



## THE CITY OF THE VILLAGE

(405)751-8861

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

**John Allen**, Mayor, Ward 5  
**Braxton Banks**, Vice-Mayor, Ward 4  
**Keith Spangler**, Councilmember, Ward 3  
**Bubba Symes**, Councilmember, Ward 2  
**David Bennett**, Councilmember, Ward 1  
**Dave Slezcick**, City Manager/City Clerk  
**Bev McManus**, Treasurer  
**Jeff Sabin**, City Attorney

June 27, 2025

Oklahoma County Excise Board  
320 Robert S. Kerr Ave.  
Oklahoma City, OK 73102

**RE:** City of The Village FY 25-26 Combined Municipal Budget

Accompanying this memorandum is a copy of the FY 25-26 annual budget, resolution adopting the budget, and affidavit of publishing for the budget hearing, for file with the Oklahoma County Excise Board.

If any additional needs are required, please contact me at [dave@thevillageok.gov](mailto:dave@thevillageok.gov) or 405-751-8861.

Thank you,

Dave Slezcick  
City Manager/Clerk

Encl: FY 2025-26 Combined Municipal Budget  
Resolution 06-09-2025 (B) Adoption of Budget  
Affidavit and notice of budget hearing



## RESOLUTION 06-09-2025 (B)

### A RESOLUTION PERTAINING TO ADOPTION OF THE FISCAL YEAR 2025-2026 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 City Council of the City of The Village that the City of The Village FY 2025-26 Budget be approved as shown on Exhibit A which is attached to this Resolution and made a part thereof.

**APPROVED AND ADOPTED** by the Mayor and City Council, this 9<sup>th</sup> day of June 2025.

Attest:

Dave Sleazickey, City Clerk

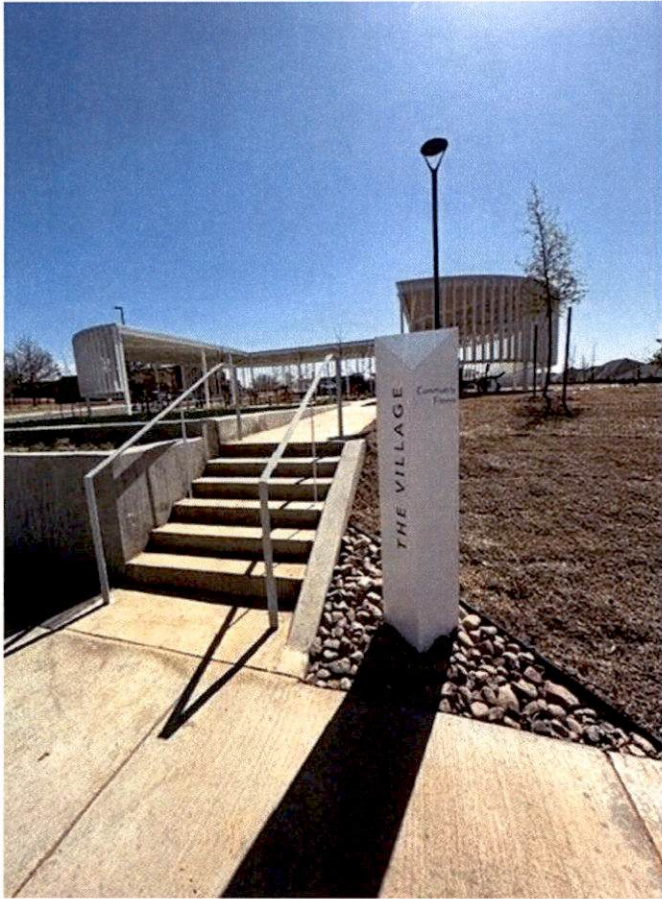
  
\_\_\_\_\_  
JOHN ALLEN, MAYOR

**PUBLIC NOTICE OF PROPOSED BUDGET HEARING:** A public hearing on the FY 2025-2026 City of The Village Combined Municipal Budget will be held at 5:00 pm on Monday, June 9, 2025, at The Village City Hall, 2304 Manchester Dr., The Village, OK, to provide an opportunity for citizens to comment on the proposed budget beginning on July 01, 2025. The public hearing is open to the public and comments on the proposed budget are welcome. A copy of the proposed budget is available in the Office of the City Clerk.

PROPOSED REVENUES FY 2025-26	GENERAL FUND	CAPITAL IMPROVEMENT	G.O. BOND PROJECT FUND	G.O. BOND SINKING FUND	SPECIAL PARK FUND	VPWA FUND	EMERGENCY RESERVE	TOTAL ALL FUNDS
Cash & Investments 7-1-25	\$5,108,500	\$341,800	\$6,620,868	\$636,379	\$7,562	\$211,220	\$1,066,621	\$13,992,950
Taxes	\$12,780,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,780,000
Licenses & Permits	\$153,000	\$0	\$0	\$0	\$0	\$0	\$0	\$153,000
Gas Tax & Veh Reg.	\$84,500	\$0	\$0	\$0	\$0	\$0	\$0	\$84,500
Charges for Service	\$2,659,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,659,000
Fines & Forfeitures - Technology Fees	\$405,000	\$0	\$0	\$0	\$0	\$0	\$0	\$405,000
Miscellaneous	\$100,000	\$0	\$0	\$0	\$0	\$330,771	\$0	\$430,771
Interest	\$50,000	\$60	\$500	\$55	\$0	\$10	\$30,000	\$80,625
Intrafund Transfers	\$0	\$1,794,450	\$0	\$1,850,000	\$0	\$1,397,798	\$0	\$5,042,248
<b>Total Revenue</b>	<b>\$21,340,000</b>	<b>\$2,136,310</b>	<b>\$6,621,368</b>	<b>\$2,486,434</b>	<b>\$7,562</b>	<b>\$1,939,799</b>	<b>\$1,096,621</b>	<b>\$35,628,094</b>
PROPOSED EXPENDITURES FY 2025-26	GENERAL FUND	CAPITAL IMPROVEMENT	G.O. BOND PROJECT FUND	G.O. BOND SINKING FUND	SPECIAL PARK FUND	VPWA FUND	EMERGENCY RESERVE	TOTAL ALL FUNDS
<i>General Fund</i>								
Council-Manager	\$254,200							\$254,200
Finance	\$711,250							\$711,250
Attorney	\$80,000							\$80,000
Court	\$203,150							\$203,150
Engineer	\$10,000							\$10,000
Police	\$4,086,450							\$4,086,450
Fire	\$3,308,400							\$3,308,400
Public Works	\$769,650							\$769,650
Street	\$726,450							\$726,450
Sewer	\$300,750							\$300,750
Sanitation	\$1,235,000							\$1,235,000
Garage	\$141,900							\$141,900
Park	\$271,850							\$271,850
General Government	\$729,100							\$729,100
Building & Code	\$505,350							\$505,350
Transfers out (Capital Improvement, VPWA, Debt Service)	\$5,042,450							\$5,042,450
Operating Reserve	<u>\$2,964,050</u>							\$2,964,050
<i>Capital Improvement Fund</i>								
Buildings & Land		\$249,000						\$249,000
Vehicles & Equipment		\$1,050,800						\$1,050,800
Streets, Signalization & Sidewalks		\$410,000						\$410,000
Drainage		\$100,000						\$100,000
Operating Reserve		<u>\$326,510</u>						\$658,730
<i>G.O. Bond Project Fund</i>								
Phase II Park Improvements			\$1,540,083					\$1,540,083
Street - Sidewalks - Drainage			\$4,754,627					\$4,754,627
Engineering, Design & Misc. Expenses			\$249,270					\$249,270
Operating Reserve			<u>\$77,388</u>					\$0
<i>G.O. Bond Sinking Fund</i>								
Principal				\$1,223,769				\$1,223,769
Interest				\$668,775				\$668,775
Miscellaneous Fees & Expenses				\$1,400				\$1,400
Sinking Fund Reserve				<u>\$592,490</u>				\$592,490
<i>Special Park Fund</i>								
Festival Support					\$7,562			\$7,562
Miscellaneous Supplies					\$0			\$0
Operating Reserve					<u>\$0</u>			\$0
<i>Village Public Works Authority Fund</i>								
Sales Tax Incentive (Uptown, Bike Lab)						\$350,000		\$350,000
TIF #1 Debt Service						\$956,890		\$876,645
TIF #1 Project Plan Construction						\$10,000		\$10,000
TIF # 4 Debt Service						\$69,000		\$69,000
Reserve for Debt Service						\$330,771		\$330,771
Operating Reserve						<u>\$223,138</u>		\$223,138
<i>Emergency Reserve Fund</i>								
Intrafund Transfer (to General Fund)							\$0	\$0
Operating Reserve							<u>\$1,032,662</u>	\$1,032,662
<b>Total Expenditures</b>	<b>\$21,340,000</b>	<b>\$2,136,310</b>	<b>\$6,621,368</b>	<b>\$2,486,434</b>	<b>\$7,562</b>	<b>\$1,939,799</b>	<b>\$1,032,662</b>	<b>\$35,338,951</b>



# THE CITY OF THE VILLAGE, OKLAHOMA



**COMMUNITY OUTDOOR  
FITNESS CENTER**

## **FY 2025-2026 Budget**

*July 1, 2025-June 30, 2026*



2304 Manchester Dr.  
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## BUDGET TRANSMITTAL

To: Mayor Allen and Council Members  
Subject: **FY 2025-26 Budget**  
Date: May 28, 2025

Transmitted herewith is the proposed municipal budget for FY 2025-26 for local government operations from July 1, 2025, through June 30, 2026.

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 makes appropriate adjustments to the budget.

Respectfully Submitted,

Dave Slezcick  
City Manager

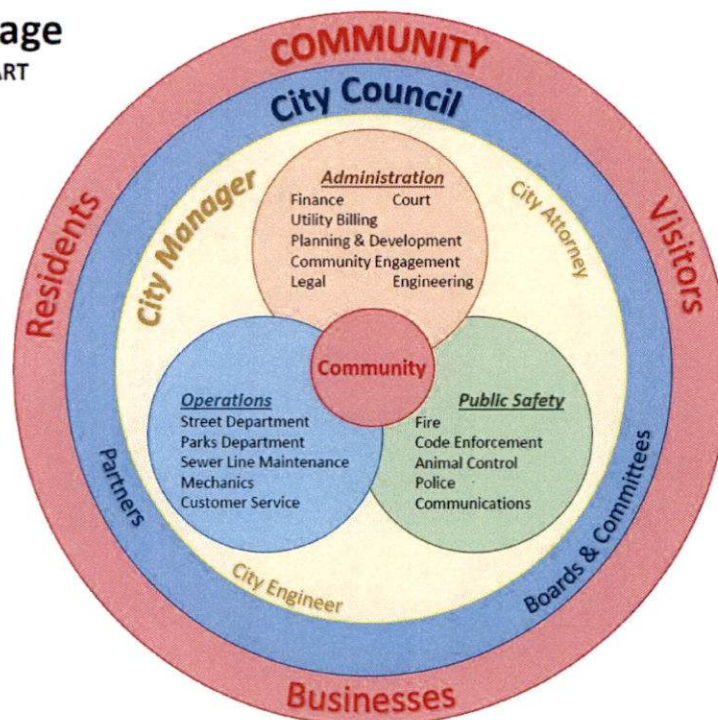




The Village is a vibrant, welcoming and accepting community, celebrating diversity and opportunity through exceptional local government services provided to residents, businesses and visitors.

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 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:
  - Personal Services
  - Services & Charges
  - Professional Services
  - Contract Services
  - Supplies and Materials
  - Capital Outlay
  - Debt Service
  - 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 2025-26 REVENUES & EXPENDITURES**

Revenues for FY 2025-26 are projected slightly higher than the previous FY 2024-25 proposed budget and align with estimated year end closings. FY 2024-25 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 24-25 year endings.

