



## RESOLUTION 06-08-2026 (Budget)

### A RESOLUTION PERTAINING TO ADOPTION OF THE FISCAL YEAR 2026-2027 COMBINED MUNICIPAL BUDGET.

**WHEREAS**, House Bill 1549 amending Title 11, O.S. 1984 became effective July 1, 1991; and

**WHEREAS**, said legislation made extensive changes to municipal budget procedures; and

**WHEREAS**, Title 11, Section 17-209 was amended by said act to require that the governing body of each municipality adopt the municipal budget by resolution; and

**WHEREAS**, said section also requires that the budget be approved at the level of classification defined in Section 17-213 of said Title.

**NOW, THEREFORE, BE IT RESOLVED** by the governing body of the City of The Village that the City of The Village FY 2026-27 Budget be approved as shown on Exhibit A which is attached to this Resolution and made a part thereof.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF THE VILLAGE, OKLAHOMA**, this 8<sup>th</sup> day of June 2026, after compliance with notice requirements of the Open Meetings Act (Title 25 O.S. § 301, et seq.).

Attest:

Dave Slezcickey, City Clerk

  
Braxton Banks, Mayor

# THE CITY OF THE VILLAGE, OKLAHOMA



## FY 2026-2027 Budget

*July 1, 2026-June 30, 2027*



2304 Manchester Dr.  
The Village, OK 73120  
(405)751-8861  
[www.thevillageok.gov](http://www.thevillageok.gov)

# FY 2026-27 BUDGET

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## BUDGET TRANSMITTAL

To: Mayor Banks and Council Members  
Subject: **FY 2026-27 Budget**  
Date: May 29, 2026

Transmitted herewith is the proposed municipal budget for FY 2026-27 for local government operations from July 1, 2026, through June 30, 2027.

The budget submitted herein has taken many hours of thought and preparation and has involved the input of staff from every city department. The proposed budget is a set of priorities for the City and its constituents, and I trust that the Council will find the proposed budget, not only fiscally responsible, but also responsive to the needs of our citizens.

The budget would not be complete without the oversight and input of the City's governing body. I look forward to working with members of the staff and the City Council as the Council reviews and approves this budget.

Respectfully Submitted,

Dave Sleickey  
*City Manager*

**MISSION**-TO ENHANCE THE QUALITY OF LIFE THROUGH SERVICE, INTEGRITY, TRANSPARENCY AND PROFESSIONALISM.

**VISION**-TO BE A SAFE, RESILIENT AND INNOVATIVE COMMUNITY WHERE PEOPLE THRIVE BECAUSE OF RESPONSIVE, ACCOUNTABLE AND HIGH-PERFORMING GOVERNANCE.

### **CORE VALUES**

**INCLUSION**-We value diverse perspectives and ensure equitable access to city services and opportunities for all through collaborative partnerships.

**INTEGRITY**- We act with honesty, fairness and ethical judgement in every decision to maintain public trust.

**SERVICE EXCELLENCE**-We deliver reliable, respectful and responsive service that reflects professionalism and care for those whom we serve through continuous improvement.

**STEWARDSHIP**-We responsibly manage public funds, assets and authority, recognizing that we are entrusted with resources that belong to the community.

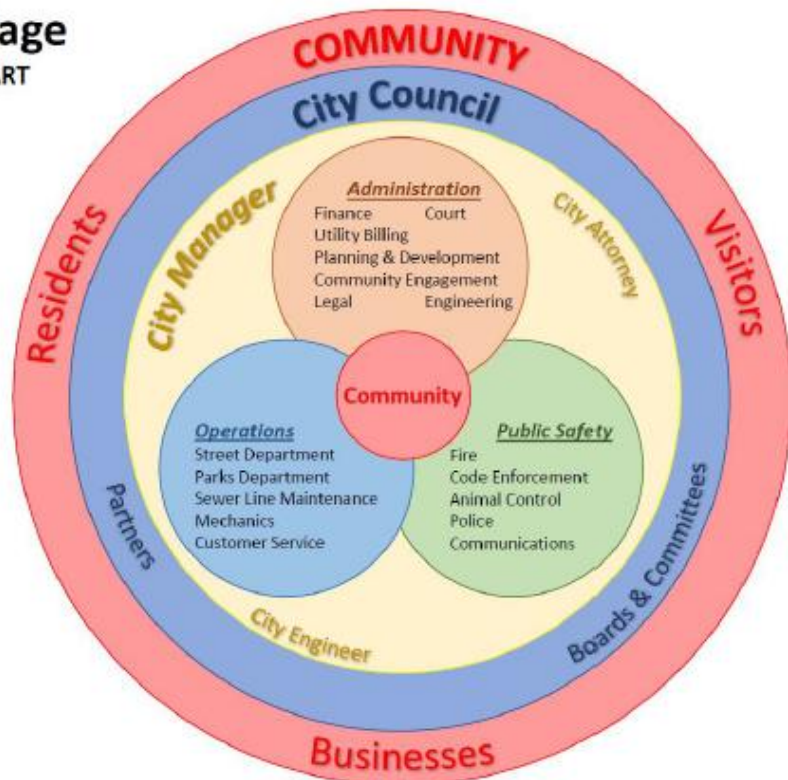
**TRANSPARENCY**-We communicate clearly, openly and in a timely manner to promote understanding accountability and public confidence.



The Village is a vibrant, welcoming and accepting community, celebrating diversity and opportunity through exceptional local government services provided to residents, businesses and visitors.

The Village invests in Quality of Life Enhancements, Infrastructure and Public Safety for all members of the community through continuous improvement and excellence in equitable services provided.

## City of The Village ORGANIZATIONAL CHART



## **GOVERNANCE**

The City of The Village is governed by a 5-member City Council with a Council-Manager form of government. Council members file by ward and are elected city wide. The filing period is in early February with the Oklahoma County Election Board. The election is in early April and candidates take office on the first Monday in May. Councilmembers are elected to a two-year term. Councilmembers from Wards 1, 2, and 3 are elected every other odd year. Councilmembers from Wards 4 and 5 are elected every other even year. [Ward Map](#)

The Mayor and Vice-Mayor are elected annually in May for a one-year term by the City Council. Appointments to Boards and Commissions are nominated by the Mayor and confirmed by the Council.

The City of The Village operates under the Council-Manager form of government. State Statutes regarding the Council-Manager form of government are available “[here](#)” under 11 O.S. § 10-101 through 10-121. The City Manager is hired as the Chief Executive Officer of the City and works for, and at the pleasure of, the City Council. The City Council creates policy that is executed by the City Manager while overseeing daily operations and personnel of the City. The City Manager prepares the budget and manages the budget upon approval of the Council. The City’s Fiscal Year is July 1<sup>st</sup> through June 30<sup>th</sup>. The Village was incorporated as a Town on January 24, 1950, and incorporated as a Charter City on April 7, 1959. [History of The Village](#)

### **CONTACT US**

- If you have an operational or administrative question or concern, please contact City Hall or utilize our [Report a Concern](#) link on our website.
- If you have a policy or governance question, please contact your Councilmember via their preferred contact method listed on the [City Council page](#) on our website.
- Please sign up for our Notifications and Alerts on our [Notify Me](#) page on our website.

Website: [www.thevillageok.gov](http://www.thevillageok.gov)

#### **Helpful Links:**

[The City Charter and City Code](#)

[Budgets & Audits](#)

[Agendas, Meeting Minutes and Recorded Meetings](#)

[Ordinances & Resolutions](#)

[YouTube Channel City of The Village](#)

[Facebook page City of The Village, OK](#)

## THE MUNICIPAL BUDGET ACT

In Fiscal Year 1987-88, the City Council approved a resolution calling for the implementation of the Municipal Budget Act. The Act was a significant departure from the archaic way budgets were done at that time. It is recommended that the city continue operating under these budgeting procedures. In addition to the Municipal Budget Act, the City has adopted Ordinance 563, which provides specific rules to allow for certain budgetary transactions to be made administratively, with reporting to the Council of the actions taken.

The key features of the Municipal Budget Act are as follows:

### THE BUDGET CALENDAR:

- The proposed budget must be submitted to the Council no later than June 1.
- The Council must hold a public hearing no later than June 15. Notice of the hearing and a budget summary must be published at least five (5) days before the hearing.
- After the public hearing and at least seven (7) days before the beginning of the Fiscal Year, the Council must adopt the budget. The budget must be adopted by resolution at the budget classification level as defined in 11 O.S. 1981, Section 17-213.
- The adopted budget must be transmitted to the State Auditor & Inspector. One copy of the budget must be kept on file in the office of the City Clerk.
- The adopted budget goes into effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor & Inspector constitutes an appropriation for each fund and the appropriation thus made cannot be used for any other purpose except as provided by law.

**BUDGET DOCUMENT REQUIREMENTS:** The budget submitted to the Council must contain at least the following:

A budget summary by fund that contains the following by department and accounts:

- Actual revenues and expenditures for the immediate prior Fiscal Year.
- Revenues and expenditures for the current Fiscal Year as adopted and amended.
- Estimated revenues and expenditures for the budget year. Estimated revenue must be shown by source.
- A message that explains the budget and describes its most key features.

**ACCOUNTING PROCEDURES:** The following procedures and regulations apply to the Municipal Budget Act.

- The estimate of revenues for the budget year is the dollar amount received, i.e., 100% of anticipated revenues. Estimated revenues may include surplus cash and investments. The budget of expenditures cannot exceed the estimated revenues and surplus cash and investments of that fund.
- It is unlawful to authorize, make, or incur expenditures or encumbrances more than 90% of the appropriation for any fund until revenues equal to 90% of the appropriation have been collected. After 90% of the total revenues have been received, the Council must adopt a resolution so stating. Only after 90% of revenues have been received can the remaining 10% of the budget be expended.
- A maximum of 10% of the total fund budget can be budgeted for miscellaneous purposes.
- The City Manager, as authorized by the Council, may transfer any fund balance or part thereof from one account to another within the same department or from one department to another within the same fund. Notification of the County Excise Board of these changes is not required. This authority was granted by Ordinance 563.
- State law provides that line items and budget categories within a departmental budget may be exceeded if expenditures do not exceed the department's total approved budget. This eliminates the need for most formal budget transfers.
- Expenditures must be departmentalized and classified into at least the following accounts:
  - o Personal Services
  - o Professional Services
  - o Supplies and Materials
  - o Debt Service
  - o Services & Charges
  - o Contract Services
  - o Capital Outlay
  - o Intrafund Transfers
- Except for small capital items, all Capital Outlay expenditures are funded under the Capital Improvement Fund, Park Fund, the Village Public Works Authority, General Obligation Bond Project Fund and various grant funds that are created from time to time.
- Unappropriated Operating Reserve: The Municipal Budget Act authorizes the creation of an unbudgeted reserve account that allows surplus funds to be kept in reserve and unappropriated.

## FY 2026-27 REVENUES & EXPENDITURES

Revenues for FY 2026-27 are projected slightly higher than the previous FY 2025-26 proposed budget and align with estimated year end closings. FY 2025-26 provided for higher revenues than budgeted and lower expenditures than budgeted. There are not any reimbursements, ARPA nor CARES funds received in the previous year. Projected revenues are aligned with previous budget years and estimated FY 25-26 year endings.

Expenditures for FY 2026-27 are slightly higher than previous FY 2025-26. This is primarily due to increased costs in supplies, materials and utilities. Personal Services are the largest cost in the General Fund Budget. Health insurance benefits increased slightly due plan changes for benefits. Both Property & Liability as well as Workers Compensation Insurance increased this coming year. Wages are projected for with a 6% increase.

### PROPOSED FY 2026-27 BUDGET

The proposed fiscal year General Fund Budget is \$22,061,880 of revenues, and \$18,822,270 of expenditures with an unappropriated operating reserve of \$3,239,610

### SUMMARY OF FINANCIAL CONDITION & BUDGET GOALS

**Budget Goals:** This year's budget has been drafted with the following important objectives, goals, and priorities:

1. Basic services are financed at adequate levels.
2. Continued improvement of the quality of life for residents of The Village through the delivery of programs, services and capital improvements funded by the city.
3. Maintenance of competitive compensation levels and the adequate staffing of city departments.
4. Emphasis on fiscal responsibility and accountability through the continued application of sound budget principles and philosophy.
5. Maintenance of reserves to provide adequate funding in case of recession, disaster, or other crises.

