

City of Flint
Fiscal Year 2025-2026
Proposed Budget
&
Fiscal Year 2026-2027
Forecasted Budget



(this page intentionally left blank)

Contents

City Officials	1
City Organizational Chart	2
City of Flint Map and Wards	3
Strategic Plan	4
GOAL: REBUILD THE CITY OF FLINT’S RESIDENTS, BUSINESSES, AND NEIGHBORHOODS	4
GOAL: REBUILD THE CITY OF FLINT FOR FUTURE GENERATIONS	5
GOAL: REBUILD THE CITY OF FLINT’S GOVERNMENT	5
Transmittal Letter	7
FY2025 Proposed Budget	10
Pension Costs	12
Taxes and Fees	13
Governmental Funds	15
General Fund	16
General Fund Revenue	17
General Fund Expenditures	18
Legislative Department	20
Executive Department	21
Law Department	22
Office of City Clerk	23
Human Resources Department	24
Finance Department	26
Judicial Department	28
Police Department	29
Fire Department	31
Business and Community Services	32
Office of the Ombudsperson	34
Major Street & Local Street Funds	35
Public Safety Fund	37
Neighborhood Policing Fund	38
Parks and Recreation Fund	39
Street Lights Fund	40
Waste Collection Fund	41

EDA Revolving Loan Fund	42
Drug Law Enforcement Fund	43
Opioid Fund	44
General Debt Service Fund	45
Public Improvement Fund	46
Building Inspection Fund	47
Proprietary Funds	48
Positions Summary	54
FY2026 Proposed, FY2027 Forecasted, & FY2028-30 Projected Budget	57

City Officials

City of Flint, Michigan

Elected and City Officers

Elected Officials

Mayor Sheldon Neeley

City Council

First Ward	Leon El-Alamin
Second Ward	Ladel Lewis
Third Ward	Vacant
Fourth Ward	Judy Priestley
Fifth Ward	Jerri Winfrey-Carter
Sixth Ward	Tonya Burns
Seventh Ward	Candice Mushatt
Eighth Ward	Dennis Pfeiffer
Ninth Ward	Jonathon Jarrett

Appointed and Other City Officials

City Administrator	Clyde Edwards
City Attorney	Joanne Gurley
City Clerk	Davina Donahue
Chief Financial Officer	Phillip Moore
Chief of Fire	Theron Wiggins
Chief of Police	Terence Green
Chief of Staff	Ed Taylor
City Assessor	Stacey Kaake
City Services Manager	Arnold Brown
City Treasurer	Amanda Trujillo
Human Resources & Labor Relations Director	Eddie Smith
Business and Community Services	Vacant
Chief Resilience Officer	Shelly Sparks-Green
Communications Director	Shana Rowser
DPW Administrator	Kenneth Miller
Deputy Chief Financial Officer	Paul Borle
Deputy Chief of Police	Jeff Antcliff
Deputy Fire Chief	Ronald Stamps
Department of Public Works Director	Vacant
Fleet Administrator	Marquita Blair
Information Technology Director	Jeff Keen
Purchasing Manager	Lauren Lonsway
Sewer Systems Supervisor	Jiggy Mitchell
Transportation Director	Rod McGaha
Water Distribution Supervisor	Vacant
Water Plant Supervisor	Scott Dungee
Water Pollution Control Manager	Jeanette Best

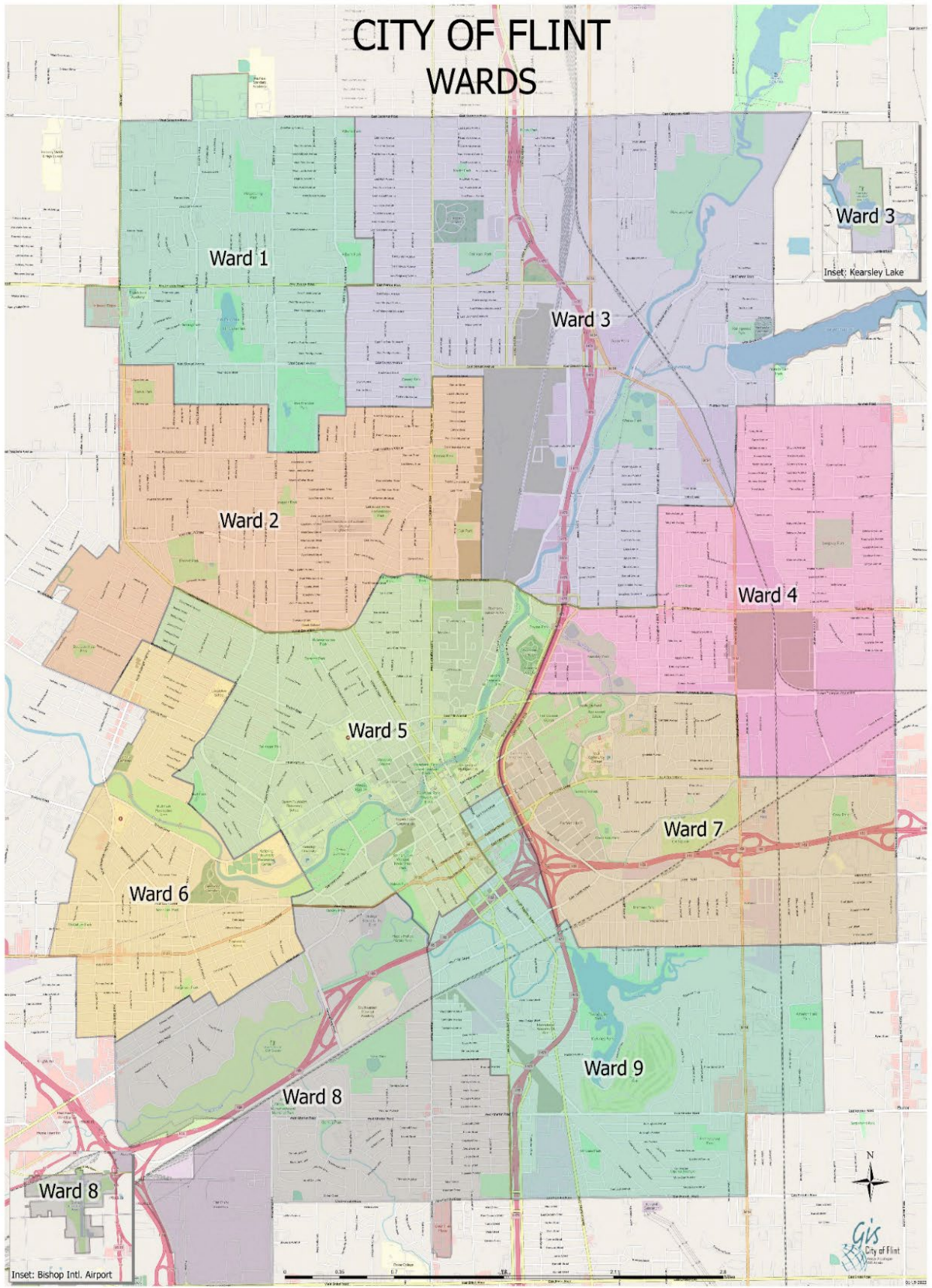
City Organizational Chart



City of Flint



City of Flint Map and Wards





CITY OF FLINT

STRATEGIC BUDGETING PLAN

In developing this 2023 Strategic Budgeting Plan as required by Section 7-101(A)(3) of the Flint City Charter, my focus is to establish the goals, objectives, and measures of success that will rebuild a safer community, healthier neighborhoods, and opportunities for youth over the upcoming decades.

This strategic budgeting plan prioritizes the services, programs, and skilled staff needed to fulfil the vision of providing high quality City services that will help keep Flint strong. In accordance with Section 7-101, this strategic budgeting plan will guide the development of the FY2024 budget.

This year, generous federal funding has provided important opportunities to support and grow our work in key areas. We are actively seeking federal dollars to invest in our community and support the services needed. However, it is critical that we take advantage of every opportunity to secure State funding and that the State provides local governments with more flexible and progressive ways to raise revenue.

GOAL: REBUILD THE CITY OF FLINT'S RESIDENTS, BUSINESSES, AND NEIGHBORHOODS

Objective 1: Attack crime and blight

Measures of success:

- Reduce crime rates in the City of Flint.
- Conduct cleanups of blighted properties.
- Secure grant funding to demolish privately-owned blighted structures.

Objective 2: Reverse population decline

Measures of success:

- Create housing and talent programs encouraging young adults to live in Flint. Establish partnerships with federal/state partners highlighting Flint as an attractive destination for legal immigration & refugees.

Objective 3: Revitalize the City's business environment *Measures of success:*

- Identify commercial corridors to target for revitalization.
- Exercise the City of Flint's powers under the Corridor Improvement Authority Act to create Corridor Improvement Authorities to enable sustainable funding of these commercial corridors.

GOAL: REBUILD THE CITY OF FLINT FOR FUTURE GENERATIONS

Objective 4: Facilitate entrepreneurial activity by City of Flint residents *Measures of success:*

- Secure funding from public and private partners to highlight new investment opportunities in the City.
- Connect small businesses with grants to support startup and development activities in the City.

Objective 5: Encourage land ownership by current homeowners & residents *Measures of success:*

- Increase the percentage of owner-occupied parcels in the City.

Objective 6: Modernize the City's transportation & energy infrastructure *Measures of success:*

- Form partnerships with other governmental or private entities to invest in the City's transportation and energy infrastructure.

GOAL: REBUILD THE CITY OF FLINT'S GOVERNMENT

Objective 7: Update the City's water and transportation infrastructure *Measures of success:*

- Secure grant funding to update the City's water and transportation infrastructure to better match the City's current needs
- Increase available alternatives to meet the transportation needs of the City's residents (i.e. more bus shelters, road diets, speed humps, bike lanes)

Objective 8: Address the City's pension and legacy costs Measures of success:

- Increase the percentage that the City's pension fund is funded.

Objective 9: New City Hall/Metroplex Measures of success:

- Conduct feasibility study on constructing a new City Hall/metroplex
- Identify potential ROI and long-term savings of replacing City Hall
- Explore possible funding sources

2 of 2

Transmittal Letter



Sheldon A. Neeley

Mayor

CITY OF FLINT, MICHIGAN

Department of Finance

Clyde Edwards

City Administrator

Phillip Moore

Chief Financial Officer

Amanda Trujillo

Treasurer

To Members of City Council and Flint residents,

This is my sixth budget presented to the city council and the citizens of the great city of Flint, MI. The first budget during the global pandemic represented a very challenging set of circumstances where our pension expenses and other costs were rapidly rising, and the federal response was unclear at that time. This budget reflects a post pandemic world of important challenges but also great opportunities.

The national economy has weathered some major storms and remains resilient. Unemployment is very low, and job growth continues to keep pace. The city of Flint has benefited from these national trends, and we have boosted our own fortunes through key strategic investments. The future of Flint is looking brighter.

In December of 2020, the city of Flint experienced an unemployment rate of 13.9 percent due to the pandemic-induced recession. We mobilized city resources and the community to fight this terrible disease and restore stability in our local economy. The numbers prove our success, and the economic trends continue to improve. Unemployment is down to 6.1 percent. This translates into thousands of new jobs in our community since 2020. We are supporting entrepreneurs, existing business and investment relocations. Building our economy remains an important priority for this administration and this budget reflects important investments to build on this strength.

Total general fund revenues has grown to \$64 million. We have been able to grow revenues in this budget due to local economic growth. Tax rates remain steady in this budget with no increases in property taxes or income tax rates. Income taxes remain an area of strength for the city of Flint as the national and local economy continue in a growth mode. Property taxes, despite Michigan's strict limits, have also experienced some growth as the local real estate market continues to recover. The state government has done a better job of keeping its end of the bargain for funding municipalities, although more can still be done on this front.

This is a balanced budget that invests in key priorities for our city. Public safety remains a key priority. The city's general fund budget is reflective of \$68 million in critical public investments and personnel which includes some ARPA expenditures. Most of the budget is personnel costs. Public safety and other personnel keep the city safe and implement important government programs. The number of budgeted sworn officer positions remains at 116. The number of firefighter positions will grow from 84 to 87 in this new budget. Another key priority is blight mitigation and elimination. Overall the number of new positions remains unchanged from FY2025.

Looking beyond the General Fund, the major and local streets fund is balanced, while at the same time increasing our commitment to maintaining and investing in our transportation infrastructure. More dollars will be spent improving local streets. The neighborhood policing fund and public safety fund play an important role in our investments in public safety services. The water and sewer funds are balanced as we continue to ensure a safe drinking water system for residents and the removal of sewer water from homes and businesses. No rate increases are being proposed for water or sewer.

For several years, we have highlighted the specific challenges associated with the Flint pension system. The rising cost of this promise to our retirees has continued to strain our overall city budget. In 2023, the state of Michigan implemented the Michigan local pension grant program. This program was targeted to communities with the biggest pension costs in the state, including the city of Flint. This program provided Flint with \$172 million. This money was deposited directly into the pension system. This infusion of funds will stabilize our pension expenses for the next several years. This means that resources can be applied to real activities such as investments in employees, critical municipal supplies, and maintaining service levels, as opposed to pension expenses.

However, a warning must also accompany this important grant program. It does not completely relieve the city of this very large burden and in the future these costs could again become a problem for the city budget. This problem must remain front and center as we continue to work towards the city's long-term financial viability.

This city budget I present to you is based on our core principles of prayer, planning and partnership. It is a financially sustainable budget that invests in our key priorities and will keep tax burdens at the same level as previously. Public safety, blight, and other core city services will be further strengthened to ensure the protection of all city residents. We will continue to build on recent success to restore and revitalize the Flint economy.

Sincerely,

The Honorable Mayor Sheldon Neeley

FY2026 Proposed Budget

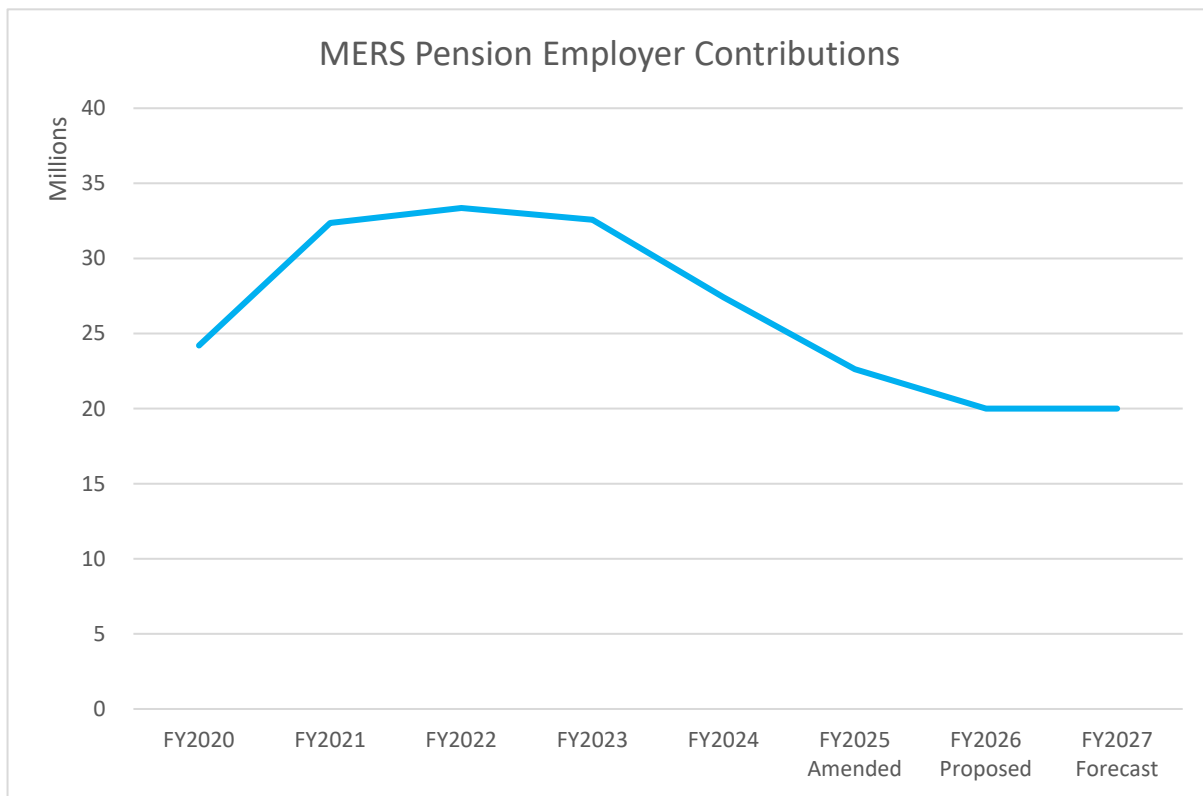
	General Fund	Major Street	Local Street	Public Safety	Neighborhood Policing	Streetlighting	Waste Collection	Parks and Recreation
Revenue								
Property Taxes	6,951,612	-	-	5,753,270	1,928,090	-	-	482,022
Income Tax	21,000,000	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	2,900,000	6,460,615	-
Marijuana Tax	640,515	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-
State Revenue	20,377,166	12,606,486	3,471,863	416,110	85,000	-	-	45,000
Charges for Services Rendered	11,379,710	20,000	-	15,000	15,000	-	-	-
License, Permits & Franchise Fees	-	-	-	-	-	-	-	-
Fines and Forfeits	140,000	-	-	-	-	-	-	-
Other Revenue	3,784,000	453,876	669,040	12,000	23,000	72,000	3,000	7,700
Transfers In	-	-	3,100,000	-	-	-	-	300,000
Total Revenue	64,273,003	13,080,362	7,240,903	6,196,380	2,051,090	2,972,000	6,463,615	834,722
Expenditures								
Personnel Services	29,471,422	2,609,542	2,278,950	2,883,640	869,179	28,717	97,343	62,363
Pension and OPEB	18,973,654	1,028,717	959,876	2,105,265	864,287	8,026	51,060	35,173
Operating Expenditures	18,098,333	8,777,797	6,204,860	905,313	419,302	3,752,916	6,957,551	773,989
Capital Outlay	1,667,444	430,000	215,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	311,125	3,100,000	-	-	-	-	-	-
Total Expenditures	68,521,978	15,946,056	9,658,686	5,894,218	2,152,768	3,789,659	7,105,954	871,525
Change in Fund Balance	(4,248,975)	(2,865,694)	(2,417,783)	302,162	(101,678)	(817,659)	(642,339)	(36,803)
Beginning Fund Balance	33,519,725	22,444,448	4,115,961	302,162	2,082,781	6,638,771	1,543,489	217,985
Ending Fund Balance	29,270,750	19,578,754	1,698,178	604,324	1,981,103	5,821,112	901,150	181,182

	EDA Revolving Loan	Building Inspection	Drug Law Enforcement	Opioid Settlement	General Debt Service	Capital Improvement	Total Governmental Funds
Revenue							
Property Taxes	-	-	-	-	-	2,281,871	17,396,865
Income Tax	-	-	-	-	-	-	21,000,000
Special Assessments	-	-	-	-	-	-	9,360,615
Marijuana Tax	-	-	-	-	-	-	640,515
Federal Revenue	-	-	-	-	-	-	-
State Revenue	-	-	-	-	-	235,000	37,236,625
Charges for Services Rendered	-	25,000	-	-	-	-	11,454,710
License, Permits & Franchise Fees	-	-	-	-	-	-	-
Fines and Forfeits	-	-	35,000	-	-	-	175,000
Other Revenue	1,150	2,310,000	63,000	1,421,252	6,000	40,000	8,866,018
Transfers In	-	-	-	-	1,706,099	-	5,106,099
Total Revenue	1,150	2,335,000	98,000	1,421,252	1,712,099	2,556,871	111,236,447
Expenditures							
Personnel Services	-	1,718,597	340,220	775,440	-	-	41,135,413
Pension and OPEB	-	810,797	-	-	-	-	24,836,855
Operating Expenditures	1,150	1,250,073	441,311	3,356,000	-	400,222	51,338,817
Capital Outlay	-	-	107,000	-	-	1,765,000	4,184,444
Debt Service	-	-	-	-	1,706,099	-	1,706,099
Transfers Out	-	-	-	-	-	1,708,221	5,119,346
Total Expenditures	1,150	3,779,467	888,531	4,131,440	1,706,099	3,873,443	128,320,974
Change in Fund Balance	-	(1,444,467)	(790,531)	(2,710,188)	6,000	(1,316,572)	(17,084,527)
Beginning Fund Balance	667,883	3,458,854	120,924	4,906,502	409,859	4,023,117	84,452,461
Ending Fund Balance	667,883	2,014,387	(669,607)	2,196,314	415,859	2,706,545	67,367,934

Pension Costs

The City of Flint is responsible for making employer contributions to ensure adequate funding for the City’s pension and retiree healthcare commitments. The City’s annual pension contribution to MERS has increased dramatically in the last ten years, including over \$38 million projected for FY2024. These forecasted increases were caused by the steadily decreasing asset base of the pension system, as the employer contributions and investment earnings do not cover the pension payments to retirees of over \$50 million a year. These costs and cost increases are primarily borne by the General Fund and, to a lesser extent, by the Water and Sewer funds. The costs of pension and other post-employment benefits are one of the most critical budget challenges for the City.