Expenditures for FY 2025-26 are slightly higher than previous FY 2024-25. 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 decreased slightly due plan changes for benefits. Both Property & Liability as well as Workers Compensation Insurance increased this coming year. Wages are projected for a 3.25% Cost of Living Allowance increase for all employees.

**PROPOSED FY 2025-26 BUDGET**

The proposed fiscal year General Fund Budget is \$21,340,000 of revenues, and \$16,662,950 of expenditures with an unappropriated operating reserve of \$2,964,050.

**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 2025-26 Budget with the Estimated FY 2024-25 Year End and previous four fiscal years actual is captured in the Revenue and Expenditure Summary. This shows all projected revenues by line-item source and expenditures by department.

REVENUE & EXPENDITURE SUMMARY							
FY 2025-26							
REVENUE SOURCE	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
FRANCHISE TAX	\$502,596	\$478,849	\$534,931	\$593,781	\$516,068	\$550,000	\$535,000
ALCOHOL TAX	\$23,904	\$26,074	\$25,913	\$25,592	\$24,788	\$24,500	\$25,000
SALES TAX	\$5,754,832	\$6,400,453	\$6,302,830	\$6,805,140	\$6,818,897	\$6,860,000	\$7,150,000
USE TAX	\$1,344,991	\$1,720,008	\$1,767,359	\$1,977,870	\$2,345,684	\$2,392,000	\$2,100,000
CIGARETTE TAX	\$55,008	\$59,714	\$50,430	\$46,220	\$43,065	\$43,000	\$42,000
911 TAX	\$22,412	\$21,403	\$21,411	\$22,469	\$33,157	\$25,000	\$30,000
AD VALOREM TAX	\$592,266	\$572,208	\$820,060	\$1,278,242	\$1,271,199	\$1,490,000	\$2,898,000
PERMITS	\$202,311	\$89,773	\$91,860	\$89,388	\$89,647	\$85,000	\$85,000
LICENSES & FEES	\$79,147	\$71,165	\$78,917	\$65,105	\$67,916	\$65,000	\$68,000
COMM VEHICLE LICENSES	\$67,177	\$69,992	\$75,539	\$69,214	\$68,600	\$65,000	\$68,000
GAS TAX	\$16,678	\$16,285	\$10,351	\$23,556	\$16,611	\$17,000	\$16,500
RESIDENTIAL SANITATION	\$1,327,007	\$1,323,405	\$1,325,548	\$1,380,701	\$1,212,565	\$1,320,000	\$1,569,500
COMMERCIAL SANITATION	\$289,222	\$296,450	\$311,828	\$318,295	\$314,938	\$313,000	\$348,300
RESIDENTIAL SEWER	\$398,422	\$389,896	\$389,700	\$405,597	\$356,688	\$387,000	\$455,500
COMMERCIAL SEWER	\$47,076	\$42,719	\$42,801	\$42,595	\$41,872	\$42,000	\$53,200
UTILITY LIENS & COLLECTION FEES	\$14,009	\$1,864	\$2,550	\$4,517	\$5,848	\$10,000	\$7,500
EMSA FEE	\$181,825	\$178,260	\$178,445	\$184,993	\$164,862	\$178,000	\$225,000
POLICE FINES	\$379,253	\$289,084	\$313,578	\$394,231	\$374,514	\$350,000	\$375,000
TECHNOLOGY	\$18,619	\$16,195	\$19,635	\$25,805	\$29,893	\$25,000	\$30,000
MISCELLANEOUS	\$163,676	\$247,885	\$225,679	\$378,390	\$201,393	\$100,000	\$100,000
INTEREST	\$27,388	\$19,096	\$11,447	\$22,568	\$61,341	\$50,000	\$50,000
INTRAFUND TRANSFERS	\$15,000	\$28,000	\$15,000	\$18,462	\$0	\$0	\$0
CASH & INVESTMENTS 7/1	\$3,259,486	\$3,494,188	\$5,356,875	\$4,457,673	\$4,799,997	\$4,800,000	\$5,108,500
FEMA - CARES ACT - ARPA	\$0	\$743,729	\$835,201	\$843,120	\$0	\$0	\$0
ADJUSTMENTS	-\$55,655	-\$11,882	\$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>\$19,191,500</b>	<b>\$21,340,000</b>

DEPARTMENT EXPENDITURES	ACTUAL FY 19-20	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
COUNCIL-MANAGER-CLERK	\$207,937	\$204,742	\$220,920	\$327,524	\$229,699	\$244,500	\$254,200
FINANCE	\$482,880	\$473,185	\$506,535	\$644,343	\$594,849	\$670,400	\$711,250
LEGAL	\$57,605	\$78,144	\$127,183	\$105,917	\$145,525	\$125,000	\$80,000
COURT	\$202,151	\$221,441	\$233,907	\$180,993	\$158,369	\$180,200	\$203,150
ENGINEER	\$16,072	\$3,708	\$19,999	\$20,062	\$8,025	\$18,000	\$10,000
POLICE	\$3,058,975	\$3,087,715	\$3,306,159	\$3,574,148	\$3,693,533	\$4,191,150	\$4,086,450
FIRE	\$2,353,559	\$2,440,545	\$2,527,947	\$2,649,253	\$2,800,300	\$3,101,850	\$3,308,400
PUBLIC WORKS	\$240,492	\$243,474	\$289,955	\$403,801	\$407,046	\$758,100	\$769,650
STREET	\$543,801	\$603,902	\$646,979	\$652,342	\$637,879	\$689,050	\$726,450
SEWER	\$135,790	\$197,427	\$178,613	\$239,133	\$293,969	\$300,050	\$300,750
SANITATION	\$897,355	\$1,915,916	\$986,354	\$1,014,329	\$1,036,064	\$1,018,950	\$1,235,000
GARAGE	\$123,359	\$131,016	\$129,530	\$116,012	\$111,344	\$141,650	\$141,900
PARK	\$270,955	\$311,992	\$294,585	\$313,930	\$336,303	\$273,650	\$271,850
GENERAL GOV'T	\$310,739	\$294,195	\$331,829	\$358,936	\$288,219	\$495,100	\$729,100
BUILDING & CODE	\$468,901	\$491,434	\$516,736	\$551,358	\$603,197	\$543,000	\$505,350
INTRAFUND TRANSFERS	\$1,837,754	\$2,019,118	\$2,761,375	\$4,472,724	\$2,939,050	\$2,667,964	\$5,042,450
ADJUSTMENTS	\$21,542	\$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>\$15,418,614</b>	<b>\$18,375,950</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>\$3,772,886</b>	<b>\$2,964,050</b>
<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>19.7%</b>	<b>13.9%</b>
<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>24.5%</b>	<b>16.1%</b>

**BUDGET SUMMARY**

The Combined Municipal Budget of The Village for FY 2025-26 reflects the proposed Appropriations and Unappropriated Reserves for each major fund.

COMBINED MUNICIPAL BUDGET		
FY 2025-2026		
	APPROPRIATIONS	RESERVES
<b>GENERAL FUND</b>		
Personal Services	\$9,760,275	
Services & Charges	\$761,525	
Professional Services	\$548,000	
Contractual Services	\$1,796,500	
Supplies & Materials	\$432,000	
Capital Outlay	\$35,000	
Unappropriated Reserves		\$2,964,050
<b>CAPITAL IMPROVEMENT FUND</b>		
Projects & Equipment	\$1,809,800	
Unappropriated Reserves		\$326,510
<b>GO BOND PROJECT FUND</b>		
Streets, Sidewalks, Drainage	\$4,754,627	
Parks Improvements	\$1,540,083	
Engineering & Design	\$249,270	
Unappropriated Reserves		\$77,388
<b>GO BOND SINKING FUND</b>		
Debt Services for Bond Projects	\$1,892,544	
Services & Charges	\$1,400	
Unappropriated Reserves		\$592,495
<b>VILLAGE PUBLIC WORKS AUTH.</b>		
Economic Development	\$350,000	
Debt Service for TIF projects	\$1,366,660	
Capital Outlay	\$0	
Unappropriated Reserves		\$223,138
<b>EMERGENCY RESERVE FUND</b>		
Unappropriated Reserves		\$1,096,621
<b>TOTAL</b>	<b>\$25,297,684</b>	<b>\$5,280,202</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 2025-26 ALL FUNDS								
PROPOSED REVENUES FY 2025-26	GENERAL FUND	CAPITAL IMPROVEMENT	G.O. BOND PROJECT FUND	G.O. BOND SINKING FUND	SPECIAL PARK FUND	VPWA FUND	EMERGENCY RESERVE	TOTAL ALL FUNDS
Cash & Investments 7-1-25	\$5,108,500	\$341,800	\$6,620,868	\$636,379	\$7,562	\$211,220	\$1,066,621	\$13,992,950
Taxes	\$12,780,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,780,000
Licenses & Permits	\$153,000	\$0	\$0	\$0	\$0	\$0	\$0	\$153,000
Gas Tax & Veh Reg.	\$84,500	\$0	\$0	\$0	\$0	\$0	\$0	\$84,500
Charges for Service	\$2,659,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,659,000
Fines & Forfeitures - Technology Fees	\$405,000	\$0	\$0	\$0	\$0	\$0	\$0	\$405,000
Miscellaneous	\$100,000	\$0	\$0	\$0	\$0	\$330,771	\$0	\$430,771
Interest	\$50,000	\$60	\$500	\$60	\$0	\$10	\$30,000	\$80,625
Intrafund Transfers	\$0	\$1,794,450	\$0	\$1,850,000	\$0	\$1,397,798	\$0	\$5,042,248
<b>Total Revenue</b>	<b>\$21,340,000</b>	<b>\$2,136,310</b>	<b>\$6,621,368</b>	<b>\$2,486,434</b>	<b>\$7,562</b>	<b>\$1,939,799</b>	<b>\$1,096,621</b>	<b>\$35,628,094</b>
PROPOSED EXPENDITURES FY 2025-26	GENERAL FUND	CAPITAL IMPROVEMENT	G.O. BOND PROJECT FUND	G.O. BOND SINKING FUND	SPECIAL PARK FUND	VPWA FUND	EMERGENCY RESERVE	TOTAL ALL FUNDS
<i>General Fund</i>								
Council-Manager	\$254,200							\$254,200
Finance	\$711,250							\$711,250
Attorney	\$80,000							\$80,000
Court	\$203,150							\$203,150
Engineer	\$10,000							\$10,000
Police	\$4,086,450							\$4,086,450
Fire	\$3,308,400							\$3,308,400
Public Works	\$769,650							\$769,650
Street	\$726,450							\$726,450
Sewer	\$300,750							\$300,750
Sanitation	\$1,235,000							\$1,235,000
Garage	\$141,900							\$141,900
Park	\$271,850							\$271,850
General Government	\$729,100							\$729,100
Building & Code	\$505,350							\$505,350
Transfers out (Capital Improvement, VPWA, Debt Service)	\$5,042,450							\$5,042,450
Operating Reserve	<u>\$2,964,050</u>							\$2,964,050
<i>Capital Improvement Fund</i>								
Buildings & Land		\$249,000						\$249,000
Vehicles & Equipment		\$1,050,800						\$1,050,800
Streets, Signalization & Sidewalks		\$410,000						\$410,000
Drainage		\$100,000						\$100,000
Operating Reserve		<u>\$326,510</u>						\$658,730
<i>G.O. Bond Project Fund</i>								
Phase II Park Improvements			\$1,540,083					\$1,540,083
Street - Sidewalks - Drainage			\$4,754,627					\$4,754,627
Engineering, Design & Misc. Expenses			\$249,270					\$249,270
Operating Reserve			<u>\$77,388</u>					\$0
<i>G.O. Bond Sinking Fund</i>								
Principal				\$1,223,769				\$1,223,769
Interest				\$668,775				\$668,775
Miscellaneous Fees & Expenses				\$1,400				\$1,400
Sinking Fund Reserve				<u>\$592,490</u>				\$592,490
<i>Special Park Fund</i>								
Festival Support					\$7,562			\$7,562
Miscellaneous Supplies					\$0			\$0
Operating Reserve					<u>\$0</u>			\$0
<i>Village Public Works Authority Fund</i>								
Sales Tax Incentive (Uptown, Bike Lab)						\$350,000		\$350,000
TIF #1 Debt Service						\$956,890		\$956,890
TIF #1 Project Plan Construction						\$10,000		\$10,000
TIF # 4 Debt Service						\$69,000		\$69,000
Reserve for Debt Service						\$330,771		\$330,771
Operating Reserve						<u>\$223,138</u>		\$223,138
<i>Emergency Reserve Fund</i>								
Intrafund Transfer (to General Fund)							\$0	\$0
Operating Reserve							<u>\$1,096,621</u>	<u>\$1,096,621</u>
<b>Total Expenditures</b>	<b>\$21,340,000</b>	<b>\$2,136,310</b>	<b>\$6,621,368</b>	<b>\$2,486,434</b>	<b>\$7,562</b>	<b>\$1,939,799</b>	<b>\$1,096,621</b>	<b>\$35,628,094</b>

