

240222



RESOLUTION NO.: \_\_\_\_\_

PRESENTED:     MAY 29 2024    

ADOPTED: \_\_\_\_\_

**RESOLUTION ADOPTING THE FY2025 CITY OF FLINT BUDGET**

On March 4, 2024, Mayor Sheldon A. Neeley submitted Proposed Budgets for FY2025 and FY2026 for the City of Flint to the City Council as required by Section 7-101 of the Flint City Charter, and

The City Council conducted a Community Public Hearing on the Proposed FY2025-FY2026 Budget on May 20, 2024; and

**IT IS RESOLVED** that the proposed FY2025 City of Flint Budget, attached here as Exhibit A, as presented to City Council on March 4, 2024, is adopted consistent with the Uniform Budgeting and Accounting Act, MCL 141.421 *et seq.*, and Section 7-101 of the Flint City Charter.

**IT IS FURTHER RESOLVED**, that the FY2025 City of Flint Budget is premised on the establishment of water and sewer rates by the Chief Financial Officer sufficient to generate the estimated revenue stated herein, and the adoption of the following tax levies, pursuant to State statute, for a total City level of 19.10 mills:

OPERATING MILLAGE NAME	MILLAGE RATE
General Operating	7.50 mills
Public Improvement	2.50 mills
Police Services	2.00 mills
Public Transportation	0.60 mills
Parks & Recreation	0.50 mills
Police & Fire Protection	6.00 mills
<b>TOTAL:</b>	<b>19.10 mills</b>

**IT IS FURTHER RESOLVED**, that the City adopts the FY2025 City of Flint Budget (attached here as Exhibit A) as follows: General Fund (101), Major Street Fund (202), Local Street Fund (203), Public Safety Fund (205), Neighborhood Policing Fund (207), Parks & Recreation Fund (208), Street Lighting Fund (219), Garbage & Rubbish Fund (226), Building Inspection Fund (249), Drug Law Enforcement Fund (265), Section 108 Loans Fund (285), Debt Service Fund (301), Public Improvement Fund (444), Sewer Fund (590), and Water Fund (591), with the following amendments:

**IT IS FURTHER RESOLVED**, that the City hereby establishes the estimated revenue budgets for the funds listed in Exhibit A for the various City departments, divisions, boards, commissions, and other activities as the FY2025 City of Flint Budget.

APPROVED AS TO FORM:

APPROVED AS TO FINANCE:

William Kim, City Attorney

Phillip Moore, Chief Financial Officer

For the City:

