



260185

RESOLUTION NO.: _____
PRESENTED: 6-01-2026
ADOPTED: 6-01-2026

RESOLUTION ADOPTING THE FY2027 CITY OF FLINT BUDGET

On March 2, 2026, Mayor Sheldon A. Neeley submitted Proposed Budgets for FY2027 and FY2028 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 FY2027-FY2028 Budget on June 1, 2026; and

IT IS RESOLVED that the proposed FY2027 City of Flint Budget, attached here as Exhibit A, as presented to City Council on March 2, 2026, 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 FY2027 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 18.9622 mills:

OPERATING MILLAGE NAME	MILLAGE RATE
General Operating	7.4460 mills
Public Improvement	2.4819 mills
Police Services	1.9856 mills
Public Transportation	0.5956 mills
Parks & Recreation	0.4963 mills
Police & Fire Protection	5.9568 mills
TOTAL:	18.9622 mills

IT IS FURTHER RESOLVED, that the City adopts the FY2027 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), Opioid Fund (288), Debt Service Fund (301), Public Improvement Fund (444), Sewer Fund (590), and Water Fund (591):

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 FY2027 City of Flint Budget.

APPROVED AS TO FORM:

APPROVED AS TO FINANCE:

Joanne Gurley, City Attorney

Phillip Moore, Chief Financial Officer

For the City:

Sheldon A. Neeley, Mayor



City Council

Fund

101 General Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Property Taxes	6,558,394	7,059,677	6,774,806	7,154,000	7,918,580	8,024,298
Income Taxes	21,064,752	24,717,186	19,460,179	22,516,100	25,988,856	26,597,850
Marijuana Tax	531,777	640,515	951,385	951,385	640,515	640,515
State Revenue	124,090,707	30,313,488	25,242,625	25,242,625	21,972,920	22,052,050
Charges for services	9,494,708	10,929,282	9,463,279	9,963,279	13,136,835	13,114,300
Fines and forfeitures	128,839	174,078	93,122	127,500	110,000	110,000
Other Revenue	5,277,158	4,851,564	3,480,977	3,455,890	3,418,000	3,343,000
Transfers In	39,953,572	-	-	-	-	-
Revenue Total	207,099,907	78,685,790	65,466,373	69,410,579	73,185,706	73,882,013
Expenditure						
General						
Pension and OPEB	1,834,382	1,895,135	1,895,135	1,895,135	1,965,255	1,895,135
Supplies and Operating Expenses	4,249,191	4,151,722	4,316,877	4,316,877	4,816,877	4,800,000
Transfers Out	-	4,105,731	4,000,000	4,000,000	1,000,000	-
General Total	6,083,573	10,152,588	10,212,012	10,212,012	7,782,132	6,695,135
City Council						
Personnel Services	430,169	491,117	536,040	461,099	562,202	562,202
Pension and OPEB	1,128,543	175,888	177,501	177,501	125,011	125,011
Supplies and Operating Expenses	334,476	373,728	717,224	537,918	724,200	593,376
Capital Outlay	6,666	1,395	32,793	19,676	33,793	33,793
City Council Total	1,899,854	1,042,128	1,463,558	1,196,194	1,445,206	1,314,382
Mayor						
Personnel Services	798,263	794,542	835,922	752,330	959,287	940,707
Pension and OPEB	1,920,045	350,425	316,684	316,684	257,719	257,719
Supplies and Operating Expenses	60,240	87,362	150,998	135,898	153,909	153,909
Capital Outlay	1,493	1,493	-	-	1,584	1,584
Mayor Total	2,780,041	1,233,842	1,303,604	1,204,812	1,372,499	1,353,919
City Administrator						
Personnel Services	214,696	330,352	364,870	328,383	481,767	485,321
Pension and OPEB	1,097,266	140,177	138,491	138,491	134,759	134,759
Supplies and Operating Expenses	62,269	23,414	38,550	34,695	45,374	45,374
Capital Outlay	497	5,083	6,000	-	513	513
City Administrator Total	1,374,728	499,026	547,911	501,569	662,413	665,967
Finance						
Personnel Services	719,088	843,610	1,030,168	891,497	1,294,119	1,324,119
Pension and OPEB	2,953,319	388,184	399,312	399,312	394,951	394,951
Supplies and Operating Expenses	207,312	457,493	407,500	350,332	418,000	418,000
Transfers Out	-	310,586	310,586	310,586	-	-
Capital Outlay	85,927	22,978	5,000	3,994	5,000	5,000
Finance Total	3,965,646	2,022,851	2,162,566	1,955,721	2,112,070	2,142,070
Assessor						
Personnel Services	662,237	767,734	832,421	720,368	950,022	950,022
Pension and OPEB	2,501,914	356,469	363,021	363,021	246,347	246,347
Supplies and Operating Expenses	152,761	90,649	115,300	107,489	129,600	129,600
Capital Outlay	995	995	-	-	-	-
Assessor Total	3,317,907	1,215,847	1,310,742	1,190,878	1,325,969	1,325,969
Treasurer						
Personnel Services	1,137,150	1,293,902	1,439,725	1,245,923	1,603,369	1,601,968
Pension and OPEB	5,511,526	810,687	823,625	823,625	477,938	477,938
Supplies and Operating Expenses	963,272	1,254,900	1,178,300	1,057,372	1,799,700	1,799,700
Capital Outlay	2,986	2,986	-	-	-	-
Treasurer Total	7,614,934	3,362,475	3,441,650	3,126,920	3,881,007	3,879,606
Purchasing						
Personnel Services	169,928	145,551	191,316	165,563	317,732	317,732
Pension and OPEB	560,672	81,104	83,508	83,508	86,668	86,668
Supplies and Operating Expenses	8,818	1,475	22,550	21,109	23,050	23,050
Capital Outlay	995	995	-	-	-	-