**REVENUE AND EXPENDITURE SUMMARY:** The Proposed FY 2026-27 Budget with the Estimated FY 2025-26 Year End and previous actual fiscal years is captured in the Revenue and Expenditure Summary. This shows all

**REVENUE & EXPENDITURE SUMMARY**

**FY 26-27**

REVENUE SOURCE	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 26-27
FRANCHISE TAX	\$502,596	\$478,849	\$534,931	\$593,781	\$516,068	\$548,339	\$577,013	\$560,000
ALCOHOL TAX	\$23,904	\$26,074	\$25,913	\$25,592	\$24,788	\$25,229	\$25,535	\$25,000
SALES TAX	\$5,754,832	\$6,400,453	\$6,302,830	\$6,805,140	\$6,818,897	\$7,378,183	\$7,270,362	\$7,190,000
USE TAX	\$1,344,991	\$1,720,008	\$1,767,359	\$1,977,870	\$2,345,684	\$2,091,246	\$2,180,146	\$2,100,000
CIGARETTE TAX	\$55,008	\$59,714	\$50,430	\$46,220	\$43,065	\$42,524	\$43,914	\$43,000
911 TAX	\$22,412	\$21,403	\$21,411	\$22,469	\$33,157	\$40,289	\$40,378	\$38,000
AD VALOREM TAX	\$592,266	\$572,208	\$820,060	\$1,278,242	\$1,271,199	\$1,776,483	\$2,734,600	\$2,897,800
PERMITS	\$202,311	\$89,773	\$91,860	\$89,388	\$89,647	\$80,954	\$142,207	\$95,000
LICENSES & FEES	\$79,147	\$71,165	\$78,917	\$65,105	\$67,916	\$81,390	\$64,020	\$65,000
COMM VEHICLE LICENSES	\$67,177	\$69,992	\$75,539	\$69,214	\$68,600	\$65,671	\$64,402	\$65,000
GAS TAX	\$16,678	\$16,285	\$10,351	\$23,556	\$16,611	\$16,408	\$16,367	\$16,500
RESIDENTIAL SANITATION	\$1,327,007	\$1,323,405	\$1,325,548	\$1,380,701	\$1,212,565	\$1,342,635	\$1,753,321	\$1,785,000
COMMERCIAL SANITATION	\$289,222	\$296,450	\$311,828	\$318,295	\$314,938	\$328,312	\$419,351	\$425,000
RESIDENTIAL SEWER	\$398,422	\$389,896	\$389,700	\$405,597	\$356,688	\$395,742	\$508,928	\$505,000
COMMERCIAL SEWER	\$47,076	\$42,719	\$42,801	\$42,595	\$41,872	\$42,122	\$63,265	\$65,000
UTILITY LIENS & COLLECTION FEES	\$14,009	\$1,864	\$2,550	\$4,517	\$5,848	\$6,667	\$2,350	\$5,000
EMSA FEE	\$181,825	\$178,260	\$178,445	\$184,993	\$164,862	\$180,690	\$246,240	\$247,000
POLICE FINES	\$379,253	\$289,084	\$313,578	\$394,231	\$374,514	\$427,320	\$479,645	\$450,000
TECHNOLOGY	\$18,619	\$16,195	\$19,635	\$25,805	\$29,893	\$39,182	\$47,778	\$45,000
MISCELLANEOUS	\$163,676	\$247,885	\$225,679	\$378,390	\$201,393	\$492,337	\$160,489	\$484,000
INTEREST	\$27,388	\$19,096	\$11,447	\$22,568	\$61,341	\$62,640	\$46,460	\$50,000
INTRAFUND TRANSFERS	\$15,000	\$28,000	\$15,000	\$18,462	\$0	\$0	\$0	\$0
FUND BALANCE CARRY OVER & INV	\$3,259,486	\$3,494,188	\$5,356,875	\$4,457,673	\$4,799,997	\$4,295,000	\$4,500,000	\$4,905,580
FEMA - CARES ACT - ARPA	\$0	\$743,729	\$835,201	\$843,120	\$0	\$0	\$0	\$0
ADJUSTMENTS	-\$55,655	-\$11,882	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$14,726,649</b>	<b>\$16,584,815</b>	<b>\$18,807,888</b>	<b>\$19,473,524</b>	<b>\$18,859,543</b>	<b>\$19,759,363</b>	<b>\$21,386,770</b>	<b>\$22,061,880</b>

DEPARTMENT EXPENDITURES	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 25-26
COUNCIL-MANAGER-CLERK	\$207,937	\$204,742	\$220,920	\$327,524	\$229,699	\$233,640	\$244,950	\$272,850
FINANCE	\$482,880	\$473,185	\$506,535	\$644,343	\$594,849	\$609,431	\$683,200	\$733,770
LEGAL	\$57,605	\$78,144	\$127,183	\$105,917	\$145,525	\$189,039	\$68,500	\$80,000
COURT	\$202,151	\$221,441	\$233,907	\$180,993	\$158,369	\$157,484	\$175,145	\$209,350
ENGINEER	\$16,072	\$3,708	\$19,999	\$20,062	\$8,025	\$3,500	\$9,750	\$10,000
POLICE	\$3,058,975	\$3,087,715	\$3,306,159	\$3,574,148	\$3,693,533	\$3,930,474	\$3,982,950	\$4,336,900
FIRE	\$2,353,559	\$2,440,545	\$2,527,947	\$2,649,253	\$2,800,300	\$2,956,861	\$3,046,000	\$3,350,000
PUBLIC WORKS	\$240,492	\$243,474	\$289,955	\$403,801	\$407,046	\$682,635	\$652,200	\$850,250
STREET	\$543,801	\$603,902	\$646,979	\$652,342	\$637,879	\$577,767	\$593,700	\$749,650
SEWER	\$135,790	\$197,427	\$178,613	\$239,133	\$293,969	\$269,188	\$299,900	\$343,700
SANITATION	\$897,355	\$1,915,916	\$986,354	\$1,014,329	\$1,036,064	\$1,054,226	\$1,262,850	\$1,294,850
GARAGE	\$123,359	\$131,016	\$129,530	\$116,012	\$111,344	\$112,186	\$95,700	\$128,650
PARK	\$270,955	\$311,992	\$294,585	\$313,930	\$336,303	\$139,322	\$190,550	\$254,750
GENERAL GOV'T	\$310,739	\$294,195	\$331,829	\$358,936	\$288,219	\$378,191	\$686,600	\$1,258,600
PLANNING	\$468,901	\$491,434	\$516,736	\$551,358	\$603,197	\$521,159	\$446,955	\$481,400
INTRAFUND TRANSFERS	\$1,837,754	\$2,019,118	\$2,761,375	\$4,472,724	\$2,939,050	\$2,949,461	\$4,042,240	\$4,467,550
ADJUSTMENTS	\$21,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$11,229,867</b>	<b>\$12,717,952</b>	<b>\$13,078,606</b>	<b>\$15,624,805</b>	<b>\$14,283,371</b>	<b>\$14,764,565</b>	<b>\$16,481,190</b>	<b>\$18,822,270</b>

<b>GENERAL FUND RESERVE</b>	<b>\$3,496,783</b>	<b>\$3,866,863</b>	<b>\$5,729,282</b>	<b>\$3,848,719</b>	<b>\$4,576,172</b>	<b>\$4,994,798</b>	<b>\$4,905,580</b>	<b>\$3,239,610</b>
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<b>RESERVE AS A % OF REVENUE</b>	<b>23.7%</b>	<b>23.3%</b>	<b>30.5%</b>	<b>19.8%</b>	<b>24.3%</b>	<b>25.3%</b>	<b>22.9%</b>	<b>14.7%</b>
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<b>RESERVE AS A % OF EXPENDITURES</b>	<b>31.1%</b>	<b>30.4%</b>	<b>43.8%</b>	<b>24.6%</b>	<b>32.0%</b>	<b>33.8%</b>	<b>29.8%</b>	<b>17.2%</b>
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**BUDGET SUMMARY:** The Combined Municipal Budget of The Village for FY 2026-27 reflects the proposed Appropriations and Unappropriated Reserves for each major fund.

## COMBINED MUNICIPAL BUDGET

**FY 2026-27**

	APPROPRIATIONS	RESERVES
<b>GENERAL FUND</b>		
Personal Services	\$10,243,220	
Services & Charges	\$769,700	
Supplies & Materials	\$716,150	
Professional Services	\$361,200	
Contractual Services	\$2,236,450	
Capital Outlay	\$28,000	
Unappropriated Reserves		\$3,380,610
<b>CAPITAL IMPROVEMENT FUND</b>		
Projects & Equipment	\$1,737,450	
Unappropriated Reserves		\$237,376
<b>GO BOND PROJECT FUND</b>		
Streets, Sidewalks, Drainage	\$3,149,500	
Parks Improvements	\$1,099,000	
Engineering & Design	\$225,436	
Unappropriated Reserves		\$0
<b>GO BOND SINKING FUND</b>		
Debt Services for Bond Projects	\$1,722,639	
Services & Charges	\$1,400	
Unappropriated Reserves		\$965,681
<b>VILLAGE PUBLIC WORKS AUTH.</b>		
Economic Development	\$360,000	
Debt Service for TIF projects	\$1,315,130	
Unappropriated Reserves		\$548,014
<b>EMERGENCY RESERVE FUND</b>		
Unappropriated Reserves		\$1,097,950
<b>TOTAL</b>	<b>\$23,965,275</b>	<b>\$6,229,631</b>

**The Village Budget Summary All Funds** provides for all revenues and expenditures proposed for all major funds as a balanced budget.

**THE VILLAGE BUDGET SUMMARY - FY 2026-27 ALL FUNDS**

PROPOSED REVENUES	GENERAL	CAPITAL	G.O. BOND	G.O. BOND	VPWA	EMERGENCY	TOTAL ALL
FY 2026-2	FUND	IMPROVEMENT	PROJECT FUND	SINKING FUND	FUND	RESERVE	FUNDS
Fund Balance Carry Over and Investments	\$4,905,580	\$760,000	\$4,473,736	\$966,980	\$373,715	\$1,069,950	\$12,549,961
Taxes	\$12,853,800	\$0	\$0	\$0	\$0	\$0	\$12,853,800
Licenses & Permits	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Gas Tax & Veh Reg.	\$81,500	\$0	\$0	\$0	\$0	\$0	\$81,500
Charges for Service	\$3,032,000	\$0	\$0	\$0	\$0	\$0	\$3,032,000
Fines & Forfeitures - Technology Fees	\$495,000	\$0	\$0	\$0	\$0	\$0	\$495,000
Miscellaneous	\$484,000	\$0	\$0	\$0	\$342,103	\$0	\$826,103
Interest	\$50,000	\$76	\$200	\$90	\$45	\$28,000	\$78,411
Intrafund Transfers	\$0	\$1,214,750	\$0	\$1,722,650	\$1,507,281	\$100,000	\$4,544,681
<b>Total Revenue</b>	<b>\$22,061,880</b>	<b>\$1,974,826</b>	<b>\$4,473,936</b>	<b>\$2,689,720</b>	<b>\$2,223,144</b>	<b>\$1,197,950</b>	<b>\$34,621,456</b>