If nothing were done to address the increasing annual pension contribution, the City would face debilitating financial hardship. However, through working with the State Legislature and partners, the Protecting MI Pension Grant Program was created to help Michigan’s underfunded municipal pension systems. Under the Fiscal Year 2022-23 state budget, the Michigan Treasury appropriated \$750 million to establish and operate a local grant program for qualified pension systems with a funded ratio below 60%, as defined in the Protecting Local Government Retirement and Benefits Act (P.A. 202 of 2017).

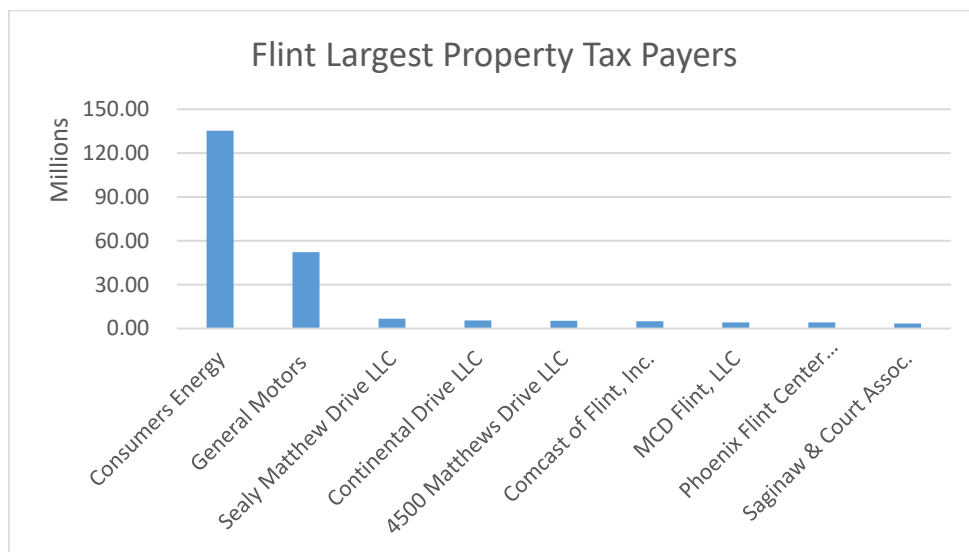
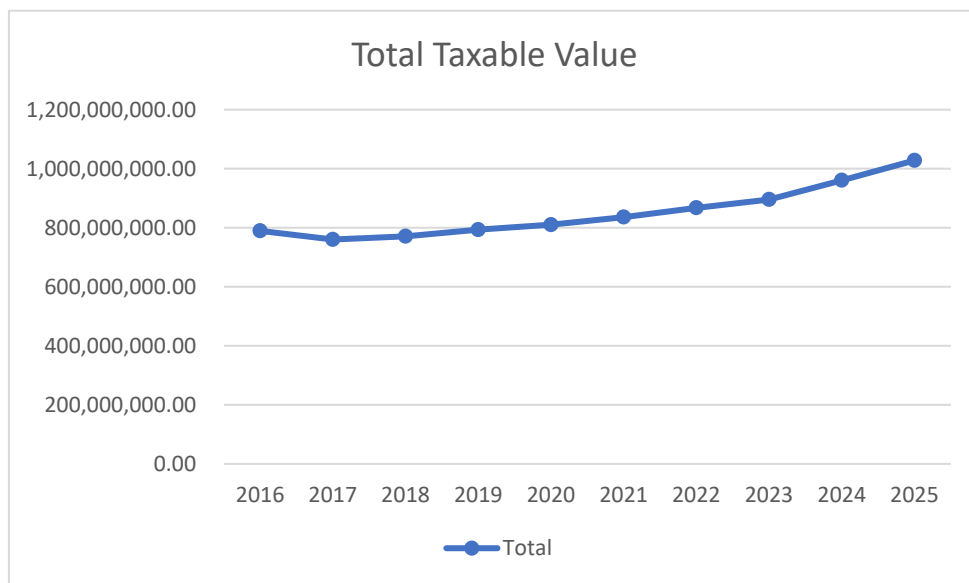


Taxes and Fees

The City of Flint collects various revenues to support the services it provides. Some of the City's revenues are based on specific rates and fees, including property taxes, income taxes, and water and sewer rates.

Property taxes make up significant revenue for the City in the General Fund and multiple Special Revenue funds. The chart below reveals that the City faced a substantial decline in overall taxable value due to the Great Recession from 2008 and 2009. Since 2014, the city tax base has stabilized. Property tax billing takes place twice during the year: July and December. The City has seen a 3-4% growth rate in the taxable property value over the last few years. For future projections, the City Assessor estimates an increase of 2-3% of taxable property value each year. The second chart shows the largest property taxpayers in the City of Flint as of FY2022.

The City's second-largest revenue source in the General Fund is income taxes. However, non-payment of City income taxes is a financial burden. Therefore, the City is developing an enhanced tax collection enforcement process to identify and correct tax evasion.



Taxes and Fees, Continued

The City collects a local income tax level of 1% from residents and 0.5% from non-residents who work in the City. The income taxes are included in the General Fund revenue.

The City collects a special assessment, per parcel, to cover the costs of streetlights. This revenue is in the Street Lights Fund.

The City collects a special assessment, per residential parcel, to cover the costs of waste collection. This revenue is in the Waste Collection Fund.

The City collects user charges for sewer and water services. This revenue is in the Sewer and Water Funds. The City is evaluating the rate structure with the intent of reducing economic hardship for residents.

See the Master Fee Schedule in the budget resolutions for a full list. Residents will not see an increase in their street lighting or waste collection fees in FY 2026.

Rate	FY2026	FY2027
<u>Property Taxes</u>		
General Operating	7.50	7.50
Public Safety	6.00	6.00
Neighborhood Policing	2.00	2.00
Parks & Recreation	0.50	0.50
Public Improvement	2.50	2.50
Public Transportation	0.60	0.60
Total City Millage	19.10	19.10
DDA Millage	1.8806	1.8806
<u>Income Taxes</u>		
Resident	1.0%	1.0%
Non-Resident	0.5%	0.5%
<u>Special Assessments</u>		
Street Lights	\$72.18	\$72.18
Waste Collection	\$202.56	\$202.56
<u>Utility Rates</u>		
Water Service Charge For Residential ¾" meter	\$28.69	\$28.69
Water Metered (per CCF) For City 0-35 CCF	\$6.19	\$6.19
Sewer Service Charge For Residential ¾" meter	\$28.69	\$28.69
Sewer Metered (per CCF) For City Residential	\$4.312	\$4.312

Governmental Funds

In addition to the General Fund, governmental funds include special revenue funds, debt service funds, and capital improvement funds. Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and require separate accounting because of legal or regulatory provisions or administrative requirements. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs.

City of Flint – Governmental Funds

General Fund

Major Streets Fund

Local Streets Fund

Public Safety Fund

Neighborhood Policing Fund

Parks & Recreation Fund

Street Lighting Fund

Waste Collection Fund

EDA Revolving Loan Fund

Drug Law Enforcement Fund

General Debt Service Fund

Public Improvement Fund

Building Inspection Fund

General Fund

The General Fund is the City's primary operating fund. It accounts for all the financial resources of the primary government, except those accounted for and reported in another fund.

101 General Fund

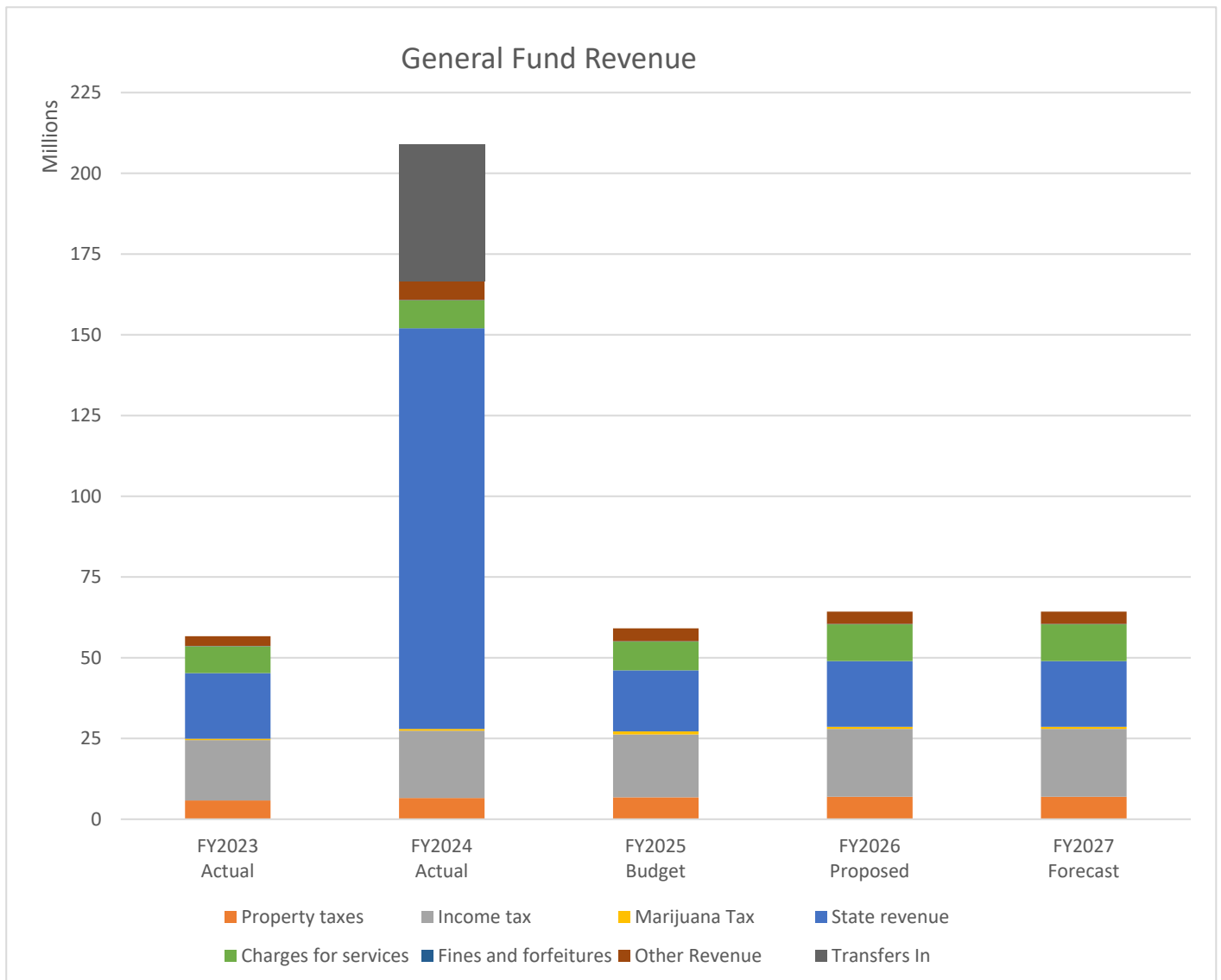
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Property taxes	5,798,136	6,551,647	6,774,806	6,951,612	6,951,612
Income tax	18,700,982	20,857,321	19,460,179	21,000,000	21,000,000
Marijuana Tax	414,730	531,777	951,385	640,515	640,515
State revenue	20,309,952	124,090,707	18,891,946	20,377,166	20,377,166
Charges for services	8,338,502	8,611,775	8,934,429	11,379,710	11,379,710
Fines and forfeitures	78,741	128,839	93,122	140,000	140,000
Other Revenue	3,027,020	5,827,074	3,994,827	3,784,000	3,784,000
Transfers In		42,318,475			
Revenue Total	56,668,063	208,917,615	59,100,694	64,273,003	64,273,003
Expenditures					
Personnel Services	18,819,943	20,559,176	27,418,083	29,471,422	29,471,422
Pension and OPEB	26,513,735	130,406,253	18,239,592	18,973,654	18,973,654
Supplies and Operating Expenses	15,290,435	15,385,279	31,039,932	18,098,333	18,098,333
Capital Outlay	69,886	1,123,403	2,860,835	1,667,444	1,667,444
Transfers Out	265,641	2,070,670	311,125	311,125	311,125
Expenditures Total	60,959,640	169,544,781	79,869,567	68,521,978	68,521,978
Beginning Fund Balance	19,131,445	14,840,691	54,288,598	33,519,725	29,270,750
Change in Fund Balance	(4,291,577)	39,372,834	(20,768,873)	(4,248,975)	(4,248,975)
Ending Fund Balance	14,839,868	54,213,525	33,519,725	29,270,750	25,021,775

General Fund Revenue

The General Fund's primary sources of revenue are state revenue sharing, income taxes, charges for services, and property taxes. Other State sources of revenue include state-shared sales taxes and grants.

By ordinance, the City collects a local income tax level of 1% from residents and 0.5% from non-residents who work in the City, and this is The City's second-largest revenue source in the General Fund. However, non-payment of City income taxes is a financial burden. Therefore, the City is developing an enhanced tax collection enforcement process to identify and correct tax evasion.

Lastly, the City is recovering after facing higher unemployment rates and increased prevalence of remote work during the COVID-19 pandemic. As a result, many cities across the state saw lower income tax revenue. Moreover, according to the 2020 Census, the City saw a 21% population decline from 2010 to 2020, bringing the City's population down to 81,000. This decrease in population will force the City to grapple with lower state revenue sharing, income tax, and property tax collections.



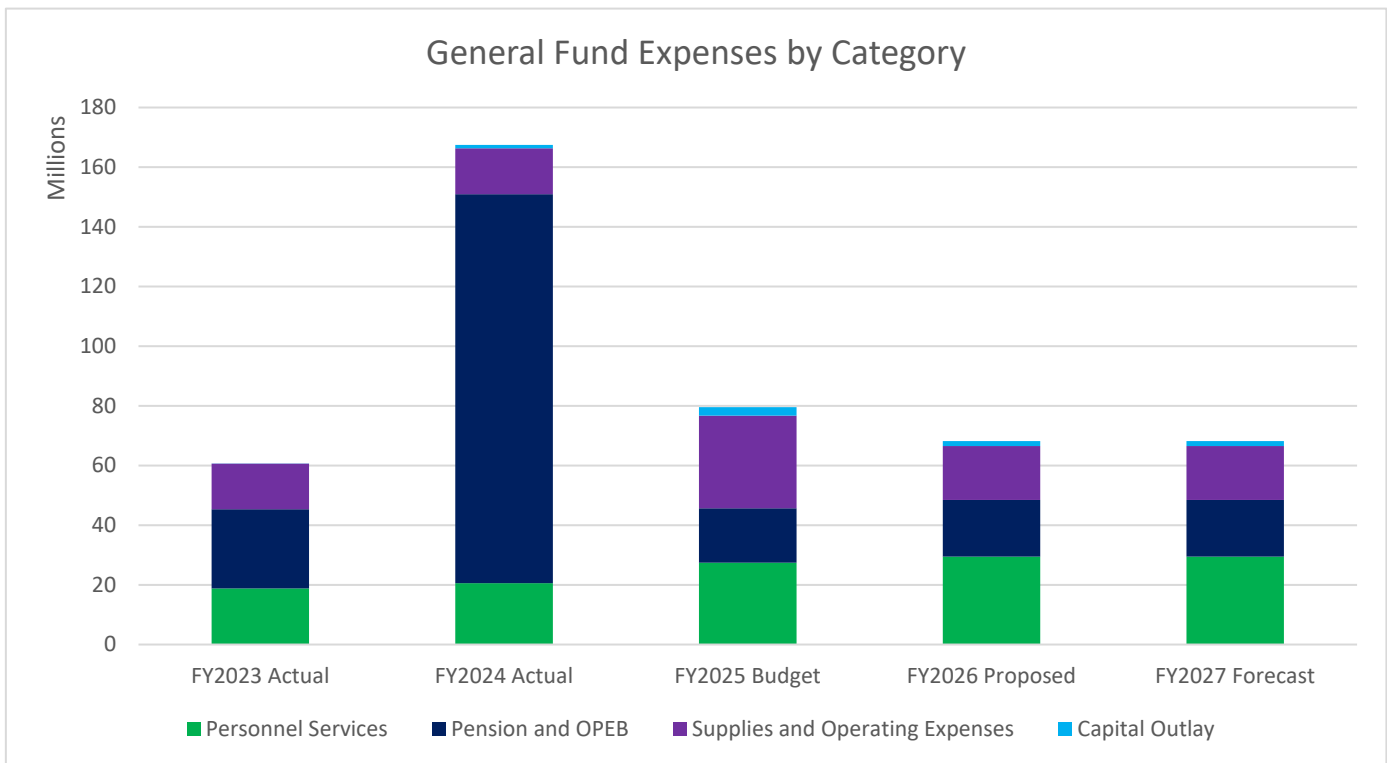
General Fund Expenditures

The main sources of expenditures for the General Fund are personnel services, including employee wages, health insurance, payroll taxes, and retirement benefits such as pension and OPEB.

Another source of expenditures is Supplies & Operating Expenses, which includes supplies, professional services, and other operating expenses.

Purchases of equipment are in the Capital Outlay expenditure category.

