

| CITY OF VALLEY CITY                          |    |               |                     |                |  |
|--|----|---------------|---------------------|----------------|--|
| 2024 MILL LEVY FOR 2025 BUDGET               |    |               |                     |                |  |
| 2024 MILL LEVY for 2025 Revenue              |    | AMOUNT LEVIED | 2024 ESTIMATED LEVY | 2024 MILL LEVY | Increase in \$s from 2024<br>Difference in Mills from 2024 |
| GENERAL FUND 100                             | \$ | 1,573,800     | 67.12               | 65.67          | \$45,900 (2.10)  |
| CITY SHARE OF SPECIALS FUND 203              | \$ | 25,000        | 1.07                | 1.04           | -\$500 (0.09)  |
| LIBRARY FUND 211                             | \$ | 192,200       | 8.11                | 8.02           | \$10,600 (0.03)  |
| CITY TOTAL                                   | \$ | 1,791,000     | 76.30               | 74.73          | \$56,000 (2.22)  |
| STATE  | \$ | -             |                     |                |  |
| VC PARK                                      | \$ | -             |                     |                |  |
| VC SCHOOL DISTRICT                           | \$ | -             |                     |                |  |
| COUNTY                                       | \$ | -             |                     |                |  |
| Total Mills                                  | \$ | 1,791,000     | 76.30               | 74.73          |  |
| 2024 Value of a Mill for City of Valley City |    | \$23,966      |                     |                |  |
|  |    |               |                     |                |  |
|  |    |               |                     |                |  |
|  |    |               |                     |                |  |
|  |    |               |                     |                |  |
| 2023 MILL LEVY for 2024 Revenue              |    | AMOUNT LEVIED | 2023 ESTIMATED LEVY | 2023 MILL LEVY |  |
| GENERAL FUND 100                             | \$ | 1,527,900     | 68.26               | 67.77          |  |
| CITY SHARE OF SPECIALS FUND 203              | \$ | 25,500        | 1.14                | 1.13           |  |
| SPECIAL ASSESSMENT DEFICIENCY FUND 204       | \$ | -             | 0.00                | 0.00           |  |
| EMERGENCY FUND 206                           | \$ | -             | 0.00                | 0.00           |  |
| LIBRARY FUND 211                             | \$ | 181,600       | 8.11                | 8.05           |  |
|  |    |               | 0.00                | 0.00           |  |
| 2023 CITY TOTAL                              | \$ | 1,735,000     | 77.51               | 76.95          |  |
| STATE  | \$ | 22,546        |                     | 1.00           |  |
| VC PARK                                      | \$ | 990,432       |                     | 43.93          |  |
| VC SCHOOL DISTRICT                           | \$ | 2,171,601     |                     | 96.32          |  |
| COUNTY                                       | \$ | 2,637,846     |                     | 117.00         |  |
| Total Mills                                  | \$ | 7,557,425     |                     | 335.20         |  |
| 2023 Value of a Mill for City of Valley City | \$ | 22,546        |                     |                |  |

## City of Valley City

| 2024 Estimated Property Tax &<br>2023 Property Tax Comparison                  | Residential Property |           | Commercial Property |            |
|--|----------------------|-----------|---------------------|------------|
|  | 2023                 | 2024      | 2023                | 2024       |
| Market Value as determined by City Assessor                                    | \$100,000            | \$100,000 | \$500,000           | \$500,000  |
| Taxable Value for Residential Property Set by<br>State is 4.5% of Market Value | 4.5%                 | 4.5%      |                     |            |
| Taxable Value for Commercial Property Set<br>by State is 5% of Market Value    |                      |           | 5.0%                | 5.0%       |
| Taxable Value:.....  | \$4,500              | \$4,500   | \$25,000            | \$25,000   |
| Multiply taxable value times the mill levy/1000                                |                      |           |                     |            |
| 2023 City Mill Levy                      76.95                                 | 0.07695              |           | 0.07695             |            |
| 2024 City Mill Levy                      74.73                                 |                      | 0.07473   |                     | 0.07473    |
| Property Tax:.....   | \$346.28             | \$336.29  | \$1,923.75          | \$1,868.30 |
| Increase/Decrease in Property Tax:   |                      | -\$9.98   |                     | -\$55.45   |
| % of Increase in Property Taxes:   |                      | -3.0%     | -2.9%               |            |

NOTE: 2024 PROPERTY TAXES - STATEMENTS WILL BE MAILED OUT IN  
DECEMBER - USED FOR 2025 EXPENDITURES

| <b>GENERAL FUND</b>                             |                       |                       |            |
|---|-----------------------|-----------------------|------------|
| <b>APPROPRIATIONS AND CASH RESERVE FOR 2025</b> |                       |                       |            |
|   |                       |                       |            |
|   |                       |                       |            |
|   |                       |                       |            |
| <b>FINAL APPROPRIATIONS</b>                     |                       | <b>\$4,291,391.25</b> |            |
| <b>BUDGETED TRANSFERS IN</b>                    |                       | <b>-\$260,000.00</b>  |            |
| <b>BUDGETED TRANSFERS OUT</b>                   |                       | <b>\$440,867.93</b>   |            |
| <b>CASH RESERVE (Note 1)</b>                    |                       | <b>\$1,533,374.00</b> | <b>34%</b> |
|   |                       |                       |            |
|   |                       |                       |            |
| <b>TOTAL APPROPRIATIONS AND CASH RESERVES</b>   |                       | <b>\$6,005,633.18</b> |            |
|   |                       |                       |            |
|   |                       |                       |            |
|   |                       |                       |            |
|   |                       |                       |            |
| <b>CASH AND INVESTMENTS</b>                     | <b>\$2,049,664.90</b> |                       |            |
| <b>(estimated 12-31-24)</b>                     |                       |                       |            |
|   |                       |                       |            |
| <b>ESTIMATED REVENUES</b>                       | <b>\$2,457,075.33</b> |                       |            |
|   |                       |                       |            |
| <b>TOTAL RESOURCES</b>                          |                       | <b>\$4,506,740.23</b> |            |
|   |                       |                       |            |
| <b>LEVY REQUIRED</b>                            |                       | <b>\$1,498,892.95</b> |            |
|   |                       |                       |            |
| <b>ALLOWANCE FOR DELINQUENT TAXES</b>           |                       | <b>\$74,944.65</b>    |            |
| <b>(not to exceed 5% Levy Required)</b>         |                       |                       |            |
|   |                       |                       |            |
| <b>TOTAL AMOUNT LEVIED</b>                      |                       | <b>\$1,573,837.60</b> |            |

| CITY OF VALLEY CITY   |                         |                          |
|---|-------------------------|--------------------------|
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025   |                         |                          |
| PROJECTED GENERAL FUND BALANCE  |                         |                          |
|   |                         |                          |
| <b>Estimated General Fund Balance before Transfers</b>  | <b>12/31/2024</b>       | <b>\$1,973,409.39</b>    |
|   |                         |                          |
| <b>Estimated General Fund Transfers in 2024:</b>  |                         |                          |
| Property Tax Relief Fund 241 trf into General Fund  | \$ 260,000.00           |                          |
| Fund 105 Transfer In  | \$ -                    |                          |
| General Fund trf out to Building Reserve Fund 225   | (\$28,254.49)           |                          |
| General Fund trf out to Equip R/R Fund 230  | (\$155,490.00)          |                          |
|   |                         | \$ 76,255.51             |
|   |                         |                          |
| <b>Estimated General Fund Balance after Transfers</b>   | <b>12/31/2024</b>       | <b>\$2,049,664.90</b>    |
|   |                         |                          |
| <b>Estimated 2025 General Fund Revenue</b>  | <b>\$2,457,075.33</b>   |                          |
| <b>Estimated 2025 General Fund Expenditures</b>   | <b>(\$4,291,391.25)</b> | <b>\$ (1,834,315.92)</b> |
|   |                         |                          |
| <b>Estimated General Fund Transfers in 2025:</b>  |                         |                          |
| Property Tax Relief Fund 241 trf into General Fund  | \$ 260,000.00           |                          |
| General Fund trf out to Building Reserve Fund 225   | (\$101,950.00)          |                          |
| General Fund trf out to Equipment R/R Fund 230  | (\$238,917.93)          | \$ (80,867.93)           |
|   |                         |                          |
| <b>Estimated Ending General Fund Balance 12/31/25</b>   |                         | <b>\$134,481.05</b>      |
|   |                         |                          |
| Revenue from 2024 Mill Levy ( <i>Levy Required Plus Up to 5% allow for delinquent taxes</i> ) |                         | \$ 1,573,837.60          |
|   |                         |                          |
| <b>Estimated Ending General Fund Balance with Mill Levy 12/31/25</b>                          |                         | <b>\$ 1,708,318.65</b>   |

|                      |  |                        |                    |                           |                        |
|----------------------|--|------------------------|--------------------|---------------------------|------------------------|
|                      | <b>CITY OF VALLEY CITY</b>                                 |                        |                    |                           |                        |
|                      | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b> |                        |                    |                           |                        |
|                      | <b>GENERAL FUND REVENUES --- 100</b>                       |                        |                    |                           |                        |
| <b>Acct #</b>        | <b>REVENUES</b>  | <b>2025<br/>BUDGET</b> | <b>2024 BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUAL</b> |
|                      | <b>TAX REVENUE</b>   |                        |                    |                           |                        |
| 3101                 | GENERAL PROPERTY TAXES                                     | XXXXXX                 | \$1,527,900        | \$1,373,270               | \$1,306,561            |
| 3103                 | HOMESTEAD CREDIT TAXES                                     | XXXXXX                 | -                  | \$78,235                  | \$43,404               |
| 3120                 | PMT IN LIEU OF TAXES                                       | \$1,300                | \$1,300            | \$1,300                   | \$1,300                |
| 3181                 | CABLE TV FRANCHISE FEE(CSI & BEK)                          | \$26,000               | \$27,800           | \$27,280                  | \$28,441               |
| 3182                 | STATE REVENUE SHARING-City & P&R                           | \$475,995              | \$454,482          | \$454,482                 | \$496,774              |
| 3183                 | TELECOMMUNICATIONS TAX                                     | \$8,480                | \$8,450            | \$8,478                   | \$8,478                |
| 3184                 | CIGARETTE TAX  | \$10,350               | \$11,683           | \$11,683                  | \$11,500               |
| 3185                 | GAMING TAX 2%  | \$6,000                | \$5,500            | \$5,900                   | \$5,816                |
|                      | <b>TOTAL TAXES</b>   | <b>\$528,125</b>       | <b>\$2,037,115</b> | <b>\$1,960,628</b>        | <b>\$1,902,274</b>     |
|                      | <b>LICENSES, PERMITS, FEES</b>                             |                        |                    |                           |                        |
| 3210,3224++2<br>5+28 | MISCELLANEOUS LICENSES, PERMITS, FEES                      | \$23,135               | \$24,245           | \$21,985                  | \$46,694               |
| 3211                 | BEER & WINE LICENSES                                       | \$4,750                | \$4,500            | \$4,500                   | \$5,344                |
| 3212                 | LIQUOR LICENSES  | \$28,000               | \$28,000           | \$28,000                  | \$28,844               |
| 3214                 | TOBACCO LICENSES   | \$700                  | \$700              | \$750                     | \$950                  |
| 3216                 | CONTRACTOR/PLBG/HTG/ELEC LICENSES                          | \$5,000                | \$3,400            | \$5,000                   | \$5,750                |
| 3229                 | COURT ADMINITRATIVE FEES                                   | \$8,000                | \$11,000           | \$9,350                   | \$11,925               |
|                      | <b>TOTAL LICENSES, PERMITS, FEES</b>                       | <b>\$69,585</b>        | <b>\$71,845</b>    | <b>\$69,585</b>           | <b>\$99,507</b>        |
|                      | <b>INTERGOVERNMENTAL REVENUES</b>                          |                        |                    |                           |                        |
| 3316                 | FED GRANTS - PD-OVERTIME                                   | \$6,000                | \$6,000            | \$3,500                   | \$8,194                |
| 3317                 | GRANT REVENUE-WSI ERGO GRANT                               | \$0                    | \$0                | \$0                       | \$14,743               |
| 3320                 | STATE INSURANCE FUNDS FOR FIRE DEPT                        | \$75,995               | \$62,293           | \$70,750                  | \$70,693               |
|                      | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>                     | <b>\$81,995</b>        | <b>\$68,293</b>    | <b>\$74,250</b>           | <b>\$93,630</b>        |
|                      | <b>CHARGES FOR SERVICES</b>                                |                        |                    |                           |                        |
| 3318                 | POLICE OFFICER SPECIAL EVENT FEES                          | \$1,000                | \$1,500            | \$800                     | \$1,775                |
| 3319                 | VCHS FOR SCHOOL RESOURCE OFFICER                           | \$40,000               | \$40,000           | \$40,000                  | \$40,000               |
| 3409                 | BUILDING PERMIT FEES                                       | \$55,000               | \$46,000           | \$55,000                  | \$64,205               |
| 3410                 | PLANNING & ZONING FEES                                     | \$2,400                | \$2,800            | \$2,000                   | \$3,122                |
| 3421                 | FIRE EXTINGUISHERS   | \$25,000               | \$25,000           | \$20,000                  | \$23,306               |
| 3412                 | RURAL FIRE   | \$31,370               | \$30,905           | \$30,905                  | \$30,450               |
| 3414                 | NATIONAL GUARD ARMORY                                      | \$43,500               | \$43,450           | \$43,573                  | \$44,443               |
| 3418+19              | ADMINISTRATION & MISC INCOME                               | \$2,500                | \$1,950            | \$2,500                   | \$50,033               |
|                      | <b>TOTAL CHARGES FOR SERVICES</b>                          | <b>\$200,770</b>       | <b>\$191,605</b>   | <b>\$194,778</b>          | <b>\$257,334</b>       |
| 3500                 | COURT & PD FINES   | \$93,000               | \$98,000           | \$89,600                  | \$106,795              |
|                      | <b>TOTAL FINES AND FORFEITS</b>                            | <b>\$93,000</b>        | <b>\$98,000</b>    | <b>\$89,600</b>           | <b>\$106,795</b>       |
|                      | <b>OTHER FINANCING SOURCES</b>                             |                        |                    |                           |                        |
| 3621                 | EARNED INTEREST  | \$275,000              | \$210,589          | \$330,000                 | \$371,111              |
| 3622                 | NDIRF INSURANCE CONFERMENT                                 | \$0                    | \$0                | \$0                       | \$0                    |
| 3911+13              | SALE OF LAND & EQUIPMENT                                   | \$0                    | \$0                | \$0                       | \$1,488                |
| 3610                 | SPECIAL ASSESS FOR MISC (10) PROJECTS                      | \$0                    | \$0                | \$0                       | \$800                  |
| 3995                 | MUNICIPAL UTILITY TRANSFER                                 | \$1,208,600            | \$1,458,600        | \$1,458,600               | \$1,196,600            |
|                      | <b>TOTAL MISCELLANEOUS</b>                                 | <b>\$1,483,600</b>     | <b>\$1,669,189</b> | <b>\$1,788,600</b>        | <b>\$1,569,999</b>     |
|                      | <b>TOTAL REVENUES BEFORE TRANSFERS</b>                     | <b>\$2,457,075</b>     | <b>\$4,136,047</b> | <b>\$4,177,441</b>        | <b>\$4,029,538</b>     |
| 3999                 | TRANSFERS IN (details see A-100Trfs page 6)                | \$260,000              | \$260,000          | \$260,000                 | \$484,116              |
|                      | TRANSFERS OUT (details see A-100Trfs page 6)               | -\$440,868             | -\$306,863         | -\$183,744                | -\$231,997             |
|                      | <b>TOTAL REVENUES AFTER TRANSFERS</b>                      | <b>\$2,276,207</b>     | <b>\$4,089,184</b> | <b>\$4,253,696</b>        | <b>\$4,281,658</b>     |

|   |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
|---|--------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| <b>CITY OF VALLEY CITY</b>  |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
| <b>PUBLIC WORKS TRANSFER TO GENERAL FUND</b>                              |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
| <b>YEAR</b>   | <b>2025</b>              | <b>2024</b>        | <b>2023</b>          | <b>2022</b>          | <b>2021</b>          | <b>NDCC 40-33-12</b> |                  |                  | <b>100-3995</b>  |                  |                  |
|   |                          |                    |                      |                      |                      | <b>2020</b>          | <b>2019</b>      | <b>2018</b>      | <b>2017</b>      | <b>2016</b>      | <b>2015</b>      |
| <b>MONTH</b>  |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
| JANUARY   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| FEBRUARY  | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| MARCH   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| APRIL   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| MAY   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| JUNE  | 100,800.00               | 121,800            | 99,800               | 96,300               | 92,875               | 92,875               | 85,000           | 75,000           | 75,000           | 62,500           | 62,500           |
| JULY  | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| AUGUST  | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| SEPTEMBER   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 170,000          | 62,500           | 62,500           |
| OCTOBER   | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| NOVEMBER  | 100,700.00               | 121,500            | 99,700               | 96,300               | 92,875               | 92,875               | 83,000           | 75,000           | 70,000           | 62,500           | 62,500           |
| DECEMBER  | 100,800.00               | 121,800            | 99,800               | 96,300               | 92,875               | 92,875               | 85,000           | 75,000           | 75,000           | 62,500           | 62,500           |
| <b>TOTALS</b>   | <b>1,208,600</b>         | <b>1,458,600</b>   | <b>1,196,600</b>     | <b>1,155,600</b>     | <b>1,114,500</b>     | <b>1,114,500</b>     | <b>1,000,000</b> | <b>900,000</b>   | <b>950,000</b>   | <b>750,000</b>   | <b>750,000</b>   |
| <b>PUBLIC WORKS TRANSFERS TO STREET EQUIPMENT RENEWAL AND REPLACEMENT</b> |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
| <b>YEAR</b>   | <b>2025</b>              | <b>2024</b>        | <b>2023</b>          | <b>2022</b>          | <b>2,021</b>         | <b>2020</b>          | <b>2019</b>      | <b>2018</b>      | <b>2017</b>      | <b>2016</b>      | <b>2015</b>      |
| <b>MONTH</b>  |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
| JANUARY   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| FEBRUARY  | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| MARCH   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| APRIL   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| MAY   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| JUNE  | 22,000                   | 22,000             | 13,500               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| JULY  | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,500              | \$9,500              | \$9,500          | \$9,500          | \$9,500          | \$9,500          | \$9,500          |
| AUGUST  | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| SEPTEMBER   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| OCTOBER   | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| NOVEMBER  | 21,600                   | 21,600             | 13,300               | \$11,250             | \$9,100              | \$9,100              | \$9,100          | \$9,100          | \$9,100          | \$9,100          | \$9,100          |
| DECEMBER  | 22,000                   | 22,000             | 13,500               | \$11,250             | \$9,500              | \$9,500              | \$9,500          | \$9,500          | \$9,500          | \$9,500          | \$9,500          |
| <b>TOTALS</b>   | <b>260,000</b>           | <b>260,000</b>     | <b>\$160,000</b>     | <b>\$135,000</b>     | <b>\$110,000</b>     | <b>\$110,000</b>     | <b>\$110,000</b> | <b>\$110,000</b> | <b>\$110,000</b> | <b>\$110,000</b> | <b>\$110,000</b> |
|   | <b>Estimated Revenue</b> |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
|   | <b>2025</b>              | <b>2024</b>        | <b>2023</b>          | <b>2022</b>          | <b>2021</b>          |                      |                  |                  |                  |                  |                  |
|   | <b>12,838,138</b>        | <b>12,838,138</b>  | <b>\$ 12,695,714</b> | <b>\$ 11,453,000</b> | <b>\$ 11,443,000</b> |                      |                  |                  |                  |                  |                  |
|   |                          |                    |                      |                      |                      |                      |                  |                  |                  |                  |                  |
|   | <b>20%</b>               | <b>20%</b>         | <b>20%</b>           | <b>20%</b>           | <b>20%</b>           | <b>% Allowed Trf</b> |                  |                  |                  |                  |                  |
|   | <b>\$2,567,628</b>       | <b>\$2,567,628</b> | <b>\$2,539,143</b>   | <b>\$2,290,600</b>   | <b>\$2,288,600</b>   |                      |                  |                  |                  |                  |                  |
|   | <b>1,208,600</b>         | <b>\$1,458,600</b> | <b>\$1,196,600</b>   | <b>\$1,155,600</b>   | <b>\$1,114,500</b>   | <b>Trf to 100</b>    |                  |                  |                  |                  |                  |
|   | <b>175,000</b>           | <b>\$260,000</b>   | <b>\$160,000</b>     | <b>\$135,000</b>     | <b>\$110,000</b>     | <b>Trf to 231</b>    |                  |                  |                  |                  |                  |
|   | <b>260,000</b>           | <b>\$208,366</b>   | <b>\$260,000</b>     | <b>\$250,000</b>     | <b>\$291,000</b>     | <b>Trf to 608</b>    |                  |                  |                  |                  |                  |
|   | <b>1,643,600</b>         | <b>\$1,926,966</b> | <b>\$1,616,600</b>   | <b>\$1,540,600</b>   | <b>\$1,515,500</b>   |                      |                  |                  |                  |                  |                  |
|   | <b>13%</b>               | <b>15%</b>         | <b>13%</b>           | <b>13%</b>           | <b>13%</b>           |                      |                  |                  |                  |                  |                  |
| <b>Available Balance:</b>   | <b>\$924,028</b>         | <b>\$640,662</b>   | <b>\$922,543</b>     | <b>\$750,000</b>     | <b>\$773,100</b>     |                      |                  |                  |                  |                  |                  |