CLYDE D EDWARDS / A0200

Clyde Edwards, City Administrator

Sheldon A. Neeley, Mayor

The City Council

General Fund

Row Labels	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2026 Forecast
<b>Revenue</b>					
<b>General</b>					
Charges for services rendered	4,377,794	6,338,549	6,461,728	6,476,192	7,413,899
Federal Revenue	23,546				
Income Tax	19,076,494	18,759,692	19,500,000	6,796,334	19,460,179
Marijuana Tax	282,267	414,730	932,400	531,777	951,385
Other Revenue	(1,347,392)	1,116,094	25,000	(71,370)	3,050,000
Property Tax	5,579,633	5,797,031	6,500,000	5,488,040	6,774,806
State Revenue	17,374,827	16,773,042	18,048,657	8,839,858	17,483,412
Transfers In				42,318,475	
<b>General Total</b>	<b>45,367,169</b>	<b>49,199,138</b>	<b>51,467,785</b>	<b>70,379,306</b>	<b>55,133,681</b>
<b>Mayor</b>					
Other Revenue	12,000	1,421		1,997	1,000
<b>Mayor Total</b>	<b>12,000</b>	<b>1,421</b>		<b>1,997</b>	<b>1,000</b>
<b>Administrator</b>					
Other Revenue	190				
State Revenue	1,043				
<b>Administrator Total</b>	<b>1,233</b>				
<b>Blight Removal</b>					
Fine and Forfeits		8,570		27,510	20,000
<b>Blight Removal Total</b>		<b>8,570</b>		<b>27,510</b>	<b>20,000</b>
<b>Attorney</b>					
Charges for services rendered	2,789	7,286	1,000	5,812	1,000
Other Revenue		1,804			
<b>Attorney Total</b>	<b>2,789</b>	<b>9,090</b>	<b>1,000</b>	<b>5,812</b>	<b>1,000</b>
<b>Elections</b>					
Charges for services rendered	515	240		385	
<b>Elections Total</b>	<b>515</b>	<b>240</b>		<b>385</b>	
<b>District Court</b>					
Fine and Forfeits	45,782	70,171	50,000	42,934	73,122
<b>District Court Total</b>	<b>45,782</b>	<b>70,171</b>	<b>50,000</b>	<b>42,934</b>	<b>73,122</b>
<b>Human Relations</b>					
Other Revenue		400			
<b>Human Relations Total</b>		<b>400</b>			
<b>Finance</b>					
Charges for services rendered	735	735		490	960
Other Revenue	2,962	6,058		40,963	25,000
<b>Finance Total</b>	<b>3,697</b>	<b>6,793</b>		<b>41,453</b>	<b>25,960</b>
<b>Assessing</b>					
Charges for services rendered	46,231	242,781	55,000	94,302	82,000
<b>Assessing Total</b>	<b>46,231</b>	<b>242,781</b>	<b>55,000</b>	<b>94,302</b>	<b>82,000</b>
<b>Customer Service</b>					
Charges for services rendered	529,773	532,648	500,000	473,948	550,000
Income Tax	13	154		10	
Other Revenue	36,924	24,560	23,300	8,015	24,000
<b>Customer Service Total</b>	<b>566,710</b>	<b>557,362</b>	<b>523,300</b>	<b>481,973</b>	<b>574,000</b>
<b>Facilities Maintenance</b>					
Other Revenue	15,056	21,245	14,894	20,466	15,977
<b>Facilities Maintenance Total</b>	<b>15,056</b>	<b>21,245</b>	<b>14,894</b>	<b>20,466</b>	<b>15,977</b>
<b>Purchasing</b>					
Other Revenue	17,314			146	
<b>Purchasing Total</b>	<b>17,314</b>			<b>146</b>	
<b>Police</b>					
Charges for services rendered	357,489	1,049,380	382,750	449,958	742,750
Federal Revenue	23,256				
Other Revenue	571,995	674,049	50,000	298,007	350,000
State Revenue	4,173,895	2,288,166	3,083,000	838,490	83,000

