

The City of Flint

Preliminary Budget



Fiscal Year

2023-2024

Submitted: December 9, 2022

By: Mayor Sheldon Neeley

City Council Established Goals and Priorities

Fiscal Year 2022-2023

1. The City will operate in an open and financially sustainable manner, including improving citizen access, focusing on measurable results, improving the City's financial position, and eliminating accumulated deficits.
2. The City will provide a highly trained and professional staff of elected leaders, appointed officials, and employees.
3. The City will provide for a safe, secure, and healthy environment in which to live, work, learn and play.
4. The City will provide access to dependable, quality, and sustainable water and sewer.
5. The City will provide access to an adequate and well-maintained transportation network for all modes of travel serving motorized, non-motorized, and pedestrian needs.
6. The City will foster cooperation among business, non-profit, higher education, foundation partners, and residents to create a climate that supports economic development with a focus on small business and entrepreneurs in order to build local wealth and enhance the tax base.
7. The City will seek partnerships with Local, State and Federal governmental partners, and other private entities in order to maximize efficiencies and resources in meeting its Mission.
8. The City will promote the equal protection of the law for each person in accordance with fundamental human rights. The City will adopt policies and ordinances to insure same.
9. The City will ensure optimum practices in order to promote government transparency.
10. The City will improve systems management processes to ensure better effectiveness of records management, storage, and access to City documents – to include improvements to City technology and the website.

The following contains the City of Flint's Preliminary Budget for Fiscal Year 2023 - 2024 in compliance with the **Flint City Charter - Article 7, Section 7-101 Paragraph 4**, which states that:

"On or before the first Monday of December the Mayor shall submit a preliminary budget to City Council for the next fiscal year."



Sheldon A. Neeley
Mayor

CITY OF FLINT

Department of Finance

Clyde Edwards
City Administrator

Robert J.F. Widigan
Chief Financial Officer

Jennifer Ryan
Deputy Chief Financial Officer

December 9, 2022

Dear Council Members,

This letter and attachments serve as the FY 23-24 Preliminary Budget and FY 24-25 Forecasted Budget transmittal required under Flint City Charter per Section 7-101 A.4. by Mayor Sheldon Neeley.

"On or before the first Monday of December the Mayor shall submit a preliminary budget to City Council for the next fiscal year. This preliminary budget shall also be posted to the City of Flint's website and be available for public review at the City Clerk's office. The budget shall align with the City of Flint's strategic, comprehensive, and capital improvement plans. The Mayor shall present to and receive input on the preliminary budget from the City Council. No earlier than ten (10) business days after the presentation of the preliminary budget and no later than twenty (20) business days after the presentation of the preliminary budget, the Mayor and City Council shall hold a public hearing to receive input on the preliminary budget from the public. The notice for the hearing to be published in a newspaper of general circulation or as otherwise provided by law, shall include notice to the public that the preliminary budget is available."

This budget document is preliminary in nature and includes several factors that remain highly uncertain which include changes in revenue streams, federal and state funding monies, and expenditure commitments. The final 23-24 and FY 24-25 proposed budget will be presented to City Council on Monday March 6, 2023, as required per the City's Charter under Article 7, Sec. 7-101, A.5.

The Preliminary Budget covers 16 governmental and enterprise funds. It should be emphasized that **this is a preliminary budget, and a number of factors will change between now and March 6, 2023**. Those factors include but are not limited to 1) state revenue sharing estimates, 2) property values for 2023 and 2024, 3) findings of the City's FY 22 financial audit, 4) national and local economic climate factors, 5) new pension data, 6) the allocation of ARPA funding monies, and 7) State determination of pension grant payouts. Therefore, City Council and residents of Flint should expect significant changes in both revenues and expenditures across several funds for the budget presented in March 2023 for the Proposed FY 23-24 budget and Forecasted FY 24-25 budget.



Sheldon A. Neeley
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The Administration looks forward to working with the City Council and the residents to find pragmatic and feasible solutions as we continue to positively move forward together as a community.

