

OFFICE OF THE CITY COUNCIL



CITY OF FLINT

NOTICE OF PUBLIC HEARING

**CITY OF FLINT FISCAL YEAR 2026-2027 PROPOSED BUDGET and
FISCAL YEAR 2027-2028 FORECASTED BUDGET**

Pursuant to Act 267 of the Public Acts of 1976 (Open Meetings Act) and in accordance with Flint City Charter Section 7-101(A)(5), the Mayor and City Council will hold a Public Hearing on the **City of Flint Fiscal Year 2026-2027 Proposed Budget** on **MONDAY, MARCH 23, 2026, at 5:30 PM**, in the City Council Chambers, 3rd Floor, Flint City Hall, 1101 S. Saginaw Street, Flint, Michigan.

The FY2026-2027 Proposed Budget and FY2027-2028 Forecasted Budget was submitted by Mayor Sheldon A. Neeley to the Flint City Council on Monday, March 2, 2026.

A copy of the FY2027 Proposed and FY2028 Forecasted Budget is available for public inspection on the City's website at <https://www.cityofflint.com/wp-content/uploads/2025/12/Prelim-Budget-FY2027.pdf>, as well as at the City Clerk's Office, 2nd Floor, Flint City Hall.

Persons with disabilities may participate in this Public Hearing by emailing a request for accommodations (including, but not limited to, interpreters) to CouncilPublicComment@cityofflint.com, with the subject line *Request for Accommodation*, or by contacting the City Clerk at (810) 766-7418.

Questions or concerns regarding this public notice may be directed to the Flint City Clerk.

Dated/Posted: 3/13/2026

Davina G. Donahue
City Clerk
(810) 766-7418
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	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Property Taxes	5,721,798	6,477,169	6,966,109	6,695,384	6,896,246	7,103,133
Income taxes	19,115,712	21,596,529	25,360,286	20,411,564	21,023,911	21,654,628
State revenues	20,309,952	124,090,707	30,313,488	25,242,625	25,999,904	26,779,901
License and Permits	860,740	744,500	670,731	528,850	544,716	561,057
Fines and forfeitures	78,741	128,839	174,078	93,122	95,916	98,793
Charges for service rendered	8,773,319	8,948,796	11,040,266	9,030,406	9,301,318	9,580,358
Local grants	4,379	6,521	2,903	-	-	-
Interest and dividend income	1,091,543	3,522,554	83,126	3,104,422	3,197,555	3,293,481
Other revenues	309,382	1,421,784	36,388	60,000	61,800	63,654
Gain on sale of fixed assets	402,497	208,936	146,848	300,000	309,000	318,270
TOTAL REVENUE	56,668,063	167,146,335	74,794,223	65,466,373	67,430,364	69,453,275
Expenditure						
Salaries, wages and fringes	45,333,678	150,972,537	46,947,452	52,370,566	53,941,683	55,559,933
Utilities	740,830	666,642	674,193	735,120	757,174	779,889
Equipment operations	2,361,777	2,432,285	2,662,573	2,628,250	2,707,098	2,788,310
Repairs & maintenance	558,658	578,546	656,411	1,115,662	1,149,132	1,183,606
Supplies	841,749	612,845	718,422	1,148,309	1,182,758	1,218,241
Bad debts	301,964	486,733	170,527	-	-	-
Professional services	5,968,009	5,321,625	8,103,270	23,805,786	24,519,960	25,255,558
Indirect Cost Allocation	4,229,504	3,762,458	4,316,877	4,316,877	4,446,383	4,579,775
Miscellaneous expenses	219,592	307,523	682,474	13,783,120	14,196,614	14,622,512
Capital outlay	72,857	1,927,229	1,451,818	3,919,775	4,037,368	4,158,489
Debt service	65,381	733,691	-	-	-	-
TOTAL EXPENDITURE	60,693,999	167,802,114	66,384,017	103,823,465	106,938,169	110,146,314
Transfers						
Transfers out	(265,641)	(90,147)	(5,244,892)	(4,311,125)	(4,440,459)	(4,573,673)
Transfers in	-	39,953,572	-	-	-	-
NET TRANSFERS	(265,641)	39,863,425	(5,244,892)	(4,311,125)	(4,440,459)	(4,573,673)
NET OF REVENUES/APPROPRIATIONS - FUNI	(4,291,577)	39,207,646	3,165,314	(42,668,217)	(4,248,975)	(41,659,261)
BEGINNING FUND BALANCE	19,131,445	14,840,691	54,048,348		57,213,662	57,213,662
FUND BALANCE ADJUSTMENTS	816	(2)				
ENDING FUND BALANCE	14,840,684	54,048,335	57,213,662	(42,668,217)	52,964,687	15,554,401