Row Labels	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2026 Forecast
<b>Police Total</b>	<b>5,126,635</b>	<b>4,011,595</b>	<b>3,515,750</b>	<b>1,586,455</b>	<b>1,175,750</b>
<b>Fire</b>					
Charges for services rendered	84,195	162,930	77,195	(31,918)	83,820
Other Revenue	2,031	264		13,565	
State Revenue	1,935,575	1,248,744	1,935,575	1,008,322	1,325,534
<b>Fire Total</b>	<b>2,021,801</b>	<b>1,411,938</b>	<b>2,012,770</b>	<b>989,969</b>	<b>1,409,354</b>
<b>Planning</b>					
Charges for services rendered	53,392	62,719	60,000	33,085	60,000
Other Revenue	492,311	1,800		47,321	
<b>Planning Total</b>	<b>545,703</b>	<b>64,519</b>	<b>60,000</b>	<b>80,406</b>	<b>60,000</b>
<b>License and Permits</b>					
License, Permits & Forfeits	951,272	860,740	615,000	380,420	528,850
<b>License and Permits Total</b>	<b>951,272</b>	<b>860,740</b>	<b>615,000</b>	<b>380,420</b>	<b>528,850</b>
<b>Cannabis Compliance</b>					
Charges for services rendered	127,366	149,753	130,000	133,229	
Other Revenue		4,379		3,426	
<b>Cannabis Compliance Total</b>	<b>127,366</b>	<b>154,132</b>	<b>130,000</b>	<b>136,655</b>	
<b>Transfers In</b>			<b>5,218,695</b>		
<b>Revenue Total</b>	<b>54,851,273</b>	<b>56,620,135</b>	<b>63,664,194</b>	<b>74,270,189</b>	<b>59,100,694</b>
<b>Expenditures</b>					
<b>General</b>					
Personnel Services	2,766,983	2,411,135	1,834,382	1,834,382	1,895,135
Operating Expenditures	2,634,585	4,531,468	3,762,458	3,699,503	4,316,877
Transfers Out				1,175,000	
<b>General Total</b>	<b>5,401,568</b>	<b>6,942,603</b>	<b>5,596,840</b>	<b>6,708,885</b>	<b>6,212,012</b>
<b>City Council</b>					
Personnel Services	582,358	592,015	721,251	358,843	664,714
Operating Expenditures	104,346	363,737	415,200	312,291	425,200
Capital Outlay			35,000		35,000
<b>City Council Total</b>	<b>686,704</b>	<b>955,752</b>	<b>1,171,451</b>	<b>671,134</b>	<b>1,124,914</b>
<b>Mayor</b>					
Personnel Services	376,103	917,619	1,109,205	704,202	1,086,054
Operating Expenditures	81,210	83,306	97,500	38,495	99,000
Capital Outlay	75				2,000
<b>Mayor Total</b>	<b>457,388</b>	<b>1,000,925</b>	<b>1,206,705</b>	<b>742,697</b>	<b>1,187,054</b>
<b>Administrator</b>					
Personnel Services	356,115	440,313	526,295	248,417	462,590
Operating Expenditures	36,831	28,086	64,050	21,687	43,550
Capital Outlay					1,000
<b>Administrator Total</b>	<b>392,946</b>	<b>468,399</b>	<b>590,345</b>	<b>270,104</b>	<b>507,140</b>
<b>Blight Removal</b>					
Personnel Services	220,788	519,425	773,310	341,287	825,158
Operating Expenditures	109,704	102,714	222,250	45,290	216,000
Capital Outlay	583	2,971	5,000		4,000
<b>Blight Removal Total</b>	<b>331,075</b>	<b>625,110</b>	<b>1,000,560</b>	<b>386,577</b>	<b>1,045,158</b>
<b>Attorney</b>					
Personnel Services	914,789	1,250,280	1,593,210	849,831	1,410,228
Operating Expenditures	19,235	27,437	83,400	22,740	90,400
Capital Outlay			10,000	8,252	10,000
<b>Attorney Total</b>	<b>934,024</b>	<b>1,277,717</b>	<b>1,686,610</b>	<b>880,823</b>	<b>1,510,628</b>
<b>City Clerk</b>					
Personnel Services	252,992	206,078	275,806	122,584	266,175
Operating Expenditures	46,211	65,262	116,000	45,668	116,000
<b>City Clerk Total</b>	<b>299,203</b>	<b>271,340</b>	<b>391,806</b>	<b>168,252</b>	<b>382,175</b>
<b>Elections</b>					
Personnel Services	429,697	623,306	767,365	227,335	721,301
Operating Expenditures	73,312	95,187	201,300	76,622	202,600
Capital Outlay			30,000		30,000
<b>Elections Total</b>	<b>503,009</b>	<b>718,493</b>	<b>998,665</b>	<b>303,957</b>	<b>953,901</b>
<b>Board of Review</b>					