PROPOSED EXPENDITURES	GENERAL	CAPITAL	G.O. BOND	G.O. BOND	VPWA	EMERGENCY	TOTAL ALL
FY 2025-26	FUND	IMPROVEMENT	PROJECT FUND	SINKING FUND	FUND	RESERVE	FUNDS
<b>General Fund</b>							
Council-Manager	\$272,850						\$272,850
Finance	\$733,770						\$733,770
Legal	\$80,000						\$80,000
Court	\$209,350						\$209,350
Engineer	\$10,000						\$10,000
Police	\$4,336,900						\$4,336,900
Fire	\$3,350,000						\$3,350,000
Public Works	\$850,250						\$850,250
Street	\$749,650						\$749,650
Sewer	\$343,700						\$343,700
Sanitation	\$1,294,850						\$1,294,850
Garage	\$128,650						\$128,650
Park	\$254,750						\$254,750
General Government	\$1,258,600						\$1,258,600
Planning	\$481,400						\$481,400
Transfers out (Capital Improvement, VPWA, Debt Service)	\$4,467,550						\$4,467,550
Operating Reserve	<b>\$3,239,610</b>						<b>\$3,239,610</b>
<b>Capital Improvement Fund</b>							
Buildings & Land		\$283,500					\$283,500
Vehicles & Equipment		\$1,078,950					\$1,078,950
Streets, Signalization & Sidewalks		\$335,000					\$335,000
Drainage		\$40,000					\$40,000
Operating Reserve		<b>\$237,376</b>					<b>\$237,376</b>
<b>G.O. Bond Project Fund</b>							
Phase IV Park Improvements			\$1,099,000				\$1,099,000
Street - Sidewalks - Drainage			\$3,149,500				\$3,149,500
Engineering, Design & Misc. Expenses			\$225,436				\$225,436
Operating Reserve			<b>\$0</b>				<b>\$0</b>
<b>G.O. Bond Sinking Fund</b>							
Principal				\$1,095,000			\$1,095,000
Interest				\$627,639			\$627,639
Miscellaneous Fees & Expenses				\$1,400			\$1,400
Sinking Fund Reserve				<b>\$965,681</b>			<b>\$965,681</b>
<b>Village Public Works Authority Fund</b>							
Sales Tax Incentive (Esperanza)					\$360,000		\$360,000
TIF #1 Debt Service					\$908,027		\$908,027
TIF #1 Project Plan Construction					\$0		\$0
TIF # 4 Debt Service					\$75,000		\$75,000
Reserve for Debt Service					\$332,103		\$332,103
Operating Reserve					<b>\$548,014</b>		<b>\$548,014</b>
<b>Emergency Reserve Fund</b>							
Intrafund Transfer (to General Fund)						\$0	\$0
Operating Reserve						<b>\$1,197,950</b>	<b>\$1,197,950</b>
<b>Total Expenditures</b>	<b>\$22,061,880</b>	<b>\$1,974,826</b>	<b>\$4,473,936</b>	<b>\$2,689,720</b>	<b>\$2,223,144</b>	<b>\$1,197,950</b>	<b>\$34,621,456</b>

**General Fund  
Transfers  
FY 2026-27.**

Sales Tax Transfer to Capital Improvement Fund	\$ 814,750.00
General Fund Transfer to Capital Improvement Fund	\$ 400,000.00
General Fund Transfer to Emergency Reserve Fund	\$ 100,000.00
Ad valorem Transfer to Sinking Fund	\$ 1,722,650.00
Ad Valorem Transfer to Village Public Works Authority	\$ 1,070,150.00
Sales Tax Transfer to Village Public Works Authority	\$ 360,000.00

**Total Transfer from General Fund Out: \$ 4,467,550.00**

The **General Fund** is the departmental operational budget for City itemizing all proposed expenses by department in comparison.

The Departmental Accounts in the General Fund are:

Council-Manager Clerk

Finance

Court

Legal

Engineer

General Government

Planning

Police (includes Dispatch)

Fire

Public Works

Streets & Alleys

Sewer Line Maintenance

Sanitation

Garage (Fleet Maintenance)

Parks

**COUNCIL-MANAGER-CLERK**

ACCOUNT NUMBER				DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101	101	5000	Salaries & Wages	\$188,181	\$165,131	\$175,000	\$185,500	\$200,350	
101	101	5003	Social Security	\$11,575	\$10,799	\$11,500	\$11,500	\$12,000	
101	101	5004	Medicare	\$2,723	\$2,807	\$2,750	\$2,850	\$3,250	
101	101	5005	Retirement	\$4,853	\$18,031	\$17,500	\$18,600	\$19,500	
101	101	5006	Health Insurance	\$6,098	\$20,000	\$0	\$4,150	\$4,250	
101	101	5007	Worker's Compensation	\$106	\$113	\$1,000	\$900	\$1,000	
101	101	5050	Other Compensation	\$6,350	\$8,954	\$28,450	\$9,200	\$10,000	
<b>PERSONAL SERVICES</b>				\$219,886	\$225,835	\$236,200	\$232,700	\$250,350	
101	101	5100	Travel/Training	\$6,227	\$5,708	\$15,000	\$9,750	\$18,000	
			Telephone	\$814	\$0	\$0	\$0		
			Utilities	\$1,961	\$0	\$0	\$0		
101	101	5104	Membership Dues	\$812	\$2,097	\$2,500	\$2,500	\$3,000	
<b>SERVICES &amp; CHARGES</b>				\$9,814	\$7,805	\$17,500	\$12,250	\$21,000	
<b>PROFESSIONAL SERVICES</b>				\$0	\$0	\$0	\$0	\$0	
<b>CONTRACTUAL SERVICES</b>				\$0	\$0	\$0	\$0	\$0	
101	101	5250	Other Supplies & Materials	\$0	\$0	\$500	\$0	\$1,500	
<b>SUPPLIES &amp; MATERIALS</b>				\$0	\$0	\$500	\$0	\$1,500	
<b>DEPARTMENT TOTAL</b>				\$229,700	\$233,640	\$254,200	\$244,950	\$272,850	
				<i>budgeted</i> \$235,100	\$244,500				

<b>FINANCE</b>																																																																																																																																																																																																																							
ACCOUNT NUMBER			DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27																																																																																																																																																																																																															
101	102	5000	Salaries & Wages	\$412,609	\$435,417	\$470,000	\$460,000	\$480,000																																																																																																																																																																																																															
101	102	5002	Overtime	\$0	\$2,956	\$3,000	\$2,600	\$3,000																																																																																																																																																																																																															
101	102	5003	Social Security	\$25,223	\$26,165	\$30,000	\$28,900	\$30,000																																																																																																																																																																																																															
101	102	5004	Medicare	\$5,899	\$6,119	\$7,000	\$6,850	\$7,000																																																																																																																																																																																																															
101	102	5005	Retirement	\$28,222	\$28,827	\$31,000	\$31,500	\$34,000																																																																																																																																																																																																															
101	102	5006	Health Insurance	\$49,004	\$50,723	\$47,000	\$44,000	\$50,000																																																																																																																																																																																																															
101	102	5007	Worker's Compensation	\$528	\$564	\$1,250	\$950	\$1,250																																																																																																																																																																																																															
101	102	5050	Other Compensation	\$9,366	\$8,074	\$37,500	\$38,000	\$39,520	<b>PERSONAL SERVICES</b>				\$530,851	\$558,845	\$626,750	\$612,800	\$644,770	101	102	5100	Travel/Training	\$4,303	\$3,642	\$9,000	\$5,000	\$9,000	101	102	5103	Postage & Freight	\$24,264	\$22,748	\$32,000	\$31,000	\$36,000	101	102	5104	Membership Dues	\$1,253	\$1,398	\$2,000	\$1,800	\$2,000	101	102	5107	Advertising/Printing	\$5,870	\$4,177	\$9,000	\$6,500	\$9,000	101	102	5130	Contingencies	\$0	\$0	\$2,000	\$1,000	\$2,000				Telephone	\$814	\$0	\$0	\$0	\$0				Utilities	\$2,542	\$0	\$0	\$0	\$0				Insurance	\$100	\$0	\$0	\$0	\$0	<b>SERVICES &amp; CHARGES</b>				\$39,146	\$31,965	\$54,000	\$45,300	\$58,000	101	102	5250	Other Supplies & Materials	\$0	\$0	\$3,000	\$1,000	\$3,000	<b>SUPPLIES &amp; MATERIALS</b>				\$0	\$0	\$3,000	\$1,000	\$3,000	101	102	5300	Software & Support	\$16,398	\$16,308	\$22,000	\$21,300	\$22,000	101	102	5350	Other Professional Services	\$1,020	\$1,116	\$3,000	\$1,800	\$3,000	<b>PROFESSIONAL SERVICES</b>				\$17,418	\$17,424	\$25,000	\$23,100	\$25,000				Rentals & Leases	\$6,631	\$0	\$0	\$0	\$0				Maintenance Agreements	\$804	\$0	\$0	\$0	\$0	<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0	101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000	101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050			
<b>PERSONAL SERVICES</b>				\$530,851	\$558,845	\$626,750	\$612,800	\$644,770																																																																																																																																																																																																															
101	102	5100	Travel/Training	\$4,303	\$3,642	\$9,000	\$5,000	\$9,000																																																																																																																																																																																																															
101	102	5103	Postage & Freight	\$24,264	\$22,748	\$32,000	\$31,000	\$36,000																																																																																																																																																																																																															
101	102	5104	Membership Dues	\$1,253	\$1,398	\$2,000	\$1,800	\$2,000																																																																																																																																																																																																															
101	102	5107	Advertising/Printing	\$5,870	\$4,177	\$9,000	\$6,500	\$9,000																																																																																																																																																																																																															
101	102	5130	Contingencies	\$0	\$0	\$2,000	\$1,000	\$2,000																																																																																																																																																																																																															
			Telephone	\$814	\$0	\$0	\$0	\$0																																																																																																																																																																																																															
			Utilities	\$2,542	\$0	\$0	\$0	\$0																																																																																																																																																																																																															
			Insurance	\$100	\$0	\$0	\$0	\$0	<b>SERVICES &amp; CHARGES</b>				\$39,146	\$31,965	\$54,000	\$45,300	\$58,000	101	102	5250	Other Supplies & Materials	\$0	\$0	\$3,000	\$1,000	\$3,000	<b>SUPPLIES &amp; MATERIALS</b>				\$0	\$0	\$3,000	\$1,000	\$3,000	101	102	5300	Software & Support	\$16,398	\$16,308	\$22,000	\$21,300	\$22,000	101	102	5350	Other Professional Services	\$1,020	\$1,116	\$3,000	\$1,800	\$3,000	<b>PROFESSIONAL SERVICES</b>				\$17,418	\$17,424	\$25,000	\$23,100	\$25,000				Rentals & Leases	\$6,631	\$0	\$0	\$0	\$0				Maintenance Agreements	\$804	\$0	\$0	\$0	\$0	<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0	101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000	101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050																																																																																				
<b>SERVICES &amp; CHARGES</b>				\$39,146	\$31,965	\$54,000	\$45,300	\$58,000																																																																																																																																																																																																															
101	102	5250	Other Supplies & Materials	\$0	\$0	\$3,000	\$1,000	\$3,000	<b>SUPPLIES &amp; MATERIALS</b>				\$0	\$0	\$3,000	\$1,000	\$3,000	101	102	5300	Software & Support	\$16,398	\$16,308	\$22,000	\$21,300	\$22,000	101	102	5350	Other Professional Services	\$1,020	\$1,116	\$3,000	\$1,800	\$3,000	<b>PROFESSIONAL SERVICES</b>				\$17,418	\$17,424	\$25,000	\$23,100	\$25,000				Rentals & Leases	\$6,631	\$0	\$0	\$0	\$0				Maintenance Agreements	\$804	\$0	\$0	\$0	\$0	<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0	101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000	101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050																																																																																																						
<b>SUPPLIES &amp; MATERIALS</b>				\$0	\$0	\$3,000	\$1,000	\$3,000																																																																																																																																																																																																															
101	102	5300	Software & Support	\$16,398	\$16,308	\$22,000	\$21,300	\$22,000																																																																																																																																																																																																															
101	102	5350	Other Professional Services	\$1,020	\$1,116	\$3,000	\$1,800	\$3,000	<b>PROFESSIONAL SERVICES</b>				\$17,418	\$17,424	\$25,000	\$23,100	\$25,000				Rentals & Leases	\$6,631	\$0	\$0	\$0	\$0				Maintenance Agreements	\$804	\$0	\$0	\$0	\$0	<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0	101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000	101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050																																																																																																																																	
<b>PROFESSIONAL SERVICES</b>				\$17,418	\$17,424	\$25,000	\$23,100	\$25,000																																																																																																																																																																																																															
			Rentals & Leases	\$6,631	\$0	\$0	\$0	\$0																																																																																																																																																																																																															
			Maintenance Agreements	\$804	\$0	\$0	\$0	\$0	<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0	101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000	101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050																																																																																																																																																												
<b>CONTRACTUAL SERVICES</b>				\$7,435	\$0	\$0	\$0	\$0																																																																																																																																																																																																															
101	102	5500	Office Equipment/Furniture	\$0	\$1,197	\$1,500	\$900	\$2,000																																																																																																																																																																																																															
101	102	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$100	\$1,000	<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000	<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770				<i>budgeted</i>	\$650,200	\$675,050																																																																																																																																																																																							
<b>CAPITAL OUTLAY</b>				\$0	\$1,197	\$2,500	\$1,000	\$3,000																																																																																																																																																																																																															
<b>DEPARTMENT TOTAL</b>				\$594,850	\$609,431	\$711,250	\$683,200	\$733,770																																																																																																																																																																																																															
			<i>budgeted</i>	\$650,200	\$675,050																																																																																																																																																																																																																		