Fund

101

General Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Purchasing Total	740,413	229,125	297,374	270,180	427,450	427,450
Clerk						
Personnel Services	266,373	271,001	374,102	419,704	354,416	354,417
Pension and OPEB	1,095,035	139,059	153,602	138,242	95,061	95,061
Supplies and Operating Expenses	43,335	77,442	129,100	129,100	158,500	150,500
Capital Outlay	995	995	-	-	-	-
Clerk Total	1,405,738	488,497	656,804	687,046	607,977	599,978
Elections						
Personnel Services	296,151	483,957	621,167	476,038	529,804	529,804
Pension and OPEB	1,097,424	141,981	148,961	134,065	93,227	93,227
Supplies and Operating Expenses	134,355	113,218	194,600	162,230	200,100	42,800
Capital Outlay	33,996	22,049	38,000	34,200	38,000	-
Elections Total	1,561,926	761,205	1,002,728	806,533	861,131	665,831
Attorney						
Personnel Services	843,227	771,916	1,101,465	863,535	1,197,090	1,231,682
Pension and OPEB	2,802,274	407,741	430,832	430,832	294,329	294,329
Supplies and Operating Expenses	29,220	21,635	100,400	80,320	90,700	90,700
Capital Outlay	78,038	12,992	-	-	10,000	10,000
Attorney Total	3,752,759	1,214,284	1,632,697	1,374,687	1,592,119	1,626,711
Personnel Department						
Personnel Services	571,817	637,607	661,841	546,150	715,994	787,316
Pension and OPEB	1,944,208	243,973	245,677	245,677	183,664	183,664
Supplies and Operating Expenses	63,071	96,430	219,570	176,896	181,175	181,175
Capital Outlay	159,556	18,816	-	-	-	-
Personnel Department Total	2,738,652	996,826	1,127,088	968,723	1,080,833	1,152,155
Civil Service						
Personnel Services	-	-	48,961	-	46,101	46,101
Pension and OPEB	-	34,384	37,470	37,470	23,524	23,524
Supplies and Operating Expenses	-	-	1,550	-	1,550	1,550
Civil Service Total	-	34,384	87,981	37,470	71,175	71,175
Omsbudperson						
Personnel Services	127,423	76,243	264,918	73,716	254,893	278,099
Pension and OPEB	829,414	108,565	120,152	120,152	78,466	102,819
Supplies and Operating Expenses	10,840	12,061	39,000	25,500	49,000	49,000
Capital Outlay	995	995	-	-	-	-
Omsbudperson Total	968,672	197,864	424,070	219,368	382,359	429,918
District Court						
Supplies and Operating Expenses	1,115,537	843,541	1,125,501	846,557	-	-
District Court Total	1,115,537	843,541	1,125,501	846,557	-	-
Facilities						
Personnel Services	301,404	335,474	577,575	499,827	661,756	661,756
Pension and OPEB	1,173,487	299,397	311,763	311,763	196,714	196,714
Supplies and Operating Expenses	1,295,212	1,330,148	2,033,750	1,845,358	2,100,300	2,129,800
Capital Outlay	29,001	12,545	10,650	8,506	15,000	15,000
Facilities Total	2,799,104	1,977,564	2,933,738	2,665,454	2,973,770	3,003,270
Police						
Personnel Services	9,265,240	8,909,511	10,340,717	9,548,837	10,537,174	11,309,772
Pension and OPEB	64,094,584	10,994,629	10,857,040	10,857,040	8,378,578	8,447,955
Supplies and Operating Expenses	3,386,335	2,654,727	3,371,404	2,432,873	3,980,561	4,214,047
Capital Outlay	1,169,272	1,886,999	869,972	280,000	878,618	314,118
Police Total	77,915,431	24,445,866	25,439,133	23,116,750	23,772,929	24,285,892
Fire						
Personnel Services	4,006,963	4,722,197	5,393,332	4,749,192	6,657,216	6,148,756
Pension and OPEB	35,198,809	7,208,675	7,256,110	7,256,110	5,945,837	6,997,874
Supplies and Operating Expenses	995,402	1,077,594	1,710,100	855,050	2,274,176	2,110,000
Capital Outlay	134,303	969,334	2,097,236	1,048,618	1,419,265	1,262,887
Fire Total	40,335,277	13,975,800	16,456,778	13,908,970	16,296,494	16,519,517
Planning						
Personnel Services	334,523	567,655	724,693	615,989	1,244,654	1,234,981