General Fund

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	12,123,625	17,123,882	12,739,298	12,606,486	12,984,681	13,374,221
Charges for service rendered	203,668	212,608	244,981	173,800	179,014	184,384
Interest and dividend income	285,787	1,118,507	-	300,076	309,078	318,351
Other revenues	(620)	50	-	-	-	-
Gain on sale of fixed assets	10,566	5,418	7,994	-	-	-
TOTAL REVENUE	12,623,026	18,460,465	12,992,273	13,080,362	13,472,773	13,876,956
Expenditure						
Bad debts		50				
Salaries, wages and fringes	3,002,938	8,435,138	3,260,287	3,638,259	3,747,407	3,859,829
Indirect Cost Allocation	490,918	544,281	624,484	655,709	675,380	695,642
Supplies	1,894,382	761,155	886,055	2,150,900	2,215,427	2,281,890
Professional services	2,846,123	5,224,012	2,293,600	6,656,450	6,856,144	7,061,828
Miscellaneous expenses	69,084	68,823	113,526	161,750	166,603	171,601
Capital outlay	48,553	115,982	469,319	1,219,900	1,256,497	1,294,192
Debt service	181,253	121,605		118,620	122,179	125,844
Equipment operations	406,052	474,368	480,280	505,049	520,200	535,806
Utilities	221,544	208,839	238,592	285,594	294,162	302,987
Repairs & maintenance	62,479	40,313	95,165	268,725	276,787	285,090
TOTAL EXPENDITURE	9,223,326	15,994,516	8,461,308	15,660,956	16,130,785	16,614,708
Transfers						
Transfers out	-	-	(2,900,000)	(800,000)	(824,000)	(848,720)
NET TRANSFERS	-	-	(2,900,000)	(800,000)	(824,000)	(848,720)
NET OF REVENUES/APPROPRIATIONS - FUNI	3,399,700	2,465,949	1,630,965	(3,380,594)	(3,482,012)	(3,586,472)
BEGINNING FUND BALANCE	20,444,065	23,843,629	26,309,529		27,940,494	27,940,494
FUND BALANCE ADJUSTMENTS	(135)	-	-	-	-	-
ENDING FUND BALANCE	23,843,630	26,309,578	27,940,494	(3,380,594)	24,458,482	24,354,022

MAJOR STREET FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	3,340,873	7,651,875	3,805,981	3,471,863	3,576,019	3,683,299
Charges for service rendered	92,854	140,788	105,167	103,040	106,131	109,315
Other revenues	494,577	470,294	515,002	497,800	512,734	528,116
Interest and dividend income	65,289	168,156	-	68,200	70,246	72,353
TOTAL REVENUE	3,993,593	8,431,113	4,426,150	4,140,903	4,140,903	4,140,903
Expenditure						
Salaries, wages and fringes	2,523,105	6,678,417	2,434,885	3,238,826	3,335,991	3,436,071
Indirect Cost Allocation	295,820	387,088	444,128	466,335	480,325	494,735
Supplies	1,456,224	1,581,963	1,704,140	2,188,225	2,253,872	2,321,488
Professional services	486,995	428,421	951,956	3,098,700	3,191,661	3,287,411
Miscellaneous expenses	36,286	21,000	26,054	33,600	34,608	35,646
Capital outlay	4,149	62,969	265,886	195,000	200,850	206,876
Debt service	62,633	-	-	-	-	-
Equipment operations	389,944	584,038	485,228	438,000	451,140	464,674
Repairs & maintenance	-	-	-	-	-	-
TOTAL EXPENDITURE	5,255,156	9,743,896	6,361,706	9,658,686	9,658,686	9,658,686
Transfers						
Transfers in	-	-	2,900,000	800,000	824,000	848,720
NET TRANSFERS			2,900,000	800,000	3,100,000	3,100,000
NET OF REVENUES/APPROPRIATIONS - FUNI	(1,261,563)	(1,312,783)	964,444	(4,717,783)	(2,417,783)	(2,417,783)
BEGINNING FUND BALANCE	7,087,390	5,825,829	4,513,041		5,477,485	5,477,485
ENDING FUND BALANCE	5,825,827	4,513,046	5,477,485	(4,717,783)	3,059,702	3,059,702