<b>COURT</b>								
ACCOUNT NUMBER	DEPARTMENT	ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27	
101	104	5000	Salaries & Wages	\$99,463	\$104,536	\$115,000	\$108,694	\$127,000
101	104	5002	Overtime	\$1,154	\$0	\$5,000	\$0	\$5,000
101	104	5003	Social Security	\$6,088	\$6,240	\$7,450	\$6,390	\$8,200
101	104	5004	Medicare	\$1,424	\$1,459	\$2,000	\$1,495	\$2,100
101	104	5005	Retirement	\$4,383	\$4,624	\$5,000	\$4,912	\$7,000
101	104	5006	Health Insurance	\$10,297	\$10,457	\$14,500	\$11,619	\$10,000
101	104	5007	Worker's Compensation	\$1,278	\$1,296	\$2,000	\$232	\$2,000
101	104	5050	Other Compensation	\$779	\$1,604	\$2,500	\$1,100	\$1,600
<b>PERSONAL SERVICES</b>			\$124,866	\$130,216	\$153,450	\$134,442	\$162,900	
101	104	5100	Travel/Training	\$1,617	\$1,275	\$3,500	\$1,988	\$4,000
101	104	5104	Membership Dues	\$113	\$130	\$250	\$306	\$300
101	104	5105	Publications & Books	\$0	\$0	\$250	\$0	\$250
101	104	5107	Advertising/Printing	\$602	\$0	\$800	\$699	\$1,000
101	104	5120	Prisoner Boarding/Contingencies	\$0	\$210	\$3,400	\$50	\$3,400
101	104	5150	Other Services and Charges	\$0	\$0	\$1,000	\$0	\$1,000
			Telephone	\$793	\$0	\$0	\$0	\$0
			Utilities	\$2,520	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>			\$5,645	\$1,615	\$9,200	\$3,043	\$9,950	
101	104	5250	Other Supplies & Materials	\$0	\$21	\$1,000	\$0	\$1,000
<b>SUPPLIES &amp; MATERIALS</b>			\$0	\$21	\$1,000	\$0	\$1,000	
101	104	5300	Software & Support	\$24,145	\$25,352	\$35,000	\$32,000	\$31,000
101	104	5350	Other Professional Services	\$397	\$0	\$1,000	\$0	\$1,000
<b>PROFESSIONAL SERVICES</b>			\$24,542	\$25,352	\$36,000	\$32,000	\$32,000	
101	104	5406	Equipment Repair	\$0	\$0	\$1,000	\$0	\$1,000
			Rentals & Leases	\$3,316	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES</b>			\$3,316	\$0	\$0	\$0	\$1,000	
101	104	5500	Office Equipment/Furniture	\$0	\$279	\$1,500	\$2,050	\$1,500
101	104	5550	Other Capital Outlay	\$0	\$0	\$1,000	\$0	\$1,000
<b>CAPITAL OUTLAY</b>					\$2,500	\$2,050	\$2,500	
<b>DEPARTMENT TOTAL</b>			\$158,369	\$157,204	\$203,150	\$175,145	\$209,350	
			<i>budgeted</i>	\$174,650	\$178,450			

**PLANNING**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 105 5000	Salaries & Wages	\$418,499	\$381,626	\$352,348	\$308,650	\$320,200
101 105 5002	Overtime	\$0	\$0	\$2,500	\$500	\$2,500
101 105 5003	Social Security	\$25,573	\$22,803	\$21,173	\$19,900	\$19,850
101 105 5004	Medicare	\$5,981	\$5,333	\$4,951	\$4,650	\$4,650
101 105 5005	Retirement	\$28,502	\$26,647	\$23,905	\$23,200	\$22,400
101 105 5006	Health Insurance	\$59,640	\$51,260	\$37,908	\$31,600	\$44,450
101 105 5007	Worker's Compensation	\$7,192	\$6,046	\$10,120	\$6,350	\$11,150
101 105 5050	Other Compensation	\$4,370	\$4,120	\$3,520	\$26,600	\$3,500
<b>PERSONAL SERVICES</b>		\$549,757	\$497,835	\$456,425	\$421,450	\$428,700
101 105 5100	Travel/Training	\$2,332	\$2,329	\$4,000	\$1,600	\$4,000
101 105 5101	Telephone (cell)	\$4,467	\$2,720	\$4,300	\$2,100	\$4,300
101 105 5104	Membership Dues	\$360	\$365	\$800	\$800	\$800
101 105 5105	Publications/Books	\$0	\$31	\$800	\$200	\$800
101 105 5106	Insurance (auto)	\$3,972	\$5,025	\$5,625	\$5,600	\$0
101 105 5107	Advertising/Printing	\$1,194	\$464	\$2,000	\$850	\$2,000
101 105 5130	Contingencies	\$48	\$48	\$500	\$150	\$500
101 105 5150	Other Services & Charges	\$45	\$1,949	\$2,000	\$200	\$2,000
	Utilities	\$2,843	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$15,261	\$12,931	\$20,025	\$11,500	\$14,400
101 105 5202	Uniforms/Safety Gear	\$2,935	\$0	\$2,500	\$2,775	\$2,500
101 105 5205	Tools/Equipment	\$0	\$369	\$1,500	\$200	\$1,500
101 105 5206	Fuel/Lubricants	\$9,147	\$5,129	\$8,500	\$7,100	\$8,500
101 105 5250	Other Supplies & Materials	\$57	\$0	\$1,800	\$280	\$1,800
	Vehicle/Equipment Parts	\$417	\$2,413	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		\$12,556	\$7,911	\$14,300	\$10,355	\$14,300
101 105 5300	Software & Support	\$0	\$0	\$6,000	\$0	\$11,400
101 105 5350	Other Professional Services	\$0	\$0	\$500	\$0	\$500
<b>PROFESSIONAL SERVICES</b>		\$0	\$0	\$6,500	\$0	\$11,900
101 105 5403	Uniform & Misc. Laundry	\$603	\$307	\$500	\$250	\$500
101 105 5405	Vehicle/Equipment Repair	\$178	\$1,355	\$2,500	\$2,000	\$4,500
101 105 5406	Equipment Repair	\$0	\$0	\$2,500	\$800	\$2,500
101 105 5450	Other Contractual Services	\$1,600	\$0	\$2,600	\$600	\$2,600
	Rentals & Leases	\$3,316	\$0	\$0	\$0	\$0
	Animal Shelter & Disposal	\$19,924	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		\$25,621	\$1,662	\$8,100	\$3,650	\$10,100
101 105 5550	Office Furniture/Equipment	\$0	\$820	\$0	\$0	\$2,000
<b>CAPITAL OUTLAY TOTAL</b>		\$0	\$820	\$0	\$0	\$2,000
<b>DEPARTMENT TOTAL</b>		\$603,195	\$521,159	\$505,350	\$446,955	\$481,400
	<i>budgeted</i>	\$609,815	\$546,850			

**LEGAL**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
<b>PERSONAL SERVICES</b>		\$0	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$0	\$0	\$0	\$0	\$0
101 106 5301	Legal	\$145,525	\$189,039	\$80,000	\$68,500	\$80,000
<b>PROFESSIONAL SERVICES</b>		\$145,525	\$189,039	\$80,000	\$68,500	\$80,000
<b>SUPPLIES &amp; MATERIALS</b>		\$0	\$0	\$0	\$0	\$0
<b>DEPARTMENT TOTAL</b>		\$145,525	\$189,039	\$80,000	\$68,500	\$80,000
		<i>budgeted</i>	\$80,000	\$125,000		

**ENGINEER**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
<b>PERSONAL SERVICES</b>		\$0	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$0	\$0	\$0	\$0	\$0
101 107 5350	Other Professional Services	\$8,025	\$3,500	\$10,000	\$9,750	\$10,000
<b>PROFESSIONAL SERVICES</b>		\$8,025	\$3,500	\$10,000	\$9,750	\$10,000
<b>SUPPLIES &amp; MATERIALS</b>		\$0	\$0	\$0	\$0	\$0
<b>DEPARTMENT TOTAL</b>		\$8,025	\$3,500	\$10,000	\$9,750	\$10,000
		<i>budgeted</i>	\$27,000	\$18,000		

**GENERAL GOVERNMENT**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
	Health Insurance (Retirees)	\$31,087	\$0	\$0	\$0	\$0
101 108 5010	Unemployment	\$7,459	\$0	\$ 20,000.00	\$15,000	\$25,000
<b>PERSONAL SERVICES</b>		\$38,546	\$0	\$ 20,000.00	\$15,000	\$25,000
101 108 5101	Telephone	\$0	\$6,441	\$ 8,300.00	\$5,500	\$8,300
101 108 5102	Utilities	\$0	\$7,715	\$ 11,300.00	\$9,600	\$11,300
101 108 5104	Membership Dues	\$12,407	\$21,472	\$ 25,000.00	\$25,000	\$25,000
101 108 5105	Publications	\$132	\$1,100	\$ 5,000.00	\$600	\$5,000
101 108 5106	Insurance	\$22,289	\$18,523	\$ 48,000.00	\$25,500	\$185,000
101 108 5107	Advertising/Printing	\$3,429	\$616	\$ 8,500.00	\$800	\$8,500
101 108 5112	Park Events amd Arts				\$7,500	\$5,000
101 108 5119	Collection Costs & Fees	\$4,983	\$3,654	\$ 7,500.00	\$9,050	\$9,000
101 108 5130	Contingencies	\$28,309	\$33,768	\$ 44,000.00	\$50,200	\$50,000
101 108 5150	Other Services & Charges	\$45,797	\$64,066	\$ 60,000.00	\$48,450	\$60,000
<b>SERVICES &amp; CHARGES</b>		\$117,346	\$157,355	\$ 217,600.00	\$182,200	\$367,100
101 108 5300	Software & Support	\$0	\$20,025	\$20,000	\$15,350	\$25,000
101 108 5310	Medical & EMSA Subsidy	\$0	\$76,970	\$ 85,000.00	\$74,500	\$85,000
101 108 5311	Auditor	\$21,390	\$17,420	\$ 24,000.00	\$21,000	\$24,000
101 108 5312	IT Management Services	\$0	\$0	\$ 115,000.00	\$99,500	\$115,000
101 108 5313	Economic Development	\$0	\$0	\$ 20,000.00	\$0	\$20,000
101 108 5350	Other Professional Services	\$13,081	\$32,331	\$ 97,500.00	\$62,000	\$50,000
<b>PROFESSIONAL SERVICES</b>		\$34,471	\$146,746	\$361,500	\$272,350	\$319,000
101 108 5400	Rentals & Leases	\$0	\$15,991	\$ 17,000.00	\$16,250	\$20,000
101 108 5401	Maintenance Agreements	\$624	\$3,630	\$ 4,000.00	\$4,100	\$25,000
101 108 5404	Building Repair	\$27,535	\$6,145	\$ 35,000.00	\$44,500	\$415,000
101 108 5406	Equipment Repair	\$344	\$31	\$ 4,000.00	\$150	\$4,000
101 108 5450	Other Contractual Services	\$39,180	\$19,550	\$ 27,000.00	\$131,000	\$40,000
<b>CONTRACTUAL SERVICES</b>		\$67,683	\$45,347	\$ 87,000.00	\$196,000	\$504,000
101 108 5200	Office Supplies	\$17,055	\$14,604	\$ 20,000.00	\$12,750	\$20,000
101 108 5201	Janitorial Supplies	\$9,109	\$7,185	\$ 10,000.00	\$3,500	\$10,000
101 108 5250	Other Supplies & Materials	\$4,008	\$2,696	\$ 10,000.00	\$1,800	\$10,000
<b>SUPPLIES &amp; MATERIALS</b>		\$30,172	\$24,485	\$ 40,000.00	\$18,050	\$40,000
101 108 5500	Office Equipment/Furniture	\$0	\$3,530	\$ 1,500.00	\$2,200	\$2,000
101 108 5550	Other Capital Outlay	\$0	\$719	\$ 1,500.00	\$800	\$1,500
<b>CAPTIAL OUTLAY</b>		\$0	\$4,249	\$ 3,000.00	\$3,000	\$3,500
<b>DEPARTMENT TOTAL</b>		\$288,218	\$378,182	\$ 729,100.00	\$686,600	\$1,258,600
	<i>budgeted</i>	\$442,700	\$536,929			