Fund

101 **General Fund**

	FY2024	FY2025	FY2026	FY2026	FY2027	FY2028
	Actual	Actual	Budget	Estimated	Proposed	Forecast
Pension and OPEB	1,941,508	1,045,701	340,788	340,788	348,891	348,891
Supplies and Operating Expenses	94,329	130,916	244,015	215,942	174,500	274,500
Capital Outlay	3,085	2,986	85,828	85,828	-	-
Planning Total	2,373,445	1,747,258	1,395,322	1,258,545	1,768,045	1,858,372
Blight Removal						
Personnel Services	237,318	493,542	853,503	725,477	1,137,397	1,183,058
Pension and OPEB	2,204,848	373,941	484,930	484,930	380,501	391,917
Supplies and Operating Expenses	88,731	196,929	901,001	808,354	1,444,546	1,113,253
Capital Outlay	1,990	4,291	11,750	11,750	-	-
Blight Removal Total	2,532,885	1,068,703	2,251,184	2,030,511	2,962,444	2,688,226
Cannabis Compliance						
Personnel Services	168,677	173,462	195,441	166,125	190,508	207,113
Pension and OPEB	341,717	44,988	41,811	41,811	30,080	30,080
Supplies and Operating Expenses	6,102	21,048	80,500	78,668	72,500	72,500
Cannabis Compliance Total	516,496	239,478	317,752	286,604	293,088	309,693
Parks						
Supplies and Operating Expenses	11,483	72,000	72,000	72,000	72,000	-
Capital Outlay	-	-	15,000	15,000	1,250	-
Parks Total	11,483	72,000	87,000	87,000	73,250	-
ARPA						
ARPA Total	1,997,613	4,558,129	26,727,339	6,763,280	12,017,849	-
Transfers Out						
Transfers Out	90,147	300,000	311,125	311,125	5,090,125	436,125
Transfers Out Total	90,147	300,000	311,125	311,125	5,090,125	436,125
Expenditure Total	167,892,261	72,679,281	102,705,657	75,027,009	88,852,332	71,957,944
Change in Fund Balance	39,207,646	6,006,509	(37,239,284)	(5,616,430)	(15,666,626)	1,924,069
Beginning Fund Balance	14,840,689	54,048,349	59,886,603	60,054,858	54,438,428	38,771,802
Ending Fund Balance	54,048,335	60,054,858	22,647,319	54,438,428	38,771,802	40,695,871