For the love of our community,

Mayor Sheldon A. Neeley
City of Flint

Enclosure

*** The State has not determined pension grant payout - this will play a significant role in fund balances for FY 2023-24 and beyond**

**** The FY 2022 audit is still in process**

***** The FY 2023-24 Budget is PRELIMINARY - we are not even six (6) months into the current Fiscal Year of 2022-23**

City of Flint	2020-21	2021-22	2022-23	2023-2024	2024-2025
	Actual	**Actual	As Amended	**Preliminary	Forecasted
Fund 101 - GENERAL FUND REVENUE					
INCOME TAXES	15,112,816	19,358,774	14,085,000	14,225,850	14,510,367
PROPERTY TAXES	5,598,758	5,493,800	6,250,100	6,312,601	6,438,853
CHARGES FOR SERVICE RENDERED	13,765,830	6,349,454	7,437,375	7,511,749	7,661,984
TRANSFERS IN	3,893,315	60,276			0
INTEREST AND DIVIDEND INCOME	118,011	(1,385,736)	157,307	158,880	162,058
STATE REVENUES	21,130,654	23,485,340	21,730,299	21,947,602	22,386,554
FINES AND FORFEITURES	69,253	45,782	52,000	52,520	53,570
PROCEEDS FROM SALE OF CAPITAL ASSETS	1,002	492,311		0	0
LICENSE AND PERMITS	980,104	951,272	1,000,000	1,010,000	1,030,200
TOTAL REVENUE GENERAL FUND	60,669,743	54,851,273	50,712,081	51,219,202	52,243,586
MISCELLANEOUS EXPENSES	182,998	284,635	293,958	296,898	302,836
BAD DEBTS	70,486	(97,856)	129,000	130,290	132,896
SALARIES, WAGES AND FRINGES	39,060,794	45,407,336	47,685,208	48,162,060	49,125,301
INDIRECT COST ALLOCATION	8,133,797	2,720,778	4,229,504	4,271,799	4,357,235
SUPPLIES AND OPERATING EXPENSES	529,875	676,155	745,914	753,373	768,441
PROFESSIONAL SERVICES	5,016,472	6,117,313	7,602,266	7,678,289	7,831,854
CAPITAL OUTLAY	105,634	68,943	205,900	207,959	212,118
EQUIPMENT OPERATIONS	1,332,782	2,425,533	2,514,500	2,539,645	2,590,438
UTILITIES	605,432	699,445	624,500	630,745	643,360
REPAIRS & MAINTENANCE	286,095	326,945	726,460	733,725	748,399
INSPECTIONS- OTHER			33,300	33,633	34,306
TRANSFERS OUT	1,303	29,978	265,641	268,297	273,663
TOTAL EXPENSE GENERAL FUND	55,325,668	58,659,205	65,056,151	65,706,713	67,020,847
NET OF REVENUES/APPROPRIATIONS - FUND 101	5,344,075	(3,807,932)	(14,344,070)	(14,487,511)	(14,777,261)
BEGINNING FUND BALANCE	17,595,289	22,939,369	19,131,437	4,787,367	(9,700,144)
ENDING FUND BALANCE GENERAL FUND	22,939,364	19,131,437	4,787,367	(9,700,144)	(24,477,405)

