



# GENESEE COUNTY

## General Fund Preliminary Revenue for Fiscal Year September 30, 2027 Budget

Department of Fiscal Services



## Budget Preparation Milestones

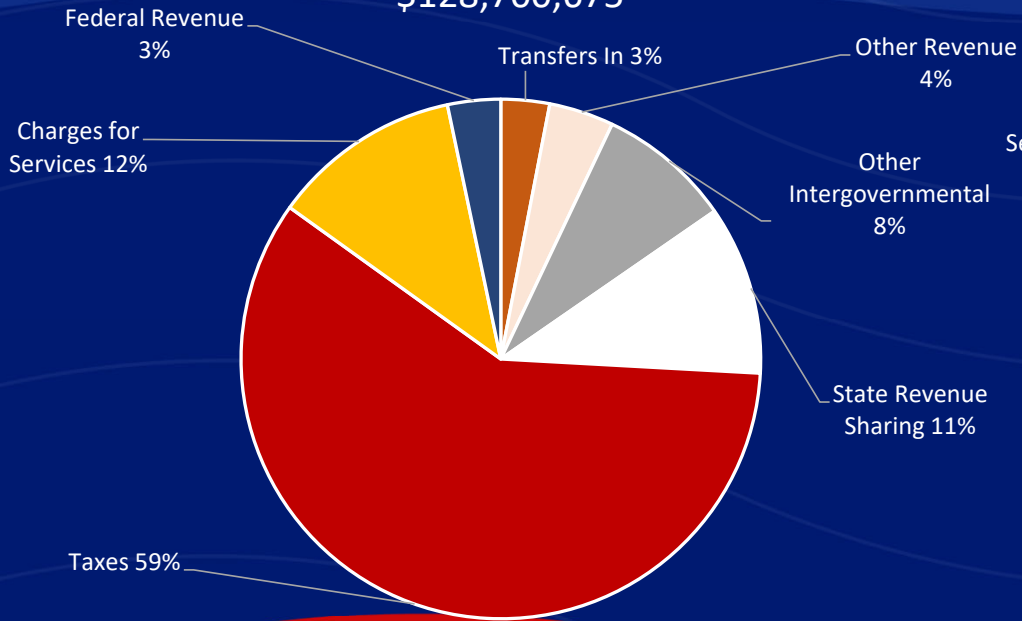
Date	Milestone
<u>5/6/2026</u>	<u>Present projected revenue budget to the Finance Committee</u>
5/8/2026	First pay with new medicals
5/18/2026	Payroll data provided to accounting staff for budgets
5/18-5/22/26	Staff prepare budgets
5/26-6/5/26	Departments review budgets
6/22-7/17/26	Department budget 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.