LOCAL STREET FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Property Taxes	4,566,205	5,257,490	5,559,123	5,753,270	5,925,868	6,103,644
State revenues	293,254	12,030,356	1,286,303	416,110	428,593	441,451
Charges for service rendered	17,280	8,581	12,137	15,000	15,450	15,914
Interest and dividend income	12,508	68,279	-	12,000	12,360	12,731
TOTAL REVENUE	4,889,247	17,364,706	6,857,563	6,196,380	6,382,271	6,573,740
Expenditure						
Salaries, wages and fringes	4,058,764	15,668,608	5,744,650	4,988,905	5,138,572	5,292,729
Bad debts	4,465	(6,310)	2,228	-	-	-
Indirect Cost Allocation	790,564	751,469	862,202	905,313	932,472	960,447
TOTAL EXPENDITURE	4,853,793	16,413,767	6,609,080	5,894,218	6,071,045	6,253,176
NET OF REVENUES/APPROPRIATIONS - FUNI	35,454	950,939	248,483	302,162	311,227	320,564
BEGINNING FUND BALANCE	734,011	769,463	1,720,404	-	1,968,887	1,968,887
ENDING FUND BALANCE	769,465	1,720,402	1,968,887	302,162	2,280,114	2,289,451

PUBLIC SAFETY FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Property Taxes	1,524,256	1,754,679	1,855,308	1,928,090	1,985,933	2,045,511
State revenues	97,751	3,813,441	448,881	85,000	87,550	90,177
Charges for service rendered	35,069	17,180	612	15,000	15,450	15,914
Interest and dividend income	22,683	90,545	-	23,000	23,690	24,401
TOTAL REVENUE	1,679,759	5,675,845	2,304,801	2,051,090	2,051,090	2,051,090
Expenditure						
Salaries, wages and fringes	1,438,565	5,059,470	1,765,647	1,733,466	1,785,470	1,839,034
Utilities	18,980	13,047	26,395	21,200	21,836	22,491
Repairs & maintenance	2,054	1,412	-	-	-	-
Supplies	6,540	31,010	25,260	45,500	46,865	48,271
Bad debts	10,358	(9,955)	404	-	-	-
Professional services	4,512	217	1,448	26,000	26,780	27,583
Indirect Cost Allocation	297,169	269,607	309,335	324,802	334,546	344,582
Miscellaneous expenses	-	-	1,050	1,800	1,854	1,910
Debt service	-	1,990	-	-	-	-
TOTAL EXPENDITURE	1,778,178	5,366,798	2,129,539	2,152,768	2,152,768	2,152,768
NET OF REVENUES/APPROPRIATIONS - FUNI	(98,419)	309,047	175,262	(101,678)	(101,678)	(101,678)
BEGINNING FUND BALANCE	1,945,104	1,846,685	2,155,733		2,330,995	2,330,995
ENDING FUND BALANCE	1,846,685	2,155,732	2,330,995	(101,678)	2,229,317	2,229,317

**POLICE FUND -
NEIGHBORHOOD
POLICING**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	56,941	292,846	58,666	45,000	46,350	47,741
Charges for service rendered	2,455	5,138	2,320	1,700	1,751	1,804
Gain on sale of fixed assets	-	-	172,600	-	-	-
Property Taxes	380,957	438,541	463,710	482,022	496,483	511,377
Interest and dividend income	5,296	11,671	-	6,000	6,180	6,365
TOTAL REVENUE	445,649	748,196	697,296	534,722	550,764	567,287
Expenditure						
Salaries, wages and fringes	121,847	382,306	98,891	97,536	100,462	103,476
Indirect Cost Allocation	289,462	246,993	283,389	297,559	306,486	315,680
Supplies	406	3	23,637	7,149	7,363	7,584
Professional services	314,282	147,651	253,067	343,202	353,498	364,103
Miscellaneous expenses	610	-	4,941	4,500	4,635	4,774
Capital outlay	-	-	493	-	-	-
Utilities	129,305	97,093	134,684	121,579	125,226	128,983
TOTAL EXPENDITURE	855,912	874,046	799,102	871,525	897,671	924,601
Transfers in						
Transfers in	250,000	-	300,000	300,000	309,000	318,270
NET TRANSFERS	250,000	-	300,000	300,000	309,000	318,270
NET OF REVENUES/APPROPRIATIONS - FUND	(160,263)	(125,850)	198,194	(36,803)	(37,907)	(39,044)
BEGINNING FUND BALANCE	549,855	389,592	263,744		461,938	461,938
ENDING FUND BALANCE	389,592	263,742	461,938	(36,803)	424,031	422,894