<b>POLICE</b>						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 121 5000	Salaries & Wages	\$2,062,883	\$2,166,825	\$2,245,270	\$2,207,350	\$2,428,310
101 121 5002	Overtime	\$9,449	\$5,105	\$22,000	\$14,000	\$22,000
101 121 5003	Social Security	\$145,549	\$155,839	\$165,720	\$159,300	\$177,330
101 121 5004	Medicare	\$34,040	\$36,446	\$38,760	\$37,250	\$41,480
101 121 5005	Retirement	\$279,459	\$297,810	\$342,740	\$328,600	\$358,290
101 121 5006	Health Insurance	\$413,623	\$442,739	\$368,930	\$378,300	\$437,100
101 121 5007	Worker's Compensation	\$90,062	\$95,900	\$127,710	\$124,800	\$127,710
101 121 5008	Uniform Allowance	\$16,150	\$25,876	\$25,200	\$15,850	\$27,600
101 121 5009	Educational Assistance	\$0	\$0	\$2,400	\$0	\$2,400
101 121 5050	Other Compensation	\$25,514	\$36,686	25000	\$16,750	\$25,000
101 121 5001	911 Telecommunicator Salaries	\$349,672	\$363,505	\$405,770	\$392,200	\$431,780
<b>PERSONAL SERVICES</b>		<b>\$3,426,401</b>	<b>\$3,626,731</b>	<b>\$3,769,500</b>	<b>\$3,674,400</b>	<b>\$4,079,000</b>
101 121 5100	Travel/Training	\$17,929	\$19,845	\$21,500	\$32,400	\$25,000
101 121 5101	Telephone/Internet	\$15,588	\$17,432	\$22,000	\$20,450	\$22,000
101 121 5102	Utilities	\$7,842	\$7,253	\$10,500	\$6,500	\$10,500
101 121 5104	Membership Dues	\$950	\$1,522	\$1,500	\$1,850	\$1,500
101 121 5105	Publications/Books	\$630	\$300	\$750	\$750	\$750
101 121 5106	Insurance	\$35,966	\$44,564	\$55,650	\$55,000	\$0
101 121 5107	Advertising/Printing	\$4,739	\$4,833	\$5,000	\$5,500	\$5,000
101 121 5130	Contingencies	\$466	\$316	\$500	\$100	\$500
101 121 5150	Other Services & Charges	\$506	\$1,059	\$1,000	\$850	\$1,000
	Seized Funds	\$2,950	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		<b>\$87,566</b>	<b>\$97,124</b>	<b>\$118,400</b>	<b>\$123,400</b>	<b>\$66,250</b>
101 121 5200	Office Supplies	\$3,787	\$3,661	\$5,000	\$5,000	\$5,000
101 121 5202	Uniforms/Safety Gear	\$12,381	\$13,060	\$13,000	\$14,000	\$13,000
101 121 5203	Medical Supplies & Oxygen	\$65	\$0	\$150	\$400	\$150
101 121 5204	Chemicals	\$89	\$142	\$150	\$150	\$150
101 121 5205	Tools/Equipment	\$8,312	\$8,062	\$11,500	\$10,400	\$11,500
101 121 5206	Fuel/Lubricants	\$51,698	\$51,708	\$53,500	\$48,000	\$53,500
101 121 5209	Ammunition	\$8,851	\$10,132	\$9,300	\$8,750	\$9,300
101 121 5250	Other Supplies & Materials	\$5,855	\$5,394	\$6,000	\$6,000	\$26,000
	Vehicle/Equipment Parts	\$14,330	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$105,368</b>	<b>\$92,159</b>	<b>\$98,600</b>	<b>\$92,700</b>	<b>\$118,600</b>
101 121 5300	Software & Support	\$0	\$21,895	\$25,700	\$22,500	\$25,700
101 121 5310	Medical	\$3,041	\$1,315	\$3,000	2000	\$3,000
101 121 5350	Other Professional Services	\$3,690	\$1,756	\$3,500	3600	\$3,500
<b>PROFESSIONAL SERVICES</b>		<b>\$6,731</b>	<b>\$24,966</b>	<b>\$32,200</b>	<b>\$28,100</b>	<b>\$32,200</b>
101 121 5400	Rentals & Leases	\$19,178	\$14,079	\$20,000	\$20,000	\$20,000
101 121 5401	Maintenance Agreements	\$19,779	\$29,217	\$15,000	\$14,000	\$15,000
101 121 5403	Uniform & Misc. Laundry	\$3,820	\$3,651	\$5,000	\$3,200	\$9,750
101 121 5404	Building Repair	\$1,523	\$5,723	\$3,500	\$3,800	\$3,500
101 121 5405	Vehicle/Equipment Repair	\$19,609	\$21,289	\$22,000	\$22,000	\$22,000
101 121 5406	Equipment Repair	\$1,742	\$2,354	\$1,250	\$50	\$1,250
101 121 5450	Other Contractual Services	\$1,815	\$11,567	\$1,000	1300	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$67,466</b>	<b>\$87,880</b>	<b>\$67,750</b>	<b>\$64,350</b>	<b>\$72,500</b>
101 121 5500	Office Equipment/Furniture	\$0	\$1,613	\$0	\$0	\$0
<b>CAPITAL OUTLAY</b>		<b>\$0</b>	<b>\$1,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEPARTMENT TOTAL</b>		<b>\$3,693,532</b>	<b>\$3,930,473</b>	<b>\$4,086,450</b>	<b>\$3,982,950</b>	<b>\$4,368,550</b>
	<i>budgeted</i>	<i>\$3,922,250</i>	<i>\$4,273,000</i>			

<b>FIRE</b>						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 122 5000	Salaries & Wages	\$1,792,242	\$1,924,525	\$2,075,760	\$1,970,350	\$2,100,600
101 122 5002	Overtime	\$54,885	\$51,926	\$73,000	\$96,450	\$128,000
101 122 5004	Medicare	\$26,225	\$28,228	\$30,430	\$30,000	\$30,450
101 122 5005	Retirement	\$252,918	\$272,171	\$302,540	\$273,850	\$280,000
101 122 5006	Health Insurance	\$276,862	\$333,280	\$330,740	\$283,150	\$326,300
101 122 5007	Worker's Compensation	\$67,729	\$69,499	\$84,630	\$104,000	\$120,000
101 122 5008	Uniform Allowance	\$20,000	\$22,550	\$22,900	\$22,000	\$22,900
101 122 5009	Educational Assistance	\$0	\$0	\$4,800	\$0	\$2,400
101 122 5050	Other Compensation	\$14,615	\$16,556	\$70,000	\$20,250	\$25,000
	Reimbursements & Per Diem	\$226	\$0	\$0	\$0	\$0
<b>PERSONAL SERVICES</b>		<b>\$2,505,702</b>	<b>\$2,718,735</b>	<b>\$2,994,800</b>	<b>\$2,800,050</b>	<b>\$3,035,650</b>
101 122 5100	Travel/Training	\$32,932	\$31,343	\$30,000	\$19,300	\$30,000
101 122 5101	Telephone	\$5,516	\$5,308	\$7,500	\$5,100	\$7,600
101 122 5102	Utilities	\$8,878	\$9,258	\$15,000	\$10,450	\$10,000
101 122 5103	Postage & Freight	\$100	\$0	\$250	\$200	\$250
101 122 5104	Membership Dues	\$1,834	\$2,500	\$2,750	\$2,950	\$2,750
101 122 5105	Publications/Books	\$1,607	\$1,320	\$3,000	\$2,800	\$750
101 122 5106	Insurance	\$16,934	\$21,810	\$23,000	\$30,850	\$0
101 122 5107	Advertising/Printing	\$810	\$1,280	\$3,000	\$550	\$1,250
101 122 5115	Fire Prevention	\$0	\$0	\$0	\$0	\$5,000
101 122 5130	Contingencies	\$0	\$0	\$1,000	\$0	\$1,000
101 122 5150	Other Services & Charges	\$2,684	\$875	\$2,000	\$1,300	\$2,000
<b>SERVICES &amp; CHARGES</b>		<b>\$68,611</b>	<b>\$72,819</b>	<b>\$84,500</b>	<b>\$72,200</b>	<b>\$60,600</b>
101 122 5200	Office Supplies	\$4,021	\$2,660	\$3,000	\$3,000	\$2,000
101 122 5201	Janitorial Supplies	\$110	\$3,201	\$2,000	\$2,000	\$5,500
101 122 5202	Uniforms/Safety Gear	\$10,859	\$13,747	\$13,000	\$13,000	\$16,000
101 122 5203	Medical Supplies & Oxygen	\$4,938	\$3,345	\$6,000	\$6,000	\$5,000
101 122 5205	Tools/Equipment	\$5,079	\$5,972	\$6,000	\$6,000	\$7,500
101 122 5206	Fuel/Lubricants	\$14,190	\$10,489	\$15,000	\$15,000	\$15,000
101 122 5250	Other Supplies & Materials	\$7,407	\$5,754	\$3,500	\$3,500	\$2,250
	Vehicle/Equipment Parts	\$7,690	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$54,294</b>	<b>\$45,168</b>	<b>\$48,500</b>	<b>\$48,500</b>	<b>\$53,250</b>
101 122 5300	Software & Support	\$0	\$8,522	\$5,000	\$4,000	\$5,000
101 122 5310	Medical	\$81,685	\$500	\$12,000	\$8,250	\$10,000
<b>PROFESSIONAL SERVICES</b>		<b>\$81,685</b>	<b>\$9,022</b>	<b>\$17,000</b>	<b>\$12,250</b>	<b>\$15,000</b>
101 122 5400	Rentals & Leases	\$3,540	\$3,557	\$3,600	\$3,500	\$3,600
101 122 5401	Maintenance Agreements	\$29,889	\$44,473	\$60,000	\$49,550	\$65,000
101 122 5403	Uniform & Misc. Laundry	\$733	\$809	\$1,500	\$1,500	\$1,700
101 122 5404	Building Repair	\$8,275	\$19,626	\$8,000	\$11,000	\$12,500
101 122 5405	Vehicle/Equipment Repair	\$41,137	\$30,631	\$35,000	\$32,500	\$36,000
101 122 5406	Equipment Repair	\$0	\$6,696	\$1,500	\$3,150	\$3,000
101 122 5450	Other Contractual Services	\$3,750	\$4,449	\$51,000	\$10,500	\$70,000
<b>CONTRACTUAL SERVICES</b>		<b>\$87,324</b>	<b>\$110,241</b>	<b>\$160,600</b>	<b>\$111,700</b>	<b>\$191,800</b>
<b>DEPARTMENT TOTAL</b>		<b>\$2,800,300</b>	<b>\$2,956,860</b>	<b>\$3,308,400</b>	<b>\$3,046,000</b>	<b>\$3,356,300</b>
	<i>budgeted</i>	<b>\$2,898,550</b>	<b>\$3,105,650</b>			

**PUBLIC WORKS**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 141 5000	Salaries & Wages	\$260,127	\$265,549	\$240,000	\$220,000	\$330,000
101 141 5002	Overtime	\$5,607	\$1,055	\$14,650	\$1,000	\$14,000
101 141 5003	Social Security	\$15,573	\$15,768	\$17,000	\$13,050	\$21,350
101 141 5004	Medicare	\$3,643	\$3,688	\$4,000	\$3,050	\$4,800
101 141 5005	Retirement	\$18,602	\$15,911	\$19,000	\$15,700	\$24,000
101 141 5006	Health Insurance	\$50,025	\$45,192	\$45,000	\$43,250	\$60,000
101 141 5007	Worker's Compensation	\$3,834	\$2,783	\$3,600	\$2,100	\$3,600
101 141 5050	Other Compensation	\$2,312	\$2,790	\$2,600	\$6,800	\$5,000
<b>PERSONAL SERVICES</b>		\$359,723	\$352,736	\$345,850	\$304,950	\$462,750