|  |                    |                    |                      |                    |
|--|--------------------|--------------------|----------------------|--------------------|
| CITY OF VALLEY CITY  |                    |                    |                      |                    |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025                                      |                    |                    |                      |                    |
| <b>GENERAL FUND TRANSFERS ---100-3999 Transfers-In Detailed listing</b>                  |                    |                    |                      |                    |
|  |                    |                    |                      |                    |
| <b>TRANSFERS IN TO FUND 100</b>  | <b>2025 Budget</b> | <b>2024 Budget</b> | <b>2024 ESTIMATE</b> | <b>2023 ACTUAL</b> |
| City Sales Tax for Property Tax Relief from Fund #241                                    | \$200,000          | \$200,000          | \$200,000            | \$325,000          |
| TRF in Fund 100 from Fund 241 - for Street Dept 608                                      | \$60,000           | \$60,000           | \$60,000             | \$45,000           |
| TRF in Fund 105-Interest on Closed SA Projects   |                    |                    |                      | \$108,000          |
| TRF in Fund 105 Misc Assessments   |                    |                    |                      | \$6,116            |
| Totals listed on General Fund Revenue Transfer in from Other Accounts (A-100Rev page 5). | \$260,000          | \$260,000          | \$260,000            | \$484,116          |
|  |                    |                    |                      |                    |
|  |                    |                    |                      |                    |
| CITY OF VALLEY CITY  |                    |                    |                      |                    |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025                                      |                    |                    |                      |                    |
|  |                    |                    |                      |                    |
| <b>GENERAL FUND TRANSFERS --- 100-4999 Transfers-Out Detailed listing</b>                |                    |                    |                      |                    |
|  |                    |                    |                      |                    |
| <b>TRANSFER OUT OF FUND 100</b>  | <b>2025 Budget</b> | <b>2024 Budget</b> | <b>2024 ESTIMATE</b> | <b>2023 ACTUAL</b> |
|  |                    |                    |                      |                    |
| Building Reserve Fund 225 (B-225 page 38)  | 101,950.00         | \$30,000           | \$28,254             | \$73,384           |
| Renew & Replacement Fund 230 (B-230 page39)  | 238,917.93         | \$276,863          | \$155,490            | \$158,613          |
| Infrastructure R&R Fund 290  | 100,000.00         |                    |                      |                    |
| Totals listed on General Fund Transfer out to Other Accounts (A-3).                      | 440,867.93         | \$306,863          | \$183,744            | \$231,997          |
|  |                    |                    |                      |                    |

| CITY OF VALLEY CITY           |                                      | ANNUAL BUDGET FOR THE YEAR ENDING |             |                |             |           |         |         |
|-------------------------------|--------------------------------------|-----------------------------------|-------------|----------------|-------------|-----------|---------|---------|
| GENERAL FUND 100 EXPENDITURES |                                      | DECEMBER 31, 2025                 |             |                |             |           |         |         |
| ACCT #S                       | EXPENDITURES                         | 2025 BUDGET                       | 2024 BUDGET | 2024 ESTIMATES | 2023 ACTUAL | +/-       |         |         |
|                               | GENERAL GOVERNMENT                   |                                   |             |                |             | \$        | %       |         |
| 4110                          | GOVERNING BOARD                      | \$77,094                          | \$73,838    | \$73,763       | \$68,822    | \$3,255   | 4.4%    |         |
| 4120                          | MUNICIPAL JUDGE                      | \$109,971                         | \$128,438   | \$121,238      | \$104,952   | -\$18,467 | -14.4%  |         |
| 4130                          | CITY ADMINISTRATOR                   | \$89,295                          | \$86,768    | \$86,460       | \$81,007    | \$2,527   | 2.9%    |         |
| 4141                          | ELECTIONS                            | \$0                               | \$200       | \$200          | \$0         | -\$200    | -100.0% |         |
| 4151                          | CITY AUDITOR                         | \$280,542                         | \$262,460   | \$260,683      | \$303,368   | \$18,082  | 6.9%    |         |
| 4155                          | CITY ASSESSOR                        | \$107,431                         | \$102,857   | \$103,088      | \$98,994    | \$4,575   | 4.4%    |         |
| 4157                          | CITY ENGINEER/BLDG INSPECT CO        | \$120,900                         | \$113,913   | \$121,912      | \$124,633   | \$6,988   | 6.1%    |         |
| 4161                          | CITY ATTORNEY                        | \$103,709                         | \$71,504    | \$71,086       | \$66,958    | \$32,205  | 45.0%   |         |
| 4190                          | OTHER BOARDS                         | \$50                              | \$50        | \$50           | \$0         | \$0       | 0.0%    |         |
| 4195-4198                     | BUILDING & GROUNDS                   | \$108,020                         | \$103,800   | \$100,776      | \$91,972    | \$4,220   | 4.1%    |         |
| 4191                          | PLANNING AND ZONING                  | \$5,000                           | \$5,000     | \$4,500        | \$3,081     | \$0       | 0.0%    |         |
| 4191                          | PLANNING AND ZONING - M&B            | \$5,000                           | \$5,000     | \$5,000        | \$0         | \$0       | 0.0%    |         |
| 4910                          | NON-DEPARTMENTAL                     | \$521,731                         | \$455,225   | \$399,883      | \$409,502   | \$66,506  | 14.6%   |         |
|                               |                                      |                                   |             |                |             |           |         |         |
|                               | TOTAL GENERAL GOVERNMENT             | \$1,528,742                       | \$1,409,053 | \$1,348,639    | \$1,353,290 | \$119,689 | 8.5%    | 35.62%  |
|                               | PUBLIC SAFETY                        |                                   |             |                |             |           |         |         |
| 4210                          | POLICE DEPARTMENT                    | \$1,666,138                       | \$1,618,981 | \$1,508,574    | \$1,603,749 | \$47,157  | 2.9%    |         |
| 4220                          | FIRE DEPARTMENT                      | \$562,424                         | \$528,043   | \$526,575      | \$500,159   | \$34,382  | 6.5%    |         |
| 4250                          | EMERGENCY SERVICES - SIRENS          | \$5,000                           | \$15,000    | \$15,305       | \$4,854     | -\$10,000 | -66.7%  |         |
|                               | TOTAL PUBLIC SAFETY                  | \$2,233,563                       | \$2,162,024 | \$2,050,454    | \$2,108,761 | \$71,539  | 3.3%    | 52.05%  |
|                               | PUBLIC WORKS                         |                                   |             |                |             |           |         |         |
| 4194                          | FORESTRY                             | \$21,852                          | \$16,043    | \$15,863       | \$16,345    | \$5,809   | 36.2%   |         |
| 4450                          | STREET DEPT+\$20,000 mowing pfp/Fema | \$395,000                         | \$395,000   | \$395,000      | \$395,000   | \$0       | 0.0%    |         |
|                               | TOTAL PUBLIC WORKS                   | \$416,852                         | \$411,043   | \$410,863      | \$411,345   | \$5,809   | 1.4%    | 9.71%   |
|                               | PUBLIC HEALTH                        |                                   |             |                |             | \$0       |         |         |
| 4410                          | HEALTH SERVICES (4% increase)        | \$34,885                          | \$33,543    | \$33,543       | \$32,566    | \$1,342   | 4.0%    |         |
|                               | TOTAL PUBLIC HEALTH                  | \$34,885                          | \$33,543    | \$32,566       | \$32,566    | \$1,342   | 4.0%    | 0.81%   |
|                               | CULTURAL & COMMUNITY PROGRAMS        |                                   |             |                |             | \$0       |         |         |
| 4501                          | CULTURAL & COMMUNITY GROUP           | \$35,000                          | \$34,000    | \$34,000       | \$33,000    | \$1,000   | 2.9%    |         |
| 4632                          | RENAISSANCE ZONE                     | \$100                             | \$100       | \$50           | \$0         | \$0       | 0.0%    |         |
|                               | TOTAL CULTURAL/COMMUNITY             | \$35,100                          | \$34,100    | \$34,050       | \$33,000    | \$1,000   | 2.9%    | 0.82%   |
|                               | OTHER                                |                                   |             |                |             | \$0       |         |         |
| 4455                          | SMALL PROJECTS                       | \$42,250                          | \$42,250    | \$35,000       | \$13,448    | \$0       | 0.0%    |         |
|                               | TOTAL INTERGOVERNMENTAL              | \$42,250                          | \$42,250    | \$35,000       | \$13,448    | \$0       | 0.0%    | 0.98%   |
|                               | TOTAL FUND 100 EXPENDITURES          | \$4,291,391                       | \$4,092,013 | \$3,911,572    | \$3,952,411 | \$199,379 | 4.9%    | 100.00% |
|                               | REVENUES OVER, (UNDER) EXPE          | -\$2,015,184                      | -\$2,829    | \$342,124      | \$329,247   |           |         |         |
|                               | FUND BALANCE--JANUARY 1              | \$2,049,665                       |             | \$1,707,541    | \$1,378,294 |           |         |         |
|                               | FUND BALANCE--DECEMBER 31            | \$34,481                          | -\$2,829    | \$2,049,665    | \$1,707,541 |           |         |         |



|          | CITY OF VALLEY CITY          | GENERAL FUND 100 |                 |                           |                   |                 |                 |                 |
|----------|------------------------------|------------------|-----------------|---------------------------|-------------------|-----------------|-----------------|-----------------|
|          | GOVERNING BOARD              |                  |                 |                           |                   |                 |                 |                 |
|          |                              |                  |                 |                           |                   |                 |                 |                 |
| ACCT #S  | EXPENDITURES                 | 2025<br>BUDGET   | 2024<br>BUDGET  | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023<br>ACTUAL  | 2022<br>ACTUAL  | 2021<br>ACTUAL  |
| 100-4110 |                              |                  |                 |                           |                   |                 |                 |                 |
| 101      | SALARIES - ELECTED OFFICIALS | \$61,713         | \$59,339        | \$29,017                  | \$59,339          | \$57,249        | \$54,655        | \$52,255        |
| 122      | FICA - CITY SHARE            | \$4,721          | \$4,539         | \$2,374                   | \$4,539           | \$4,688         | \$4,488         | \$4,320         |
| 130      | WELLNESS GRANT               | \$200            | \$200           | \$0                       | \$200             | \$0             | \$0             | \$200           |
| 151      | WORKFORCE SAFETY INS         | \$0              | \$0             | \$0                       | \$0               | \$0             | \$0             | \$13            |
| 201-202  | OFFICE & COMPUTER SUPPLIES   | \$150            | \$150           | \$0                       | \$150             | \$166           | \$45            | \$69            |
| 210      | OPERATION & MAINT. SUPP      | \$125            | \$125           | \$11                      | \$125             | \$0             | \$43            | \$105           |
| 214      | CLOTHING & UNIFORMS          | \$150            | \$100           | \$0                       | \$100             | \$0             | \$493           | \$0             |
| 300      | SERVICES-EAP                 | \$90             | \$90            | \$90                      | \$90              | \$90            | \$90            | \$90            |
| 309      | MIS SERVICES & SUPPORT       | \$500            | \$500           | \$243                     | \$500             | \$546           | \$520           | \$518           |
| 317      | REGISTRATION FEE             | \$1,500          | \$1,500         | \$250                     | \$1,500           | \$900           | \$1,035         | \$635           |
| 322      | POSTAGE                      | \$75             | \$75            | \$7                       | \$50              | \$23            | \$48            | \$24            |
| 331      | TRAVEL EXPENSE               | \$3,000          | \$3,000         | \$621                     | \$3,000           | \$1,141         | \$1,175         | \$1,272         |
| 332      | VEHICLE ALLOWANCE            | \$4,020          | \$4,020         | \$2,010                   | \$4,020           | \$4,020         | \$4,020         | \$4,020         |
| 490      | MISCELLANEOUS                | \$750            | \$100           | \$0                       | \$50              | \$0             | \$0             | \$0             |
| 570      | OFFICE FURNITURE & EQUIP     | \$100            | \$100           | \$0                       | \$100             | \$0             | \$0             | \$0             |
|          |                              |                  |                 |                           |                   |                 |                 |                 |
|          | <b>TOTAL EXPENDITURES</b>    | <b>\$77,094</b>  | <b>\$73,838</b> | <b>\$34,622</b>           | <b>\$73,763</b>   | <b>\$68,822</b> | <b>\$66,613</b> | <b>\$63,521</b> |
|          |                              |                  |                 |                           |                   |                 |                 |                 |
|          | Salary & Benefits            | \$66,634         | \$64,078        | \$31,390                  | \$64,078          | \$61,936        | \$59,143        | \$56,789        |
|          | Operations                   | \$10,460         | \$9,760         | \$3,231                   | \$9,685           | \$6,885         | \$7,470         | \$6,732         |
|          | <b>TOTAL EXPENDITURES</b>    | <b>\$77,094</b>  | <b>\$73,838</b> | <b>\$34,622</b>           | <b>\$73,763</b>   | <b>\$68,822</b> | <b>\$66,613</b> | <b>\$63,521</b> |

|                        |                                      |                        |                         |                                    |                                |                        |                        |                        |
|------------------------|--------------------------------------|------------------------|-------------------------|------------------------------------|--------------------------------|------------------------|------------------------|------------------------|
|                        | <b>CITY OF VALLEY CITY</b>           |                        | <b>GENERAL FUND 100</b> |                                    |                                |                        |                        |                        |
|                        | <b>MUNICIPAL COURT</b>               |                        |                         |                                    |                                |                        |                        |                        |
| <b>Acct # 100</b>      | <b>REVENUES</b>                      | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b>  | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATE<br/>D</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 3514                   | MUNICIPAL COURT RECEIPTS             | \$85,000               | \$90,000                | \$40,231                           | \$80,000                       | 101,845                | \$70,736               | \$82,408               |
| 3229                   | COURT ADMIN FEE - SRO                | \$8,000                | \$11,000                | \$4,675                            | \$9,350                        | 11,925                 | \$20,200               | \$1,100                |
| 3230                   | COURT SECURITY FEES(Combined w/3229) | \$0                    | \$0                     | \$0                                | \$0                            | 0                      | \$0                    | \$950                  |
|                        | <b>TOTAL REVENUES</b>                | <b>\$93,000</b>        | <b>\$101,000</b>        | <b>\$44,906</b>                    | <b>\$89,350</b>                | <b>\$113,770</b>       | <b>\$90,936</b>        | <b>\$84,458</b>        |
| <b>Acct # 100-4120</b> | <b>EXPENDITURES</b>                  |                        |                         |                                    |                                |                        |                        |                        |
| 101                    | EMPLOYEES SALARIES                   | \$76,821               | \$93,030                | \$42,602                           | \$93,030                       | \$83,725               | \$78,854               | \$75,918               |
| 122                    | FICA - CITY SHARE                    | \$5,877                | \$7,117                 | \$2,829                            | \$7,117                        | \$5,581                | \$5,340                | \$5,017                |
| 125                    | EMPLOYEE PENSION                     | \$4,613                | \$5,571                 | \$2,435                            | \$5,571                        | \$4,770                | \$4,466                | \$4,305                |
| 133                    | LIFE INSURANCE                       | \$360                  | \$370                   | \$186                              | \$370                          | \$385                  | \$310                  | \$300                  |
| 151                    | WORKFORCE SAFETY INS                 | \$0                    | \$0                     | \$0                                | \$0                            | \$0                    | \$18                   | \$85                   |
| 165                    | COBRA PLUS & Flex One Admin Fees     | \$0                    | \$0                     | \$0                                | \$0                            | \$0                    | \$0                    | \$9                    |
| 201&202                | OFFICE & COMPUTER SUPPLIES           | \$1,500                | \$1,400                 | \$0                                | \$1,400                        | \$315                  | \$115                  | \$144                  |
| 210                    | OPERATION-MAINT. SUPPLIES            | \$300                  | \$200                   | \$0                                | \$100                          | \$10                   | \$10                   | \$86                   |
| 214                    | CLOTHING & UNIFORMS                  | \$100                  | \$100                   | \$0                                | \$100                          | \$80                   |                        | \$0                    |
| 300                    | SERVICES-VISA CHGS                   | \$3,000                | \$3,000                 | \$587                              | \$1,500                        | \$2,132                | \$1,908                | \$1,486                |
| 304                    | LEGAL FEES-Court appointed Attorney  | \$4,000                | \$4,000                 | \$649                              | \$3,000                        | \$2,176                | \$418                  | \$1,335                |
| 309                    | MIS SERVICES & SUPPORT               | \$300                  | \$300                   | \$49                               | \$300                          | \$409                  | \$254                  | \$321                  |
| 313                    | JAIL SERVICES                        | \$10,000               | \$10,000                | \$985                              | \$6,000                        | \$3,665                | \$8,636                | \$1,980                |
| 315                    | SUBPOENAS/INTERPRETER                | \$800                  | \$800                   | \$0                                | \$200                          | \$0                    | \$31                   | \$0                    |
| 317                    | REGISTRATION FEES                    | \$150                  | \$150                   | \$0                                | \$150                          | \$0                    | \$0                    | \$0                    |
| 320                    | SUBSCRIPTIONS                        | \$500                  | \$500                   | \$219                              | \$500                          | \$511                  | \$251                  | \$525                  |
| 322                    | POSTAGE                              | \$300                  | \$300                   | \$0                                | \$300                          | \$198                  | \$181                  | \$275                  |
| 331                    | TRAVEL EXPENSES                      | \$1,000                | \$1,250                 | \$364                              | \$1,250                        | \$845                  | \$624                  | \$289                  |
| 352                    | PUBLISH-PRINT-RECEIPT BOOKS          | \$200                  | \$200                   | \$0                                | \$200                          | \$0                    |                        | \$0                    |
| 433                    | DUES-MEMBERSHIPS                     | \$150                  | \$150                   | \$100                              | \$150                          | \$150                  | \$150                  | \$150                  |
| 570                    | OFFICE FURNITURE & EQUIP             | \$0                    | \$0                     | \$0                                | \$0                            | \$0                    |                        | \$0                    |
|                        | <b>TOTAL MUNICIPAL JUDGE</b>         | <b>\$109,971</b>       | <b>\$128,438</b>        | <b>\$51,005</b>                    | <b>\$121,238</b>               | <b>\$104,952</b>       | <b>\$101,565</b>       | <b>\$92,225</b>        |
|                        | Salary & Benefits                    | \$87,671               | \$106,088               | \$48,053                           | \$106,088                      | \$94,461               | \$88,988               | \$85,634               |
|                        | Operations                           | \$22,300               | \$22,350                | \$2,953                            | \$15,150                       | \$10,491               | \$12,577               | \$6,591                |
|                        | <b>TOTAL EXPENDITURES</b>            | <b>\$109,971</b>       | <b>\$128,438</b>        | <b>\$51,005</b>                    | <b>\$121,238</b>               | <b>\$104,952</b>       | <b>\$101,565</b>       | <b>\$92,225</b>        |