Fund

202

Major Street Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
State Revenue	17,123,882	12,739,298	12,606,486	12,606,486	12,492,000	12,492,000
Charges for services	28,963	20,550	20,000	173,800	25,000	25,000
Other Revenue	1,307,620	1,414,182	453,876	300,076	1,087,500	1,087,500
Revenue Total	18,460,465	14,174,030	13,080,362	13,080,362	13,604,500	13,604,500
Expenditure						
Personnel Services	1,974,975	2,008,489	2,666,542	2,234,222	2,812,084	2,812,084
Pension and OPEB	6,460,163	1,251,798	971,717	971,717	1,084,741	1,084,741
Supplies and Operating Expenses	7,321,841	4,728,716	10,684,177	8,013,132	11,604,421	11,604,421
Capital Outlay	237,587	472,304	1,338,520	1,219,900	569,202	569,202
Transfers Out		2,900,000	800,000	800,000	3,075,000	3,075,000
Expenditure Total	15,994,566	11,361,307	16,460,956	13,238,971	19,145,448	19,145,448
Change in Fund Balance	2,465,899	2,812,723	(3,380,594)	(158,609)	(5,540,948)	(5,540,948)
Beginning Fund Balance	23,843,629	26,309,528	29,122,251	29,122,251	28,963,642	23,422,694
Ending Fund Balance	26,309,528	29,122,251	25,741,657	28,963,642	23,422,694	17,881,746

Fund

203

Local Street Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
State Revenue	7,651,875	3,805,981	3,471,863	3,471,863	3,556,200	3,556,200
Other Revenue	779,238	856,000	669,040	669,040	270,000	270,000
Transfers In	-	2,900,000	800,000	800,000	3,075,000	3,075,000
Revenue Total	8,431,113	7,561,981	4,940,903	4,940,903	6,901,200	6,901,200
Expenditure						
Personnel Services	1,359,699	1,461,234	2,271,810	1,272,114	2,336,998	2,336,998
Pension and OPEB	5,318,718	973,651	967,016	967,016	996,293	996,293
Supplies and Operating Expenses	3,002,510	3,660,935	6,224,860	4,979,888	4,204,202	4,204,202
Capital Outlay	62,969	265,886	195,000	2,588	215,000	215,000
Expenditure Total	9,743,896	6,361,706	9,658,686	7,221,606	7,752,493	7,752,493
Change in Fund Balance	(1,312,783)	1,200,275	(4,717,783)	(2,280,703)	(851,293)	(851,293)
Beginning Fund Balance	5,825,830	4,513,047	5,713,322	5,713,322	3,432,619	2,581,326
Ending Fund Balance	4,513,047	5,713,322	995,539	3,432,619	2,581,326	1,730,033

	FY2024		FY2026	FY2026	FY2027	FY2028
	Actual	FY2025 Actual	Budget	Estimated	Proposed	Forecast
Revenue						
Property Taxes	5,257,490	5,564,918	5,753,270	5,753,270	5,982,240	5,982,240
State Revenue	12,030,356	1,286,303	416,110	416,110	260,000	260,000
Charges for services	8,581	12,213	15,000	15,000	10,000	10,000
Other Revenue	68,279	89,082	12,000	12,000	80,000	80,000
Revenue Total	17,364,706	6,952,516	6,196,380	6,196,380	6,332,240	6,332,240
Expenditure						
Personnel Services	1,976,276	2,715,232	2,883,640	2,587,278	3,315,559	3,315,559
Pension and OPEB	13,692,332	3,029,418	2,105,265	2,003,570	2,216,880	2,216,681
Supplies and Operating Expenses	745,159	859,974	905,313	905,513	950,579	950,579
Expenditure Total	16,413,767	6,604,624	5,894,218	5,496,361	6,483,018	6,482,819
Change in Fund Balance	950,939	347,892	302,162	700,019	(150,778)	(150,579)
Beginning Fund Balance	769,463	1,720,402	2,068,294	2,068,294	2,768,313	2,617,535
Ending Fund Balance	1,720,402	2,068,294	2,370,456	2,768,313	2,617,535	2,466,956

Fund

207

Neighborhood Policing

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Property Taxes	1,754,679	1,857,239	1,928,090	1,928,090	1,994,413	1,994,413
State Revenue	3,813,441	448,881	85,000	85,000	77,601	77,601
Charges for services	16,685	612	15,000	15,000	1,000	1,000
Other Revenue	91,040	105,356	23,000	23,000	85,000	85,000
Revenue Total	5,675,845	2,412,088	2,051,090	2,051,090	2,158,014	2,158,014
Expenditure						
Personnel Services	652,974	728,151	869,179	810,840	1,017,141	1,017,141
Pension and OPEB	4,406,496	1,037,496	864,287	864,287	820,077	820,077
Supplies and Operating Expenses	305,338	361,094	419,302	378,472	563,377	563,377
Capital Outlay	1,990	1,990	-	-	104,000	104,000
Expenditure Total	5,366,798	2,128,731	2,152,768	2,053,599	2,504,595	2,504,595
Change in Fund Balance	309,047	283,357	(101,678)	(2,509)	(346,581)	(346,581)
Beginning Fund Balance	1,846,686	2,155,733	2,439,090	2,439,090	2,436,581	2,090,000
Ending Fund Balance	2,155,733	2,439,090	2,337,412	2,436,581	2,090,000	1,743,419