#### THE VILLAGE GENERAL FUND TRANSFERS FY 2025-26 BUDGET

Sales Tax Transfer to Capital Improvement Fund	\$794,450.00
General Fund Transfer to Capital Improvement Fund	\$1,000,000.00
Ad Valorem Transfer to Sinking Fund	\$1,850,000.00
Ad Valorem Transfer to Village Public Works Authority	\$1,047,798.00
Sales Tax Transfer to Village Public Works Authority	\$350,000.00

Total Transfer Out from General Fund: **\$5,042,248.00**

**GENERAL FUND**

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
- Legal
- Court
- Engineer
- Police
- Fire
- Public Works
- Streets & Alleys
- Sewer Line Maintenance
- Sanitation
- Garage
- Parks
- General Government
- Planning (Building Inspection & Code Enforcement)

COUNCIL-MANAGER-CLERK							
ACCOUNT NUMBER	DEPARTMENT ACTIVITY		BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 01 101	Salaries & Wages		\$226,908	\$151,500	\$165,000	\$170,000	\$175,000
01 01 103	Social Security		\$14,068	\$8,600	\$12,500	\$11,250	\$11,500
01 01 104	Health Insurance		\$37,427	\$26,500	\$20,000	\$21,000	\$0
01 01 105	Worker's Compensation		\$4,793	\$900	\$300	\$138	\$1,000
01 01 107	Retirement		\$23,565	\$16,000	\$18,700	\$18,863	\$17,500
01 01 108	Medicare		\$3,290	\$2,600	\$2,750	\$2,960	\$2,750
01 01 111	Other Compensation		\$105,862	\$10,000	\$9,050	\$10,439	\$28,450
PERSONAL SERVICES			\$415,913	\$216,100	\$228,300	\$234,650	\$236,200
01 01 120	Travel/Training		\$7,500	\$12,000	\$13,000	\$6,270	\$15,000
01 01 121	Telephone		\$1,000	\$1,000	\$0	\$0	\$0
01 01 122	Utilities		\$2,500	\$3,500	\$0	\$0	\$0
01 01 124	Membership Dues		\$2,500	\$2,500	\$2,200	\$2,200	\$2,500
01 01 125	Publications/Books		\$0	\$0	\$0	\$0	\$0
01 01 126	Insurance		\$0	\$0	\$0	\$0	\$0
01 01 127	Advertising/Printing		\$0	\$0	\$0	\$0	\$0
SERVICES & CHARGES			\$13,500	\$19,000	\$15,200	\$8,470	\$17,500
PROFESSIONAL SERVICES			\$0	\$0	\$0	\$0	\$0
01 01 143	Equipment Repair		\$0	\$0	\$0	\$0	
CONTRACTUAL SERVICES			\$0	\$0	\$0	\$0	\$0
01 01 162	Other Supplies & Materials		\$0	\$0	\$1,000	\$0	\$500
SUPPLIES & MATERIALS			\$0	\$0	\$1,000	\$0	\$500
DEPARTMENT TOTAL			\$429,413	\$235,100	\$244,500	\$243,120	\$254,200



FINANCE						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 02 101	Salaries & Wages	\$364,450	\$419,500	\$439,000	\$430,965	\$470,000
01 02 102	Overtime	\$5,250	\$5,500	\$3,000	\$1,649	\$3,000
01 02 103	Social Security	\$25,200	\$27,350	\$28,000	\$25,935	\$30,000
01 02 104	Health Insurance	\$46,315	\$56,500	\$48,000	\$46,956	\$47,000
01 02 105	Worker's Compensation	\$12,672	\$800	\$1,000	\$677	\$1,250
01 02 107	Retirement	\$28,993	\$33,000	\$32,000	\$29,056	\$31,000
01 02 108	Medicare	\$5,880	\$6,400	\$6,500	\$6,065	\$7,000
01 02 111	Other Compensation	\$38,200	\$15,000	\$35,000	\$8,638	\$37,500
<b>PERSONAL SERVICES</b>		<b>\$526,959</b>	<b>\$564,050</b>	<b>\$592,500</b>	<b>\$549,941</b>	<b>\$626,750</b>
01 02 120	Travel/Training	\$4,000	\$7,500	\$9,000	\$4,371	\$9,000
01 02 121	Telephone	\$1,000	\$1,200	\$0	\$0	\$0
01 02 122	Utilities	\$2,500	\$3,000	\$0	\$0	\$0
01 02 123	Postage & Freight	\$22,000	\$25,000	\$30,000	\$24,000	\$32,000
01 02 124	Membership Dues	\$1,200	\$1,200	\$1,300	\$1,675	\$2,000
01 02 126	Insurance	\$100	\$100	\$100	\$0	\$0
01 02 127	Advertising/Printing	\$5,500	\$5,500	\$8,000	\$5,100	\$9,000
01 02 128	Contingencies	\$200	\$500	\$1,000	\$0	\$2,000
<b>SERVICES &amp; CHARGES</b>		<b>\$36,500</b>	<b>\$44,000</b>	<b>\$49,400</b>	<b>\$35,146</b>	<b>\$54,000</b>
01 02 132	Software & Support	\$800	\$21,500	\$22,000	\$21,300	\$22,000
01 02 135	Other Professional Services	\$1,000	\$1,000	\$1,000	\$1,800	\$3,000
<b>PROFESSIONAL SERVICES</b>		<b>\$1,800</b>	<b>\$22,500</b>	<b>\$23,000</b>	<b>\$23,100</b>	<b>\$25,000</b>
01 02 140	Rentals & Leases	\$13,500	\$13,500	\$0	\$0	\$0
01 02 141	Maintenance Agreements	\$19,500	\$1,500	\$0	\$0	\$0
01 02 142	Uniforms & Misc. Laundry	\$2,200	\$500	\$0	\$0	\$0
01 02 143	Equipment Repair	\$850	\$850	\$1,000	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<b>\$36,050</b>	<b>\$16,350</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>
01 02 154	Tools/Equipment	\$700	\$2,000	\$0	\$0	\$0
01 02 157	Uniforms & Safety Gear	\$800	\$800	\$0	\$0	\$0
01 02 162	Other Supplies & Materials	\$500	\$500	\$3,000	\$850	\$3,000
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$2,000</b>	<b>\$3,300</b>	<b>\$3,000</b>	<b>\$850</b>	<b>\$3,000</b>
01 02 165	Office Equipment/Furniture	\$0	\$0	\$500	\$842	\$1,500
01 02 169	Other Capital Outlay	\$0	\$0	\$1,000	\$0	\$1,000
<b>CAPITAL OUTLAY</b>				<b>\$1,500</b>	<b>\$842</b>	<b>\$2,500</b>
<b>DEPARTMENT TOTAL</b>		<b>\$603,309</b>	<b>\$650,200</b>	<b>\$670,400</b>	<b>\$609,879</b>	<b>\$711,250</b>

LEGAL						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
PERSONAL SERVICES		\$0	\$0	\$0	\$0	\$0
SERVICES & CHARGES		\$0	\$0	\$0	\$0	\$0
01 03 131	Legal	\$75,000	\$75,000	\$125,000	\$186,400	\$80,000
PROFESSIONAL SERVICES		\$75,000	\$75,000	\$125,000	\$186,400	\$80,000
SUPPLIES & MATERIALS		\$0	\$0	\$0	\$0	\$0
DEPARTMENT TOTAL		\$75,000	\$75,000	\$125,000	\$186,400	\$80,000

COURT						
ACCOUNT	DEPARTMENT	BUDGETED	BUDGETED	BUDGETED	ESTIMATED	PROPOSED
NUMBER	ACTIVITY	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
01 04 101	Salaries & Wages	\$146,177	\$96,600	\$101,200	\$104,489	\$115,000
01 04 102	Overtime	\$6,825	\$7,150	\$6,000	\$4,500	\$5,000
01 04 103	Social Security	\$9,486	\$6,450	\$6,500	\$6,262	\$7,450
01 04 104	Health Insurance	\$22,963	\$11,000	\$17,500	\$9,490	\$14,500
01 04 105	Worker's Compensation	\$8,500	\$300	\$1,600	\$1,555	\$2,000
01 04 107	Retirement	\$8,220	\$4,500	\$4,850	\$4,610	\$5,000
01 04 108	Medicare	\$2,258	\$1,550	\$1,500	\$1,465	\$2,000
01 04 111	Other Compensation	\$2,100	\$2,000	\$2,300	\$1,600	\$2,500
<b>PERSONAL SERVICES</b>		<b>\$206,528</b>	<b>\$129,550</b>	<b>\$141,450</b>	<b>\$133,971</b>	<b>\$153,450</b>
01 04 120	Travel/Training	\$1,000	\$1,800	\$1,800	\$893	\$3,500
01 04 121	Telephone	\$1,100	\$1,100	\$0	\$0	\$0
01 04 122	Utilities	\$2,400	\$3,000	\$0	\$0	\$0
01 04 124	Membership Dues	\$250	\$250	\$250	\$156	\$250
01 04 125	Publications & Books	\$250	\$250	\$250	\$0	\$250
01 04 127	Advertising/Printing	\$650	\$650	\$800	\$0	\$800
01 04 128	Prisoner Boarding/Contingencies	\$3,100	\$3,400	\$3,400	\$2,555	\$3,400
01 04 129	Other Services and Charges	\$0	\$0	\$500	\$0	\$1,000
<b>SERVICES &amp; CHARGES</b>		<b>\$8,750</b>	<b>\$10,450</b>	<b>\$7,000</b>	<b>\$3,604</b>	<b>\$9,200</b>
01 04 132	Software & Support	\$500	\$27,500	\$27,500	\$30,440	\$35,000
01 04 132	Other Professional Services	\$500	\$500	\$750	\$0	\$1,000
<b>PROFESSIONAL SERVICES</b>		<b>\$1,000</b>	<b>\$28,000</b>	<b>\$28,250</b>	<b>\$30,440</b>	<b>\$36,000</b>
01 04 140	Rentals & Leases	\$27,000	\$3,500		\$0	\$0
01 04 142	Uniform & Misc Laundry	\$1,500	\$0		\$0	\$0
01 04 143	Equipment Repair	\$1,000	\$1,000	\$500	\$0	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$29,500</b>	<b>\$4,500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$1,000</b>
01 04 154	Tools/Equipment	\$500	\$1,000		\$0	
01 04 157	Uniforms & Safety Gear	\$800	\$800		\$0	
01 04 162	Other Supplies & Materials	\$350	\$350	\$1,000	\$25	\$1,000
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$1,650</b>	<b>\$2,150</b>	<b>\$1,000</b>	<b>\$25</b>	<b>\$1,000</b>
01 04 165	Office Equipment/Furniture	\$0	\$0	\$1,500	\$334	\$1,500
01 04 169	Other Capital Outlay	\$0	\$0	\$500	\$0	\$1,000
<b>CAPITAL OUTLAY</b>				<b>\$2,000</b>	<b>\$0</b>	<b>\$2,500</b>
<b>DEPARTMENT TOTAL</b>		<b>\$247,428</b>	<b>\$174,650</b>	<b>\$180,200</b>	<b>\$168,374</b>	<b>\$203,150</b>

