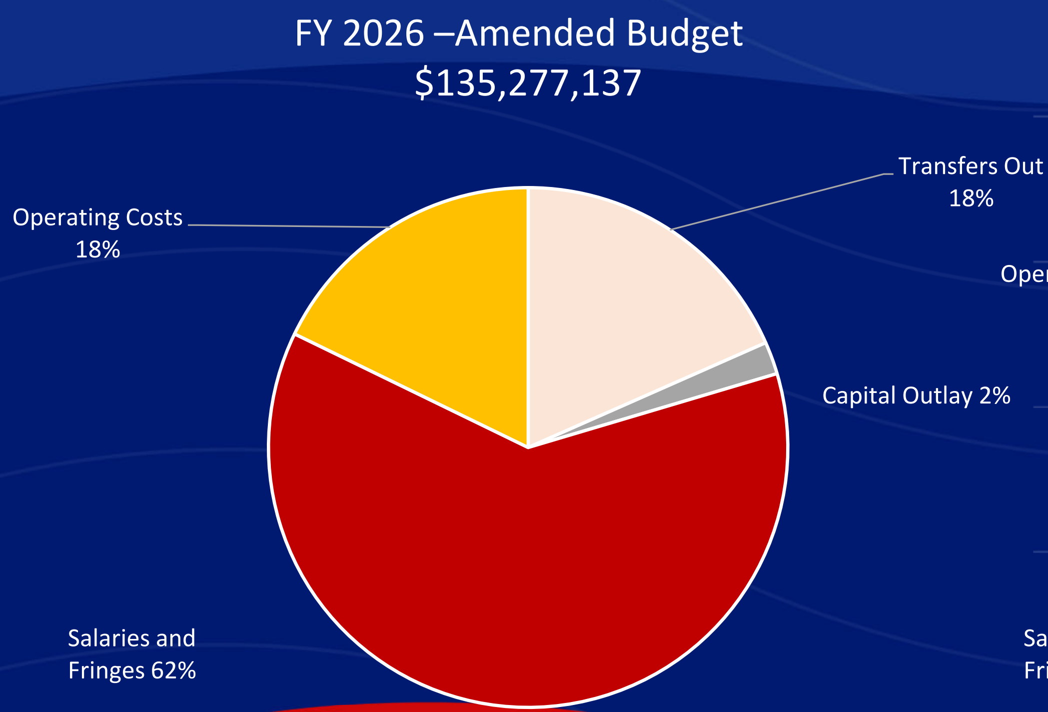
Department of Fiscal Services

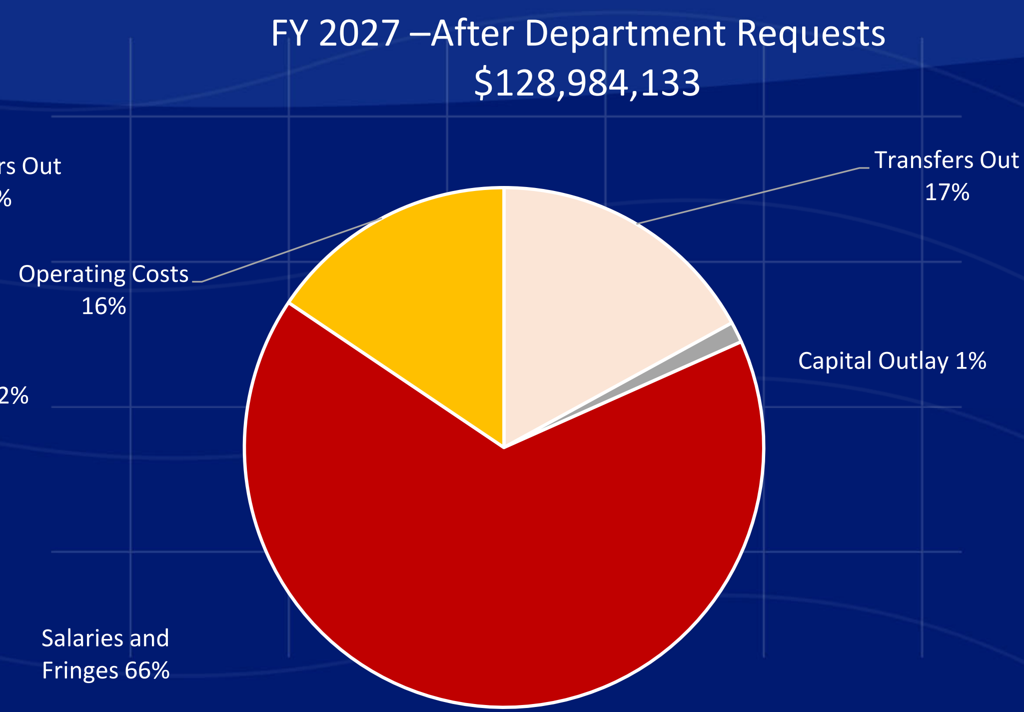
Budget Preparation Milestones

Date	Milestone
5/6/2026	Present projected revenue budget to the Finance Committee
5/8/2026	First pay with new medicals
5/18/2026	Payroll data provided to accounting staff for budgets
5/18-5/22/26	Staff prepare budgets
5/26-6/5/26	Departments review budgets