Fund

208

Park Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Property Taxes	438,541	464,193	482,022	482,022	503,054	503,054
State Revenue	292,846	58,666	45,000	45,000	48,000	48,000
Other Revenue	16,809	196,426	7,700	7,700	16,100	16,100
Transfers In		300,000	300,000	300,000	400,000	400,000
Revenue Total	748,196	1,019,285	834,722	834,722	967,154	967,154
Expenditure						
Personnel Services	69,073	51,710	62,363	30,415	64,429	64,429
Pension and OPEB	313,233	47,181	35,173	25,193	36,082	36,082
Supplies and Operating Expenses	491,740	699,718	773,989	581,926	1,024,652	1,024,652
Capital Outlay		493		-	14,000	14,000
Expenditure Total	874,046	799,102	871,525	637,534	1,139,163	1,139,163
Change in Fund Balance	(125,850)	220,183	(36,803)	197,188	(172,009)	(172,009)
Beginning Fund Balance	389,590	263,740	483,923	483,923	681,111	509,102
Ending Fund Balance	263,740	483,923	447,120	681,111	509,102	337,093

Fund

219

Street Lighting

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Property Taxes	2,764,936	2,361,167	2,900,000	2,850,000	2,570,794	2,570,294
State Revenue	11,812	-	-	-	-	-
Other Revenue	295,512	290,367	72,000	72,000	275,000	275,000
Revenue Total	3,072,060	2,651,534	2,972,000	2,922,000	2,845,794	2,845,294
Expenditure						
Personnel Services	2,595	2,634	31,770	32,868	64,171	64,171
Pension and OPEB	18,366	276	8,338	7,240	18,646	18,646
Supplies and Operating Expenses	2,370,899	2,751,288	3,752,916	3,752,916	3,280,776	3,280,776
Expenditure Total	2,391,860	2,754,198	3,793,024	3,793,024	3,363,593	3,363,593
Change in Fund Balance	680,200	(102,664)	(821,024)	(871,024)	(517,799)	(518,299)
Beginning Fund Balance	5,979,443	6,659,643	6,556,979	6,556,979	5,685,955	5,168,156
Ending Fund Balance	6,659,643	6,556,979	5,735,955	5,685,955	5,168,156	4,649,857

Fund

226

Rubbish Collection

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Property Taxes	6,493,496	6,447,652	6,460,615	6,460,615	6,654,447	6,654,447
State Revenue	213,692	11,230	-	-	-	-
Charges for services	-	(10)	-	-	-	-
Other Revenue	1,425	600	3,000	3,000	-	-
Transfers In	-	2,000,000	-	-	-	-
Revenue Total	6,708,613	8,459,472	6,463,615	6,463,615	6,654,447	6,654,447
Expenditure						
Personnel Services	79,693	72,760	97,343	102,793	87,482	87,482
Pension and OPEB	271,296	50,801	51,060	45,610	43,181	43,181
Supplies and Operating Expenses	6,828,385	6,860,227	6,957,551	6,957,551	6,831,060	6,831,060
Expenditure Total	7,179,374	6,983,788	7,105,954	7,105,954	6,961,723	6,961,723
Change in Fund Balance	(470,761)	1,475,684	(642,339)	(642,339)	(307,276)	(307,276)
Beginning Fund Balance	260,353	(210,408)	1,265,276	1,265,276	622,937	315,661
Ending Fund Balance	(210,408)	1,265,276	622,937	622,937	315,661	8,385

Fund

246

EDA Revolving Loan

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Other Revenue	1,034	1,045	1,150	1,150	1,000	1,000
Revenue Total	1,034	1,045	1,150	1,150	1,000	1,000
Expenditure						
Supplies and Operating Expenses	1,016	814	1,150	1,150	-	-
Expenditure Total	1,016	814	1,150	1,150	-	-
Change in Fund Balance	18	231	-	-	1,000	1,000
Beginning Fund Balance	667,885	667,903	668,134	668,134	668,134	669,134
Ending Fund Balance	667,903	668,134	668,134	668,134	669,134	670,134