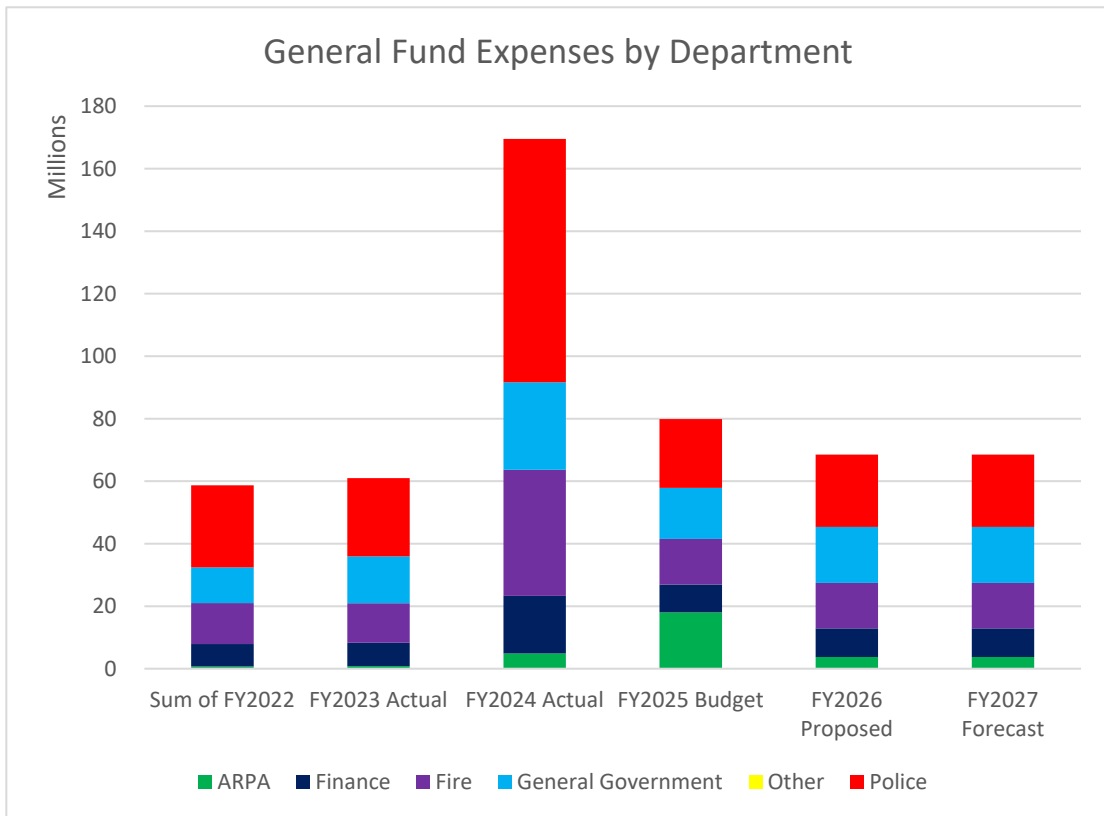
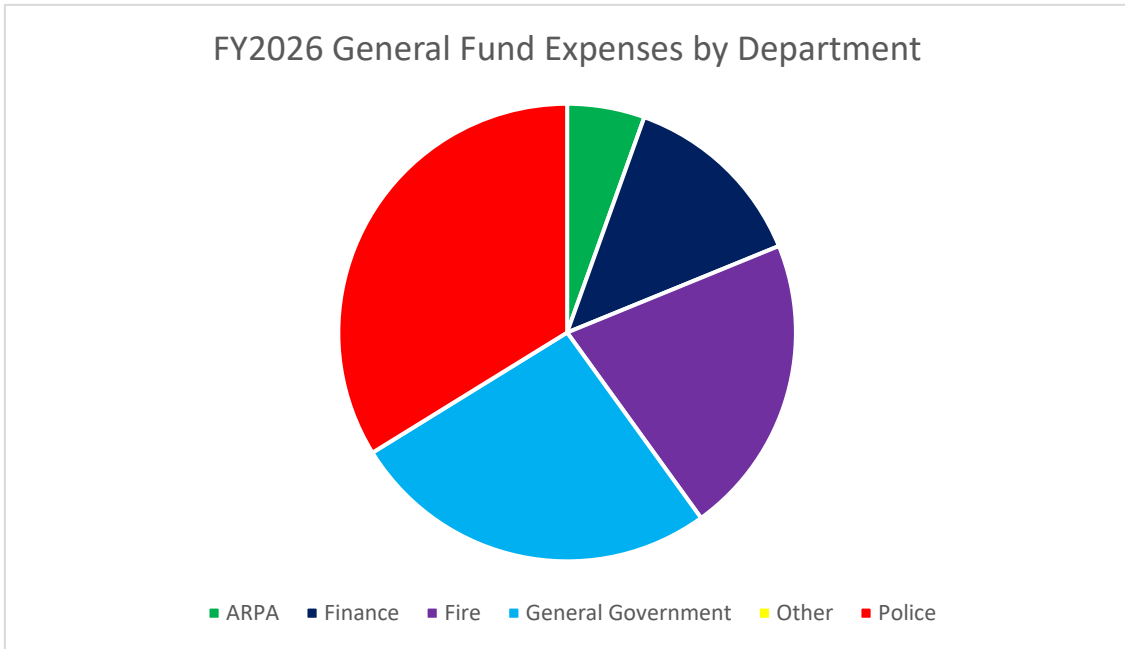
The Transfer Out expenditures are funds moved from the General Fund to other City funds.



The General Fund expenditures can also be reviewed by the different departments. These departments are discussed in more detail on the following pages.

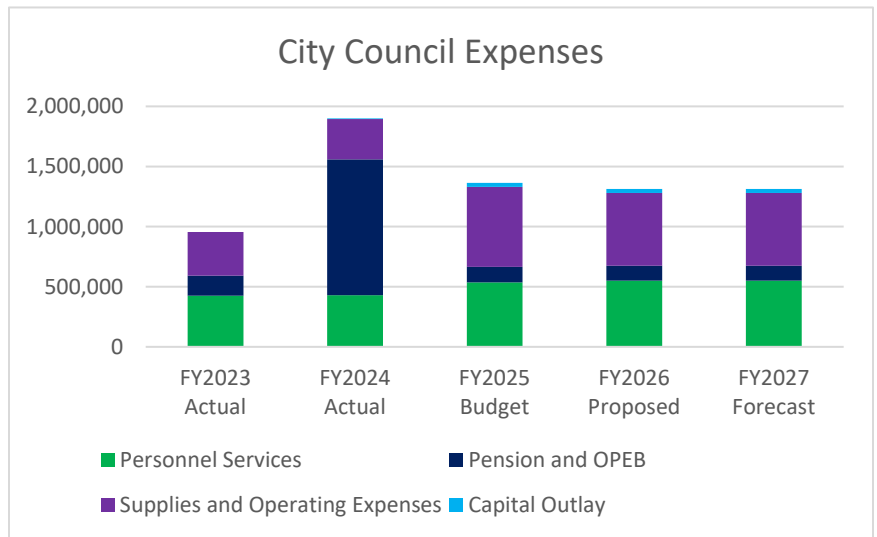
The General Government department is for items that apply to the General Fund as a whole, instead of a single department.

Public Safety departments, Police and Fire, account for approximately 62% of the FY2024 budgeted General Fund expenditures.



Legislative Department

The City Council is a board of officials elected by Flint residents and vested with the legislative power of the City of Flint. The City is split into nine (9) wards, and residents of each ward elects a councilmember to represent their interests in city government. The City Council is responsible for the adoption of ordinances and resolutions in accordance with the City Charter and State law and exercises general oversight over City affairs. At meetings of the City Council and its committees, the City Council reviews proposals from the Administration and offers citizens an opportunity to make suggestions for the improvement of the City and City operations. Pursuant to the Flint City Charter, the City Council adopts an annual City budget, designating appropriations and the amount to be raised by taxation for general purposes. The Council also works with other governmental, business, and community groups to resolve regional and neighborhood issues.

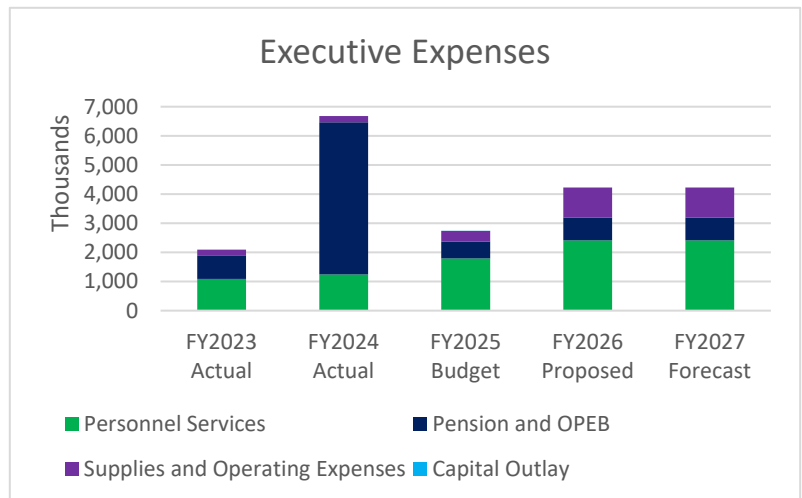


Council members were elected in Nov 2021 for five-year terms in accordance with the 2018 City Charter. The next election will be in the fall of 2026.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Other Revenue		271			
Revenue Total		271			
Expenditures					
Personnel Services	425,246	430,169	536,040	550,241	550,241
Pension and OPEB	166,769	1,128,543	128,674	123,831	123,831
Supplies and Operating Expenses	363,737	335,471	665,407	605,407	605,407
Capital Outlay		5,671	33,793	33,793	33,793
Expenditures Total	955,752	1,899,854	1,363,914	1,313,272	1,313,272

Executive Department

The Mayor’s Office works to implement the Mayor’s vision for Flint. The Mayor is elected by the citizens of Flint and is, in turn, directly responsible to them. The Mayor’s Office directly oversees the City Administrator, who oversees the rest of the departments in the City. However, the Mayor still plays an active role in determining the direction of all the departments. They also work closely with the City Council to discuss critical decisions and plans for the City.



The Office of Blight Elimination and Neighborhood Stabilization works to keep the City beautiful. The office provides cleanup crews, dumpsters, and supplies to residents planning to clean up their properties. Beginning in 2020, the City renewed its campaign to fight blight and has worked alongside community organizations such as the Neighborhood Engagement Hub and Keep Genesee County Beautiful. The office continues its campaign going into FY2024.

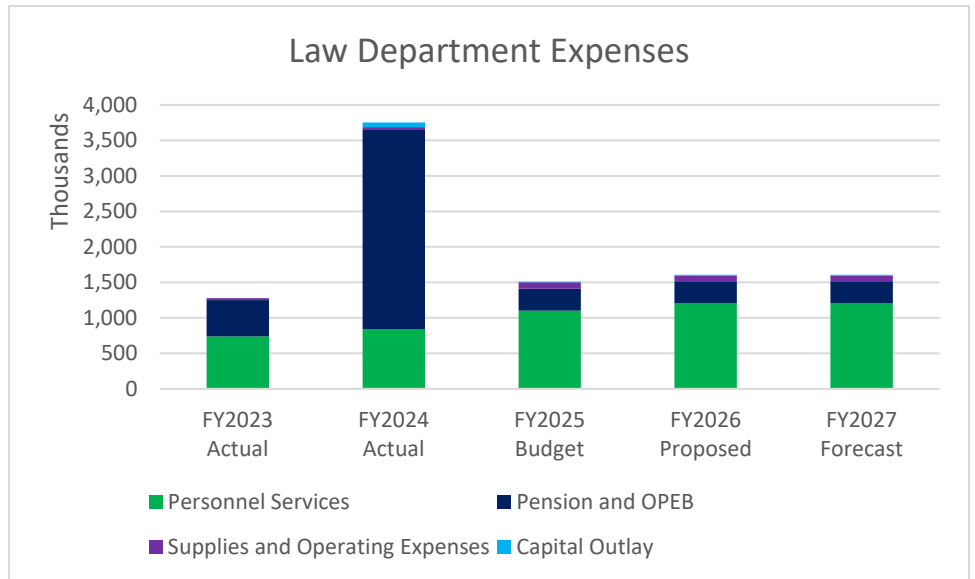
The City Administrator oversees the day-to-day operations of the City of Flint. He oversees every department and ensures everyone is working toward the goals set by the City Council and the Mayor. This work includes receiving input from citizens to understand their needs and concerns and then communicating these to the Mayor and City employees.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Fines and forfeitures	8570	55994	20000	65000	65000
Other Revenue	1,421	1,997	1,000		
State revenue					
Revenue Total	9,991	57,991	21,000	65,000	65,000
Expenditures					
Personnel Services	1,091,221	1,243,506	1,793,916	2,411,077	2,411,077
Pension and OPEB	786,136	5,221,675	579,886	785,583	785,583
Supplies and Operating Expenses	217,077	215,220	362,550	1,030,761	1,030,761
Capital Outlay			3,000	4,514	4,514
Expenditures Total	2,094,434	6,680,401	2,739,352	4,231,935	4,231,935

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
02. Mayor	1,000,925	2,780,041	1,187,054	1,631,135	1,631,135
03. Administrator	468,399	1,367,475	507,140	433,874	433,874
19. Blight Removal	625,110	2,532,885	1,045,158	2,166,926	2,166,926
Grand Total	2,094,434	6,680,401	2,739,352	4,231,935	4,231,935

Law Department

The Law Department provides quality legal services to the City’s elected and appointed officials, employees, and agencies. We also provide comprehensive training and representation for the City and its officials and employees. In addition, the Law Department provides compliance support to the City’s line departments on multiple issues to ensure that the City and its officials and employees are satisfying a variety of legal requirements.



The Law Department also, either through staff attorneys or by retaining outside counsel, provides legal representation to the City, its elected and appointed officials, and its employees and volunteers, to defend against civil litigation in state and federal courts as well as in administrative proceedings. We also represent the City’s interest in Bankruptcy Court proceedings to recoup funds owed to the City and appear before the Michigan Tax Tribunal on tax assessment disputes. The Law Department prosecutes violations of City of Flint ordinances and prosecutes nuisance abatement actions to address blight.

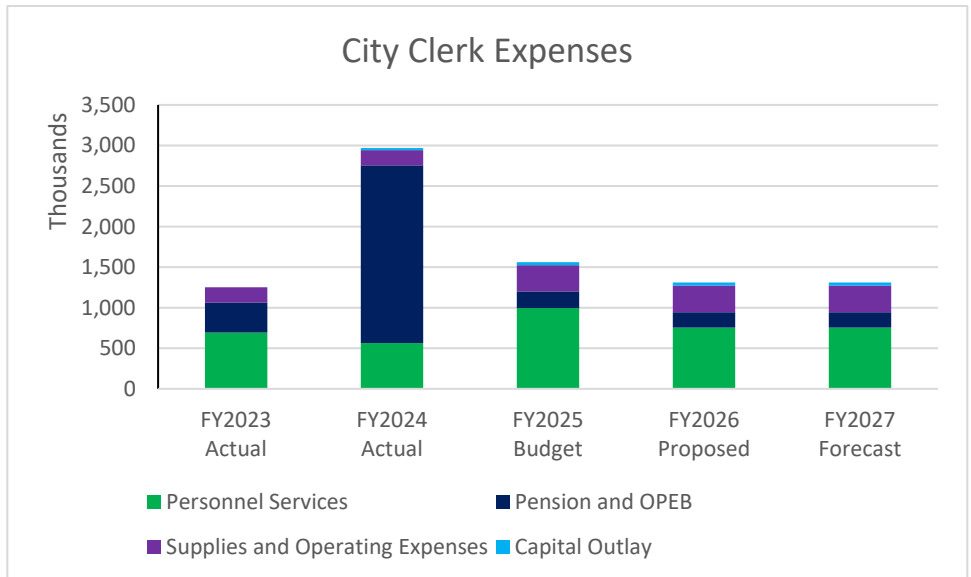
In the last year, the Law Department has focused on vigorously defending the City in ongoing litigation. Multiple cases have been dismissed outright, while other cases have ended with settlements that limit the City’s exposure to potentially ruinous adverse verdicts. The Law Department has also aggressively supported the City’s blight elimination efforts, securing numerous judicial orders allowing City departments to clean up and address some of the City’s worst-blighted properties. The Law Department has also worked to return its activities in-house as much as possible, including but not limited to bankruptcy, tax tribunal, and collections matters, allowing us to represent the City more directly and economically in these areas.

Moving forward, we intend to continue providing high-quality, economical, and effective legal counsel and representation for the City of Flint. In particular, the Law Department will continue to prioritize representing the City, its officials, and employees in various courts, and assisting other City departments in providing effective and efficient services to the City’s residents and improving our City.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Charges for services	7,286	10,942	1,000	6,000	6,000
Other Revenue	1,804	34,378		25,000	25,000
Revenue Total	9,090	45,320	1,000	31,000	31,000
Expenditures					
Personnel Services	739,441	843,227	1,101,465	1,203,292	1,203,292
Pension and OPEB	510,839	2,802,274	308,763	302,464	302,464
Supplies and Operating Expenses	27,437	42,213	90,400	90,400	90,400
Capital Outlay		65,045	10,000	10,000	10,000
Expenditures Total	1,277,717	3,752,759	1,510,628	1,606,156	1,606,156

Office of City Clerk

The City Clerk’s Office is responsible for maintaining records of City Council proceedings, providing licenses to local businesses, overseeing elections, and other administrative duties. By keeping track of these records, the office operates as a librarian for some aspects of city business. They also publish all city ordinances, and once every ten years they must publish a comprehensive book containing all current ordinances.



The Licensing division works with businesses to ensure that they are operating in a safe and ethical way. This helps protect residents of the City from fraudulent or unsafe business practices. They have a team of investigators who respond to complaints about businesses or services to ensure all laws and regulations are followed.

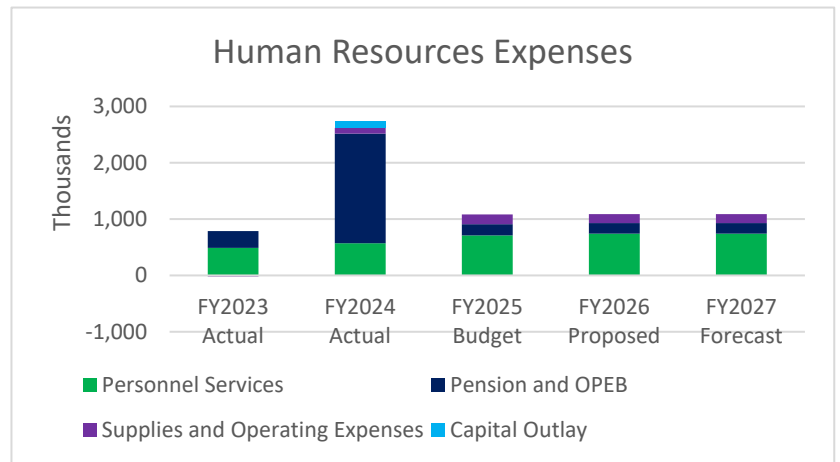
The Election division maintains voter registration records, helps new voters register for the first time and educate them on the process, and issues absentee ballots. They also administer all elections in accordance with Federal, State and local laws.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Charges for services	240	1,665		1,000	1,000
Other Revenue	860,740	766,796	528,850	625,000	625,000
Revenue Total	860,980	768,461	528,850	626,000	626,000
Expenditures					
Personnel Services	692,947	562,669	995,269	755,343	755,343
Pension and OPEB	372,447	2,192,459	204,908	187,947	187,947
Supplies and Operating Expenses	186,743	186,485	323,700	330,700	330,700
Capital Outlay		26,196	38,000	38,000	38,000
Expenditures Total	1,252,137	2,967,809	1,561,877	1,311,990	1,311,990

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
04. City Clerk	533,644	1,405,738	607,976	581,683	581,683
04. City Clerk-Elections	718,493	1,562,071	953,901	730,307	730,307
Grand Total	1,252,137	2,967,809	1,561,877	1,311,990	1,311,990

Human Resources Department

The Human Resource & Labor Relations Department is a support services department dedicated to helping the city achieve its human resource goals using a proactive, innovative, and consultative approach. The Human Resources Department is responsible for keeping all other City departments properly staffed, through retention and recruitment, and sets all employee policies. They are also the primary negotiators on behalf of the City for all collective bargaining negotiations and they worked with unions (1600, 1799, FPOA, POLC- Police Sergeant's, Lts./Captains, Local 352) to determine the new contracts. They handle all employer-employees disputes and disciplinary issues for the City.



Currently, the human resource/labor relations team consists of eight (8) employees. The staff of this department is responsible for various functions that affect every department of the City in the following:

- Organizational Structure.
- Recruiting and Onboarding New Employees.
- Performance Management.
- Employee Compensation and Benefits.
- Training and Development.
- Employee and Labor Relations.
- Workplace Safety and Health Issues.
- Employee Satisfaction.

These functions include: contract bargaining process for six unions; policy and procedure development and implementation; employee relations to include investigations such as sexual harassment and discrimination; settling grievances with union leaders on behalf of their employees; recruitment, selection, development, and retention; onboarding of new employees; personnel changes for payroll; benefit management; manage COVID-19 policies and procedures based on recommendations from the Genesee County Health Department and CDC; manage the CDL program to include medical recertification and the City's random drug testing policy required under DOL; verifications of employment or prior employment from various companies and organizations; manage the City's worker's compensation plan; responding to FOIAs, PERA request, and legal request; training of staff; manage the City's Employee Assistant Program (EAP); maintain seniority list and pull the seniority list as requested from departments or unions; responsible for layoffs and recalls; safety; compliance with City ordinance and charters as it relates to human resource functions; employee records management; maintaining the City's classification and compensation plan; maintain compliance with state and federal regulations (EEOC, ADA, FMLA, FLSA, etc.)

Human Resources Department (continued)

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Other Revenue	400	109,088			
Revenue Total	400	109,088			
Expenditures					
Personnel Services	489,103	571,817	710,802	742,529	742,529
Pension and OPEB	298,598	1,944,208	197,699	186,749	186,749
Supplies and Operating Expenses	(18,427)	103,488	175,095	158,850	158,850
Capital Outlay		109,036			
Expenditures Total	769,274	2,728,549	1,083,596	1,088,128	1,088,128

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
16. Civil Service			75,774	71,175	71,175
Human Resources	769,274	2,728,549	1,007,822	1,016,953	1,016,953
Grand Total	769,274	2,728,549	1,083,596	1,088,128	1,088,128

Finance Department

Finance's mission is to develop and control the financial management functions of the City, including accounting and budget functions. The department maintains multiple financial management systems, which are used to monitor and meet financial reporting requirements to ensure fiscal stability and proper utilization of public monies.