Row Labels	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2026 Forecast
Personnel Services	2,292	1,810	11,445	70	11,445
<b>Board of Review Total</b>	<b>2,292</b>	<b>1,810</b>	<b>11,445</b>	<b>70</b>	<b>11,445</b>
<b>Ombudsperson</b>					
Personnel Services	206,317	139,383	339,651	160,520	348,450
Operating Expenditures	20,798	7,680	30,735	8,231	39,000
<b>Ombudsperson Total</b>	<b>227,115</b>	<b>147,063</b>	<b>370,386</b>	<b>168,751</b>	<b>387,450</b>
<b>Civil Service</b>					
Personnel Services			38,219		74,224
Operating Expenditures			19,700		1,550
<b>Civil Service Total</b>			<b>57,919</b>		<b>75,774</b>
<b>District Court</b>					
Operating Expenditures	1,059,999	1,097,668	1,115,587	556,295	1,125,501
<b>District Court Total</b>	<b>1,059,999</b>	<b>1,097,668</b>	<b>1,115,587</b>	<b>556,295</b>	<b>1,125,501</b>
<b>Human Relations</b>					
Personnel Services	710,270	787,701	968,798	536,646	844,277
Operating Expenditures	81,986	(12,853)	228,040	14,515	85,800
<b>Human Relations Total</b>	<b>792,256</b>	<b>774,848</b>	<b>1,196,838</b>	<b>551,161</b>	<b>930,077</b>
<b>Finance</b>					
Personnel Services	1,169,536	1,143,006	1,398,155	725,823	1,307,411
Operating Expenditures	220,650	297,759	349,037	117,589	304,500
Capital Outlay		3,602	9,263	8,366	4,000
<b>Finance Total</b>	<b>1,390,186</b>	<b>1,444,367</b>	<b>1,756,455</b>	<b>851,778</b>	<b>1,615,911</b>
<b>Assessing</b>					
Personnel Services	923,149	936,153	1,118,505	656,090	1,085,581
Operating Expenditures	90,961	154,217	185,800	120,182	114,300
Capital Outlay			1,000		1,000
<b>Assessing Total</b>	<b>1,014,110</b>	<b>1,090,370</b>	<b>1,305,305</b>	<b>776,272</b>	<b>1,200,881</b>
<b>Customer Service</b>					
Personnel Services	1,837,344	2,027,825	2,087,324	1,199,293	2,042,200
Operating Expenditures	1,081,903	922,766	1,076,608	551,059	1,130,900
<b>Customer Service Total</b>	<b>2,919,247</b>	<b>2,950,591</b>	<b>3,163,932</b>	<b>1,750,352</b>	<b>3,173,100</b>
<b>Facilities Maintenance</b>					
Personnel Services	409,919	386,574	675,939	272,768	788,632
Operating Expenditures	1,256,404	1,331,128	1,394,494	748,104	1,522,400
Capital Outlay		11,497	10,000		12,000
<b>Facilities Maintenance Total</b>	<b>1,666,323</b>	<b>1,729,199</b>	<b>2,080,433</b>	<b>1,020,872</b>	<b>2,323,032</b>
<b>Purchasing</b>					
Personnel Services	215,961	231,410	263,354	163,034	250,410
Operating Expenditures	44,630	21,759	18,150	9,596	22,550
<b>Purchasing Total</b>	<b>260,591</b>	<b>253,169</b>	<b>281,504</b>	<b>172,630</b>	<b>272,960</b>
<b>Police</b>					
Personnel Services	21,147,957	20,246,541	22,318,970	14,140,653	18,353,743
Operating Expenditures	5,075,187	4,698,259	5,648,349	2,488,672	3,094,533
Capital Outlay	33,608	21,739	292,650	15,594	144,250
<b>Police Total</b>	<b>26,256,752</b>	<b>24,966,539</b>	<b>28,259,969</b>	<b>16,644,919</b>	<b>21,592,526</b>
<b>Fire</b>					
Personnel Services	12,097,532	11,540,377	11,737,205	7,234,414	10,603,742
Operating Expenditures	967,193	1,074,581	1,189,360	648,433	1,575,100
Capital Outlay	34,677	33,048	415,540	24,864	1,275,000
<b>Fire Total</b>	<b>13,099,402</b>	<b>12,648,006</b>	<b>13,342,105</b>	<b>7,907,711</b>	<b>13,453,842</b>
<b>Planning</b>					
Personnel Services	498,998	622,652	923,910	399,064	962,331
Operating Expenditures	74,970	31,538	99,500	19,352	77,800
<b>Planning Total</b>	<b>573,968</b>	<b>654,190</b>	<b>1,023,410</b>	<b>418,416</b>	<b>1,040,131</b>
<b>License and Permits</b>					
Personnel Services	212,478	234,200	225,060	145,066	201,256
Operating Expenditures	10,502	8,232	13,100	4,128	13,100
<b>License and Permits Total</b>	<b>222,980</b>	<b>242,432</b>	<b>238,160</b>	<b>149,194</b>	<b>214,356</b>
<b>Cannabis Compliance</b>					
Personnel Services	75,758	111,183	173,646	138,243	200,045

Row Labels	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2026 Forecast
Operating Expenditures	62,331	65,593	116,000	2,272	105,500
<b>Cannabis Compliance Total</b>	<b>138,089</b>	<b>176,776</b>	<b>289,646</b>	<b>140,515</b>	<b>305,545</b>
<b>ARPA</b>					
Operating Expenditures			5,539,000		
<b>ARPA Total</b>			<b>5,539,000</b>		
<b>Transfers Out</b>					
Transfers Out	29,978	265,641		45,074	311,125
<b>Transfers Out Total</b>	<b>29,978</b>	<b>265,641</b>		<b>45,074</b>	<b>311,125</b>
<b>Expenditures Total</b>	<b>58,659,205</b>	<b>60,703,008</b>	<b>72,675,076</b>	<b>41,286,439</b>	<b>60,956,638</b>
<b>Beginning Balance</b>	<b>22,939,369</b>	<b>19,131,445</b>	<b>15,048,579</b>	<b>15,048,579</b>	<b>48,042,329</b>