Fund

249

Building Inspection

	FY2024	FY2025	FY2026	FY2026	FY2027	FY2028
	Actual	Actual	Budget	Estimated	Proposed	Forecast
Revenue						
State Revenue	4,018,378	223,996	-	-	-	-
Charges for services	4,015,976	2,690,797	2,265,000	2,280,087	2,185,000	2,185,000
Other Revenue	323,822	278,074	70,000	70,000	275,000	275,000
Fines and forfeitures	25	225	-	150	-	-
Revenue Total	8,358,201	3,193,092	2,335,000	2,350,237	2,460,000	2,460,000
Expenditure						
Personnel Services	1,305,118	1,257,213	1,718,597	1,268,360	1,787,258	1,787,258
Pension and OPEB	5,080,823	981,244	810,797	810,797	837,420	837,420
Supplies and Operating Expenses	388,757	523,953	1,257,369	943,026	1,069,710	1,069,710
Capital Outlay	26,190	2,463,730	-	-	25,000	25,000
Expenditure Total	6,800,888	5,226,140	3,786,763	3,022,183	3,719,388	3,719,388
Change in Fund Balance	1,557,313	(2,033,048)	(1,451,763)	(671,946)	(1,259,388)	(1,259,388)
Beginning Fund Balance	4,934,234	6,491,547	4,458,499	4,458,499	3,786,553	2,527,165
Ending Fund Balance	6,491,547	4,458,499	3,006,736	3,786,553	2,527,165	1,267,777

Fund

265

Drug Forfeiture

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Charges for services	660	-	-	-	-	-
Other Revenue	598,763	82,733	63,000	63,000	85,000	85,000
Transfers In	-	45,219	-	-	-	-
Fines and forfeitures	142,121	41,771	35,000	35,000	30,000	30,000
Revenue Total	741,544	169,723	98,000	98,000	115,000	115,000
Expenditure						
Personnel Services	114,720	188,592	337,620	180,000	-	-
Pension and OPEB	2,776	2,659	2,600	2,600	-	-
Supplies and Operating Expenses	147,953	226,658	441,311	230,000	5,000	5,000
Capital Outlay	611,029	196,764	107,000	107,000	50,000	50,000
Expenditure Total	876,478	614,673	888,531	519,600	55,000	55,000
Change in Fund Balance	(134,934)	(444,950)	(790,531)	(421,600)	60,000	60,000
Beginning Fund Balance	1,028,508	893,574	448,624	448,624	27,024	87,024
Ending Fund Balance	893,574	448,624	(341,907)	27,024	87,024	147,024

Fund

301

Debt Service

	FY2024	FY2025	FY2026	FY2026	FY2027	FY2028
	Actual	Actual	Budget	Estimated	Proposed	Forecast
Revenue						
Other Revenue			6,000	6,000		-
Transfers In	1,696,550	1,708,221	1,706,099	1,706,099	1,697,865	1,697,865
Revenue Total	<u>1,696,550</u>	<u>1,708,221</u>	<u>1,712,099</u>	<u>1,712,099</u>	<u>1,697,865</u>	<u>1,697,865</u>
Expenditure						
Capital Outlay	1,696,550	1,697,169	1,706,099	1,706,099	1,697,934	1,697,934
Expenditure Total	<u>1,696,550</u>	<u>1,697,169</u>	<u>1,706,099</u>	<u>1,706,099</u>	<u>1,697,934</u>	<u>1,697,934</u>
Change in Fund Balance	-	11,052	6,000	6,000	(69)	(69)
Beginning Fund Balance	527,816	527,816	538,868	538,868	544,868	544,799
Ending Fund Balance	<u>527,816</u>	<u>538,868</u>	<u>544,868</u>	<u>544,868</u>	<u>544,799</u>	<u>544,730</u>