Investment and management of City funds are also significant policies and operational activities through which Finance maximizes City resources by maintaining the City's portfolios in the most advantageous positions. This includes ongoing analysis of individual investments and general trends that impact the returns on investments, including analysis of City disbursement and collection activities to ensure sound and prudent fiscal management. Financial management responsibilities include risk management and the assets of the General Fund and enterprise or special revenue funds.

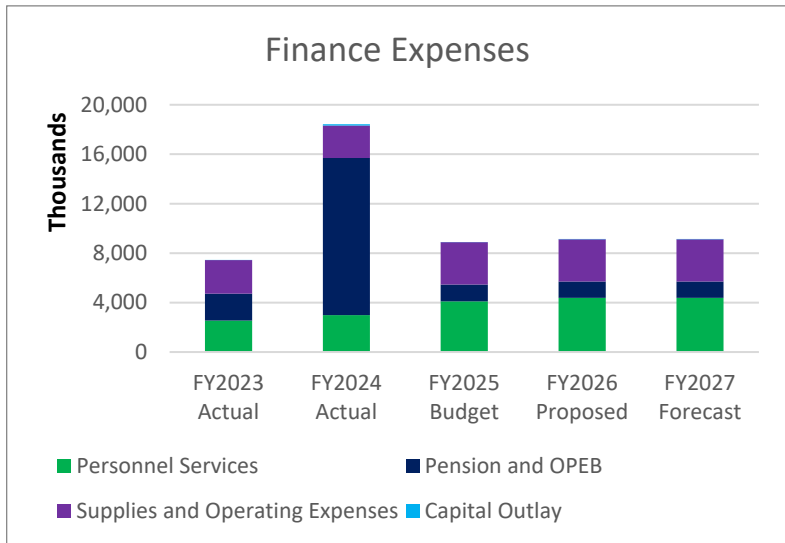
Budget responsibilities include the preparation of policy recommendations and coordination of budget development and budget monitoring to ensure conformance with the state Uniform Budget and Accounting Act and the City Charter. This process includes revenue and expenditure analysis, policy and budgetary alternatives development, and coordination between the Mayor and departments on budget development and financial and operational issues. Finance also assists in union contract negotiations and provides cost-benefit analyses on adopted projects for Mayoral review. In addition, Finance includes the Purchasing, Customer Service Center, Assessment, Information Technology, Facilities divisions, and general finance functions such as payroll, accounting, and accounts payable.

The Purchasing division is responsible for acquiring goods and services for the City. The division issues purchase orders, helps to develop term contracts, and acquires supplies and services. They maintain a competitive bidding process that businesses are encouraged to participate in. They dispose of all surplus property and equipment. They are responsible and accountable for the expenditure of public funds.

The Customer Service Center is responsible for billing and collecting revenues, including real property taxes, personal property taxes, City income taxes, water and sewer bills, license and permit fees, and other bills.

The Assessment Division is responsible for the appraisal of and determination of actual cash value and taxable value for all real and business personal property. The office oversees the preparation of the Assessment and Tax rolls used in the billing/collecting of taxes. Additionally, they handle ownership changes, address changes, property splits/combinations, exemptions (Principal Residence, Hardship, Disabled Veterans, Small Business, Non-Profit), and all the documentation required.

The Facilities division is responsible for the maintenance of all City-owned buildings. This includes snow removal and lawn care maintenance for those properties.



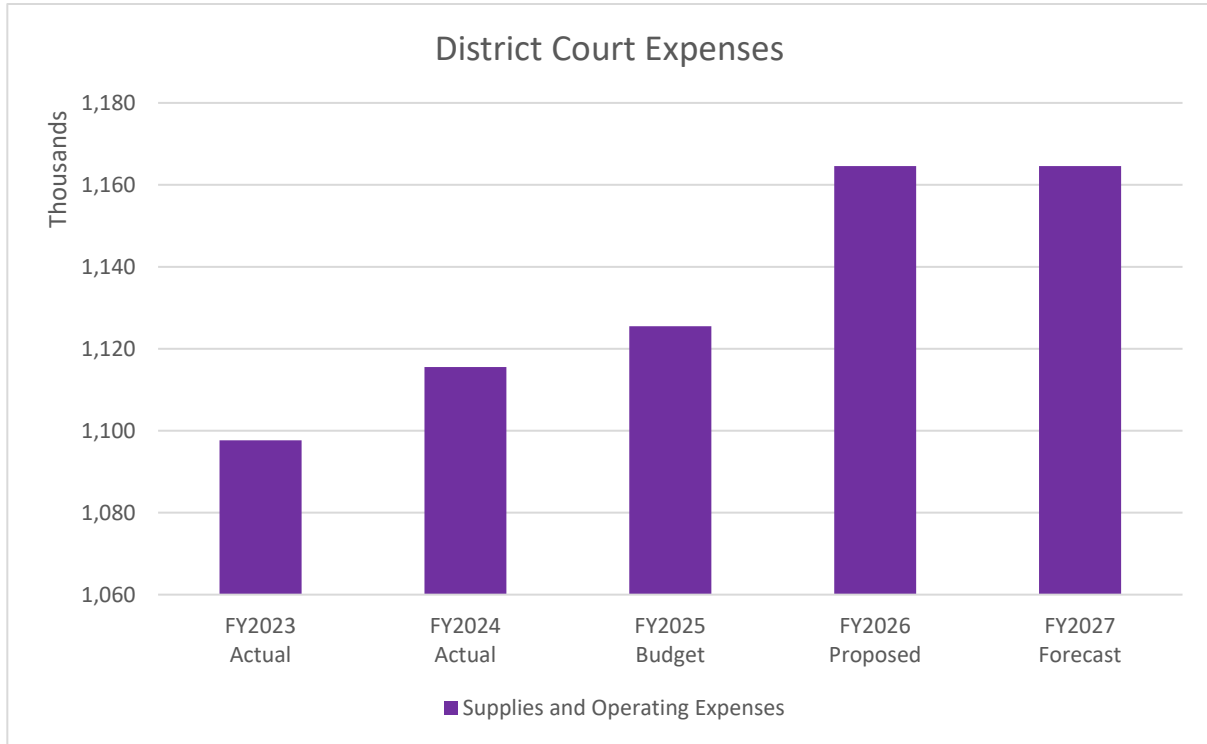
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Income tax	154	10			
Charges for services	776,254	837,646	632,960	755,460	755,460
Other Revenue	31,126	148,969	49,000	13,000	13,000
Revenue Total	807,534	986,625	681,960	768,460	768,460
Expenditures					
Personnel Services	2,542,175	2,989,807	4,105,205	4,384,538	4,384,538
Pension and OPEB	2,182,793	12,700,918	1,355,629	1,321,236	1,321,236
Supplies and Operating Expe	2,715,508	2,633,684	3,421,686	3,409,210	3,409,210
Capital Outlay	15,099	95,534	13,950	31,000	31,000
Expenditures Total	7,455,575	18,419,943	8,896,470	9,145,984	9,145,984

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
06. Finance	1,444,367	3,965,646	1,926,497	1,842,450	1,842,450
07. Treasurer	2,950,591	7,596,873	3,173,100	3,493,515	3,493,515
08. Assessor	1,090,370	3,317,907	1,200,881	1,294,003	1,294,003
09. Purchasing	253,169	740,413	272,960	272,186	272,186
10. Facilities Maintenance	1,717,078	2,799,104	2,323,032	2,243,830	2,243,830
Grand Total	7,455,575	18,419,943	8,896,470	9,145,984	9,145,984

Judicial Department

The 67th District Court of Genesee County has limited jurisdiction over Flint and the rest of the county. The Court has ten elected judges and four appointed magistrates, among other positions. The Court is responsible for parking citations, traffic violations, criminal misdemeanors, preliminary examinations in felony cases, landlord-tenant, small claims, and general civil cases. The City helps contribute to some of their operating costs.

The current agreement with Genesee County for the operation of the District Court under the merger ends on December 31, 2025. The City is currently exploring its options.

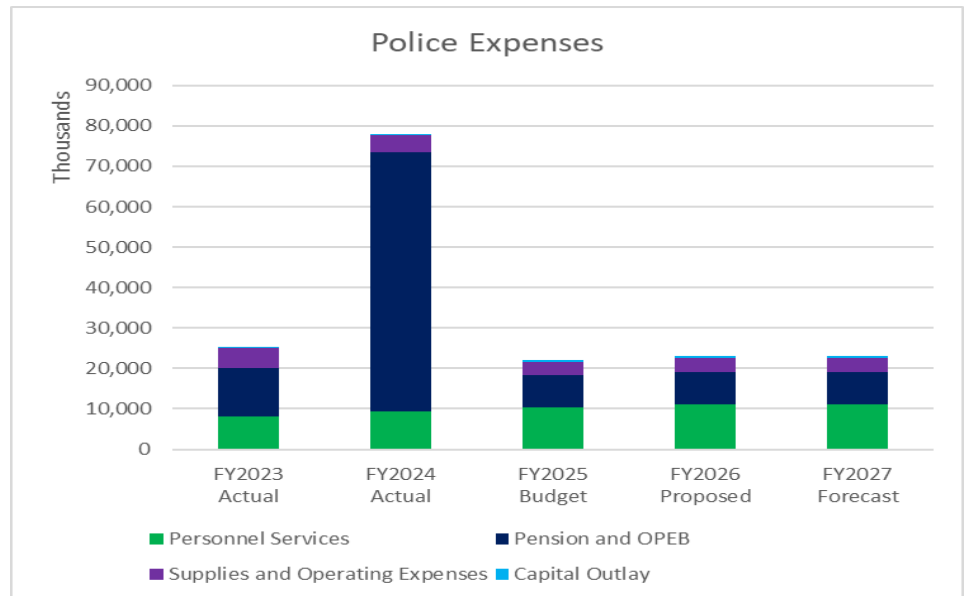


	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Fines and forfeitures	70,171	72,845	73,122	75,000	75,000
Revenue Total	70,171	72,845	73,122	75,000	75,000
Expenditures					
Supplies and Operating Expenses	1,097,668	1,115,537	1,125,501	1,164,597	1,164,597
Expenditures Total	1,097,668	1,115,537	1,125,501	1,164,597	1,164,597

Police Department

The Police Department works to enforce local, state, and federal laws to keep all residents, businesses, and visitors safe and secure. The department is split into different bureaus that each serves the city in their own way.

The Patrol Operations Bureau is the most visible part of the police department. It is made up of uniformed officers who respond to 911 calls and patrol the city to detect and prevent crime. This division is made up of the traffic bureau, four different patrol squads, and other support services.



The Criminal Investigations Bureau is a team of detectives that investigate crimes throughout the city. They work together with detectives from the Michigan State Police to fully investigate crimes and collect all the facts. This evidence is then presented to a prosecutor's office to determine if any criminal charges will be filed.

During the year 2023, the City of Flint ratified Collective Bargaining Agreements with all police unions and civilian support staff unions. These new contracts provided all members with significant wage increases. Until recently, many positions in the department had been vacant. This increase has already been attracting new, qualified officers to join the department, as well as hiring bonus incentive pay. As many more officers will be retiring in the near future, this new contract will ensure that the police department is able to fill these positions and keep the city safe.

Beyond this wage increase, the Police Department is continuing to invest in their officers. They continue to provide training to help them better protect the people of Flint, and the City ensures that officers have the protection they need to be safe while patrolling the streets. To reduce violent crime and improve public safety the Police Department has undertaken several new initiatives. They began a bold new recruitment campaign to fill vacant positions with qualified officers and have already had success with this. They established a Cold Case Unit to solve homicides, proactive investigations and target the drivers of crime in the City. They are also specifically responding to complaints about illegal narcotics, prostitution, and human trafficking. A Gun Bounty Program was established to take assault rifles off the streets.

The Police Department has assigned an officer to the Flint Area Narcotics Group. This is a special unit created by the Michigan State Police to fight illegal drug distribution within the City of Flint. The Michigan State Police have sent fifteen additional narcotics investigators, along with other resources, to the Flint area to assist with this effort.

Most recently the department has assigned an officer to investigate opioid deaths and to partner with the treatment organizations to reduce opioid deaths.

The department is also investing in new, innovative technology to help them fight crime. Analysts in the intelligence center are helping officers better understand crime trends and predict where issues may arise in the future. By coordinating with patrol operations, the detective bureau, and the special investigation and special operations units, the department can reduce crime by conducting enforcement in specific locations.

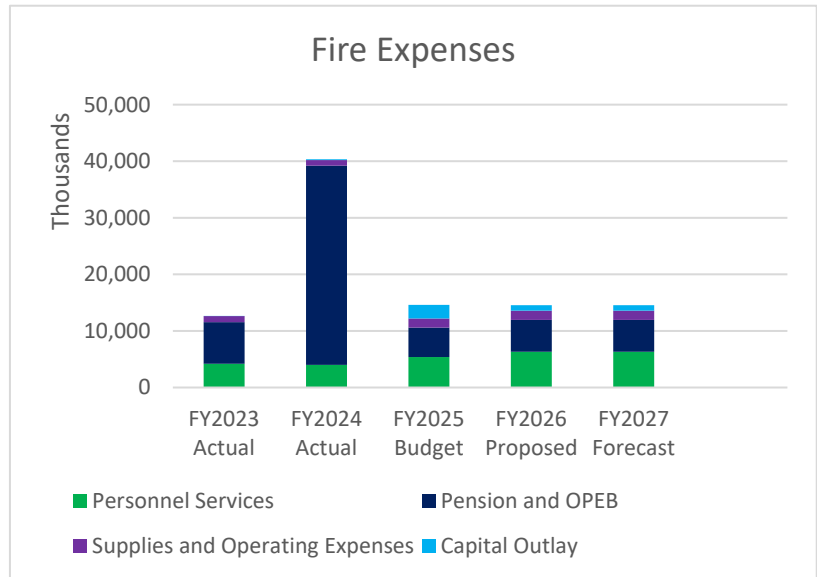
Police Department, continued

Most recently the police department has requested ten percent of civilian staff will be upgraded from part-time to full-time employment. This upgrade will significantly improve the department’s customer service.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
State revenue	2,288,166	887,452	83,000	80,000	80,000
Charges for services	840,771	974,371	742,750	799,575	799,575
Federal revenue					
Other Revenue	1,062,142	270,385	350,000	485,000	485,000
Revenue Total	4,191,079	2,132,208	1,175,750	1,364,575	1,364,575
Expenditures					
Personnel Services	8,116,717	9,265,240	10,384,717	11,156,862	11,156,862
Pension and OPEB	12,094,516	64,094,584	7,914,026	7,870,598	7,870,598
Supplies and Operating Expenses	4,763,436	4,359,163	3,381,241	3,520,725	3,520,725
Capital Outlay	21,739	196,444	340,135	612,250	612,250
Expenditures Total	24,996,408	77,915,431	22,020,119	23,160,435	23,160,435

Fire Department

The Flint Fire Department (FFD) is Genesee County's only full-time fire department providing fire and emergency medical services to the citizens of the City of Flint. FFD recognizes that emergencies may occur at any time and is committed to providing quality service before, during, and after the emergency. To improve community relations and contribute to the stability of our City, FFD has expanded its mission to include community outreach and career development.



The FFD is on the front-line in creating an informed first responder community by providing fire prevention and education programs to ensure that the community is well equipped to respond in the event of an emergency in and outside of the home. These programs provide smoke alarms, carbon monoxide detectors, second story escape ladders and fire prevention and education programs in the community for adults, children, and seniors. Flint Fire reaches over 600 students (K-3rd grade) each year with our Fire Safety House initiative and over 200 students (4th - 6th grade) each year during Fire Prevention Week.

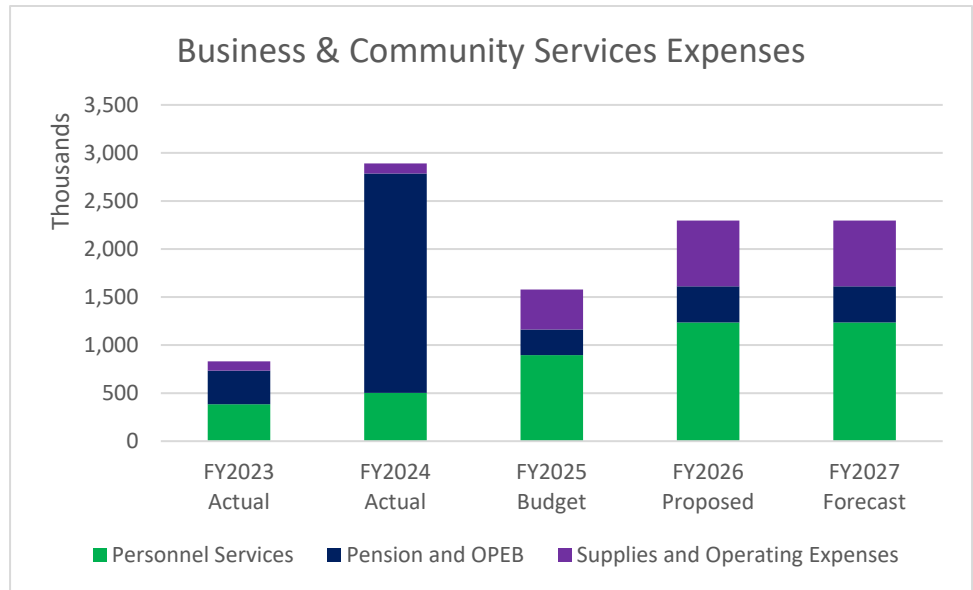
By introducing inner city youth to a career in the fire service and providing training in its application, FFD is assisting in the improvement of the city's economic condition. Career development will enable FFD to provide highly trained community members that are self-sustaining, responsible, and employable. FFD employs highly trained State of Michigan certified trainers to conduct Fire and EMS courses. All Fire personnel are State of Michigan Certified as Emergency Medical Technicians or Paramedics. The department also participates in career fairs in schools and colleges as well as conduct summer fire camp for students (12 – 17 years old).

Through our First Aid and Cardiopulmonary Resuscitation (CPR) programs, FFD is assisting in the development of skills to handle crises. Courses in CPR, First Aid, Automated External Defibrillator (AED) and Fire Safety are conducted in local churches, schools, senior centers, and neighborhood associations throughout the community. FFD believes in making community members feel safe with what they can control.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
State revenue	1,248,744	1,008,322	1,325,534	2,650,000	2,650,000
Charges for services	162,930	60,941	83,820	2,114,500	2,114,500
Other Revenue	264	68,725			
Revenue Total	1,411,938	1,137,988	1,409,354	4,764,500	4,764,500
Expenditures					
Personnel Services	4,209,242	4,006,963	5,393,332	6,324,178	6,324,178
Pension and OPEB	7,331,135	35,198,609	5,210,410	5,612,711	5,612,711
Supplies and Operating Expenses	1,074,581	1,003,363	1,585,100	1,664,100	1,664,100
Capital Outlay	33,048	126,342	2,421,957	937,887	937,887
Expenditures Total	12,648,006	40,335,277	14,610,799	14,538,876	14,538,876

Business and Community Services

The Department of Business and Community Services, previously known as the Planning and Development Department, through partnerships with businesses, local non-profits, other units of local government, and citizens, continues Flint's transformation into a safe, healthy, and sustainable city. They achieve these goals through multiple divisions (Community Services, Business Services, Operations, and Building Safety Inspections) that work independently and collaboratively, sharing the Department's vision as a resource for redevelopment of commercial, residential, and community development projects, and providing services that reflect the needs of its citizens.



The Business Services Division is comprised of the divisions of Zoning, Economic Development, and Licensing; all crucial components to building Flint's fiscal ecosystem. The Business Services team leads all phases of new development as well as updates to existing structures from concept phase through post-construction review. Their goal is to provide a streamlined development process integrating internal teams, external partners, and applicants, allowing new projects to flourish. This team supports five boards/commissions including the Planning Commission, Zoning Board of Appeals, Historic District Commission, Economic Development Corporation, and the Brownfield Redevelopment Authority. Through internal programs and partnerships with their respective boards, this team serves as the principal for updating zoning ordinances, updating and complying with the Comprehensive and Capital Improvement Plans, as well as preserving historical structures within the City. The goal of this team is to direct neighborhood stabilization, residential and commercial growth, and guide the revitalization of modernizing Flint's economic footprint.

The Community Services Division encompassing Community Development, Neighborhood Implementation, Parks, and Housing continues to be an essential part of the City of Flint's mission. This division oversees Federal grants and neighborhood initiatives that support community development and housing needs while working to enhance quality of life across the city.