PARK/RECREATION FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	-	11,612	-	-	-	-
Charges for service rendered	23	-	-	-	-	-
Interest and dividend income	71,585	295,512	-	72,000	74,160	76,385
Special assessment taxes	2,537,631	2,764,936	2,361,167	2,900,000	2,987,000	3,076,610
TOTAL REVENUE	2,609,239	3,072,060	2,361,167	2,972,000	3,061,160	3,152,995
Expenditure						
Salaries, wages and fringes	15,221	20,961	2,910	40,108	41,311	42,551
Indirect Cost Allocation	170,518	143,592	164,751	181,639	187,088	192,701
Professional services	-	-	123,317	863,490	889,395	916,077
Utilities	2,010,354	2,227,307	2,463,220	2,707,787	2,789,021	2,872,691
TOTAL EXPENDITURE	2,196,093	2,391,860	2,754,198	3,793,024	3,906,815	4,024,019
NET OF REVENUES/APPROPRIATIONS - FUNI	413,146	680,200	(393,031)	(821,024)	(845,655)	(871,024)
BEGINNING FUND BALANCE	5,566,297	5,979,443	6,659,644		6,266,613	6,266,613
ENDING FUND BALANCE	5,979,443	6,659,643	6,266,613	(821,024)	5,420,958	5,395,589

STREET LIGHTING FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Special assessment taxes	6,051,178	6,493,496	6,447,652	6,460,615	6,654,433	6,854,066
State revenues	-	213,692	11,230	-	-	-
Charges for service rendered	628	-	590	-	-	-
Interest and dividend income	3,064	-	-	3,000	3,090	3,183
Other revenues	925	1,425	-	-	-	-
TOTAL REVENUE	6,055,795	6,708,613	6,459,472	6,463,615	6,657,523	6,857,249
Expenditure						
Salaries, wages and fringes	115,834	350,989	123,561	148,403	152,855	157,441
Supplies	1,870	1,853	664	1,750	1,803	1,857
Bad debts	-	-	40,260	-	-	-
Professional services	6,551,501	6,734,728	6,753,692	6,842,708	7,047,989	7,259,429
Indirect Cost Allocation	110,996	90,554	103,898	109,093	112,366	115,737
Miscellaneous expenses	1,426	1,250	1,788	4,000	4,120	4,244
TOTAL EXPENDITURE	6,781,627	7,179,374	7,023,863	7,105,954	7,105,954	7,105,954
Transfers						
Transfers in	-	-	2,000,000	-	-	-
Net TRANSFERS	-	-	2,000,000	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND	(725,832)	(470,761)	1,435,609	(642,339)	(448,431)	(248,705)
BEGINNING FUND BALANCE	986,186	260,355	(210,406)		1,225,203	1,225,203
ENDING FUND BALANCE	260,354	(210,406)	1,225,203	(642,339)	582,864	582,864

**RUBBISH COLLECTION
FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Interest and dividend income	249	1,034	1,045	1,150	1,185	1,220
TOTAL REVENUE	249	1,034	1,045	1,150	1,185	1,220
Expenditure						
Bad debts	13,069	-	-	-	-	-
Professional services	75	1,016	814	1,150	1,185	1,220
TOTAL EXPENDITURE	13,144	1,016	814	1,150	1,185	1,220
NET OF REVENUES/APPROPRIATIONS - FUND	(12,895)	18	231	-	-	-
BEGINNING FUND BALANCE	680,780	667,884	667,901		668,132	668,132
ENDING FUND BALANCE	667,885	667,902	668,132	-	668,132	668,132

**EDA REVOLVING LOAN
FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	-	4,018,378	223,996	-	-	-
License and Permits	2,938,452	3,991,865	2,581,717	2,230,000	2,296,900	2,365,807
Fines and forfeitures	435	25	225	-	-	-
Charges for service rendered	20,187	24,111	109,080	35,000	36,050	37,132
Interest and dividend income	70,309	323,822	1,958	70,000	72,100	74,263
TOTAL REVENUE	3,029,383	8,358,201	2,916,976	2,335,000	2,405,050	2,477,202
Expenditure						
Salaries, wages and fringes	2,006,006	6,385,941	2,238,457	2,529,394	2,605,276	2,683,434
Equipment operations	52,260	46,850	26,937	65,000	66,950	68,959
Supplies	14,826	49,743	11,880	29,040	29,911	30,809
Bad debts	7,255	(1,595)	1,300	-	-	-
Professional services	18,522	12,667	168,906	821,796	846,450	871,843
Indirect Cost Allocation	269,340	276,854	317,650	333,533	343,539	353,845
Miscellaneous expenses	5,255	4,238	1,400	8,000	8,240	8,487
Capital outlay	8,450	24,200	2,461,740	-	-	-
Debt service	-	1,990	-	-	-	-
TOTAL EXPENDITURE	2,381,914	6,800,888	5,228,270	3,786,763	3,900,366	4,017,377
NET OF REVENUES/APPROPRIATIONS - FUNI	647,469	1,557,313	(2,311,294)	(1,451,763)	(1,495,316)	(1,540,175)
BEGINNING FUND BALANCE	4,286,628	4,934,234	6,491,547		4,180,253	4,180,253
FUND BALANCE ADJUSTMENTS	140					
ENDING FUND BALANCE	4,934,237	6,491,547	4,180,253	(1,451,763)	2,684,937	2,640,078