ENGINEER						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
<b>PERSONAL SERVICES</b>		\$0	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$0	\$0	\$0	\$0	\$0
01 05 135	Other Professional Services	\$25,000	\$25,000	\$27,000	\$5,000	\$10,000
<b>PROFESSIONAL SERVICES</b>		\$25,000	\$25,000	\$27,000	\$5,000	\$10,000
<b>SUPPLIES &amp; MATERIALS</b>		\$0	\$0	\$0	\$0	\$0
<b>DEPARTMENT TOTAL</b>		\$25,000	\$25,000	\$27,000	\$5,000	\$10,000



POLICE						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 06 101	Salaries & Wages	\$2,055,035	\$2,178,750	\$2,329,000	\$2,277,710.40	\$2,245,270
01 06 102	Overtime	\$18,392	\$19,350	\$20,050	\$5,464	\$22,000
01 06 103	Social Security	\$149,607	\$157,500	\$157,500	\$164,402.40	\$165,720
01 06 104	Health Insurance	\$435,420	\$466,000	\$436,000	\$434,798.40	\$368,930
01 06 105	Worker's Compensation	\$78,355	\$91,000	\$116,100	\$115,080	\$127,710
01 06 107	Retirement	\$281,109	\$296,100	\$324,500	\$313,989.60	\$342,740
01 06 108	Medicare	\$34,989	\$36,750	\$36,000	\$38,449.20	\$38,760
01 06 109	Uniform Allowance	\$18,700	\$18,700	\$29,200	\$31,050	\$25,200
01 06 110	Educational Assistance	\$2,400	\$2,400	\$2,400	\$0	\$2,400
01 06 111	Other Compensation	\$15,500	\$15,500	\$25,000	\$37,155.60	25000
01 06 112	911 Telecommunicator Salaries	\$357,979	\$375,900	\$388,150	\$386,078.40	\$405,770
PERSONAL SERVICES		\$3,447,486	\$3,657,950	\$3,863,900	\$3,804,178	\$3,769,500
01 06 118	Seized Funds	\$15,600	\$3,000	\$0	\$0	\$0
01 06 120	Travel/Training	\$7,500	\$18,000	\$21,500	\$20,016	\$21,500
01 06 121	Telephone	\$11,500	\$13,500	\$22,000	\$18,728.40	\$22,000
01 06 122	Utilities	\$8,000	\$12,000	\$10,500	\$5,913.60	\$10,500
01 06 124	Membership Dues	\$750	\$1,500	\$1,500	\$1,826.40	\$1,500
01 06 125	Publications/Books	\$750	\$750	\$750	\$360	\$750
01 06 126	Insurance	\$30,000	\$30,000	\$44,550	\$50,068.80	\$55,650
01 06 127	Advertising/Printing	\$3,000	\$5,000	\$5,000	\$3,596.40	\$5,000
01 06 128	Contingencies	\$500	\$500	\$500	\$133.20	\$500
01 06 129	Other Services & Charges	\$1,000	\$1,000	\$1,000	\$1,221.60	\$1,000
SERVICES & CHARGES		\$78,600	\$85,250	\$107,300	\$101,864	\$118,400
01 06 132	Software & Support	\$0	\$0	\$24,200	\$26,014.80	\$25,700
01 06 133	Medical	\$1,500	\$3,000	\$3,000	1464	\$3,000
01 06 135	Other Professional Services	\$3,500	\$3,500	\$3,500	1921.2	\$3,500
PROFESSIONAL SERVICES		\$5,000	\$6,500	\$30,700	\$29,400	\$32,200
01 06 140	Rentals & Leases	\$21,450	\$21,500	\$20,000	\$6,814.80	\$20,000
01 06 141	Maintenance Agreements	\$19,165	\$19,200	\$36,500	29263.2	\$15,000
01 06 142	Uniform & Misc. Laundry	\$6,750	\$6,800	\$5,000	3458.4	\$5,000
01 06 143	Vehicle/Equipment Repair	\$11,000	\$11,000	\$22,000	21145.2	\$22,000
01 06 144	Building Repair	\$1,500	\$1,500	\$1,500	2901.6	\$3,500
01 06 145	Equipment Repair	\$2,250	\$2,250	\$2,250	2824.8	\$1,250
01 06 148	Other Contractual Services	\$2,000	\$2,000	\$2,000	748.8	\$1,000
CONTRACTUAL SERVICES		\$64,115	\$64,250	\$89,250	\$67,157	\$67,750
01 06 150	Office Supplies	\$5,000	\$5,000	\$5,000	\$4,116	\$5,000
01 06 152	Medical Supplies & Oxygen	\$150	\$150	\$150	\$0	\$150
01 06 153	Chemicals	\$150	\$150	\$150	\$170.40	\$150
01 06 154	Tools/Equipment	\$9,300	\$9,300	\$9,500	\$7,788	\$11,500
01 06 155	Fuel/Lubricants	\$40,000	\$50,000	\$53,500	\$51,312	\$53,500
01 06 156	Vehicle/Equipment Parts	\$15,685	\$15,700	\$0	\$0	\$0
01 06 157	Uniforms/Safety Gear	\$8,000	\$13,000	\$13,000	\$15,478.80	\$13,000
01 06 162	Other Supplies & Materials	\$6,000	\$6,000	\$6,000	\$4,920	\$6,000
01 06 163	Ammunition	\$8,500	\$9,000	\$9,300	\$11,064	\$9,300
SUPPLIES & MATERIALS		\$92,785	\$108,300	\$96,600	\$94,849	\$98,600
01 06 165	Computer	\$0	\$0	\$3,400	\$0	\$0
CAPITAL OUTLAY		\$0	\$0	\$3,400	\$0	\$0
DEPARTMENT TOTAL		\$3,687,986	\$3,922,250	\$4,191,150	\$4,097,448	\$4,086,450

FIRE						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 07 101	Salaries & Wages	\$1,717,235	\$1,806,000	\$1,961,200	\$2,038,407.60	\$2,075,760
01 07 102	Overtime	\$62,370	\$71,000	\$73,000	\$39,817.20	\$73,000
01 07 104	Health Insurance	\$317,259	\$347,000	\$326,400	\$327,716.40	\$330,740
01 07 105	Worker's Compensation	\$71,000	\$76,000	\$80,600	\$83,398.80	\$84,630
01 07 107	Retirement	\$248,997	\$253,400	\$282,000	\$286,237.20	\$302,540
01 07 108	Medicare	\$25,830	\$26,250	\$30,100	\$29,742	\$30,430
01 07 109	Uniform Allowance	\$21,000	\$21,000	\$22,900	\$27,060	\$22,900
01 07 110	Educational Assistance	\$2,400	\$2,400	\$2,400	\$0	\$4,800
01 07 111	Other Compensation	\$12,155	\$12,200	\$65,000	\$17,366.40	\$70,000
01 07 112	Reimbursements & Per Diem	\$10,000	\$10,000	\$0	\$0	\$0
<b>PERSONAL SERVICES</b>		<b>\$2,488,246</b>	<b>\$2,625,250</b>	<b>\$2,843,600</b>	<b>\$2,849,746</b>	<b>\$2,994,800</b>
01 07 120	Travel/Training	\$29,000	\$29,000	\$37,500	\$32,625.60	\$30,000
01 07 121	Telephone	\$5,000	\$5,000	\$7,200	\$5,455.20	\$7,500
01 07 122	Utilities	\$10,000	\$15,000	\$15,000	\$8,793.60	\$15,000
01 07 123	Postage & Freight	\$100	\$100	\$250	\$9.60	\$250
01 07 124	Membership Dues	\$1,500	\$2,000	\$2,000	\$3,000	\$2,750
01 07 125	Publications/Books	\$2,500	\$2,500	\$3,000	\$1,736.40	\$3,000
01 07 126	Insurance	\$17,500	\$17,500	\$20,000	\$26,191.20	\$23,000
01 07 127	Advertising/Printing	\$1,200	\$1,200	\$1,200	\$1,063.20	\$3,000
01 07 128	Contingencies	\$1,000	\$1,000	\$1,000	\$0	\$1,000
01 07 129	Other Services & Charges	\$1,000	\$1,000	\$2,000	\$733.20	\$2,000
<b>SERVICES &amp; CHARGES</b>		<b>\$68,800</b>	<b>\$74,300</b>	<b>\$89,150</b>	<b>\$79,608</b>	<b>\$87,500</b>
01 07 131	Legal	\$6,000	\$6,000	\$0	\$0	\$0
01 07 132	Software & Support	\$0	\$0	\$3,500	\$7,832.40	\$5,000
01 07 133	Medical	\$73,000	\$75,500	\$10,000	\$0	\$12,000
<b>PROFESSIONAL SERVICES</b>		<b>\$79,000</b>	<b>\$81,500</b>	<b>\$13,500</b>	<b>\$7,832</b>	<b>\$17,000</b>
01 07 140	Rentals & Leases	\$2,000	\$3,400	\$3,500	\$3,549.60	\$3,600
01 07 141	Maintenance Agreements	\$10,250	\$20,250	\$57,000	\$47,083.20	\$60,000
01 07 142	Uniform & Misc. Laundry	\$1,500	\$1,500	\$1,500	\$817.20	\$1,500
01 07 143	Vehicle/Equipment Repair	\$25,000	\$25,000	\$35,000	\$27,807.60	\$35,000
01 07 144	Building Repair	\$6,000	\$6,000	\$8,000	\$8,713.20	\$8,000
01 07 145	Equipment Repair	\$3,700	\$3,700	\$1,500	\$7,474.80	\$1,500
01 07 148	Other Contractual Services	\$1,400	\$1,400	\$1,000	\$0	\$51,000
<b>CONTRACTUAL SERVICES</b>		<b>\$49,850</b>	<b>\$61,250</b>	<b>\$107,500</b>	<b>\$95,446</b>	<b>\$160,600</b>
01 07 150	Office Supplies	\$2,000	\$2,000	\$3,000	\$3,222	\$3,000
01 07 151	Janitorial Supplies	\$3,000	\$3,000	\$3,500	\$2,668.80	\$2,000
01 07 152	Medical Supplies & Oxygen	\$5,000	\$5,000	\$6,000	\$3,985.20	\$6,000
01 07 153	Chemicals	\$750	\$750	\$0	\$0	\$0
01 07 154	Tools/Equipment	\$7,000	\$7,000	\$6,000	\$6,088.80	\$6,000
01 07 155	Fuel/Lubricants	\$12,000	\$14,500	\$15,100	\$10,461.60	\$15,000
01 07 156	Vehicle/Equipment Parts	\$6,000	\$6,000	\$0	\$0	\$0
01 07 157	Uniforms/Safety Gear	\$13,000	\$13,000	\$13,000	\$13,269.60	\$13,000
01 07 162	Other Supplies & Materials	\$5,000	\$5,000	\$1,500	\$3,682.80	\$3,500
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$53,750</b>	<b>\$56,250</b>	<b>\$48,100</b>	<b>\$43,379</b>	<b>\$48,500</b>
<b>DEPARTMENT TOTAL</b>		<b>\$2,739,646</b>	<b>\$2,898,550</b>	<b>\$3,101,850</b>	<b>\$3,076,010</b>	<b>\$3,308,400</b>