Fund 202 - MAJOR STREET FUND					
CHARGES FOR SERVICE RENDERED	59,906	59,402	36,900	37,269	38,014
INTRACITY	12,274,869	11,852,650	11,514,416	11,629,560	11,862,151
INTEREST AND DIVIDEND INCOME	12,652	(269,335)	13,192	13,324	13,590
STATE REVENUES	1,437,234		500,000	505,000	515,100
OTHER REVENUES	187,900			0	0
TOTAL REVENUE MAJOR STREET FUND	13,972,561	11,642,717	12,064,508	12,185,153	12,428,856
MISCELLANEOUS EXPENSES	46,428	64,146	63,050	63,681	64,954
BAD DEBTS	11,551			0	0
SALARIES, WAGES AND FRINGES	3,143,743	3,447,536	3,307,893	3,340,972	3,407,791
INDIRECT COST ALLOCATION	877,223	357,672	490,918	495,827	505,744
SUPPLIES AND OPERATING EXPENSES	607,311	764,649	2,161,850	2,183,469	2,227,138
PROFESSIONAL SERVICES	5,265,528	2,136,306	10,817,750	10,925,928	11,144,446
CAPITAL OUTLAY	360,640	16,025	891,000	899,910	917,908
EQUIPMENT OPERATIONS	183,877	396,177	364,325	367,968	375,328
UTILITIES	188,897	189,298	195,000	196,950	200,889
REPAIRS & MAINTENANCE	68,005	13,318	102,000	103,020	105,080
TRANSFERS OUT	1,500,000			0	0
DEBT SERVICE	181,253	181,254	181,253	183,066	186,727
TOTAL EXPENSE MAJOR STREET FUND	12,434,456	7,566,381	18,575,039	18,760,789	19,136,005
NET OF REVENUES/APPROPRIATIONS - FUND 202	1,538,105	4,076,336	(6,510,531)	(6,575,636)	(6,707,149)
BEGINNING FUND BALANCE	14,829,614	16,367,724	20,444,060	13,933,529	7,357,893
ENDING FUND BALANCE MAJOR STREET FUND	16,367,719	20,444,060	13,933,529	7,357,893	650,744

Fund 203 - LOCAL STREET FUND					
CHARGES FOR SERVICE RENDERED	49,471	125,626	45,680	46,137	47,060
GAS & WEIGHT TAX	3,523,003	3,404,159	3,305,095	3,338,146	3,404,909
INTEREST AND DIVIDEND INCOME	6,790	(94,215)	7,080	7,151	7,294
OTHER REVENUES	702,243	463,098	535,000	540,350	551,157
TRANSFERS IN	1,500,000				
TOTAL REVENUE LOCAL STREET FUND	5,781,507	3,898,668	3,892,855	3,931,784	4,010,419
MISCELLANEOUS EXPENSES	12,350	5,415	31,000	31,310	31,936
SALARIES, WAGES AND FRINGES	2,022,394	2,526,944	2,807,037	2,835,107	2,891,810
INDIRECT COST ALLOCATION	291,357	275,720	295,820	298,778	304,754
SUPPLIES AND OPERATING EXPENSES	518,357	1,288,519	2,102,000	2,123,020	2,165,480
PROFESSIONAL SERVICES	465,935	439,747	765,000	772,650	788,103
CAPITAL OUTLAY	177,850	19,291	723,110	730,341	744,948
EQUIPMENT OPERATIONS	229,220	369,286	366,500	370,165	377,568
DEBT SERVICE	62,633	62,633	62,633	63,259	64,525
TOTAL EXPENSE LOCAL STREET FUND	3,780,096	4,987,555	7,153,100	7,224,631	7,369,124
NET OF REVENUES/APPROPRIATIONS - FUND 203	2,001,411	(1,088,887)	(3,260,245)	(3,292,847)	(3,358,704)
BEGINNING FUND BALANCE	6,174,867	8,176,277	7,087,390	3,827,145	534,298
ENDING FUND BALANCE LOCAL STREET FUND	8,176,278	7,087,390	3,827,145	534,298	(2,824,406)