|          |   |                |                  |                           |                   |                |                |                |
|----------|---|----------------|------------------|---------------------------|-------------------|----------------|----------------|----------------|
|          | CITY OF VALLEY CITY                       |                | GENERAL FUND 100 |                           |                   |                |                |                |
|          | CITY ADMINISTRATOR                        |                |                  |                           |                   |                |                |                |
| Acct #s  | EXPENDITURES                              | 2025<br>BUDGET | 2024<br>BUDGET   | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023<br>ACTUAL | 2022<br>ACTUAL | 2021<br>ACTUAL |
| 100-4130 |   |                |                  |                           |                   |                |                |                |
| 101      | EMPLOYEES SALARIES                        | \$142,172      | \$132,722        | \$64,800                  | \$132,722         | \$121,459      | \$98,535       | \$90,167       |
| 101      | INTERN \$11 PER HOUR                      | \$0            | \$7,040          | \$1,727                   | \$7,040           | \$9,724        |                |                |
| 122      | FICA - CITY SHARE                         | \$10,876       | \$10,692         | \$4,948                   | \$10,692          | \$9,795        | \$7,279        | \$6,743        |
| 125      | EMPLOYEE PENSION                          | \$15,639       | \$14,599         | \$7,139                   | \$14,599          | \$12,451       | \$9,828        | \$9,017        |
| 133      | LIFE INSURANCE                            | \$732          | \$672            | \$334                     | \$672             | \$652          | \$568          | \$551          |
| 151      | WORKFORCE SAFETY INS                      | \$0            | \$0              | \$0                       | \$0               | \$0            | \$0            | \$73           |
| 165      | COBRA PLUS                                | \$0            | \$0              | \$0                       | \$0               | \$0            | \$0            | \$9            |
| 201&202  | OFFICE SUPPLIES                           | \$400          | \$400            | \$0                       | \$200             | \$43           | \$88           | \$199          |
| 210      | OPERATION & MAINT. SUPPLIES               | \$0            | \$0              | \$0                       | \$0               | \$30           | \$0            | \$86           |
| 214      | CLOTHING                                  | \$100          | \$100            | \$32                      | \$100             | \$0            | \$9            | \$86           |
| 300      | EAP                                       | \$30           | \$30             | \$30                      | \$30              | \$30           | \$30           | \$30           |
| 309      | MIS SERVICES & SUPPORT                    | \$250          | \$250            | \$97                      | \$225             | \$269          | \$404          | \$209          |
| 317      | REGISTRATION FEE                          | \$550          | \$500            | \$450                     | \$750             | \$534          | \$1,904        | \$250          |
| 321      | TELEPHONE EXP                             | \$850          | \$600            | \$283                     | \$600             | \$569          | \$861          | \$569          |
| 331      | TRAVEL EXPENSE                            | \$3,500        | \$2,500          | \$692                     | \$2,000           | \$1,633        | \$1,496        | \$149          |
| 332      | VEHICLE ALLOWANCE                         | \$3,000        | \$3,000          | \$1,500                   | \$3,000           | \$3,000        | \$2,100        | \$2,100        |
| 340      | ADVERTISING                               | \$0            | \$0              | \$0                       | \$0               | \$0            | \$0            | \$0            |
| 433      | DUES & MEMBERSHIPS                        | \$240          | \$230            | \$140                     | \$290             | \$180          | \$130          | \$30           |
| 570      | OFFICE FURNITURE & EQUIP                  | \$250          | \$200            | \$0                       | \$0               | \$0            | \$0            | \$3,725        |
|          |   |                |                  |                           |                   |                |                |                |
|          | TOTAL EXPENDITURES                        | \$178,589      | \$173,535        | \$82,173                  | \$172,920         | \$160,370      | \$123,231      | \$113,992      |
|          | Salary & Benefits                         | 169,419.08     | \$165,725        | \$78,948                  | \$165,725         | \$154,081      | \$116,209      | \$106,560      |
|          | Operations                                | 9,170.00       | \$7,810          | \$3,225                   | \$7,195           | \$6,289        | \$7,022        | \$7,432        |
|          | TOTAL EXPENDITURES                        | 178,589.08     | \$173,535        | \$82,173                  | \$172,920         | \$160,370      | \$123,231      | \$113,992      |
|          | Less 1/2 City Administrator Exp Trf to PW |                |                  |                           |                   |                |                |                |
| 621      | EXPENSES TRF TO PW                        | (89,294.54)    | -\$86,768        | -\$41,087                 | -\$86,460         | -\$79,363      | -\$61,613      | -\$56,969      |
|          | FUND 100                                  | 89,294.54      | \$86,768         | \$41,087                  | \$86,460          | \$81,007       | \$61,618       | \$57,023       |

|                 |   |                    |                         |                            |                       |                    |                    |                    |
|-----------------|---|--------------------|-------------------------|----------------------------|-----------------------|--------------------|--------------------|--------------------|
|                 | <b>CITY OF VALLEY CITY</b>  |                    | <b>GENERAL FUND 100</b> |                            |                       |                    |                    |                    |
|                 | <b>CITY AUDITOR/FINANCE DIRECTOR</b>                              |                    |                         |                            |                       |                    |                    |                    |
| Acct # 100-4151 | <b>EXPENDITURES</b>   | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>      | <b>2024 6-MONTH ACTUAL</b> | <b>2024 ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022 ACTUAL</b> | <b>2021 ACTUAL</b> |
| 101             | EMPLOYEE SALARIES   | \$241,545          | \$226,673               | \$109,338                  | \$227,861             | \$273,378          | \$221,075          | \$210,813          |
| 102             | OVERTIME-ELECTIONS/FLOODS   | \$0                | \$0                     | \$0                        | \$0                   | \$0                | \$295              | \$0.00             |
| 122             | FICA--CITY SHARE  | \$18,478           | \$17,354                | \$7,551                    | \$15,950              | \$18,754           | \$14,694           | \$14,082           |
| 125             | EMPLOYEE PENSION  | \$26,570           | \$24,934                | \$12,027                   | \$25,065              | \$27,360.02        | \$22,107.54        | \$20,732           |
| 133             | LIFE INSURANCE  | \$1,728            | \$1,490                 | \$710                      | \$1,413               | \$1,401            | \$1,410            | \$1,336            |
| 151             | WORKFORCE SAFETY INS  | \$0                | \$0                     | \$0                        | \$0                   | \$0                | \$37               | \$158              |
| 165             | COBRA PLUS & Flex Admin Fees                                      | \$0                | \$0                     | \$0                        | \$0                   | \$0                | \$0                | \$25               |
| 201             | OFFICE & COMPUTER SUPPLIES  | \$2,200            | \$2,000                 | \$246                      | \$2,000               | \$1,875            | \$1,588            | \$1,743            |
| 210             | OPERATION-MAINT. SUPPLIES   | \$100              | \$100                   | \$83                       | \$100                 | \$506              | \$84               | \$0                |
| 214             | CLOTHING-UNIFORMS   | \$300              | \$300                   | \$0                        | \$300                 | \$222              | \$62               | \$266              |
| 300             | SERVICES-EAP  | \$90               | \$90                    | \$90                       | \$90                  | \$184              | \$90               | \$90               |
| 309             | MIS SERVICES & SUPPORT  | \$1,100            | \$1,100                 | \$146                      | \$700                 | \$673              | \$500              | \$1,113            |
| 317             | REGISTRATION FEES   | \$2,505            | \$2,360                 | \$730                      | \$2,360               | \$1,258            | \$2,313            | \$1,070            |
| 322             | POSTAGE   | \$1,350            | \$1,200                 | \$618                      | \$1,300               | \$1,112            | \$678              | \$867              |
| 331             | TRAVEL EXPENSE  | \$3,813            | \$1,832                 | \$788                      | \$1,832               | \$983              | \$859              | \$542              |
| 332             | CELL PHONE ALLOWANCE  | \$720              | \$780                   | \$390                      | \$735                 | \$731              | \$750              | \$743              |
| 340             | ADVERTISING   | \$0                | \$0                     | \$0                        | \$0                   | \$458              | \$0                | \$0                |
| 352             | PUBLISH-PRINTING  | \$7,000            | \$7,000                 | \$2,077                    | \$6,000               | \$5,585            | \$4,970            | \$3,722            |
| 433             | DUES-MEMBERSHIPS - 3 MFOA   | \$120              | \$90                    | \$120                      | \$120                 | \$60               | \$60               | \$60               |
| 490             | MISCELLANEOUS   | \$100              | \$100                   | \$0                        | \$100                 | \$100              | \$0                | \$0                |
| 570             | OFFICE EQUIPMENT & FURNITURE                                      | \$250              | \$500                   | \$0                        | \$200                 | \$0                | \$0                | \$0                |
|                 | <b>TOTAL EXPENDITURES</b>   | <b>\$307,969</b>   | <b>\$287,903</b>        | <b>\$134,914</b>           | <b>\$286,126</b>      | <b>\$334,640</b>   | <b>\$271,571</b>   | <b>\$257,361</b>   |
|                 | Salary & Benefits   | \$288,321          | \$270,451               | \$129,626                  | \$270,289             | \$320,893          | \$259,618          | \$247,145          |
|                 | Operations  | \$19,648           | \$17,452                | \$5,288                    | \$15,837              | \$13,747           | \$11,953           | \$10,216           |
|                 | <b>TOTAL EXPENDITURES</b>   | <b>\$307,969</b>   | <b>\$287,903</b>        | <b>\$134,914</b>           | <b>\$286,126</b>      | <b>\$334,640</b>   | <b>\$271,571</b>   | <b>\$257,361</b>   |
|                 | <i>Less 20% Finance Director Salaries &amp; Benefits to to PW</i> |                    |                         |                            |                       |                    |                    |                    |
| 621             | EXPENSES TRF TO PW  | -\$27,427          | -\$25,443               | -\$12,722                  | -\$25,443             | -\$31,272          | -\$23,139          | -\$16,542          |
|                 | <b>FUND 100</b>   | <b>\$280,542</b>   | <b>\$262,460</b>        | <b>\$122,193</b>           | <b>\$260,683</b>      | <b>\$303,368</b>   | <b>\$248,432</b>   | <b>\$240,819</b>   |

|                  |                                   |                        |                         |                                    |                           |                        |                        |                        |
|------------------|-----------------------------------|------------------------|-------------------------|------------------------------------|---------------------------|------------------------|------------------------|------------------------|
|                  | <b>CITY OF VALLEY CITY</b>        |                        | <b>GENERAL FUND 100</b> |                                    |                           |                        |                        |                        |
|                  | <b>CITY ASSESSOR</b>              |                        |                         |                                    |                           |                        |                        |                        |
| <b>#100-4155</b> | <b>EXPENDITURES</b>               | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b>  | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 101              | EMPLOYEE SALARY                   | \$72,258               | \$67,022                | \$33,374                           | \$68,250                  | \$64,045               | \$91,985               | \$65,248               |
| 122              | FICA--CITY SHARE                  | \$5,528                | \$5,127                 | \$2,314                            | \$4,700                   | \$4,497                | \$6,639                | \$4,781                |
| 125              | EMPLOYEE PENSION                  | \$7,948                | \$7,372                 | \$3,671                            | \$7,508                   | \$6,386                | \$9,188                | \$6,525                |
| 133              | LIFE INSURANCE                    | \$552                  | \$490                   | \$252                              | \$490                     | \$490                  | \$611                  | \$428                  |
| 151              | WORKFORCE SAFETY INS              | \$0                    | \$0                     | \$0                                | \$0                       | \$0                    | \$0                    | \$24                   |
| 165              | COBRA PLUS                        | \$0                    | \$0                     | \$0                                | \$0                       | \$0                    | \$0                    | \$9                    |
| 201&202          | OFFICE & COMPUTER SUPPLIES        | \$300                  | \$300                   | \$128                              | \$300                     | \$74                   | \$268                  | \$50                   |
| 210              | OPERATION MAINT. SUPPLIES         | \$100                  | \$80                    | \$47                               | \$80                      | \$70                   | \$0                    | \$0                    |
| 214              | CLOTHING                          | \$100                  | \$100                   | \$65                               | \$100                     | \$82                   | \$84                   | \$49                   |
| 300              | SERVICES-EMPLOYEE ASSISTANCE PROG | \$30                   | \$30                    | \$30                               | \$30                      | \$30                   | \$60                   | \$30                   |
| 309              | MIS SERVICES & SUPPORT (VPN \$80) | \$800                  | \$800                   | \$49                               | \$800                     | \$747                  | \$1,057                | \$584                  |
| 317              | REGISTRATION/TRAINING             | \$210                  | \$2,600                 | \$225                              | \$2,600                   | \$3,260                | \$890                  | \$845                  |
| 320              | SUBSCRIPTION/PUBLICATIONS         | \$0                    | \$0                     | \$0                                | \$0                       | \$0                    |                        | \$64                   |
| 321              | TELEPHONE-cell phone              | \$540                  | \$600                   | \$300                              | \$600                     | \$600                  | \$438                  | \$509                  |
| 322              | POSTAGE                           | \$550                  | \$500                   | \$193                              | \$500                     | \$451                  | \$470                  | \$84                   |
| 331              | TRAVEL EXPENSE                    | \$1,450                | \$1,305                 | \$305                              | \$1,400                   | \$1,871                | \$2,793                | \$1,481                |
| 332              | VEHICLE ALLOWANCE                 | \$1,860                | \$1,860                 | \$930                              | \$1,860                   | \$1,750                | \$1,750                | \$1,762                |
| 414              | SOFTWARE LICENSE+SUPPORT-Camavisi | \$14,915               | \$14,400                | \$13,088                           | \$13,600                  | \$14,403               | \$14,668               | \$13,020               |
| 433              | DUES-MEMBERSHIPS                  | \$290                  | \$270                   | \$0                                | \$270                     | \$240                  | \$240                  | \$250                  |
| 570              | OFFICE FURNITURE                  | \$0                    | \$0                     | \$0                                | \$0                       |                        |                        | \$0                    |
|                  | <b>TOTAL EXPENDITURES</b>         | <b>\$107,431</b>       | <b>\$102,857</b>        | <b>\$54,971</b>                    | <b>\$103,088</b>          | <b>\$98,994</b>        | <b>\$131,141</b>       | <b>\$95,741</b>        |
|                  | Salary & Benefits                 | 86,286.12              | \$80,012                | \$39,612                           | \$80,948                  | \$75,417               | \$108,424              | \$77,014               |
|                  | Operations                        | 21,145.00              | \$22,845                | \$15,359                           | \$22,140                  | \$23,578               | \$22,717               | \$18,727               |
|                  | <b>TOTAL EXPENDITURES</b>         | <b>107,431.12</b>      | <b>\$102,857</b>        | <b>\$54,971</b>                    | <b>\$103,088</b>          | <b>\$98,994</b>        | <b>\$131,141</b>       | <b>\$95,741</b>        |

|         | <b>CITY ENGINEER &amp; BUILDING INSPECTOR CONTRACTED SERVICES</b> |                     |                     |                    |                     |                     |                     |                     |
|---------|---|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Acct #  | REVENUES  | 2025<br>BUDGET      | 2024<br>BUDGET      | 2024<br>6-MONTH    | 2024<br>ESTIMATE    | 2023<br>ACTUAL      | 2022<br>ACTUAL      | 2021<br>ACTUAL      |
| 3409    | BUILDING PERMIT FEES  | 55,000.00           | \$46,000            | \$7,124            | \$55,000            | \$64,205.41         | \$31,170            | \$57,260            |
|         | <b>TOTAL REVENUES</b>   | <b>55,000</b>       | <b>46,000</b>       | <b>7,124</b>       | <b>55,000</b>       | <b>64,205</b>       | <b>31,170</b>       | <b>57,260</b>       |
| 4157    | <b>EXPENDITURES</b>   |                     |                     |                    |                     |                     |                     |                     |
| 101     | EMP SALARY-BLDGINP  |                     |                     |                    |                     |                     |                     |                     |
| 101     | EMP SALARY-CITY ENG   |                     |                     |                    |                     |                     |                     |                     |
| 122     | FICA--CITY SHARE  |                     |                     |                    |                     |                     |                     |                     |
| 125     | EMPLOYEE PENSION  |                     |                     |                    |                     |                     |                     |                     |
| 133     | LIFE INSURANCE  |                     |                     |                    |                     |                     |                     |                     |
| 151     | WORKFORCE SAFETY INS  |                     |                     |                    |                     |                     |                     | -\$63               |
| 165     | COBRA PLUS & Flex Admin Fees                                      |                     |                     |                    |                     |                     |                     |                     |
| 201&202 | OFFICE & COMPUTER SUPPLIES  |                     |                     |                    |                     |                     |                     |                     |
| 210     | OPERATION MAINT & SUPPLIES  |                     |                     |                    |                     |                     |                     |                     |
| 300     | SERVICES-Midwest Contract   | 53,000.00           | 45,000.00           | \$49,634           | \$53,000            | \$60,774            | \$40,070            | \$144,979           |
| 303     | ENGINEERING   | 90,000.00           | 91,350.00           | \$34,386           | \$91,350            | \$85,492            | \$86,810            | \$85,976            |
| 309     | MIS SERVICES & SUPPORT  |                     |                     |                    |                     |                     |                     |                     |
| 317     | REGISTRATION FEES   |                     |                     |                    |                     |                     |                     |                     |
| 320     | SUBSCRIPTIONS   |                     |                     |                    |                     |                     |                     |                     |
| 321     | TELEPHONE-cell phone  |                     |                     |                    |                     |                     |                     |                     |
| 322     | POSTAGE   | 400.00              | 400.00              | \$181              | \$400               | \$117               | \$237               | \$120               |
| 331     | TRAVEL EXPENSE  |                     |                     |                    |                     |                     |                     |                     |
| 332     | VEHICLE ALLOWANCE   |                     |                     |                    |                     |                     |                     |                     |
| 340     | ADVERTISING   |                     |                     |                    |                     |                     |                     |                     |
| 433     | DUES-MEMBERSHIPS  |                     | \$0                 |                    |                     |                     |                     |                     |
| 570     | OFFICE FURNITURE - equipment                                      |                     | \$0                 |                    |                     |                     |                     |                     |
|         | <b>TOTAL EXPENDITURES</b>   | <b>\$143,400</b>    | <b>\$136,750</b>    | <b>\$84,201</b>    | <b>\$144,750</b>    | <b>\$146,383</b>    | <b>\$127,118</b>    | <b>\$231,012</b>    |
|         | Salary & Benefits   | \$0                 | \$0                 | \$0                | \$0                 | \$0                 | \$0                 | -\$63               |
|         | Operations  | \$143,400           | \$136,750           | \$84,201           | \$144,750           | \$146,383           | \$127,118           | \$231,075           |
|         | <b>TOTAL EXPENDITURES</b>   | <b>\$143,400</b>    | <b>\$136,750</b>    | <b>\$84,201</b>    | <b>\$144,750</b>    | <b>\$146,383</b>    | <b>\$127,118</b>    | <b>\$231,012</b>    |
|         | 25% City Engineer Services to PW                                  | -\$22,500           | -\$22,838           | -\$11,250          | -\$22,838           | -\$21,750           | -\$21,750           | -\$36,360           |
|         | <b>FUND 100</b>   | <b>\$120,900</b>    | <b>\$113,913</b>    | <b>\$72,951</b>    | <b>\$121,912</b>    | <b>\$124,633</b>    | <b>\$105,368</b>    | <b>\$194,652</b>    |
|         | <b>Less: Cares Relief Fund for Midwest Contract</b>               |                     |                     |                    |                     |                     |                     | <b>-\$50,000</b>    |
|         |   | <b>\$120,900.00</b> | <b>\$113,912.50</b> | <b>\$72,951.26</b> | <b>\$121,912.00</b> | <b>\$124,632.93</b> | <b>\$105,367.59</b> | <b>\$144,652.22</b> |

|                                       |  |                    |                         |                                    |                                |                        |                        |                        |
|---------------------------------------|--|--------------------|-------------------------|------------------------------------|--------------------------------|------------------------|------------------------|------------------------|
|                                       | <b>CITY OF VALLEY CITY</b>                         |                    | <b>GENERAL FUND 100</b> |                                    |                                |                        |                        |                        |
|                                       | <b>CITY ATTORNEY &amp; HUMAN RESOURCE SERVICES</b> |                    |                         |                                    |                                |                        |                        |                        |
| <b>Acct #<br/>4161</b>                | <b>EXPENDITURES</b>                                | <b>2025 BUDGET</b> | <b>2024<br/>BUDGET</b>  | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATE<br/>D</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 101                                   | EMPLOYEES SALARIES                                 | \$203,205          | \$142,837               | \$69,847                           | \$142,837                      | \$135,939              | \$138,761              | \$125,281              |
| 122                                   | FICA - CITY SHARE                                  | \$15,545           | \$10,927                | \$4,812                            | \$10,927                       | \$9,381                | \$9,823                | \$8,809                |
| 125                                   | EMPLOYEE PENSION                                   | \$22,353           | \$15,712                | \$7,683                            | \$15,712                       | \$13,610               | \$12,976               | \$12,283               |
| 133                                   | LIFE INSURANCE                                     | \$1,224            | \$685                   | \$334                              | \$685                          | \$719                  | \$637                  | \$623                  |
| 151                                   | WORKFORCE SAFETY INS                               | \$0                | \$0                     | \$0                                | \$0                            | \$0                    | \$0                    | \$37                   |
| 165                                   | COBRA PLUS   | \$0                | \$0                     | \$0                                | \$0                            | \$0                    | \$0                    | \$9                    |
| 201&202                               | OFFICE & COMPUTER SUPPLIES                         | \$200              | \$200                   | \$81                               | \$200                          | \$158                  | \$45                   | \$43                   |
| 214                                   | CLOTHING   | \$200              | \$100                   | \$0                                | \$100                          | \$0                    |                        | \$57                   |
| 300                                   | SERVICES (DRUG TESTING & LEGAL<br>TRANSCRIPTS)     | \$100              | \$100                   | \$30                               | \$30                           | \$30                   | \$30                   | \$30                   |
| 309                                   | MIS SERVICES & SUPPORT                             | \$500              | \$300                   | \$49                               | \$300                          | \$175                  | \$142                  | \$209                  |
| 317                                   | REGISTRATION FEES                                  | \$1,770            | \$1,400                 | \$248                              | \$800                          | \$524                  | \$528                  | \$1,084                |
| 320                                   | SUBSCRIPTIONS (ND Century Code)                    | \$9,006            | \$1,000                 | \$194                              | \$1,000                        | \$890                  | \$392                  | \$525                  |
| 321                                   | TELEPHONE  | \$525              | \$600                   | \$253                              | \$525                          | \$0                    | \$387                  | \$0                    |
| 322                                   | POSTAGE, SUBSCRIPTIONS & PUBL                      | \$150              | \$100                   | \$175                              | \$350                          | \$132                  | \$104                  | \$35                   |
| 331                                   | TRAVEL EXPENSES                                    | \$3,125            | \$2,500                 | \$310                              | \$2,000                        | \$88                   | \$570                  | \$1,215                |
| 332                                   | CELL PHONE ALLOWANCE                               | \$0                | \$0                     | \$0                                | \$0                            | \$509                  | \$550                  | \$600                  |
| 433                                   | DUES-MEMBERSHIPS                                   | \$1,260            | \$1,200                 | \$0                                | \$1,200                        | \$1,149                | \$418                  | \$1,159                |
| 490                                   | MISCELLANEOUS                                      | \$110              | \$100                   | \$25                               | \$50                           | \$0                    | \$0                    | \$63                   |
| 570                                   | OFFICE EQUIP                                       | \$0                | \$1,000                 | \$0                                | \$1,000                        | \$1,273                | \$0                    | \$0                    |
|                                       | <b>TOTAL EXPENDITURES</b>                          | <b>\$259,273</b>   | <b>\$178,761</b>        | <b>\$84,042</b>                    | <b>\$177,716</b>               | <b>\$164,578</b>       | <b>\$165,362</b>       | <b>\$152,061</b>       |
|                                       | Salary & Benefits                                  | 242,326.73         | \$170,161               | \$82,676                           | \$170,161                      | \$159,649              | \$162,197              | \$147,041              |
|                                       | Operations   | 16,946.00          | \$8,600                 | \$1,366                            | \$7,555                        | \$4,929                | \$3,166                | \$5,020                |
|                                       | <b>TOTAL EXPENDITURES</b>                          | <b>259,272.73</b>  | <b>\$178,761</b>        | <b>\$84,042</b>                    | <b>\$177,716</b>               | <b>\$164,578</b>       | <b>\$165,362</b>       | <b>\$152,061</b>       |
| Less Attorney & HR Services to 60% PW |  |                    |                         |                                    |                                |                        |                        |                        |
|                                       | 60% ATTORNEY SERVICES TO PW                        | -\$155,564         | -\$107,257              | -\$50,425                          | -\$106,630                     | -\$97,621              | -\$99,192              | -\$91,189              |
|                                       | <b>FUND 100</b>                                    | <b>103,709.09</b>  | <b>\$71,504</b>         | <b>\$33,617</b>                    | <b>\$71,086</b>                | <b>\$66,958</b>        | <b>\$66,170</b>        | <b>\$60,871</b>        |

