

The City of The Village



FY 2024-2025 Budget

July 1, 2024-June 30, 2025



RECEIVED
JUN 28 2024
State Auditor
and Inspector

2304 Manchester Dr.
The Village, OK, 73120
(405)751-8861

www.thevillageok.gov

Oklahoma



RESOLUTION 06-12-2024 (A)

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

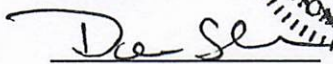
WHEREAS, Title 11, Section 17-209 was amended by said act to require that the governing body of each municipality adopt the municipal budget by resolution; and

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 2024-25 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 12th day of June 2024, after compliance with notice requirements of the Open Meetings Act (Title 25 O.S. § 301, et seq.).

ATTEST:


Dave Sleazickey, City Clerk




David Bennett, Mayor



RESOLUTION VPWA 06-17-2024 (A)

WHEREAS, The Village Development Authority (the "Authority") is undertaking redevelopment activities pursuant to The City of The Village Economic Development and Community Revitalization Plan, which was adopted and approved by the City of The Village in order to accomplish essential redevelopment of the area surrounding The Village City Hall and other areas of the city; and

WHEREAS, in furtherance of its redevelopment objectives, the Authority created Tax Increment District #1 and acquired the Vintage Lakes Apartments property, located at 10301 N. Pennsylvania, District #1; and

WHEREAS, the Village Public Works Authority has been authorized to incur the required indebtedness to carry out this project and to pay interest and principal with proceeds from the sale of real property and from TIF Ad Valorem tax receipts; and

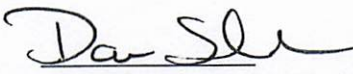
WHEREAS, the Authority also created Tax Increment Districts #3 and #4, which require the appropriation of funds needed to satisfy the requirements of Development Agreements approved as part of these Tax Increment Districts. (*TIF #2 terminated as of 12/31/2015*)

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of The Village Public Works Authority it hereby adopts the FY 2023-24 Village Public Works Authority Budget as shown on attached Exhibit A, which is a part of this Resolution as if fully set out herein.

ADOPTED and APPROVED by the Board of Trustees of The Village Public Works Authority this 17th day of June 2024.


David Bennett, Mayor

Attest:


Dave Sleickey, City Clerk



VILLAGE PUBLIC WORKS AUTHORITY

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. A proposed balance of \$21,000 remains, and will be used for the Memorial Brick Plaque, additional trash receptacles and additional seating in FY 2024-25.

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.

THE VILLAGE PUBLIC WORKS AUTHORITY FY 2024-25 BUDGET

| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|------------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Interest | \$3 | \$10 | \$22 | \$17 | \$10 |
| Sales Tax Transfer (Uptown TIF #3) | \$728,729 | \$411,687 | \$375,895 | \$370,000 | \$380,000 |
| TIF #1 Ad Valorem Tax | \$847,361 | \$818,042 | \$975,047 | \$971,798 | \$975,000 |
| TIF #4 Ad Valorem Tax | \$269 | \$0 | \$72,088 | \$75,999 | \$75,000 |
| TIF #1 Loan Proceeds | \$0 | \$8,675,000 | \$0 | \$0 | \$0 |
| Sales Tax Reserve for Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Surplus Cash | \$27,016 | \$92,730 | \$8,316,258 | \$4,338,416 | \$189,962 |
| TOTAL REVENUE | \$1,603,378 | \$9,997,469 | \$9,739,310 | \$5,756,230 | \$1,619,972 |

| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|--|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Principal Bancfirst | \$679,762 | \$0 | \$0 | \$0 | \$0 |
| Principal Southwest Trinity (Tuscany Village Nursing Center) | \$80,239 | \$0 | \$0 | \$0 | \$0 |
| Interest Bancfirst | \$21,918 | \$0 | \$0 | \$0 | \$0 |
| TIF #1 - Development Assistance | \$0 | \$319,500 | \$0 | \$0 | \$0 |
| Sales Tax TIF #3 (Uptown) | \$728,729 | \$411,687 | \$375,896 | \$370,000 | \$380,000 |
| Cost of Debt Issuance | \$0 | \$193,279 | \$0 | \$0 | \$0 |
| Architectural Engineering | \$0 | \$756,475 | \$0 | \$0 | \$0 |
| TIF #1 Project Construction | \$0 | \$0 | \$4,142,235 | \$4,317,468 | \$21,000 |
| TIF Note Debt Service | \$0 | \$0 | \$882,763 | \$878,800 | \$876,645 |
| TOTAL EXPENDITURES | \$1,510,648 | \$1,680,941 | \$5,400,894 | \$5,566,268 | \$1,277,645 |

| | | | | | |
|---------------------|-----------------|--------------------|--------------------|------------------|------------------|
| FUND BALANCE | \$92,730 | \$8,316,528 | \$4,338,416 | \$189,962 | \$342,327 |
|---------------------|-----------------|--------------------|--------------------|------------------|------------------|

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BUDGET TRANSMITTAL

To: Mayor Bennett and Council Members
Subject: **FY 2024-25 Budget**
Date: May 31, 2024

Transmitted herewith is the proposed municipal budget for FY 2024-25 for local government operations from July 1, 2024, through June 30, 2025.

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,

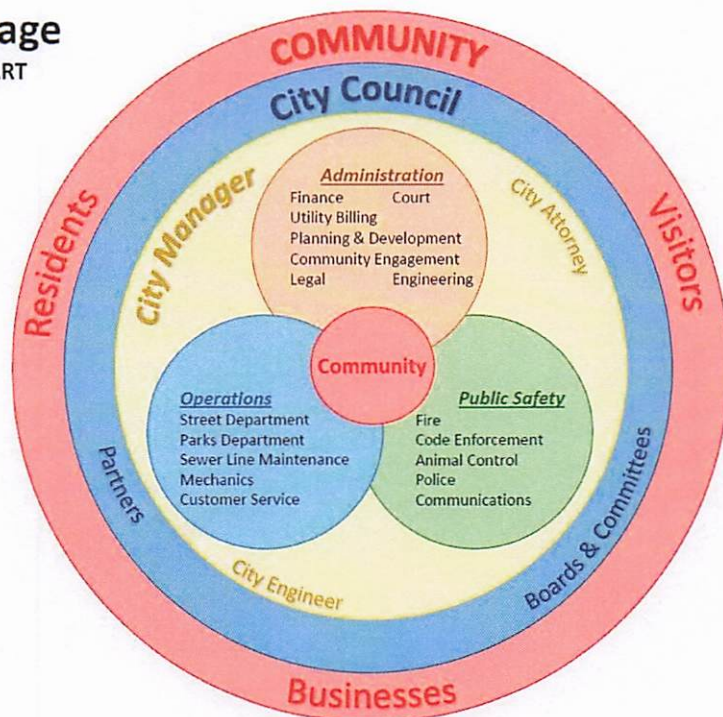
Dave Slezcick
City Manager



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



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. A portion of these unappropriated reserves are pledged as collateral during prior years to secure the TIF #1 Revenue Note for the implementation of the TIF #1 Project Plan.
- Adjustments: Several budget documents and worksheets are prepared to balance with cash. This requires the addition of a line item called "adjustments" on both revenue and expenditure worksheets. On the revenue side, these adjustments reflect re-deposits of checks that did not clear the first time they were deposited. The USTI financial software used by the City has added a new dimension to revenue adjustments since the utility billing software records billed amounts as revenue before it is collected. On the expenditure side, "adjustments" reflect the expenditure of funds that were encumbered during the previous fiscal year but were actually paid during the current fiscal year. Returned checks are also treated as adjustments to expenditures. Balancing the worksheets to cash provides the most accurate estimate of the cash balance at the beginning of the new fiscal year.

FY 2024-25 REVENUES & EXPENDITURES

Revenues for FY 2024-25 are projected higher than the previous FY 2023-24 proposed budget and align with estimated year end closings. FY 2023-24 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 23-24 year endings.

Expenditures for FY 2024-25 are higher than previous FY 2023-24. 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 to our change from NFP to OPEHW for benefits. Both Property & Liability as well as Workers Compensation Insurance increased this coming year. Wages are projected for a 4% Cost of Living Allowance increase for all employees.

PROPOSED FY 2024-25 BUDGET

The proposed fiscal year General Fund Budget is \$18,722,264 of revenues, and \$15,488,464 of expenditures with an unappropriated operating reserve of \$3,143,800.

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 2024-25 Budget with the Estimated FY 2023-2024 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 2024-25 | | | | | | | | |
| REVENUE SOURCE | ACTUAL FY 17-18 | ACTUAL FY 18-19 | ACTUAL FY 19-20 | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| FRANCHISE TAX | \$570,036 | \$524,670 | \$502,596 | \$478,849 | \$534,931 | \$593,781 | \$540,000 | \$550,000 |
| ALCOHOL TAX | \$15,225 | \$19,718 | \$23,904 | \$26,074 | \$25,913 | \$25,592 | \$24,500 | \$24,500 |
| SALES TAX | \$5,179,311 | \$5,901,279 | \$5,754,832 | \$6,400,453 | \$6,302,830 | \$6,805,140 | \$6,800,000 | \$6,860,000 |
| USE TAX | \$657,755 | \$1,060,615 | \$1,344,991 | \$1,720,008 | \$1,767,359 | \$1,977,870 | \$2,330,200 | \$2,392,000 |
| CIGARETTE TAX | \$60,922 | \$52,027 | \$55,008 | \$59,714 | \$50,430 | \$46,220 | \$41,975 | \$43,000 |
| 911 TAX | \$15,225 | \$18,101 | \$22,412 | \$21,403 | \$21,411 | \$22,469 | \$32,200 | \$25,000 |
| AD VALOREM TAX | \$0 | \$524,550 | \$592,266 | \$572,208 | \$820,060 | \$1,278,242 | \$1,270,350 | \$1,525,764 |
| PERMITS | \$209,342 | \$177,516 | \$202,311 | \$89,773 | \$91,860 | \$89,388 | \$87,200 | \$85,000 |
| LICENSES & FEES | \$65,400 | \$72,080 | \$79,147 | \$71,165 | \$78,917 | \$65,105 | \$58,000 | \$65,000 |
| COMM VEHICLE LICENSES | \$65,546 | \$66,735 | \$67,177 | \$69,992 | \$75,539 | \$69,214 | \$66,300 | \$65,000 |
| GAS TAX | \$24,446 | \$17,277 | \$16,678 | \$16,285 | \$10,351 | \$23,556 | \$16,575 | \$17,000 |
| RESIDENTIAL SANITATION | \$1,259,102 | \$1,279,987 | \$1,327,007 | \$1,323,405 | \$1,325,548 | \$1,380,701 | \$1,300,500 | \$1,320,000 |
| COMMERCIAL SANITATION | \$308,268 | \$298,484 | \$289,222 | \$296,450 | \$311,828 | \$318,295 | \$314,000 | \$313,000 |
| RESIDENTIAL SEWER | \$380,905 | \$385,114 | \$398,422 | \$389,896 | \$389,700 | \$405,597 | \$356,050 | \$387,000 |
| COMMERCIAL SEWER | \$44,576 | \$44,588 | \$47,076 | \$42,719 | \$42,801 | \$42,595 | \$42,000 | \$42,000 |
| UTILITY LIENS & COLLECTION FEES | \$16,866 | \$38,879 | \$14,009 | \$1,864 | \$2,550 | \$4,517 | \$5,800 | \$10,000 |
| EMSA FEE | \$173,437 | \$175,046 | \$181,825 | \$178,260 | \$178,445 | \$184,993 | \$175,000 | \$178,000 |
| POLICE FINES | \$359,978 | \$355,048 | \$379,253 | \$289,084 | \$313,578 | \$394,231 | \$345,300 | \$350,000 |
| TECHNOLOGY | \$11,320 | \$17,893 | \$18,619 | \$16,195 | \$19,635 | \$25,805 | \$25,650 | \$25,000 |
| MISCELLANEOUS | \$277,045 | \$162,920 | \$163,676 | \$247,885 | \$225,679 | \$378,390 | \$100,000 | \$100,000 |
| INTEREST | \$18,361 | \$25,398 | \$27,388 | \$19,096 | \$11,447 | \$22,568 | \$59,000 | \$50,000 |
| INTRAFUND TRANSFERS | \$20,705 | \$15,073 | \$15,000 | \$28,000 | \$15,000 | \$18,462 | \$0 | \$0 |
| CASH & INVESTMENTS 7/1 | \$2,927,408 | \$3,099,797 | \$3,259,486 | \$3,494,188 | \$5,356,875 | \$4,457,673 | \$4,295,000 | \$4,295,000 |
| FEMA - CARES ACT - ARPA | | | | \$743,729 | \$835,201 | \$843,120 | \$0 | \$0 |
| ADJUSTMENTS | (\$2,075) | \$12,380 | -\$55,655 | -\$11,882 | | \$0 | \$0 | \$0 |
| TOTAL | \$12,659,104 | \$14,345,175 | \$14,726,650 | \$16,584,815 | \$18,807,888 | \$19,473,524 | \$18,285,600 | \$18,722,264 |
| DEPARTMENT EXPENDITURES | ACTUAL FY 17-18 | ACTUAL FY 18-19 | ACTUAL FY 19-20 | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| COUNCIL-MANAGER | \$188,966 | \$201,159 | \$207,937 | \$204,742 | \$220,920 | \$327,524 | \$234,650 | \$244,500 |
| FINANCE | \$424,005 | \$497,100 | \$482,880 | \$473,185 | \$506,535 | \$644,343 | \$604,740 | \$675,050 |
| LEGAL | \$145,486 | \$77,437 | \$57,605 | \$78,144 | \$127,183 | \$105,917 | \$107,000 | \$125,000 |
| COURT | \$202,893 | \$209,126 | \$202,151 | \$221,441 | \$233,907 | \$180,993 | \$171,500 | \$178,450 |
| ENGINEER | \$75,130 | \$17,458 | \$16,072 | \$3,708 | \$19,999 | \$20,062 | \$10,000 | \$18,000 |
| POLICE | \$2,666,272 | \$2,889,011 | \$3,058,975 | \$3,087,715 | \$3,306,159 | \$3,574,148 | \$3,713,870 | \$4,227,300 |
| FIRE | \$2,148,256 | \$2,293,103 | \$2,353,559 | \$2,440,545 | \$2,527,947 | \$2,649,253 | \$2,897,000 | \$3,105,650 |
| PUBLIC WORKS | \$211,514 | \$233,274 | \$240,492 | \$243,474 | \$289,955 | \$403,801 | \$430,750 | \$769,800 |
| STREET | \$550,503 | \$552,624 | \$543,801 | \$603,902 | \$646,979 | \$652,342 | \$670,615 | \$734,300 |
| SEWER | \$140,756 | \$156,654 | \$135,790 | \$197,427 | \$178,613 | \$239,133 | \$293,300 | \$319,200 |
| SANITATION | \$876,285 | \$880,528 | \$897,355 | \$1,915,916 | \$986,354 | \$1,014,329 | \$999,400 | \$1,018,950 |
| GARAGE | \$121,738 | \$127,716 | \$123,359 | \$131,016 | \$129,530 | \$116,012 | \$116,100 | \$142,400 |
| PARK | \$241,742 | \$275,290 | \$270,955 | \$311,992 | \$294,585 | \$313,930 | \$330,350 | \$274,950 |
| GENERAL GOV'T | \$294,727 | \$333,206 | \$310,739 | \$294,195 | \$331,829 | \$358,936 | \$374,050 | \$530,100 |
| BUILDING & CODE | \$481,081 | \$457,020 | \$468,901 | \$491,434 | \$516,736 | \$551,358 | \$609,050 | \$546,850 |
| INTRAFUND TRANSFERS | \$789,953 | \$1,872,979 | \$1,837,754 | \$2,019,118 | \$2,761,375 | \$4,472,724 | \$2,939,050 | \$2,667,964 |
| ADJUSTMENTS | \$0 | \$12,003 | \$21,542 | | | 0 | 0 | \$0 |
| TOTAL EXPENDITURES | \$9,559,307 | \$11,085,689 | \$11,229,867 | \$12,717,952 | \$13,078,606 | \$15,624,805 | \$14,501,425 | \$15,578,464 |
| GENERAL FUND RESERVE | \$3,099,797 | \$3,259,486 | \$3,496,783 | \$3,866,863 | \$5,729,282 | \$3,848,719 | \$3,784,175 | \$3,143,800 |
| RESERVE AS A % OF REVENUE | 24.5% | 22.7% | 23.7% | 23.3% | 30.5% | 19.8% | 22.8% | 16.8% |
| RESERVE AS A % OF EXPENDITURES | 32.4% | 29.4% | 31.1% | 30.4% | 43.8% | 24.6% | 29.6% | 20.2% |