**BUILDING
DEPARTMENT FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Charges for service rendered	58,585	51,547	59,770	50,000	51,500	53,045
Other revenues	-	508,195	-	-	-	-
Interest and dividend income	13,516	39,681	-	13,000	13,390	13,792
Fines and forfeitures	35,104	142,121	41,771	35,000	36,050	37,132
TOTAL REVENUE	107,205	741,544	101,541	98,000	100,940	103,968
Expenditure						
Salaries, wages and fringes	74,553	117,496	191,251	340,220	350,427	360,939
Supplies	991	-	7,816	6,320	6,510	6,705
Professional services	62,097	147,953	286,270	434,991	448,041	461,482
Miscellaneous expenses	-	-	26,517	-	-	-
Capital outlay	58,960	567,459	102,819	107,000	110,210	113,516
Debt service	-	43,570	-	-	-	-
TOTAL EXPENDITURE	196,601	876,478	614,673	888,531	915,187	942,643
NET OF REVENUES/APPROPRIATIONS - FUNI	(89,396)	(134,934)	(513,132)	(790,531)	(814,247)	(838,674)
BEGINNING FUND BALANCE	1,117,905	1,028,508	893,573		380,441	380,441
ENDING FUND BALANCE	1,028,509	893,574	380,441	(790,531)	(433,806)	(458,233)

**DRUG LAW
ENFORCEMENT FUND -
ACT 251**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Federal revenues	7,048,010	5,119,868	5,130,325	2,910,830	2,998,155	3,088,100
State revenues	-	402,062	182,579	-	-	-
TOTAL REVENUE	7,048,010	5,521,930	5,312,904	2,910,830	2,998,155	3,088,100
Expenditure						
Salaries, wages and fringes	846,877	1,601,939	1,620,217	1,494,289	1,539,118	1,585,291
Supplies	9,416	3,907	4,847	9,449	9,732	10,024
Professional services	4,608,176	3,448,904	4,137,748	2,485,820	2,560,395	2,637,206
Miscellaneous expenses	5,619	5,739	2,277	2,950,176	3,038,681	3,129,842
Capital outlay	755,000	864,742	-	-	-	-
Debt service	29,477	-	142	-	-	-
Equipment operations	47,627	105,431	74,495	-	-	-
TOTAL EXPENDITURE	6,302,192	6,030,662	5,839,726	6,939,734	7,147,926	7,362,364
Transfers						
Transfers in	-	-	45,588	-	-	-
NET TRANSFERS	-	-	45,588	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUNI	745,818	(508,732)	(481,234)	(4,028,904)	(4,149,771)	(4,274,264)
BEGINNING FUND BALANCE	(648,878)	96,942	(411,789)		(893,023)	(893,023)
ENDING FUND BALANCE	96,940	(411,790)	(893,023)	(4,028,904)	(5,042,794)	(5,167,287)

**HUD CDBG, ESG, &
HOME GRANTS FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Federal revenues	1,304,049	565,066	524,094	3,249,431	3,346,914	-
State revenues	-	24,987	129,135	-	-	-
TOTAL REVENUE	1,304,049	590,053	653,229	3,249,431	3,346,914	-
Expenditure						
Salaries, wages and fringes	152,959	98,774	458,098	1,089,580	1,122,267	-
Supplies	1,273	-	-	-	-	-
Professional services	907,202	689,972	469,877	12,212	12,578	-
Indirect Cost Allocation	46,714	-	-	-	-	-
Miscellaneous expenses	35	3,650	794	2,764,096	1,667,846	-
Capital outlay	159	-	-	-	-	-
TOTAL EXPENDITURE	1,108,342	792,396	928,769	3,865,888	2,802,496	-
NET OF REVENUES/APPROPRIATIONS - FUNI	195,707	(202,343)	(275,540)	(616,457)	544,418	-
BEGINNING FUND BALANCE	(262,242)	(66,539)	(268,878)		(544,418)	-
ENDING FUND BALANCE	(66,535)	(268,882)	(544,418)	(616,457)	(0)	-