7/1/2026 & 7/15/2026	Department budget hearings
7/15/2026	Draft budget presented to Finance Committee
7/22/2026	Public hearing
8/12/2026	Final budget presented to Finance Committee
8/19/2026	Public hearing and adoption of budget*

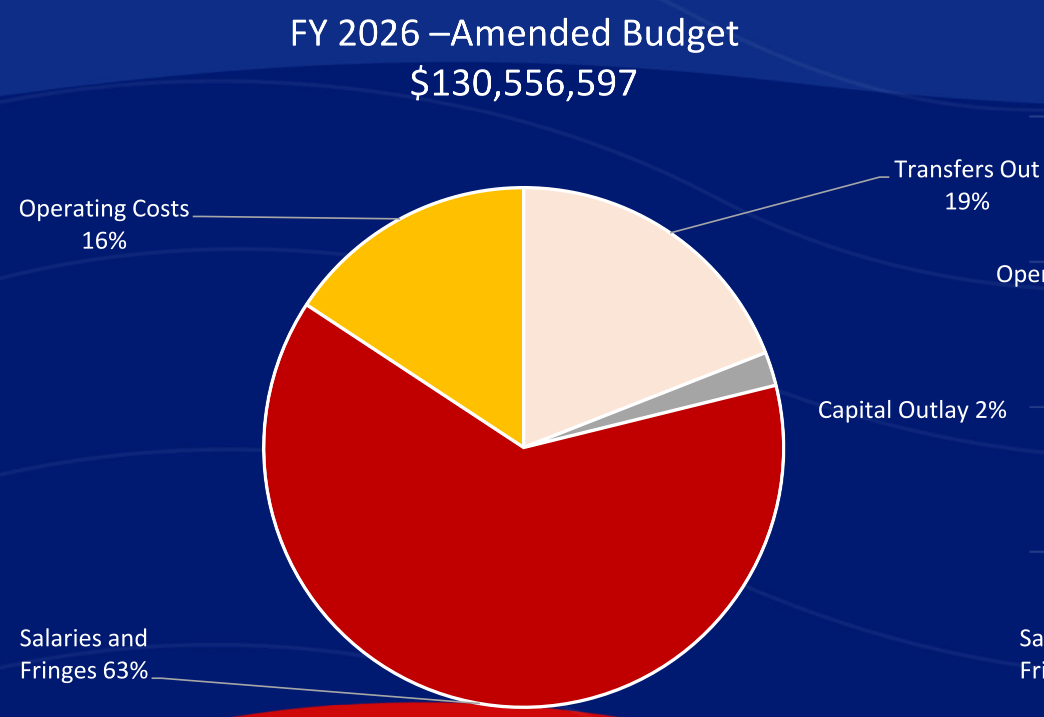
*** This is the target date for the adoption of the budget. Must be adopted by 9/30/26.**