BUDGET SUMMARY

The Combined Municipal Budget of The Village for FY 2024-25 reflects the proposed Appropriations and Unappropriated Reserves for each major fund.

**COMBINED MUNICIPAL BUDGET
FY 2024-2025**

| | APPROPRIATIONS | RESERVES |
|-----------------------------------|---------------------|--------------------|
| GENERAL FUND | | |
| Personal Services | \$9,850,350 | |
| Services & Charges | \$1,722,200 | |
| Professional Services | \$393,250 | |
| Contractual Services | \$512,750 | |
| Supplies & Materials | \$418,550 | |
| Capital Outlay | \$13,400 | |
| Unappropriated Reserves | | \$3,143,800 |
| CAPITAL IMPROVEMENT FUND | | |
| Projects & Equipment | \$1,189,125 | |
| Unappropriated Reserves | | \$596,757 |
| GO BOND PROJECT FUND | | |
| Streets, Sidewalks, Drainage | \$6,685,873 | |
| Parks Improvements | \$1,550,038 | |
| Engineering & Design | \$462,000 | |
| Unappropriated Reserves | | \$0 |
| GO BOND SINKING FUND | | |
| Debt Services for Bond Projects | \$1,525,164 | |
| Services & Charges | \$600 | |
| Unappropriated Reserves | | \$741,938 |
| VILLAGE PUBLIC WORKS AUTH. | | |
| Economic Development | \$380,000 | |
| Debt Service for TIF projects | \$876,645 | |
| Capital Outlay | \$21,000 | |
| Unappropriated Reserves | | \$342,327 |
| EMERGENCY RESERVE FUND | | |
| Unappropriated Reserves | | \$1,032,662 |
| TOTAL | \$25,600,945 | \$5,857,484 |

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 2024-25 ALL FUNDS | | | | | | | | |
|--|---------------------|------------------------|---------------------------|---------------------------|----------------------|--------------------|----------------------|---------------------|
| PROPOSED REVENUES FY 2024-25 | 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 7-1-23 | \$4,295,000 | \$1,023,622 | \$8,697,411 | \$741,883 | \$7,876 | \$189,962 | \$1,002,662 | \$15,958,416 |
| Taxes | \$11,420,264 | \$0 | \$0 | \$1,525,764 | \$0 | \$1,050,000 | \$0 | \$13,996,028 |
| Licenses & Permits | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| Gas Tax & Veh Reg. | \$82,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$82,000 |
| Charges for Service | \$2,250,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,250,000 |
| Fines & Forfeitures - Technology Fees | \$375,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$375,000 |
| Miscellaneous | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| Interest | \$50,000 | \$60 | \$500 | \$55 | \$0 | \$10 | \$30,000 | \$80,625 |
| Intrafund Transfers | \$0 | \$762,200 | \$0 | \$0 | \$0 | \$380,000 | \$0 | \$1,142,200 |
| Total Revenue | \$18,722,264 | \$1,785,882 | \$8,697,911 | \$2,267,702 | \$7,876 | \$1,619,972 | \$1,032,662 | \$34,134,269 |
| PROPOSED EXPENDITURES FY 2021-22 | GENERAL FUND | CAPITAL IMPROVEMENT | G.O. BOND PROJECT FUND | G.O. BOND SINKING FUND | SPECIAL PARK FUND | VPWA FUND | EMERGENCY RESERVE | TOTAL ALL FUNDS |
| General Fund | | | | | | | | |
| Council-Manager | \$244,500 | | | | | | | \$244,500 |
| Finance | \$675,050 | | | | | | | \$675,050 |
| Attorney | \$125,000 | | | | | | | \$125,000 |
| Court | \$178,450 | | | | | | | \$178,450 |
| Engineer | \$18,000 | | | | | | | \$18,000 |
| Police | \$4,227,300 | | | | | | | \$4,227,300 |
| Fire | \$3,105,650 | | | | | | | \$3,105,650 |
| Public Works | \$769,800 | | | | | | | \$769,800 |
| Street | \$734,300 | | | | | | | \$734,300 |
| Sewer | \$319,200 | | | | | | | \$319,200 |
| Sanitation | \$1,018,950 | | | | | | | \$1,018,950 |
| Garage | \$142,400 | | | | | | | \$142,400 |
| Park | \$274,950 | | | | | | | \$274,950 |
| General Government | \$530,100 | | | | | | | \$530,100 |
| Building & Code | \$546,850 | | | | | | | \$546,850 |
| Transfers out (Capital Improvement, VPWA, Park Fund) | \$2,667,964 | | | | | | | \$2,667,964 |
| Operating Reserve | <u>\$3,143,800</u> | | | | | | | \$3,143,800 |
| Capital Improvement Fund | | | | | | | | |
| Buildings & Land | | \$625,000 | | | | | | \$625,000 |
| Vehicles & Equipment | | \$499,125 | | | | | | \$499,125 |
| Streets, Signalization & Sidewalks | | \$65,000 | | | | | | \$65,000 |
| Drainage | | \$0 | | | | | | \$0 |
| Operating Reserve | | <u>\$596,757</u> | | | | | | \$596,757 |
| G.O. Bond Project Fund | | | | | | | | |
| Phase II Park Improvements | | | \$1,550,038 | | | | | \$1,550,038 |
| Street - Sidewalks - Drainage | | | \$6,685,873 | | | | | \$6,685,873 |
| Engineering, Design & Misc. Expenses | | | \$462,000 | | | | | \$462,000 |
| Operating Reserve | | | <u>\$0</u> | | | | | \$0 |
| G.O. Bond Sinking Fund | | | | | | | | |
| Principal | | | | \$820,000 | | | | \$820,000 |
| Interest | | | | \$705,164 | | | | \$705,164 |
| Miscellaneous Fees & Expenses | | | | \$600 | | | | \$600 |
| Sinking Fund Reserve | | | | <u>\$741,938</u> | | | | \$741,938 |
| Special Park Fund | | | | | | | | |
| Festival Support | | | | | \$7,876 | | | \$7,876 |
| Miscellaneous Supplies | | | | | \$0 | | | \$0 |
| Operating Reserve | | | | | <u>\$0</u> | | | \$0 |
| Village Public Works Authority Fund | | | | | | | | |
| Sales Tax Incentive (Uptown, Bike Lab) | | | | | | \$380,000 | | \$380,000 |
| TIF #1 Debt Service | | | | | | \$876,645 | | \$876,645 |
| TIF #1 Project Plan Construction | | | | | | \$21,000 | | \$21,000 |
| Reserve for Debt Service | | | | | | \$0 | | \$0 |
| Operating Reserve | | | | | | <u>\$342,327</u> | | \$342,327 |
| Emergency Reserve Fund | | | | | | | | |
| Intrafund Transfer (to General Fund) | | | | | | | \$0 | \$0 |
| Operating Reserve | | | | | | | <u>\$1,032,662</u> | <u>\$1,032,662</u> |
| Total Expenditures | \$18,722,264 | \$1,785,882 | \$8,697,911 | \$2,267,702 | \$7,876 | \$1,619,972 | \$1,032,662 | \$34,134,269 |



The City of The Village

Office of the City Manager

Dave Slezickey

(405)751-8661 ext. 259

(405)368-3705 cell

2304 Manchester Dr., The Village, OK 73120 www.thevillageok.gov

dave@thevillageok.gov

June 25, 2024

Office of the Oklahoma State Auditor and Inspector
2300 N Lincoln Blvd Ste. 123
Oklahoma City, OK 73105-4805

Enclosed within are copies of the Combined Municipal Budget for Fiscal Year 2024-25 for the City of The Village; Resolution 06-12-2024 (A) of the City Council approving the Budget; VPWA Resolution 06-17-2024 of the Village Public Works Authority approving the budget; and proof of publishing in the Journal Record.

For any additional needs, please contact the undersigned at dave@thevillageok.gov or 405-751-8861.

Thank you,

Dave Slezickey
City Manager

BUDGET SUMMARY FUND BALANCE CHANGE

This page displays the proposed changes in Fund Balances by each fund.

| THE VILLAGE BUDGET SUMMARY - FY 2024-25 ALL FUNDS | | | | | | | | |
|---|-------------------|------------------------|---------------------------|---------------------------|----------------------|-----------------|----------------------|--------------------|
| BUDGETED FUND BALANCE 7/1 ALL FUNDS | GENERAL FUND | CAPITAL IMPROVEMENT | G.O. BOND PROJECT FUND | G.O. BOND SINKING FUND | SPECIAL PARK FUND | VPWA FUND | EMERGENCY RESERVE | TOTAL ALL FUNDS |
| A FUND BALANCE 7/1/24 | \$ 4,295,000.00 | \$ 1,023,622.00 | \$ 8,697,411.00 | \$ 741,883.00 | \$ 7,876.00 | \$ 189,962.00 | \$ 1,002,662.00 | \$ 15,958,416.00 |
| B ESTIMATED REVENUES & TRANSFERS FY 2021-22 | \$ 14,427,264.00 | \$ 762,260.00 | \$ 500.00 | \$ 1,525,764.00 | \$ - | \$ 1,430,000.00 | \$ 30,000.00 | \$ 18,195,853.00 |
| C FUNDS AVAILABLE FOR APPROPRIATION FY 2022-23 | \$ 18,722,264.00 | \$ 1,785,882.00 | \$ 8,697,911.00 | \$ 2,267,647.00 | \$ 7,876.00 | \$ 1,619,962.00 | \$ 1,032,662.00 | \$ 34,154,269.00 |
| D PROPOSED FY 22-23 BUDGET & TRANSFERS | \$ 15,578,464.00 | \$ 1,189,125.00 | \$ 8,697,911.00 | \$ 1,525,764.00 | \$ 7,876.00 | \$ 1,277,645.00 | \$ - | \$ 28,276,785.00 |
| E UNAPPROPRIATED OPERATING RESERVE | \$ 3,143,800.00 | \$ 596,757.00 | \$ - | \$ 741,938.00 | \$ - | \$ 342,327.00 | \$ 1,032,662.00 | \$ 5,857,484.00 |
| F BUDGETED CHANGE IN FUND BALANCE | \$ (1,151,200.00) | \$ (426,865.00) | \$ (8,697,411.00) | \$ 55.00 | \$ (7,876.00) | \$ 152,365.00 | \$ 30,000.00 | \$ (10,100,932.00) |

NOTES
C = A + B
E = C - D
F = E - A

USER SERVICE FUNDS PROFIT/LOSS SUMMARY

Sewer line maintenance and sanitation services are the User Service, or Enterprise Funds which are designed to generate revenue and profit for services provided. The following profit/loss summary indicates our declining profits as rates have not been adjusted since 2016. Actual FY 20-21 was severe storm damages and FEMA Reimbursements offset the recorded loss.