PUBLIC WORKS						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 08 101	Salaries & Wages	\$246,829	\$259,350	\$301,650	\$286,140	\$240,000
01 08 102	Overtime	\$7,350	\$7,800	\$6,500	\$741.60	\$14,650
01 08 103	Social Security	\$15,303	\$16,100	\$17,000	\$17,005.20	\$17,000
01 08 104	Health Insurance	\$51,387	\$55,600	\$42,250	\$44,029.20	\$45,000
01 08 105	Worker's Compensation	\$9,000	\$2,600	\$2,600	\$3,339.60	\$3,600
01 08 107	Retirement	\$17,278	\$19,950	\$16,000	\$16,754.40	\$19,000
01 08 108	Medicare	\$3,579	\$3,750	\$4,000	\$3,978	\$4,000
01 08 111	Other Compensation	\$2,000	\$3,000	\$2,500	\$2,749.20	\$2,600
<b>PERSONAL SERVICES</b>		<b>\$352,727</b>	<b>\$368,150</b>	<b>\$392,500</b>	<b>\$374,737</b>	<b>\$345,850</b>
01 08 120	Travel/Training	\$800	\$1,500	\$8,000	\$6,018	\$8,000
01 08 121	Telephone	\$10,500	\$10,500	\$10,500	\$10,546.80	\$10,500
01 08 122	Utilities	\$20,500	\$22,000	\$122,000	\$135,510	\$130,000
01 08 123	Postage & Freight	\$150	\$150	\$150	\$12	\$150
01 08 124	Membership Dues	\$150	\$200	\$400	\$348	\$400
01 08 125	Publications/Books	\$0	\$0	\$250	\$0	\$250
01 08 126	Insurance	\$3,500	\$3,500	\$21,400	\$38,619.60	\$50,000
01 08 127	Advertising/Printing	\$950	\$1,000	\$1,150	\$0	\$1,150
01 08 128	Contingencies	\$1,250	\$1,250	\$1,250	\$162	\$1,250
01 08 129	Other Services & Charges	\$1,500	\$1,500	\$1,500	\$2,372.40	\$2,000
<b>SERVICES &amp; CHARGES</b>		<b>\$39,300</b>	<b>\$41,600</b>	<b>\$166,600</b>	<b>\$193,589</b>	<b>\$203,700</b>
01 08 132	Software & Support	\$0	\$0	\$600	\$315.60	\$600
01 08 133	Medical Physical	\$0	\$0	\$500	\$1,218	\$500
01 08 140	Rentals & Leases	\$1,200	\$1,200	\$1,200	\$267.60	\$1,200
01 08 141	Maintenace Agreements	\$0	\$0	\$126,700	\$77,418	\$137,000
01 08 142	Uniform Cleaning	\$0	\$0	\$750	\$705.60	\$2,500
01 08 143	Vehicle & Equipment Repair	\$1,500	\$1,500	\$2,500	\$10,256.40	\$3,000
01 08 144	Building Repair	\$500	\$1,000	\$4,500	\$5,382	\$4,500
01 08 145	Equipment Repair	\$500	\$500	\$2,000	\$2,924.40	\$2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$3,700</b>	<b>\$4,200</b>	<b>\$138,750</b>	<b>\$98,488</b>	<b>\$151,300</b>
01 08 147	Animal Control Supplies	\$0	\$0	\$20,000	\$17,791.20	\$20,000
01 08 150	Office Supplies	\$1,000	\$1,250	\$4,500	\$4,327.20	\$5,000
01 08 151	Janitorial Supplies	\$1,000	\$1,000	\$3,500	\$3,168	\$3,500
01 08 152	Medical Supplies	\$200	\$400	\$3,500	\$1,438.80	\$3,500
01 08 154	Tools/Equipment	\$750	\$750	\$750	\$722.40	\$800
01 08 155	Fuel/Lubricants	\$6,000	\$6,500	\$6,000	\$3,903.60	\$6,000
01 08 156	Vehicle/Equipment Parts	\$3,000	\$3,000	\$0	\$0	\$0
01 08 157	Uniforms & Safety Gear	\$2,725	\$3,500	\$15,000	\$17,726.40	\$19,000
01 08 162	Other Supplies & Materials	\$3,400	\$3,500	\$3,500	\$2,398.80	\$4,000
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$18,075</b>	<b>\$19,900</b>	<b>\$56,750</b>	<b>\$51,476</b>	<b>\$61,800</b>
01 08 165	Office equipment/ Furniture			\$3,500	\$3,095	\$7,000
<b>CAPITAL OUTLAY</b>				<b>\$3,500</b>	<b>\$3,095</b>	<b>\$7,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$413,802</b>	<b>\$433,850</b>	<b>\$758,100</b>	<b>\$721,385</b>	<b>\$769,650</b>

STREET & ALLEY						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 09 101	Salaries & Wages	\$274,323	\$305,550	\$321,100	\$324,046	\$346,000
01 09 102	Overtime	\$78,750	\$82,700	\$75,000	\$8,360	\$60,000
01 09 103	Social Security	\$17,008	\$18,950	\$19,000	\$19,796	\$26,000
01 09 104	Health Insurance	\$83,456	\$108,200	\$81,300	\$81,270	\$75,000
01 09 105	Worker's Compensation	\$18,000	\$34,500	\$42,000	\$29,100	\$47,000
01 09 107	Retirement	\$19,203	\$24,150	\$28,900	\$23,243	\$29,000
01 09 108	Medicare	\$3,978	\$4,500	\$4,500	\$4,630	\$6,000
01 09 111	Other Compensation	\$1,800	\$5,000	\$4,000	\$4,819	\$5,200
<b>PERSONAL SERVICES</b>		<b>\$496,518</b>	<b>\$583,550</b>	<b>\$575,800</b>	<b>\$495,264</b>	<b>\$594,200</b>
01 09 120	Travel/Training	\$2,500	\$2,500	\$0	\$0	\$0
01 09 122	Utilities	\$32,000	\$35,000	\$0	\$0	\$0
01 09 126	Insurance	\$4,500	\$4,500	\$0	\$0	\$0
01 09 128	Contingencies	\$1,000	\$1,000	\$1,000	\$0	\$1,000
01 09 129	Other Services & Charges	\$2,000	\$2,500	\$2,500	\$691	\$2,500
<b>SERVICES &amp; CHARGES</b>		<b>\$42,000</b>	<b>\$45,500</b>	<b>\$3,500</b>	<b>\$691</b>	<b>\$3,500</b>
01 09 140	Rentals & Leases	\$31,500	\$31,500	\$8,250	\$3,558	\$8,250
01 09 143	Vehicle/Equipment Repair	\$15,000	\$15,000	\$10,000	\$8,980	\$10,000
01 09 144	Building Repair	\$500	\$1,000	\$0	\$0	\$0
01 09 145	Equipment Repair	\$500	\$500	\$1,000	\$4,511	\$3,000
01 09 148	Other Contract Services	\$32,500	\$35,000	\$10,000	\$17,058	\$10,000
<b>CONTRACTUAL SERVICES</b>		<b>\$80,000</b>	<b>\$83,000</b>	<b>\$29,250</b>	<b>\$34,106</b>	<b>\$31,250</b>
01 09 150	Office Supplies	\$750	\$750	\$0	\$0	\$0
01 09 151	Janitorial Supplies	\$1,000	\$1,000	\$0	\$0	\$0
01 09 152	Medical Supplies & Oxygen	\$100	\$300	\$0	\$0	\$0
01 09 153	Chemicals	\$1,500	\$1,500	\$1,000	\$602	\$1,000
01 09 154	Tools/Equipment	\$2,500	\$3,000	\$3,000	\$2,068	\$3,000
01 09 155	Fuel/Lubricants	\$17,000	\$18,000	\$16,000	\$8,009	\$16,000
01 09 156	Vehicle/Equipment Parts	\$6,000	\$7,000	\$0	\$0	\$0
01 09 157	Uniforms/Safety Gear	\$7,250	\$8,000	\$0	\$0	\$0
01 09 158	Street Maintenance Materials	\$35,000	\$40,000	\$40,000	\$37,136	\$45,000
01 09 159	Street Signs	\$6,500	\$8,000	\$8,000	\$8,699	\$10,000
01 09 160	Traffic Supplies & Repair	\$5,000	\$5,500	\$5,500	\$3,425	\$5,500
01 09 162	Other Supplies & Materials	\$6,400	\$8,000	\$7,000	\$3,548	\$7,000
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$89,000</b>	<b>\$101,050</b>	<b>\$80,500</b>	<b>\$63,487</b>	<b>\$87,500</b>
1 9 169	Other Capital Outlay					<b>\$10,000</b>
<b>CAPITOL OUTLAY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$707,518</b>	<b>\$813,100</b>	<b>\$689,050</b>	<b>\$593,549</b>	<b>\$726,450</b>



<b>SEWER</b>						
<b>ACCOUNT</b>	<b>DEPARTMENT</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>NUMBER</b>	<b>ACTIVITY</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
01 10 101	Salaries & Wages	\$107,930	\$117,600	\$140,300	\$133,389.60	\$145,000
01 10 102	Overtime	\$36,750	\$42,000	\$35,000	\$14,726.40	\$20,000
01 10 103	Social Security	\$6,692	\$7,850	\$9,900	\$8,226	\$11,000
01 10 104	Health Insurance	\$18,316	\$29,250	\$31,000	\$52,658.40	\$40,000
01 10 105	Worker's Compensation	\$6,000	\$1,700	\$3,300	\$2,721.60	\$3,700
01 10 107	Retirement	\$7,555	\$11,050	\$12,400	\$9,904.80	\$12,000
01 10 108	Medicare	\$1,565	\$1,850	\$2,300	\$1,923.60	\$2,700
01 10 111	Other Compensation	\$800	\$1,600	\$1,600	\$1,674	\$1,600
<b>PERSONAL SERVICES</b>		<b>\$185,608</b>	<b>\$212,900</b>	<b>\$235,800</b>	<b>\$225,224</b>	<b>\$236,000</b>
01 10 120	Travel/Training	\$1,000	\$1,500	\$0	\$0	\$0
01 10 124	Membership Dues	\$200	\$200	\$0	\$0	\$0
01 10 125	Publications/Books	\$100	\$100	\$0	\$0	\$0
01 10 126	Insurance	\$3,000	\$3,000	\$0	\$0	\$0
01 10 127	Advertising/Printing	\$150	\$150	\$0	\$0	\$0
01 10 128	Contingencies	\$2,500	\$2,500	\$2,500	\$0	\$2,500
01 10 129	Other Services & Charges	\$1,250	\$1,250	\$1,250	\$812.40	\$1,250
<b>SERVICES &amp; CHARGES</b>		<b>\$8,200</b>	<b>\$8,700</b>	<b>\$3,750</b>	<b>\$812</b>	<b>\$3,750</b>
01 10 140	Rentals & Leases	\$2,500	\$2,500	\$2,000	\$267.60	\$2,000
01 10 143	Vehicle/Equipment Repair	\$5,000	\$5,000	\$5,000	\$2,112	\$5,000
01 10 144	Building Repair	\$750	\$800	\$0	\$0	\$0
01 10 145	Equipment Repair	\$500	\$500	\$2,000	\$1,070.40	\$2,000
01 10 148	Other Contractual Services	\$15,000	\$15,000	\$20,000	\$24,974.40	\$20,000
<b>CONTRACTUAL SERVICES</b>		<b>\$23,750</b>	<b>\$23,800</b>	<b>\$29,000</b>	<b>\$28,424</b>	<b>\$29,000</b>
01 10 150	Office Supplies	\$900	\$900	\$0	\$0	\$0
01 10 151	Janitorial Supplies	\$200	\$300	\$0	\$0	\$0
01 10 152	Medical Supplies & Oxygen	\$100	\$200	\$0	\$0	\$0
01 10 153	Chemicals	\$6,750	\$7,000	\$5,000	\$194.40	\$5,000
01 10 154	Tools/Equipment	\$1,500	\$2,000	\$2,500	\$3,840	\$3,000
01 10 155	Fuel/Lubricants	\$17,500	\$16,000	\$12,500	\$5,400	\$12,500
01 10 156	Vehicle/Equipment Parts	\$4,500	\$5,500	\$0	\$0	\$0
01 10 157	Uniforms/Safety Gear	\$3,400	\$4,000	\$0	\$0	\$0
01 10 162	Other Supplies & Materials	\$12,500	\$12,000	\$11,500	\$7,206	\$11,500
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$47,350</b>	<b>\$47,900</b>	<b>\$31,500</b>	<b>\$16,640</b>	<b>\$32,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$264,908</b>	<b>\$293,300</b>	<b>\$300,050</b>	<b>\$271,102</b>	<b>\$300,750</b>