Fund 205 - PUBLIC SAFETY FUND					
PROPERTY TAXES	4,477,543	4,420,694	4,999,600	5,049,596	5,150,588
CHARGES FOR SERVICE RENDERED	67,205	9,172	40,000	40,400	41,208
UNK_REV	505			0	0
INTEREST AND DIVIDEND INCOME	1,590	(10,346)	1,658	1,675	1,708
STATE REVENUES	276,892	279,602	284,000	286,840	292,577
TOTAL REVENUE PUBLIC SAFETY FUND	4,823,735	4,699,122	5,325,258	5,378,511	5,486,081
BAD DEBTS	807	(80,470)		0	0
SALARIES, WAGES AND FRINGES	5,617,844	5,811,355	4,401,773	4,445,791	4,534,707
INDIRECT COST ALLOCATION			790,564	798,470	814,439
TOTAL EXPENSE PUBLIC SAFETY FUND	5,618,651	5,730,885	5,192,337	5,244,260	5,349,146
NET OF REVENUES/APPROPRIATIONS - FUND 205	(794,916)	(1,031,763)	132,921	134,250	136,935
BEGINNING FUND BALANCE	2,560,687	1,765,772	734,009	866,930	1,001,180
ENDING FUND BALANCE PUBLIC SAFETY FUND	1,765,771	734,009	866,930	1,001,180	1,138,115

Fund 207 - POLICE FUND - NEIGHBORHOOD POLICING

PROPERTY TAXES	1,495,317	1,469,481	1,666,600	1,683,266	1,716,931
CHARGES FOR SERVICE RENDERED	39,850	5,711	30,000	30,300	30,906
UNK_REV		36		0	0
INTEREST AND DIVIDEND INCOME	1,784	(26,889)	1,860	1,879	1,916
STATE REVENUES	92,297	93,201	95,000	95,950	97,869
TOTAL REVENUE NEIGHBORHOOD POLICING	1,629,248	1,541,540	1,793,460	1,811,395	1,847,622
BAD DEBTS		(27,912)		0	0
SALARIES, WAGES AND FRINGES	1,332,063	1,652,171	1,819,780	1,837,978	1,874,737
INDIRECT COST ALLOCATION			297,169	300,141	306,144
SUPPLIES AND OPERATING EXPENSES	5,545	3,655	25,000	25,250	25,755
PROFESSIONAL SERVICES	3,542	3,139	8,300	8,383	8,551
UTILITIES	9,915	13,179	17,500	17,675	18,029
REPAIRS & MAINTENANCE	1,800	1,350	2,500	2,525	2,576
TOTAL EXPENSE NEIGHBORHOOD POLICING	1,352,865	1,645,582	2,170,249	2,191,951	2,235,791
NET OF REVENUES/APPROPRIATIONS - FUND 207	276,383	(104,042)	(376,789)	(380,557)	(388,168)
BEGINNING FUND BALANCE	1,772,761	2,049,145	1,945,103	1,568,314	1,187,757
ENDING FUND BALANCE NEIGHBORHOOD POLICING	2,049,144	1,945,103	1,568,314	1,187,757	799,589

Fund 208 - PARK/RECREATION FUND

PROPERTY TAXES	379,885	367,267	417,100	421,271	429,696
CHARGES FOR SERVICE RENDERED	945	1,790	1,800	1,818	1,854
INTEREST AND DIVIDEND INCOME	460	(7,901)	480	485	494
STATE REVENUES	49,331	50,906	32,000	32,320	32,966
TRANSFERS IN			250,000	252,500	257,550
TOTAL REVENUE PARK/RECREATION FUND	430,621	412,062	701,380	708,394	722,562
MISCELLANEOUS EXPENSES	502	509	600	606	618
BAD DEBTS		(6,978)		0	0
SALARIES, WAGES AND FRINGES	65,425	87,394	117,323	118,496	120,866
INDIRECT COST ALLOCATION			289,462	292,357	298,204
SUPPLIES AND OPERATING EXPENSES	236	12	1,030	1,040	1,061
PROFESSIONAL SERVICES	188,918	165,901	656,800	663,368	676,635
UTILITIES	94,637	108,254	105,000	106,050	108,171
TOTAL EXPENSE PARK/RECREATION FUND	349,718	355,092	1,170,215	1,181,917	1,205,555
NET OF REVENUES/APPROPRIATIONS - FUND 208	80,903	56,970	(468,835)	(473,523)	(482,994)
BEGINNING FUND BALANCE	411,979	492,883	549,853	81,018	(392,505)
ENDING FUND BALANCE PARK/RECREATION FUND	492,882	549,853	81,018	(392,505)	(875,499)