|           | GENERAL FUND 100                   | POLICE DEPARTMENT |                 |                           |                   |                 |                 |                 |
|-----------|------------------------------------|-------------------|-----------------|---------------------------|-------------------|-----------------|-----------------|-----------------|
| Acct #    | REVENUES AND EXPENDITURES          | 2025<br>BUDGET    | 2024<br>BUDGET  | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023<br>ACTUAL  | 2022 ACTUAL     | 2021 ACTUAL     |
| 3224/3225 | ANIMAL/BIKE LICENSES               | \$2,000           | \$1,250         | \$495                     | \$900             | 2,298           | \$1,673         | \$1,415         |
| 3228      | MISC PD REVENUE                    | \$10,000          | \$12,500        | \$4,049                   | \$10,000          | 33,190          | \$19,509        | \$7,379         |
| 3316      | OT GRANTS                          | \$6,000           | \$6,000         | \$0                       | \$3,500           | 8,194           | \$6,768         | \$5,219         |
| 3318      | POLICE OFFICER SPECIAL EVENT       | \$1,000           | \$1,500         | \$150                     | \$800             | 1,775           | \$1,281         | \$1,501         |
| 3319      | VC PUBLIC SCHOOL - SRO             | \$40,000          | \$40,000        | \$13,348                  | \$40,000          | 40,000          | \$35,000        | \$35,000        |
| 3510      | PARKING FINES                      | \$8,000           | \$8,000         | \$1,770                   | \$6,000           | 4,950           | \$4,828         | \$6,900         |
| 3516      | ORDINANCE VIOLATIONS/PENALTIES     | \$0               | \$0             | \$3,600                   | \$3,600           | 0               | \$0             | \$0             |
|           | <b>TOTAL REVENUES</b>              | <b>\$67,000</b>   | <b>\$69,250</b> | <b>\$23,412</b>           | <b>\$64,800</b>   | <b>\$90,407</b> | <b>\$69,058</b> | <b>\$57,414</b> |
|           |                                    |                   |                 |                           |                   |                 |                 |                 |
| 4210      | <b>EXPENDITURES</b>                |                   |                 |                           |                   |                 |                 |                 |
| 101       | EMPLOYEE BASE SALARIES             | \$1,098,317       | \$1,070,380     | \$465,450                 | \$950,000         | \$979,699       | \$890,135       | \$867,731       |
|           | RETIREMENT PAYOUT                  |                   |                 |                           |                   | \$97,246        |                 |                 |
| 101       | ADDITIONAL OFFICER- SRO            | \$80,592          | \$77,492        | \$38,746                  | \$77,492          | \$74,512        | \$69,916        | \$66,446        |
| 102       | OVERTIME WAGES                     | \$35,000          | \$35,000        | \$39,519                  | \$60,000          | \$41,972        | \$37,619        | \$35,981        |
| 104       | OVERTIME WAGES-GRANT               | \$6,000           | \$6,000         | \$1,352                   | \$3,500           | \$7,895         | \$5,713         | \$4,779         |
| 107       | OVERTIME COURT SECURITY WAGES      | \$500             | \$300           | \$0                       | \$300             | \$3,154         | \$1,880         | \$1,822         |
| 110       | OFFICER SPECIAL EVENT PAY          | \$1,000           | \$1,000         | \$422                     | \$800             | \$1,714         | \$981           | \$1,005         |
| 112       | RECRUITING/RETENTION BONUSES       | \$2,000           | \$0             | \$12,000                  | \$12,000          | \$0             | \$0             | \$0             |
| 122       | FICA CITY SHARE                    | \$93,438          | \$91,048        | \$39,422                  | \$83,545          | \$84,446        | \$70,669        | \$68,993        |
| 125       | EMPLOYEE PENSION                   | \$132,391         | \$126,266       | \$54,048                  | \$115,387         | \$113,039.90    | \$95,077.81     | \$90,715        |
| 133       | LIFE INSURANCE                     | \$8,520           | \$8,120         | \$3,079                   | \$7,000           | \$7,684         | \$6,067         | \$5,934         |
| 151       | WORKFORCE SAFETY INS-Moved to 4910 | \$0               | \$0             | \$0                       | \$0               | \$0             | \$4,295         | \$5,000         |
| 152       | WORKER'S COMP CLAIMS/UNEM          | \$0               | \$250           | \$350                     | \$350             | \$0             | \$250           | \$0             |
| 165       | COBRA PLUS & FLEX ADMIN FEES       | \$0               | \$0             | \$0                       | \$0               | \$0             |                 | \$123           |
| 201&202   | OFFICE & COMPUTER SUPPLIES         | \$4,000           | \$4,000         | \$198                     |                   | \$1,635         | \$3,920         | \$2,744         |
| 210       | OPERATION-MAINT. SUPPLIES          | \$5,000           | \$4,000         | \$3,114                   |                   | \$6,215         | \$5,168         | \$3,205         |
| 212       | PETROLEUM PRODUCTS                 | \$35,000          | \$35,000        | \$10,983                  |                   | \$33,707        | \$39,279        | \$28,087        |
| 213       | CLOTHING - GEAR + ACCESSORIES      | \$3,000           | \$3,000         | \$3,603                   |                   | \$1,380         | \$3,380         | \$2,964         |



|        | GENERAL FUND 100                              | POLICE DEPARTMENT |                |                           |                   |                |             |             |
|--------|---|-------------------|----------------|---------------------------|-------------------|----------------|-------------|-------------|
| Acct # | REVENUES AND EXPENDITURES                     | 2025<br>BUDGET    | 2024<br>BUDGET | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023<br>ACTUAL | 2022 ACTUAL | 2021 ACTUAL |
| 214    | CLOTHING ALLOWANCE-UNIFORMS                   | \$10,080          | \$10,080       | \$4,380                   |                   | \$10,832       | \$8,745     | \$9,075     |
| 215    | WEAPONS/AMMUNITION                            | \$4,000           | \$4,000        | \$1,304                   |                   | \$2,717        | \$2,963     | \$2,707     |
| 222    | MOTOR VEHICLE PARTS                           | \$0               | \$1,000        | \$940                     |                   | \$242          | \$904       | \$1,174     |
| 300    | SERVICES-(alcohol tests)+credit card fee      | \$4,000           | \$4,000        | \$2,029                   |                   | \$3,144        | \$2,420     | \$3,636     |
| 302    | POUND/VETERINARY SERVICES                     | \$5,000           | \$5,000        | \$924                     |                   | \$5,071        | \$4,977     | \$6,155     |
| 307    | TRAINING-Reg & Swat                           | \$10,000          | \$10,000       | \$2,766                   |                   | \$7,855        | \$2,663     | \$4,996     |
| 309    | MIS Support fm Barnes Cty                     | \$2,500           | \$2,500        | \$1,053                   |                   | \$2,624        | \$2,237     | \$3,891     |
| 313    | SERVICE CONTRACTS -COPIER, Steri-cycle Shred  | \$2,500           | \$2,000        | \$1,509                   |                   | \$1,562        | \$1,511     | \$1,451     |
| 314    | DRUG TASKFORCE-STUTSMAN COUNTY                | \$16,000          | \$16,000       | \$16,000                  |                   | \$16,000       | \$16,000    | \$16,000    |
| 316    | LEXIPOL POLICY & PROCEDURE PROGRAM            | \$7,100           | \$6,895        | \$7,096                   |                   | \$13,791       | \$6,199     | \$6,018     |
| 317    | REGISTRATION FEE                              | \$500             | \$500          | \$390                     |                   | \$223          | \$350       | \$685       |
| 320    | SUBCRIPTIONS/PUBLICATIONS                     | \$0               | \$0            | \$0                       |                   | \$242          | \$0         | \$229       |
| 321    | TELEPHONE-Verizon & Bek                       | \$8,000           | \$8,000        | \$3,443                   |                   | \$7,447        | \$7,599     | \$7,618     |
| 322    | POSTAGE                                       | \$900             | \$700          | \$479                     |                   | \$516          | \$687       | \$807       |
| 323    | WIRELESS SERVICE-LAPTOPS(4 aircards for cars) | \$2,000           | \$1,500        | \$769                     | \$161,925         | \$1,440        | \$1,440     | \$1,440     |
| 331    | TRAVEL EXPENSES                               | \$2,000           | \$2,000        | \$2,576                   |                   | \$2,524        | \$3,073     | \$2,857     |
| 332    | CELL PHONE ALLOWANCE-ANIMAL CONTROL           | \$0               | \$600          | \$100                     |                   | \$600          | \$100       |             |
| 340    | ADVERTISING                                   | \$300             | \$0            | \$0                       |                   | \$99           | \$355       |             |
| 352    | PUBLISH-PRINTING                              | \$500             | \$400          | \$550                     |                   | \$1,176        | \$408       | \$249       |
| 361    | LIABILITY INSURANCE                           | \$9,300           | \$9,200        | \$9,208                   |                   | \$9,104        | \$7,847     | \$7,136     |
| 362    | INLAND MARINE INSURANCE                       | \$150             | \$150          | \$139                     |                   | \$122          | \$122       | \$1,532     |
| 363    | FLEET INSURANCE                               | \$6,400           | \$5,750        | \$6,294                   |                   | \$5,683        | \$4,828     | \$5,582     |
| 384    | VEHICLE SERVICE/REPAIR                        | \$13,500          | \$12,500       | \$5,421                   |                   | \$19,391       | \$23,244    | \$9,055     |
| 400    | REPAIR-MAINT. SERVICE                         | \$1,500           | \$2,500        | \$771                     |                   | \$0            | \$0         | \$165       |
| 410    | STATE RADIO-LETS TERMINAL                     | \$2,000           | \$1,500        | \$503                     |                   | \$1,583        | \$1,583     | \$1,620     |
| 414    | SOFTWARE LICENSE & SUPPORT, ITD               | \$3,000           | \$3,000        | \$991                     |                   | \$1,990        | \$2,565     | \$2,476     |
| 433    | DUES-MEMBERSHIPS                              | \$400             | \$400          | \$356                     |                   | \$350          | \$365       | \$350       |
| 439    | YOUTH PROGRAMS                                | \$1,250           | \$1,250        | \$0                       |                   | \$137          | \$232       | \$1,015     |

|        | GENERAL FUND 100                         | POLICE DEPARTMENT  |                    |                           |                    |                    |                    |                    |
|--------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Acct # | REVENUES AND EXPENDITURES                | 2025<br>BUDGET     | 2024<br>BUDGET     | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED  | 2023<br>ACTUAL     | 2022 ACTUAL        | 2021 ACTUAL        |
| 541    | ELECTRONIC EQUIPMENT PURCHASE            | \$1,500            | \$1,500            | \$500                     |                    | \$202              | \$911              | \$1,380            |
| 542    | ELECTRONIC EQUIPMENT REPAIRS             | \$2,000            | \$0                | \$1,745                   |                    | \$1,556            | \$1,413            | \$2,527            |
| 546    | EQUIPMENT - TASERS- 2 per year/5 yr life | \$0                | \$2,500            | \$0                       |                    | \$0                | \$0                | \$0                |
| 570    | OFFICE FURNITURE-EQUIP                   | \$500              | \$500              | \$0                       |                    | \$345              | \$0                | \$0                |
| 580    | ENTRY TEAM EQUIP & TRAINING-SWAT         | \$7,500            | \$0                | \$0                       |                    | \$0                | \$2,023            | \$1,644            |
|        | <b>TOTAL POLICE EXPENDITURES</b>         | <b>\$1,629,138</b> | <b>\$1,577,781</b> | <b>\$744,521</b>          | <b>\$1,472,299</b> | <b>\$1,572,868</b> | <b>\$1,342,114</b> | <b>\$1,289,000</b> |
|        | <i>Salary &amp; Benefits</i>             | <i>\$1,457,758</i> | <i>\$1,415,856</i> | <i>\$654,388</i>          | <i>\$1,310,374</i> | <i>\$1,411,362</i> | <i>\$1,182,603</i> | <i>\$1,148,529</i> |
|        | <i>Operations</i>                        | <i>\$171,380</i>   | <i>\$161,925</i>   | <i>\$90,133</i>           | <i>\$161,925</i>   | <i>\$161,506</i>   | <i>\$159,511</i>   | <i>\$140,470</i>   |
|        | <b>TOTAL POLICE EXPENDITURES</b>         | <b>\$1,629,138</b> | <b>\$1,577,781</b> | <b>\$744,521</b>          | <b>\$1,472,299</b> | <b>\$1,572,868</b> | <b>\$1,342,114</b> | <b>\$1,289,000</b> |
|        |  |                    |                    |                           |                    |                    |                    |                    |

|         |  |                          |                        |                                    |                           |                        |                    |                    |
|---------|--|--------------------------|------------------------|------------------------------------|---------------------------|------------------------|--------------------|--------------------|
|         | <b>GENERAL FUND 100</b>                    | <b>POLICE DEPARTMENT</b> |                        |                                    |                           |                        |                    |                    |
| Acct #  | <b>REVENUES AND EXPENDITURES</b>           | <b>2025<br/>BUDGET</b>   | <b>2024<br/>BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023<br/>ACTUAL</b> | <b>2022 ACTUAL</b> | <b>2021 ACTUAL</b> |
|         |  |                          |                        |                                    |                           |                        |                    |                    |
| 4211    | <b>LAW ENFORCEMENT BUILDING HISTORY</b>    |                          |                        |                                    |                           |                        |                    |                    |
| 210     | OPERATION-MAINT. SUPPLIES                  | \$500                    | \$500                  | \$453                              | \$500                     | \$435                  | \$120              | \$175              |
| 211     | JANITORIAL SUPPLIES                        | \$1,500                  | \$2,000                | \$90                               | \$1,000                   | \$1,315                | \$1,427            | \$1,981            |
| 212     | BUILDING MAINTENANCE                       | \$2,000                  | \$4,000                | \$806                              | \$4,000                   | \$245                  | \$3,285            | \$1,133            |
| 364     | FIRE & TORNADO PREMIUM                     | \$3,200                  | \$2,700                | \$0                                | \$3,075                   | \$2,500                | \$1,941            | \$1,764            |
| 381&383 | GAS & ELECTRICITY                          | \$17,000                 | \$19,500               | \$7,057                            | \$16,400                  | \$14,094               | \$16,102           | \$13,228           |
| 400     | REPAIR-MAINT. SERVICE                      | \$5,500                  | \$5,500                | \$1,273                            | \$5,500                   | \$6,486                | \$4,712            | \$4,452            |
| 402     | CUSTODIAL SERVICES & CARPET CLEANING       | \$7,000                  | \$7,000                | \$2,538                            | \$5,500                   | \$5,656                | \$5,866            | \$6,824            |
| 406     | PEST CONTROL                               | \$300                    | \$0                    | \$0                                | \$300                     | \$150                  | \$310              | \$280              |
|         | <b>TOTAL POLICE STATION</b>                | <b>\$37,000</b>          | <b>\$41,200</b>        | <b>\$12,218</b>                    | <b>\$36,275</b>           | <b>\$30,881</b>        | <b>\$33,763</b>    | <b>\$29,837</b>    |
|         |  |                          |                        |                                    |                           |                        |                    |                    |
|         | <b>TOTAL POLICE DEPARTMENT OPERATIONS:</b> | <b>\$1,666,138</b>       | <b>\$1,618,981</b>     | <b>\$756,739</b>                   | <b>\$1,508,574</b>        | <b>\$1,603,749</b>     | <b>\$1,375,877</b> | <b>\$1,318,837</b> |

|                    |   |                    |                            |                                    |                           |                    |                        |                        |
|--------------------|---|--------------------|----------------------------|------------------------------------|---------------------------|--------------------|------------------------|------------------------|
|                    | <b>GENERAL FUND 100</b>                   |                    | <b>CITY OF VALLEY CITY</b> |                                    |                           |                    |                        |                        |
|                    | <b>FIRE DEPARTMENT</b>                    |                    |                            |                                    |                           |                    |                        |                        |
|                    |   |                    |                            |                                    |                           |                    |                        |                        |
|                    |   | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>         | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
|                    | <b>REVENUE</b>                            |                    |                            |                                    |                           |                    |                        |                        |
| 3421               | FIRE EXTINGuishERS                        | \$25,000           | \$25,000                   | \$9,774                            | \$20,000                  | \$23,306           | \$12,468               | \$0.00                 |
|                    |   |                    |                            |                                    |                           |                    |                        |                        |
| ACCT #<br>100-4220 | <b>EXPENDITURES</b>                       | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>         | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 101                | EMPLOYEES SALARY                          | \$167,284          | \$158,900                  | \$77,702                           | \$158,900                 | \$146,215          | \$127,953              | \$120,158              |
| 102                | OVERTIME-FLOOD                            | \$0                | \$0                        | \$0                                | \$0                       | \$0                | \$5,518                |                        |
| 105                | FIREFIGHTERS-OFFICERS COMPENSATI          | \$23,522           | \$22,617                   | \$11,303                           | \$22,617                  | \$21,735           | \$20,701               | \$19,904               |
| 106                | FIREFIGHTERS COMPENSATION                 | \$122,771          | \$118,049                  | \$0                                | \$118,049                 | \$112,639          | \$107,872              | \$96,934               |
| 106                | FIREFIGHTERS COMP FM STATE INS            | \$75,995           | \$62,293                   | \$0                                | \$62,293                  | \$70,693           | \$54,171               | \$54,932               |
| 122                | FICA CITY SHARE                           | \$29,802           | \$27,682                   | \$6,518                            | \$27,682                  | \$26,759           | \$23,745               | \$22,005               |
| 125                | EMPLOYEE PENSION                          | \$18,786           | \$17,479                   | \$8,730                            | \$17,844                  | \$15,199           | \$12,795               | \$11,636               |
| 133                | LIFE INSURANCE                            | \$1,164            | \$1,069                    | \$537                              | \$1,069                   | \$1,117            | \$879                  | \$802                  |
| 151                | WORKFORCE SAFETY INS                      | \$0                | \$0                        | \$0                                | \$0                       | \$17               | \$2,183                | \$4,277                |
| 155                | FIREFIGHTERS ACCIDENTAL INS               | \$2,500            | \$2,500                    | \$2,437                            | \$2,437                   | \$2,414            | \$2,414                | \$2,414                |
| 165                | COBRA PLUS & Flex One Admin               | \$0                | \$0                        | \$0                                | \$0                       | \$0                | \$0                    | \$7                    |
| 201&202            | OFFICE & COMPUTER SUPPLIES (2 Tablets in  | \$3,000            | \$1,000                    | \$733                              |                           | \$558              | \$1,060                | \$1,030                |
| 210                | OPERATIONAL SUPPLIES                      | \$7,700            | \$7,000                    | \$4,744                            |                           | \$7,718            | \$12,687               | \$8,999                |
| 212                | PETROLEUM PRODUCTS                        | \$8,000            | \$7,350                    | \$3,378                            |                           | \$7,031            | \$7,580                | \$3,751                |
| 214                | CLOTHING-UNIFORMS-dress uniforms included | \$3,000            | \$2,750                    | \$550                              |                           | \$4,689            | \$2,635                | \$4,968                |
| 217                | FIRE EXTINGUISHER SUPPLIES                | \$6,000            | \$6,000                    | \$6,237                            |                           | \$11,443           | \$2,986                | \$4,933                |
| 222                | MOTOR VEHICLE PARTS                       | \$2,200            | \$2,200                    | \$194                              |                           | \$922              | \$299                  | \$616                  |
| 224                | MACHINERY-EQUIP. PARTS                    | \$1,800            | \$1,650                    | \$1,651                            |                           | \$857              | \$844                  | \$578                  |
| 300                | SERVICES                                  | \$1,100            | \$1,100                    | \$835                              |                           | \$1,185            | \$1,124                | \$984                  |