SANITATION						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
<b>PERSONAL SERVICES</b>		\$0	\$0	\$0	\$0	\$0
<b>SERVICES &amp; CHARGES</b>		\$0	\$0	\$0	\$0	\$0
01 11 146	Recycling/Hazardous Waste	\$259,150	\$265,000.00	\$271,000	\$273,968	\$308,375
01 11 148	Solid Waste Collection/Disposal	\$714,250	\$730,000.00	\$746,450	\$774,973	\$925,125
<b>CONTRACTUAL SERVICES</b>		\$973,400	\$995,000.00	\$1,017,450	\$1,048,942	\$1,233,500
01 11 155	Fuel/Lubricants	\$500	\$500.00	\$0	\$0	\$0
01 11 156	Vehicle/Equipment Parts	\$2,500	\$2,500.00	\$0	\$0	\$0
01 11 162	Other Supplies & Materials	\$1,000	\$1,500.00	\$1,500	\$1,352	\$1,500
<b>SUPPLIES &amp; MATERIALS</b>		\$4,000	\$4,500.00	\$1,500	\$1,352	\$1,500
<b>DEPARTMENT TOTAL</b>		\$977,400	\$999,500.00	\$1,018,950	\$1,050,294	\$1,235,000

<b>GARAGE</b>						
ACCOUNT	DEPARTMENT	BUDGETED	BUDGETED	BUDGETED	ESTIMATED	PROPOSED
NUMBER	ACTIVITY	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
01 12 101	Salaries & Wages	\$54,380	\$64,050	\$68,150	\$71,599	\$75,000
01 12 102	Overtime	\$26,250	\$21,000	\$18,000	\$0	\$10,000
01 12 103	Social Security	\$3,372	\$4,000	\$4,500	\$4,404	\$5,500
01 12 104	Health Insurance	\$10,170	\$11,000	\$11,000	\$9,965	\$9,000
01 12 105	Worker's Compensation	\$3,000	\$900	\$1,650	\$1,453	\$1,900
01 12 107	Retirement	\$3,807	\$5,150	\$5,700	\$5,011	\$6,000
01 12 108	Medicare	\$789	\$950	\$1,100	\$1,031	\$1,400
01 12 111	Other Compensation	\$750	\$750	\$750	\$851	\$800
<b>PERSONAL SERVICES</b>		<b>\$102,517</b>	<b>\$107,800</b>	<b>\$110,850</b>	<b>\$94,314</b>	<b>\$109,600</b>
01 12 120	Travel/Training	\$1,000	\$1,500	\$0	\$0	\$0
01 12 125	Publications/Books	\$150	\$150	\$0	\$0	\$0
01 12 126	Insurance	\$2,500	\$2,500	\$0	\$0	\$0
01 12 127	Advertising/Printing	\$75	\$0	\$0	\$0	\$0
01 12 128	Contingencies	\$1,500	\$1,500	\$1,500	\$0	\$1,500
01 12 129	Other Services & Charges	\$1,500	\$1,500	\$1,500	\$850	\$1,500
<b>SERVICES &amp; CHARGES</b>		<b>\$6,725</b>	<b>\$7,150</b>	<b>\$3,000</b>	<b>\$850</b>	<b>\$3,000</b>
01 12 140	Rentals & Leases	\$5,000	\$5,000	\$4,000	\$823	\$4,000
01 12 143	Vehicle/Equipment Repair	\$4,200	\$4,200	\$4,500	\$1,525	\$4,500
01 12 144	Building Repair	\$500	\$750	\$1,000	\$786	\$1,000
01 12 145	Equipment Repair	\$500	\$500	\$1,000	\$741	\$2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$10,200</b>	<b>\$10,450</b>	<b>\$10,500</b>	<b>\$3,875</b>	<b>\$11,500</b>
01 12 150	Office Supplies	\$750	\$750	\$0	\$0	\$0
01 12 151	Janitorial Supplies	\$400	\$400	\$0	\$0	\$0
01 12 152	Medical Supplies & Oxygen	\$100	\$150	\$0	\$0	\$0
01 12 154	Tools/Equipment	\$4,000	\$4,000	\$3,500	\$3,948	\$4,000
01 12 155	Fuel/Lubricants	\$6,250	\$6,500	\$6,500	\$2,132	\$6,500
01 12 156	Vehicle/Equipment Parts	\$3,000	\$3,000	\$0	\$0	\$0
01 12 157	Uniforms/Safety Gear	\$1,900	\$2,000	\$0	\$0	\$0
01 12 162	Other Supplies & Materials	\$7,750	\$7,750	\$7,300	\$2,365	\$7,300
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$24,150</b>	<b>\$24,550</b>	<b>\$17,300</b>	<b>\$8,445</b>	<b>\$17,800</b>
<b>DEPARTMENT TOTAL</b>		<b>\$143,592</b>	<b>\$149,950</b>	<b>\$141,650</b>	<b>\$107,484</b>	<b>\$141,900</b>

PARK						
ACCOUNT	DEPARTMENT	BUDGETED	BUDGETED	BUDGETED	ESTIMATED	PROPOSED
NUMBER	ACTIVITY	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26
01 13 101	Salaries & Wages	\$108,989	\$115,500	\$123,000	\$128,310	\$145,000
01 13 102	Overtime	\$42,000	\$44,000	\$44,000	\$9,600	\$20,000
01 13 103	Social Security	\$6,757	\$9,250	\$10,000	\$6,210	\$11,000
01 13 104	Health Insurance	\$34,740	\$38,000	\$34,000	\$18,650	\$20,000
01 13 105	Worker's Compensation	\$6,000	\$4,000	\$4,700	\$4,920	\$5,200
01 13 107	Retirement	\$7,629	\$11,000	\$11,500	\$8,310	\$12,000
01 13 108	Medicare	\$1,580	\$2,200	\$2,500	\$1,565	\$2,700
01 13 111	Other Compensation	\$1,500	\$1,500	\$1,600	\$1,430	\$1,600
<b>PERSONAL SERVICES</b>		<b>\$209,196</b>	<b>\$225,450</b>	<b>\$231,300</b>	<b>\$178,995</b>	<b>\$217,500</b>
01 13 120	Travel/Training	\$800	\$1,500	\$0	\$0	\$0
01 13 122	Utilities	\$55,000	\$55,000	\$0	\$0	\$0
01 13 125	Publications/Books	\$0	\$0	\$0	\$0	\$0
01 13 126	Insurance	\$3,200	\$3,500	\$0	\$0	\$0
01 13 128	Contingencies	\$350	\$350	\$350	\$0	\$350
01 13 129	Other Services & Charges	\$3,000	\$3,000	\$3,000	\$710	\$3,000
<b>SERVICES &amp; CHARGES</b>		<b>\$62,350</b>	<b>\$63,350</b>	<b>\$3,350</b>	<b>\$710</b>	<b>\$3,350</b>
01 13 140	Rentals & Leases	\$6,000	\$6,500	\$5,000	\$1,985	\$5,000
01 13 143	Vehicle/Equipment Repair	\$4,000	\$4,000	\$2,000	\$2,890	\$3,000
01 13 144	Building Repair	\$750	\$750	\$0	\$0	\$0
01 13 145	Equipment Repair	\$200	\$200	\$1,500	\$1,335	\$2,500
01 13 148	Other Contract Services	\$32,500	\$35,000	\$5,000	\$825	\$5,000
<b>CONTRACTUAL SERVICES</b>		<b>\$43,450</b>	<b>\$46,450</b>	<b>\$13,500</b>	<b>\$7,035</b>	<b>\$15,500</b>
01 13 150	Office Supplies	\$750	\$750	\$0	\$0	\$0
01 13 151	Janitorial Supplies	\$350	\$500	\$0	\$0	\$0
01 13 152	Medical Supplies & Oxygen	\$100	\$150	\$0	\$0	\$0
01 13 153	Chemicals	\$500	\$500	\$500	\$125	\$500
01 13 154	Tools/Equipment	\$3,000	\$3,000	\$3,000	\$2,530	\$3,000
01 13 155	Fuel/Lubricants	\$8,000	\$8,500	\$8,500	\$3,855	\$8,500
01 13 156	Vehicle/Equipment Parts	\$4,000	\$4,000	\$0	\$0	\$0
01 13 157	Uniforms/Safety Gear	\$2,750	\$7,500	\$0	\$0	\$0
01 13 162	Other Supplies & Materials	\$14,000	\$14,500	\$13,500	\$12,470	\$13,500
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$33,450</b>	<b>\$39,400</b>	<b>\$25,500</b>	<b>\$18,980</b>	<b>\$25,500</b>
1 9 169	Other Capital Outlay					\$10,000
<b>CAPITOL OUTLAY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$348,446</b>	<b>\$374,650</b>	<b>\$273,650</b>	<b>\$205,720</b>	<b>\$271,850</b>