The City provides sewer line maintenance services for commercial and residential accounts. The City contracts with Waste Connections for residential sanitation and recycling, commercial sanitation, and roll off services at the Public Works facility. The current contract expires in 2025, and we will be drafting a Request for Proposals (RFP) for sanitation and recycling services. A rate review will be submitted for consideration upon selection of a new contract service provider.

| | ACTUAL FY 17-18 | ACTUAL FY 18-19 | ACTUAL FY 19-20 | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|------------------------------|----------------------|----------------------|------------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|
| SEWER LINE MAINT. | | | | | | | | |
| Expenditures | \$140,756 | \$156,654 | \$135,790 | \$197,427 | \$178,613 | \$239,133 | \$293,300 | \$300,050 |
| Residential Revenue | \$380,905 | \$385,114 | \$398,422 | \$389,896 | \$389,700 | \$405,597 | \$356,050 | \$385,000 |
| Commercial Revenue | \$44,576 | \$44,588 | \$47,076 | \$42,719 | \$42,801 | \$42,595 | \$42,000 | \$45,000 |
| Total Revenue | \$425,481 | \$429,702 | \$445,498 | \$432,615 | \$432,501 | \$448,192 | \$398,050 | \$430,000 |
| Net Gain (loss) | \$ 284,725.00 | \$ 273,047.75 | \$ 309,708.30 | \$ 235,188.06 | \$ 253,888.00 | \$ 209,059.00 | \$ 104,750.00 | \$ 129,950.00 |
| SANITATION | | | | | | | | |
| Expenditures | \$876,285 | \$880,528 | \$897,355 | \$1,915,916 | \$986,354 | \$1,014,329 | \$999,400 | \$1,018,950 |
| Residential Revenue | \$1,259,102 | \$1,279,987 | \$1,327,007 | \$1,323,405 | \$1,325,548 | \$1,380,701 | \$1,300,500 | \$1,329,000 |
| Commercial Revenue | \$308,268 | \$298,484 | \$289,222 | \$296,450 | \$311,828 | \$318,295 | \$314,000 | \$315,000 |
| Total Revenue | \$1,567,370 | \$1,578,471 | \$1,616,230 | \$1,619,856 | \$1,637,376 | \$1,698,996 | \$1,614,500 | \$1,644,000 |
| Net Gain (loss) | \$ 691,085.00 | \$ 697,942.70 | \$ 718,875.09 | \$ (296,060.47) | \$ 651,022.00 | \$ 684,667.00 | \$ 615,100.00 | \$ 625,050.00 |
| TOTAL NET GAIN (LOSS) | \$ 975,810.00 | \$ 970,990.45 | \$ 1,028,583.39 | \$ (60,872.41) | \$ 904,910.00 | \$ 893,726.00 | \$ 719,850.00 | \$ 755,000.00 |

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 | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| 01 01 101 | Salaries & Wages | \$154,482 | \$226,908 | \$151,500 | \$151,500 | \$165,000 |
| 01 01 103 | Social Security | \$8,445 | \$14,068 | \$8,600 | \$12,450 | \$12,500 |
| 01 01 104 | Health Insurance | \$20,182 | \$37,427 | \$26,500 | \$22,500 | \$20,000 |
| 01 01 105 | Worker's Compensation | \$3,000 | \$4,793 | \$900 | \$275 | \$300 |
| 01 01 107 | Retirement | \$16,040 | \$23,565 | \$16,000 | \$16,500 | \$18,700 |
| 01 01 108 | Medicare | \$2,533 | \$3,290 | \$2,600 | \$2,700 | \$2,750 |
| 01 01 111 | Other Compensation | \$6,520 | \$105,862 | \$10,000 | \$8,750 | \$9,050 |
| PERSONAL SERVICES | | \$211,202 | \$415,913 | \$216,100 | \$214,675 | \$228,300 |
| 01 01 120 | Travel/Training | \$10,000 | \$7,500 | \$12,000 | \$12,900 | \$13,000 |
| 01 01 121 | Telephone | \$1,000 | \$1,000 | \$1,000 | \$950 | \$0 |
| 01 01 122 | Utilities | \$2,000 | \$2,500 | \$3,500 | \$3,200 | \$0 |
| 01 01 124 | Membership Dues | \$3,250 | \$2,500 | \$2,500 | \$2,100 | \$2,200 |
| 01 01 125 | Publications/Books | \$200 | \$0 | \$0 | \$0 | \$0 |
| 01 01 126 | Insurance | \$300 | \$0 | \$0 | \$0 | \$0 |
| 01 01 127 | Advertising/Printing | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVICES & CHARGES | | \$16,750 | \$13,500 | \$19,000 | \$19,150 | \$15,200 |
| PROFESSIONAL SERVICES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 01 143 | Equipment Repair | \$750 | \$0 | \$0 | \$0 | \$0 |
| CONTRACTUAL SERVICES | | \$750 | \$0 | \$0 | \$0 | \$0 |
| 01 01 162 | Other Supplies & Materials | \$0 | \$0 | \$0 | \$800 | \$1,000 |
| SUPPLIES & MATERIALS | | \$0 | \$0 | \$0 | \$800 | \$1,000 |
| DEPARTMENT TOTAL | | \$228,702 | \$429,413 | \$235,100 | \$234,625 | \$244,500 |

These expenditures account for operations and functions of the City Council, the City Manager and the City Clerk.

| FINANCE | | | | | | |
|---------------------------------|-----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 02 101 | Salaries & Wages | \$329,184 | \$364,450 | \$419,500 | \$423,000 | \$442,300 |
| 01 02 102 | Overtime | \$5,000 | \$5,250 | \$5,500 | \$2,800 | \$3,000 |
| 01 02 103 | Social Security | \$20,767 | \$25,200 | \$27,350 | \$27,750 | \$27,900 |
| 01 02 104 | Health Insurance | \$36,643 | \$46,315 | \$56,500 | \$53,700 | \$50,000 |
| 01 02 105 | Worker's Compensation | \$12,000 | \$12,672 | \$800 | \$875 | \$1,000 |
| 01 02 107 | Retirement | \$23,043 | \$28,993 | \$33,000 | \$30,000 | \$31,450 |
| 01 02 108 | Medicare | \$5,060 | \$5,880 | \$6,400 | \$6,300 | \$6,500 |
| 01 02 111 | Other Compensation | \$5,800 | \$38,200 | \$15,000 | \$14,700 | \$35,000 |
| PERSONAL SERVICES | | \$437,497 | \$526,959 | \$564,050 | \$559,125 | \$597,150 |
| 01 02 120 | Travel/Training | \$4,000 | \$4,000 | \$7,500 | \$7,000 | \$9,000 |
| 01 02 121 | Telephone | \$1,000 | \$1,000 | \$1,200 | \$1,100 | \$0 |
| 01 02 122 | Utilities | \$2,500 | \$2,500 | \$3,000 | \$2,800 | \$0 |
| 01 02 123 | Postage & Freight | \$18,000 | \$22,000 | \$25,000 | \$23,000 | \$30,000 |
| 01 02 124 | Membership Dues | \$900 | \$1,200 | \$1,200 | \$1,200 | \$1,300 |
| 01 02 126 | Insurance | \$100 | \$100 | \$100 | \$100 | \$100 |
| 01 02 127 | Advertising/Printing | \$5,000 | \$5,500 | \$5,500 | \$6,800 | \$8,000 |
| 01 02 128 | Contingencies | \$200 | \$200 | \$500 | \$80 | \$1,000 |
| SERVICES & CHARGES | | \$31,700 | \$36,500 | \$44,000 | \$42,080 | \$49,400 |
| 01 02 132 | Software & Support | \$800 | \$800 | \$21,500 | \$21,300 | \$22,000 |
| 01 02 135 | Other Professional Services | \$1,000 | \$1,000 | \$1,000 | \$900 | \$1,000 |
| PROFESSIONAL SERVICES | | \$1,800 | \$1,800 | \$22,500 | \$22,200 | \$23,000 |
| 01 02 140 | Rentals & Leases | \$10,000 | \$13,500 | \$13,500 | \$11,500 | \$0 |
| 01 02 141 | Maintenance Agreements | \$16,000 | \$19,500 | \$1,500 | \$1,200 | \$0 |
| 01 02 142 | Uniforms & Misc. Laundry | \$2,000 | \$2,200 | \$500 | \$0 | \$0 |
| 01 02 143 | Equipment Repair | \$750 | \$850 | \$850 | \$0 | \$1,000 |
| CONTRACTUAL SERVICES | | \$28,750 | \$36,050 | \$16,350 | \$12,700 | \$1,000 |
| 01 02 154 | Tools/Equipment | \$700 | \$700 | \$2,000 | \$0 | \$0 |
| 01 02 157 | Uniforms & Safety Gear | \$800 | \$800 | \$800 | \$0 | \$0 |
| 01 02 162 | Other Supplies & Materials | \$500 | \$500 | \$500 | \$500 | \$3,000 |
| SUPPLIES & MATERIALS | | \$2,000 | \$2,000 | \$3,300 | \$0 | \$3,000 |
| 01 02 165 | Office Equipment/Furniture | \$0 | \$0 | \$0 | \$0 | \$500 |
| 01 02 169 | Other Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$1,000 |
| CAPITAL OUTLAY | | | | | | \$1,500 |
| DEPARTMENT TOTAL | | \$501,747 | \$603,309 | \$650,200 | \$604,740 | \$675,050 |

These expenditures account for operations and functions of the Finance and Administration Department to include the Treasurer, Accounts Payable, Accounts Receivable, Utility Billing, Payroll Clerk, Human Resources and Customer Service.

| LEGAL | | | | | | |
|---------------------------------|-------------------|-----------------|-----------------|-----------------|------------------|------------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| PERSONAL SERVICES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVICES & CHARGES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 03 131 | Legal | \$75,000 | \$75,000 | \$80,000 | \$107,000 | \$125,000 |
| PROFESSIONAL SERVICES | | \$75,000 | \$75,000 | \$80,000 | \$107,000 | \$125,000 |
| SUPPLIES & MATERIALS | | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPARTMENT TOTAL | | \$75,000 | \$75,000 | \$80,000 | \$107,000 | \$125,000 |

These expenditures account for operations and functions of the City Attorney, City Prosecutor and all legal matters. This amount is increased to offset costs for the pending Crosslands Construction litigation.

| COURT | | | | | | |
|---------------------------------|---------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 04 101 | Salaries & Wages | \$145,274 | \$146,177 | \$96,600 | \$96,600 | \$102,000 |
| 01 04 102 | Overtime | \$6,500 | \$6,825 | \$7,150 | \$6,800 | \$6,000 |
| 01 04 103 | Social Security | \$9,129 | \$9,486 | \$6,450 | \$6,400 | \$6,750 |
| 01 04 104 | Health Insurance | \$18,529 | \$22,963 | \$11,000 | \$11,000 | \$12,000 |
| 01 04 105 | Worker's Compensation | \$8,754 | \$8,500 | \$300 | \$1,500 | \$1,600 |
| 01 04 107 | Retirement | \$7,847 | \$8,220 | \$4,500 | \$4,500 | \$7,450 |
| 01 04 108 | Medicare | \$2,135 | \$2,258 | \$1,550 | \$1,500 | \$1,600 |
| 01 04 111 | Other Compensation | \$2,100 | \$2,100 | \$2,000 | \$1,800 | \$2,300 |
| PERSONAL SERVICES | | \$200,268 | \$206,528 | \$129,550 | \$130,100 | \$139,700 |
| 01 04 120 | Travel/Training | \$1,000 | \$1,000 | \$1,800 | \$1,200 | \$1,800 |
| 01 04 121 | Telephone | \$1,100 | \$1,100 | \$1,100 | \$950 | \$0 |
| 01 04 122 | Utilities | \$2,200 | \$2,400 | \$3,000 | \$2,800 | \$0 |
| 01 04 124 | Membership Dues | \$250 | \$250 | \$250 | \$65 | \$250 |
| 01 04 125 | Publications & Books | \$250 | \$250 | \$250 | \$0 | \$250 |
| 01 04 127 | Advertising/Printing | \$650 | \$650 | \$650 | \$700 | \$800 |
| 01 04 128 | Prisoner Boarding/Contingencies | \$3,100 | \$3,100 | \$3,400 | \$3,200 | \$3,400 |
| 01 04 129 | Other Services and Charges | \$0 | \$0 | \$0 | \$0 | \$500 |
| SERVICES & CHARGES | | \$8,550 | \$8,750 | \$10,450 | \$8,915 | \$7,000 |
| 01 04 132 | Software & Support | \$500 | \$500 | \$27,500 | \$27,500 | \$27,500 |
| 01 04 132 | Other Professional Services | \$500 | \$500 | \$500 | \$500 | \$750 |
| PROFESSIONAL SERVICES | | \$1,000 | \$1,000 | \$28,000 | \$28,000 | \$28,250 |
| 01 04 140 | Rentals & Leases | \$27,000 | \$27,000 | \$3,500 | \$3,500 | |
| 01 04 142 | Uniform & Misc Laundry | \$1,500 | \$1,500 | \$0 | \$625 | |
| 01 04 143 | Equipment Repair | \$1,000 | \$1,000 | \$1,000 | \$0 | \$500 |
| CONTRACTUAL SERVICES | | \$29,500 | \$29,500 | \$4,500 | \$4,125 | \$500 |
| 01 04 154 | Tools/Equipment | \$500 | \$500 | \$1,000 | \$0 | |
| 01 04 157 | Uniforms & Safety Gear | \$800 | \$800 | \$800 | \$0 | |
| 01 04 162 | Other Supplies & Materials | \$350 | \$350 | \$350 | \$350 | \$1,000 |
| SUPPLIES & MATERIALS | | \$1,650 | \$1,650 | \$2,150 | \$350 | \$1,000 |
| 01 04 165 | Office Equipment/Furniture | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 01 04 169 | Other Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$500 |
| CAPITAL OUTLAY | | | | | \$0 | \$2,000 |
| DEPARTMENT TOTAL | | \$240,968 | \$247,428 | \$174,650 | \$171,490 | \$178,450 |

These expenditures account for operations and functions of the City Court to include the Court Clerk and Municipal Judge.