Exhibit A

Fund **202**

**Major Street Fund**

Row Labels	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Federal Revenue	3,914	-	-	-	-
State Revenue	11,737,320	12,123,625	13,005,000	12,499,731	12,499,731
Charges for Services Rendered	29,044	19,291	22,500	20,000	20,000
Other Revenue	(127,561)	480,373	82,500	490,236	490,236
<b>Revenue Total</b>	<b>11,642,717</b>	<b>12,623,289</b>	<b>13,110,000</b>	<b>13,009,967</b>	<b>13,009,967</b>
<b>Expenditures</b>					
Personnel Services	3,447,536	3,002,938	3,658,470	3,084,521	3,084,521
Supplies and Operating Expenditures	3,921,566	5,990,717	14,989,949	9,883,114	9,883,114
Capital Outlay	16,025	48,553	398,100	393,000	393,000
Debt Service	181,254	181,253	148,620	148,620	148,620
Transfers Out				2,900,000	2,900,000
<b>Expenditures Total</b>	<b>7,566,381</b>	<b>9,223,461</b>	<b>19,195,139</b>	<b>16,409,255</b>	<b>16,409,255</b>
<b>Change in Fund Balance</b>	<b>4,076,336</b>	<b>3,399,828</b>	<b>(6,085,139)</b>	<b>(3,399,288)</b>	<b>(3,399,288)</b>
<b>Beginning Balance</b>	<b>16,367,724</b>	<b>20,444,065</b>	<b>23,843,892</b>		

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Federal Revenue	1,068	-	-	-	-
State Revenue	3,337,271	3,340,873	3,565,000	3,391,786	3,391,786
Charges for Services Rendered	500	-	-	-	-
Other Revenue	559,829	652,720	580,000	675,040	675,040
Transfers In	-	-	-	2,900,000	2,900,000
<b>Revenue Total</b>	<b>3,898,668</b>	<b>3,993,593</b>	<b>4,145,000</b>	<b>6,966,826</b>	<b>6,966,826</b>
<b>Expenditures</b>					
Personnel Services	2,526,944	2,523,105	2,888,253	2,821,900	2,821,900
Supplies and Operating Expenditures	2,378,687	2,665,269	4,409,588	4,014,628	4,014,628
Capital Outlay	19,291	4,149	514,705	515,000	515,000
Debt Service	62,633	62,633	-	-	-
<b>Expenditures Total</b>	<b>4,987,555</b>	<b>5,255,156</b>	<b>7,812,546</b>	<b>7,351,528</b>	<b>7,351,528</b>
<b>Change in Fund Balance</b>	<b>(1,088,887)</b>	<b>(1,261,563)</b>	<b>(3,667,546)</b>	<b>(384,702)</b>	<b>(384,702)</b>
<b>Beginning Balance</b>	<b>8,176,277</b>	<b>7,087,390</b>	<b>5,825,829</b>		

Exhibit A

Fund

**205**

**Public Safety Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Property Taxes	4,420,694	4,565,315	4,069,217	4,805,000	4,805,000
State Revenue	279,602	293,254	280,000	451,110	451,110
Charges for Services Rendered	9,172	17,280	20,000	20,000	20,000
Other Revenue	(10,346)	12,508		12,000	12,000
<b>Revenue Total</b>	<b>4,699,122</b>	<b>4,888,357</b>	<b>4,369,217</b>	<b>5,288,110</b>	<b>5,288,110</b>
<b>Expenditures</b>					
Personnel Services	5,811,355	4,058,764	4,284,972	4,871,568	4,871,568
Supplies and Operating Expenditures	(80,470)	795,029	751,469	862,202	862,202
<b>Expenditures Total</b>	<b>5,730,885</b>	<b>4,853,793</b>	<b>5,036,441</b>	<b>5,733,770</b>	<b>5,733,770</b>
<b>Change in Fund Balance</b>	<b>(1,031,763)</b>	<b>34,564</b>	<b>(667,224)</b>	<b>(445,660)</b>	<b>(445,660)</b>
<b>Beginning Balance</b>	<b>1,765,772</b>	<b>734,011</b>	<b>768,574</b>		