101 141 5100	Travel/Training	\$576	\$5,333	\$8,000	\$6,700	\$8,000
101 141 5101	Telephone	\$9,153	\$11,054	\$10,500	\$11,250	\$10,500
101 141 5102	Utilities	\$15,356	\$128,213	\$130,000	\$125,000	\$135,000
101 141 5103	Postage & Freight	\$26	\$10	\$150	\$50	\$150
101 141 5104	Membership Dues	\$0	\$535	\$400	\$1,350	\$400
101 141 5105	Publications/Books	\$0	\$0	\$250	\$0	\$250
101 141 5106	Insurance	\$3,872	\$36,373	\$50,000	\$55,000	\$0
101 141 5107	Advertising/Printing	\$292	\$0	\$1,150	\$0	\$1,150
101 141 5130	Contingencies	\$122	\$135	\$1,250	\$25	\$1,250
101 141 5150	Other Services & Charges	\$993	\$2,019	\$2,000	\$1,175	\$2,000

<b>SERVICES &amp; CHARGES</b>		\$30,390	\$183,672	\$203,700	\$200,550	\$158,700
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101 141 5200	Office Supplies	\$1,313	\$4,066	\$5,000	\$3,750	\$5,000
101 141 5201	Janitorial Supplies	\$824	\$2,829	\$3,500	\$3,750	\$3,500
101 141 5202	Uniforms & Safety Gear	\$2,977	\$15,599	\$19,000	\$13,500	\$19,000
101 141 5203	Medical Supplies	\$620	\$1,199	\$3,500	\$50	\$3,500
101 141 5205	Tools/Equipment	\$356	\$602	\$800	\$600	\$800
101 141 5206	Fuel/Lubricants	\$6,232	\$5,831	\$6,000	\$3,500	\$6,000
101 141 5250	Other Supplies & Materials	\$2,382	\$2,204	\$4,000	\$1,500	\$4,000
	Vehicle/Equipment Parts	\$1,157	\$0	\$0	\$0	\$0

<b>SUPPLIES &amp; MATERIALS</b>		\$15,861	\$32,330	\$41,800	\$26,650	\$41,800
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101 141 5300	Software & Support	\$0	\$263	\$600	\$800	\$600
101 141 5310	Medical Physical	\$0	\$1,015	\$500	\$250	\$500

<b>PROFESSIONAL SERVICES</b>		\$0	\$1,278	\$1,100	\$1,050	\$1,100
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101 141 5400	Rentals & Leases	\$127	\$123	\$1,200	\$250	\$1,200
101 141 5401	Maintenance Agreements	\$0	\$78,479	\$137,000	\$85,000	\$140,000
101 141 5403	Uniform Cleaning	\$0	\$1,065	\$2,500	\$1,800	\$2,700
101 141 5404	Vehicle & Equipment Repair	\$477	\$8,547	\$3,000	\$1,700	\$3,000
101 141 5402	Building Repair	\$467	\$4,486	\$4,500	\$4,100	\$5,000
101 141 5406	Equipment Repair	\$0	\$2,436	\$2,000	\$100	\$2,000
101 141 5409	Animal Control Supplies	\$0	\$17,483	\$20,000	\$21,250	\$25,000

<b>CONTRACTUAL SERVICES</b>		\$1,071	\$112,619	\$170,200	\$114,200	\$178,900
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101 141 5500	Office Equipment/ Furniture	\$0	\$0	\$7,000	\$4,800	\$7,000
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<b>CAPITAL OUTLAY</b>		\$0	\$0	\$7,000	\$4,800	\$7,000
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<b>DEPARTMENT TOTAL</b>		\$407,045	\$682,635	\$769,650	\$652,200	\$850,250
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*budgeted*    \$433,850    \$777,392

**STREET & ALLEY**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 142 5000	Salaries & Wages	\$257,249	\$309,458	\$346,000	\$315,000	\$387,000
101 142 5002	Overtime	\$43,755	\$7,625	\$60,000	\$18,000	\$42,000
101 142 5003	Social Security	\$17,545	\$18,810	\$26,000	\$18,850	\$26,600
101 142 5004	Medicare	\$4,103	\$4,399	\$6,000	\$4,450	\$6,250
101 142 5005	Retirement	\$21,032	\$22,174	\$29,000	\$24,500	\$30,000
101 142 5006	Health Insurance	\$81,224	\$83,552	\$75,000	\$62,000	\$68,000
101 142 5007	Worker's Compensation	\$32,597	\$24,250	\$47,000	\$38,000	\$50,000
101 142 5050	Other Compensation	\$3,604	\$4,666	\$5,200	\$4,200	\$15,300
<b>PERSONAL SERVICES</b>		<b>\$461,109</b>	<b>\$474,934</b>	<b>\$594,200</b>	<b>\$485,000</b>	<b>\$625,150</b>
101 142 5130	Contingencies	\$454	\$0	\$1,000	\$250	\$1,000
101 142 5150	Other Services & Charges	\$1,688	\$618	\$2,500	\$1,800	\$2,500
	Travel/Training	\$433	\$0	\$0	\$0	\$0
	Utilities	\$44,494	\$0	\$0	\$0	\$0
	Insurance	\$5,380	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		<b>\$52,449</b>	<b>\$618</b>	<b>\$3,500</b>	<b>\$2,050</b>	<b>\$3,500</b>
101 142 5204	Chemicals	\$271	\$503	\$1,000	\$650	\$1,000
101 142 5205	Tools/Equipment	\$2,376	\$2,103	\$3,000	\$3,200	\$3,500
101 142 5206	Fuel/Lubricants	\$10,534	\$6,674	\$16,000	\$12,500	\$16,000
101 142 5207	Street Maintenance Materials	\$33,058	\$33,517	\$45,000	\$45,000	\$45,000
101 142 5208	Street Signs	\$8,547	\$8,650	\$10,000	\$8,500	\$10,000
101 142 5299	Traffic Supplies & Repair	\$6,473	\$2,854	\$5,500	\$5,400	\$5,500
101 142 5250	Other Supplies & Materials	\$4,482	\$3,593	\$7,000	\$6,800	\$7,000
	Office Supplies	\$739	\$0	\$0	\$0	\$0
	Janitorial Supplies	\$767	\$0	\$0	\$0	\$0
	Medical Supplies & Oxygen	\$245	\$0	\$0	\$0	\$0
	Vehicle/Equipment Parts	\$5,947	\$0	\$0	\$0	\$0
	Uniforms/Safety Gear	\$6,689	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$80,128</b>	<b>\$57,894</b>	<b>\$87,500</b>	<b>\$82,050</b>	<b>\$88,000</b>
101 142 5400	Rentals & Leases	\$8,335	\$2,965	\$8,250	\$4,200	\$5,000
101 142 5405	Vehicle/Equipment Repair	\$5,808	\$9,410	\$10,000	\$6,800	\$10,000
101 142 5406	Equipment Repair	\$78	\$5,058	\$3,000	\$2,800	\$5,000
101 142 5450	Other Contract Services	\$28,865	\$26,888	\$10,000	\$3,600	\$5,000
	Building Repair	\$1,107	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<b>\$44,193</b>	<b>\$44,321</b>	<b>\$31,250</b>	<b>\$17,400</b>	<b>\$25,000</b>
101 142 5550	Other Capital Outlay	\$0	\$0	\$10,000	\$7,200	\$8,000
<b>CAPITOL OUTLAY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$7,200</b>	<b>\$8,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$637,879</b>	<b>\$577,767</b>	<b>\$726,450</b>	<b>\$593,700</b>	<b>\$749,650</b>
		<i>budgeted</i> <b>\$813,100</b>	<b>\$734,300</b>			

**SEWER**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 143 5000	Salaries & Wages	\$132,773	\$126,945	\$145,000	\$134,200	\$160,000
101 143 5002	Overtime	\$27,985	\$14,509	\$20,000	\$14,500	\$16,000
101 143 5003	Social Security	\$9,408	\$7,830	\$11,000	\$8,500	\$11,000
101 143 5004	Medicare	\$2,201	\$1,831	\$2,700	\$2,000	\$2,550
101 143 5005	Retirement	\$10,079	\$9,515	\$12,000	\$10,500	\$12,350
101 143 5006	Health Insurance	\$32,475	\$53,236	\$40,000	\$41,900	\$47,000
101 143 5007	Worker's Compensation	\$2,556	\$2,268	\$3,700	\$8,250	\$10,000
101 143 5050	Other Compensation	\$1,541	\$1,603	\$1,600	\$1,900	\$10,000
<b>PERSONAL SERVICES</b>		<b>\$219,018</b>	<b>\$217,737</b>	<b>\$236,000</b>	<b>\$221,750</b>	<b>\$268,900</b>
101 143 5130	Contingencies	\$1,837	\$0	\$2,500	\$0	\$2,500
101 143 5150	Other Services & Charges	\$1,160	\$718	\$1,250	\$900	\$1,300
	Travel/Training	\$1,101	\$0	\$0	\$0	\$0
	Insurance	\$1,576	\$0	\$0	\$0	\$0
	Advertising/Printing	\$50	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		<b>\$5,724</b>	<b>\$718</b>	<b>\$3,750</b>	<b>\$900</b>	<b>\$3,800</b>
101 143 5204	Chemicals	\$814	\$739	\$5,000	\$7,200	\$5,000
101 143 5205	Tools/Equipment	\$1,335	\$3,164	\$3,000	\$600	\$3,000
101 143 5206	Fuel/Lubricants	\$8,097	\$4,349	\$12,500	\$4,400	\$12,500
101 143 5250	Other Supplies & Materials	\$12,583	\$5,150	\$11,500	\$4,250	\$11,500
	Office Supplies	\$828	\$0	\$0	\$0	\$0
	Janitorial Supplies	\$651	\$0	\$0	\$0	\$0
	Medical Supplies & Oxygen	\$272	\$0	\$0	\$0	\$0
	Vehicle/Equipment Parts	\$3,135	\$0	\$0	\$0	\$0
	Uniforms/Safety Gear	\$3,566	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$31,281</b>	<b>\$13,402</b>	<b>\$32,000</b>	<b>\$16,450</b>	<b>\$32,000</b>
101 143 5400	Rentals & Leases	\$127	\$223	\$2,000	\$550	\$2,000
101 143 5405	Vehicle/Equipment Repair	\$22,583	\$2,107	\$5,000	\$1,000	\$5,000
101 143 5406	Equipment Repair	\$0	\$892	\$2,000	\$1,750	\$2,000
101 143 5450	Other Contractual Services	\$15,110	\$34,108	\$20,000	\$57,500	\$30,000
	Building Repair	\$125	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<b>\$37,945</b>	<b>\$37,330</b>	<b>\$29,000</b>	<b>\$60,800</b>	<b>\$39,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$293,968</b>	<b>\$269,187</b>	<b>\$300,750</b>	<b>\$299,900</b>	<b>\$343,700</b>
		<i>budgeted</i> <b>\$301,300</b>	<i>budgeted</i> <b>\$319,200</b>			

**SANITATION**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
<b>PERSONAL SERVICES</b>		\$0	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$0	\$0	\$0	\$0	\$0
101 144 5407	Recycling/Hazardous Waste	\$269,213	\$274,265	\$308,375	\$336,900	\$345,350
101 144 5408	Solid Waste Collection/Disposal	\$766,460	\$778,833	\$925,125	\$925,200	\$948,300
<b>CONTRACTUAL SERVICES</b>		\$1,035,673	\$1,053,098	\$1,233,500	\$1,262,100	\$1,293,650
101 144 5250	Other Supplies & Materials	\$367	\$1,127	\$1,500	\$750	\$1,200
	Vehicle/Equipment Parts	\$24	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		\$391	\$1,127	\$1,500	\$750	\$1,200
<b>DEPARTMENT TOTAL</b>		\$1,036,064	\$1,054,225	\$1,235,000	\$1,262,850	\$1,294,850
	<i>budgeted</i>	\$999,500	\$1,018,950			