| ENGINEER | | | | | | |
|---------------------------------|-----------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| PERSONAL SERVICES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVICES & CHARGES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 05 135 | Other Professional Services | \$25,000 | \$25,000 | \$27,000 | \$10,000 | \$18,000 |
| PROFESSIONAL SERVICES | | \$25,000 | \$25,000 | \$27,000 | \$10,000 | \$18,000 |
| SUPPLIES & MATERIALS | | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPARTMENT TOTAL | | \$25,000 | \$25,000 | \$27,000 | \$10,000 | \$18,000 |

These expenditures account for operations and functions for engineering and design work as well as planning reviews. (Don Vick, P.E. is the Consulting City Engineer.)

| POLICE | | | | | | |
|---------------------------------|-------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 06 101 | Salaries & Wages | \$1,900,177 | \$2,055,035 | \$2,178,750 | \$2,078,000 | \$2,340,650 |
| 01 06 102 | Overtime | \$17,000 | \$18,392 | \$19,350 | \$18,500 | \$20,050 |
| 01 06 103 | Social Security | \$138,284 | \$149,607 | \$157,500 | \$145,800 | \$171,300 |
| 01 06 104 | Health Insurance | \$388,210 | \$435,420 | \$466,000 | \$420,120 | \$431,000 |
| 01 06 105 | Worker's Compensation | \$78,355 | \$78,355 | \$91,000 | \$108,000 | \$116,100 |
| 01 06 107 | Retirement | \$260,740 | \$281,109 | \$296,100 | \$280,100 | \$334,300 |
| 01 06 108 | Medicare | \$32,341 | \$34,989 | \$36,750 | \$32,000 | \$39,000 |
| 01 06 109 | Uniform Allowance | \$19,125 | \$18,700 | \$18,700 | \$9,750 | \$29,200 |
| 01 06 110 | Educational Assistance | \$7,200 | \$2,400 | \$2,400 | \$0 | \$2,400 |
| 01 06 111 | Other Compensation | \$15,500 | \$15,500 | \$15,500 | \$18,000 | \$25,000 |
| 01 06 112 | 911 Telecommunicator Salaries | \$302,117 | \$357,979 | \$375,900 | \$348,500 | \$391,050 |
| PERSONAL SERVICES | | \$3,159,049 | \$3,447,486 | \$3,657,950 | \$3,458,770 | \$3,900,050 |
| 01 06 118 | Seized Funds | \$3,000 | \$15,600 | \$3,000 | \$2,500 | \$0 |
| 01 06 120 | Travel/Training | \$6,000 | \$7,500 | \$18,000 | \$19,200 | \$21,500 |
| 01 06 121 | Telephone | \$10,500 | \$11,500 | \$13,500 | \$14,650 | \$22,000 |
| 01 06 122 | Utilities | \$8,000 | \$8,000 | \$12,000 | \$6,000 | \$10,500 |
| 01 06 124 | Membership Dues | \$750 | \$750 | \$1,500 | \$1,050 | \$1,500 |
| 01 06 125 | Publications/Books | \$750 | \$750 | \$750 | \$250 | \$750 |
| 01 06 126 | Insurance | \$24,000 | \$30,000 | \$30,000 | \$39,600 | \$44,550 |
| 01 06 127 | Advertising/Printing | \$3,000 | \$3,000 | \$5,000 | \$4,800 | \$5,000 |
| 01 06 128 | Contingencies | \$500 | \$500 | \$500 | \$500 | \$500 |
| 01 06 129 | Other Services & Charges | \$1,000 | \$1,000 | \$1,000 | \$350 | \$1,000 |
| SERVICES & CHARGES | | \$57,500 | \$78,600 | \$85,250 | \$88,900 | \$107,300 |
| 01 06 132 | Software & Support | \$0 | \$0 | \$0 | \$0 | \$24,200 |
| 01 06 133 | Medical | \$1,500 | \$1,500 | \$3,000 | \$3,300 | \$3,000 |
| 01 06 135 | Other Professional Services | \$3,500 | \$3,500 | \$3,500 | \$3,300 | \$3,500 |
| PROFESSIONAL SERVICES | | \$5,000 | \$5,000 | \$6,500 | \$6,600 | \$30,700 |
| 01 06 140 | Rentals & Leases | \$11,491 | \$21,450 | \$21,500 | \$10,000 | \$20,000 |
| 01 06 141 | Maintenance Agreements | \$25,620 | \$19,165 | \$19,200 | \$21,750 | \$36,500 |
| 01 06 142 | Uniform & Misc. Laundry | \$6,750 | \$6,750 | \$6,800 | \$3,500 | \$5,000 |
| 01 06 143 | Vehicle/Equipment Repair | \$11,000 | \$11,000 | \$11,000 | \$20,200 | \$22,000 |
| 01 06 144 | Building Repair | \$1,500 | \$1,500 | \$1,500 | \$3,400 | \$1,500 |
| 01 06 145 | Equipment Repair | \$2,250 | \$2,250 | \$2,250 | \$2,050 | \$2,250 |
| 01 06 148 | Other Contractual Services | \$1,500 | \$2,000 | \$2,000 | \$1,750 | \$2,000 |
| CONTRACTUAL SERVICES | | \$60,111 | \$64,115 | \$64,250 | \$62,650 | \$89,250 |
| 01 06 150 | Office Supplies | \$5,000 | \$5,000 | \$5,000 | \$2,750 | \$5,000 |
| 01 06 152 | Medical Supplies & Oxygen | \$150 | \$150 | \$150 | \$100 | \$150 |
| 01 06 153 | Chemicals | \$150 | \$150 | \$150 | \$0 | \$150 |
| 01 06 154 | Tools/Equipment | \$9,300 | \$9,300 | \$9,300 | \$5,550 | \$9,500 |
| 01 06 155 | Fuel/Lubricants | \$30,000 | \$40,000 | \$50,000 | \$46,900 | \$53,500 |
| 01 06 156 | Vehicle/Equipment Parts | \$15,685 | \$15,685 | \$15,700 | \$14,850 | \$0 |
| 01 06 157 | Uniforms/Safety Gear | \$6,250 | \$8,000 | \$13,000 | \$11,900 | \$13,000 |
| 01 06 162 | Other Supplies & Materials | \$6,000 | \$6,000 | \$6,000 | \$5,600 | \$6,000 |
| 01 06 163 | Ammunition | \$8,500 | \$8,500 | \$9,000 | \$9,300 | \$9,300 |
| SUPPLIES & MATERIALS | | \$81,035 | \$92,785 | \$108,300 | \$96,950 | \$86,600 |
| 01 06 165 | Computer | \$0 | \$0 | \$0 | \$0 | \$3,400 |
| CAPITAL OUTLAY | | | | | | \$3,400 |
| DEPARTMENT TOTAL | | \$3,362,693 | \$3,687,986 | \$3,922,250 | \$3,713,870 | \$4,227,300 |

Estimated FY 23-24 Personal Services are low due to vacancies during the year. Projected FY 24-25 are for our fully staffed department.

| FIRE | | | | | | |
|---------------------------------|----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-23 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 07 101 | Salaries & Wages | \$1,691,770 | \$1,717,235 | \$1,806,000 | \$1,785,050 | \$1,971,000 |
| 01 07 102 | Overtime | \$50,300 | \$62,370 | \$71,000 | \$65,250 | \$73,000 |
| 01 07 104 | Health Insurance | \$270,930 | \$317,259 | \$347,000 | \$277,250 | \$315,000 |
| 01 07 105 | Worker's Compensation | \$63,000 | \$71,000 | \$76,000 | \$81,300 | \$80,600 |
| 01 07 107 | Retirement | \$234,260 | \$248,997 | \$253,400 | \$252,225 | \$287,650 |
| 01 07 108 | Medicare | \$24,128 | \$25,830 | \$26,250 | \$26,300 | \$29,850 |
| 01 07 109 | Uniform Allowance | \$21,000 | \$21,000 | \$21,000 | \$24,000 | \$22,900 |
| 01 07 110 | Educational Assistance | \$2,400 | \$2,400 | \$2,400 | \$0 | \$2,400 |
| 01 07 111 | Other Compensation | \$12,155 | \$12,155 | \$12,200 | \$15,550 | \$65,000 |
| 01 07 112 | Reimbursements & Per Diem | \$10,000 | \$10,000 | \$10,000 | \$0 | \$0 |
| PERSONAL SERVICES | | \$2,379,943 | \$2,488,246 | \$2,625,250 | \$2,526,925 | \$2,847,400 |
| 01 07 120 | Travel/Training | \$19,000 | \$29,000 | \$29,000 | \$30,900 | \$37,500 |
| 01 07 121 | Telephone | \$3,500 | \$5,000 | \$5,000 | \$5,900 | \$7,200 |
| 01 07 122 | Utilities | \$10,000 | \$10,000 | \$15,000 | \$8,500 | \$15,000 |
| 01 07 123 | Postage & Freight | \$100 | \$100 | \$100 | \$100 | \$250 |
| 01 07 124 | Membership Dues | \$1,500 | \$1,500 | \$2,000 | \$2,200 | \$2,000 |
| 01 07 125 | Publications/Books | \$2,500 | \$2,500 | \$2,500 | \$1,950 | \$3,000 |
| 01 07 126 | Insurance | \$17,500 | \$17,500 | \$17,500 | \$20,300 | \$20,000 |
| 01 07 127 | Advertising/Printing | \$1,200 | \$1,200 | \$1,200 | \$1,250 | \$1,200 |
| 01 07 128 | Contingencies | \$1,000 | \$1,000 | \$1,000 | \$0 | \$1,000 |
| 01 07 129 | Other Services & Charges | \$1,000 | \$1,000 | \$1,000 | \$1,550 | \$2,000 |
| SERVICES & CHARGES | | \$57,300 | \$68,800 | \$74,300 | \$72,650 | \$89,150 |
| 01 07 131 | Legal | \$6,000 | \$6,000 | \$6,000 | \$1,000 | |
| 01 07 132 | Software & Support | \$0 | \$0 | \$0 | \$0 | \$3,500 |
| 01 07 133 | Medical | \$73,000 | \$73,000 | \$75,500 | \$75,650 | \$10,000 |
| PROFESSIONAL SERVICES | | \$79,000 | \$79,000 | \$81,500 | \$76,650 | \$13,500 |
| 01 07 140 | Rentals & Leases | \$1,000 | \$2,000 | \$3,400 | \$3,450 | \$3,500 |
| 01 07 141 | Maintenance Agreements | \$6,500 | \$10,250 | \$20,250 | \$33,000 | \$57,000 |
| 01 07 142 | Uniform & Misc. Laundry | \$1,500 | \$1,500 | \$1,500 | \$800 | \$1,500 |
| 01 07 143 | Vehicle/Equipment Repair | \$25,000 | \$25,000 | \$25,000 | \$48,900 | \$35,000 |
| 01 07 144 | Building Repair | \$6,000 | \$6,000 | \$6,000 | \$9,000 | \$8,000 |
| 01 07 145 | Equipment Repair | \$3,700 | \$3,700 | \$3,700 | \$0 | \$1,500 |
| 01 07 148 | Other Contractual Services | \$1,400 | \$1,400 | \$1,400 | \$4,500 | \$1,000 |
| CONTRACTUAL SERVICES | | \$45,100 | \$49,850 | \$61,250 | \$99,650 | \$107,500 |
| 01 07 150 | Office Supplies | \$2,000 | \$2,000 | \$2,000 | \$4,350 | \$3,000 |
| 01 07 151 | Janitorial Supplies | \$3,000 | \$3,000 | \$3,000 | \$150 | \$3,500 |
| 01 07 152 | Medical Supplies & Oxygen | \$3,300 | \$5,000 | \$5,000 | \$6,100 | \$6,000 |
| 01 07 153 | Chemicals | \$750 | \$750 | \$750 | \$0 | \$0 |
| 01 07 154 | Tools/Equipment | \$7,000 | \$7,000 | \$7,000 | \$5,750 | \$6,000 |
| 01 07 155 | Fuel/Lubricants | \$8,500 | \$12,000 | \$14,500 | \$15,050 | \$15,100 |
| 01 07 156 | Vehicle/Equipment Parts | \$6,000 | \$6,000 | \$6,000 | \$8,150 | \$0 |
| 01 07 157 | Uniforms/Safety Gear | \$13,000 | \$13,000 | \$13,000 | \$14,300 | \$13,000 |
| 01 07 162 | Other Supplies & Materials | \$5,000 | \$5,000 | \$5,000 | \$6,150 | \$1,500 |
| SUPPLIES & MATERIALS | | \$48,550 | \$53,750 | \$56,250 | \$60,000 | \$48,100 |
| DEPARTMENT TOTAL | | \$2,609,893 | \$2,739,646 | \$2,898,550 | \$2,835,875 | \$3,105,650 |

Estimated FY 23-24 Personal Services were low due to vacancies during the year. Projected FY 24-25 are for our fully staffed department.