|       |  |                    |                            |                                    |                           |                    |                        |                        |
|-------|--|--------------------|----------------------------|------------------------------------|---------------------------|--------------------|------------------------|------------------------|
|       | <b>GENERAL FUND 100</b>                  |                    | <b>CITY OF VALLEY CITY</b> |                                    |                           |                    |                        |                        |
|       | <b>FIRE DEPARTMENT</b>                   |                    |                            |                                    |                           |                    |                        |                        |
|       |  |                    |                            |                                    |                           |                    |                        |                        |
|       |  | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>         | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 307.0 | TRAINING ACTIVITIES-Moved to 317 in 2023 | \$0                | \$0                        | \$0                                |                           | \$0                | \$7,938                | \$7,215                |
| 309   | MIS SERVICES & SUPPORT                   | \$1,100            | \$1,100                    | \$296                              |                           | \$553              | \$1,354                | \$438                  |
| 313   | SERVICE CONTRACTS-copier                 | \$300              | \$0                        | \$144                              |                           | \$0                | \$0                    | \$0                    |
| 317   | REGISTRATION/TRAINING FEES               | \$10,000           | \$10,000                   | \$3,752                            |                           | \$7,996            | \$305                  | \$54                   |
| 320   | SUBCRIPTIONS & PUBLICATIONS              | \$600              | \$1,200                    | \$133                              |                           | \$490              | \$0                    | \$0                    |
| 321   | TELEPHONE                                | \$4,000            | \$4,379                    | \$1,187                            |                           | \$3,698            | \$2,738                | \$2,677                |
| 322   | POSTAGE                                  | \$450              | \$450                      | \$94                               |                           | \$195              | \$224                  | \$339                  |
| 323   | WIRELESS SERVICES                        | \$0                | \$0                        | \$0                                | \$94,954                  | -\$31              | \$268                  | \$240                  |
| 331   | TRAVEL EXPENSES                          | \$5,500            | \$5,500                    | \$3,582                            |                           | \$4,429            | \$3,034                | \$1,847                |
| 340   | ADVERTISING & RECRUITMENT                | \$500              | \$500                      | \$0                                |                           | \$884              | \$99                   |                        |
| 352   | PUBLISHING & PRINTING                    | \$0                | \$200                      | \$0                                |                           | \$0                | \$0                    |                        |
| 361   | LIABILITY INSURANCE                      | \$500              | \$475                      | \$445                              |                           | \$440              | \$379                  | \$345                  |
| 362   | INLAND MARINE INS                        | \$2,000            | \$1,800                    | \$1,976                            |                           | \$1,682            | \$1,696                | \$1,025                |
| 363   | FLEET INSURANCE                          | \$5,000            | \$4,500                    | \$4,640                            |                           | \$4,354            | \$3,696                | \$2,017                |
| 384   | VEHICLE SERVICE REPAIR&PUMPER TESTIN     | \$25,000           | \$26,000                   | \$8,999                            |                           | \$20,421           | \$15,471               | \$10,305               |
| 414   | LICENSE & SUPPORT FEES                   | \$500              | \$600                      | \$198                              |                           | \$42               | \$260                  | \$412                  |
| 433   | DUES & MEMBERSHIPS                       | \$350              | \$300                      | \$0                                |                           | \$325              | \$240                  | \$693                  |
| 460   | REPAIRS EQUIPMENT                        | \$1,000            | \$1,000                    | \$0                                |                           | \$0                | \$0                    | \$295                  |
| 542   | PAGERS                                   | \$5,000            | \$4,400                    | \$856                              |                           | \$2,335            | \$2,451                | \$3,908                |

|  |                              |                    |                            |                                    |                           |                    |                        |                        |
|--|------------------------------|--------------------|----------------------------|------------------------------------|---------------------------|--------------------|------------------------|------------------------|
|  | <b>GENERAL FUND 100</b>      |                    | <b>CITY OF VALLEY CITY</b> |                                    |                           |                    |                        |                        |
|  | <b>FIRE DEPARTMENT</b>       |                    |                            |                                    |                           |                    |                        |                        |
|  |                              |                    |                            |                                    |                           |                    |                        |                        |
|  |                              | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>         | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 546  | EQUIPMENT                    | \$2,000            | \$2,000                    | \$0                                |                           | \$1,790            | \$1,752                | \$958                  |
| 570  | OFFICE FURNITURE & EQUIPMENT | \$500              | \$500                      | \$1,084                            |                           | \$0                | \$139                  | \$36                   |
| 570  | RESCUE EQUIPMENT             | \$1,000            | \$1,000                    | \$0                                |                           | \$0                |                        |                        |
|  |                              |                    |                            |                                    |                           |                    |                        |                        |
| <b>Increase</b>                                  | <b>TOTAL EXPENDITURES</b>    | <b>\$539,924</b>   | <b>\$505,543</b>           | <b>\$152,934</b>                   | <b>\$505,846</b>          | <b>\$480,796</b>   | <b>\$429,489</b>       | <b>\$391,730</b>       |
|  | Salary & Benefits            | 441,824.35         | \$410,589                  | \$107,227                          | \$410,892                 | \$396,788          | \$358,230.35           | \$333,068              |
|  | Operations                   | 98,100.00          | \$94,954                   | \$45,707                           | \$94,954                  | \$84,008           | \$71,258.46            | \$58,661               |
|  | <b>TOTAL EXPENDITURES</b>    | <b>539,924.35</b>  | <b>\$505,543</b>           | <b>\$152,934</b>                   | <b>\$505,846</b>          | <b>\$480,796</b>   | <b>\$429,488.81</b>    | <b>\$391,730</b>       |
| <b>FIRE HALL FOR VALLEY CITY FIRE DEPARTMENT</b> |                              |                    |                            |                                    |                           |                    |                        |                        |
| <b>ACCT #<br/>100-4221</b>                       | <b>EXPENDITURES</b>          | <b>2025 BUDGET</b> | <b>2024 BUDGET</b>         | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 210  | OPERATION-MAINT. SUPPLIES    | \$1,500            | \$1,200                    | \$1,496                            | \$2,000                   | \$328              | \$2,428                | \$1,157.27             |
| 211  | JANITORIAL SUPPLIES          | \$500              | \$500                      | \$297                              | \$500                     | \$380              | \$884                  | \$355.86               |
| 212  | BUILDING MAINTENANCE         | \$1,500            | \$1,300                    | \$856                              | \$1,300                   | \$666              | \$1,767                | \$656.68               |
| 364  | FIRE & TORNADO PREMIUM       | \$2,800            | \$2,300                    | \$0                                | \$2,629                   | \$2,136            | \$1,706                | \$998.00               |
| 381  | ELECTRICITY                  | \$7,000            | \$7,000                    | \$3,213                            | \$6,500                   | \$5,699            | \$6,371                | \$5,825.71             |
| 383  | NATURAL GAS                  | \$4,500            | \$5,500                    | \$1,579                            | \$4,000                   | \$3,325            | \$4,147                | \$1,879.21             |
| 400  | REPAIR-MAINT. SERVICES       | \$2,300            | \$2,300                    | \$1,351                            | \$2,300                   | \$3,499            | \$1,757                | \$1,837.45             |
| 402  | JANITORIAL FEES              | \$1,200            | \$1,200                    | \$0                                | \$500                     | \$529              | \$519                  | \$0.00                 |
| 546  | BUILDING EQUIPMENT           | \$1,200            | \$1,200                    | \$0                                | \$1,000                   | \$2,800            | \$0                    | \$400.00               |
|  | <b>TOTAL FIRE HALL</b>       | <b>22,500.00</b>   | <b>\$22,500</b>            | <b>\$8,792</b>                     | <b>\$20,729</b>           | <b>\$19,363</b>    | <b>\$19,580.31</b>     | <b>\$13,110</b>        |
|  | <b>TOTAL FIRE DEPARTMENT</b> | <b>562,424.35</b>  | <b>\$528,043</b>           | <b>\$161,727</b>                   | <b>\$526,575</b>          | <b>\$500,159</b>   | <b>\$449,069.12</b>    | <b>\$404,840</b>       |

|               |   |                        |                        |                                    |                           |                        |                        |                        |
|---------------|---|------------------------|------------------------|------------------------------------|---------------------------|------------------------|------------------------|------------------------|
|               | <b>GENERAL FUND 100</b>                         |                        |                        |                                    |                           |                        |                        |                        |
|               | <b>BUILDING MAINTENANCE BUDGET</b>              |                        |                        |                                    |                           |                        |                        |                        |
| <b>Acct #</b> | <b>REVENUES</b>                                 | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 3412          | RURAL FIRE DEPARTMENT RENT - PER CONTRACT       | \$31,370               | \$30,905               | \$0                                | \$30,905                  | \$30,450               | \$30,000               | \$27,500               |
| 3414          | NATIONAL GUARD ARMORY RENT                      | \$43,500               | \$43,450               | \$560                              | \$43,573                  | \$44,443               | \$20,582               | \$20,112               |
|               | <b>TOTAL REVENUES</b>                           | <b>\$74,870</b>        | <b>\$74,355</b>        | <b>\$560</b>                       | <b>\$74,478</b>           | <b>\$74,893</b>        | <b>\$50,582</b>        | <b>\$47,612</b>        |
| <b>4195</b>   | <b>EXPENDITURES-CITY HALL</b>                   |                        |                        |                                    |                           |                        |                        |                        |
| 210           | OPERATION-MAINT. SUPPLIES                       | \$500                  | \$500                  | \$59                               | \$300                     | \$320                  | \$247                  | \$579                  |
| 211           | JANITORIAL SUPPLIES                             | \$1,000                | \$1,100                | \$530                              | \$1,000                   | \$815                  | \$694                  | \$943                  |
| 381           | ELECTRICITY                                     | \$6,000                | \$6,500                | \$2,461                            | \$6,200                   | \$4,049                | \$4,219                | \$3,508                |
| 400           | REPAIR-MAINT. SERVICES                          | \$2,000                | \$1,500                | \$181                              | \$1,500                   | \$3,887                | \$823                  | \$737                  |
| 402           | CUSTODIAL SERVICES K&S & WindowMan              | \$9,000                | \$8,500                | \$2,270                            | \$7,500                   | \$5,961                | \$7,125                | \$9,665                |
| 406           | PEST CONTROL                                    | \$600                  | \$600                  | \$280                              | \$600                     | \$544                  | \$528                  | \$264                  |
|               | <b>TOTAL CITY HALL</b>                          | <b>\$19,100</b>        | <b>\$18,700</b>        | <b>\$5,781</b>                     | <b>\$17,100</b>           | <b>\$15,577</b>        | <b>\$13,635</b>        | <b>\$15,697</b>        |
| <b>4196</b>   | <b>EXPENDITURES-NATIONAL GUARD BLDG</b>         |                        |                        |                                    |                           |                        |                        |                        |
| 210           | OPERATION-MAINT. SUPPLIES                       | \$500                  | \$500                  | \$0                                | \$300                     | \$0                    |                        | \$0                    |
| 211           | JANITORIAL SUPPLIES                             | \$1,500                | \$2,000                | \$576                              | \$1,500                   | \$1,199                | \$1,404                | \$1,723                |
| 364           | FIRE & TORNADO PREMIUM                          | \$2,600                | \$2,200                | \$0                                | \$2,466                   | \$2,005                | \$1,493                | \$1,350                |
| 381           | ELECTRICITY                                     | \$28,000               | \$28,000               | \$10,809                           | \$27,500                  | \$20,242               | \$23,237               | \$19,489               |
| 383           | GAS   | \$800                  | \$800                  | \$285                              | \$600                     | \$665                  | \$819                  | \$691                  |
| 400           | BLDG REPAIR-MAINT. SERVICES                     | \$7,000                | \$4,000                | \$3,147                            | \$4,000                   | \$7,822                | \$3,203                | \$2,646                |
| 402           | OTHER SERVICES-CUSTODIAL                        | \$2,900                | \$2,900                | \$1,259                            | \$2,500                   | \$2,378                | \$1,953                | \$2,167                |
| 406           | PEST CONTROL                                    | \$600                  | \$600                  | \$280                              | \$600                     | \$630                  | \$528                  | \$396                  |
|               | <b>TOTAL NATIONAL GUARD BLDG</b>                | <b>\$43,900</b>        | <b>\$41,000</b>        | <b>\$16,355</b>                    | <b>\$39,466</b>           | <b>\$34,941</b>        | <b>\$32,637</b>        | <b>\$28,463</b>        |
| <b>4197</b>   | <b>EXPENDITURES-RECREATION CTR</b>              |                        |                        |                                    |                           |                        |                        |                        |
| 364           | FIRE & TORNADO PREMIUM                          | \$1,200                | \$950                  | \$0                                | \$1,105                   | \$899                  | \$765                  | \$697                  |
| 381           | <b>ELECTRIC TRANSFERS &amp; Centennial Park</b> | <b>\$17,500</b>        | <b>\$17,500</b>        | <b>\$8,775</b>                     | <b>\$17,500</b>           | <b>\$17,500</b>        | <b>\$17,500</b>        | <b>\$17,500</b>        |
| 632           | PARK DISTRICT-MANAGEMENT FEE                    | \$25,000               | \$25,000               | \$12,500                           | \$25,000                  | \$22,500               | \$20,000               | \$20,000               |
| 633           | PARK DISTRICT STATE REVENUE                     | \$0                    | \$0                    | \$0                                |                           | \$0                    | \$0                    | \$0                    |
|               | <b>TOTAL RECREATION CTR</b>                     | <b>\$43,700</b>        | <b>\$43,450</b>        | <b>\$21,275</b>                    | <b>\$43,605</b>           | <b>\$40,899</b>        | <b>\$38,265</b>        | <b>\$38,197</b>        |
| <b>4198</b>   | <b>EXPENDITURES-PFP STORAGE BUILDING</b>        |                        |                        |                                    |                           |                        |                        |                        |
| 364           | FIRE & TORNADO PREMIUM                          | \$120                  | \$100                  | \$0                                | \$105                     | \$85                   | \$67                   |                        |
| 406           | PEST CONTROL                                    | \$600                  |                        |                                    |                           |                        |                        |                        |
| 381           | ELECTRICITY                                     | \$600                  | \$550                  | \$175                              | \$500                     | \$471                  | \$511                  | \$165                  |
|               | <b>TOTAL PFP STORAGE BLDG</b>                   | <b>\$1,320</b>         | <b>\$650</b>           | <b>\$175</b>                       | <b>\$605</b>              | <b>\$556</b>           | <b>\$578</b>           | <b>\$165</b>           |
|               |   |                        |                        |                                    |                           |                        |                        |                        |
|               | <b>TOTAL BUILDING MAINTENANCE</b>               | <b>\$108,020</b>       | <b>\$103,800</b>       | <b>\$43,585</b>                    | <b>\$100,776</b>          | <b>\$91,972</b>        | <b>\$85,116</b>        | <b>\$82,521</b>        |

|                        |   |                    |                    |                                    |                           |                    |                    |                    |
|------------------------|---|--------------------|--------------------|------------------------------------|---------------------------|--------------------|--------------------|--------------------|
|                        |   |                    |                    |                                    |                           |                    |                    |                    |
|                        | <b>GENERAL FUND 100</b>                   |                    |                    |                                    |                           |                    |                    |                    |
|                        |   |                    |                    |                                    |                           |                    |                    |                    |
|                        | <b>FORESTRY DEPARTMENT</b>                |                    |                    |                                    |                           |                    |                    |                    |
| <b>ACCT #<br/>4194</b> | <b>EXPENDITURES</b>                       | <b>2025 BUDGET</b> | <b>2024 BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022 ACTUAL</b> | <b>2021 ACTUAL</b> |
| 101                    | FORESTER'S SALARY                         | \$15,840           | \$10,769           | \$5,385                            | \$10,769                  | \$8,284            | \$7,889            | \$7,585            |
| 122                    | FICA - CITY SHARE                         | \$1,212            | \$824              | \$441                              | \$824                     | \$664              | \$634              | \$611              |
| 210                    | OPERATIONS-MAINT. SUPPLIES-Arbor Day Tree | \$800              | \$450              | \$280                              | \$450                     | \$0                | \$125              | \$209              |
| 322                    | POSTAGE                                   | \$300              | \$300              | \$2                                | \$300                     | \$0                | \$219              | \$181              |
| 332                    | VEHICLE ALLOWANCE                         | \$750              | \$750              | \$375                              | \$750                     | \$400              | \$400              | \$400              |
| 388                    | HIRED CONTRACTOR-tree removal             | \$2,000            | \$2,000            | \$85                               | \$2,000                   | \$6,116            | \$2,264            | \$2,000            |
| 317-331                | TRAINING & TRAVEL                         | \$900              | \$900              | \$720                              | \$720                     | \$881              |                    | \$0                |
| 490                    | MISCELLANEOUS-DUES                        | \$50               | \$50               | \$0                                | \$50                      |                    | \$0                | \$70               |
|                        | <b>TOTAL EXPENDITURES</b>                 | <b>\$21,852</b>    | <b>\$16,043</b>    | <b>\$7,287</b>                     | <b>\$15,863</b>           | <b>\$16,345</b>    | <b>\$11,531</b>    | <b>\$11,055</b>    |
|                        | Salary & Benefits                         | \$17,052           | \$11,593           | \$5,825                            | \$11,593                  | \$8,948            | \$8,523            | \$8,195            |
|                        | Operations                                | \$4,800            | \$4,450            | \$1,461                            | \$4,270                   | \$7,397            | \$3,008            | \$2,859            |
|                        | <b>NET EXPENDITURES</b>                   | <b>\$21,852</b>    | <b>\$16,043</b>    | <b>\$7,287</b>                     | <b>\$15,863</b>           | <b>\$16,345</b>    | <b>\$11,531</b>    | <b>\$11,055</b>    |



|              |   |                        |                    |                                    |                           |                    |                        |                        |
|--------------|---|------------------------|--------------------|------------------------------------|---------------------------|--------------------|------------------------|------------------------|
|              | <b>GENERAL FUND 100</b>   |                        |                    |                                    |                           |                    |                        |                        |
|              | <b>CULTURE AND RECREATION</b>   |                        |                    |                                    |                           |                    |                        |                        |
| <b>ACCT#</b> | <b>EXPENDITURES</b>   | <b>2025<br/>BUDGET</b> | <b>2024 BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023 ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| <b>4501</b>  |   |                        |                    |                                    |                           |                    |                        |                        |
| 491          | TROUBADOURS   | \$1,500                | \$1,500            | \$1,500                            | \$1,500                   | \$1,500            | \$1,500                | \$1,500                |
| 492          | VALLEY CITY COMMUNITY BAND  | \$1,000                | \$1,000            | \$1,000                            | \$1,000                   | \$1,000            | \$1,500                | \$0                    |
| 492          | VALLEY VOICES WOMEN'S CHOIR   | \$1,500                | \$1,500            | \$1,500                            | \$1,500                   | \$1,500            | \$0                    | \$1,500                |
| 492          | COMMUNITY THEATER   | \$1,000                |                    |                                    |                           |                    |                        |                        |
| 493          | BRIDGES ART COUNCIL   | \$1,000                | \$1,000            | \$1,000                            | \$1,000                   | \$1,000            | \$1,000                | \$1,000                |
| 494          | CHAMBER OF COMMERCE   | \$12,000               | \$12,000           | \$12,000                           | \$12,000                  | \$12,000           | \$12,000               | \$12,000               |
| 495          | BARNES COUNTY HISTORICAL SOCIETY  | \$6,000                | \$6,000            | \$6,000                            | \$6,000                   | \$5,000            | \$5,000                | \$5,000                |
| 495          | SHEYENNE VALLEY FRIENDS OF ANIMALS (\$1,000 plus Pet License Rev less expenses) | \$1,000                | \$1,000            | \$0                                | \$1,000                   | \$1,000            | \$1,000                | \$1,000                |
| 495          | South Central Adult Services - Transit (requested \$10,000)                     | \$10,000               | \$10,000           | \$10,000                           | \$10,000                  | \$10,000           | \$5,000                | \$0                    |
|              | <b>TOTAL COMMUNITY PROGRAMS</b>   | <b>\$35,000</b>        | <b>\$34,000</b>    | <b>\$33,000</b>                    | <b>\$34,000</b>           | <b>\$33,000</b>    | <b>\$27,000</b>        | <b>\$22,000</b>        |