GENERAL GOVERNMENT						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 14 104	Health Insurance (Retirees)	\$93,172	\$101,200	\$0	\$0	\$0
01 14 106	Unemployment	\$0	\$0	\$ 15,000.00	\$0	\$20,000
<b>PERSONAL SERVICES</b>		\$93,172	\$101,200	\$ 15,000.00	\$0	\$20,000
01 14 116	Collection Costs & Fees	\$7,500	\$7,500	\$ 7,500.00	\$3,200	\$7,500
01 14 119	Economic Development	\$20,000	\$20,000	\$ 20,000.00	\$0	\$20,000
01 14 121	Telephone	\$0	\$0	\$ 8,300.00	\$6,800	\$8,300
01 14 122	Utilities	\$0	\$0	\$ 11,300.00	\$9,600	\$11,300
01 14 124	Membership Dues	\$20,000	\$20,000	\$ 20,000.00	\$23,500	\$25,000
01 14 125	Publications	\$0	\$140	\$ 5,000.00	\$1,350	\$5,000
01 14 126	Insurance	\$48,000	\$48,000	\$ 54,000.00	\$19,026	\$48,000
01 14 127	Advertising/Printing	\$8,500	\$8,500	\$ 8,500.00	\$6,850	\$8,500
01 14 128	Contingencies	\$38,000	\$38,000	\$ 35,000.00	\$36,000	\$44,000
01 14 129	Other Services & Charges	\$44,000	\$48,500	\$ 48,000.00	\$68,072	\$60,000
<b>SERVICES &amp; CHARGES</b>		\$186,000	\$190,640	\$ 217,600.00	\$174,398	\$237,600
01 14 132	Software & Support	\$0	\$0	\$15,000	\$19,300	\$20,000
01 14 133	Medical & EMSA Subsidy	\$0	\$0	\$ 80,000.00	\$69,350	\$85,000
01 14 134	Auditor	\$24,000	\$24,000	\$ 24,000.00	\$21,000	\$24,000
01 14 135	Other Professional Services	\$15,000	\$30,000	\$ 30,000.00	\$23,678	\$97,500
1 14 136	IT Management Services				\$0	\$115,000
<b>PROFESSIONAL SERVICES</b>		\$39,000	\$54,000	\$149,000	\$44,678	\$341,500
01 14 140	Rentals & Leases	\$0	\$0	\$ 17,000.00	\$15,717	\$17,000
01 14 141	Maintenance Agreements	\$0	\$0	\$ 3,500.00	\$4,356	\$4,000
01 14 144	Building Repair	\$15,000	\$30,000	\$ 35,000.00	\$5,870	\$35,000
01 14 145	Equipment Repair	\$0	\$2,000	\$ 3,000.00	\$75	\$4,000
01 14 148	Other Contractual Services	\$24,000	\$26,000	\$ 27,000.00	\$12,065	\$27,000
<b>CONTRACTUAL SERVICES</b>		\$39,000	\$58,000	\$ 85,500.00	\$38,083	\$87,000
01 14 150	Office Supplies	\$15,000	\$20,000	\$ 20,000.00	\$15,815	\$20,000
01 14 151	Janitorial Supplies	\$6,400	\$7,500	\$ 10,000.00	\$7,234	\$10,000
01 14 162	Other Supplies & Materials	\$9,500	\$9,500	\$ 10,000.00	\$3,052	\$10,000
<b>SUPPLIES &amp; MATERIALS</b>		\$30,900	\$37,000	\$ 40,000.00	\$26,101	\$40,000
01 14 165	Office Equipment/Furniture	\$0	\$0	\$ 1,500.00	\$4,235	\$1,500
01 14 169	Other Capital Outlay	\$0	\$0	\$ 1,500.00	\$865	\$1,500
<b>CAPTIAL OUTLAY</b>				\$ 3,000.00	\$5,100	\$3,000
<b>DEPARTMENT TOTAL</b>		\$388,072	\$442,700	\$ 510,100.00	\$288,360	\$729,100

PLANNING						
ACCOUNT NUMBER	DEPARTMENT ACTIVITY	BUDGETED FY 22-23	BUDGETED FY 23-24	BUDGETED FY 24-25	ESTIMATED FY 24-25	PROPOSED FY 25-26
01 15 101	Salaries & Wages	\$360,734	\$394,065	\$375,900	\$400,459.20	\$352,348
01 15 102	Overtime	\$2,100	\$3,150	\$2,500	\$0	\$2,500
01 15 103	Social Security	\$22,368	\$24,700	\$22,850	\$24,018	\$21,173
01 15 104	Health Insurance	\$65,898	\$70,000	\$49,500	\$50,758.80	\$37,908
01 15 105	Worker's Compensation	\$16,896	\$6,000	\$9,200	\$7,255.20	\$10,120
01 15 107	Retirement	\$27,902	\$31,500	\$26,700	\$27,961.20	\$23,905
01 15 108	Medicare	\$5,234	\$5,800	\$5,350	\$5,617.20	\$4,951
01 15 111	Other Compensation	\$1,200	\$2,500	\$2,500	\$4,369.20	\$3,520
<b>PERSONAL SERVICES</b>		<b>\$502,332</b>	<b>\$537,715</b>	<b>\$494,500</b>	<b>\$520,439</b>	<b>\$456,425</b>
01 15 120	Travel/Training	\$3,500	\$5,000	\$4,000	\$2,794.80	\$4,000
01 15 121	Telephone	\$5,500	\$5,000	\$4,300	\$2,758.80	\$4,300
01 15 122	Utilities	\$3,000	\$3,500	\$0	\$0	\$0
01 15 124	Membership Dues	\$1,000	\$1,000	\$800	\$439.20	\$800
01 15 125	Publications/Books	\$1,700	\$1,700	\$800	\$37.20	\$800
01 15 126	Insurance	\$2,000	\$2,500	\$4,500	\$6,030	\$5,625
01 15 127	Advertising/Printing	\$2,600	\$2,600	\$2,000	\$289.20	\$2,000
01 15 128	Contingencies	\$500	\$500	\$500	\$57.60	\$500
01 15 129	Other Services & Charges	\$1,000	\$2,500	\$2,000	\$2,338.80	\$2,000
<b>SERVICES &amp; CHARGES</b>		<b>\$20,800</b>	<b>\$24,300</b>	<b>\$18,900</b>	<b>\$14,746</b>	<b>\$20,025</b>
01 15 132	Software & Support	\$500	\$500	\$5,300	\$0	\$6,000
01 15 133	Medical	\$500	\$500	\$0	\$0	\$0
01 15 135	Other Professional Services	\$500	\$500	\$500	\$0	\$500
<b>PROFESSIONAL SERVICES</b>		<b>\$1,500</b>	<b>\$1,500</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$6,500</b>
01 15 140	Rentals & Leases	\$0	\$3,300	\$0	\$0	\$0
01 15 141	Maintenance Agreements	\$0	\$0	\$0	\$0	\$0
01 15 142	Uniform & Misc. Laundry	\$1,500	\$1,500	\$900	\$332.40	\$500
01 15 143	Vehicle/Equipment Repair	\$2,100	\$6,000	\$2,500	\$1,626	\$2,500
01 15 144	Building Repair	\$1,500	\$2,000	\$1,500	\$0	\$0
01 15 145	Equipment Repair	\$0	\$0	\$500	\$0	\$2,500
01 15 147	Animal Shelter & Disposal	\$10,500	\$11,500	\$0	\$0	\$0
01 15 148	Other Contractual Services	\$5,000	\$3,000	\$2,600	\$0	\$2,600
<b>CONTRACTUAL SERVICES</b>		<b>\$20,600</b>	<b>\$27,300</b>	<b>\$8,000</b>	<b>\$1,958</b>	<b>\$8,100</b>
01 15 154	Tools/Equipment	\$1,750	\$4,500	\$1,000	\$442.80	\$1,500
01 15 155	Fuel/Lubricants	\$7,500	\$7,500	\$8,500	\$5,310	\$8,500
01 15 156	Vehicle/Equipment Parts	\$2,000	\$2,000	\$2,000	\$0	\$0
01 15 157	Uniforms/Safety Gear	\$2,500	\$3,000	\$2,500	\$2,830.80	\$2,500
01 15 162	Other Supplies & Materials	\$2,000	\$2,000	\$1,800	\$0	\$1,800
<b>SUPPLIES &amp; MATERIALS</b>		<b>\$15,750</b>	<b>\$19,000</b>	<b>\$15,800</b>	<b>\$8,584</b>	<b>\$14,300</b>
<b>DEPARTMENT TOTAL</b>		<b>\$560,982</b>	<b>\$609,815</b>	<b>\$543,000</b>	<b>\$545,726</b>	<b>\$505,350</b>

**OTHER FUNDS**

The Other Funds budgeted for are listed below:

- Capital Improvement Fund

  - Capital Improvement Projects General

- Obligation Bonds Project Fund

- General Obligation Bonds Sinking Fund

- Special Parks 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 2025-26 BUDGET**

REVENUE SOURCE	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
INTEREST	\$23	\$578	\$125	\$62	\$51	\$60
SALES TAX TRANSFER	\$711,162	\$645,234	\$670,000	\$757,655	\$759,915	\$794,450
GENERAL FUND TRANSFER	\$0	\$0	\$1,933,869	\$505,000	\$0	\$1,000,000
GRANTS, ARPA & MISC	\$0	\$835,200	\$0	\$50,218	\$0	\$0
INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS 7/1	\$329,997	\$404,009	\$629,838	\$837,262	\$874,340	\$341,800
<b>TOTAL REVENUE</b>	<b>\$1,041,182</b>	<b>\$1,885,021</b>	<b>\$3,233,832</b>	<b>\$2,150,197</b>	<b>\$1,634,306</b>	<b>\$2,136,310</b>

EXPENDITURE CATEGORY	ACTUAL FY 20-21	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
PRIOR YEAR EXPENDITURES	\$4,881	\$55,736	\$241,094	\$0	\$125,000	\$0
STREETS & SIDEWALKS	\$284,540	\$554,624	\$427,478	\$163,109	\$72,306	\$410,000
DRAINAGE & SEWER	\$2,425	\$45,082	\$1,227,366	\$413,396	\$413,396	\$100,000
BUILDINGS & LAND	\$79,395	\$191,390	\$50,058	\$91,924	\$103,494	\$249,000
VEHICLES & EQUIPMENT	\$265,930	\$381,284	\$450,574	\$606,038	\$578,310	\$1,050,800
ARCHITECTURAL/ENGINEERING	\$0	\$0	\$0	\$1,390	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$637,172</b>	<b>\$1,228,116</b>	<b>\$2,396,570</b>	<b>\$1,275,857</b>	<b>\$1,292,506</b>	<b>\$1,809,800</b>

<b>FUND BALANCE</b>	<b>\$404,010</b>	<b>\$656,905</b>	<b>\$837,262</b>	<b>\$874,340</b>	<b>\$341,800</b>	<b>\$326,510</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 2025-26**

Capital Expenditure Description		Department	Estimate
<b>Vehicle &amp; Equipment</b>			
2019 Ferrara Fire Engine	Yr 6 of 7	Fire	\$ 79,054.00
2023 Ram 1500	Yr 3 of 4	Public Works	\$ 13,965.00
2024 F350	Yr 2 of 4	Public Works	\$ 17,542.00
2022 Dodge Durangos (2)	Yr 4 of 4	Police	\$ 29,721.00
2023 Dodge Durangos (5)	Yr 3 of 4	Police	\$ 84,782.00
2024 Dodge Durangos (5)	Yr 2 of 4	Police	\$ 105,754.00
Body Cameras	Yr 2 of 4	Police	\$ 17,000.00
Traffic Enforcement Sedan		Police	\$ 80,000.00
Unmarked Sedan for Investigations		Police	\$ 55,000.00
Unmanned Aerial System (Drone)		Police	\$ 17,000.00
Traffic Intersection Cameras		Police	\$ 18,000.00
Balistic Shields and Vests		Police	\$ 15,500.00
Radios		Police	\$ 15,000.00
License Plate Recognition Cameras		Police	\$ 25,000.00
Tasers		Police	\$ 22,000.00
Fuel Management System		Public Works	\$ 15,500.00
Squad Rescue Apparatus		Fire	\$ 255,000.00
Specialty Tools		Fire	\$ 10,000.00
Fireproof Filing Cabinet		Admin	\$ 4,000.00
Utility, Finance, Court Accounting Software		Admin	\$ 150,000.00
Server, city hall		Admin	\$ 11,000.00
Council Chamber chairs and tables		Admin	\$ 9,982.00
<b>subtotal:</b>			<b>\$ 1,050,800.00</b>
<b>Streets, Sidewalks, Signalization</b>			
Lakeside Drive Phase I		Public Works	\$ 300,000.00
Pedestrian Crossings on Hefner at May & Penn		Public Works	\$ 45,000.00
Sidewalk maintenance		Public Works	\$ 65,000.00
<b>subtotal:</b>			<b>\$ 410,000.00</b>
<b>Drainage</b>			
Whitehaven Drainage Channel Improvements		Public Works	\$ 100,000.00
<b>subtotal:</b>			<b>\$ 100,000.00</b>
<b>Buildings &amp; Land</b>			
Records Room Remodel		Police	\$ 15,000.00
Generator TVPD, Dispatch and City Hall		Police	\$ 36,000.00
Restrooms at Animal Control Facility		Public Works	\$ 40,000.00
Streets Barn Roof Improvements		Public Works	\$ 14,000.00
Fire Station Improvements		Fire	\$ 39,000.00
Station Alerting System		Fire	\$ 13,000.00
City Hall Security Cameras		Gen Govt	\$ 37,000.00
City Hall/CPD service window remodel		Gen Govt	\$ 55,000.00
<b>subtotal:</b>			<b>\$ 249,000.00</b>
<b>Total:</b>			<b>\$ 1,809,800.00</b>

This page provides the Capital Improvement Fund Line-Item Report with a detailed description to be purchased or completed in FY 2025-26, funded with a dedicated 1/2 cent sales tax.