Fund 219 - STREET LIGHTING FUND					
PROPERTY TAXES		10,954		0	0
INTEREST AND DIVIDEND INCOME	4,033	(79,171)	4,205	4,247	4,332
SPECIAL ASSESSMENT TAXES	3,922,720	3,583,160	2,908,210	2,937,292	2,996,038
TOTAL REVENUE STREET LIGHTING FUND	3,926,753	3,514,943	2,912,415	2,941,539	3,000,370
SALARIES, WAGES AND FRINGES	29,277	27,771	41,897	42,316	43,162
INDIRECT COST ALLOCATION	189,684	134,439	170,518	172,223	175,668
PROFESSIONAL SERVICES	6,259	194,424	200,000	202,000	206,040
UTILITIES	2,121,128	2,108,678	2,500,000	2,525,000	2,575,500
TOTAL EXPENSE STREET LIGHTING FUND	2,346,348	2,465,312	2,912,415	2,941,539	3,000,370
NET OF REVENUES/APPROPRIATIONS - FUND 219	1,580,405	1,049,631	0	0	0
BEGINNING FUND BALANCE	2,936,259	4,516,665	5,566,296	5,566,296	5,566,296
ENDING FUND BALANCE STREET LIGHTING FUND	4,516,664	5,566,296	5,566,296	5,566,296	5,566,296

Fund 226 - RUBBISH COLLECTION FUND					
PROPERTY TAXES	5,530,095	3,984		0	0
SPECIAL ASSESSMENTS	2,080	5,014,207	6,793,669	6,861,606	6,998,838
INTEREST AND DIVIDEND INCOME	2,400	(13,864)	2,503	2,528	2,579
TOTAL REVENUE RUBBISH COLLECTION FUND	5,534,575	5,004,327	6,796,172	6,864,134	7,001,416
MISCELLANEOUS EXPENSES		588	1,400	1,414	1,442
SALARIES, WAGES AND FRINGES	101,303	109,491	117,985	119,165	121,548
INDIRECT COST ALLOCATION	511,884	99,684	110,996	112,106	114,348
SUPPLIES AND OPERATING EXPENSES	1,915	927	6,950	7,020	7,160
PROFESSIONAL SERVICES	4,587,888	6,213,638	6,558,841	6,624,429	6,756,918
TOTAL EXPENSE RUBBISH COLLECTION FUND	5,202,990	6,424,328	6,796,172	6,864,134	7,001,416
NET OF REVENUES/APPROPRIATIONS - FUND 226	331,585	(1,420,001)	0	0	0
BEGINNING FUND BALANCE	2,074,603	2,406,189	986,188	986,188	986,188
ENDING FUND BALANCE RUBBISH COLLECTION FUND	2,406,188	986,188	986,188	986,188	986,188

Fund 246 - EDA REVOLVING LOAN FUND					
UNK_REV	222	215	225	227	232
MISCELLANEOUS EXPENSES			257,100	259,671	264,864
PROFESSIONAL SERVICES	70	66	169,175	170,867	174,284
TOTAL EXPENSE EDA REVOLVING LOAN FUND	70	66	426,275	430,538	439,149
NET OF REVENUES/APPROPRIATIONS - FUND 246	152	149	(426,050)	(430,311)	(438,917)
BEGINNING FUND BALANCE	680,477	680,630	680,779	254,729	(175,582)
ENDING FUND BALANCE REVOLVING LOAN FUND	680,629	680,779	254,729	(175,582)	(614,499)