|               |  |                        |                        |                                    |                           |                        |                        |                        |
|---------------|--|------------------------|------------------------|------------------------------------|---------------------------|------------------------|------------------------|------------------------|
|               | <b>GENERAL FUND 100</b>  |                        |                        |                                    |                           |                        |                        |                        |
|               | <b>NON-DEPARTMENTAL &amp; HEALTH INS. BUDGET</b>                       |                        |                        |                                    |                           |                        |                        |                        |
| <b>Acct #</b> | <b>EXPENDITURES</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATED</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| <b>4910</b>   |  |                        |                        |                                    |                           |                        |                        |                        |
| 130           | B.C. PREMIUM, HSA & WELLNESS   | \$441,827              | \$376,792              | \$167,059                          | \$332,000                 | \$320,294              | \$304,013              | \$318,302.72           |
|               |  |                        |                        |                                    |                           |                        |                        |                        |
| 151           | WSI PREMIUMS   | \$15,000               | \$17,500               | 9,759                              | 9,759                     | 17,124                 |                        |                        |
| 163           | LIBRARY & PARK INSURANCE PASS THRO                                     | \$0                    | \$0                    |                                    | \$0                       | \$3                    |                        |                        |
| 168           | INSURANCE FOR PENSION  | \$225                  | \$250                  | \$211                              | \$211                     | \$211                  | \$211                  | \$211.00               |
| 170           | MISC PAYROLL DEDUCT  | \$0                    | \$0                    | \$0                                | \$0                       | \$0                    | -\$143                 | -\$286.00              |
| 202-210       | OFFICE & OPERATIONS SUPPLIES & MAIN                                    | \$900                  | \$900                  | \$511                              | \$900                     | \$380                  | \$1,026                | \$822.59               |
| 301           | AUDIT FEES   | \$18,350               | \$18,113               | \$12,500                           | \$17,500                  | \$18,970               | \$14,750               | \$14,900.00            |
| 309           | MIS SERVICES/SUPPORT (inc offsite backup se                            | \$15,000               | \$15,000               | \$4,004                            | \$12,000                  | \$10,904               | \$11,033               | \$12,854.70            |
| 313           | SERVICE CONTRACTS  | \$8,900                | \$7,400                | \$1,804                            | \$8,280                   | \$9,475                | \$7,049                | \$5,695.28             |
| 321           | TELEPHONE-BEK  | \$4,000                | \$3,900                | \$1,731                            | \$3,900                   | \$3,599                | \$3,667                | \$3,735.53             |
| 352           | PRINTING & PUBLISHING  | \$100                  | \$100                  | \$0                                | \$100                     | \$0                    | \$13                   | \$120.32               |
| 361           | LIABILITY INSURANCE  | \$20,000               | \$19,500               | \$18,647                           | \$18,647                  | \$17,251               | \$14,826               | \$13,482.37            |
| 363           | FLEET INSURANCE  | \$10                   | \$10                   | \$10                               | \$10                      | \$9                    | \$9                    | \$9.00                 |
| 414           | LIC & SUPPORT FEES-(city website training 50/50                        | \$800                  | \$100                  | \$0                                | \$0                       | \$0                    | \$0                    | 0.00                   |
| 414           | LIC & SUPPORT FEES - (Tyler Technologies)                              | \$13,000               | \$10,084               | \$10,672                           | \$11,100                  | \$8,239                | \$8,135                | \$5,955.23             |
| 433           | DUES & MEMBERSHIPS   | \$5,839                | \$5,716                | \$5,716                            | \$5,716                   | \$5,557                | \$5,442                | \$5,330.00             |
| 450           | COVID-19 EXPENSES  | \$0                    | \$0                    | 0.00                               | \$0                       | \$0                    | \$28,814               | \$651,001.91           |
| 451           | ERGO GRANT-Includes PD Desks   | \$0                    | \$0                    | 0.00                               | \$0                       | \$16,839               | \$0                    | \$3,793.65             |
| 490           | MISCELLANEOUS  | \$1,500                | \$1,500                | \$430                              | \$1,500                   | \$682                  | \$996                  | \$977.43               |
| 570           | OFFICE FURNITURE & EQUIP   | \$100                  | \$100                  | \$0                                | \$0                       | \$0                    | \$0                    | \$14.41                |
|               | <b>TOTAL EXPENDITURES</b>  | <b>\$545,551</b>       | <b>\$476,965</b>       | <b>\$233,055</b>                   | <b>\$421,623</b>          | <b>\$429,536</b>       | <b>\$399,841</b>       | <b>\$1,036,920</b>     |
|               | <b>Healthcare Costs</b>  | <b>\$456,827</b>       | <b>\$394,292</b>       | <b>\$176,818</b>                   | <b>\$341,759</b>          | <b>\$337,418</b>       | <b>\$304,013</b>       | <b>\$318,303</b>       |
|               | <b>Operations</b>  | <b>\$88,724</b>        | <b>\$82,673</b>        | <b>\$56,237</b>                    | <b>\$79,864</b>           | <b>\$92,118</b>        | <b>\$95,828</b>        | <b>\$718,617</b>       |
|               | <b>TOTAL EXPENDITURES</b>  | <b>\$545,551</b>       | <b>\$476,965</b>       | <b>\$233,055</b>                   | <b>\$421,623</b>          | <b>\$429,536</b>       | <b>\$399,841</b>       | <b>\$1,036,920</b>     |
|               |  |                        |                        |                                    |                           |                        |                        |                        |
|               |  |                        |                        |                                    |                           |                        |                        |                        |
|               | <i>PW Share of Employee Exp(City Admin,FinanceDir&amp;HR/Attorney)</i> |                        |                        |                                    |                           |                        |                        |                        |
|               | EXPENSES TRF TO PW   | -\$23,819.44           | -\$21,740              | -\$10,870                          | -\$21,740                 | -\$20,034              | -\$18,911              | -\$26,825              |
|               | <b>CITY SHARE</b>  | <b>\$521,731</b>       | <b>\$455,225</b>       | <b>\$222,185</b>                   | <b>\$399,883</b>          | <b>\$409,502</b>       | <b>\$380,930</b>       | <b>\$1,010,095</b>     |

## 2025 BCBS PREMIUM RATES

| Policy - Client #251251    | 2025 Monthly Prem. | 2025 Annual Premium | Bi-Weekly Prem for payroll | Premiums Increasing 4.5% in 2025 |
|----------------------------|--------------------|---------------------|----------------------------|----------------------------------|
| Family Policy              | \$2,177            | \$26,124            | \$1,005                    |                                  |
| Single w/Dependents Policy | \$1,474            | \$17,684            | \$680                      |                                  |
| Single Policy              | \$837              | \$10,048            | \$386                      |                                  |

### 2025 EMPLOYEE SHARE OF BCBS PREMIUM

| Policy                     | 2025 Monthly Premium | 2025 Annual Premium | 2025 Bi-Weekly Prem for Payroll | % paid by Employee | 2024 Employees Share BCBS Pems | Annual Decrease to Employee | Bi-weekly Decrease to Employee | Percentage Decrease to Employees |
|----------------------------|----------------------|---------------------|---------------------------------|--------------------|--------------------------------|-----------------------------|--------------------------------|----------------------------------|
| Family Policy              | \$327                | \$3,919             | \$150.72                        | 15.0%              | \$5,000.00                     | -\$1,081.37                 | -\$41.59                       | -21.6%                           |
| Single w/Dependents Policy | \$221                | \$2,653             | \$102.02                        | 15.0%              | \$3,388.00                     | -\$735.36                   | -\$28.28                       | -21.7%                           |
| Single Policy              | \$126                | \$1,507             | \$57.97                         | 15.0%              | \$1,925.00                     | -\$417.85                   | -\$16.07                       | -21.7%                           |

### 2025 City Share of BCBS Pems:

| Policy                     | 2025 Monthly | 2025 Annual | 2024 Employer Share | Annual Increase per Policy | % paid by City | % Incr. to City |
|----------------------------|--------------|-------------|---------------------|----------------------------|----------------|-----------------|
| Family Policy              | \$1,850      | \$22,206    | \$19,999            | \$2,206.57                 | 85.0%          | 11.0%           |
| Single w/Dependents Policy | \$1,253      | \$15,032    | \$13,551            | \$1,480.64                 | 85.0%          | 10.9%           |
| Single Policy              | \$712        | \$8,541     | \$7,699             | \$841.52                   | 85.0%          | 10.9%           |

# CITY OF VALLEY CITY

## 2025 Healthcare Deductible and Health Savings Account (HSA)

|   |   |   |              |          |
|---|---|---|--------------|----------|
| 2017<br>Original<br>HSA<br>Contribution<br>Schedule | 2025 Special NGF BCBS 100 3000 High Deductible Health Care Policy   |   | 2024 Amounts |          |
|   | Policy Type   | Deductible  | Deductible   | Increase |
|   | Single Policy   | \$3,300   | \$3,200      | \$100    |
|   | Single + Policy   | \$4,950   | \$4,800      | \$150    |
| 2022 - 2025   | Family Policy   | \$6,600   | \$6,400      | \$200    |
|   | City's Contribution to Employees Health Savings Accounts from 2017 through 2023. (Employees that are 65 and older that opted for Medicare coverage receive same allocation paid throughout the year per pay period at normal taxable rate). |   |              |          |
|   | Year  | Family  | Single +     | Single   |
|   | 2017  | \$2,400   | \$1,900      | \$1,500  |
|   | 2018  | \$2,500   | \$2,000      | \$1,600  |
|   | 2019  | \$2,500   | \$2,000      | \$1,600  |
|   | 2020  | \$2,500   | \$2,000      | \$1,600  |
|   | 2021  | \$2,500   | \$2,000      | \$1,600  |
|   | 2022  | \$2,167   | \$1,733      | \$1,346  |
|   | 2023  | \$1,733   | \$1,387      | \$1,077  |
|   | 2024  | \$1,300   | \$1,040      | \$808    |
|   | 2025  | \$867   | \$693        | \$539    |
|   | 2023  | City offer \$200 grant to each employee that provides a proof of annual membership to the fitness facility of their choice.   |              |          |
|   | 2023  | Telehealth service for members, no annual fee, cost of service is \$39 per phone call payable by the employee and goes towards their deductible. No charge to the employee after deductible is met. |              |          |

The City's 2025 contribution to Employees HSA is \$2,500 for family policy with the provision that the employee contributes at least the following to his/her HSA

| Family   | Single + | Single   |
|----------|----------|----------|
| 1,633.00 | 1,307.00 | 1,061.00 |

Otherwise the City's contribution will be equal to the 2025 amounts.

|              |  |                 |                 |                           |                       |                  |                |                |
|--------------|--|-----------------|-----------------|---------------------------|-----------------------|------------------|----------------|----------------|
|              | <b>FUND 225 - BUILDING RESERVE FUND</b>                |                 |                 |                           |                       |                  |                |                |
| Acct#<br>225 | DEPARTMENT   | 2025<br>BUDGET  | 2024<br>BUDGET  | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATE<br>D | 2023<br>ACTUAL   | 2022<br>ACTUAL | 2021<br>ACTUAL |
| 4195         | <b>CITY HALL:</b>                                      |                 |                 |                           |                       |                  |                |                |
| 520          | SIGNAGE ON CITY HALL/PW BUILDING                       |                 | \$10,000        | \$8,254                   | \$8,254               |                  |                |                |
| 520          | Fascia on City Hall - (Small Projects and Covid Funds) |                 |                 |                           |                       | \$18,530         |                |                |
|              | Replace Air Handler (Small Projects)                   |                 |                 |                           |                       |                  |                |                |
|              | <b>TOTAL CITY HALL CAPITAL OUTLAYS</b>                 | <b>\$0</b>      | <b>\$10,000</b> | <b>\$8,254</b>            | <b>\$8,254</b>        | <b>\$18,530</b>  | <b>\$0</b>     | <b>\$0</b>     |
| 4196         | <b>NATIONAL GUARD BUILDING:</b>                        |                 |                 |                           |                       |                  |                |                |
|              | <b>Revenue:</b>  |                 |                 |                           |                       |                  |                |                |
|              | Misc. Revenue  |                 |                 |                           |                       | \$56,594         | \$1,530        |                |
|              | Grant Revenue  |                 |                 |                           |                       |                  |                |                |
|              | <b>TOTAL NTNL GUARD BLDG REVENUE</b>                   | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>                | <b>\$0</b>            | <b>\$56,594</b>  | <b>\$1,530</b> | <b>\$0</b>     |
|              | <b>Expenditures:</b>                                   |                 |                 |                           |                       |                  |                |                |
| 520          | Fire Alarm System                                      | \$65,950        |                 |                           |                       |                  |                |                |
| 520          | Carpet Offices   | \$20,000        |                 |                           |                       |                  |                |                |
| 520          | Men's Shower- Replace Tiles & Drain                    | \$11,000        |                 |                           |                       |                  |                |                |
| 520          | Flooring/Asbestos Repairs                              |                 |                 |                           |                       | \$85,202         |                |                |
| 520          | LIGHTING & CARPET                                      |                 |                 |                           |                       |                  | \$4,131        |                |
| 520          | Women's & Men's Shower Updates                         |                 |                 |                           | \$20,000              |                  |                |                |
| 520          | Roof Replacement/Repairs                               |                 | \$20,000        |                           | \$0                   | \$26,246         |                |                |
|              | <b>TOTAL NTNL GUARD EXPENDITURES</b>                   | <b>\$96,950</b> | <b>\$20,000</b> | <b>\$0</b>                | <b>\$20,000</b>       | <b>\$111,448</b> | <b>\$4,131</b> | <b>\$0</b>     |
|              | <b>NET CAPITAL OUTLAYS FOR NATIONAL GUARD ARMORY</b>   | <b>\$96,950</b> | <b>\$20,000</b> | <b>\$0</b>                | <b>\$20,000</b>       | <b>\$54,854</b>  | <b>\$2,601</b> | <b>\$0</b>     |
|              |  |                 |                 |                           |                       |                  |                |                |

|              |  |                        |                        |                                    |                                |                        |                        |                        |
|--------------|--|------------------------|------------------------|------------------------------------|--------------------------------|------------------------|------------------------|------------------------|
|              | <b>FUND 225 - BUILDING RESERVE FUND</b>                  |                        |                        |                                    |                                |                        |                        |                        |
| Acct#<br>225 | <b>DEPARTMENT</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATE<br/>D</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| 4211         | <b>LAW ENFORCEMENT CENTER:</b>                           |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>Revenue:</b>  |                        |                        |                                    |                                |                        |                        |                        |
| 3319         | Grant Reimbursement                                      | \$46,886               |                        |                                    |                                |                        |                        |                        |
|              | <b>TOTAL LAW ENFORCEMENT CENTER REVENUE</b>              | <b>\$46,886</b>        | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |
|              | <b>Expenditures:</b>                                     |                        |                        |                                    |                                |                        |                        |                        |
| 520          | WINDOWS  |                        |                        |                                    |                                |                        |                        | \$12,279               |
| 520          | DOOR & CAMERA UPGRADES (Homeland Security Grant)         | \$46,886               |                        |                                    |                                |                        |                        |                        |
| 520          | OUTDOOR POLICE BULB LIGHTING                             |                        |                        |                                    |                                |                        |                        |                        |
| 520          | RE-GROUTING EXTERIOR BUILDING                            | \$5,000                |                        |                                    |                                |                        |                        |                        |
|              | <b>TOTAL LAW ENFORCEMENT CENTER CAPITAL EXPENDITURES</b> | <b>\$51,886</b>        | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>\$0</b>             | <b>\$12,279</b>        |
|              | <b>NET CAPITAL OUTLAYS FOR LAW ENFORCEMENT CENTE</b>     | <b>\$5,000</b>         | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>\$0</b>             | <b>\$12,279</b>        |
|              |  |                        |                        |                                    |                                |                        |                        |                        |

|              |  |                        |                        |                                    |                                |                        |                        |                        |
|--------------|--|------------------------|------------------------|------------------------------------|--------------------------------|------------------------|------------------------|------------------------|
|              | <b>FUND 225 - BUILDING RESERVE FUND</b>  |                        |                        |                                    |                                |                        |                        |                        |
| Acct#<br>225 | <b>DEPARTMENT</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>6-MONTH<br/>ACTUAL</b> | <b>2024<br/>ESTIMATE<br/>D</b> | <b>2023<br/>ACTUAL</b> | <b>2022<br/>ACTUAL</b> | <b>2021<br/>ACTUAL</b> |
| <b>4211</b>  | <b>FIRE HALL:</b>  |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>Revenue:</b>  |                        |                        |                                    |                                |                        |                        |                        |
|              | BOND ISSUANCE-FIREHALL ADDITION  |                        |                        |                                    |                                |                        | \$500,000              |                        |
|              | COUNTY FOR RESCUE SQUAD-(2022 MOVE TO DEBT SERVICE)  |                        |                        |                                    |                                |                        |                        | \$30,000               |
|              | MISC INCOME  |                        |                        |                                    |                                |                        | \$586                  | \$27,958               |
|              | FD GRANT REVENUE - Homeland Security Program2019 exps  |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>TOTAL FIREHALL REVENUE</b>  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>\$500,586</b>       | <b>\$57,958</b>        |
|              |  |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>Expenditures:</b>   |                        |                        |                                    |                                |                        |                        |                        |
|              | 21 CARPET FOR TRAINING ROOM/'22 HALLWAYS & OFFICE - <b>2021 Cares</b>  |                        |                        |                                    |                                |                        |                        | \$4,705                |
|              | ADDITION TO FIREHALL - \$440,000 ADDITION FOR RESCUE SQUAD EQUIPMENT<br>80%COUNTY/20%CITY 3 YEAR BUDGETING 2020 CONSTRUCTION (CITY \$30,000 - 3 YRS) |                        |                        |                                    |                                |                        | \$308,423              | \$281,668              |
|              | AIR CONDITIONER CONDENSER  |                        |                        |                                    |                                |                        |                        | \$2,870                |
|              | GARAGE DOORS-REIMB BY VCFD   |                        |                        |                                    |                                |                        |                        | \$27,958               |
|              | 2022 Compressor (Reduce Small Projects)  |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>TOTAL FIRE HALL CAPITAL EXPENDITURES</b>  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>\$308,423</b>       | <b>\$317,201</b>       |
|              | <b>NET CAPITAL OUTLAYS FOR FIREHALL</b>  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                         | <b>\$0</b>                     | <b>\$0</b>             | <b>-\$192,163</b>      | <b>\$259,243</b>       |
|              |  |                        |                        |                                    |                                |                        |                        |                        |
|              | <b>NET CAPITAL OUTLAYS FOR FUND 225</b>  | <b>\$101,950</b>       | <b>\$30,000</b>        | <b>\$8,254</b>                     | <b>\$28,254</b>                | <b>\$73,384</b>        | <b>-\$189,562</b>      | <b>\$271,522</b>       |

| Acct #   | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT                  |                 |                |                           |                   |                 |             |                |
|--|---|-----------------|----------------|---------------------------|-------------------|-----------------|-------------|----------------|
| 230-   | DEPARTMENT  | 2025 BUDGET     | 2024 BUDGET    | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023 ACTUAL     | 2022 ACTUAL | 2021 ACTUAL    |
| 4910-544   | <b>NON-DEPARTMENTAL BUDGET HISTORY</b>                              |                 |                |                           |                   |                 |             |                |
|  | COMPUTER REPLACEMENT SCHEDULE FOR<br>GENERAL GOVERNMENT DEPARTMENT  | \$13,000        | \$7,500        | \$4,818                   | \$7,500           | \$10,341        |             | \$4,975        |
|  | Sound + Video System in Commission Chambers + in<br>Municipal Court |                 |                |                           |                   |                 |             |                |
|  | INCODE - Document Management  |                 |                |                           |                   |                 |             |                |
| Less: Covid Cares Funds-Video & Doc Mgmt100-4910-450 |   |                 |                |                           |                   |                 |             |                |
| 310  | Municode - moved to 100-4910-313 for annual fees                    |                 |                |                           |                   |                 |             | \$3,906        |
|  |   |                 |                |                           |                   |                 |             |                |
|  | <b>TOTAL -- NON-DEPARTMENTAL</b>                                    | <b>\$13,000</b> | <b>\$7,500</b> | <b>\$4,818</b>            | <b>\$7,500</b>    | <b>\$10,341</b> | <b>\$0</b>  | <b>\$8,882</b> |