Exhibit A

Fund

207

Neighborhood Policing Fund

Row Labels	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Property Taxes	1,469,481	1,523,959	1,339,685	1,776,102	1,776,102
Federal Revenue	36				-
State Revenue	93,201	97,751	95,000	95,000	95,000
Charges for Services Rendered	5,711	34,001	25,000	30,000	30,000
Other Revenue	(26,889)	23,751		23,000	23,000
<b>Revenue Total</b>	<b>1,541,540</b>	<b>1,679,462</b>	<b>1,459,685</b>	<b>1,924,102</b>	<b>1,924,102</b>
<b>Expenditures</b>					
Personnel Services	1,652,171	1,438,565	1,797,320	1,594,924	1,594,924
Supplies and Operating Expenditures	(6,589)	339,613	322,707	363,135	363,135
<b>Expenditures Total</b>	<b>1,645,582</b>	<b>1,778,178</b>	<b>2,120,027</b>	<b>1,958,059</b>	<b>1,958,059</b>
<b>Change in Fund Balance</b>	<b>(104,042)</b>	<b>(98,716)</b>	<b>(660,342)</b>	<b>(33,957)</b>	<b>(33,957)</b>
<b>Beginning Balance</b>	<b>2,049,145</b>	<b>1,945,104</b>	<b>1,846,389</b>		

Exhibit A

Fund

**208**

**Park and Recreation Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Property Taxes	367,267	380,883	334,847	398,000	398,000
State Revenue	50,906	56,941	32,000	45,000	45,000
Other Revenue	(6,111)	7,751	1,000	7,700	7,700
Transfers In		250,000		300,000	300,000
<b>Revenue Total</b>	<b>412,062</b>	<b>695,575</b>	<b>367,847</b>	<b>750,700</b>	<b>750,700</b>
<b>Expenditures</b>					
Personnel Services	87,394	121,847	145,409	104,255	104,255
Supplies and Operating Expenditures	267,698	734,065	914,623	683,419	683,419
<b>Expenditures Total</b>	<b>355,092</b>	<b>855,912</b>	<b>1,060,032</b>	<b>787,674</b>	<b>787,674</b>
<b>Change in Fund Balance</b>	<b>56,970</b>	<b>(160,337)</b>	<b>(692,185)</b>	<b>(36,974)</b>	<b>(36,974)</b>
<b>Beginning Balance</b>	<b>492,883</b>	<b>549,855</b>	<b>389,517</b>		

Exhibit A

Fund

**219**

**Street Lights Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Property Taxes	10,954	(71)			-
Special Assessment	3,583,160	2,537,631	4,007,217	3,500,000	3,500,000
Other Revenue	(79,171)	71,608		72,000	72,000
<b>Revenue Total</b>	<b>3,514,943</b>	<b>2,609,168</b>	<b>4,007,217</b>	<b>3,572,000</b>	<b>3,572,000</b>
<b>Expenditures</b>					
Personnel Services	27,771	15,221	7,149		-
Supplies and Operating Expenditures	2,437,541	2,180,872	2,843,592	2,964,751	2,964,751
<b>Expenditures Total</b>	<b>2,465,312</b>	<b>2,196,093</b>	<b>2,850,741</b>	<b>2,964,751</b>	<b>2,964,751</b>
<b>Change in Fund Balance</b>	<b>1,049,631</b>	<b>413,075</b>	<b>1,156,476</b>	<b>607,249</b>	<b>607,249</b>
<b>Beginning Balance</b>	<b>4,516,665</b>	<b>5,566,297</b>	<b>5,979,372</b>		

Exhibit A

Fund

**226**

**Waste Collection Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Property Taxes	3,984				-
Special Assessment	5,012,147	6,051,178	6,800,547	6,936,558	6,936,558
Licenses, Permits & Franchise Fees	600		1,500	600	600
Other Revenue	(12,404)	4,617		3,000	3,000
<b>Revenue Total</b>	<b>5,004,327</b>	<b>6,055,795</b>	<b>6,802,047</b>	<b>6,940,158</b>	<b>6,940,158</b>
<b>Expenditures</b>					
Personnel Services	109,491	115,834	141,504	131,749	131,749
Supplies and Operating Expenditures	6,314,837	6,665,793	7,130,054	7,014,255	7,014,255
<b>Expenditures Total</b>	<b>6,424,328</b>	<b>6,781,627</b>	<b>7,271,558</b>	<b>7,146,004</b>	<b>7,146,004</b>
<b>Change in Fund Balance</b>	<b>(1,420,001)</b>	<b>(725,832)</b>	<b>(469,511)</b>	<b>(205,846)</b>	<b>(205,846)</b>
<b>Beginning Balance</b>	<b>2,406,189</b>	<b>986,186</b>	<b>260,355</b>		