The Community Services staff manages federal grant programs including CDBG, ESG, HOME, HOME-ARP, and Choice, overseeing distribution, monitoring compliance and maintaining required documentation. The Community Development Block Grant program addresses public services, blight elimination, housing improvements, and economic development through strategic allocation and oversight of subrecipient agreements. The Emergency Solutions Grant program focuses on preventing homelessness and supporting those experiencing housing instability through rapid re-housing and emergency shelter operations.

Staff coordinate with contractors and community partners to implement housing rehabilitation, neighborhood improvement projects, and parks programming through Flint. This team processes residents' concerns, handles contract approvals, and manages budgets for various initiatives while supporting citywide planning efforts. Working across departments, they ensure successful project implementation while maintaining compliance with federal, state, and local

requirements. Looking ahead, the division is preparing to launch several new initiatives: HOME-ARP scattered site project, ARPA Roof Repair Program, and Down Payment Assistance Program launching in 2026.

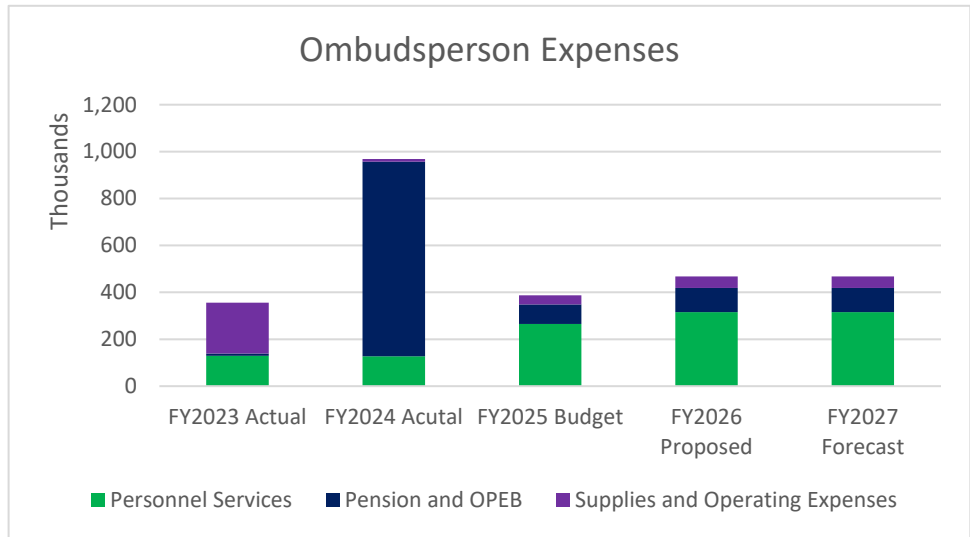
The Building and Safety Inspections team is responsible for protecting the health and welfare of the community through building plan review, inspections, permitting, and enforcement of safe and compliant structures. This division works directly with the Business and Community Services team, ensuring all proper codes and ordinances are complied with. The division consists of state-licensed inspectors who ensure all buildings in Flint are safe for residents, employees, and visitors.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Charges for services	212,472	215,635	60,000	210,000	210,000
Other Revenue	6,179	54,509			
Revenue Total	218,651	270,144	60,000	210,000	210,000
Expenditures					
Personnel Services	384,169	503,200	895,134	1,235,833	1,235,833
Pension and OPEB	349,666	2,283,225	267,242	375,816	375,816
Supplies and Operating Expenses	97,131	103,516	415,343	683,800	683,800
Expenditures Total	830,966	2,889,941	1,577,719	2,295,449	2,295,449

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
17. Planning	654,190	2,373,445	1,272,174	1,860,015	1,860,015
18. Cannabis Compliance	176,776	516,496	305,545	435,434	435,434
Grand Total	830,966	2,889,941	1,577,719	2,295,449	2,295,449

Office of the Ombudsperson

The 2018 City Charter created the Ethics and Accountability Board to investigate complaints against public servants and city agencies for failure to adequately perform services as required by the City of Flint Charter. The board is also responsible for appointing an Ombudsperson. While the City used to have an Ombudsperson, the position was cut in 2011. The new charter guarantees \$250,000 in funding for the department.



Flint residents can file complaints with the Ombudsperson concerning issues with the City government. The Ombudsperson is then responsible for investigating these complaints. These complaints can range from problems with City services to ethical complaints about City employees. In addition to responding to complaints, it is the role and duty of the Ethics and Accountability Board and the Ombudsperson to conduct performance audits to ensure that the city government is operating efficiently and effectively, seek to have provisions of the City of Flint Charter enforced, and provide recommendations when a pattern and practice of misconduct is identified.

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Expenditures					
Personnel Services	129,682	127,423	264,918	315,730	315,730
Pension and OPEB	9,701	829,414	83,532	102,819	102,819
Supplies and Operating Expenses	216,381	11,835	39,000	49,000	49,000
Expenditures Total	355,764	968,672	387,450	467,549	467,549

Major Street & Local Street Funds

The Major and Local Street Funds account for the maintenance and improvement activities for streets within the City. Funding is primarily through state-shared gas and weight taxes. Vehicle registration fees provide an additional source of revenue for the State of Michigan. The revenue generated is then distributed among counties and cities in Michigan.

The Street funds are part of the Transportation Division of the City's Department of Public Works (DPW). The Transportation Division is responsible for managing much of the public infrastructure of the City. Oversight includes planning, design, maintenance, and construction of major and local street systems and bridges. Transportation encompasses three operational divisions: Transportation Administration, Traffic Engineering, and Street Maintenance.

The Administrative staff issues Metro Act Permits that grant telecommunications providers access to and ongoing use of the public right-of-way. Administrative staff also manage the local Transportation Improvement Program (TIP) which involves planning, financing, and constructing major street road projects which are typically funded with federal pass-through dollars, State contributions, and local revenues which pay for the local share of project costs.

The Traffic Engineering Division promotes pedestrian and traffic safety and utilizes the best practices and innovative approaches to perform traffic control maintenance activities. The division installs, maintains, repairs, and utilizes traffic control devices to facilitate the efficient movement of vehicles and people and to improve traffic flow. Traffic Engineering's primary functions involve the design, construction, maintenance, and historical archiving of all traffic signals, signs, and pavement markings within the City.

The Street Maintenance Division is responsible for performing maintenance and preservation activities within the public right-of-way. Street Maintenance currently maintains 152.32 miles of major streets and 353.89 miles of local streets. Maintenance of City owned streets includes paving, pothole patching, repairing pavement breaks, preventative maintenance, plowing, and sweeping. The City is responsible for winter maintenance for local streets.

Fund	202					Major Street Fund
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast	
Revenue						
Charges for services	19,291	28,913	20,000	20,000	20,000	
Federal revenue						
State revenue	12,123,625	17,123,882	12,499,731	12,606,486	12,606,486	
Other Revenue	480,110	1,225,687	490,236	453,876	453,876	
Revenue Total	12,623,026	18,378,482	13,009,967	13,080,362	13,080,362	
Expenditures						
Personnel Services	1,663,624	1,974,975	2,489,570	2,609,542	2,609,542	
Pension and OPEB	1,339,314	6,460,163	978,810	1,028,717	1,028,717	
Supplies and Operating Expenses	6,171,835	7,443,396	9,996,734	8,777,797	8,777,797	
Capital Outlay	48,553	115,982	428,000	430,000	430,000	
Transfers Out			2,900,000	3,100,000	3,100,000	
Expenditures Total	9,223,326	15,994,516	16,793,114	15,946,056	15,946,056	
Net-Change	3,399,700	2,383,966	(3,783,147)	(2,865,694)	(2,865,694)	
Beginning Fund Balance	20,443,930	23,843,629	26,227,595	22,444,448	19,802,194	
Ending Balance	23,843,630	26,227,595	22,444,448	19,578,754	16,936,500	

Local Street Fund

Fund	203				
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Charges for services					
Federal revenue					
State revenue	3,340,873	7,651,875	3,391,786	3,471,863	3,471,863
Other Revenue	652,720	766,855	675,040	669,040	669,040
Transfers In			2,900,000	3,100,000	3,100,000
Revenue Total	3,993,593	8,418,730	6,966,826	7,240,903	7,240,903
Expenditures					
Personnel Services	1,319,726	1,359,699	2,072,305	2,278,950	2,278,950
Pension and OPEB	1,203,379	5,318,718	749,595	959,876	959,876
Supplies and Operating Expenses	2,727,902	3,002,510	4,354,328	6,204,860	6,204,860
Capital Outlay	4,149	62,969	175,300	215,000	215,000
Expenditures Total	5,255,156	9,743,896	7,351,528	9,658,686	9,658,686
Net-Change	(1,261,563)	(1,325,166)	(384,702)	(2,417,783)	(2,417,783)
Beginning Fund Balance	7,087,391	5,825,830	4,500,663	4,115,961	1,698,178
Ending Balance	5,825,828	4,500,664	4,115,961	1,698,178	(719,605)

Public Safety Fund

The Public Safety Fund accounts for a special property tax levy approved by voters to provide support for public safety departments. This millage allows both the Police and Fire Departments to hire additional workers to keep the city safe.

Fund	205
------	-----

Public Safety Fund

	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Property taxes	4,566,205	5,162,418	4,805,000	5,753,270	5,753,270
State revenue	293,254	12,030,356	451,110	416,110	416,110
Charges for services	17,280	8,581	20,000	15,000	15,000
Other Revenue	12,508	63,117	12,000	12,000	12,000
Revenue Total	4,889,247	17,264,472	5,288,110	6,196,380	6,196,380
Expenditures					
Personnel Services	1,898,638	1,976,276	2,912,051	2,883,640	2,883,640
Pension and OPEB	2,160,126	13,692,332	1,959,517	2,105,265	2,105,265
Supplies and Operating Expenses	795,029	747,671	862,202	905,313	905,313
Expenditures Total	4,853,793	16,416,279	5,733,770	5,894,218	5,894,218
Net-Change	35,454	848,193	(445,660)	302,162	302,162
Beginning Fund Balance	734,100	769,463	1,617,656	1,171,996	1,474,158
Ending Balance	769,554	1,617,656	1,171,996	1,474,158	1,776,320

Neighborhood Policing Fund

The Neighborhood Policing Fund accounts for a special property tax levy approved by voters to provide additional police protection for neighborhoods. Neighborhood Policing is a specific subsection of the Patrol Bureau designed to be especially accessible and responsible to the people of Flint. These officers are there to build relationships with community members and develop a nuanced understanding of needs. This practice has become more popular across the country in recent years as cities have realized the benefits it offers both police departments and the residents, they serve by building mutual trust and understanding, and the City of Flint takes pride in being one of the earliest adopters of neighborhood policing.

Fund	Neighborhood Policing				
207	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Federal revenue					
Property taxes	1,524,256	1,722,989	1,776,102	1,928,090	1,928,090
State revenue	97,751	3,813,441	95,000	85,000	85,000
Charges for services	34,001	16,685	30,000	15,000	15,000
Other Revenue	23,751	84,394	23,000	23,000	23,000
Revenue Total	1,679,759	5,637,509	1,924,102	2,051,090	2,051,090
Expenditures					
Personnel Services	715,885	652,974	908,591	869,179	869,179
Pension and OPEB	722,680	4,406,496	686,333	864,287	864,287
Supplies and Operating Expenses	339,613	307,986	363,135	419,302	419,302
Expenditures Total	1,778,178	5,367,456	1,958,059	2,152,768	2,152,768
Net-Change	(98,419)	270,053	(33,957)	(101,678)	(101,678)
Beginning Fund Balance	1,945,107	1,846,686	2,116,738	2,082,781	1,981,103
Ending Balance	1,846,688	2,116,739	2,082,781	1,981,103	1,879,425

Parks and Recreation Fund

The Parks and Recreation Fund accounts for the annual tax levy used to enhance City parks and recreation services. Parks serve as valuable spaces for residents and community members to gather, relax, exercise, and play. They play a crucial role in attracting new residents, businesses, and investments. Research has indicated that parks and open spaces not only increase neighboring property values but also provide essential environmental services such as stormwater and carbon dioxide absorption, while mitigating urban heat islands.

The tax levy stands as the sole dedicated funding source for parks administration and operations. Most of the millage funds are allocated to support the City's 70 parks and recreational facilities, with a focus on projects aligned with the goals and objectives of the Parks and Recreation Master Plan. These goals, determined through community visioning sessions and meetings, aim for an extensive network of safe, accessible, and ecologically sustainable Parks and Open Spaces.

The Parks and Recreation Staff actively collaborate with community partners to implement projects and secure resources necessary for the City's Park system. In addition to the millage fund, staff members diligently seek alternative funding sources to supplement their budget. Partnerships with local block clubs, community groups, and major institutions like Genesee County Parks & Recreation Commission, Keep Genesee County Beautiful, Friends of Berston, and the Police Activities League are crucial in supporting ongoing maintenance and providing additional resources for projects.

Fund	208				
Park and Recreation					
	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Budget	Proposed	Forecast
Revenue					
Property taxes	380,957	430,619	398,000	482,022	482,022
State revenue	56,941	292,846	45,000	45,000	45,000
Other Revenue	7,751	15,948	7,700	7,700	7,700
Transfers In	250,000		300,000	300,000	300,000
Revenue Total	695,649	739,413	750,700	834,722	834,722
Expenditures					
Personnel Services	74,033	69,073	66,759	62,363	62,363
Pension and OPEB	47,814	313,233	37,496	35,173	35,173
Supplies and Operating Expenses	734,065	491,740	683,419	773,989	773,989
Expenditures Total	855,912	874,046	787,674	871,525	871,525
Net-Change	(160,263)	(134,633)	(36,974)	(36,803)	(36,803)
Beginning Fund Balance	549,855	389,590	254,959	217,985	181,182
Ending Balance	389,592	254,957	217,985	181,182	144,379

Street Lighting Fund

The Street Lighting Fund accounts for a special property tax assessment that supports the City's Street lighting costs, including electricity and maintenance. To calculate the assessment, the City divides the street-lighting budgeted expenditures by the number of City parcels. The special assessment for streetlights remains the same at \$72.18.

Fund					
219	Street Lighting				
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Property taxes	2,537,631	2,765,639	3,500,000	2,900,000	2,900,000
State revenue		11,612			
Other Revenue	71,608	273,937	72,000	72,000	72,000
Revenue Total	2,609,239	3,051,188	3,572,000	2,972,000	2,972,000
Expenditures					
Personnel Services	2,597	2,595		28,717	28,717
Pension and OPEB	12,624	18,366		8,026	8,026
Supplies and Operating Expenses	2,180,872	2,370,899	2,964,751	3,752,916	3,752,916
Expenditures Total	2,196,093	2,391,860	2,964,751	3,789,659	3,789,659
Net-Change	413,146	659,328	607,249	(817,659)	(817,659)
Beginning Fund Balance	5,566,296	5,979,443	6,638,771	6,638,771	5,821,112
Ending Balance	5,979,442	6,638,771	7,246,020	5,821,112	5,003,453

Waste Collection Fund

The Waste Collection Fund accounts for a special property tax assessment allowed to provide waste management services, including weekly trash service, seasonal compost collection, and biweekly recycling pickup. To calculate the assessment, the City divides the waste-collection budgeted expenditures by the number of households (residential parcels). The Department of Public Works is responsible for monitoring the activities of the City's contracted waste collection services. The special assessment for waste collection remains the same at \$202.56 in FY 2025.

Fund	Waste Collection				
226	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Budget	Proposed	Forecast
Revenue					
Property taxes	6,051,178	6,495,177	6,936,558	6,460,615	6,460,615
State revenue		213,692			
Other Revenue	4,617	(40,515)	3,600	3,000	3,000
Transfers In			2,000,000		
Revenue Total	6,055,795	6,668,354	8,940,158	6,463,615	6,463,615
Expenditures					
Personnel Services	71,037	79,693	92,136	97,343	97,343
Pension and OPEB	44,797	271,296	39,613	51,060	51,060
Supplies and Operating Expenses	6,665,793	6,828,385	7,014,255	6,957,551	6,957,551
Expenditures Total	6,781,627	7,179,374	7,146,004	7,105,954	7,105,954
Net-Change	(725,832)	(511,020)	1,794,154	(642,339)	(642,339)
Beginning Fund Balance	986,186	260,353	(250,665)	1,543,489	901,150
Ending Balance	260,354	(250,667)	1,543,489	901,150	258,811

EDA Revolving Loan Fund

The EDA Revolving Loan Fund accounts for monies received from the Economic Development Administration. The grant was used to establish a revolving loan fund to loan money to economic development projects which meet program criteria.

Fund	EDA Revolving Loan				
246	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Budget	Proposed	Forecast
Revenue					
Other Revenue	249	1,034		1,150	1,150
Revenue Total	249	1,034		1,150	1,150
Expenditures					
Supplies and Operating Expenses	13,144	1,016		1,150	1,150
Expenditures Total	13,144	1,016		1,150	1,150
Net-Change	(12,895)	18	-	-	-
Beginning Fund Balance	680,778	667,885	667,903	667,903	667,903
Ending Balance	667,883	667,903	667,903	667,903	667,903

Drug Law Enforcement Fund

The Drug Law Enforcement Fund accounts for proceeds from the sale of confiscated property seized in drug-related crimes. The revenue budget for forfeitures is not adopted but amended as revenue is received.

Fund					
265	Drug Law Enforcement				
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Fines and forfeitures	35,104	142,121		35,000	35,000
Charges for services	4,066	660			
Other Revenue	68,035	547,870	13,000	63,000	63,000
Revenue Total	107,205	690,651	13,000	98,000	98,000
Expenditures					
Personnel Services	71,969	114,720	273,360	340,220	340,220
Pension and OPEB	2,584	2,776			
Supplies and Operating Expenses	63,088	525,364	402,392	441,311	441,311
Capital Outlay	58,960	185,623	107,000	107,000	107,000
Expenditures Total	196,601	828,483	782,752	888,531	888,531
Net-Change	(89,396)	(137,832)	(769,752)	(790,531)	(790,531)
Beginning Fund Balance	1,117,905	1,028,508	890,676	120,924	
Ending Balance	1,028,509	890,676	120,924	(669,607)	(790,531)

Opioid Settlement Fund

The Opioid Settlement Fund accounts for the revenues from the lawsuit settlement from the pharmaceutical industry. The fund must use at least 70% of the proceeds towards drug abuse treatment, drug abuse investigations, and related public health purposes. The remaining 30% is unrestricted in how the funds can be spent.

Fund 288		Opioid Fund			
	Fire	Other	Police	Public Health	Grand Total
Equipment	425,000.00	350,000.00			775,000.00
Fire	425,000.00				425,000.00
Fleet		350,000.00			350,000.00
Professional Services	250,000.00	981,000.00		1,250,000.00	2,481,000.00
Blight		100,000.00			100,000.00
Fire	250,000.00				250,000.00
Fleet		100,000.00			100,000.00
Kronos		36,000.00			36,000.00
Mental Health				750,000.00	750,000.00
Professional Services		745,000.00			745,000.00
Property Renovation				250,000.00	250,000.00
Substance Abuse				250,000.00	250,000.00
Wages & Fringes	825,000.00		1,385,772.61	775,439.67	2,986,212.28
Fire	825,000.00				825,000.00
OPH				775,439.67	775,439.67
Police			1,385,772.61		1,385,772.61
Water Credits		100,000.00			100,000.00
Water Affordability		100,000.00			100,000.00
Grand Total	1,500,000.00	1,431,000.00	1,385,772.61	2,025,439.67	6,342,212.28

General Debt Service Fund

The General Debt Service Fund accounts for resources accumulated to pay bonds. The funds are transferred from the Public Improvement fund.

Fund	Debt Service				
301	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Other Revenue	6,155		6,000	6,000	6,000
Transfers In	1,698,981	1,696,550	1,702,221	1,706,099	1,706,099
Revenue Total	1,705,136	1,696,550	1,708,221	1,712,099	1,712,099
Expenditures					
Supplies and Operating Expenses	1,698,981	1,696,550	1,702,221	1,706,099	1,706,099
Expenditures Total	1,698,981	1,696,550	1,702,221	1,706,099	1,706,099
Net-Change	6,155	-	6,000	6,000	6,000
Beginning Fund Balance	521,661	527,816	527,816	409,859	415,859
Ending Balance	527,816	527,816	533,816	415,859	421,859

Public Improvement Fund

The Public Improvement Fund accounts for the annual tax levy reserved by Section 7 201 of the City Charter for capital improvements and servicing of general obligation debt. These funds will allow us to make much needed improvements to city hall and other public buildings.