CARES ACT FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Charges for service rendered	734	856	627	-	-	-
Other revenues	505,000	511,000	516,000	561,000	577,830	595,165
Interest and dividend income	185,419	185,736	158,220	155,000	159,650	164,440
Net increase in fair value of investment	11,682	3,335	70,532	5,000	5,150	5,305
TOTAL REVENUE	702,835	700,927	745,379	721,000	742,630	764,909
Expenditure						
Professional services	490	602	460	-	-	-
Debt service	643,683	657,022	900,336	720,803	742,427	764,700
TOTAL EXPENDITURE	644,173	657,624	900,796	720,803	742,427	764,700
Transfers						
Transfers in	15,641	90,147	-	-	-	-
Net Transfers	15,641	90,147	-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND	74,303	133,450	(155,417)	197	203	209
BEGINNING FUND BALANCE	1,718,275	1,792,578	1,926,028		1,770,611	1,770,611
ENDING FUND BALANCE	1,792,578	1,926,028	1,770,611	197	1,770,814	1,770,820

**SECTION 108 LOANS
FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Charges for service rendered	5,000	-	-	-	-	-
Federal revenues	13,574,993	48,818,768	14,122,124	-	-	-
TOTAL REVENUE	13,579,993	48,818,768	14,122,124	-	-	-
Expenditure						
Salaries, wages and fringes	425,916	126,864	227,212	221,843	228,498	-
Supplies	1,481	125,421	11	9,009	9,279	-
Professional services	3,634,579	7,366,360	13,852,702	12,981,604	120,467	-
Miscellaneous expenses	8,429,058	10,040	29,017	230,631	237,550	-
Capital outlay	840,879	569,307	8,180	1,138,123	-	-
Repairs & maintenance	248,077	667,208	-	285,036	293,587	-
TOTAL EXPENDITURE	13,579,990	8,865,200	14,117,122	14,866,246	889,382	-
Transfers						
Transfers out	-	(39,953,572)	-	-	-	-
Transfers in	-	-	884,380	-	-	-
NET TRANSFERS	-	(39,953,572)	884,380	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND	3	(4)	889,382	(14,866,246)	(889,382)	-
BEGINNING FUND BALANCE					889,382	-
ENDING FUND BALANCE	3	(4)	889,382	(14,866,246)	0	-

**AMERICAN RESCUE
PLAN ACT FUND**

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Preliminary Budget	FY2028 Forecast Budget
Revenue						
Other revenues		3,678,983	1,347,740	1,421,252	1,463,890	1,507,806
TOTAL REVENUE		3,678,983	1,347,740	1,421,252	1,463,890	1,507,806
Expenditure						
Salaries, wages and fringes		164,434	204,462	788,025	811,666	836,016
Supplies		1,659	48,257	28,393	29,245	30,122
Professional services		344,313	255,063	1,941,786	2,000,040	2,060,041
Miscellaneous expenses		6,753	148	3,148,635	3,243,094	3,340,387
Capital outlay		195,196	233,622	985,299	1,014,858	1,045,304
Equipment operations		-	-	13,974	14,393	14,825
TOTAL EXPENDITURE		712,355	741,552	6,906,112	7,113,295	7,326,694
Transfers						
Transfers in		1,704,062	-	-	-	-
NET TRANSFERS		1,704,062	-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 288		4,670,690	606,188	(5,484,860)	(5,649,406)	(5,818,888)
BEGINNING FUND BALANCE		-	4,670,690		5,276,878	5,276,878
ENDING FUND BALANCE		4,670,690	5,276,878	(5,484,860)	(372,528)	(542,010)

**OPIOID SETTLEMENT
FUND**

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Preliminary Budget	FY2028 Forecast Budget
Revenue						
Federal revenues	3,304,034	11,211,324	10,139,276	18,292,806	18,841,590	19,406,838
State revenues	736,840	3,567,191	9,010,363	21,967,449	22,626,472	23,305,267
Charges for service rendered	-	6,213	-	-	-	-
Local grants	2,556,133	12,917,230	2,753,387	3,150,000	3,244,500	3,341,835
Interest and dividend income	-	855	4	-	-	-
Other revenues	1,757,861	314,216	121,821	3,762	3,875	3,991
Gain on sale of fixed assets	112,715	-	62,774	-	-	-
TOTAL REVENUE	8,467,583	28,017,029	22,087,625	43,414,017	44,716,438	46,057,931
Expenditure						
Salaries, wages and fringes	2,075,272	5,385,156	2,507,693	3,874,973	3,991,222	4,110,959
Supplies	49,815	36,604	58,631	159,226	164,003	168,923
Bad debts	-	6,266	-	-	-	-
Investment expenses	27,207	74,103	84,999	85,001	87,551	90,178
Professional services	6,075,826	23,264,314	14,275,177	13,778,989	14,192,359	14,618,129
Indirect Cost Allocation	150,670	102,736	167,042	470,818	484,943	499,491
Miscellaneous expenses	78,810	131,637	392,022	1,014,388	1,044,820	1,076,164
Capital outlay	334,864	1,260,832	8,120,548	12,502,108	12,877,171	13,263,486
TOTAL EXPENDITURE	8,792,464	30,261,648	25,606,112	31,885,503	32,842,068	33,827,330
Transfers						
Transfers in	-	-	14,924	-	-	-
Transfers out	-	(1,704,062)	-	-	-	-
NET TRANSFERS	-	(1,704,062)	14,924	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUNI	(324,881)	(3,948,681)	(3,503,563)	11,528,514	11,874,369	12,230,601
BEGINNING FUND BALANCE	(4,428,061)	(4,752,945)	(8,623,271)	-	(12,126,834)	(12,126,834)
FUND BALANCE ADJUSTMENTS	-	78,351	-	-	-	-
ENDING FUND BALANCE	(4,752,942)	(8,623,275)	(12,126,834)	11,528,514	(252,465)	103,767