Fund 249 - BUILDING DEPARTMENT FUND					
CHARGES FOR SERVICE RENDERED	10,122	12,025	8,000	8,080	8,242
LICENSE AND PERMITS - DEVELOPMENT	982,903	807,621	756,000	763,560	778,831
INTEREST AND DIVIDEND INCOME	4,119	(71,347)	4,295	4,338	4,425
LICENSE AND PERMITS	691,143	1,115,475	550,000	555,500	566,610
TOTAL REVENUE BUILNG DEPARTMENT FUND	1,688,287	1,863,774	1,318,295	1,331,478	1,358,108
MISCELLANEOUS EXPENSES	300	3,257	3,000	3,030	3,091
BAD DEBTS	13,945	12,555		0	0
SALARIES, WAGES AND FRINGES	1,355,017	1,654,694	2,122,205	2,143,427	2,186,296
INDIRECT COST ALLOCATION	237,338	195,534	269,340	272,033	277,474
SUPPLIES AND OPERATING EXPENSES	8,219	10,785	22,445	22,669	23,123
PROFESSIONAL SERVICES	3,647	6,350	12,300	12,423	12,671
CAPITAL OUTLAY			500,000	505,000	515,100
EQUIPMENT OPERATIONS	12,894	42,618	55,000	55,550	56,661
TOTAL EXPENSE BUILDING DEPARTMENT FUND	1,631,360	1,925,793	2,984,290	3,014,133	3,074,416
NET OF REVENUES/APPROPRIATIONS - FUND 249	56,927	(62,019)	(1,665,995)	(1,682,655)	(1,716,308)
BEGINNING FUND BALANCE	4,291,864	4,348,790	4,286,771	2,620,776	938,121
ENDING FUND BALANCE BUILDING DEPARTMENT FUND	4,348,791	4,286,771	2,620,776	938,121	(778,187)

Fund 265 - DRUG LAW ENFORCEMENT FUND - ACT 251

CHARGES FOR SERVICE RENDERED	9,588	41,835		0	0
INTEREST AND DIVIDEND INCOME	1,155	(17,360)	1,204	1,216	1,240
FINES AND FORFEITURES	161,925	43,210		0	0
TOTAL REVENUE DRUG LAW ENFORCEMENT FUND	172,668	67,685	1,204	1,216	1,240
SALARIES, WAGES AND FRINGES	14,398	96,845	159,341	160,934	164,153
SUPPLIES AND OPERATING EXPENSES	35,800	53,521	56,000	56,560	57,691
PROFESSIONAL SERVICES	8,228	10,105	8,000	8,080	8,242
CAPITAL OUTLAY	25,651	15,913	75,000	75,750	77,265
TOTAL EXPENSE DRUG LAW ENFORCEMENT FUND	84,077	176,384	298,341	301,324	307,351
NET OF REVENUES/APPROPRIATIONS - FUND 265	88,591	(108,699)	(297,137)	(300,108)	(306,111)
BEGINNING FUND BALANCE	1,138,017	1,226,607	1,117,908	820,771	520,663
ENDING FUND BALANCE DRUG LAW ENFORCEMENT FUND	1,226,608	1,117,908	820,771	520,663	214,552

Fund 285 - SECTION 108 LOANS FUND					
CHARGES FOR SERVICE RENDERED	449	453	450	455	464
CITY RLF PRINCIPAL PAYMENTS	682,816	674,058	681,120	687,931	701,690
NET INCREASE IN FAIR VALUE OF INVESTMENT	21,454	(59,317)	25,000	25,250	25,755
TRANSFERS IN	1,303	29,978	15,641	15,797	16,113
TOTAL REVENUE SECTION 108 LOANS FUND	706,022	645,172	722,211	729,433	744,022
PROFESSIONAL SERVICES	400	300	400	404	412
UNK_EXP	40	115	50	51	52
DEBT SERVICE	698,353	688,906	696,318	703,281	717,347
TOTAL EXPENSE SECTION 108 LOANS FUND	698,793	689,321	696,768	703,736	717,810
NET OF REVENUES/APPROPRIATIONS - FUND 285	7,229	(44,149)	25,443	25,697	26,211
BEGINNING FUND BALANCE	1,755,194	1,762,423	1,718,274	1,743,717	1,769,414
ENDING FUND BALANCE SECTION 108 LOANS FUND	1,762,423	1,718,274	1,743,717	1,769,414	1,795,625