Fund

444

Public Improvement

	FY2024	FY2025	FY2026	FY206	FY2027	FY2028
	Actual	Actual	Budget	Estimated	Proposed	Forecast
Revenue						
Property Taxes	2,170,973	2,321,576	2,281,871	2,281,871	2,492,467	2,492,467
State Revenue	233,157	241,450	235,000	235,000	240,000	240,000
Other Revenue	224,000	214,482	40,000	-	190,000	190,000
Transfers In	-	-	-	-	4,697,000	-
Revenue Total	2,628,130	2,777,508	2,556,871	2,516,871	7,619,467	2,922,467
Expenditure						
Supplies and Operating Expenses	332,210	381,163	400,222	400,222	420,233	420,233
Capital Outlay	479,672	736,054	1,765,000	1,550,100	7,227,000	1,765,000
Transfers Out	1,696,550	1,708,221	1,708,221	1,708,221	1,697,934	1,697,934
Expenditure Total	2,508,432	2,825,438	3,873,443	3,658,543	9,345,167	3,883,167
Change in Fund Balance	119,698	(47,930)	(1,316,572)	(1,141,672)	(1,725,700)	(960,700)
Beginning Fund Balance	3,801,346	3,921,044	3,873,114	3,873,114	2,731,442	1,005,742
Ending Fund Balance	3,921,044	3,873,114	2,556,542	2,731,442	1,005,742	45,042

Fund

590

Sewer Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Charges for services	25,255,979	24,125,397	26,005,000	26,005,000	23,318,300	24,505,220
Grant revenue	17,150,110	9,707,918	88,070,618	88,070,618	-	-
Fines and forfeitures	867,510	646,680	-	-	-	-
Other revenue	2,416,839	2,534,794	400,000	724,654	2,105,000	1,985,000
Transfers In	2,367,848	8,711,675	-	-	-	-
Revenue Total	48,058,286	45,726,464	114,475,618	114,800,272	25,423,300	26,490,220
Expense						
Personnel services	6,053,491	6,166,127	7,618,606	6,856,745	7,840,503	7,840,503
Pension and OPEB	5,913,148	(1,681,976)	3,976,148	3,976,148	3,108,367	3,108,367
Supplies and operating expenses	10,079,977	9,459,893	100,680,364	100,680,364	42,370,091	18,796,290
Capital outlay	320,113	635,480	4,214,200	3,792,780	8,791,000	3,250,000
Depreciation	4,708,680	4,939,060	3,234,500	3,234,500	3,234,500	3,234,500
Debt Service	940,402	1,042,394	1,764,632	1,764,632	5,729,872	5,729,872
Expense Total	28,015,811	20,560,978	121,488,450	120,305,169	71,074,333	41,959,532
Change in Fund Equity	20,042,475	25,165,486	(7,012,832)	(5,504,897)	(45,651,033)	(15,469,312)
Beginning Fund Equity	64,326,309	84,368,784	109,534,270	109,534,270	104,029,373	58,378,340
Ending Fund Equity	84,368,784	109,534,270	102,521,438	104,029,373	58,378,340	42,909,028

Fund

591

Water Fund

	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Estimated	FY2027 Proposed	FY2028 Forecast
Revenue						
Charges for services	27,806,798	27,242,775	30,175,650	32,995,650	26,550,955	26,550,955
Grant revenue	13,489,430	773,365	501,236	-	-	-
Fines and forfeitures	1,020,478	774,545	825,000	825,000	800,000	800,000
Other revenue	4,644,096	12,494,931	3,476,600	724,654	6,078,902	-
Transfers In	-	2,105,717	-	-	-	-
Revenue Total	46,960,802	43,391,333	34,978,486	34,545,304	33,429,857	27,350,955
Expense						
Personnel services	3,608,809	3,942,772	5,669,867	4,879,395	5,542,020	5,542,020
Pension and OPEB	604,248	(434,877)	2,360,538	2,318,015	2,388,031	2,388,031
Supplies and operating expenses	7,276,745	11,091,610	22,207,251	14,098,999	34,129,689	21,509,693
Capital outlay	3,794,862	855,929	4,937,384	3,210,000	6,893,664	5,500,000
Depreciation	3,501,450	3,653,177	3,903,000	3,903,000	3,903,000	3,903,000
Debt Service	3,388,027	3,435,280	6,511,496	6,511,496	5,172,000	5,172,000
Expense Total	22,153,941	22,543,871	45,589,536	34,920,905	58,028,404	44,014,744
Change in Fund Equity	24,806,861	20,847,462	(10,611,050)	(375,601)	(24,598,547)	(16,663,789)
Beginning Fund Equity	144,947,339	169,754,200	190,601,662	190,601,662	190,226,061	165,627,514
Ending Fund Equity	169,754,200	190,601,662	179,990,612	190,226,061	165,627,514	148,963,725