OTHER GRANTS FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Interest and dividend income	6,155	-	-	6,000	6,180	6,365
TOTAL REVENUE	6,155	-	-	6,000	6,180	6,365
Expenditure						
Debt service	1,698,981	1,696,550	1,697,169	1,706,099	1,757,282	1,810,000
TOTAL EXPENDITURE	1,698,981	1,696,550	1,697,169	1,706,099	1,757,282	1,810,000
Transfers						
Transfers in	1,698,981	1,696,550	848,585	1,706,099	1,757,282	1,810,000
NET TRANSFERS	1,698,981	1,696,550	848,585	1,706,099	1,757,282	1,810,000
NET OF REVENUES/APPROPRIATIONS - FUNI	6,155	-	(848,584)	6,000	6,180	6,365
BEGINNING FUND BALANCE	521,661	527,816	527,816		(320,768)	(320,768)
ENDING FUND BALANCE	527,816	527,816	(320,768)	6,000	(314,588)	(314,403)

**GENERAL DEBT
SERVICE FUND**

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	284,704	233,157	241,450	235,000	242,050	249,312
Charges for service rendered	634,625	22,399	8,734	-	-	-
Property Taxes	1,905,362	2,170,973	2,319,162	2,281,871	2,350,327	2,420,837
Interest and dividend income	39,558	201,601	-	40,000	41,200	42,436
TOTAL REVENUE	2,864,249	2,628,130	2,569,346	2,556,871	2,633,577	2,712,584
Expenditure						
Indirect Cost Allocation	396,840	332,210	381,163	400,222	412,229	424,596
Capital outlay	952,258	479,672	736,054	1,765,000	1,817,950	1,872,489
TOTAL EXPENDITURE	1,349,098	811,882	1,117,217	2,165,222	2,230,179	2,297,084
Transfers						
Transfers out	(1,698,981)	(1,696,550)	(848,585)	(1,708,221)	(1,759,468)	(1,812,252)
NET TRANSFERS	(1,698,981)	(1,696,550)	(848,585)	(1,708,221)	(1,759,468)	(1,812,252)
NET OF REVENUES/APPROPRIATIONS - FUNI	(183,830)	119,698	603,544	(1,316,572)	(1,356,069)	(1,396,751)
BEGINNING FUND BALANCE	3,985,175	3,801,345	3,921,042		4,524,586	4,524,586
ENDING FUND BALANCE	3,801,345	3,921,043	4,524,586	(1,316,572)	3,168,517	3,127,835