| PUBLIC WORKS | | | | | | |
|---------------------------------|-----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 08 101 | Salaries & Wages | \$155,539 | \$246,829 | \$259,350 | \$260,100 | \$303,900 |
| 01 08 102 | Overtime | \$6,000 | \$7,350 | \$7,800 | \$6,750 | \$6,500 |
| 01 08 103 | Social Security | \$10,088 | \$15,303 | \$16,100 | \$15,600 | \$19,250 |
| 01 08 104 | Health Insurance | \$23,674 | \$51,387 | \$55,600 | \$50,350 | \$43,100 |
| 01 08 105 | Worker's Compensation | \$6,000 | \$9,000 | \$2,600 | \$4,600 | \$2,600 |
| 01 08 107 | Retirement | \$16,640 | \$17,278 | \$19,950 | \$18,700 | \$21,800 |
| 01 08 108 | Medicare | \$2,392 | \$3,579 | \$3,750 | \$3,650 | \$4,550 |
| 01 08 111 | Other Compensation | \$1,500 | \$2,000 | \$3,000 | \$2,500 | \$2,500 |
| PERSONAL SERVICES | | \$221,833 | \$352,727 | \$368,150 | \$362,250 | \$404,200 |
| 01 08 120 | Travel/Training | \$800 | \$800 | \$1,500 | \$700 | \$8,000 |
| 01 08 121 | Telephone | \$8,500 | \$10,500 | \$10,500 | \$9,200 | \$10,500 |
| 01 08 122 | Utilities | \$16,000 | \$20,500 | \$22,000 | \$15,350 | \$122,000 |
| 01 08 123 | Postage & Freight | \$150 | \$150 | \$150 | \$50 | \$150 |
| 01 08 124 | Membership Dues | \$150 | \$150 | \$200 | \$0 | \$400 |
| 01 08 125 | Publications/Books | \$0 | \$0 | \$0 | \$0 | \$250 |
| 01 08 126 | Insurance | \$3,500 | \$3,500 | \$3,500 | \$4,650 | \$21,400 |
| 01 08 127 | Advertising/Printing | \$200 | \$950 | \$1,000 | \$100 | \$1,150 |
| 01 08 128 | Contingencies | \$1,250 | \$1,250 | \$1,250 | \$150 | \$1,250 |
| 01 08 129 | Other Services & Charges | \$1,500 | \$1,500 | \$1,500 | \$1,100 | \$1,500 |
| SERVICES & CHARGES | | \$32,050 | \$39,300 | \$41,600 | \$31,300 | \$166,600 |
| 01 08 132 | Software & Support | \$0 | \$0 | \$0 | \$0 | \$600 |
| 01 08 133 | Medical Physical | \$0 | \$0 | \$0 | \$0 | \$500 |
| 01 08 140 | Rentals & Leases | \$1,200 | \$1,200 | \$1,200 | \$150 | \$1,200 |
| 01 08 141 | Maintenace Agreements | \$0 | \$0 | \$0 | \$0 | \$126,700 |
| 01 08 142 | Uniform Cleaning | \$0 | \$0 | \$0 | \$0 | \$750 |
| 01 08 143 | Vehicle & Equipment Repair | \$1,500 | \$1,500 | \$1,500 | \$500 | \$2,500 |
| 01 08 144 | Building Repair | \$500 | \$500 | \$1,000 | \$500 | \$4,500 |
| 01 08 145 | Equipment Repair | \$500 | \$500 | \$500 | \$0 | \$2,000 |
| CONTRACTUAL SERVICES | | \$3,700 | \$3,700 | \$4,200 | \$1,150 | \$138,750 |
| 01 08 147 | Animal Control Supplies | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 01 08 150 | Office Supplies | \$1,000 | \$1,000 | \$1,250 | \$1,300 | \$4,500 |
| 01 08 151 | Janitorial Supplies | \$1,000 | \$1,000 | \$1,000 | \$850 | \$3,500 |
| 01 08 152 | Medical Supplies | \$200 | \$200 | \$400 | \$650 | \$3,500 |
| 01 08 154 | Tools/Equipment | \$750 | \$750 | \$750 | \$850 | \$750 |
| 01 08 155 | Fuel/Lubricants | \$6,000 | \$6,000 | \$6,500 | \$7,500 | \$6,000 |
| 01 08 156 | Vehicle/Equipment Parts | \$3,000 | \$3,000 | \$3,000 | \$1,650 | \$0 |
| 01 08 157 | Uniforms & Safety Gear | \$2,250 | \$2,725 | \$3,500 | \$3,250 | \$15,000 |
| 01 08 162 | Other Supplies & Materials | \$2,500 | \$3,400 | \$3,500 | \$20,000 | \$3,500 |
| SUPPLIES & MATERIALS | | \$16,700 | \$18,075 | \$19,900 | \$36,050 | \$56,750 |
| | | | | | | \$0 |
| 01 08 165 | Office equipment/ Furniture | | | | | \$3,500 |
| CAPITAL OUTLAY | | | | | | \$3,500 |
| DEPARTMENT TOTAL | | \$274,283 | \$413,802 | \$433,850 | \$430,750 | \$769,800 |

These expenditures account for the operations and functions of the Public Works Administration and Animal Control. The animal control officer and animal control facility costs were moved to Public Works from Planning for FY 24-25.

| STREET & ALLEY | | | | | | |
|---------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| 01 09 101 | Salaries & Wages | \$275,600 | \$274,323 | \$305,550 | \$267,500 | \$323,500 |
| 01 09 102 | Overtime | \$70,000 | \$78,750 | \$82,700 | \$51,600 | \$75,000 |
| 01 09 103 | Social Security | \$22,641 | \$17,008 | \$18,950 | \$18,500 | \$24,750 |
| 01 09 104 | Health Insurance | \$73,855 | \$83,456 | \$108,200 | \$86,000 | \$118,000 |
| 01 09 105 | Worker's Compensation | \$15,000 | \$18,000 | \$34,500 | \$39,100 | \$42,000 |
| 01 09 107 | Retirement | \$26,000 | \$19,203 | \$24,150 | \$22,300 | \$27,950 |
| 01 09 108 | Medicare | \$5,200 | \$3,978 | \$4,500 | \$4,300 | \$5,850 |
| 01 09 111 | Other Compensation | \$1,500 | \$1,800 | \$5,000 | \$4,000 | \$4,000 |
| PERSONAL SERVICES | | \$489,796 | \$496,518 | \$583,550 | \$493,300 | \$621,050 |
| 01 09 120 | Travel/Training | \$2,500 | \$2,500 | \$2,500 | \$200 | \$0 |
| 01 09 122 | Utilities | \$32,000 | \$32,000 | \$35,000 | \$46,500 | \$0 |
| 01 09 126 | Insurance | \$4,500 | \$4,500 | \$4,500 | \$6,450 | \$0 |
| 01 09 128 | Contingencies | \$1,000 | \$1,000 | \$1,000 | \$350 | \$1,000 |
| 01 09 129 | Other Services & Charges | \$2,000 | \$2,000 | \$2,500 | \$1,950 | \$2,500 |
| SERVICES & CHARGES | | \$42,000 | \$42,000 | \$45,500 | \$55,450 | \$3,500 |
| 01 09 140 | Rentals & Leases | \$31,500 | \$31,500 | \$31,500 | \$8,350 | \$8,250 |
| 01 09 143 | Vehicle/Equipment Repair | \$15,000 | \$15,000 | \$15,000 | \$5,700 | \$10,000 |
| 01 09 144 | Building Repair | \$500 | \$500 | \$1,000 | \$350 | \$0 |
| 01 09 145 | Equipment Repair | \$500 | \$500 | \$500 | \$350 | \$1,000 |
| 01 09 148 | Mowing/Other Contract Services | \$32,500 | \$32,500 | \$35,000 | \$27,000 | \$10,000 |
| CONTRACTUAL SERVICES | | \$80,000 | \$80,000 | \$83,000 | \$41,750 | \$29,250 |
| 01 09 150 | Office Supplies | \$500 | \$750 | \$750 | \$750 | \$0 |
| 01 09 151 | Janitorial Supplies | \$1,000 | \$1,000 | \$1,000 | \$750 | \$0 |
| 01 09 152 | Medical Supplies & Oxygen | \$100 | \$100 | \$300 | \$250 | \$0 |
| 01 09 153 | Chemicals | \$1,500 | \$1,500 | \$1,500 | \$350 | \$1,000 |
| 01 09 154 | Tools/Equipment | \$2,500 | \$2,500 | \$3,000 | \$3,000 | \$3,000 |
| 01 09 155 | Fuel/Lubricants | \$17,000 | \$17,000 | \$18,000 | \$11,850 | \$16,000 |
| 01 09 156 | Vehicle/Equipment Parts | \$6,000 | \$6,000 | \$7,000 | \$6,100 | \$0 |
| 01 09 157 | Uniforms/Safety Gear | \$7,000 | \$7,250 | \$8,000 | \$7,800 | \$0 |
| 01 09 158 | Street Maintenance Materials | \$25,000 | \$35,000 | \$40,000 | \$26,750 | \$40,000 |
| 01 09 159 | Street Signs | \$6,500 | \$6,500 | \$8,000 | \$10,250 | \$8,000 |
| 01 09 160 | Traffic Supplies & Repair | \$5,000 | \$5,000 | \$5,500 | \$7,165 | \$5,500 |
| 01 09 162 | Other Supplies & Materials | \$6,000 | \$6,400 | \$8,000 | \$5,100 | \$7,000 |
| SUPPLIES & MATERIALS | | \$78,100 | \$89,000 | \$101,050 | \$80,115 | \$80,500 |
| DEPARTMENT TOTAL | | \$689,896 | \$707,518 | \$813,100 | \$670,615 | \$734,300 |

These expenditures account for operations and functions for the Street department for maintenance of streets, alleys, sidewalks, and drainage. Personal Services were low for FY 23-24 due to two vacancies that will be filled starting July 1, 2024.

| SEWER | | | | | | |
|---------------------------------|----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 24-25 | PROPOSED FY 24-25 |
| 01 10 101 | Salaries & Wages | \$101,308 | \$107,930 | \$117,600 | \$135,900 | \$141,350 |
| 01 10 102 | Overtime | \$35,000 | \$36,750 | \$42,000 | \$31,350 | \$35,000 |
| 01 10 103 | Social Security | \$8,840 | \$6,692 | \$7,850 | \$9,850 | \$11,000 |
| 01 10 104 | Health Insurance | \$16,209 | \$18,316 | \$29,250 | \$30,050 | \$47,600 |
| 01 10 105 | Worker's Compensation | \$6,000 | \$6,000 | \$1,700 | \$3,050 | \$3,300 |
| 01 10 107 | Retirement | \$10,608 | \$7,555 | \$11,050 | \$10,300 | \$12,450 |
| 01 10 108 | Medicare | \$2,080 | \$1,565 | \$1,850 | \$2,300 | \$2,650 |
| 01 10 111 | Other Compensation | \$600 | \$800 | \$1,600 | \$1,650 | \$1,600 |
| PERSONAL SERVICES | | \$180,645 | \$185,608 | \$212,900 | \$224,450 | \$254,950 |
| 01 10 120 | Travel/Training | \$1,000 | \$1,000 | \$1,500 | \$1,300 | \$0 |
| 01 10 124 | Membership Dues | \$200 | \$200 | \$200 | \$0 | \$0 |
| 01 10 125 | Publications/Books | \$100 | \$100 | \$100 | \$0 | \$0 |
| 01 10 126 | Insurance | \$3,000 | \$3,000 | \$3,000 | \$1,900 | \$0 |
| 01 10 127 | Advertising/Printing | \$150 | \$150 | \$150 | \$50 | \$0 |
| 01 10 128 | Contingencies | \$2,500 | \$2,500 | \$2,500 | \$2,200 | \$2,500 |
| 01 10 129 | Other Services & Charges | \$500 | \$1,250 | \$1,250 | \$1,350 | \$1,250 |
| SERVICES & CHARGES | | \$7,450 | \$8,200 | \$8,700 | \$6,800 | \$3,750 |
| 01 10 140 | Rentals & Leases | \$2,500 | \$2,500 | \$2,500 | \$150 | \$2,000 |
| 01 10 143 | Vehicle/Equipment Repair | \$5,000 | \$5,000 | \$5,000 | \$4,400 | \$5,000 |
| 01 10 144 | Building Repair | \$500 | \$750 | \$800 | \$150 | \$0 |
| 01 10 145 | Equipment Repair | \$500 | \$500 | \$500 | \$0 | \$2,000 |
| 01 10 148 | Other Contractual Services | \$15,000 | \$15,000 | \$15,000 | \$20,500 | \$20,000 |
| CONTRACTUAL SERVICES | | \$23,500 | \$23,750 | \$23,800 | \$25,200 | \$29,000 |
| 01 10 150 | Office Supplies | \$400 | \$900 | \$900 | \$900 | \$0 |
| 01 10 151 | Janitorial Supplies | \$200 | \$200 | \$300 | \$750 | \$0 |
| 01 10 152 | Medical Supplies & Oxygen | \$100 | \$100 | \$200 | \$300 | \$0 |
| 01 10 153 | Chemicals | \$6,750 | \$6,750 | \$7,000 | \$1,000 | \$5,000 |
| 01 10 154 | Tools/Equipment | \$1,500 | \$1,500 | \$2,000 | \$1,950 | \$2,500 |
| 01 10 155 | Fuel/Lubricants | \$8,000 | \$17,500 | \$16,000 | \$8,950 | \$12,500 |
| 01 10 156 | Vehicle/Equipment Parts | \$4,500 | \$4,500 | \$5,500 | \$3,500 | \$0 |
| 01 10 157 | Uniforms/Safety Gear | \$2,500 | \$3,400 | \$4,000 | \$4,000 | \$0 |
| 01 10 162 | Other Supplies & Materials | \$8,500 | \$12,500 | \$12,000 | \$15,500 | \$11,500 |
| SUPPLIES & MATERIALS | | \$32,450 | \$47,350 | \$47,900 | \$36,850 | \$31,500 |
| DEPARTMENT TOTAL | | \$244,045 | \$264,908 | \$293,300 | \$293,300 | \$319,200 |

These expenditures account for operations and functions for the Sewer Department for the maintenance of all sewer lines.