Exhibit A

Fund **249**

**Building Inspection Fund**

Row Labels	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Licenses, Permits & Franchise Fees	1,913,146	2,938,452	1,385,000	2,025,000	2,025,000
Charges for Services Rendered	21,835	20,187	8,000	10,000	10,000
Fines & Forfeitures		435			-
Other Revenue	(71,347)	70,319		70,000	70,000
<b>Revenue Total</b>	<b>1,863,634</b>	<b>3,029,393</b>	<b>1,393,000</b>	<b>2,105,000</b>	<b>2,105,000</b>
<b>Expenditures</b>					
Personnel Services	1,654,694	2,006,006	2,480,240	2,475,424	2,475,424
Supplies and Operating Expenditures	271,099	367,318	403,074	437,550	437,550
Capital Outlay		8,450	3,010,000	2,000,000	2,000,000
<b>Expenditures Total</b>	<b>1,925,793</b>	<b>2,381,774</b>	<b>5,893,314</b>	<b>4,912,974</b>	<b>4,912,974</b>
<b>Change in Fund Balance</b>	<b>(62,159)</b>	<b>647,619</b>	<b>(4,500,314)</b>	<b>(2,807,974)</b>	<b>(2,807,974)</b>
<b>Beginning Balance</b>	<b>4,348,790</b>	<b>4,286,628</b>	<b>4,934,244</b>		

Exhibit A

Fund

265

**Drug Law Enforcement Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Charges for Services Rendered		4,066			-
Fines & Forfeitures	43,210	13,760			-
Other Revenue	24,475	68,057		13,000	13,000
<b>Revenue Total</b>	<b>67,685</b>	<b>85,883</b>		<b>13,000</b>	<b>13,000</b>
<b>Expenditures</b>					
Personnel Services	96,845	74,553	159,341	123,360	123,360
Supplies and Operating Expenditures	63,626	63,088	548,524	196,570	196,570
Capital Outlay	15,913	58,960	87,576	107,000	107,000
<b>Expenditures Total</b>	<b>176,384</b>	<b>196,601</b>	<b>795,441</b>	<b>426,930</b>	<b>426,930</b>
<b>Change in Fund Balance</b>	<b>(108,699)</b>	<b>(110,718)</b>	<b>(795,441)</b>	<b>(413,930)</b>	<b>(413,930)</b>
<b>Beginning Balance</b>	<b>1,226,607</b>	<b>1,117,905</b>	<b>1,007,186</b>		

Exhibit A

Fund 285

Section 108 Loans Fund

Row Labels	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Charges for Services Rendered	453	734	450	-	-
Other Revenue	614,741	702,101	681,000	136,000	136,000
Transfers In	29,978	15,641	9,124	-	-
<b>Revenue Total</b>	<b>645,172</b>	<b>718,476</b>	<b>690,574</b>	<b>136,000</b>	<b>136,000</b>
<b>Expenditures</b>					
Supplies and Operating Expenditures	415	490	-	-	-
Debt Service	688,906	643,683	758,367	-	-
<b>Expenditures Total</b>	<b>689,321</b>	<b>644,173</b>	<b>758,367</b>	-	-
<b>Change in Fund Balance</b>	<b>(44,149)</b>	<b>74,303</b>	<b>(67,793)</b>	<b>136,000</b>	<b>136,000</b>

Exhibit A

Fund **301**

**General Debt Service Fund**

Row Labels	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Other Revenue	(7,206)	6,155		6,000	6,000
Transfers In	1,701,442	1,698,981	1,696,550	1,702,221	1,702,221
<b>Revenue Total</b>	<b>1,694,236</b>	<b>1,705,136</b>	<b>1,696,550</b>	<b>1,708,221</b>	<b>1,708,221</b>
<b>Expenditures</b>					
Debt Service	1,699,942	1,698,981	1,696,550	1,702,221	1,702,221
<b>Expenditures Total</b>	<b>1,699,942</b>	<b>1,698,981</b>	<b>1,696,550</b>	<b>1,702,221</b>	<b>1,702,221</b>
Change in Fund Balance	(5,706)	6,155	-	6,000	6,000
Beginning Balance	527,367	521,661	527,816		