| Acct #                            | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT  |                  |                 |                           |                   |                 |                 |                 |
|-----------------------------------|---|------------------|-----------------|---------------------------|-------------------|-----------------|-----------------|-----------------|
| 230-                              | DEPARTMENT  | 2025 BUDGET      | 2024 BUDGET     | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023 ACTUAL     | 2022 ACTUAL     | 2021 ACTUAL     |
|                                   |   |                  |                 |                           |                   |                 |                 |                 |
| ACCT                              | <b>POLICE DEPARTMENT REVENUES</b>   |                  |                 |                           |                   |                 |                 |                 |
| 3312                              | Misc. Revenue   |                  |                 |                           |                   | \$2,085         | \$3,600         |                 |
| 3316                              | <i>GRANTS: USDA 35%</i>   |                  |                 |                           |                   | \$16,966        |                 |                 |
|                                   | <i>Vest Grant 50%</i>   | \$2,400          | \$2,400         |                           | \$2,400           | \$2,677         | \$3,643         |                 |
|                                   | <i>State-Radios</i>   | \$4,500          | \$3,000         |                           |                   | \$3,000         |                 |                 |
|                                   | <i>NDDot Radar Grant &amp; IN-CAR CAMERA</i>  |                  |                 | \$1,500                   | \$1,500           |                 |                 |                 |
| 3911                              | <i>Sale of Equipment -PD Vehicles</i>   | \$1,500          | \$5,000         |                           | \$2,500           | \$2,500         |                 |                 |
| 3914                              | <i>Insurance Claims/Misc Revenue</i>  |                  |                 |                           |                   |                 |                 |                 |
|                                   | <b>PD REVENUE</b>   | <b>\$8,400</b>   | <b>\$10,400</b> | <b>\$1,500</b>            | <b>\$6,400</b>    | <b>\$27,228</b> | <b>\$7,243</b>  | <b>\$0</b>      |
| 4210                              | <b>POLICE DEPARTMENT EXPENDITURES</b>   |                  |                 |                           |                   |                 |                 |                 |
| 419                               | PROTECTIVE GEAR (helmets, batons, gas mask & leg protection)  |                  |                 |                           |                   |                 |                 |                 |
| 541                               | BODY CAMERAS & TASERS   | \$48,988         |                 |                           |                   |                 |                 |                 |
| 542                               | PAGER & RADIO EQUIPMENT   |                  |                 | \$6,825                   | \$6,825           |                 |                 |                 |
| 542                               | IN CAR LAPTOP COMPUTER -  | \$6,159          | \$5,450         | \$5,914                   | \$5,914           |                 |                 |                 |
| 544                               | PORTABLE RADIOS - MOTOROLA WILL NO LONGER SUPPORT CURRENT RADIOS IN 2018-dual band (6800 *2 per radio 2019) | \$20,250         | \$13,500        |                           | \$0               | \$13,384        |                 |                 |
| 550                               | PATROL VEHICLE  | \$42,565         | \$67,100        | \$49,381                  | \$59,806          | \$36,371        | \$46,736        | \$37,731        |
| 550                               | PATROL VEHICLE-EQUIPMENT  | \$7,500          |                 |                           |                   |                 |                 |                 |
|                                   |   |                  |                 |                           |                   |                 |                 |                 |
|                                   | SUBTOTAL: POLICE EXPENDITURES   | <b>\$125,462</b> | <b>\$86,050</b> | <b>\$62,121</b>           | <b>\$72,545</b>   | <b>\$49,755</b> | <b>\$46,736</b> | <b>\$37,731</b> |
| <i>FEDERAL AND STATE PROJECTS</i> |   |                  |                 |                           |                   |                 |                 |                 |
| 820                               | USDA GRANT  |                  |                 |                           |                   | \$16,966        |                 |                 |
| 833                               | Ballistic vests Grant 50/50 split   | \$4,800          | \$4,800         |                           | \$4,800           | \$1,035         | \$11,443        | \$2,298         |
| 833                               | DOJ Grant-USMS Grant for Equipment  |                  |                 |                           |                   |                 |                 |                 |
|                                   |   |                  |                 |                           |                   |                 |                 |                 |
|                                   | <b>TOTAL: POLICE EXPENDITURES</b>   | <b>\$130,262</b> | <b>\$90,850</b> | <b>\$62,121</b>           | <b>\$77,345</b>   | <b>\$67,756</b> | <b>\$58,179</b> | <b>\$40,029</b> |
|                                   | <b>TOTAL -- LESS REVENUE - (Net Amount)</b>   | <b>\$121,862</b> | <b>\$80,450</b> | <b>\$60,621</b>           | <b>\$70,945</b>   | <b>\$40,528</b> | <b>\$50,936</b> | <b>\$40,029</b> |

| Acct #  | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT |             |             |                           |                   |             |             |             |
|---|--|-------------|-------------|---------------------------|-------------------|-------------|-------------|-------------|
| 230-  | DEPARTMENT   | 2025 BUDGET | 2024 BUDGET | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023 ACTUAL | 2022 ACTUAL | 2021 ACTUAL |
| 4220  | <i>FIRE DEPARTMENT</i>                             | 2025 BUDGET | 2024 BUDGET | 2024<br>6-MONTH<br>ACTUAL | 2024<br>ESTIMATED | 2023 ACTUAL | 2022 ACTUAL | 2021 ACTUAL |
| ACCT #  | FIRE DEPARTMENT REVENUES                           |             |             |                           |                   |             |             |             |
| 3312  | MISC. REVENUE                                      |             |             |                           |                   |             | \$8,754     |             |
| 3315  | ND FOREST SERVICE & CASS COUNTY ELECT              | \$10,000    | \$10,000    | \$5,742                   | \$5,742           | \$7,850     | \$9,393     | \$18,000    |
| 3315  | HOMELAND SECURITY 90%                              |             |             |                           |                   |             | \$10,455    |             |
| 3315  | SALE OF VEHICLE                                    |             |             |                           | \$5,000           |             |             |             |
| 3315  | FEMA AFG GRANT - BUNKER GEAR 90%                   | \$171,504   | \$171,504   |                           |                   |             |             |             |
| 3315  | STATE RADIO REBATES                                |             |             |                           |                   |             |             | \$19,500    |
| 3914  | INSURANCE CLAIMS                                   |             |             |                           |                   | \$9,900     |             |             |
|   | TOTAL - FD REVENUE                                 | \$181,504   | \$181,504   | \$5,742                   | \$10,742          | \$17,750    | \$28,602    | \$37,500    |
| EXPENDITURES:   |  |             |             |                           |                   |             |             |             |
| 214   | CLOTHING & UNIFORMS - BUNKER COATS                 |             |             |                           |                   |             |             |             |
| 542   | PAGER & RADIO EQUIPMENT - 5 radios at \$2750 each  |             |             |                           |                   | \$5,750     |             | \$47,234    |
| 546   | MACHINERY & EQUIPMENT                              |             |             |                           |                   | \$0         |             |             |
| 550   | VEHICLE-FIRE TRUCK FUND                            | \$75,000    | \$76,178    | \$37,843                  | \$76,178          |             | \$328,247   | \$31,250    |
| 550   | HALF TON 4X4 PICKUP (nets at \$16,000)             |             |             | \$170                     |                   | \$27,498    |             |             |
| Less: Covid Cares Funds-Reserved for Truck 100-4910-450 |  |             |             |                           |                   |             |             |             |
| 820   | ND FOREST GRANT-HOSES/TOOLS                        | \$20,000    | \$20,000    | \$11,608                  | \$11,608          | \$16,463    | \$20,162    |             |
| 820   | TRUCK GRANT PROF SERVICES                          |             |             |                           |                   | \$1,200     | \$1,412     |             |
| 820   | GRANT - HOMELAND SECURITY- SECURITY CAMERA 90/10   |             |             |                           |                   |             | \$10,445    |             |
| 820   | FEMA AFG GRANT -BUNKER GEAR 90/10                  | \$190,560   | \$190,560   |                           | \$0               |             |             |             |
|   | TOTAL: FIRE DEPARTMENT EXPENDITURES                | \$285,560   | \$286,738   | \$49,621                  | \$87,786          | \$50,911    | \$360,267   | \$78,484    |
| 139.8%  | TOTAL-FD EXPENDITURES - GRANTS - (Net Amount)      | \$104,056   | \$105,234   | \$43,879                  | \$77,044          | \$33,161    | \$331,665   | \$40,984    |

|           | CITY OF VALLEY CITY                | GENERAL FUND MISCELLANEOUS REVENUES |                |                  |                |             |
|-----------|------------------------------------|-------------------------------------|----------------|------------------|----------------|-------------|
|           |                                    |                                     |                |                  |                |             |
|           | MISCELLANEOUS REVENUES             |                                     |                |                  |                |             |
| ACCT<br># |                                    | 2025<br>BUDGET                      | 2024<br>BUDGET | 2024<br>ESTIMATE | 2023<br>ACTUAL | 2022 ACTUAL |
|           |                                    |                                     |                |                  |                |             |
| 3210      | MISCELLANEOUS LICENSE &<br>PERMITS | \$7,400                             | \$6,700        | \$7,400          | \$7,391        | \$7,641     |
| 3210      | PROPERTY WEB SITE FEES             | \$1,200                             | \$1,300        | \$1,200          | \$1,200        | \$1,300     |
| 3222      | GAS TESTS                          | \$550                               | \$500          | \$500            | \$570          | \$525       |
| 3226      | DAY CARE INSPECTION                | \$285                               | \$195          | \$285            | \$285          | \$220       |
| 3227      | SITE AUTHORIZATION &<br>RAFFLE     | \$1,700                             | \$1,800        | \$1,700          | \$1,760        | \$1,760     |
|           | TOTAL MISCELLANEOUS<br>REVENUES    | \$11,135                            | \$10,495       | \$11,085         | \$11,206       | \$11,446    |
|           |                                    |                                     |                |                  |                |             |

|    |   |                 |                 |                 |                  |                |                 |
|----|---|-----------------|-----------------|-----------------|------------------|----------------|-----------------|
|    | <b>CITY OF VALLEY CITY</b>  |                 |                 |                 |                  |                |                 |
|    | <b>ALCOHOL BEVERAGES LICENSEE</b>   | <b>CLASS</b>    | <b>LIQUOR</b>   | <b>BEER</b>     | <b>WINE ONLY</b> | <b>CABARET</b> | <b>TOTAL</b>    |
|    | <b>ON/OFF SALE</b>  |                 | <b>(2000)</b>   | <b>(250.00)</b> | <b>(250.00)</b>  | <b>(50)</b>    |                 |
|    | <b>CLASS A - CLUBS</b>  |                 |                 |                 |                  |                | \$0             |
| 1  | EAGLES AERIE  | A-CLUB/LODGE    | \$2,000         | \$250           |                  |                | \$2,250         |
| 2  | VALLEY CITY TOWN & COUNTRY CLUB   | A-CLUB/LODGE    | \$2,000         | \$250           |                  |                | \$2,250         |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>CLASS B &amp; C LIMITED TO 10 LICENCES UNTIL POPULATION REACHES 9,000 RESIDENTS, THEREAFTER ONE ADDITIONAL LICENCE FOR EVERY ADDITIONAL 1000 RESIDENTS IN CITY</b> |                 |                 |                 |                  |                |                 |
| 1  | MOSBY LLC dba Boomer's Corner Keg   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 2  | DAKOTA SILVER, INC.   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 3  | THE CAPTAIN'S PUB   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 4  | VC DEVELOPERS LLC dba -Bridges Bar & Grill  | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 5  | COUNTY BOTTLE SHOP dba The Liquor Locker  | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 6  | LARSON ENTERPRISES dba The Labor Club   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 7  | MAIN STREET OFF SALE LLC /TAVERN 94   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 8  | MY BAR VALLEY CITY, LLC   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 9  | HI-LINE HOSPITALITY LLC dba: City Lights Supper Club & Lounge   | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
| 10 | THE CLUB HOUSE  | B-BEER C-LIQUOR | \$2,000         | \$250           |                  |                | \$2,250         |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>CLASS D - RESTAURANT - LIQUOR, BEER &amp; WINE UNLIMITED</b>   |                 |                 |                 |                  |                |                 |
| 1  | NAM SABIR dba Sabir's Dining & Lounge   | CLASS D BOTH    | \$2,000         | \$250           |                  |                | \$2,250         |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>CLASS E - RESTAURANTS BEER &amp; WINE UNLIMITED</b>  |                 |                 |                 |                  |                |                 |
| 1  | JIMMY'S PIZZA   | E-BEER          |                 | \$250           |                  |                | \$250           |
| 2  | SKYLANES BOWLING ALLEY  | E-BEER          |                 | \$250           |                  |                | \$250           |
| 3  | MEXICAN RESTAURANT  | E-BEER          |                 | \$250           |                  |                | \$250           |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>CLASS H - BREWER TAPROOM</b>   |                 |                 |                 |                  |                |                 |
| 1  | BROCKOPP BREWING LLC  | H - BEER        |                 | \$500           |                  |                | \$500           |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>CLASS I - PRIVATE EVENT or ENTERTAINMENT CENTER</b>  |                 |                 |                 |                  |                |                 |
| 1  | 845 Holdings  |                 | \$2,000         | \$250           |                  |                | \$2,250         |
|    |   |                 |                 |                 |                  |                |                 |
|    |   |                 |                 |                 |                  |                |                 |
|    | <b>TOTAL</b>  |                 | <b>\$28,000</b> | <b>\$4,750</b>  | <b>\$0</b>       | <b>\$0</b>     | <b>\$32,750</b> |

|                                    |   |             |             |                |              |
|------------------------------------|---|-------------|-------------|----------------|--------------|
|                                    | CITY OF VALLEY CITY   |             |             |                |              |
|                                    | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025               |             |             |                |              |
|                                    | INTERNAL FINANCING FOR SMALL FINANCED SPECIAL ASSESSMENT PROJECTS |             |             |                |              |
|                                    | FUND 105  |             |             |                |              |
| ACCT #                             | REVENUES  | 2025 BUDGET | 2024 BUDGET | 2024 ESTIMATES | 2023 ACTUALS |
| 3610                               | SPECIAL ASSESSMENTS   | 75,000.00   | 67,500.00   | \$92,000       | \$68,029     |
| 3611                               | CURRENT SPECS BY TRF & RCPTS                                      | 5,000.00    | 3,500.00    | \$8,152        | \$12,001     |
| 3615                               | SPECIAL ASSESSMENTS PAID IN FULL                                  | 3,000.00    | 4,000.00    | \$11,000       | \$28,788     |
| 3999                               | TRANSFER IN   |             |             |                |              |
|                                    | TOTAL REVENUES  | 83,000.00   | \$75,000    | \$111,152      | \$108,817    |
|                                    | EXPENDITURES  |             |             |                |              |
|                                    | TOTAL EXPENDITURES  |             | \$0         | \$0            | \$0          |
| REVENUES OVER (UNDER) EXPENDITURES |   | \$83,000    | \$75,000    | \$111,152      | \$108,817    |
|                                    | BALANCE JANUARY 1   | -\$481,348  | -\$592,500  | -\$592,500     | -\$102,389   |
| 4999-621                           | TRF OUT TO CLOSE MISC ASSESSMENTS 100-3999                        | -\$3,000    | -\$3,000    |                | -\$18,716    |
| 4999-621                           | TRF OUT TO CLOSE SA PROJ/FINANCE LOCALLY                          | -\$105,000  | -\$54,000   |                | -\$472,213   |
| 4999-621                           | TRF OUT TO CLOSE SIDEWALK 410-3999                                |             | -\$10,000   |                |              |
| 4999-621                           | TRF OUT TO FUND 100 (SALARIES)                                    |             |             |                | -\$108,000   |
|                                    | BALANCE DECEMBER 31   | -\$506,348  | -\$584,500  | -\$481,348     | -\$592,500   |

|   |                                    |                        |                    |                  |
|---|------------------------------------|------------------------|--------------------|------------------|
| CITY OF VALLEY CITY   |                                    |                        |                    |                  |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025         |                                    |                        |                    |                  |
| <b>SPECIAL REVENUE FUNDS----MILL LEVY REPORT</b>            |                                    |                        |                    |                  |
| APPROPRIATION AND CASH RESERVE                              | FUND 203 CITY SHARE SPECIAL ASSESS | FUND 204 DEFICIENCY SA | FUND 206 EMERGENCY | FUND 211 LIBRARY |
| 1. FINAL APPROPRIATION                                      | 22,558                             | 4,340                  |                    | 194,026          |
| 1a BUDGETED TRANSFER  |                                    |                        |                    |                  |
| 2. CASH RESERVE   | 1,000                              | 1,000                  | 1,000              | 0                |
| 4. TOTAL APPROPRIATION AND CASH RESERVE (LINES 1,2,)        | 23,558                             | 5,340                  | 1,000              | 194,026          |
| RESOURCES AND AMOUNT LEVIED                                 |                                    |                        |                    |                  |
| 5. CASH AND INVESTMENTS AVAILABLE--DECEMBER 31, 2024        | (254)                              | 4,031                  | 237                | 0                |
| 6. ESTIMATED REVENUES 2024 TRANSFERS IN                     | 0                                  | 0                      | 0                  | 7,500            |
| 7. TOTAL RESOURCES  |                                    |                        |                    |                  |
| Line 5 plus line 6.   | (254)                              | 4,031                  | 237                | 7,500            |
| 8. LEVY REQUIRED  |                                    |                        |                    |                  |
| Line 4 minus line 7.  | 23,812                             | 1,309                  | 763                | 186,526          |
| 9 ALLOWANCE FOR DELINQUENT TAX COLLECTIONS(Not to exceed \$ | 1,191                              | 65                     | 38                 | 5,726            |
| 10. TOTAL AMOUNT LEVIED                                     |                                    |                        |                    |                  |
| Line 8 plus 9.  | 25,003                             | 0                      | 0                  | 192,252          |
| ONE MILL  | 23,966                             |                        | TOTAL MILLS        | 9                |
|   | 1.043                              | 0.000                  | 0.000              | 8.022            |

|               |  |                    |                    |                       |                     |
|---------------|--|--------------------|--------------------|-----------------------|---------------------|
|               | <b>CITY OF VALLEY CITY</b>                                 |                    |                    |                       |                     |
|               | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b> |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>SPECIAL REVENUE FUNDS</b>                               |                    |                    |                       |                     |
|               | <b>CITY SHARE OF SPECIALS---203</b>                        |                    |                    |                       |                     |
| <b>ACCT #</b> | <b>REVENUES</b>  | <b>2025 BUDGET</b> | <b>2024 BUDGET</b> | <b>2024 ESTIMATES</b> | <b>2023 ACTUALS</b> |
|               | <b>TAXES</b>   |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
| 3101          | GENERAL PROPERTY TAXES                                     | XXXXXXXX           | \$24,825           | \$24,000              | \$20,205            |
| 3103          | HOMESTEAD CREDIT TAX                                       | XXXXXXXX           | \$675              | \$675                 | \$675               |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL TAXES</b>   | <b>\$0</b>         | <b>\$25,500</b>    | <b>\$24,675</b>       | <b>\$20,880</b>     |
|               | <b>INTERGOVERNMENTAL REVENUE</b>                           |                    |                    |                       |                     |
|               | <b>SALE OF CITY PROPERTY - SPECS</b>                       |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>                     | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>          |
|               |  |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL MISCELLANEOUS REVENUE</b>                         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>          |
|               |  |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL REVENUES</b>                                      | <b>\$0</b>         | <b>\$25,500</b>    | <b>\$24,675</b>       | <b>\$20,880</b>     |
|               |  |                    |                    |                       |                     |
| 4701          | <b>EXPENDITURES</b>  |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>CAPITOL OUTLAY/CITY SHARE</b>                           |                    |                    |                       |                     |
| 625           | DEBT SERVICE   | \$22,558           | \$23,885           | \$23,885              | \$24,854            |
|               | TRANSFERS OUT  |                    |                    |                       |                     |
|               | <b>TOTAL EXPENDITURES</b>                                  | <b>\$22,558</b>    | <b>\$23,885</b>    | <b>\$23,885</b>       | <b>\$24,854</b>     |
|               |  |                    |                    |                       |                     |
|               | <b>REVENUES OVER (UNDER) EXPENDITURES</b>                  | <b>-\$22,558</b>   |                    | <b>\$790</b>          | <b>-\$3,974</b>     |
|               | <b>FUND BALANCE JAN. 1</b>                                 | <b>-\$254</b>      |                    | <b>-\$1,044</b>       | <b>\$2,930</b>      |
|               | <b>TRANSFER IN - FROM FUND 204</b>                         |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>FUND BALANCE DEC. 31</b>                                | <b>-\$22,812</b>   | <b>\$0</b>         | <b>-\$254</b>         | <b>-\$1,044</b>     |

|           |   |                |                |                   |                 |
|-----------|---|----------------|----------------|-------------------|-----------------|
|           | CITY OF VALLEY CITY                                 |                |                |                   |                 |
|           | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025 |                |                |                   |                 |
|           | SPECIAL REVENUE FUNDS                               |                |                |                   |                 |
|           | DEFICIENCY FUND FOR IMPROVEMENT PROJECTS---204      |                |                |                   |                 |
| ACCT #    | REVENUES  | 2025<br>BUDGET | 2024<br>BUDGET | 2024<br>ESTIMATES | 2023<br>ACTUALS |
|           | TAXES   |                |                |                   |                 |
| 3101      | GENERAL PROPERTY TAXES                              | XXXXXX         | \$0            | \$0               | \$0             |
|           | TOTAL TAXES   | \$0            | \$0            | \$0               | \$0             |
| 3300      | INTERGOVERNMENTAL REVENUE                           |                |                |                   |                 |
| 3342      | HOMESTEAD CREDIT                                    |                |                |                   |                 |
|           | TOTAL INTERGOVERNMENTAL REVEN                       | \$0            | \$0            | \$0               | \$0             |
| 3913      | SALE OF CITY PROPERTY                               |                |                |                   |                 |
| 3610/3615 | SPECIAL ASSESSMENTS-CERTIFIED                       | \$0            | \$394          | \$394             | \$413           |
| 3621      | SPECIAL ASSESSMENTS-PAID OFF                        |                |                |                   |                 |
|           | TOTAL MISCELLANEOUS REVENUE                         | \$0            | \$394          | \$394             | \$413           |
|           |   |                |                |                   |                 |
|           | TOTAL REVENUES                                      | \$0            | \$394          | \$394             | \$413           |
|           | EXPENDITURES  |                |                |                   |                 |
|           | CAPITOL OUTLAY                                      |                |                |                   |                 |
| 4701-625  | Special Assessment Payments                         | \$4,340        | \$2,248        | \$2,248           | \$1,818         |
|           |   |                |                |                   |                 |
|           | TOTAL EXPENDITURES                                  | \$4,340        | \$2,248        | \$2,248           | \$1,818         |
|           | REVENUES OVER (UNDER) EXPENDITURES                  | -\$4,340       | -\$1,854       | -\$1,854          | -\$1,405        |
|           | FUND BALANCE JANUARY 1                              | \$4,031        |                | \$5,885           | \$7,290         |
|           | TRANSFERS IN  |                |                |                   |                 |
|           | TRF OUT TO FD 203 CITY SHARE OF SPECIALS            | \$0            |                |                   |                 |
|           | FUND BALANCE DECEMBER 31                            | -\$309         |                | \$4,031           | \$5,885         |