| SANITATION | | | | | | |
|---------------------------------|---------------------------------|------------------|------------------|---------------------|------------------|--------------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| PERSONAL SERVICES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVICES & CHARGES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 11 146 | Recycling/Hazardous Waste | \$255,215 | \$259,150 | \$265,000.00 | \$265,000 | \$271,000 |
| 01 11 148 | Solid Waste Collection/Disposal | \$697,805 | \$714,250 | \$730,000.00 | \$730,000 | \$746,450 |
| CONTRACTUAL SERVICES | | \$953,020 | \$973,400 | \$995,000.00 | \$995,000 | \$1,017,450 |
| 01 11 155 | Fuel/Lubricants | \$500 | \$500 | \$500.00 | \$500 | \$0 |
| 01 11 156 | Vehicle/Equipment Parts | \$2,500 | \$2,500 | \$2,500.00 | \$2,500 | \$0 |
| 01 11 162 | Other Supplies & Materials | \$1,000 | \$1,000 | \$1,500.00 | \$1,500 | \$1,500 |
| SUPPLIES & MATERIALS | | \$4,000 | \$4,000 | \$4,500.00 | \$4,400 | \$1,500 |
| DEPARTMENT TOTAL | | \$957,020 | \$977,400 | \$999,500.00 | \$999,400 | \$1,018,950 |

These expenditures account for our contracted sanitation operations with Waste Connections.

| GARAGE | | | | | | |
|---------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| 01 12 101 | Salaries & Wages | \$59,435 | \$54,380 | \$64,050 | \$63,250 | \$68,650 |
| 01 12 102 | Overtime | \$20,000 | \$26,250 | \$21,000 | \$8,100 | \$18,000 |
| 01 12 103 | Social Security | \$4,992 | \$3,372 | \$4,000 | \$4,450 | \$5,450 |
| 01 12 104 | Health Insurance | \$21,801 | \$10,170 | \$11,000 | \$9,850 | \$9,750 |
| 01 12 105 | Worker's Compensation | \$3,000 | \$3,000 | \$900 | \$1,550 | \$1,650 |
| 01 12 107 | Retirement | \$6,032 | \$3,807 | \$5,150 | \$5,000 | \$6,100 |
| 01 12 108 | Medicare | \$1,248 | \$789 | \$950 | \$1,050 | \$1,250 |
| 01 12 111 | Other Compensation | \$610 | \$750 | \$750 | \$500 | \$750 |
| PERSONAL SERVICES | | \$117,118 | \$102,517 | \$107,800 | \$93,750 | \$111,600 |
| 01 12 120 | Travel/Training | \$750 | \$1,000 | \$1,500 | \$100 | \$0 |
| 01 12 125 | Publications/Books | \$150 | \$150 | \$150 | \$0 | \$0 |
| 01 12 126 | Insurance | \$2,500 | \$2,500 | \$2,500 | \$2,950 | \$0 |
| 01 12 127 | Advertising/Printing | \$75 | \$75 | \$0 | \$0 | \$0 |
| 01 12 128 | Contingencies | \$1,500 | \$1,500 | \$1,500 | \$350 | \$1,500 |
| 01 12 129 | Other Services & Charges | \$1,500 | \$1,500 | \$1,500 | \$1,550 | \$1,500 |
| SERVICES & CHARGES | | \$6,475 | \$6,725 | \$7,150 | \$4,950 | \$3,000 |
| 01 12 140 | Rentals & Leases | \$5,000 | \$5,000 | \$5,000 | \$750 | \$4,000 |
| 01 12 143 | Vehicle/Equipment Repair | \$4,000 | \$4,200 | \$4,200 | \$650 | \$4,500 |
| 01 12 144 | Building Repair | \$500 | \$500 | \$750 | \$600 | \$1,000 |
| 01 12 145 | Equipment Repair | \$500 | \$500 | \$500 | \$0 | \$1,000 |
| CONTRACTUAL SERVICES | | \$10,000 | \$10,200 | \$10,450 | \$2,000 | \$10,500 |
| 01 12 150 | Office Supplies | \$300 | \$750 | \$750 | \$750 | \$0 |
| 01 12 151 | Janitorial Supplies | \$400 | \$400 | \$400 | \$650 | \$0 |
| 01 12 152 | Medical Supplies & Oxygen | \$100 | \$100 | \$150 | \$250 | \$0 |
| 01 12 154 | Tools/Equipment | \$4,000 | \$4,000 | \$4,000 | \$1,200 | \$3,500 |
| 01 12 155 | Fuel/Lubricants | \$5,200 | \$6,250 | \$6,500 | \$4,500 | \$6,500 |
| 01 12 156 | Vehicle/Equipment Parts | \$3,000 | \$3,000 | \$3,000 | \$1,500 | \$0 |
| 01 12 157 | Uniforms/Safety Gear | \$1,900 | \$1,900 | \$2,000 | \$2,250 | \$0 |
| 01 12 162 | Other Supplies & Materials | \$6,500 | \$7,750 | \$7,750 | \$4,300 | \$7,300 |
| SUPPLIES & MATERIALS | | \$21,400 | \$24,150 | \$24,550 | \$15,400 | \$17,300 |
| DEPARTMENT TOTAL | | \$154,993 | \$143,592 | \$149,950 | \$116,100 | \$142,400 |

These expenditures account for operations and functions for our mechanic and the garage for our rolling stock and equipment.

| PARK | | | | | | |
|---------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| ACCOUNT | DEPARTMENT | BUDGETED | BUDGETED | BUDGETED | ESTIMATED | PROPOSED |
| NUMBER | ACTIVITY | FY 21-22 | FY 22-23 | FY 23-24 | FY 23-24 | FY 24-25 |
| 01 13 101 | Salaries & Wages | \$103,775 | \$108,989 | \$115,500 | \$117,500 | \$123,950 |
| 01 13 102 | Overtime | \$37,500 | \$42,000 | \$44,000 | \$38,500 | \$44,000 |
| 01 13 103 | Social Security | \$8,840 | \$6,757 | \$9,250 | \$9,250 | \$10,500 |
| 01 13 104 | Health Insurance | \$30,744 | \$34,740 | \$38,000 | \$33,750 | \$33,500 |
| 01 13 105 | Worker's Compensation | \$6,000 | \$6,000 | \$4,000 | \$4,350 | \$4,700 |
| 01 13 107 | Retirement | \$10,400 | \$7,629 | \$11,000 | \$10,900 | \$11,900 |
| 01 13 108 | Medicare | \$2,080 | \$1,580 | \$2,200 | \$2,150 | \$2,450 |
| 01 13 111 | Other Compensation | \$1,220 | \$1,500 | \$1,500 | \$1,650 | \$1,600 |
| PERSONAL SERVICES | | \$200,559 | \$209,196 | \$225,450 | \$218,050 | \$232,600 |
| 01 13 120 | Travel/Training | \$800 | \$800 | \$1,500 | \$50 | \$0 |
| 01 13 122 | Utilities | \$55,000 | \$55,000 | \$55,000 | \$27,000 | \$0 |
| 01 13 125 | Publications/Books | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 13 126 | Insurance | \$2,850 | \$3,200 | \$3,500 | \$1,000 | \$0 |
| 01 13 128 | Contingencies | \$350 | \$350 | \$350 | \$0 | \$350 |
| 01 13 129 | Other Services & Charges | \$3,000 | \$3,000 | \$3,000 | \$3,200 | \$3,000 |
| SERVICES & CHARGES | | \$62,000 | \$62,350 | \$63,350 | \$31,250 | \$3,350 |
| 01 13 140 | Rentals & Leases | \$5,200 | \$6,000 | \$6,500 | \$1,600 | \$5,000 |
| 01 13 143 | Vehicle/Equipment Repair | \$4,000 | \$4,000 | \$4,000 | \$150 | \$2,000 |
| 01 13 144 | Building Repair | \$500 | \$750 | \$750 | \$600 | \$0 |
| 01 13 145 | Equipment Repair | \$200 | \$200 | \$200 | \$0 | \$1,500 |
| 01 13 148 | Other Contract Services | \$32,500 | \$32,500 | \$35,000 | \$51,400 | \$5,000 |
| CONTRACTUAL SERVICES | | \$42,400 | \$43,450 | \$46,450 | \$53,750 | \$13,500 |
| 01 13 150 | Office Supplies | \$300 | \$750 | \$750 | \$700 | \$0 |
| 01 13 151 | Janitorial Supplies | \$350 | \$350 | \$500 | \$900 | \$0 |
| 01 13 152 | Medical Supplies & Oxygen | \$100 | \$100 | \$150 | \$250 | \$0 |
| 01 13 153 | Chemicals | \$500 | \$500 | \$500 | \$550 | \$500 |
| 01 13 154 | Tools/Equipment | \$3,000 | \$3,000 | \$3,000 | \$1,700 | \$3,000 |
| 01 13 155 | Fuel/Lubricants | \$5,500 | \$8,000 | \$8,500 | \$8,450 | \$8,500 |
| 01 13 156 | Vehicle/Equipment Parts | \$4,000 | \$4,000 | \$4,000 | \$2,050 | \$0 |
| 01 13 157 | Uniforms/Safety Gear | \$2,750 | \$2,750 | \$7,500 | \$5,700 | \$0 |
| 01 13 162 | Other Supplies & Materials | \$14,000 | \$14,000 | \$14,500 | \$7,000 | \$13,500 |
| SUPPLIES & MATERIALS | | \$30,500 | \$33,450 | \$39,400 | \$27,300 | \$25,500 |
| DEPARTMENT TOTAL | | \$335,459 | \$348,446 | \$374,650 | \$330,350 | \$274,950 |

These expenditures account for operations and functions for the maintenance and servicing of our parks.

| GENERAL GOVERNMENT | | | | | | |
|---------------------------------|-----------------------------|------------------|-------------------|-------------------|--------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| 01 14 104 | Health Insurance (Retirees) | \$72,167 | \$93,172 | \$101,200 | \$31,100 | \$0 |
| 01 14 106 | Unemployment | \$0 | \$0 | \$0 | \$8,950 | \$ 15,000.00 |
| PERSONAL SERVICES | | \$72,167 | \$93,172 | \$101,200 | \$40,050 | \$ 15,000.00 |
| 01 14 116 | Collection Costs & Fees | \$7,500 | \$7,500 | \$7,500 | \$4,200 | \$ 7,500.00 |
| 01 14 119 | Economic Development | \$50,000 | \$20,000 | \$20,000 | \$0 | \$ 20,000.00 |
| 01 14 121 | Telephone | \$0 | \$0 | \$0 | \$0 | \$ 8,300.00 |
| 01 14 122 | Utilities | \$0 | \$0 | \$0 | \$0 | \$ 11,300.00 |
| 01 14 124 | Membership Dues | \$14,000 | \$20,000 | \$20,000 | \$14,900 | \$ 20,000.00 |
| 01 14 125 | Publications | \$0 | \$0 | \$140 | \$150 | \$ 5,000.00 |
| 01 14 126 | Insurance | \$47,948 | \$48,000 | \$48,000 | \$26,750 | \$ 74,000.00 |
| 01 14 127 | Advertising/Printing | \$4,500 | \$8,500 | \$8,500 | \$3,700 | \$ 8,500.00 |
| 01 14 128 | Contingencies | \$25,000 | \$38,000 | \$38,000 | \$28,400 | \$ 35,000.00 |
| 01 14 129 | Other Services & Charges | \$40,000 | \$44,000 | \$48,500 | \$47,400 | \$ 48,000.00 |
| SERVICES & CHARGES | | \$188,948 | \$186,000 | \$190,640 | \$125,500 | \$ 237,600.00 |
| 01 14 132 | Software & Support | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 14 133 | Medical & EMSA Subsidy | \$0 | \$0 | \$0 | \$0 | \$ 80,000.00 |
| 01 14 134 | Auditor | \$18,000 | \$24,000 | \$24,000 | \$25,650 | \$ 24,000.00 |
| 01 14 135 | Other Professional Services | \$30,000 | \$15,000 | \$30,000 | \$11,850 | \$ 45,000.00 |
| PROFESSIONAL SERVICES | | \$48,000 | \$39,000 | \$54,000 | \$37,500 | \$149,000 |
| 01 14 140 | Rentals & Leases | \$0 | \$0 | \$0 | \$0 | \$ 17,000.00 |
| 01 14 141 | Maintenance Agreements | \$0 | \$0 | \$0 | \$750 | \$ 3,500.00 |
| 01 14 144 | Building Repair | \$11,000 | \$15,000 | \$30,000 | \$32,150 | \$ 35,000.00 |
| 01 14 145 | Equipment Repair | \$0 | \$0 | \$2,000 | \$400 | \$ 3,000.00 |
| 01 14 148 | Other Contractual Services | \$16,000 | \$24,000 | \$26,000 | \$29,900 | \$ 27,000.00 |
| CONTRACTUAL SERVICES | | \$27,000 | \$39,000 | \$58,000 | \$63,200 | \$ 85,500.00 |
| 01 14 150 | Office Supplies | \$12,000 | \$15,000 | \$20,000 | \$19,000 | \$ 20,000.00 |
| 01 14 151 | Janitorial Supplies | \$5,500 | \$6,400 | \$7,500 | \$10,450 | \$ 10,000.00 |
| 01 14 162 | Other Supplies & Materials | \$5,000 | \$9,500 | \$9,500 | \$2,750 | \$ 10,000.00 |
| SUPPLIES & MATERIALS | | \$22,500 | \$30,900 | \$37,000 | \$32,200 | \$ 40,000.00 |
| 01 14 165 | Office Equipment/Furniture | \$0 | \$0 | \$0 | \$0 | \$ 1,500.00 |
| 01 14 169 | Other Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$ 1,500.00 |
| CAPTIAL OUTLAY | | | | | \$ | 3,000.00 |
| DEPARTMENT TOTAL | | \$358,615 | \$388,072 | \$442,700 | \$374,050 | \$ 530,100.00 |

These expenditures account for operations and functions for general government needs for all departments. General Government is higher than previous years as shared services are consolidated from other departments.