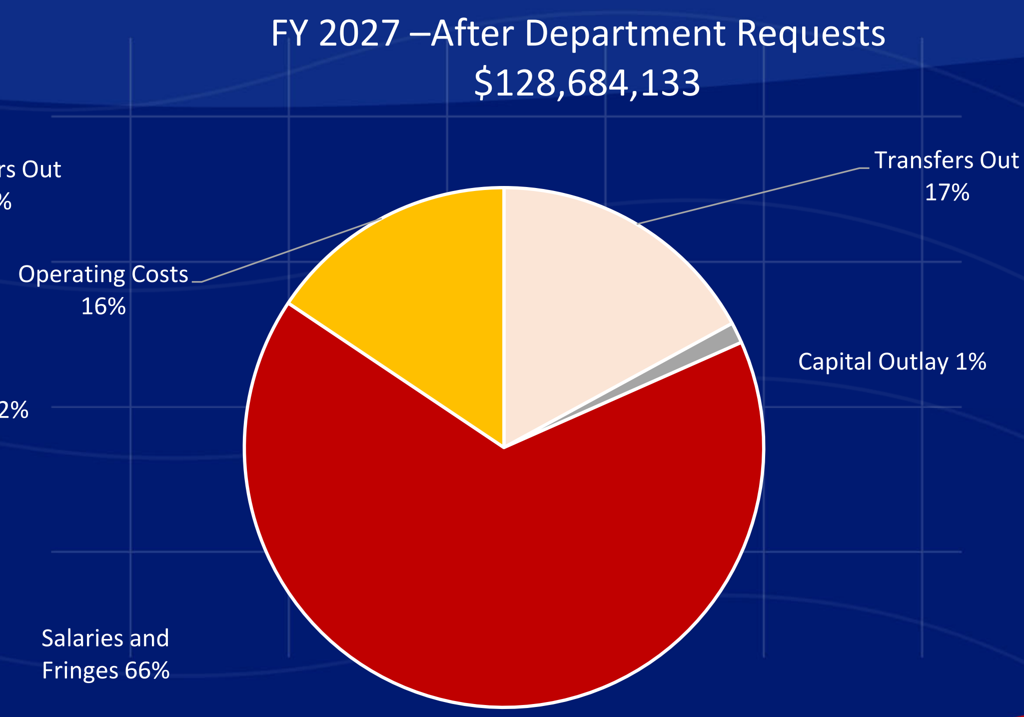
General Fund Expenditures





General Fund Expenditures-Excluding ARPA





General Fund Expenditures by Department

Department	Amended Budget 2026	Department Request 2027	Total Change	Non-personnel Change
Administration	$1,614,660	$1,572,371	$(42,289)	$(28,538)
Facilities and Operations	5,863,533	5,900,977	37,444	153,137
Clerk	1,596,590	1,516,361	(80,229)	(125,727)
Courts	20,160,146	21,245,028	1,084,882	319,833
Corporation Counsel	418,464	594,019	175,555	(6,466)
Drain Commissioner	1,922,302	1,936,941	14,639	33,596
Equalization	1,063,506	1,116,795	53,289	9,333
Fiscal Services	2,308,265	2,208,390	(99,875)	40,594
GIS	459,666	477,239	17,573	6,427
Human Resources	1,184,172	1,203,539	19,367	(22,155)