**GARAGE**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 145 5000	Salaries & Wages	\$63,489	\$71,124	\$68,150	\$52,000	\$66,000
101 145 5002	Overtime	\$6,980	\$0	\$18,000	\$3,450	\$8,000
101 145 5003	Social Security	\$4,413	\$4,361	\$4,500	\$3,300	\$4,600
101 145 5004	Medicare	\$1,032	\$1,020	\$1,100	\$800	\$1,100
101 145 5005	Retirement	\$4,914	\$4,786	\$5,700	\$3,900	\$5,200
101 145 5006	Health Insurance	\$9,694	\$9,491	\$11,000	\$8,750	\$9,700
101 145 5007	Worker's Compensation	\$1,276	\$1,211	\$1,650	\$1,800	\$2,200
101 145 5050	Other Compensation	\$500	\$771	\$750	\$850	\$800
<b>PERSONAL SERVICES</b>		<b>\$92,298</b>	<b>\$92,764</b>	<b>\$110,850</b>	<b>\$74,850</b>	<b>\$97,600</b>
101 145 5130	Contingencies	\$302	\$0	\$1,500	\$0	\$1,500
101 145 5150	Other Services & Charges	\$1,329	\$712	\$1,500	\$1,200	\$1,550
	Travel/Training	\$95	\$0	\$0	\$0	\$0
	Insurance	\$2,460	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		<b>\$4,186</b>	<b>\$712</b>	<b>\$3,000</b>	<b>\$1,200</b>	<b>\$3,050</b>
101 145 5205	Tools/Equipment	\$655	\$3,439	\$3,500	\$4,500	\$4,000
101 145 5206	Fuel/Lubricants	\$3,775	\$2,121	\$6,500	\$4,200	\$6,500
101 145 5250	Other Supplies & Materials	\$3,732	\$2,288	\$7,300	\$4,850	\$6,500
	Office Supplies	\$697	\$0	\$0	\$0	\$0
	Janitorial Supplies	\$584	\$0	\$0	\$0	\$0
	Medical Supplies & Oxygen	\$238	\$0	\$0	\$0	\$0
	Vehicle/Equipment Parts	\$1,408	\$0	\$0	\$0	\$0
	Uniforms/Safety Gear	\$2,145	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$13,234</b>	<b>\$7,848</b>	<b>\$17,300</b>	<b>\$13,550</b>	<b>\$17,000</b>
101 145 5400	Rentals & Leases	\$596	\$686	\$4,000	\$2,300	\$4,000
101 145 5404	Building Repair	\$479	\$785	\$1,000	\$1,200	\$1,500
101 145 5405	Vehicle/Equipment Repair	\$551	\$8,774	\$4,500	\$1,800	\$3,500
101 145 5406	Equipment Repair	\$0	\$617	\$1,250	\$800	\$2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$1,626</b>	<b>\$10,862</b>	<b>\$10,750</b>	<b>\$6,100</b>	<b>\$11,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$111,344</b>	<b>\$112,186</b>	<b>\$141,900</b>	<b>\$95,700</b>	<b>\$128,650</b>
	<i>budgeted</i>	<b>\$146,950</b>	<b>\$142,400</b>			

**PARK**

ACCOUNT NUMBER	DEPARTMENT ACTIVITY	ACTUAL FY 23-24	ACTUAL FY 24-25	BUDGETED FY 25-26	ESTIMATED FY 25-26	PROPOSED FY 26-27
101 146 5000	Salaries & Wages	\$117,518	\$78,421	\$145,000	\$116,050	\$135,000
101 146 5002	Overtime	\$35,882	\$7,688	\$20,000	\$9,000	\$16,000
101 146 5003	Social Security	\$9,104	\$5,209	\$11,000	\$7,500	\$9,500
101 146 5004	Medicare	\$2,129	\$1,218	\$2,700	\$1,800	\$2,500
101 146 5005	Retirement	\$10,738	\$6,028	\$12,000	\$8,700	\$10,600
101 146 5006	Health Insurance	\$33,357	\$14,258	\$20,000	\$17,500	\$20,000
101 146 5007	Worker's Compensation	\$3,633	\$3,699	\$5,200	\$2,300	\$5,200
101 146 5050	Other Compensation	\$1,541	\$1,375	\$1,600	\$1,900	\$1,600
<b>PERSONAL SERVICES</b>		\$213,902	\$117,896	\$217,500	\$164,750	\$200,400
101 146 5130	Contingencies	\$0	\$0	\$350	\$200	\$350
101 146 5150	Other Services & Charges	\$1,633	\$619	\$3,000	\$900	\$3,000
	Travel/Training	\$46	\$0	\$0	\$0	\$0
	Utilities	\$27,048	\$0	\$0	\$0	\$0
	Insurance	\$4,613	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$33,340	\$619	\$3,350	\$1,100	\$3,350
101 146 5204	Chemicals	\$460	\$47	\$500	\$500	\$500
101 146 5205	Tools/Equipment	\$1,209	\$2,031	\$3,000	\$2,250	\$3,000
101 146 5206	Fuel/Lubricants	\$7,049	\$2,628	\$8,500	\$4,800	\$8,500
101 146 5250	Other Supplies & Materials	\$8,351	\$8,812	\$13,500	\$7,100	\$13,500
	Office Supplies	\$671	\$0	\$0	\$0	\$0
	Janitorial Supplies	\$775	\$0	\$0	\$0	\$0
	Medical Supplies & Oxygen	\$238	\$0	\$0	\$0	\$0
	Vehicle/Equipment Parts	\$2,189	\$0	\$0	\$0	\$0
	Uniforms/Safety Gear	\$5,030	\$0	\$0	\$0	\$0
<b>SUPPLIES &amp; MATERIALS</b>		\$25,972	\$13,518	\$25,500	\$14,650	\$25,500
101 146 5400	Rentals & Leases	\$2,906	\$1,651	\$5,000	\$2,000	\$5,000
101 146 5405	Vehicle/Equipment Repair	\$2,058	\$3,159	\$3,000	\$3,000	\$3,000
101 146 5406	Equipment Repair	\$0	\$1,111	\$2,500	\$2,450	\$2,500
101 146 5450	Other Contract Services	\$58,010	\$1,368	\$5,000	\$2,600	\$5,000
	Building Repair	\$115	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		\$63,089	\$7,289	\$15,500	\$10,050	\$15,500
101 146 5550	Other Capital Outlay			\$10,000	\$0	\$10,000
<b>CAPITOL OUTLAY</b>		\$0	\$0	\$10,000	\$0	\$10,000
<b>DEPARTMENT TOTAL</b>		\$336,303	\$139,322	\$271,850	\$190,550	\$254,750
		<i>budgeted</i>	<i>\$369,650</i>	<i>\$274,950</i>		

**The Other Funds** budgeted for are listed below:

- Capital Improvement Fund
- Capital Improvement Projects
- General Obligation Bonds Project Fund
- General Obligation Bonds Sinking Fund
- The Village Public Works Authority Fund
- Emergency Reserve Fund
  
- Miscellaneous Funds
  - Juvenile Fund
  - Fire Department Grant Fund
  - Police Department Grant Fund
  - Asset Seizure Fund
  
- Pass Through Funds
  - Claims Fund
  - Animal Bond Fund
  - Municipal Court Cash Bond Fund
  - Penalty Assessment Fund
  - Building Code Fund

**CAPITAL IMPROVEMENT FUND**

**FY 26-27**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>BUDGETED FY 25-26</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
INTEREST	\$62	\$95	\$60	\$51	\$76
SALES TAX TRANSFER	\$757,655	\$819,798	\$794,450	\$815,000	\$814,750
GENERAL FUND TRANSFER	\$505,000	\$30,000	\$1,000,000	\$0	\$400,000
GRANTS, ARPA & MISC	\$50,218	\$2,500	\$0	\$0	\$0
INSURANCE	\$0	\$0	\$0	\$0	\$0
FUND BALANCE CARRY OVER	\$837,262	\$874,340	\$875,111	\$965,517	\$760,000
<b>TOTAL REVENUE</b>	<b>\$2,150,197</b>	<b>\$1,726,733</b>	<b>\$2,669,621</b>	<b>\$1,780,568</b>	<b>\$1,974,826</b>

<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>BUDGETED FY 25-26</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
PRIOR YEAR EXPENDITURES	\$0	\$0	\$0	\$0	\$0
STREETS & SIDEWALKS	\$163,109	\$0	\$410,000	\$35,000	\$335,000
DRAINAGE & SEWER	\$413,396	\$0	\$100,000	\$0	\$40,000
BUILDINGS & LAND	\$91,924	\$341,774	\$249,000	\$184,000	\$283,500
VEHICLES & EQUIPMENT	\$606,038	\$509,848	\$1,050,800	\$801,568	\$1,078,950
ARCHITECTURAL/ENGINEERING	\$1,390	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,275,857</b>	<b>\$851,622</b>	<b>\$1,809,800</b>	<b>\$1,020,568</b>	<b>\$1,737,450</b>

<b>FUND BALANCE</b>	<b>\$874,340</b>	<b>\$875,111</b>	<b>\$859,821</b>	<b>\$760,000</b>	<b>\$237,376</b>
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State statute authorizes the municipal governing body to create a Capital Improvement Fund and place in the fund any money available to the municipality. The fund is non-fiscal and such funds may only be expended for capital improvements as defined by state law. Money in the fund may be accumulated from year to year. No funds may be appropriated or expended from the Capital Improvement Fund without a recorded vote by the governing body. This fund is used for projects, infrastructure improvements, vehicles, equipment, facilities and land.

**CAPITAL IMPROVEMENT FUND LINE ITEM BUDGET**

**FY 2026-27**

Capital Expenditure Description		Department	Estimate
<b>Vehicle &amp; Equipment</b>			
2019 Ferrara Fire Engine	Yr 7 of 7	Fire	\$ 79,050
2023 Ram 1500	Yr 4 of 4	Public Works	\$ 14,000
2024 Ford F350	Yr 3 of 4	Public Works	\$ 17,550
2023 Dodge Durangos (5)	Yr 4 of 4	Police	\$ 84,800
2024 Dodge Durangos (5)	Yr 3 of 4	Police	\$ 105,750
2028 Sutphen Fire Engine	Yr 1 of 7	Fire	\$ 205,800
New Police Patrol Unit Leases (3)	Yr 1 of 4	Police	\$ 60,000
Body Cameras Lease		Police	\$ 20,750
Squad Rescue Apparatus		Fire	\$ 128,650
Lifepak 35		Fire	\$ 70,000
Storm Siren Upgrades		Fire	\$ 28,000
Bunker Gear		Fire	\$ 30,000
Specialty Tools		Fire	\$ 10,000
Fireproof Filing Cabinet		Admin	\$ 4,000
Utility, Finance, Court Accounting Software		Admin	\$ 98,100
LPR Camera Lease		Police	\$ 24,000
Radio Upgrades		Police	\$ 16,000
Community Outreach Software/Equipment		Planning	\$ 10,000
Fleet Maintenance Equipment		Public Works	\$ 11,500
Sewer Maintenance Equipment		Public Works	\$ 9,000
Snowplow		Public Works	\$ 16,000
Mini Skid Steer		Public Works	\$ 36,000
<b>subtotal:</b>			<b>\$ 1,078,950</b>
<b>Streets, Sidewalks, Signalization</b>			
Hefner Ped-ex crossing May and Penn		Public Works	\$45,000
Traffic Signal Upgrades (3)		Public Works	\$210,000
Sidewalk Maintenance/Improvement		Public Works	\$30,000
Street Maintenance/Improvement		Public Works	\$50,000
<b>subtotal:</b>			<b>\$335,000</b>
<b>Drainage</b>			
Whitehaven Drainage Improvement		Public Works	\$40,000
<b>subtotal:</b>			<b>\$40,000</b>
<b>Buildings &amp; Land</b>			
City Hall service window remodel		Admin	\$ 55,000
City Hall/PD IT Upgrades		Admin	\$ 42,000
City Hall Improvements/Remodel		Admin	\$ 15,000
Council Chamber Furniture		Admin	\$ 5,000
Community Signage		Admin	\$ 10,000
Splash Pad Improvements		Public Works	\$ 16,500
Public Works Building Improvements/Remodel		Public Works	\$ 50,000
Police Building Improvements/Remodel		Police	\$ 10,000
Fire Station Improvements/Remodel		Fire	\$ 30,000
Office Furniture		Planning	\$ 50,000
<b>subtotal:</b>			<b>\$ 283,500</b>
<b>Total:</b>			<b>\$ 1,737,450</b>

This page provides the Capital Improvement Fund Line-Item Report with a detailed description to be purchased or completed in FY 2026-27, funded with a dedicated 1/2 cent sales tax.