Fund	Capital Improvement				
444	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Federal revenue					
Property taxes	1,905,362	2,153,758	2,220,128	2,281,871	2,281,871
State revenue	284,704	233,157	235,000	235,000	235,000
Other Revenue	674,183	189,270	40,000	40,000	40,000
Revenue Total	2,864,249	2,576,185	2,495,128	2,556,871	2,556,871
Expenditures					
Supplies and Operating Expenses	396,840	332,210	381,163	400,222	400,222
Capital Outlay	952,258	479,672	1,100,000	1,765,000	1,765,000
Transfers Out	1,698,981	1,696,550	1,708,221	1,708,221	1,708,221
Expenditures Total	3,048,079	2,508,432	3,189,384	3,873,443	3,873,443
Net-Change	(183,830)	67,753	(694,256)	(1,316,572)	(1,316,572)
Beginning Fund Balance	3,985,174	3,801,346	4,717,373	4,023,117	2,706,545
Ending Balance	3,801,344	3,869,099	4,023,117	2,706,545	1,389,973

Building Inspection Fund

The Building Inspection Fund accounts for the operating revenues and expenditures of the City's code inspection and building inspection department in accordance with the State Construction Code Act of 1999 (PA 245 of 1999). The department issues all necessary building permits and has a team of state-licensed inspectors to ensure the safety and well-being of residents.

Fund					
249	Building Inspection				
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue	<hr/>				
Fines and forfeitures	435	25			
State revenue		4,018,378			
Charges for services	17,977	24,111	10,000	25,000	25,000
Other Revenue	3,010,971	4,292,203	2,095,000	2,310,000	2,310,000
Revenue Total	3,029,383	8,334,717	2,105,000	2,335,000	2,335,000
Expenditures	<hr/>				
Personnel Services	988,984	1,305,118	1,582,582	1,718,597	1,718,597
Pension and OPEB	1,017,022	5,080,823	792,842	810,797	810,797
Supplies and Operating Expenses	367,458	391,982	737,550	1,250,073	1,250,073
Capital Outlay	8,450	24,200	2,000,000		
Expenditures Total	2,381,914	6,802,123	5,112,974	3,779,467	3,779,467
Net-Change	647,469	1,532,594	(3,007,974)	(1,444,467)	(1,444,467)
Beginning Fund Balance	4,286,768	4,934,234	6,466,828	3,458,854	2,014,387
Ending Balance	4,934,237	6,466,828	3,458,854	2,014,387	569,920

Proprietary Funds

Enterprise funds account for activities for which a user fee is charged for the goods or services received based on that usage. The City has two enterprise funds: Sewer and Water. These funds are part of the Utilities division of the City's Department of Public Works (DPW).

City of Flint – Enterprise Funds

Sewer Fund

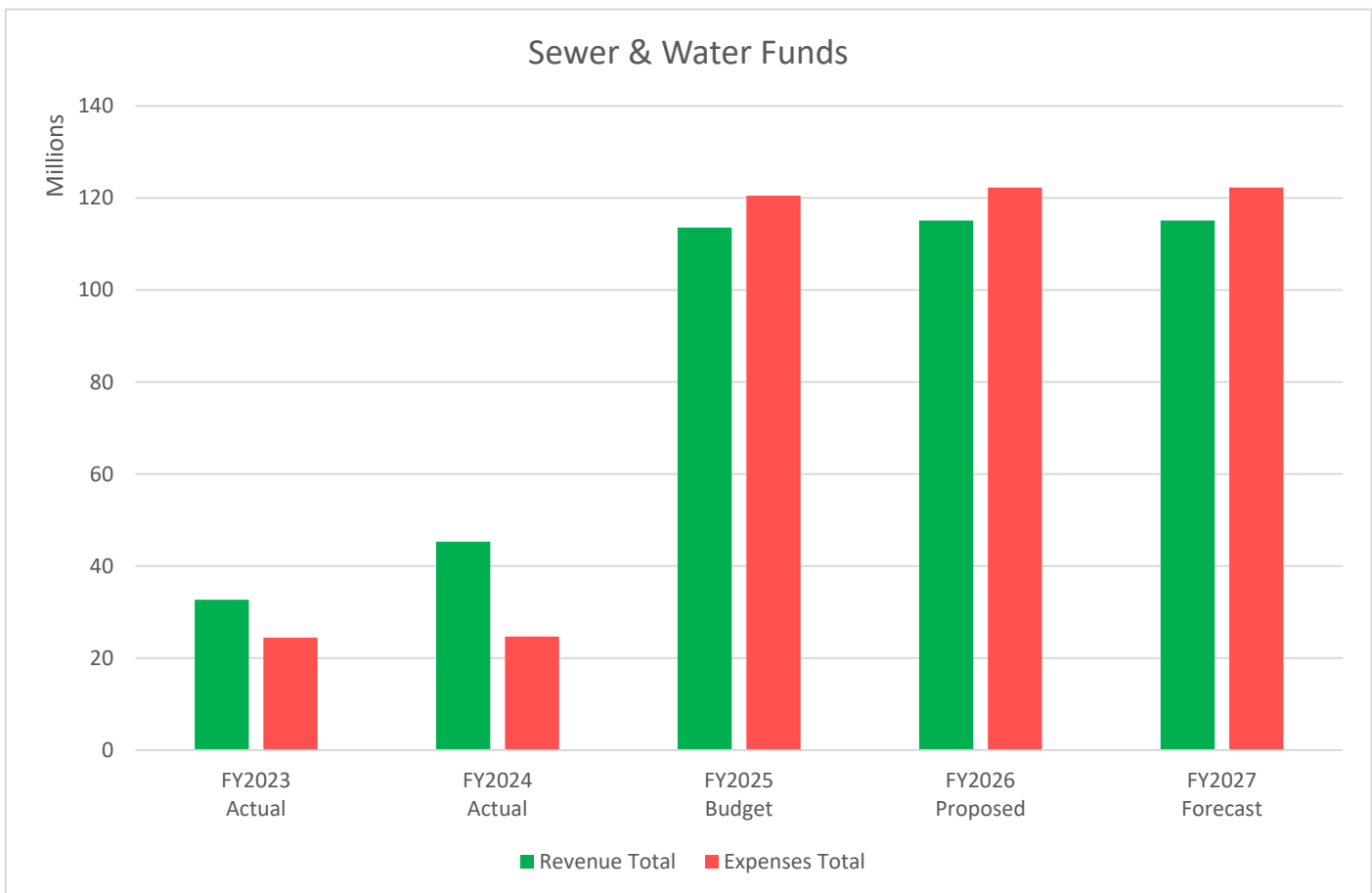
Water Fund

Enterprise Funds, Continued

The DPW is focused on balancing the maintenance needs of Flint's aging infrastructure and tightening budget constraints. In recent years, the utility funds have been making major infrastructure improvements to the system. With the assistance of federal and state grants together with locally issued bonds, the city has invested over \$100 million in the water and sewer systems.

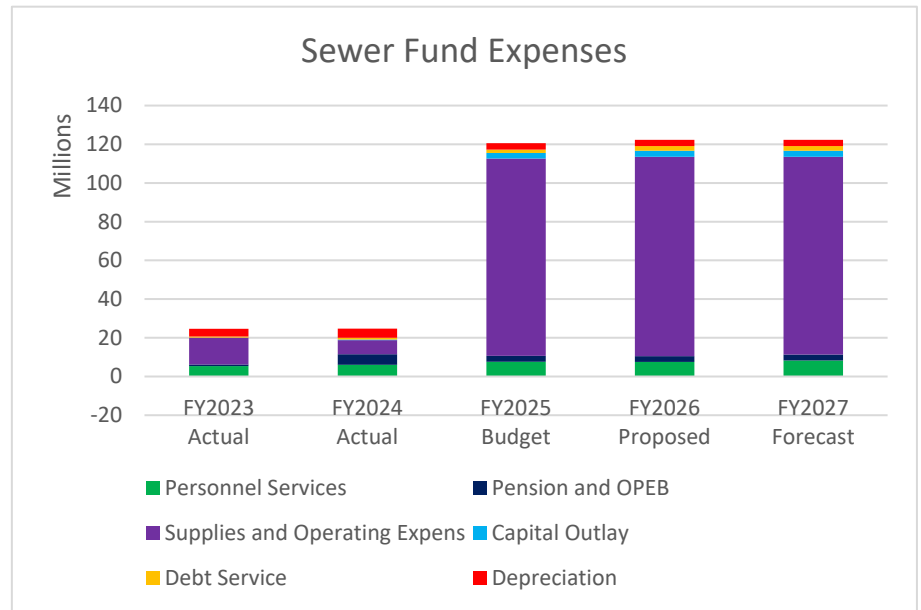
Operated from the Water Service Center (WSC), the Water Distribution and Sewer Maintenance divisions supply water to Flint homes and deliver sewage to the Water Pollution Control (WPC) facility. In addition, they are responsible for repairing the water, sanitary, and storm sewer lines throughout the City. The City has approximately 600 miles of sanitary sewers, 350 miles of storm sewers, and 600 miles of water mains.

The City water and sewer services are funded by the utility bills paid by city residents. Currently, the City has an 80% collection rate for water/sewer bills. This rate can be attributed in part to the financial stress that has been caused due to the COVID-19 pandemic. In March 2020, Mayor Neely ordered water-service connection for all City residents. In December 2020, Governor Whitmer signed legislation banning water shut-offs until March 31, 2021. The City's moratorium was extended by the Mayor for residential customers through December 2021. The City is ramping up collection by sending notices and turning off the water.



Sewer Fund

The Sewer Fund accounts for the activities of the City of Flint, sanitary and storm lines. The Water Service Center (WSC) division is responsible for the sewer collections system. The Sewer Department is responsible for rivers, creeks, culverts, etc. We clear creeks, trenches and repair our own storm system. We also maintain the sanitary lines revolving commercial, industrial, and domestic. We are closely monitored by the Michigan Department of Environment, Great Lakes, and Energy and the U.S. Environmental Protection Agency. All spills must be reported to the above agency, along with maintaining our sanitary and storm system. MS4 Municipal Stormwater (MS4) has a lot of demands.



The City of Flint has:

570 miles of sanitary lines/12,000 sanitary manholes

350 miles of storm lines/7,250 storm manholes

14,962 storm catch basins

345 outfalls

The WPC is currently, working on clearing creeks, culverts, and access to rivers which has lots of overgrowth, clearing out of wooded areas that has compromised access to sanitary manholes. Clearing out wooded areas that has compromised access to sanitary manholes. Clearing these areas mentioned will help with flooding. We are also working on cleaning catch basins, sanitary lines, storm and sanitary sewer mains. Hopefully getting all these issues addressed will help with sewer overflows and issues with flooding from creeks, culverts ETC>sewage disposal and treatment system. The Water Pollution Control (WPC) division is responsible for the City's municipal wastewater treatment facility. WPC treats all industrial, commercial, and domestic (residential) wastewater. All treated water discharged to the Flint River must be checked for quality and meet rigorous standards set and enforced by the Michigan Department of Environment, Great Lakes, and Energy and the U.S. Environmental Protection Agency.

The plant is designed to treat 50 million gallons per day (MGD), and its maximum daily flow capacity is 75 MGD. The facilities include:

- The treatment plant
- 2 Pumping stations
- 1 remote pumping station
- 8 remote lift stations

The WPC facility is currently undergoing several upgrades and rehabilitation projects. The influent structure, which distributes the water to the plant, and the Battery A and Battery B grit removal systems are being rehabilitated and upgraded. The aeration system (secondary biological treatment) is being improved by replacing the old 1750 horsepower blowers with turbo blowers. Several mechanical repairs and equipment upgrades are being made to improve energy

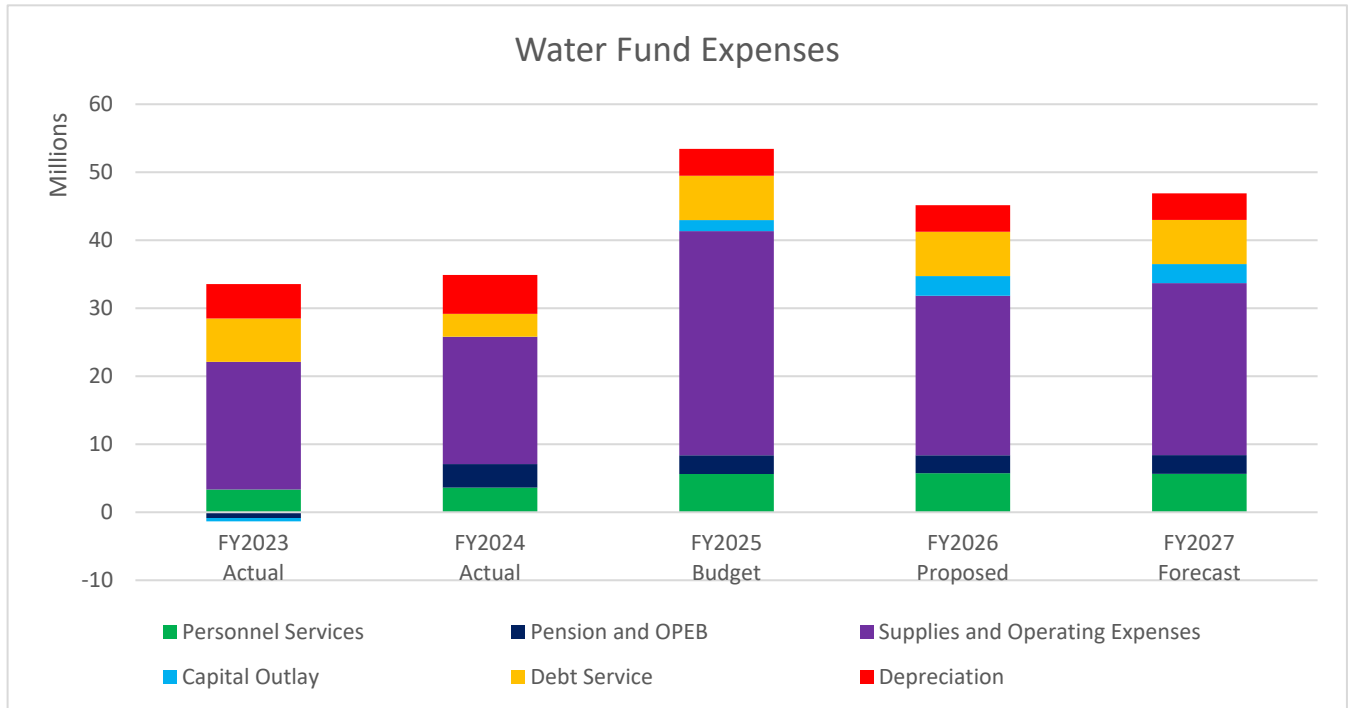
efficiency. The biosolids dewatering improvements include adding two centrifuges, providing both redundancy and better dewatering. The Northwest pumping station improvements and diversion will right-size the pumping station to provide a more energy-efficient operation while the diversion will direct high flows to the East Pumping Station. Disinfection of the treated water is being converted from chlorination to ultraviolet light disinfection, eliminating the multiple-ton cylinders of chlorine and sulfur dioxide, both very hazardous compressed gasses, from the facility. This improvement will provide a safer environment at the WPC and for the surrounding community. Additional improvements include refurbishing the primary settling tanks, including electric actuators on the influent gates, secondary settling tank upgrades, and improvements to the Third Avenue remote pumping station replacing one of the large pumps with a smaller pump to right size the station for low flows.

Fund 590		Sewer Fund			
	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Revenue					
Charges for services	25,763,379	25,667,865	26,000,000	27,404,270	27,404,270
Federal revenue	688,598	(127,406)			
Fines and forfeitures	565,634	144,768			
Other Revenue	1,383,370	2,361,471	405,000	535,000	535,000
State revenue	4,085,590	17,277,516	87,176,894	87,176,894	87,176,894
Transfers In	214,198				
Revenue Total	32,700,769	45,324,214	113,581,894	115,116,164	115,116,164
Expenses					
Personnel Services	5,394,448	6,053,491	7,618,606	7,528,341	8,280,121
Pension and OPEB	842,442	5,486,358	3,082,424	2,953,191	3,082,424
Supplies and Operating Expen:	13,906,589	7,271,739	101,900,364	103,008,788	102,154,164
Capital Outlay	(192,360)	320,113	2,919,200	3,161,000	3,159,200
Debt Service	579,386	930,455	1,764,632	2,393,849	2,396,152
Depreciation	3,933,472	4,637,873	3,234,500	3,234,500	3,234,500
Expenses Total	24,463,977	24,700,029	120,519,726	122,279,669	122,306,561
NetIncome	8,236,792	20,624,185	(6,937,832)	(7,163,505)	(7,190,397)
BeginningFund Equity	56,089,513	64,326,309	86,201,062	83,947,062	82,471,675
Ending Fund Equity	64,326,305	84,950,494	79,263,230	76,783,557	75,281,278

Fund 590					
Row Labels	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed	FY2027 Forecast
Expenses					
00. General	4,928,955	6,241,218	3,876,762	4,010,031	3,876,762
Sewer Administration	(23,039,861)	(22,508,347)	3,584,483	3,706,284	3,628,144
Sewer Maintenance	3,427,126	8,415,284	4,247,852	4,206,113	4,247,852
Water Pollution Control	8,112,772	19,829,588	30,464,301	30,486,453	31,325,955
Water Service Center	733,486	1,854,497	960,398	1,008,332	960,398
Meter Reading	574,443	2,084,492	869,008	718,569	869,008
07. Treasurer	3,433,699				
Capital Outlay	26,293,357	8,783,297	74,752,290	75,750,038	75,002,290
55. Debt Service			1,764,632	2,393,849	2,396,152
Expenses Total	24,463,977	24,700,029	120,519,726	122,279,669	122,306,561

Water Fund

The Water Fund accounts for the City's water distribution and treatment system activities. The Water Treatment Plant (WTP) division operates the water supply and limited treatment system, including two drinking water reservoirs, one elevated tower, three pump stations, three dams on the Flint River, and the water quality testing laboratory. In addition, Flint currently purchases treated Lake Huron Water from Great Lakes Water Authority as its primary water source.