Fund 301 - GENERAL DEBT SERVICE FUND					
INTEREST AND DIVIDEND INCOME	453	(7,206)	472	477	486
TRANSFERS IN	1,871,285	1,701,442	1,698,981	1,715,971	1,750,290
TOTAL REVENUE GENERAL DEBT SERVICE FUND	1,871,738	1,694,236	1,699,453	1,716,448	1,750,776
DEBT SERVICE	1,699,381	1,699,942	1,698,981	1,715,971	1,750,290
NET OF REVENUES/APPROPRIATIONS - FUND 301	172,357	(5,706)	472	477	486
BEGINNING FUND BALANCE	355,010	527,367	521,661	522,133	522,133
ENDING FUND BALANCE GENERAL DEBT SERVICE FUND	527,367	521,661	522,133	522,610	522,619

Fund 444 - PUBLIC IMPROVEMENT FUND					
PROPERTY TAXES	1,869,168	1,836,884	2,083,700	2,104,537	2,146,628
INSURANCE RECOVERY/REIMBURSEMENT FROM DDA - PARKING	1,670,205	1,130,644	639,000	645,390	658,298
INTEREST AND DIVIDEND INCOME	2,415	(55,007)	2,518	2,543	2,594
STATE REVENUES	246,653	254,531	162,000	163,620	166,892
TOTAL REVENUE PUBLIC IMPROVEMENT FUND	3,788,441	3,167,052	2,887,218	2,916,090	2,974,412
BAD DEBTS		(34,890)		0	0
INDIRECT COST ALLOCATION			396,840	400,808	408,825
PROFESSIONAL SERVICES	35,500			0	0
CAPITAL OUTLAY	312,518	164,888	1,300,000	1,313,000	1,339,260
TRANSFERS OUT	1,871,285	1,701,442	1,698,981	1,715,971	1,750,290
TOTAL EXPENSE PUBLIC IMPROVEMENT FUND	2,219,303	1,831,440	3,395,821	3,429,779	3,498,375
NET OF REVENUES/APPROPRIATIONS - FUND 444	1,569,138	1,335,612	(508,603)	(513,689)	(523,963)
BEGINNING FUND BALANCE	1,080,424	2,649,562	3,985,174	3,476,571	3,476,571
ENDING FUND BALANCE PUBLIC IMPROVEMENT FUND	2,649,562	3,985,174	3,476,571	2,962,882	2,952,608

Fund 590 - SEWER FUND

CHARGES FOR SERVICE RENDERED	25,203,967	26,676,799	25,252,000	25,504,520	26,014,610
GRANTS	6,677,559	4,817,497	705,000	712,050	726,291
INTEREST AND DIVIDEND INCOME	19,069	(299,033)	19,884	20,083	20,484
STATE REVENUES	1,051,871	1,077,334		0	0
OTHER REVENUES			38,356,047	38,739,607	39,514,400
GAIN ON SALE OF FIXED ASSETS	(182,932)			0	0
NET INCREASE IN FAIR VALUE OF INVESTMENT	54,893	(449,244)	30,000	30,300	30,906
LICENSE AND PERMITS	22,036	26,361	20,000	20,200	20,604
TOTAL REVENUE SEWER FUND	32,846,463	31,849,714	64,382,931	65,026,760	66,327,296
MISCELLANEOUS EXPENSES	1,313,611	62,529	89,210	90,102	91,904
BAD DEBTS	1,906,033	2,834,425	1,645,000	1,661,450	1,694,679
SALARIES, WAGES AND FRINGES	(10,579,954)	3,568,759	11,168,195	11,279,877	11,505,474
INDIRECT COST ALLOCATION	2,712,018	2,264,300	3,195,087	3,227,038	3,291,579
SUPPLIES AND OPERATING EXPENSES	941,221	577,334	1,993,815	2,013,753	2,054,028
PROFESSIONAL SERVICES	(12,792,643)	(21,752,208)	4,692,610	4,739,536	4,834,327
CAPITAL OUTLAY	278,857	(193,778)	1,903,000	1,922,030	1,960,471
EQUIPMENT OPERATIONS	595,277	1,132,524	1,100,000	1,111,000	1,133,220
UTILITIES	1,469,658	1,561,483	2,214,000	2,236,140	2,280,863
REPAIRS & MAINTENANCE	200,775	187,210	355,500	359,055	366,236
CONTRACTING SERVICES	14,083,051	22,021,152	38,879,047	39,267,837	40,053,194
DEBT SERVICE	8,057	238,108	868,952	877,642	895,194
DEPRECIATION & AMORTIZATION	3,453,835	3,607,027	3,539,000	3,574,390	3,645,878
CLAIMS & SETTLEMENTS	(360)			0	0
TOTAL EXPENSE SEWER FUND	3,589,436	16,108,865	71,643,416	72,359,850	73,807,047
NET OF REVENUES/APPROPRIATIONS - FUND 590	29,257,027	15,740,849	(7,260,485)	(7,333,090)	(7,479,752)
BEGINNING FUND BALANCE	10,036,861	39,293,882	55,034,731	47,774,246	40,441,156
FUND BALANCE ADJUSTMENTS	(10)				
ENDING FUND BALANCE SEWER	39,293,878	55,034,731	47,774,246	40,441,156	32,961,404