**THE VILLAGE GENERAL OBLIGATION BOND PROJECT FUND  
FY 2026-27 BUDGET**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
BOND proceeds Streets SW Drain.	\$4,817,476	\$4,816,192	\$0	\$0	\$0
BOND proceeds Parks	\$1,649,825	\$1,649,397	\$0	\$0	\$0
INTEREST	\$639	\$480	\$847	\$400	\$200
REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$14,662	\$0	\$0	\$0	\$0
NET ORIGINAL ISSUE PREMIUM	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST	\$0	\$0	\$0	\$0	\$0
FUND BALANCE CARRY OVER	1,637,553	\$6,467,202	\$9,180,097	\$7,595,291	\$4,473,736
<b>TOTAL REVENUE</b>	<b>\$8,120,155</b>	<b>\$12,933,271</b>	<b>\$ 9,180,944</b>	<b>\$7,595,691</b>	<b>\$4,473,936</b>

<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
Cost of Issuance	\$0	\$0	\$0	\$0	\$0
Architectural/Engineering	\$173,240	\$63,500	\$360,449	\$200,300	\$225,436
Street Resurfacing	\$0	\$2,423,613	\$1,225,204	\$110,000	\$0
Sidewalks	\$0	\$0	\$0	\$1,560,955	\$1,850,000
Park Improvements	\$0	\$1,266,061	\$0	\$1,250,500	\$1,099,000
Drainage	\$0	\$0	\$0	\$0	\$1,299,500
Contingency	\$0	\$0	\$0	\$0	\$0
Miscellaneous Fees & Expenses	\$0	\$0	\$0	\$0	\$0
Signalization	\$0	\$0	\$0	\$0	\$0
Premium Deposit to Sinking Fund	\$0	\$0	\$0	\$0	\$0
Prior Year Expended	\$1,479,713	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,652,953</b>	<b>\$3,753,174</b>	<b>\$1,585,653</b>	<b>\$3,121,755</b>	<b>\$4,473,936</b>

<b>FUND BALANCE</b>	<b>\$6,467,202</b>	<b>\$9,180,097</b>	<b>\$ 7,595,291</b>	<b>\$4,473,936</b>	<b>\$0</b>
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In a special election held on February 8, 2022, the registered voters of the City of The Village (“City”) adopted two ballot measures authorizing the City to incur indebtedness by issuing the City of The Village General Obligation Bonds Series 2022 and Series 2024 through the repayment of ad valorem assessments. Proposition 1 is for \$9,900,000 for Street, Sidewalk and Drainage improvements. Phase I of the Street improvements was completed in FY 2023-24. Phase I of street improvements, sidewalk and drainage projects will be completed in FY 2024-25. Proposition 2 is for \$3,300,000 for Park and Recreational Facility Improvements. The first tranche of bonds were sold in May of 2022, and the second tranche were sold in May of 2024. All bond funds will be expended in FY 2026-27.

**THE VILLAGE GENERAL OBLIGATION BOND SINKING FUND  
FY 2026-27 BUDGET**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
Premium Deposit	\$0	\$0			
Ad Valorem Tax	\$1,278,242	\$1,271,199	\$1,776,483	\$1,734,612	\$1,722,650
Interest & Miscellaneous	(\$230)	\$93	\$107	\$90	\$90
Fund Balance Carry Over	\$126,118	\$746,584	\$726,188	\$983,678	\$966,980
<b>TOTAL REVENUE</b>	<b>\$1,404,130</b>	<b>\$2,017,876</b>	<b>\$2,502,778</b>	<b>\$2,718,380</b>	<b>\$2,689,720</b>

<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ACTUAL FY 24-25</b>	<b>ESTIMATED FY 25-26</b>	<b>PROPOSED FY 26-27</b>
Principal	\$168,959	\$820,000	\$820,000	\$1,100,000	\$1,095,000
Interest	\$487,987	\$470,788	\$697,700	\$650,000	\$627,639
Miscellaneous	\$600	\$900	\$1,400	\$1,400	\$1,400
<b>TOTAL EXPENDITURES</b>	<b>\$657,546</b>	<b>\$1,291,688</b>	<b>\$1,519,100</b>	<b>\$1,751,400</b>	<b>\$1,724,039</b>

<b>FUND BALANCE</b>	<b>\$746,584</b>	<b>\$726,188</b>	<b>\$983,678</b>	<b>\$966,980</b>	<b>\$965,681</b>
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The General Obligation Bond Sinking Fund was established for the purpose of paying debt service on the bonds. The General Obligation Bond Project Funds is to account for the expenditure of bond proceeds while the Sinking Fund shows the payments to the bondholders for the projects and improvements in the prior section. All bonds are funded by ad valorem assessments. Ad valorem collections are transferred from the General Fund to the Sinking Fund for the prescribed principal and interest payments throughout the year.

## THE VILLAGE PUBLIC WORKS AUTHORITY FY 2026-27

REVENUE SOURCE	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 26-27
Interest	\$22	\$29	\$38	\$48	\$45
Sales Tax Transfer (Uptown TIF #3)	\$375,895	\$359,260	\$352,980	\$355,500	\$360,000
TIF #1 Ad Valorem Tax	\$975,047	\$971,798	\$1,124,011	\$1,000,000	\$1,070,150
TIF #4 Ad Valorem Tax	\$72,088	\$75,999	\$79,423	\$76,750	\$77,131
TIF #1 Loan Balance Carry Over	\$0	\$0	\$0	\$0	\$332,103
Dividends Earned	\$0	\$116,624	\$0	\$0	\$10,000
Fund Balance Carry Over	\$8,316,258	\$4,338,416	\$109,332	\$300,381	\$373,715
<b>TOTAL REVENUE</b>	<b>\$9,739,310</b>	<b>\$5,862,126</b>	<b>\$1,665,784</b>	<b>\$1,732,679</b>	<b>\$2,223,144</b>

EXPENDITURE CATEGORY	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 26-27
Sales Tax TIF #3 ( <i>Esperanza</i> )	\$375,896	\$359,260	\$355,480	\$354,000	\$360,000
TIF #4 - Development Assistance	\$0	\$0	\$133,278	\$76,750	\$75,000
TIF #1 Project Construction	\$4,142,235	\$4,511,752	\$0	\$0	\$0
TIF Note Debt Service	\$882,763	\$881,782	\$876,645	\$928,214	\$908,027
Transfer to Debt Service	\$0	\$0	\$0	\$0	\$332,103
<b>TOTAL EXPENDITURES</b>	<b>\$5,400,894</b>	<b>\$5,752,794</b>	<b>1365403</b>	<b>\$1,358,964</b>	<b>\$1,675,130</b>

<b>FUND BALANCE</b>	<b>\$4,338,416</b>	<b>\$109,332</b>	<b>\$300,381</b>	<b>\$373,715</b>	<b>\$548,014</b>
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The Village Public Works Authority is an irrevocable Public Trust and was created on October 17, 1961, pursuant to Title 60, O.S. 1951 §176-180, as amended. The City of The Village is the beneficiary of the Trust, and the City Council acts as the Board of Trustees. The Trust was created to finance, operate, construct, and administer any public works, improvements, or facilities and for the public purposes set forth under the provisions of Title 60, O.S. 1951, Sections 176 to 180 and other applicable laws of the State of Oklahoma. Public Trusts may incur indebtedness without a vote of the people and are used frequently in Oklahoma to finance public works projects. The Village Public Works Authority acts as the financing vehicle for the City's Tax Increment Financing (TIF) Redevelopment and Community Revitalization Project. In December 2021, the Authority obtained a ten-year loan in the amount of \$6,675,000 to fund the TIF #1 Project Plan, the recently completed Civic Plaza project. The TIF projects are funded by ad valorem collections remitted directly to the VPWA. The City has two years remaining on the Esperanza Economic Development Incentive (Reasor's Fresh) of 50% of sales tax generated that is funded from a transfer of sales tax collections from the General Fund.

## EMERGENCY RESERVE FUND BUDGET

FY 2026-27

REVENUE SOURCE	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 26-27
INTEREST	\$12,894	\$48,152	\$39,743	\$26,500	\$28,000
TRANSFERS			\$0	\$0	\$100,000
MISCELLANEOUS			\$0	\$0	\$0
FUND BALANCE CARRY OVER	\$957,661	\$955,555	\$1,003,707	\$1,043,450	\$1,069,950
<b>Total Revenue</b>	<b>\$970,555</b>	<b>\$1,003,707</b>	<b>\$1,043,450</b>	<b>\$1,069,950</b>	<b>\$1,197,950</b>
EXPENDITURE CATEGORY	ACTUAL FY 22-23	ACTUAL FY 23-24	ACTUAL FY 24-25	ESTIMATED FY 25-26	PROPOSED FY 26-27
TRANSFERS	\$15,000	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE</b>	<b>\$955,555</b>	<b>\$1,003,707</b>	<b>\$1,043,450</b>	<b>\$1,069,950</b>	<b>\$1,197,950</b>

In FY 1992-93, the OMRF Retirement system was changed from a Defined Benefit Plan to a Defined Contribution Plan. When the plan was converted, funds (as determined by the actuary) were placed in reserve by OMRF to be held by OMRF to meet all future obligations to retirees and beneficiaries covered under the plan. After setting aside the required reserve funds, approximately \$948,628 in non-obligated assets of the fund were returned to the City and were placed in the Emergency Reserve Fund. The funds are not restricted in any way and may be appropriated by the City Council for any lawful municipal purpose. This year we are projecting no transfers out of the fund and letting interest accumulate.

**MISCELLANEOUS FUNDS  
FY 2026-27 BUDGET**

	Projected Starting Balance 07/01/26	Projected Revenues	Projected Expenditures	Projected Ending Balance 6/30/27
Juvenile Fund	\$13,206	\$0	\$0	\$13,206
Fire Department Grant Fund	\$13,563	\$15,000	\$21,788	\$6,775
Police Department Grant Fund	\$42,966	\$20,000	\$41,466	\$21,500
Asset Seizure Fund	\$10,608	\$0	\$0	\$10,608

These funds have limited activity but serve the purpose for use in their applicable needs. Unlike operating funds, these funds are very specific and do not have significant revenues or expenditures.

- The Juvenile Fund is for specific needs per State Statute regarding juvenile proceedings in municipal court.
- The Fire Department Grant Fund provides for better accounting for grants for TVFD.
- The Police Department Grant Fund is for accounting for and managing grants applied for and received by TVPD.
- The Asset Seizure Fund is for funds received from the District Attorney's Office for money, vehicles or equipment seized during the commission of a crime. Funds from this account may be used by TVPD for public safety equipment and training.

**PASS THROUGH ACCOUNT FUNDS  
FY 2024-25 BUDGET**

	Projected Starting Balance 07/01/26	Projected Revenues	Projected Expenditures	Projected Ending Balance 6/30/27
Claims Fund	\$2,204	\$0	\$0	\$2,204
Animal Bond Fund	\$1,713	\$0	\$0	\$1,713
Municipal Court Cash Bond Fund	\$3,423	\$0	\$0	\$3,423
Penalty Assessment Fund	\$30,860	\$0	\$0	\$30,860
Building Code Fund	\$2,812	\$0	\$0	\$2,812

These funds are used where the revenue and expenditures are neutral without activity to increase or decrease the funds. Funds deposited are released at the same amount.

- The Claims Fund has projected and approved appropriations deposited monthly from specific funds to pay monthly claims. This fund functions as a clearinghouse account.
- The Animal Bond Fund receives a bond deposit posting from a pet owner when the pet is picked up without rabies inoculations so the owner may take the pet to the vets for a rabies shot. When the owner provides acceptable documentation, the bond is released back to them.
- The Municipal Court Cash Bond Fund is posted by offenders arrested for violation of municipal ordinances, when they appear at municipal court, their bond is returned.
- The Building Code Fund remits the State required portion of every building permit issued due to the Uniform Building Commission.