Water Fund

Fund	(Multiple Items)				
	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Budget	Proposed	Forecast
Revenue					
Charges for services	30,184,750	28,278,408	29,670,000	30,175,650	30,175,650
Federal revenue					
Fines and forfeitures	1,086,702	183,348	825,000	825,000	825,000
Other Revenue	(266,628)	4,209,358	401,600	3,476,600	3,476,600
State revenue	12,008,645	21,925,927	15,699,588	501,236	501,236
Transfers In	1,870,931				
Revenue Total	44,884,400	54,597,041	46,596,188	34,978,486	34,978,486
Expenses					
Personnel Services	3,355,640	3,634,195	5,635,363	5,734,362	5,661,761
Pension and OPEB	(835,711)	3,442,332	2,740,303	2,643,833	2,740,303
Supplies and Operating Expenses	18,760,112	18,717,317	32,963,654	23,462,751	25,294,241
Capital Outlay	(503,507)	22,420	1,631,241	2,888,000	2,790,000
Debt Service	6,388,981	3,362,075	6,512,590	6,512,590	6,512,590
Depreciation	5,057,627	5,725,505	3,963,000	3,903,000	3,903,000
Expenses Total	32,223,142	34,903,844	53,446,151	45,144,536	46,901,895
NetIncome	12,661,258	19,693,197	(6,849,963)	(10,166,050)	(11,923,409)
BeginningFund Equity	132,286,081	144,947,339	168,025,031	169,317,805	168,676,861
Ending Fund Equity	144,947,339	164,640,536	161,175,068	159,151,755	156,753,452

Row Labels	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Budget	Proposed	Forecast
Expenses					
00. General	6,252,873	6,255,532	3,560,437	3,686,047	3,560,437
Water Administration	2,495,684	(2,488,712)	11,061,275	11,159,030	11,088,900
Water distribution mains	3,490,301	9,697,103	5,165,647	6,906,801	6,425,647
Water Plant maintenance	1,141,420	3,312,606	1,623,846	1,623,944	1,660,748
Water Plant operations	8,858,900	17,157,925	12,011,319	11,127,933	11,224,190
Water Service Center	621,491	1,525,073	1,172,783	1,428,839	1,172,783
Cross Connection program	45,086	273,321	134,318	130,382	134,318
Dam maintenance	291,185	386,450	160,000	498,000	498,000
Water optimization			441,752	441,752	441,752
ARPA	811,528	1,112,819	10,303,626		
Meter Reading	740,318	2,123,722	891,620	726,308	891,620
07. Treasurer	3,975,295				
WINN Admin		3,700			
20. ARPA	(41,751)	289,452			
Capital Outlay	3,540,812	(4,745,147)	6,919,528	7,415,500	9,803,500
Expenses Total	32,223,142	34,903,844	53,446,151	45,144,536	46,901,895

Positions Summary

FULL-TIME AUTHORIZED POSITIONS

	FY2025 Amended	FY2026 Proposed	FY2027 Forecasted
GOVERNANCE AND ADMINISTRATION	62	89	89
Blight	6	20	20
City Administrator	6	6	6
City Council	3	4	4
Civil Service	1	1	1
Clerk's Office	8	8	8
Human Resources	7	7	7
Law Department	10	10	10
Mayor's Office	18	29	29
Ombudsperson	3	4	4
POLICE	156	162	162
Police Officers	116	116	116
Civilians	40	46	46
FIRE	84	95	95
DEPARTMENT OF PUBLIC WORKS	166	180	180
DPW/Transportation Admin. (incl. Engineering)	6	6	6
Streets	26	32	32
Traffic Engineering	6	9	9
Utilities Admin.	3	6	6
Water Pollution Control	38	39	39
Water Treatment Plant	19	23	23
Water Service Center	68	65	65
Business & Community Services	35	50	50
Business Services	15	27	27
Operations & Finance	0	9	9
Community Services	20	14	14
FINANCE AND ADMINISTRATION	63	72	72
Assessing	9	10	10
Facilities Maintenance	3	8	8
Finance	12	12	12
Fleet Services	8	10	10
Information Technology	8	10	10
Purchasing	2	2	2
Treasurer	21	20	20
TOTALS	566	648	648

PART-TIME AUTHORIZED POSITIONS

	FY2025 Adopted	FY2026 Proposed	FY2027 Forecasted
GOVERNANCE AND ADMINISTRATION	16	18	18
City Administrator	3	1	1
City Council	9	9	9
Human Resources	1	1	1
Law Department		2	2
Mayor's Office	2	4	4
Ombudsperson and Human Relations Comm.	1	1	1
POLICE	37	41	41
Police Officers	12	16	16
Civilians	25	25	25
FIRE		10	10
DEPARTMENT OF PUBLIC WORKS	23	28	28
DPW/Transportation Admin. (incl. Engineering)	2	1	1
Streets	17	18	18
Traffic Engineering	1	1	1
Water Pollution Control	3	3	3
Water Service Center		5	5
Business & Community Services	4	4	4
Building Services	2	2	2
Community Services	2	1	2
Operations & Finance		1	1
FINANCE AND ADMINISTRATION	8	8	8
Assessing	1	1	1
Finance	2	2	2
Fleet Services	2		
Information Technology	1		
Treasurer	2	5	5
TOTALS	88	109	109

Position Summary, continued

Fund	Description	Governance	Police	Fire	Public Works Transportation	Public Works Utilities	Business & Community Svc.	Finance	Total
101	General Fund	68.38	128.00	78.00	0.25	0.20	12.32	51.00	338.15
202	Major Streets				25.04	0.20			25.24
203	Local Streets	4.00			19.44	0.20			23.64
205	Public Safety		14.00	17.00					31.00
207	Neighborhood Policing		12.00						12.00
208	Parks & Recreation						0.80		0.80
219	Street Lights				0.15				0.15
226	Waste Collection				1.27				1.27
249	Building Inspection						19.10		19.10
265	Drug Law Enforcement								0.00
279	HUD Grants	1.00	2.50				9.74		13.24
282	CARES Act Grants	1.00					5.38		6.38
287	ARPA						0.05		0.05
288	Opioid Settlement	5.75							5.75
296	Other Grants	7.38	5.50				2.61		15.49
590	Sewer				0.42	70.70			71.12
591	Water				0.43	61.70			62.13
627	Fringe Benefits	1.00						1.00	2.00
636	IT Services	0.50						10.00	10.50
661	Fleet Services							10.00	10.00
Total Positions		89.01	162.00	95.00	47.00	133.00	50.00	72.00	648.00

FY2026 Proposed, FY2027 Forecasted, & FY2028-30 Projected Budget

Five year Projected Budget

Row Labels	FY2026 Proposed	FY2027 Forecast	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Revenue					
00. General					
Charges for services	11,379,710	11,379,710	11,607,304	11,839,450	12,076,239
Federal revenue			-	-	-
Fines and forfeitures	140,000	140,000	142,800	145,656	148,569
Income tax	21,000,000	21,000,000	21,420,000	21,848,400	22,285,368
Marijuana Tax	640,515	640,515	653,325	666,392	679,720
Other Revenue	3,784,000	3,784,000	3,859,680	3,936,874	4,015,611
Property taxes	6,951,612	6,951,612	7,090,644	7,232,457	7,377,106
State revenue	20,377,166	20,377,166	20,784,709	21,200,404	21,624,412
Transfers In			-	-	-
00. General Total	64,273,003	64,273,003	65,558,463	66,869,632	68,207,025
Revenue Total	64,273,003	64,273,003	65,558,463	66,869,632	68,207,025
Expenditures					
00. General					
Pension and OPEB	1,895,135	1,895,135	1,933,038	1,971,698	2,011,132
Supplies and Operating Expenses	4,532,721	4,532,721	4,623,375	4,715,843	4,810,160
Transfers Out			-	-	-
00. General Total	6,427,856	6,427,856	6,556,413	6,687,541	6,821,292
01. City Council					
Capital Outlay	33,793	33,793	34,469	35,158	35,861
Pension and OPEB	123,831	123,831	126,308	128,834	131,410
Personnel Services	550,241	550,241	561,246	572,471	583,920
Supplies and Operating Expenses	605,407	605,407	617,515	629,865	642,463
01. City Council Total	1,313,272	1,313,272	1,339,537	1,366,328	1,393,655
02. Mayor					
Capital Outlay	2,435	2,435	2,484	2,533	2,584
Pension and OPEB	312,165	312,165	318,408	324,776	331,272
Personnel Services	1,094,388	1,094,388	1,116,276	1,138,601	1,161,373
Supplies and Operating Expenses	222,147	222,147	226,590	231,122	235,744
02. Mayor Total	1,631,135	1,631,135	1,663,758	1,697,033	1,730,974
03. Administrator					
Capital Outlay	2,079	2,079	2,121	2,163	2,206
Pension and OPEB	76,448	76,448	77,977	79,536	81,127
Personnel Services	310,639	310,639	316,852	323,189	329,653
Supplies and Operating Expenses	44,708	44,708	45,602	46,514	47,444
03. Administrator Total	433,874	433,874	442,551	451,403	460,431
04. City Clerk					
Pension and OPEB	94,733	94,733	96,628	98,560	100,531
Personnel Services	350,850	350,850	357,867	365,024	372,325
Supplies and Operating Expenses	136,100	136,100	138,822	141,598	144,430
04. City Clerk Total	581,683	581,683	593,317	605,183	617,287
04. City Clerk-Elections					
Capital Outlay	38,000	38,000	38,760	39,535	40,326
Pension and OPEB	93,214	93,214	95,078	96,980	98,919
Personnel Services	404,493	404,493	412,583	420,835	429,251
Supplies and Operating Expenses	194,600	194,600	198,492	202,462	206,511
04. City Clerk-Elections Total	730,307	730,307	744,913	759,811	775,008

05. Attorney					
Capital Outlay	10,000	10,000	10,200	10,404	10,612
Pension and OPEB	302,464	302,464	308,513	314,684	320,977
Personnel Services	1,203,292	1,203,292	1,227,358	1,251,905	1,276,943
Supplies and Operating Expenses	90,400	90,400	92,208	94,052	95,933
05. Attorney Total	1,606,156	1,606,156	1,638,279	1,671,045	1,704,466
06. Finance					
Capital Outlay	5,000	5,000	5,100	5,202	5,306
Pension and OPEB	314,280	314,280	320,566	326,977	333,516
Personnel Services	1,115,670	1,115,670	1,137,983	1,160,743	1,183,958
Supplies and Operating Expenses	407,500	407,500	415,650	423,963	432,442
06. Finance Total	1,842,450	1,842,450	1,879,299	1,916,885	1,955,223
07. Treasurer					
Capital Outlay			-	-	-
Pension and OPEB	488,753	488,753	498,528	508,499	518,669
Personnel Services	1,605,062	1,605,062	1,637,163	1,669,907	1,703,305
Supplies and Operating Expenses	1,399,700	1,399,700	1,427,694	1,456,248	1,485,373
07. Treasurer Total	3,493,515	3,493,515	3,563,385	3,634,653	3,707,346
08. Assessor					
Capital Outlay	1,000	1,000	1,020	1,040	1,061
Pension and OPEB	265,316	265,316	270,622	276,035	281,555
Personnel Services	911,087	911,087	929,309	947,895	966,853
Supplies and Operating Expenses	116,600	116,600	118,932	121,311	123,737
08. Assessor Total	1,294,003	1,294,003	1,319,883	1,346,281	1,373,206
09. Purchasing					
Pension and OPEB	56,173	56,173	57,296	58,442	59,611
Personnel Services	192,963	192,963	196,822	200,759	204,774
Supplies and Operating Expenses	23,050	23,050	23,511	23,981	24,461
09. Purchasing Total	272,186	272,186	277,630	283,182	288,846
10. Facilities Maintenance					
Capital Outlay	25,000	25,000	25,500	26,010	26,530
Pension and OPEB	196,714	196,714	200,648	204,661	208,754
Personnel Services	559,756	559,756	570,951	582,370	594,018
Supplies and Operating Expenses	1,462,360	1,462,360	1,491,607	1,521,439	1,551,868
10. Facilities Maintenance Total	2,243,830	2,243,830	2,288,707	2,334,481	2,381,170
11. Human Resources					
Capital Outlay			-	-	-
Pension and OPEB	163,225	163,225	166,490	169,819	173,216
Personnel Services	696,428	696,428	710,357	724,564	739,055
Supplies and Operating Expenses	157,300	157,300	160,446	163,655	166,928
11. Human Resources Total	1,016,953	1,016,953	1,037,292	1,058,038	1,079,199
11. Personnel					
12. District Court					
Supplies and Operating Expenses	1,164,597	1,164,597	1,187,889	1,211,647	1,235,880
12. District Court Total	1,164,597	1,164,597	1,187,889	1,211,647	1,235,880
13. Police					
Capital Outlay	612,250	612,250	624,495	636,985	649,725
Pension and OPEB	7,870,598	7,870,598	8,028,010	8,188,570	8,352,342
Personnel Services	11,156,862	11,156,862	11,379,999	11,607,599	11,839,751
Supplies and Operating Expenses	3,520,725	3,520,725	3,591,140	3,662,962	3,736,222
13. Police Total	23,160,435	23,160,435	23,623,644	24,096,117	24,578,039

14. Firefighting					
Capital Outlay	937,887	937,887	956,645	975,778	995,293
Pension and OPEB	5,612,711	5,612,711	5,724,965	5,839,465	5,956,254
Personnel Services	6,324,178	6,324,178	6,450,662	6,579,675	6,711,268
Supplies and Operating Expenses	1,664,100	1,664,100	1,697,382	1,731,330	1,765,956
14. Firefighting Total	14,538,876	14,538,876	14,829,654	15,126,247	15,428,772
15. Ombusperson					
Pension and OPEB	102,819	102,819	104,875	106,973	109,112
Personnel Services	315,730	315,730	322,045	328,485	335,055
Supplies and Operating Expenses	49,000	49,000	49,980	50,980	51,999
15. Ombusperson Total	467,549	467,549	476,900	486,438	496,167
16. Civil Service					
Pension and OPEB	23,524	23,524	23,994	24,474	24,964
Personnel Services	46,101	46,101	47,023	47,963	48,923
Supplies and Operating Expenses	1,550	1,550	1,581	1,613	1,645
16. Civil Service Total	71,175	71,175	72,599	74,050	75,531
17. Planning					
Pension and OPEB	292,452	292,452	298,301	304,267	310,352
Personnel Services	989,263	989,263	1,009,048	1,029,229	1,049,814
Supplies and Operating Expenses	578,300	578,300	589,866	601,663	613,697
17. Planning Total	1,860,015	1,860,015	1,897,215	1,935,160	1,973,863
18. Cannabis Compliance					
Pension and OPEB	83,364	83,364	85,031	86,732	88,467
Personnel Services	246,570	246,570	251,501	256,531	261,662
Supplies and Operating Expenses	105,500	105,500	107,610	109,762	111,957
18. Cannabis Compliance Total	435,434	435,434	444,143	453,026	462,086
19. Blight Removal					
Pension and OPEB	396,970	396,970	404,909	413,008	421,268
Personnel Services	1,006,050	1,006,050	1,026,171	1,046,694	1,067,628
Supplies and Operating Expenses	763,906	763,906	779,184	794,768	810,663
19. Blight Removal Total	2,166,926	2,166,926	2,210,265	2,254,470	2,299,559
20. ARPA					
Capital Outlay			-	-	-
Pension and OPEB	208,765	208,765	212,940	217,199	221,543
Personnel Services	391,799	391,799	399,635	407,628	415,780
Supplies and Operating Expenses	858,062	858,062	875,223	892,728	910,582
20. ARPA Total	1,458,626	1,458,626	1,487,799	1,517,554	1,547,906
21. Transfers_Out					
Transfers Out	311,125	311,125	317,348	323,694	330,168
21. Transfers_Out Total	311,125	311,125	317,348	323,694	330,168
34. Parks-Forestry			-	-	-
35. Golf			-	-	-
Community Development Block Grant			-	-	-
DCD Administration			-	-	-
HOME Grant			-	-	-
Expenditures Total	68,521,978	68,521,978	69,892,418	71,290,266	72,716,071

Five year Projection

Row Labels	FY2026 Proposed	FY2027 Forecast	FY 2027-28 Projected	FY2028-29 Projected	FY 2029-30 Projected
590					
Revenue					
00. General					
Federal revenue			-	-	-
Other Revenue	490,000	490,000	499,800	509,796	519,992
State revenue			-	-	-
00. General Total	490,000	490,000	499,800	509,796	519,992
Capital Outlay	67,170,331	67,170,331	68,513,738	69,884,012	71,281,693
Industrial Pretreatment	20,000	20,000	20,400	20,808	21,224
Sewer Administration					
Charges for services	27,404,270	27,404,270	27,952,355	28,511,403	29,081,631
Fines and forfeitures			-	-	-
Sewer Administration Total	27,404,270	27,404,270	27,952,355	28,511,403	29,081,631
Sewer Maintenance			-	-	-
SRF			-	-	-
Transfers In			-	-	-
Water Pollution Control					
Other Revenue	25,000	25,000	25,500	26,010	26,530
State revenue	20,006,563	20,006,563	20,406,694	20,814,828	21,231,125
Water Pollution Control Total	20,031,563	20,031,563	20,432,194	20,840,838	21,257,655
Revenue Total	115,116,164	115,116,164	117,418,487	119,766,857	122,162,194
Expenses					
00. General					
Personnel Services			-	-	-
Pension and OPEB	1,211,387	1,211,387	1,235,615	1,260,327	1,285,534
Supplies and Operating Expenses	2,798,644	2,665,375	2,718,683	2,773,056	2,828,517
00. General Total	4,010,031	3,876,762	3,954,297	4,033,383	4,114,051
07. Treasurer			-	-	-
55. Debt Service	2,393,849	2,396,152	2,444,075	2,492,957	2,542,816
Capital Outlay	75,750,038	75,002,290	76,502,336	78,032,383	79,593,030
Meter Reading					
Personnel Services	322,774	429,381	437,969	446,728	455,663
Pension and OPEB	69,795	113,627	115,900	118,218	120,582
Supplies and Operating Expenses	326,000	326,000	332,520	339,170	345,954
Meter Reading Total	718,569	869,008	886,388	904,116	922,198
Sewer Administration					
Personnel Services	325,222	268,074	273,435	278,904	284,482
Pension and OPEB	74,812	53,820	54,896	55,994	57,114
Supplies and Operating Expenses	71,750	71,750	73,185	74,649	76,142
Capital Outlay			-	-	-
Debt Service			-	-	-
Depreciation	3,234,500	3,234,500	3,299,190	3,365,174	3,432,477
Sewer Administration Total	3,706,284	3,628,144	3,700,707	3,774,721	3,850,215
Sewer Maintenance	4,206,113	4,247,852	4,332,809	4,419,465	4,507,855
Water Pollution Control					
Personnel Services	4,306,821	5,018,153	5,118,516	5,220,886	5,325,304
Pension and OPEB	925,069	988,219	1,007,983	1,028,143	1,048,706
Supplies and Operating Expenses	25,188,563	25,255,383	25,760,491	26,275,700	26,801,214
Capital Outlay	66,000	64,200	65,484	66,794	68,130

Debt Service			-	-	-
Water Pollution Control Total	30,486,453	31,325,955	31,952,474	32,591,524	33,243,354
Water Service Center	1,008,332	960,398	979,606	999,198	1,019,182
Expenses Total	122,279,669	122,306,561	124,752,692	127,247,746	129,792,701
591					
Revenue					
00. General					
Federal revenue			-	-	-
Other Revenue	3,407,500	3,407,500	3,475,650	3,545,163	3,616,066
State revenue			-	-	-
00. General Total	3,407,500	3,407,500	3,475,650	3,545,163	3,616,066
07. Treasurer	23,000	23,000	23,460	23,929	24,408
General					
Charges for services	300,000	300,000	306,000	312,120	318,362
General Total	300,000	300,000	306,000	312,120	318,362
Meter maintenance			-	-	-
Transfers In			-	-	-
Water Administration					
Charges for services	29,875,650	29,875,650	30,473,163	31,082,626	31,704,279
Fines and forfeitures	825,000	825,000	841,500	858,330	875,497
Other Revenue	45,100	45,100	46,002	46,922	47,860
Water Administration Total	30,745,750	30,745,750	31,360,665	31,987,878	32,627,636
Water optimization					
State revenue	501,236	501,236	511,261	521,486	531,916
Water optimization Total	501,236	501,236	511,261	521,486	531,916
Water Plant operations			-	-	-
Water Service Center	1,000	1,000	1,020	1,040	1,061
Revenue Total	34,978,486	34,978,486	35,678,056	36,391,617	37,119,449
Expenses					
00. General					
Personnel Services			-	-	-
Pension and OPEB	1,048,248	1,048,248	1,069,213	1,090,597	1,112,409
Supplies and Operating Expenses	2,637,799	2,512,189	2,562,433	2,613,681	2,665,955
00. General Total	3,686,047	3,560,437	3,631,646	3,704,279	3,778,364
07. Treasurer					
Capital Outlay	7,415,500	9,803,500	9,999,570	10,199,561	10,403,553
Cross Connection program					
Personnel Services	100,394	102,591	104,643	106,736	108,870
Pension and OPEB	28,244	29,983	30,583	31,194	31,818
Supplies and Operating Expenses	650	650	663	676	690
Debt Service	1,094	1,094	1,116	1,138	1,161
Cross Connection program Total	130,382	134,318	137,004	139,744	142,539
Dam maintenance					
Supplies and Operating Expenses	300,000	300,000	306,000	312,120	318,362
Capital Outlay	198,000	198,000	201,960	205,999	210,119
Dam maintenance Total	498,000	498,000	507,960	518,119	528,482
Meter Reading					
Personnel Services	336,373	451,314	460,340	469,547	478,938
Pension and OPEB	64,935	115,306	117,612	119,964	122,364
Supplies and Operating Expenses	325,000	325,000	331,500	338,130	344,893
Meter Reading Total	726,308	891,620	909,452	927,641	946,194
Water Administration					
Personnel Services	325,222	271,647	277,080	282,622	288,274