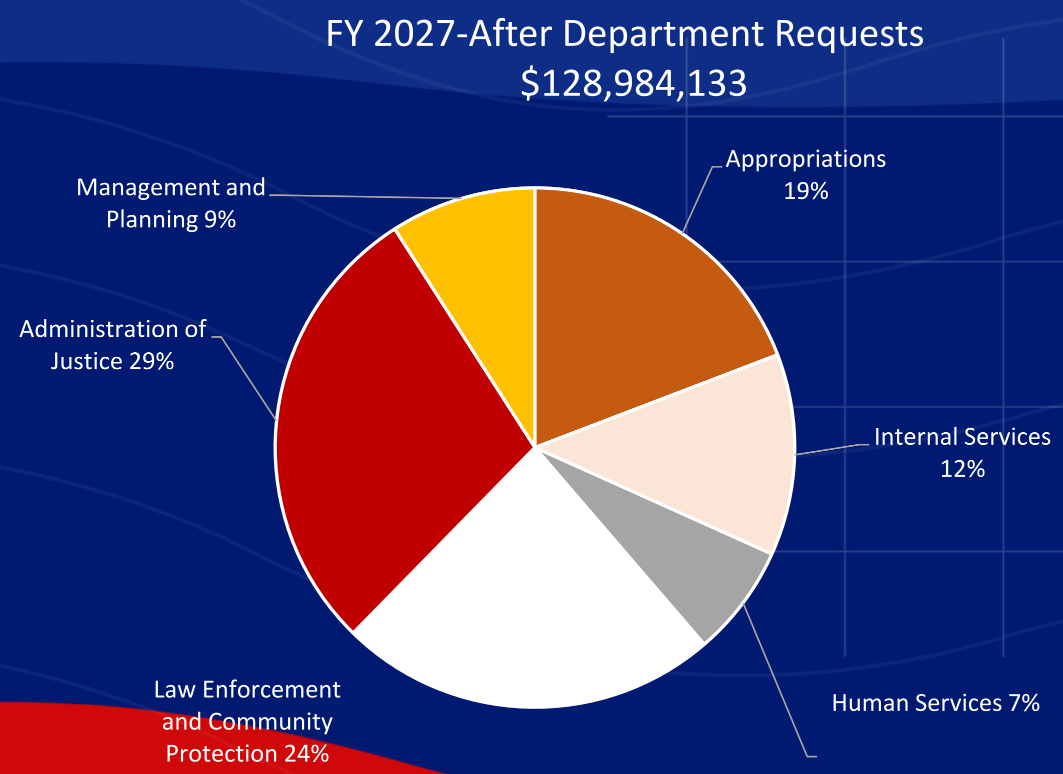
General Fund Expenditures by Department

Department	Amended Budget 2026	Department Request 2027	Total Change	Non-personnel Change
Information Technology	$6,227,693	$6,273,350	$45,657	$49,241
Medical Examiner	2,455,367	2,433,979	(21,388)	(31,695)
Prosecutor	8,073,149	8,144,025	70,876	154,255
Register of Deeds	583,904	617,558	33,654	(235)
Sheriff	28,720,720	29,193,536	472,816	(242,655)
Treasurer	1,607,880	1,692,104	84,224	43,832
ARPA	4,720,539	300,000	(4,420,539)	(3,526,634)
Required Pension Contributions	6,758,029	7,601,794	843,765	-

General Fund Expenditures by Department

Department	Amended Budget 2026	Department Request 2027	Total Change	Non-personnel Change
OPEB Contributions	10,117,587	10,311,264	193,677	-
Other	1,809,243	1,000,147	(809,096)	(809,096)
Transfers Out	24,878,406	21,970,716	(2,907,690)	(2,907,690)
Capital Outlay	2,733,316	1,674,000	(1,059,316)	(1,059,316)
Total	$135,277,137	$128,984,133	$(6,293,004)	$(7,949,959)

General Fund Expenditures-By Function



Current Budget Projection

Total Estimated Revenue	$ 128,134,133
Use of Assigned Fund Balance-Capital*	750,000
Total Estimated Expenditures	(128,984,133)
Current Shortfall	(100,000)

- Note: The budget is still balanced as long as there is available fund balance to cover the shortfall, which is the case.
- *The netting project at the jail will not be complete by 9/30/26. Our planned use of fund balance will be reduced for FYE 2026 and the costs will be paid from fund balance in FYE 2027.

Next Steps

- Fiscal Services is still reviewing (Meetings have been held with each department)
- Proposed budget will be presented to the Finance Committee on August 12th
- Final budget will be presented at the Board meeting on August 19th for BOC consideration

“Add a short callout, resident quote, or leadership takeaway here.”

Questions?