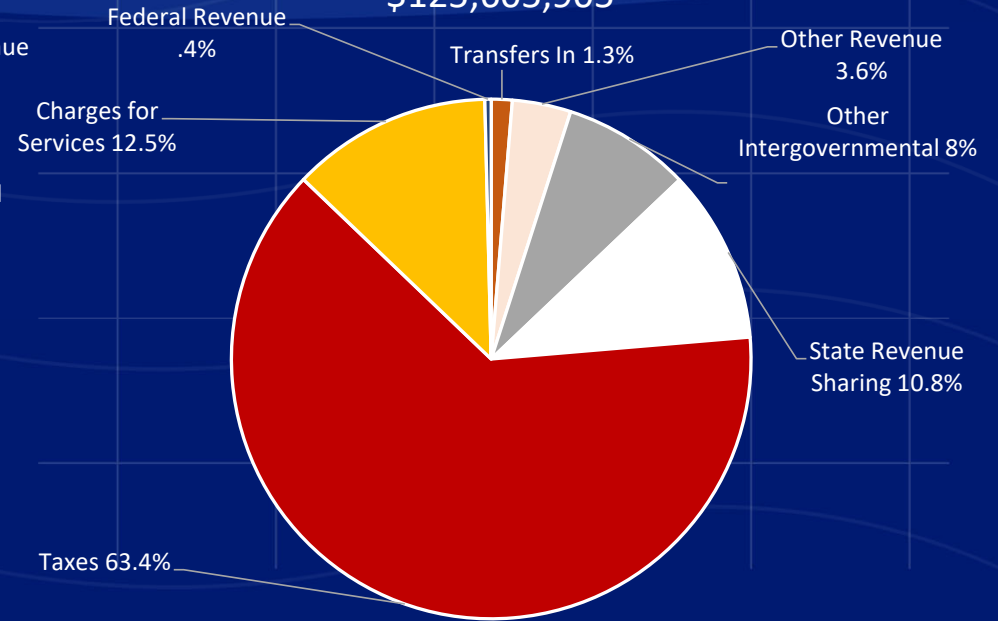
# General Fund Revenues



FY 2026 Budgeted Revenues  
\$128,700,675



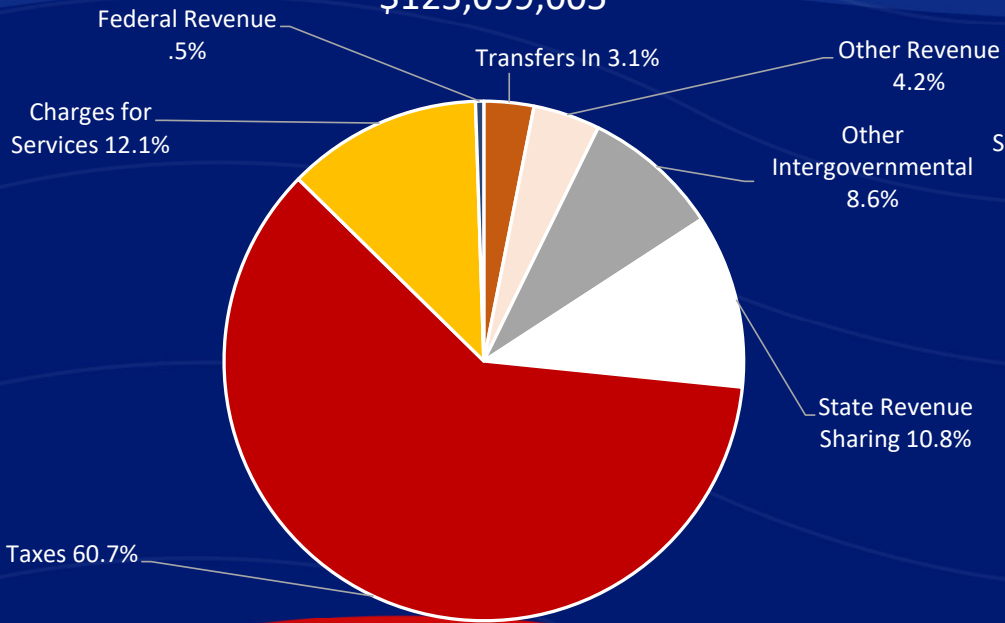
FY 2027 Projected Revenues  
\$125,605,905