**THE VILLAGE GENERAL OBLIGATION BOND PROJECT FUND**  
**FY 2025-26 BUDGET**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 21-22</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED FY 25-26</b>
BOND proceeds Streets SW Drain.	\$3,211,587	\$4,817,476	\$4,816,192	\$0	\$0
BOND proceeds Parks	\$0	\$1,649,825	\$1,649,397	\$0	\$0
INTEREST	\$205	\$639	\$480	\$750	\$500
REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$14,662	\$0	\$0	\$0
NET ORIGINAL ISSUE PREMIUM	\$0	\$0	\$0	\$0	\$0
ACCRUED INTEREST	\$0	\$0	\$0	\$0	\$0
CASH & INVESTMENTS 7/1	\$1,748	1,637,553	\$6,467,202	\$9,180,097	\$6,620,868
<b>TOTAL REVENUE</b>	<b>\$3,213,540</b>	<b>\$8,120,155</b>	<b>\$12,933,271</b>	<b>\$9,180,847</b>	<b>\$6,621,368</b>

<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 21-22</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED FY 25-26</b>
Cost of Issuance	\$0	\$0	\$0	\$0	\$0
Architectural/Engineering	\$0	\$173,240	\$63,500	\$334,775	\$249,270
Street Resurfacing	\$0	\$0	\$2,423,613	\$1,965,081	\$0
Sidewalks	\$175,325	\$0	\$0	\$0	\$3,090,100
Park Improvements	\$724,111	\$0	\$1,266,061	\$260,123	\$1,540,083
Drainage	0	\$0	\$0	\$0	\$1,299,500
Contingency					\$365,027
Miscellaneous Fees & Expenses	\$450	\$0	\$0	\$0	\$0
Signalization	\$676,101	\$0	\$0	\$0	\$0
Premium Deposit to Sinking Fund	\$0	\$0	\$0	\$0	\$0
Prior Year Expended	\$0	1,479,713		\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,575,987</b>	<b>\$1,652,953</b>	<b>\$3,753,174</b>	<b>\$2,559,979</b>	<b>\$6,543,980</b>

<b>FUND BALANCE</b>	<b>\$1,637,553</b>	<b>\$6,467,202</b>	<b>\$9,180,097</b>	<b>\$6,620,868</b>	<b>\$77,388</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. Duffner and Wayne Schooley Park Improvements were completed in FY 2023-24, and the 4 remaining parks will be improved in FY 204-25. The first tranche of bonds was sold in May of 2022, and the second tranche was sold in May of 2024. All bond funds will be expended in FY 2025-26.

**THE VILLAGE GENERAL OBLIGATION BOND SINKING FUND**  
**FY 2025-26 BUDGET**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 21-22</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED Fy 25-26</b>
Premium Deposit	\$0	\$0	\$0	\$0	\$0
Ad Valorem Tax	\$830,397	\$1,278,242	\$1,271,199	\$1,466,499	\$1,850,000
Interest & Miscellaneous	\$55	(\$230)	\$93	\$78	\$60
Surplus Cash 7/1	\$318,961	\$126,118	\$746,584	\$726,188	\$636,379
<b>TOTAL REVENUE</b>	<b>\$1,149,413</b>	<b>\$1,404,130</b>	<b>\$2,017,876</b>	<b>\$2,192,765</b>	<b>\$2,486,439</b>
<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 21-23</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED FY 25-26</b>
Principal	\$850,416	\$168,959	\$820,000	\$820,000	\$1,223,769
Interest	\$171,994	\$487,987	\$470,788	\$735,786	\$668,775
Miscellaneous	\$885	\$600	\$900	\$600	\$1,400
<b>TOTAL EXPENDITURES</b>	<b>\$1,023,295</b>	<b>\$657,546</b>	<b>\$1,291,688</b>	<b>\$1,556,386</b>	<b>\$1,893,944</b>
<b>FUND BALANCE</b>	<b>\$126,118</b>	<b>\$746,584</b>	<b>\$726,188</b>	<b>\$636,379</b>	<b>\$592,495</b>

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 of the 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.

SPECIAL PARK FUND					
FY 2025-26 BUDGET					
REVENUE SOURCE	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
INTEREST	\$1	\$1	\$1	\$1	\$0
TRANSFERS	\$3,500	\$0	\$0	\$0	\$0
FALL FESTIVAL	\$0	\$14,823	\$0	\$0	\$0
DONATIONS	\$0	\$0	\$0	\$0	\$0
SALES	\$18,849	\$0	\$0	\$0	\$0
SURPLUS 7/1	\$3,937	\$9,818	\$7,875	\$7,876	\$7,562
<b>TOTAL REVENUE</b>	<b>\$26,286</b>	<b>\$24,642</b>	<b>\$7,876</b>	<b>\$7,877</b>	<b>\$7,562</b>
EXPENDITURE CATEGORY	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
EVENTS & FESTIVAL	\$16,102	\$16,766	\$0	\$315	\$7,876
PARK EQUIPMENT & BENCHES	\$0	\$0	\$0	\$0	\$0
PARK ACTIVITIES & EVENTS	\$0	\$0	\$0	\$0	\$0
MISC. SUPPLIES & MATERIALS	\$0	\$0	\$0	\$0	\$0
PRIOR YEAR EXPENDED	\$366	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$16,468</b>	<b>(\$1,943)</b>	<b>\$0</b>	<b>\$315</b>	<b>\$7,562</b>
<b>FUND BALANCE</b>	<b>\$9,818</b>	<b>(\$1,943)</b>	<b>\$7,876</b>	<b>\$7,562</b>	<b>\$0</b>

The Special Park Fund was established in FY 2006-07 for the purpose of accounting for revenues and expenditures related to fund-raising activities for park improvement and beautification. Raising funds to build the splashpad was a major purpose of the fund and approximately half of the cost of the splashpad was paid for through donations, proceeds from the Fall Festival, vending machine sales, and other fund-raising efforts, which included a generous donation of \$80,000 from Love's Country Stores & Travel Stops. The fund accounted for some expenses of the Fall Festival. With the new Civic Plaza available, the intent is to close this fund out in FY 2025-26 to support festivals and events.

**THE VILLAGE PUBLIC WORKS AUTHORITY FY 2025-26 BUDGET**

<b>REVENUE SOURCE</b>	<b>ACTUAL FY 21-22</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED FY 25-26</b>
Interest	\$10	\$22	\$29	\$33	\$10
Sales Tax Transfer (Uptown TIF #3)	\$411,687	\$375,895	\$359,260	\$380,000	\$350,000
TIF #1 Ad Valorem Tax	\$818,042	\$975,047	\$971,798	\$975,000	\$971,798
TIF #4 Ad Valorem Tax	\$0	\$72,088	\$75,999	\$75,000	\$75,999
TIF #1 Loan Proceeds	\$8,675,000	\$0	\$0	\$0	\$0
Dividends Earned	\$0	\$0	\$116,624	\$15,000	\$330,771
Fund Balance 7/1	\$92,730	\$8,316,258	\$4,338,416	\$109,332	\$211,220
<b>TOTAL REVENUE</b>	<b>\$9,997,469</b>	<b>\$9,739,310</b>	<b>\$5,862,126</b>	<b>\$1,554,365</b>	<b>\$1,939,798</b>
<b>EXPENDITURE CATEGORY</b>	<b>ACTUAL FY 21-22</b>	<b>ACTUAL FY 22-23</b>	<b>ACTUAL FY 23-24</b>	<b>ESTIMATED FY 24-25</b>	<b>PROPOSED FY 25-26</b>
TIF #1 - Development Assistance	\$319,500	\$0	\$0	\$0	\$0
Sales Tax TIF #3 (Uptown )	\$411,687	\$375,896	\$359,260	\$380,000	\$350,000
TIF #4 - Development Assistance	\$0	\$0	\$0	\$69,000	\$69,000
Cost of Debt Issuance	\$193,279	\$0	\$0	\$0	\$0
Architectural Engineering	\$756,475	\$0	\$0	\$0	\$0
TIF #1 Project Construction	\$0	\$4,142,235	\$4,511,752	\$15,000	\$10,000
TIF Note Debt Service	\$0	\$882,763	\$881,782	\$879,145	\$956,890
Transfer to Debt Service	\$0	\$0	\$0	\$0	\$330,770
<b>TOTAL EXPENDITURES</b>	<b>\$1,680,941</b>	<b>\$5,400,894</b>	<b>\$5,752,794</b>	<b>\$1,343,145</b>	<b>\$1,716,660</b>
<b>FUND BALANCE</b>	<b>\$8,316,528</b>	<b>\$4,338,416</b>	<b>\$109,332</b>	<b>\$211,220</b>	<b>\$223,138</b>

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 three years remaining on the Uptown Grocers Economic Development Incentive 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 2025-26					
REVENUE SOURCE	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 25-26
INTEREST	\$7,965	\$12,894	\$48,152	\$30,396	\$30,000
TRANSFERS					
MISCELLANEOUS					
SURPLUS 7/1	\$978,666	\$957,661	\$988,073	\$1,036,225	\$1,066,621
<b>Total Revenue</b>	<b>\$986,631</b>	<b>\$970,555</b>	<b>\$1,036,225</b>	<b>\$1,066,621</b>	<b>\$1,096,621</b>
EXPENDITURE CATEGORY	ACTUAL FY 21-22	ACTUAL FY 22-23	ACTUAL FY 23-24	ESTIMATED FY 24-25	PROPOSED FY 24-25
TRANSFERS	\$15,000	\$15,000	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE</b>	<b>\$971,631</b>	<b>\$955,555</b>	<b>\$1,036,225</b>	<b>\$1,066,621</b>	<b>\$1,096,621</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 from the fund, and letting interest accumulate.

<b>MISCELLANEOUS FUNDS</b> <b>FY 2025-26 BUDGET</b>				
	Projected Starting Balance 07/01/25	Projected Revenues	Projected Expenditures	Projected Ending Balance 6/30/26
Juvenile Fund	\$13,175	\$0	\$0	\$13,175
Fire Department Grant Fund	\$10	\$45,000	\$45,000	\$10
Police Department Grant Fund	\$7,096	\$23,004	\$23,004	\$7,096
Asset Seizure Fund	\$10,571	\$0	\$0	\$10,571

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 TVDP.
- 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 2025-26 BUDGET				
	Projected Starting Balance 07/01/25	Projected Revenues	Projected Expenditures	Projected Ending Balance 6/30/26
Claims Fund	\$2,186	\$0	\$0	\$2,186
Animal Bond Fund	\$1,714	\$0	\$0	\$1,714
Municipal Court Cash Bond Fund	\$1,939	\$0	\$0	\$1,939
Penalty Assessment Fund	\$29,023	\$0	\$0	\$29,023
Building Code Fund	\$2,628	\$0	\$0	\$2,628

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.