PUBLIC IMPROVEMENT FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
Federal revenues	688,598	-	-	-	-	-
State revenues	4,085,590	17,150,110	4,985,208	88,070,618	90,712,737	93,434,119
License and Permits	21,393	20,130	22,454	5,000	5,150	5,305
Fines and forfeitures	565,634	867,510	646,680	-	-	-
Charges for service rendered	26,543,102	25,507,437	24,151,236	26,005,000	26,785,150	27,588,705
Interest and dividend income	234,976	956,494	-	240,000	247,200	254,616
Net increase in fair value of investment	492,179	1,143,945	1,171,732	-	-	-
Other revenues	-	-	-	150,000	154,500	159,135
Gain on sale of fixed assets	(144,901)	44,812	59,722	5,000	5,150	5,305
TOTAL REVENUE	32,486,571	45,690,438	31,037,032	114,475,618	117,909,887	121,447,183
Expense						
Salaries, wages and fringes	6,236,890	11,966,639	10,119,331	11,594,754	11,942,597	12,300,875
Utilities	1,672,811	1,261,053	1,354,402	2,102,700	2,165,781	2,230,754
Equipment operations	652,448	143,872	197,910	435,000	448,050	461,492
Repairs & maintenance	224,363	236,300	210,259	358,250	368,998	380,067
Supplies	1,400,364	1,622,407	1,557,397	2,422,975	2,495,664	2,570,534
Depreciation & amortization	3,933,472	4,708,680	2,400	3,234,500	3,331,535	3,431,481
Bad debts	4,308,020	2,720,437	2,051,583	-	-	-
Professional services	2,398,944	594,776	8,094,477	10,863,050	11,188,942	11,524,610
Indirect Cost Allocation	3,195,087	2,323,060	2,665,375	2,665,375	2,745,336	2,827,696
Miscellaneous expenses	54,552	59,587	58,522	116,120	119,604	123,192
Capital outlay	(192,360)	1,438,598	11,287,092	85,931,094	88,509,027	91,164,298
Debt service	579,386	940,402	1,042,185	1,764,632	1,817,571	1,872,098
TOTAL EXPENSE	24,463,977	28,015,811	38,640,933	121,488,450	125,133,104	128,887,097
Transfers						
Transfers in	214,198	2,367,848	8,711,675	-	-	-
NET TRANSFERS	214,198	2,367,848	8,711,675	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND						
BEGINNING FUND BALANCE	56,089,516	64,326,307	84,368,786	(7,012,832)	(7,223,217)	(7,439,913)
ENDING FUND BALANCE	64,326,308	84,368,782	85,476,560	(7,012,832)	78,253,343	78,036,647

SEWER FUND

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Budget	Preliminary Budget	Forecast Budget
Revenue						
State revenues	-	13,489,430	773,365	-	-	-
Charges for service rendered	29,741,556	31,352,241	32,235,738	32,995,650	33,985,520	35,005,085
Other revenues	22,991	29,682	33,804	23,000	23,690	24,401
Interest and dividend income	187,016	305,660	41,058	82,500	84,975	87,524
Gain on sale of fixed assets	(554,017)	(240,732)	6,968	1,100	1,133	1,167
Fines and forfeitures	1,086,702	1,020,478	774,545	825,000	849,750	875,243
Federal revenues	-	-	(59,484)	501,236	516,273	531,761
Net increase in fair value of investment	24,166	627,773	716,195	250,000	257,500	265,225
Proceeds from loan	-	-	5,883,000	-	-	-
Net income from joint venture	496,410	376,270	286,527	300,000	309,000	318,270
TOTAL REVENUE	31,004,824	46,960,802	40,691,716	34,978,486	36,027,841	37,108,676
Expense						
Bad debts	4,648,751	1,363,117	1,339,688	-	-	-
Salaries, wages and fringes	2,518,901	7,521,385	7,398,366	8,379,289	8,630,668	8,889,588
Indirect Cost Allocation	4,862,192	2,189,547	2,512,189	2,637,799	2,716,933	2,798,441
Supplies	1,008,096	13,296,938	12,847,531	1,845,800	1,901,174	1,958,209
Professional services	(11,502,633)	(10,056,185)	3,886,244	9,361,402	9,642,244	9,931,511
Miscellaneous expenses	72,845	81,735	147,570	109,150	112,425	115,797
Capital outlay	(503,507)	22,420	1,314,458	2,893,000	2,979,790	3,069,184
Debt service	6,388,981	3,368,027	3,435,134	6,511,496	6,706,841	6,908,046
Equipment operations	272,232	245,762	214,830	1,345,000	1,385,350	1,426,911
Utilities	508,758	472,322	464,389	464,600	478,538	492,894
Repairs & maintenance	80,203	147,423	190,305	639,000	658,170	677,915
Depreciation & amortization	2,927,104	3,501,450	10,571	3,903,000	4,020,090	4,140,693
Cost of material or services rendered	6,347,892	-	(4,867)	7,500,000	7,725,000	7,956,750
TOTAL EXPENSE	17,629,815	22,153,941	33,756,408	45,589,536	46,957,222	48,365,939
Transfers						
Transfers in	1,870,931	-	2,105,717	-	-	-
NET TRANSFERS	1,870,931	-	2,105,717	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUNI	15,245,940	24,806,861	9,041,025	(10,611,050)	(10,929,382)	(11,257,263)
BEGINNING FUND BALANCE	39,462,397	54,708,423	79,515,285		88,556,310	88,556,310
FUND BALANCE ADJUSTMENTS	88	-	-	-	-	-
ENDING FUND BALANCE	54,708,425	79,515,284	88,556,310	(10,611,050)	77,626,929	77,299,047

WATER FUND