Fund 591 - WATER FUND

CHARGES FOR SERVICE RENDERED	113,331	151,849	103,500	104,535	106,626
GRANTS	29,911,896	31,124,374	29,600,600	29,896,606	30,494,538

INTEREST AND DIVIDEND INCOME	10,290	51,737	10,730	10,837	11,054
NET INCREASE IN FAIR VALUE OF INVESTMENT	(3,363)	(746,480)	20,000	20,200	20,604
NET INCOME FROM JOINT VENTURE	136,459	124,784	100,000	101,000	103,020
GAIN ON SALE OF FIXED ASSETS	145,782				
TOTAL REVENUE WATER FUND	30,314,395	30,706,264	29,834,830	30,133,178	30,735,842
MISCELLANEOUS EXPENSES	717,108	133,532	216,250	218,413	222,781
BAD DEBTS	1,998,385	2,866,926	2,094,000	2,114,940	2,157,239
SALARIES, WAGES AND FRINGES	(21,998,168)	5,566,903	8,535,856	8,621,215	8,793,639
INDIRECT COST ALLOCATION	3,036,956	1,911,723	2,362,192	2,385,814	2,433,530
SUPPLIES AND OPERATING EXPENSES	6,429,374	7,993,578	7,907,999	7,987,079	8,146,821
PROFESSIONAL SERVICES	(9,881,860)	(5,082,247)	3,648,455	3,684,940	3,758,638
CAPITAL OUTLAY	(435,875)	(940,338)	294,945	297,894	303,852
EQUIPMENT OPERATIONS	512,576	801,495	849,500	857,995	875,155
UTILITIES	396,337	437,812	442,860	447,289	456,234
REPAIRS & MAINTENANCE	60,552	31,120	215,500	217,655	222,008
CONTRACTING SERVICES	10,198,836	13,875,444	9,392,840	9,486,768	9,676,504
DEPRECIATION & AMORTIZATION	2,845,346	3,073,455	2,845,000	2,873,450	2,930,919
TOTAL EXPENSE WATER FUND	(6,120,433)	30,669,403	38,805,397	39,193,451	39,977,320
NET OF REVENUES/APPROPRIATIONS - FUND 591	36,434,828	36,861	(8,970,567)	(9,060,273)	(9,241,478)
BEGINNING FUND BALANCE	4,038,304	40,480,312	40,517,173	31,546,606	22,486,333
FUND BALANCE ADJUSTMENTS	7,176				
ENDING FUND BALANCE WATER	40,480,308	40,517,173	31,546,606	22,486,333	13,244,855