| PLANNING | | | | | | |
|---------------------------------|-----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| ACCOUNT NUMBER | DEPARTMENT ACTIVITY | BUDGETED FY 21-22 | BUDGETED FY 22-23 | BUDGETED FY 23-24 | ESTIMATED FY 22-23 | PROPOSED FY 24-25 |
| 01 15 101 | Salaries & Wages | \$335,124 | \$360,734 | \$394,065 | \$419,900 | \$378,700 |
| 01 15 102 | Overtime | \$2,000 | \$2,100 | \$3,150 | \$0 | \$2,500 |
| 01 15 103 | Social Security | \$20,365 | \$22,368 | \$24,700 | \$25,650 | \$23,650 |
| 01 15 104 | Health Insurance | \$59,735 | \$65,898 | \$70,000 | \$60,550 | \$49,500 |
| 01 15 105 | Worker's Compensation | \$18,000 | \$16,896 | \$6,000 | \$8,600 | \$9,200 |
| 01 15 107 | Retirement | \$23,920 | \$27,902 | \$31,500 | \$28,500 | \$26,750 |
| 01 15 108 | Medicare | \$4,961 | \$5,234 | \$5,800 | \$6,000 | \$5,550 |
| 01 15 111 | Other Compensation | \$4,200 | \$1,200 | \$2,500 | \$4,600 | \$2,500 |
| PERSONAL SERVICES | | \$468,305 | \$502,332 | \$537,715 | \$553,800 | \$498,350 |
| 01 15 120 | Travel/Training | \$3,500 | \$3,500 | \$5,000 | \$2,600 | \$4,000 |
| 01 15 121 | Telephone | \$5,500 | \$5,500 | \$5,000 | \$4,750 | \$4,300 |
| 01 15 122 | Utilities | \$2,700 | \$3,000 | \$3,500 | \$3,000 | \$0 |
| 01 15 124 | Membership Dues | \$1,000 | \$1,000 | \$1,000 | \$400 | \$800 |
| 01 15 125 | Publications/Books | \$800 | \$1,700 | \$1,700 | \$1,200 | \$800 |
| 01 15 126 | Insurance | \$1,500 | \$2,000 | \$2,500 | \$4,000 | \$4,500 |
| 01 15 127 | Advertising/Printing | \$2,600 | \$2,600 | \$2,600 | \$1,950 | \$2,000 |
| 01 15 128 | Contingencies | \$500 | \$500 | \$500 | \$50 | \$500 |
| 01 15 129 | Other Services & Charges | \$1,000 | \$1,000 | \$2,500 | \$50 | \$2,000 |
| SERVICES & CHARGES | | \$19,100 | \$20,800 | \$24,300 | \$18,000 | \$18,900 |
| 01 15 132 | Software & Support | \$500 | \$500 | \$500 | \$0 | \$5,300 |
| 01 15 133 | Medical | \$500 | \$500 | \$500 | \$0 | \$0 |
| 01 15 135 | Other Professional Services | \$500 | \$500 | \$500 | \$0 | \$500 |
| PROFESSIONAL SERVICES | | \$1,500 | \$1,500 | \$1,500 | \$0 | \$5,800 |
| 01 15 140 | Rentals & Leases | \$0 | \$0 | \$3,300 | \$3,900 | \$0 |
| 01 15 141 | Maintenance Agreements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 01 15 142 | Uniform & Misc. Laundry | \$1,500 | \$1,500 | \$1,500 | \$650 | \$900 |
| 01 15 143 | Vehicle/Equipment Repair | \$2,100 | \$2,100 | \$6,000 | \$200 | \$2,500 |
| 01 15 144 | Building Repair | \$1,500 | \$1,500 | \$2,000 | \$0 | \$1,500 |
| 01 15 145 | Equipment Repair | \$0 | \$0 | \$0 | \$0 | \$500 |
| 01 15 147 | Animal Shelter & Disposal | \$5,500 | \$10,500 | \$11,500 | \$19,000 | \$0 |
| 01 15 148 | Other Contractual Services | \$0 | \$5,000 | \$3,000 | \$1,900 | \$2,600 |
| CONTRACTUAL SERVICES | | \$10,600 | \$20,600 | \$27,300 | \$25,650 | \$8,000 |
| 01 15 154 | Tools/Equipment | \$1,750 | \$1,750 | \$4,500 | \$0 | \$1,000 |
| 01 15 155 | Fuel/Lubricants | \$7,500 | \$7,500 | \$7,500 | \$9,150 | \$8,500 |
| 01 15 156 | Vehicle/Equipment Parts | \$2,000 | \$2,000 | \$2,000 | \$500 | \$2,000 |
| 01 15 157 | Uniforms/Safety Gear | \$2,500 | \$2,500 | \$3,000 | \$1,850 | \$2,500 |
| 01 15 162 | Other Supplies & Materials | \$2,000 | \$2,000 | \$2,000 | \$100 | \$1,800 |
| SUPPLIES & MATERIALS | | \$15,750 | \$15,750 | \$19,000 | \$11,600 | \$15,800 |
| DEPARTMENT TOTAL | | \$515,255 | \$560,982 | \$609,815 | \$609,050 | \$546,850 |

These expenditures account for operations and functions for the Planning Department including licenses, permits, building inspections and code enforcements.

GENERAL FUND KEY COMPONENTS SUMMARY

This report summarizes Beginning Balance Cash and Investments on hand; Operating Reserve; and Transfers from the General Fund to other funds. While no two years are the same, and fund availability from the deposit of TIF loans or GO Bonds can alter the numbers, this page shows our healthy financial position over the past five years, current estimate, and this budget projection.

**GENERAL FUND CASH & INVESTMENTS; OPERATING RESERVE; AND TRANSFER HISTORICAL
FY 2024-25**

| | ACTUAL FY 18-19 | ACTUAL FY 19-20 | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | BUDGETED FY 23-24 | PROPOSED FY 24-25 |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-----------------------------------|
| Cash & Investments 7-1 | \$3,099,762 | \$3,073,107 | \$3,236,035 | \$3,758,479 | \$4,933,554 | \$3,270,000 | \$4,295,000 |
| Operating Reserve | \$3,073,107 | \$2,673,695 | \$2,874,206 | \$3,558,491 | \$2,515,597 | \$1,740,285 | \$3,143,800 |
| Gen Fund Transfer Out | \$1,872,979 | \$1,837,754 | \$1,978,935 | \$3,754,231 | \$5,280,573 | \$3,048,000 | \$2,667,964 |
| | | | | | | | Transfers Out |
| | | | | | | | VPWA Econ Dev \$380,000 |
| | | | | | | | GO Bond Sinking \$1,525,764 |
| | | | | | | | CIP Sales Tax \$762,200 |
| | | | | | | | Total Transfer \$2,667,964 |

CAPITAL IMPROVEMENT FUND

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 and equipment, and facilities and land.

| CAPITAL IMPROVEMENT FUND | | | | | |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|-----------------------------|
| FY 2024-25 BUDGET | | | | | |
| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY24-25 |
| INTEREST | \$23 | \$578 | \$125 | \$51 | \$60 |
| SALES TAX TRANSFER | \$711,162 | \$645,234 | \$0 | \$759,915 | \$762,200 |
| GENERAL FUND TRANSFER | \$0 | \$0 | \$2,817,769 | \$505,000 | \$ |
| GRANTS, ARPA & MISC | \$0 | \$835,200 | \$0 | \$0 | \$0 |
| INSURANCE | \$0 | \$0 | \$0 | \$0 | \$0 |
| SURPLUS 7/1 | \$329,997 | \$404,009 | \$629,838 | \$1,051,162 | \$1,023,622 |
| TOTAL REVENUE | \$1,041,182 | \$1,885,021 | \$3,447,732 | \$2,316,128 | \$1,785,882 |
| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY24-25 |
| PRIOR YEAR EXPENDITURES | \$4,881 | \$55,736 | \$241,094 | \$125,000 | \$0 |
| STREETS & SIDEWALKS | \$284,540 | \$554,624 | \$427,478 | \$72,306 | \$65,000 |
| DRAINAGE & SEWER | \$2,425 | \$45,082 | \$1,227,366 | \$413,396 | \$0 |
| BUILDINGS & LAND | \$79,395 | \$191,390 | \$50,058 | \$103,494 | \$625,000 |
| VEHICLES & EQUIPMENT | \$265,930 | \$381,284 | \$450,574 | \$578,310 | \$499,125 |
| ARCHITECTURAL/ENGINEERING | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$637,172 | \$1,228,116 | \$2,396,570 | \$1,292,506 | \$1,189,125 |
| FUND BALANCE | \$404,010 | \$656,905 | \$1,051,162 | \$1,023,622 | \$596,757 |

CAPITAL IMPROVEMENT FUND

The following page provides the Capital Improvement Fund Line-Item Report with a detailed description to be purchased or completed in FY 2024-25. The Capital Improvement Fund is funded with a dedicated 1/2 cent sales tax, which is 1/9th of our sales tax base.

CAPITAL IMPROVEMENT FUND LINE ITEM BUDGET FY 2024-25

| CAPITAL EXPENDITURE DESCRIPTION | ESTIMATED FY 2024-25 |
|---|-------------------------|
| Streets, Signalization & Sidewalks | |
| Pedestrian Crossing Ridgeview & Britton | \$35,000 |
| Sidewalk Repair and Rehab | \$30,000 |
| Subtotal | \$65,000 |
| Drainage | |
| Subtotal | \$0 |
| Vehicles & Equipment | |
| Lease Purchases | |
| 2019 Ferrara Fire Engine Fire Dept. Year 5 of 7 | \$79,054 |
| 2021 Ford F150 (2) Public Works Year 4 of 4 | \$23,288 |
| 2023 Ram 1500 Public Works Year 2 of 4 | \$13,845 |
| 2024 Ford F350 Public Works Year 1 of 4 | \$17,559 |
| 2021 Ford Explorer Police Dept. Year 4 of 4 | \$14,903 |
| 2022 Dodge Durango (2 ea) Police Dept Year 3 of 4 | \$29,721 |
| 2023 Dodge Durango (5 ea) Police Dept Year 2 of 4 | \$84,782 |
| 2024 Dodge Durango (5 ea) Police Dept Year 1 of 4 | \$95,000 |
| Body Cameras TVPD | \$17,000 |
| Digital Ticket Writers TVPD | \$32,000 |
| Tasers TVPD | \$22,000 |
| Ballistic Shields & Body Armor TVPD | \$18,000 |
| Network server TVFD | \$7,000 |
| Specialty tools & Equipment TVFD | \$20,000 |
| Mid-Size Truck Purchase Code Enforcement | \$25,000 |
| Subtotal | \$499,152 |
| Buildings & Land | |
| Library Roof Replacement & Foundation Repair | \$480,000 |
| Fire Station Renovation & Improvements | \$40,000 |
| Animal Control Facility Renovation | \$10,000 |
| City Hall Furniture (Admin, Planning, Chambers) | \$95,000 |
| Subtotal | \$625,000 |
| Capital Improvement Fund Total | \$1,189,152 |

GENERAL OBLIGATION BOND PROJECT FUND

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 2024-25.

THE VILLAGE GENERAL OBLIGATION BOND PROJECT FUND
FY 2024-25 BUDGET

| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|---------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| BOND proceeds Streets SW Drain. | \$0 | \$3,211,587 | \$4,817,476 | \$4,816,192 | \$0 |
| BOND proceeds Parks | \$0 | \$0 | \$1,649,825 | \$1,649,397 | \$0 |
| INTEREST | \$2,122 | \$205 | \$639 | \$600 | \$500 |
| REIMBURSEMENT | \$31,008 | \$0 | \$0 | \$0 | \$0 |
| MISCELLANEOUS | \$0 | \$0 | \$14,662 | \$0 | \$0 |
| NET ORIGINAL ISSUE PREMIUM | \$0 | \$0 | \$0 | \$0 | \$0 |
| ACCRUED INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 |
| CASH & INVESTMENTS 7/1 | \$3,978,188 | \$1,748 | 1,637,553 | \$6,467,202 | \$8,697,411 |
| TOTAL REVENUE | \$4,011,318 | \$3,213,540 | \$8,120,155 | \$12,933,391 | \$8,697,911 |

| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|---------------------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Cost of Issuance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Architectural/Engineering | \$0 | \$0 | \$173,240 | \$283,340 | \$462,000 |
| Street Resurfacing | 1,682,739 | \$0 | \$0 | \$2,425,455 | \$2,296,273 |
| Sidewalks | 69,426 | \$175,325 | \$0 | \$0 | \$3,090,100 |
| Park Improvements | 889,800 | \$724,111 | \$0 | \$1,526,185 | \$1,550,038 |
| Drainage | \$34,999 | 0 | \$0 | \$0 | \$1,299,500 |
| Miscellaneous Fees & Expenses | \$0 | \$450 | \$0 | \$0 | \$0 |
| Signalization | \$0 | \$676,101 | \$0 | \$0 | \$0 |
| Premium Deposit to Sinking Fund | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Expended | \$1,332,606 | \$0 | 1,479,713 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$4,009,570 | \$1,575,987 | \$1,652,953 | \$4,234,980 | \$8,697,911 |

| | | | | | |
|---------------------|----------------|--------------------|--------------------|--------------------|------------|
| FUND BALANCE | \$1,748 | \$1,637,553 | \$6,467,202 | \$8,698,411 | \$0 |
|---------------------|----------------|--------------------|--------------------|--------------------|------------|

GENERAL OBLIGATION BOND SINKING FUND

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.