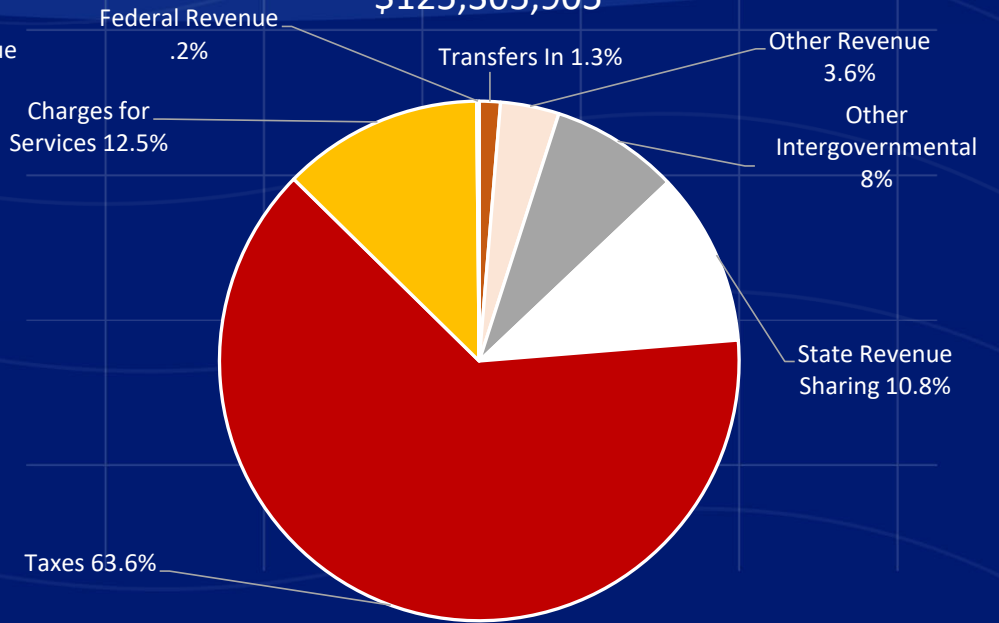
# General Fund Revenues-Excluding ARPA



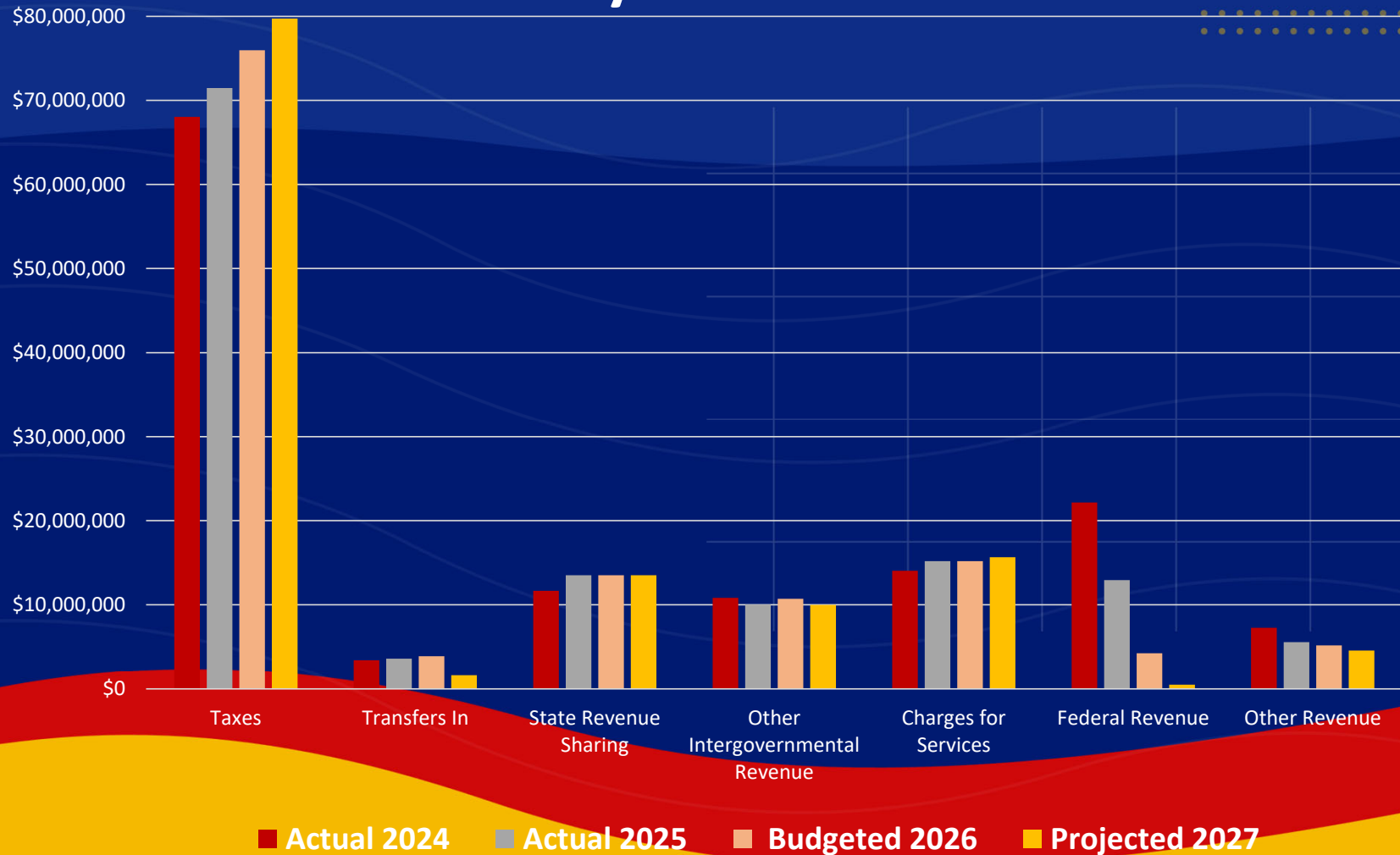
FY 2026 Budgeted Revenues  
\$125,099,005



FY 2027 Projected Revenues  
\$125,305,905



# General Fund Revenues by Source 2024-2027





## General Fund Key Revenue Assumptions

- Revenue decrease of \$846,557 for MOU with City of Flint for 5th Division District Court that ended December of 2025
- Increases in property tax revenue (Pending update once rollbacks are available)
- No increases in State Shared Revenue

*"Add a short callout, resident quote, or leadership takeaway here."*



## General Fund Key Revenue Assumptions

- Decrease of \$3.7 million in federal grants for ARPA and other non-recurring grants
  - This will be offset by a decrease in expenses
- Transfers into General Fund decreased by \$2.2 million
  - \$1 Million DTR transfer included- Open for discussion with Treasurer

*"Add a short callout, resident quote, or leadership takeaway here."*



## Challenges

- Annual employee costs continue to rise
- Funding of legacy costs (pension and retiree healthcare)
- Large increase in funding of active healthcare fund
- Potential funding cuts from State and Federal sources
- Inflationary increases in operating costs
- Capital Needs

*"Add a short callout, resident quote, or leadership takeaway here."*



## Positive Outlook

- Planning a two-year budget outlook for General Fund to anticipate future obstacles
- Adopted Capital Plan including setting aside funding for planned expenses
- Reduction in the net pension liability from \$141.2 million to \$128.7 million from FYE 2024 to FYE 2025
- Reduction in the net OPEB liability from \$410.6 million to \$314.7 million from FYE 2024 to FYE 2025



## Next Steps Impacting Commissioners

<b>6/22-7/17/26</b>	<b>Department budget hearings</b>
<b>7/15/2026</b>	<b>Draft budget presented to Finance Committee</b>
<b>7/22/2026</b>	<b>Public hearing</b>
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Questions?