## Exhibit A

Fund

**444****Public Improvement Fund**

<b>Row Labels</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Property Taxes	1,836,884	1,904,991	1,674,636	2,220,128	2,220,128
Federal Revenue	8,725				-
State Revenue	254,531	284,704	235,000	235,000	235,000
Other Revenue	1,066,912	39,558	639,000	40,000	40,000
<b>Revenue Total</b>	<b>3,167,052</b>	<b>2,229,253</b>	<b>2,548,636</b>	<b>2,495,128</b>	<b>2,495,128</b>
<b>Expenditures</b>					
Supplies and Operating Expenditures	(34,890)	396,840	332,210	381,163	381,163
Capital Outlay	164,888	952,258	1,920,000	1,100,000	1,100,000
Transfers Out	1,701,442	1,698,981	1,696,550	1,708,221	1,708,221
<b>Expenditures Total</b>	<b>1,831,440</b>	<b>3,048,079</b>	<b>3,948,760</b>	<b>3,189,384</b>	<b>3,189,384</b>
<b>Change in Fund Balance</b>	<b>1,335,612</b>	<b>(818,826)</b>	<b>(1,400,124)</b>	<b>(694,256)</b>	<b>(694,256)</b>
<b>Beginning Balance</b>	<b>2,649,562</b>	<b>3,985,175</b>	<b>3,166,349</b>		

Exhibit A

Fund **590**

**Sewer Fund**

Row Labels	FY 2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2026 Forecast
<b>Revenue</b>					
Charges for services Rendered	27,649,812	29,762,712	25,800,000	26,000,000	26,000,000
Federal Revenue	3,475,552	(5,482,465)			-
State Revenue	1,077,334	59,321	25,291,563	86,986,563	86,986,563
License, Permits & Franchise Fees	26,361	21,393	2,500	5,000	5,000
Other Revenue	(379,345)	(472,593)	160,000	400,000	400,000
<b>Revenue Total</b>	<b>31,849,714</b>	<b>23,888,368</b>	<b>51,254,063</b>	<b>113,391,563</b>	<b>113,391,563</b>
<b>Expense</b>					
Personnel Services	3,568,759	18,300,986	11,584,789	10,701,030	10,701,030
Operating Expenses	11,309,626	14,877,783	12,776,170	14,178,470	14,178,470
Capital Outlay	(3,669,435)	(651,729)	28,390,563	90,450,763	90,450,763
Debt Service	238,108	486,192	869,459	1,764,632	1,764,632
Depreciation	3,607,027	1,790,903		3,234,500	3,234,500
<b>Expense Total</b>	<b>15,054,085</b>	<b>34,804,135</b>	<b>53,620,981</b>	<b>120,329,395</b>	<b>120,329,395</b>
<b>TransfersIn</b>		<b>214,198</b>			-
<b>Change in Net Position</b>	<b>16,795,629</b>	<b>(10,915,767)</b>	<b>(2,366,918)</b>	<b>(6,937,832)</b>	<b>(6,937,832)</b>

Exhibit A

Fund

**(Multiple Items)**

**496 and 591**

**Water Fund**

<b>Row Labels</b>	<b>FY 2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>
<b>Revenue</b>					
Charges for services Rendered	31,385,104	35,228,411	29,580,000	30,495,000	30,495,000
Federal Revenue	5,106				-
State Revenue	8,650,650	12,038,310	31,435,319		-
Other Revenue	(624,462)	(383,320)		401,600	401,600
<b>Revenue Total</b>	<b>39,416,398</b>	<b>46,883,401</b>	<b>61,015,319</b>	<b>30,896,600</b>	<b>30,896,600</b>
<b>Expense</b>					
Personnel Services	5,613,087	12,396,006	8,366,479	8,115,961	8,115,961
Operating Expenses	19,871,048	11,770,053	27,203,647	21,437,989	21,437,989
Capital Outlay	1,258,267	7,090,799	13,948,606	1,034,000	1,034,000
Debt Service	6,364,859	6,388,981	6,420,000	6,571,496	6,571,496
Depreciation	4,911,731	5,139,581	2,951,938	3,903,000	3,903,000
<b>Expense Total</b>	<b>38,018,992</b>	<b>42,785,420</b>	<b>58,890,670</b>	<b>41,062,446</b>	<b>41,062,446</b>
<b>Change in Net Position</b>	<b>1,397,406</b>	<b>4,097,981</b>	<b>2,124,649</b>	<b>(10,165,846)</b>	<b>(10,165,846)</b>
<b>Beginning Balance</b>	<b>130,888,583</b>	<b>132,285,993</b>	<b>136,760,746</b>		