THE VILLAGE GENERAL OBLIGATION BOND SINKING FUND
FY 2024-25 BUDGET

| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED Fy 24-25 |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|
| Premium Deposit | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ad Valorem Tax | \$532,044 | \$830,397 | \$1,278,242 | \$1,256,930 | \$1,525,764 |
| Interest & Miscellaneous | \$700 | \$55 | (\$230) | \$78 | \$55 |
| Surplus Cash 7/1 | \$371,817 | \$318,961 | \$126,118 | \$746,351 | \$741,883 |
| TOTAL REVENUE | \$904,561 | \$1,149,413 | \$1,404,130 | \$2,003,359 | \$2,267,702 |
| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-23 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED Fy 24-25 |
| Principal | \$375,000 | \$850,416 | \$168,959 | \$820,000 | \$820,000 |
| Interest | \$210,300 | \$171,994 | \$487,987 | \$735,786 | \$705,164 |
| Miscellaneous | \$300 | \$885 | \$600 | \$600 | \$600 |
| TOTAL EXPENDITURES | \$585,600 | \$1,023,295 | \$657,546 | \$1,556,386 | \$1,525,764 |
| FUND BALANCE | \$318,961 | \$126,118 | \$746,584 | \$741,883 | \$741,938 |

SPECIAL PARK FUND

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 2024-25 and create a new Festival and Event Fund next year.

| SPECIAL PARK FUND | | | | | |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|
| FY 2024-25 BUDGET | | | | | |
| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| INTEREST | \$1 | \$1 | \$1 | \$1 | \$0 |
| TRANSFERS | \$7,000 | \$3,500 | \$0 | \$7,500 | \$0 |
| FALL FESTIVAL | \$0 | \$0 | \$14,823 | \$0 | \$0 |
| DONATIONS | \$4 | \$0 | \$0 | \$0 | \$0 |
| SALES | \$1,602 | \$18,849 | \$0 | \$375 | \$0 |
| SURPLUS 7/1 | \$503 | \$3,937 | \$9,818 | \$0 | \$7,876 |
| TOTAL REVENUE | \$9,110 | \$26,286 | \$24,642 | \$7,876 | \$7,876 |
| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| EVENTS & FESTIVAL | \$0 | \$16,102 | \$16,766 | \$0 | \$7,876 |
| PARK EQUIPMENT & BENCHES | \$0 | \$0 | \$0 | \$0 | \$0 |
| PARK ACTIVITIES & EVENTS | \$2,167 | \$0 | \$0 | \$0 | \$0 |
| MISC. SUPPLIES & MATERIALS | \$3,005 | \$0 | \$0 | \$0 | \$0 |
| PRIOR YEAR EXPENDED | \$0 | \$366 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$5,172 | \$16,468 | (\$1,943) | \$0 | \$7,876 |
| FUND BALANCE | \$3,938 | \$9,818 | (\$1,943) | \$7,876 | \$0 |

VILLAGE PUBLIC WORKS AUTHORITY

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. A proposed balance of \$21,000 remains, and will be used for the Memorial Brick Plaque, additional trash receptacles and additional seating in FY 2024-25.

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.

THE VILLAGE PUBLIC WORKS AUTHORITY FY 2024-25 BUDGET

| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|--|--------------------|--------------------|--------------------|-----------------------|----------------------|
| Interest | \$3 | \$10 | \$22 | \$17 | \$10 |
| Sales Tax Transfer (Uptown TIF #3) | \$728,729 | \$411,687 | \$375,895 | \$370,000 | \$380,000 |
| TIF #1 Ad Valorem Tax | \$847,361 | \$818,042 | \$975,047 | \$971,798 | \$975,000 |
| TIF #4 Ad Valorem Tax | \$269 | \$0 | \$72,088 | \$75,999 | \$75,000 |
| TIF #1 Loan Proceeds | \$0 | \$8,675,000 | \$0 | \$0 | \$0 |
| Sales Tax Reserve for Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Surplus Cash | \$27,016 | \$92,730 | \$8,316,258 | \$4,338,416 | \$189,962 |
| TOTAL REVENUE | \$1,603,378 | \$9,997,469 | \$9,739,310 | \$5,756,230 | \$1,619,972 |
| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| Principal Bancfirst | \$679,762 | \$0 | \$0 | \$0 | \$0 |
| Principal Southwest Trinity (Tuscany Village Nursing Center) | \$80,239 | \$0 | \$0 | \$0 | \$0 |
| Interest Bancfirst | \$21,918 | \$0 | \$0 | \$0 | \$0 |
| TIF #1 - Development Assistance | \$0 | \$319,500 | \$0 | \$0 | \$0 |
| Sales Tax TIF #3 (Uptown) | \$728,729 | \$411,687 | \$375,896 | \$370,000 | \$380,000 |
| Cost of Debt Issuance | \$0 | \$193,279 | \$0 | \$0 | \$0 |
| Architectural Engineering | \$0 | \$756,475 | \$0 | \$0 | \$0 |
| TIF #1 Project Construction | \$0 | \$0 | \$4,142,235 | \$4,317,468 | \$21,000 |
| TIF Note Debt Service | \$0 | \$0 | \$882,763 | \$878,800 | \$876,645 |
| TOTAL EXPENDITURES | \$1,510,648 | \$1,680,941 | \$5,400,894 | \$5,566,268 | \$1,277,645 |
| FUND BALANCE | \$92,730 | \$8,316,528 | \$4,338,416 | \$189,962 | \$342,327 |

EMERGENCY RESERVE FUND

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.

EMERGENCY RESERVE FUND BUDGET**FY 2024-25**

| REVENUE SOURCE | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|
| INTEREST | \$13,290 | \$7,965 | \$12,894 | \$41,419 | \$30,000 |
| TRANSFERS | | | | | |
| MISCELLANEOUS | | | | | |
| SURPLUS 7/1 | \$980,376 | \$978,666 | \$957,661 | \$961,243 | \$1,002,662 |
| Total Revenue | \$993,666 | \$986,631 | \$970,555 | \$1,002,662 | \$1,032,662 |
| EXPENDITURE CATEGORY | ACTUAL FY 20-21 | ACTUAL FY 21-22 | ACTUAL FY 22-23 | ESTIMATED FY 23-24 | PROPOSED FY 24-25 |
| TRANSFERS | \$15,000 | \$15,000 | \$15,000 | \$0 | \$0 |
| MISCELLANEOUS | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$15,000 | \$15,000 | \$15,000 | \$0 | \$0 |
| FUND BALANCE | \$981,898 | \$971,631 | \$955,555 | \$1,002,262 | \$1,032,662 |

MISCELLANEOUS FUNDS

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. This fund has a \$65,000 grant projected for Central Square Computer Aided Dispatch for TVFD. If the grant is received, it will be managed through this fund. If it is not received, the revenue and expenditure will be removed.
- 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.

| MISCELLANEOUS FUNDS | | | | |
|------------------------------|--|-----------------------|---------------------------|-------------------------------------|
| FY 2024-25 BUDGET | | | | |
| | Projected Starting Balance 07/01/24 | Projected Revenues | Projected Expenditures | Projected Ending Balance 6/30/25 |
| Juvenile Fund | \$12,974 | \$0 | \$0 | \$12,974 |
| Fire Department Grant Fund | \$10 | \$65,000 | \$65,000 | \$10 |
| Police Department Grant Fund | \$8,434 | \$0 | \$0 | \$8,434 |
| Asset Seizure Fund | \$7,225 | \$0 | \$0 | \$7,225 |

PASS THROUGH ACCOUNT FUNDS

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.

PASS THROUGH ACCOUNT FUNDS FY 2024-25 BUDGET


| | Projected Starting Balance 07/01/24 | Projected Revenues | Projected Expenditures | Projected Ending Balance 6/30/25 |
|--------------------------------|--|-----------------------|---------------------------|-------------------------------------|
| Claims Fund | \$2,165 | \$0 | \$0 | \$2,165 |
| Animal Bond Fund | \$1,713 | \$0 | \$0 | \$1,713 |
| Municipal Court Cash Bond Fund | \$2,359 | \$0 | \$0 | \$2,359 |
| Penalty Assessment Fund | \$29,435 | \$0 | \$0 | \$29,435 |
| Building Code Fund | \$2,668 | \$0 | \$0 | \$2,668 |

Affidavit of Publication

State of Oklahoma }
 } SS:
County of Oklahoma }

Publishers fee: \$227.50

By:



Shelly Sanderson

Sworn to me on this 4th day of June
2024

MaRanda Beeson

By:



MaRanda Beeson
Notary Public, State of OK
No. 10001243
Qualified in Oklahoma County
My commission expires on February
18, 2026

Hearings

(MS2617670)
(6-4-24)

PUBLIC NOTICE OF PROPOSED BUDGET HEARING: A public hearing on the FY 2022-2025 City of The Village Combined Municipal Budget will be held at 9:00 am on Wednesday, June 12, 2024 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, 2024. The public hearing is open to the public and citizen's comments on the proposed budget are welcome. A copy of the proposed budget is available in the Office of the City Clerk.

| THE VILLAGE BUDGET SUMMARY - FY 2024-25 ALL FUNDS | | | | | | | | |
|--|---------------------|--------------------|--------------------|--------------------|----------------|--------------------|--------------------|---------------------|
| PROPOSED REVENUES | GENERAL | CAPITAL | G.O. BOND | G.O. BOND | SPECIAL | VPWA | EMERGENCY | TOTAL ALL |
| FY 2024-25 | FUND | IMPROVEMENT | PROJECT FUND | SINKING FUND | PARK FUND | FUND | RESERVE | FUNDS |
| Cash & Investments 7-1-23 | \$4,800,000 | \$1,023,622 | \$8,697,411 | \$741,883 | \$7,876 | \$200,165 | \$1,002,662 | \$16,473,619 |
| Taxes | \$11,420,264 | \$0 | \$0 | \$1,525,764 | \$0 | \$1,070,000 | \$0 | \$14,016,028 |
| Licenses & Permits | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| Gas Tax & Veh Reg. | \$82,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$82,000 |
| Charges for Service | \$2,250,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,250,000 |
| Fines & Forfeitures - Technology Fees | \$375,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$375,000 |
| Miscellaneous | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| Interest | \$50,000 | \$60 | \$500 | \$55 | \$0 | \$10 | \$30,000 | \$80,625 |
| Intrafund Transfers | \$0 | \$762,200 | \$0 | \$0 | \$0 | \$380,000 | \$0 | \$1,142,200 |
| Total Revenue | \$19,227,264 | \$1,785,882 | \$8,697,911 | \$2,267,702 | \$7,876 | \$1,650,175 | \$1,032,662 | \$34,669,472 |
| PROPOSED EXPENDITURES | GENERAL | CAPITAL | G.O. BOND | G.O. BOND | SPECIAL | VPWA | EMERGENCY | TOTAL ALL |
| FY 2021-22 | FUND | IMPROVEMENT | PROJECT FUND | SINKING FUND | PARK FUND | FUND | RESERVE | FUNDS |
| <i>General Fund</i> | | | | | | | | |
| Council-Manager | \$244,500 | | | | | | | \$244,500 |
| Finance | \$670,400 | | | | | | | \$670,400 |
| Attorney | \$125,000 | | | | | | | \$125,000 |
| Court | \$180,200 | | | | | | | \$180,200 |
| Engineer | \$18,000 | | | | | | | \$18,000 |
| Police | \$4,191,150 | | | | | | | \$4,191,150 |
| Fire | \$3,101,850 | | | | | | | \$3,101,850 |
| Public Works | \$758,100 | | | | | | | \$758,100 |
| Street | \$689,050 | | | | | | | \$689,050 |
| Sewer | \$300,050 | | | | | | | \$300,050 |
| Sanitation | \$1,018,950 | | | | | | | \$1,018,950 |
| Garage | \$141,650 | | | | | | | \$141,650 |
| Park | \$273,650 | | | | | | | \$273,650 |
| General Government | \$495,100 | | | | | | | \$495,100 |
| Building & Code | \$543,000 | | | | | | | \$543,000 |
| Transfers out (Capital Improvement, VPWA, Park Fund) | \$2,667,964 | | | | | | | \$2,667,964 |
| Operating Reserve | <u>\$3,808,650</u> | | | | | | | \$3,808,650 |
| <i>Capital Improvement Fund</i> | | | | | | | | |
| Buildings & Land | | \$535,000 | | | | | | \$535,000 |
| Vehicles & Equipment | | \$527,152 | | | | | | \$527,152 |
| Streets, Signalization & Sidewalks | | \$65,000 | | | | | | \$65,000 |
| Drainage | | \$0 | | | | | | \$0 |
| Operating Reserve | | <u>\$658,730</u> | | | | | | \$658,730 |
| <i>G.O. Bond Project Fund</i> | | | | | | | | |
| Phase II Park Improvements | | | \$1,550,038 | | | | | \$1,550,038 |
| Street - Sidewalks - Drainage | | | \$6,685,873 | | | | | \$6,685,873 |
| Engineering, Design & Misc. Expenses | | | \$462,000 | | | | | \$462,000 |
| Operating Reserve | | | <u>\$0</u> | | | | | \$0 |
| <i>G.O. Bond Sinking Fund</i> | | | | | | | | |
| Principal | | | | \$820,000 | | | | \$820,000 |
| Interest | | | | \$705,164 | | | | \$705,164 |
| Miscellaneous Fees & Expenses | | | | \$600 | | | | \$600 |
| Sinking Fund Reserve | | | | <u>\$741,838</u> | | | | \$741,938 |
| <i>Special Park Fund</i> | | | | | | | | |
| Festival Support | | | | | \$7,876 | | | \$7,876 |
| Miscellaneous Supplies | | | | | \$0 | | | \$0 |
| Operating Reserve | | | | | <u>\$0</u> | | | \$0 |
| <i>Village Public Works Authority Fund</i> | | | | | | | | |
| Sales Tax Incentive (Uptown, Bike Lab) | | | | | | \$380,000 | | \$380,000 |
| TIF #1 Debt Service | | | | | | \$876,645 | | \$876,645 |
| TIF #1 Project Plan Construction | | | | | | \$21,000 | | \$21,000 |
| Reserve for Debt Service | | | | | | \$0 | | \$0 |
| Operating Reserve | | | | | | <u>\$372,530</u> | | \$372,530 |
| <i>Emergency Reserve Fund</i> | | | | | | | | |
| Intrafund Transfer (to General Fund) | | | | | | | \$0 | \$0 |
| Operating Reserve | | | | | | | <u>\$1,032,662</u> | \$1,032,662 |
| Total Expenditures | \$19,227,264 | \$1,785,882 | \$8,697,911 | \$2,267,702 | \$7,876 | \$1,650,175 | \$1,032,662 | \$34,669,472 |