Pension and OPEB	74,812	58,257	59,422	60,611	61,823
Supplies and Operating Expenses	344,500	344,500	351,390	358,418	365,586
Capital Outlay			-	-	-
Debt Service	6,511,496	6,511,496	6,641,726	6,774,560	6,910,052
Depreciation	3,903,000	3,903,000	3,981,060	4,060,681	4,141,895
Water Administration Total	11,159,030	11,088,900	11,310,678	11,536,892	11,767,629
Water distribution mains					
Personnel Services	2,584,631	2,444,583	2,493,475	2,543,344	2,594,211
Pension and OPEB	762,170	752,064	767,105	782,447	798,096
Supplies and Operating Expenses	2,560,000	2,229,000	2,273,580	2,319,052	2,365,433
Capital Outlay	1,000,000	1,000,000	1,020,000	1,040,400	1,061,208
Depreciation			-	-	-
Water distribution mains Total	6,906,801	6,425,647	6,554,160	6,685,243	6,818,948
Water optimization					
Supplies and Operating Expenses	441,752	441,752	450,587	459,599	468,791
Water optimization Total	441,752	441,752	450,587	459,599	468,791
Water Plant maintenance					
Personnel Services	873,821	890,585	908,397	926,565	945,096
Pension and OPEB	249,623	269,663	275,056	280,557	286,169
Supplies and Operating Expenses	479,500	479,500	489,090	498,872	508,849
Capital Outlay	21,000	21,000	21,420	21,848	22,285
Water Plant maintenance Total	1,623,944	1,660,748	1,693,963	1,727,842	1,762,399
Water Plant operations	11,127,933	11,224,190	11,448,674	11,677,647	11,911,200
Water Service Center	1,428,839	1,172,783	1,196,239	1,220,163	1,244,567
Expenses Total	45,144,536	46,901,895	47,839,933	48,796,732	49,772,666

Five Year Projection

	FY2026 Proposed	FY2027 Forecast	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
202					
Major Street Fund					
Revenue					
00. General					
Charges for services	20,000	20,000	20,400	20,808	21,224
Federal revenue			-	-	-
Other Revenue	453,876	453,876	462,954	472,213	481,657
State revenue	12,606,486	12,606,486	12,858,616	13,115,788	13,378,104
00. General Total	13,080,362	13,080,362	13,341,969	13,608,809	13,880,985
Revenue Total	13,080,362	13,080,362	13,341,969	13,608,809	13,880,985
Expenditures					
00. General					
Pension and OPEB	383,859	383,859	391,536	399,367	407,354
Supplies and Operating Expenses	655,709	655,709	668,823	682,200	695,844
00. General Total	1,039,568	1,039,568	1,060,359	1,081,567	1,103,198
21. Traffic Engineering	4,542,659	4,542,659	4,633,512	4,726,182	4,820,706
21. Transfers_Out	3,100,000	3,100,000	3,162,000	3,225,240	3,289,745
24. Sidewalks	457,913	457,913	467,071	476,413	485,941
25. Routine Maintenance					
Capital Outlay	375,000	375,000	382,500	390,150	397,953
Pension and OPEB	209,762	209,762	213,957	218,236	222,601
Personnel Services	1,084,403	1,084,403	1,106,091	1,128,213	1,150,777
Supplies and Operating Expenses	2,652,130	2,652,130	2,705,173	2,759,276	2,814,462
25. Routine Maintenance Total	4,321,295	4,321,295	4,407,721	4,495,875	4,585,793
26. Winter Maintenance					
Pension and OPEB	142,096	142,096	144,938	147,837	150,793
Personnel Services	500,114	500,114	510,116	520,319	530,725
Supplies and Operating Expenses	408,550	408,550	416,721	425,055	433,557
26. Winter Maintenance Total	1,050,760	1,050,760	1,071,775	1,093,211	1,115,075
27. Water Cut Repairs					
Pension and OPEB	4,088	4,088	4,170	4,253	4,338
Personnel Services	23,577	23,577	24,049	24,530	25,020
Supplies and Operating Expenses	95,000	95,000	96,900	98,838	100,815
27. Water Cut Repairs Total	122,665	122,665	125,118	127,621	130,173
30. Tree Maintenance					
Pension and OPEB			-	-	-
Personnel Services			-	-	-
Supplies and Operating Expenses	450,000	450,000	459,000	468,180	477,544
30. Tree Maintenance Total	450,000	450,000	459,000	468,180	477,544
31. Administration					
Pension and OPEB	63,418	63,418	64,686	65,980	67,300
Personnel Services	175,308	175,308	178,814	182,390	186,038
Supplies and Operating Expenses	103,850	103,850	105,927	108,046	110,206
31. Administration Total	342,576	342,576	349,428	356,416	363,544
32. TIP Contribution					
Supplies and Operating Expenses	400,000	400,000	408,000	416,160	424,483
32. TIP Contribution Total	400,000	400,000	408,000	416,160	424,483
55. Debt Service					
Supplies and Operating Expenses	118,620	118,620	120,992	123,412	125,880
55. Debt Service Total	118,620	118,620	120,992	123,412	125,880
Street Maintenance					

Supplies and Operating Expenses			-	-	-
Street Maintenance Total			-	-	-
Expenditures Total	15,946,056	15,946,056	16,264,977	16,590,277	16,922,082
Major Street Fund Total	29,026,418	29,026,418	29,606,946	30,199,085	30,803,067
202 Total	29,026,418	29,026,418	29,606,946	30,199,085	30,803,067
203					
Local Street Fund					
Revenue					
00. General					
Charges for services			-	-	-
Federal revenue			-	-	-
Other Revenue	669,040	669,040	682,421	696,069	709,991
State revenue	3,471,863	3,471,863	3,541,300	3,612,126	3,684,369
Transfers In	3,100,000	3,100,000	3,162,000	3,225,240	3,289,745
00. General Total	7,240,903	7,240,903	7,385,721	7,533,435	7,684,104
Revenue Total	7,240,903	7,240,903	7,385,721	7,533,435	7,684,104
Expenditures					
00. General					
Pension and OPEB	293,189	293,189	299,053	305,034	311,135
Supplies and Operating Expenses	466,335	466,335	475,662	485,175	494,878
00. General Total	759,524	759,524	774,714	790,209	806,013
21. Traffic Engineering	447,577	447,577	456,529	465,659	474,972
24. Sidewalks	384,778	384,778	392,474	400,323	408,329
25. Routine Maintenance					
Capital Outlay	215,000	215,000	219,300	223,686	228,160
Pension and OPEB	204,949	204,949	209,048	213,229	217,494
Personnel Services	1,040,366	1,040,366	1,061,173	1,082,397	1,104,045
Supplies and Operating Expenses	4,689,200	4,689,200	4,782,984	4,878,644	4,976,217
25. Routine Maintenance Total	6,149,515	6,149,515	6,272,505	6,397,955	6,525,915
26. Winter Maintenance					
Pension and OPEB	142,001	142,001	144,841	147,738	150,693
Personnel Services	492,504	492,504	502,354	512,401	522,649
Supplies and Operating Expenses	155,400	155,400	158,508	161,678	164,912
26. Winter Maintenance Total	789,905	789,905	805,703	821,817	838,254
27. Water Cut Repairs					
Pension and OPEB	4,087	4,087	4,169	4,252	4,337
Personnel Services	27,109	27,109	27,651	28,204	28,768
Supplies and Operating Expenses	128,000	128,000	130,560	133,171	135,835
27. Water Cut Repairs Total	159,196	159,196	162,380	165,628	168,940
30. Tree Maintenance					
Pension and OPEB	168,384	168,384	171,752	175,187	178,690
Personnel Services	236,239	236,239	240,964	245,783	250,699
Supplies and Operating Expenses	341,250	341,250	348,075	355,037	362,137
30. Tree Maintenance Total	745,873	745,873	760,790	776,006	791,526
31. Administration					
Pension and OPEB	63,418	63,418	64,686	65,980	67,300
Personnel Services	158,900	158,900	162,078	165,320	168,626
31. Administration Total	222,318	222,318	226,764	231,300	235,926
Water and Sewer					
Supplies and Operating Expenses			-	-	-
Water and Sewer Total					
Expenditures Total	9,658,686	9,658,686	9,851,860	10,048,897	10,249,875
Local Street Fund Total	16,899,589	16,899,589	17,237,581	17,582,332	17,933,979
203 Total	16,899,589	16,899,589	17,237,581	17,582,332	17,933,979
205					

Public Safety Fund					
Revenue					
00. General					
Charges for services	15,000	15,000	15,300	15,606	15,918
Other Revenue	12,000	12,000	12,240	12,485	12,734
Property taxes	5,753,270	5,753,270	5,868,335	5,985,702	6,105,416
State revenue	416,110	416,110	424,432	432,921	441,579
00. General Total	6,196,380	6,196,380	6,320,308	6,446,714	6,575,648
Revenue Total	6,196,380	6,196,380	6,320,308	6,446,714	6,575,648
Expenditures					
00. General					
Supplies and Operating Expenses	905,313	905,313	923,419	941,888	960,725
00. General Total	905,313	905,313	923,419	941,888	960,725
13. Police					
Pension and OPEB	898,181	898,181	916,145	934,468	953,157
Personnel Services	1,383,805	1,383,805	1,411,481	1,439,711	1,468,505
13. Police Total	2,281,986	2,281,986	2,327,626	2,374,178	2,421,662
14. Firefighting					
Pension and OPEB	1,207,084	1,207,084	1,231,226	1,255,850	1,280,967
Personnel Services	1,499,835	1,499,835	1,529,832	1,560,428	1,591,637
14. Firefighting Total	2,706,919	2,706,919	2,761,057	2,816,279	2,872,604
Expenditures Total	5,894,218	5,894,218	6,012,102	6,132,344	6,254,991
Public Safety Fund Total	12,090,598	12,090,598	12,332,410	12,579,058	12,830,639
205 Total	12,090,598	12,090,598	12,332,410	12,579,058	12,830,639
207					
Neighborhood Policing					
Revenue					
00. General					
Charges for services	15,000	15,000	15,300	15,606	15,918
Federal revenue			-	-	-
Other Revenue	23,000	23,000	23,460	23,929	24,408
Property taxes	1,928,090	1,928,090	1,966,652	2,005,985	2,046,105
State revenue	85,000	85,000	86,700	88,434	90,203
00. General Total	2,051,090	2,051,090	2,092,112	2,133,954	2,176,633
Revenue Total	2,051,090	2,051,090	2,092,112	2,133,954	2,176,633
Expenditures					
00. General					
Supplies and Operating Expenses	324,802	324,802	331,298	337,924	344,682
00. General Total	324,802	324,802	331,298	337,924	344,682
13. Police					
Pension and OPEB	864,287	864,287	881,573	899,204	917,188
Personnel Services	869,179	869,179	886,563	904,294	922,380
Supplies and Operating Expenses	94,500	94,500	96,390	98,318	100,284
13. Police Total	1,827,966	1,827,966	1,864,525	1,901,816	1,939,852
Expenditures Total	2,152,768	2,152,768	2,195,823	2,239,740	2,284,535
Neighborhood Policing Total	4,203,858	4,203,858	4,287,935	4,373,694	4,461,168
207 Total	4,203,858	4,203,858	4,287,935	4,373,694	4,461,168
208					
Park and Recreation					
Revenue					
00. General					
Other Revenue	7,700	7,700	7,854	8,011	8,171
Property taxes	482,022	482,022	491,662	501,496	511,526
State revenue	45,000	45,000	45,900	46,818	47,754
Transfers In	300,000	300,000	306,000	312,120	318,362

00. General Total	834,722	834,722	851,416	868,445	885,814
Revenue Total	834,722	834,722	851,416	868,445	885,814
Expenditures					
00. General					
Pension and OPEB	14,064	14,064	14,345	14,632	14,925
Supplies and Operating Expenses	297,559	297,559	303,510	309,580	315,772
00. General Total	311,623	311,623	317,855	324,213	330,697
34. Parks-Forestry					
Pension and OPEB	21,109	21,109	21,531	21,962	22,401
Personnel Services	62,363	62,363	63,610	64,882	66,180
Supplies and Operating Expenses	476,430	476,430	485,959	495,678	505,591
34. Parks-Forestry Total	559,902	559,902	571,100	582,522	594,172
Expenditures Total	871,525	871,525	888,956	906,735	924,869
Park and Recreation Total	1,706,247	1,706,247	1,740,372	1,775,179	1,810,683
208 Total	1,706,247	1,706,247	1,740,372	1,775,179	1,810,683

219

Street Lighting					
Revenue					
00. General					
Other Revenue	72,000	72,000	73,440	74,909	76,407
Property taxes	2,900,000	2,900,000	2,958,000	3,017,160	3,077,503
State revenue	-	-	-	-	-
00. General Total	2,972,000	2,972,000	3,031,440	3,092,069	3,153,910
Revenue Total	2,972,000	2,972,000	3,031,440	3,092,069	3,153,910
Expenditures					
00. General					
Pension and OPEB	4,114	4,114	4,196	4,280	4,366
Supplies and Operating Expenses	181,639	181,639	185,272	188,977	192,757
00. General Total	185,753	185,753	189,468	193,257	197,123
33. Street Lighting					
Pension and OPEB	3,912	3,912	3,990	4,070	4,151
Personnel Services	28,717	28,717	29,291	29,877	30,475
Supplies and Operating Expenses	3,571,277	3,571,277	3,642,703	3,715,557	3,789,868
33. Street Lighting Total	3,603,906	3,603,906	3,675,984	3,749,504	3,824,494
Expenditures Total	3,789,659	3,789,659	3,865,452	3,942,761	4,021,616
Street Lighting Total	6,761,659	6,761,659	6,896,892	7,034,830	7,175,527
219 Total	6,761,659	6,761,659	6,896,892	7,034,830	7,175,527

226

Waste Collection					
Revenue					
00. General					
Other Revenue	3,000	3,000	3,060	3,121	3,184
Property taxes	6,460,615	6,460,615	6,589,827	6,721,624	6,856,056
State revenue	-	-	-	-	-
Transfers In	-	-	-	-	-
00. General Total	6,463,615	6,463,615	6,592,887	6,724,745	6,859,240
Revenue Total	6,463,615	6,463,615	6,592,887	6,724,745	6,859,240
Expenditures					
00. General					
Pension and OPEB	15,222	15,222	15,526	15,837	16,154
Supplies and Operating Expenses	109,093	109,093	111,275	113,500	115,770
00. General Total	124,315	124,315	126,801	129,337	131,924
35. Waste Collection					
Pension and OPEB	35,838	35,838	36,555	37,286	38,032
Personnel Services	97,343	97,343	99,290	101,276	103,301

Supplies and Operating Expenses	6,727,858	6,727,858	6,862,415	6,999,663	7,139,657
35. Waste Collection Total	6,861,039	6,861,039	6,998,260	7,138,225	7,280,989
36. Litter Abatement					
Supplies and Operating Expenses	20,600	20,600	21,012	21,432	21,861
36. Litter Abatement Total	20,600	20,600	21,012	21,432	21,861
37. Neighborhood Cleanup					
Supplies and Operating Expenses	100,000	100,000	102,000	104,040	106,121
37. Neighborhood Cleanup Total	100,000	100,000	102,000	104,040	106,121
Expenditures Total	7,105,954	7,105,954	7,248,073	7,393,035	7,540,895
Waste Collection Total	13,569,569	13,569,569	13,840,960	14,117,780	14,400,135
226 Total	13,569,569	13,569,569	13,840,960	14,117,780	14,400,135

246

EDA Revolving Loan					
Revenue					
00. General					
Other Revenue	1,150	1,150	1,173	1,196	1,220
00. General Total	1,150	1,150	1,173	1,196	1,220
Revenue Total	1,150	1,150	1,173	1,196	1,220
Expenditures					
EDC City RLF					
Supplies and Operating Expenses	1,150	1,150	1,173	1,196	1,220
EDC City RLF Total	1,150	1,150	1,173	1,196	1,220
Expenditures Total	1,150	1,150	1,173	1,196	1,220
EDA Revolving Loan Total	2,300	2,300	2,346	2,393	2,441
246 Total	2,300	2,300	2,346	2,393	2,441

249

Building Inspection					
Revenue					
00. General					
Charges for services	25,000	25,000	25,500	26,010	26,530
Fines and forfeitures			-	-	-
Other Revenue	2,310,000	2,310,000	2,356,200	2,403,324	2,451,390
State revenue			-	-	-
00. General Total	2,335,000	2,335,000	2,381,700	2,429,334	2,477,921
Revenue Total	2,335,000	2,335,000	2,381,700	2,429,334	2,477,921
Expenditures					
00. General					
Pension and OPEB	303,612	303,612	309,684	315,878	322,195
Supplies and Operating Expenses	333,533	333,533	340,204	347,008	353,948
00. General Total	637,145	637,145	649,888	662,886	676,143
44. Administration					
Capital Outlay			-	-	-
Pension and OPEB	507,185	507,185	517,329	527,675	538,229
Personnel Services	1,718,597	1,718,597	1,752,969	1,788,028	1,823,789
Supplies and Operating Expenses	916,540	916,540	934,871	953,568	972,640
44. Administration Total	3,142,322	3,142,322	3,205,168	3,269,272	3,334,657
Expenditures Total	3,779,467	3,779,467	3,855,056	3,932,157	4,010,801
Building Inspection Total	6,114,467	6,114,467	6,236,756	6,361,491	6,488,721
249 Total	6,114,467	6,114,467	6,236,756	6,361,491	6,488,721

265

Drug Law Enforcement					
Revenue					
00. General					
Charges for services			-	-	-
Fines and forfeitures	35,000	35,000	35,700	36,414	37,142

Other Revenue	63,000	63,000	64,260	65,545	66,856
00. General Total	98,000	98,000	99,960	101,959	103,998
Revenue Total	98,000	98,000	99,960	101,959	103,998
Expenditures					
13.1 Local Forefeiture					
Capital Outlay	80,000	80,000	81,600	83,232	84,897
Pension and OPEB			-	-	-
Personnel Services	339,240	339,240	346,025	352,945	360,004
Supplies and Operating Expenses	420,391	420,391	428,799	437,375	446,122
13.1 Local Forefeiture Total	839,631	839,631	856,424	873,552	891,023
13.2 DOJ/DEA Forefeiture					
Capital Outlay	27,000	27,000	27,540	28,091	28,653
Personnel Services	980	980	1,000	1,020	1,040
Supplies and Operating Expenses	20,920	20,920	21,338	21,765	22,200
13.2 DOJ/DEA Forefeiture Total	48,900	48,900	49,878	50,876	51,893
Expenditures Total	888,531	888,531	906,302	924,428	942,916
Drug Law Enforcement Total	986,531	986,531	1,006,262	1,026,387	1,046,915
265 Total	986,531	986,531	1,006,262	1,026,387	1,046,915
301					
Debt Service					
Revenue					
00. General					
Other Revenue	6,000	6,000	6,120	6,242	6,367
Transfers In	1,706,099	1,706,099	1,740,221	1,775,025	1,810,526
00. General Total	1,712,099	1,712,099	1,746,341	1,781,268	1,816,893
Revenue Total	1,712,099	1,712,099	1,746,341	1,781,268	1,816,893
Expenditures					
55. Debt Service					
Supplies and Operating Expenses	1,706,099	1,706,099	1,740,221	1,775,025	1,810,526
55. Debt Service Total	1,706,099	1,706,099	1,740,221	1,775,025	1,810,526
Expenditures Total	1,706,099	1,706,099	1,740,221	1,775,025	1,810,526
Debt Service Total	3,418,198	3,418,198	3,486,562	3,556,293	3,627,419
301 Total	3,418,198	3,418,198	3,486,562	3,556,293	3,627,419
444					
Capital Improvement					
Revenue					
00. General					
Federal revenue			-	-	-
Other Revenue	40,000	40,000	40,800	41,616	42,448
Property taxes	2,281,871	2,281,871	2,327,508	2,374,059	2,421,540
State revenue	235,000	235,000	239,700	244,494	249,384
00. General Total	2,556,871	2,556,871	2,608,008	2,660,169	2,713,372
Revenue Total	2,556,871	2,556,871	2,608,008	2,660,169	2,713,372
Expenditures					
00. General					
Supplies and Operating Expenses	400,222	400,222	408,226	416,391	424,719
00. General Total	400,222	400,222	408,226	416,391	424,719
10. Facilities Maintenance					
Capital Outlay	1,765,000	1,765,000	1,800,300	1,836,306	1,873,032
10. Facilities Maintenance Total	1,765,000	1,765,000	1,800,300	1,836,306	1,873,032
21. Transfers Out					
Transfers Out	1,708,221	1,708,221	1,742,385	1,777,233	1,812,778
21. Transfers Out Total	1,708,221	1,708,221	1,742,385	1,777,233	1,812,778
Expenditures Total	3,873,443	3,873,443	3,950,912	4,029,930	4,110,529
Capital Improvement Total	6,430,314	6,430,314	6,558,920	6,690,099	6,823,901

444 Total	6,430,314	6,430,314	6,558,920	6,690,099	6,823,901
------------------	------------------	------------------	------------------	------------------	------------------