|               |  |                    |                    |                       |                     |
|---------------|--|--------------------|--------------------|-----------------------|---------------------|
|               | <b>CITY OF VALLEY CITY</b>                                 |                    |                    |                       |                     |
|               | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b> |                    |                    |                       |                     |
|               | <b>SPECIAL REVENUE FUNDS</b>                               |                    |                    |                       |                     |
|               | <b>EMERGENCY FUND---206</b>                                |                    |                    |                       |                     |
| <b>ACCT #</b> | <b>REVENUES</b>  | <b>2025 BUDGET</b> | <b>2024 BUDGET</b> | <b>2024 ESTIMATES</b> | <b>2023 ACTUALS</b> |
|               | <b>TAXES</b>   |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
| 3101          | <b>GENERAL PROPERTY TAXES</b>                              | <b>XXXXXX</b>      | <b>\$0.00</b>      | <b>\$0.00</b>         | <b>\$0.00</b>       |
| 3342          | <b>HOMESTEAD CREDIT</b>                                    |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL TAXES</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>          |
|               |  |                    |                    |                       |                     |
|               | <b>2019 Flood - President Increase Fed Amount</b>          |                    |                    |                       |                     |
|               | <b>2020 Flood - President Increased Fed Amount</b>         |                    |                    |                       |                     |
| 3850          | <b>DEM for 2022 Spring Flood</b>                           |                    |                    |                       | <b>\$1,512,314</b>  |
|               |  |                    |                    |                       |                     |
|               | <b>TOTAL REVENUES</b>                                      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$1,512,314</b>  |
|               |  |                    |                    |                       |                     |
|               | <b>EXPENDITURES</b>  |                    |                    |                       |                     |
|               | <b>FLOOD EMERGENCIES-'22 Mitigation</b>                    | <b>\$0</b>         | <b>\$0</b>         | <b>\$78,502</b>       | <b>\$32,990</b>     |
|               | <b>OTHER EMERGENCY EVENTS</b>                              | <b>\$0</b>         |                    |                       |                     |
|               | <b>TOTAL EXPENDITURES</b>                                  | <b>\$0</b>         | <b>\$0</b>         | <b>\$78,502</b>       | <b>\$32,990</b>     |
|               |  |                    |                    |                       |                     |
|               | <b>REVENUES OVER (UNDER) EXPENDITURES</b>                  | <b>\$0</b>         | <b>\$0</b>         | <b>-\$78,502</b>      | <b>\$1,479,324</b>  |
|               | <b>FUND BALANCE JANUARY 1</b>                              | <b>\$237</b>       |                    | <b>\$78,739</b>       | <b>-\$1,164,491</b> |
| 4999          | <b>TRF Out to Street Fund 608 for Flood Expenses</b>       |                    |                    |                       | <b>-\$236,094</b>   |
|               | <b>FUND BALANCE DECEMBER 31</b>                            | <b>\$237</b>       | <b>\$0</b>         | <b>\$237</b>          | <b>\$78,739</b>     |

|           |   |                    |                    |                   |                  |
|-----------|---|--------------------|--------------------|-------------------|------------------|
|           | CITY OF VALLEY CITY                                   |                    |                    |                   |                  |
|           | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025   |                    |                    |                   |                  |
|           | <b>SPECIAL REVENUE FUNDS</b>                          |                    |                    |                   |                  |
|           | <b>PERMANENT FLOOD PROTECTION FUND 207</b>            |                    |                    |                   |                  |
| ACCT #    | REVENUES  | 2025 BUDGET        | 2024 BUDGET        | 2024<br>ESTIMATES | 2023<br>ACTUALS  |
|           |   |                    |                    |                   |                  |
| 3601+3602 | SALE OF STRUCTURES AND EQUIPMENT                      |                    |                    |                   | \$1,170          |
|           | SWC REIMBURSEMENTS                                    | \$6,195,000        | \$1,460,000        | \$660,000         | \$279,204        |
|           | OTHER FUNDING SOURCES - BND LOAN                      | \$1,750,000        |                    |                   |                  |
|           | TRANSFER IN   |                    |                    |                   |                  |
|           |   |                    |                    |                   |                  |
|           |   |                    |                    |                   |                  |
|           | <b>TOTAL STATE REVENUE &amp; LOCAL REVENUE</b>        | <b>\$7,945,000</b> | <b>\$1,460,000</b> | <b>\$660,000</b>  | <b>\$280,374</b> |
|           |   |                    |                    |                   |                  |
|           | EXPENDITURES:   |                    |                    |                   |                  |
|           | OPERATIONAL   |                    |                    |                   |                  |
|           | ENG. SERVICES - CLMOR                                 |                    |                    |                   | \$248,228        |
|           | ENGINEERING   | \$900,000          | \$600,000          | \$600,000         |                  |
|           | HOUSING ACQUISITIONS - PHASE V -1.2M                  | \$200,000          | \$200,000          | \$200,000         | \$104,018        |
|           | HOUSING ACQUISITIONS - PHASE V- Additional properties |                    |                    |                   |                  |
|           | BOND ADMIN FEES & PUBLISHING                          |                    |                    |                   | \$421            |
|           | PHASE IV BUYOUTS                                      |                    |                    |                   |                  |
|           | CONTRACTORS (Phase V)                                 | \$6,600,000        | \$1,000,000        |                   |                  |
|           | STORAGE BUILDING                                      |                    |                    |                   |                  |
|           |   |                    |                    |                   |                  |
|           |   |                    |                    |                   |                  |
|           | <b>TOTAL EXPENDITURES</b>                             | <b>\$7,700,000</b> | <b>\$1,800,000</b> | <b>\$800,000</b>  | <b>\$352,666</b> |
|           |   |                    |                    |                   |                  |
|           | REVENUES OVER (UNDER) EXPENDITURES                    | \$245,000          | -\$340,000         | -\$140,000        | -\$72,292        |
|           | BALANCE JANUARY 1                                     | -\$254,713         |                    | -\$114,713        | -\$42,422        |
|           | FUND BALANCE DECEMBER 31                              | -\$9,713           |                    | -\$254,713        | -\$114,713       |

|                 |   |                        |                        |                           |                         |
|-----------------|---|------------------------|------------------------|---------------------------|-------------------------|
|                 | <b>SPECIAL REVENUE FUNDS</b>                                |                        |                        |                           |                         |
|                 | <b>LIBRARY FUND--211</b>                                    |                        |                        |                           |                         |
| <b>ACCT #</b>   | <b>REVENUES</b>   | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUALS</b> |
|                 |   |                        |                        |                           |                         |
|                 | <b>TAXES</b>  |                        |                        |                           |                         |
|                 |   |                        |                        |                           |                         |
| <b>3101</b>     | <b>GENERAL PROPERTY TAXES</b>                               | <b>XXXXXX</b>          | \$176,100              | \$176,100                 | \$154,923               |
|                 |   |                        |                        |                           |                         |
|                 | <b>TOTAL TAXES</b>  | <b>\$0</b>             | <b>\$176,100</b>       | <b>\$176,100</b>          | <b>\$154,923</b>        |
|                 |   |                        |                        |                           |                         |
|                 |   |                        |                        |                           |                         |
| <b>3300</b>     | <b>INTERGOVERNMENTAL REVENUE</b>                            |                        |                        |                           |                         |
|                 |   |                        |                        |                           |                         |
| <b>3341</b>     | <b>STATE GRANTS TO LIBRARIES</b>                            | \$7,500                | \$9,500                | \$7,593                   | \$7,050                 |
|                 |   |                        |                        |                           |                         |
| <b>3103</b>     | <b>HOMESTEAD CREDIT</b>                                     | <b>XXXXX</b>           | \$5,500                | \$5,500                   | \$5,158                 |
|                 |   |                        |                        |                           |                         |
|                 | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>                      | <b>\$7,500</b>         | <b>\$15,000</b>        | <b>\$13,093</b>           | <b>\$12,208</b>         |
|                 |   |                        |                        |                           |                         |
|                 |   |                        |                        |                           |                         |
|                 | <b>TOTAL REVENUES</b>                                       | <b>\$7,500</b>         | <b>\$191,100</b>       | <b>\$189,193</b>          | <b>\$167,130</b>        |
|                 |   |                        |                        |                           |                         |
|                 |   |                        |                        |                           |                         |
|                 | <b>EXPENDITURES</b>   |                        |                        |                           |                         |
| <b>4999-637</b> | <b>VCBC PUBLIC LIBRARY</b>                                  | \$194,026              | \$191,100              | \$189,193                 | \$167,130               |
|                 | <b>Increased to reach 8 mills for 150% State allocation</b> |                        |                        |                           |                         |
|                 | <b>TOTAL EXPENDITURES</b>                                   | <b>\$194,026</b>       | <b>\$191,100</b>       | <b>\$189,193</b>          | <b>\$167,130</b>        |
|                 |   |                        |                        |                           |                         |
|                 | <b>REVENUES OVER (UNDER) EXPENDITURES</b>                   | <b>-\$186,526</b>      | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>              |
|                 | <b>BALANCE JANUARY 1</b>                                    |                        |                        | <b>\$0</b>                | <b>\$0</b>              |
|                 | <b>BALANCE DECEMBER 31</b>                                  | <b>-\$186,526</b>      | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>              |
|                 |   |                        |                        |                           |                         |
|                 | NDCC 54.24.03   |                        |                        |                           |                         |
|                 | 8 or more mills 150% of state allocation                    |                        |                        |                           |                         |
|                 | 6-7.99 mills - 125% of state allocation                     |                        |                        |                           |                         |
|                 | 4-5.99 mills - 100% state allocation                        |                        |                        |                           |                         |

|        |   |                   |                  |                  |                  |
|--------|---|-------------------|------------------|------------------|------------------|
|        | CITY OF VALLEY CITY                                 |                   |                  |                  |                  |
|        | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025 |                   |                  |                  |                  |
|        |   |                   |                  |                  |                  |
|        | <b>SPECIAL REVENUE FUNDS</b>                        |                   |                  |                  |                  |
|        | <b>BUILDING RESERVE FUND---225</b>                  |                   |                  |                  |                  |
| ACCT # | REVENUES  | 2025 BUDGET       | 2024 BUDGET      | 2024 ESTIMATES   | 2023 ACTUALS     |
| 3300   | INTERGOVERNMENTAL REVENUE                           |                   |                  |                  | \$0              |
| 3324   | FIREHALL ADDITION                                   | \$0               | \$0              | \$0              | \$0              |
| 3419   | MISC INCOME   | \$0               | \$0              | \$0              | \$56,594         |
| 3315   | GRANT REVENUE                                       | \$46,886          | \$0              | \$0              | \$0              |
|        |   | <b>\$46,886</b>   | <b>\$0</b>       | <b>\$0</b>       | <b>\$56,594</b>  |
|        | <b>CAPITOL OUTLAYS</b>                              |                   |                  |                  |                  |
|        |   |                   |                  |                  |                  |
| 4195   | CITY HALL   | \$0               | \$10,000         | \$8,254          | \$18,530         |
|        |   |                   |                  |                  |                  |
| 4211   | LAW ENFORCEMENT CENTER                              | \$51,886          | \$0              | \$0              | \$0              |
|        |   |                   |                  |                  |                  |
| 4221   | FIRE HALL   | \$0               | \$0              | \$0              | \$0              |
|        |   |                   |                  |                  |                  |
| 4196   | NATIONAL GUARD ARMORY                               | \$96,950          | \$20,000         | \$20,000         | \$111,448        |
|        |   |                   |                  |                  |                  |
|        |   |                   |                  |                  |                  |
|        | <b>TOTAL CAPITAL OUTLAYS</b>                        | <b>\$148,836</b>  | <b>\$30,000</b>  | <b>\$28,254</b>  | <b>\$129,978</b> |
|        |   |                   |                  |                  |                  |
|        | <b>REVENUES OVER (UNDER) CAPITAL OUTLA</b>          | <b>-\$101,950</b> | <b>-\$30,000</b> | <b>-\$28,254</b> | <b>-\$73,384</b> |
|        | <b>BALANCE JANUARY 1 225-2900</b>                   | <b>\$0</b>        |                  | <b>\$0</b>       | <b>\$0</b>       |
|        | <b>TRANSFERS IN from fund 100</b>                   | <b>\$101,950</b>  | <b>\$30,000</b>  | <b>\$28,254</b>  | <b>\$73,384</b>  |
|        | <b>BALANCE DECEMBER 31</b>                          | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
|        |   |                   |                  |                  |                  |
|        |   |                   |                  |                  |                  |

|               |  |                        |                        |                           |                         |
|---------------|--|------------------------|------------------------|---------------------------|-------------------------|
|               | <b>CITY OF VALLEY CITY</b>                                   |                        |                        |                           |                         |
|               | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b>   |                        |                        |                           |                         |
|               | <b>SPECIAL REVENUE FUNDS</b>                                 |                        |                        |                           |                         |
|               | <b>RENEWAL AND REPLACEMENT FUND---230</b>                    |                        |                        |                           |                         |
| <b>ACCT #</b> | <b>REVENUES</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUALS</b> |
| 3300          | INTERGOVERNMENTAL REVENUE                                    |                        |                        |                           |                         |
| 3316          | PD GRANTS  | \$6,900                | \$5,400                | \$3,900                   | \$22,643                |
| 3315          | FD GRANT   | \$181,504              | \$181,504              | \$5,742                   | \$7,850                 |
|               | <b>TOTAL INTERGOVERNMENTAL REVENUE</b>                       | <b>\$188,404</b>       | <b>\$186,904</b>       | <b>\$9,642</b>            | <b>\$30,493</b>         |
|               |  |                        |                        |                           |                         |
|               | MISCELLANEOUS REVENUE  | \$0                    | \$0                    | \$0                       | \$2,085                 |
|               | SALE OF PD EQUIPMENT   | \$1,500                | \$5,000                | \$2,500                   | \$2,500                 |
|               | SALE OF FD EQUIPMENT   | \$0                    | \$0                    | \$5,000                   | \$0                     |
|               | INSURANCE CLAIMS   | \$0                    | \$0                    | \$0                       | \$9,900                 |
|               |  |                        |                        |                           |                         |
|               | <b>TOTAL MISCELLANEOUS REVENUE</b>                           | <b>\$1,500</b>         | <b>\$5,000</b>         | <b>\$7,500</b>            | <b>\$14,485</b>         |
|               |  |                        |                        |                           |                         |
|               | <b>TOTAL REVENUES</b>  | <b>\$189,904</b>       | <b>\$191,904</b>       | <b>\$17,142</b>           | <b>\$44,978</b>         |
|               |  |                        |                        |                           |                         |
|               | <b>EXPENDITURES - (See pages 48-50 for detailed listing)</b> |                        |                        |                           |                         |
|               | <b>CAPITOL OUTLAY</b>  |                        |                        |                           |                         |
| 4910          | NON DEPARTMENTAL   | \$13,000               | 7,500                  | \$7,500                   | \$10,341                |
| 4210          | POLICE DEPARTMENT  | \$130,262              | 90,850                 | \$77,345                  | \$67,756                |
| 4220          | FIRE DEPARTMENT  | \$285,560              | 286,738                | \$87,786                  | \$50,911                |
|               | <b>TOTAL EXPENDITURES</b>                                    | <b>\$428,822</b>       | <b>385,088</b>         | <b>\$172,631</b>          | <b>\$129,008</b>        |
|               | REVENUES OVER (UNDER) EXPENDITURES                           | <b>-\$238,918</b>      | <b>-\$193,184</b>      | <b>-\$155,489</b>         | <b>-\$84,030</b>        |
|               | <b>FUND BALANCEs 230-2900-2910 ON JANUARY 1</b>              | <b>\$0</b>             |                        | <b>\$0</b>                | <b>-\$124,359</b>       |
| 3999          | TRANSFERS IN   | <b>\$238,918</b>       | <b>276,863</b>         | <b>\$155,490</b>          | <b>\$158,613</b>        |
| 2900-15       | FUND BAL. BALANCE DECEMBER 31                                | <b>\$0</b>             | <b>\$83,678</b>        | <b>\$0</b>                | <b>-\$49,776</b>        |
|               |  | <b>2025</b>            |                        | <b>2024</b>               | <b>2023</b>             |
|               | <i>Account 230-2900 Fund Balance</i>                         |                        |                        | \$ -                      | \$0.00                  |
|               | <i>Account 230-2910 Reserved for Fire Trucks</i>             | <b>\$37,327</b>        |                        | <b>-\$37,673</b>          | <b>-\$76,178</b>        |
|               |  |                        |                        |                           |                         |

|          |  |                |                |                   |                 |
|----------|--|----------------|----------------|-------------------|-----------------|
|          | CITY OF VALLEY CITY                                      |                |                |                   |                 |
|          | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025      |                |                |                   |                 |
|          | SPECIAL REVENUE FUNDS                                    |                |                |                   |                 |
|          | STREET EQUIPMENT RENEWAL AND REPLACEMENT-231             |                |                |                   |                 |
| ACCT #   | REVENUES   | 2025<br>BUDGET | 2024<br>BUDGET | 2024<br>ESTIMATES | 2023<br>ACTUALS |
|          |  |                |                |                   |                 |
| 3317     | USDA Grant Revenue                                       |                |                |                   | \$12,740.00     |
| 3912     | SALE OF EQUIPMENT-LEASED EQUIPMENT                       |                |                |                   |                 |
| 3995     | PUBLIC WORKS TRANSFER                                    | \$175,000      | \$260,000      | \$260,000         | \$160,000       |
|          |  | \$175,000      | \$260,000      | \$260,000         | \$172,740       |
|          |  |                |                |                   |                 |
|          |  |                |                |                   |                 |
|          |  |                |                |                   |                 |
| 4450-546 | STREET DEPARTMENT<br>EQUIPMENT                           | \$80,000       | \$100,000      | \$100,000         | \$176,568       |
|          | STREET SWEEPER ACCOUNT                                   | \$43,000       |                |                   |                 |
|          | CAPITAL LEASE - 2 GRADERS, 3<br>LOADERS & Street Sweeper | \$83,529       | \$126,847      | \$126,847         | \$126,595       |
|          |  |                |                |                   |                 |
|          | TOTAL EXPENDITURES                                       | \$206,529      | \$226,847      | \$226,847         | \$303,163       |
|          |  |                |                |                   |                 |
|          | REVENUES OVER (UNDER) EXPENDITURES                       | -\$31,529      | \$33,153       | \$33,153          | -\$130,423      |
|          | BALANCE JANUARY 1  | \$1,573        |                | -\$66,580         | \$18,843        |
|          | TRANSFER IN FROM FUND 241                                | \$35,000       | \$35,000       | \$35,000          | \$45,000        |
|          | BALANCE DECEMBER 31                                      | \$5,044        |                | \$1,573           | -\$66,580       |

|   |                                       |             |                |              |
|---|---------------------------------------|-------------|----------------|--------------|
| CITY OF VALLEY CITY   |                                       |             |                |              |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025                   |                                       |             |                |              |
| <b>SPECIAL REVENUE FUNDS:</b>   | <b>ECONOMIC DEVELOPMENT FUND 240,</b> |             |                |              |
| REVENUES  | 2025 BUDGET                           | 2024 BUDGET | 2024 ESTIMATES | 2023 ACTUALS |
| TAXES   |                                       |             |                |              |
| SALES TAX ECON DEV (70% of 1% City Sales Tax)                         | \$854,150                             | \$740,349   | \$829,272      | \$789,783    |
| TOTAL TAXES   | \$854,150                             | \$740,349   | \$829,272      | \$789,783    |
| INTERGOVERNMENTAL REVENUE   |                                       |             |                |              |
| CDBG GRANT & NDDOT GRANTS   |                                       |             |                |              |
| TOTAL INTERGOVERNMENTAL REVENUE                                       | \$0                                   | \$0         | \$0            | \$0          |
| OTHER FINANCING SOURCES - Project Reimbursements                      |                                       |             |                | \$140,000    |
| FLEX - PACE LOANS   |                                       |             |                |              |
| TOTAL MISCELLANEOUS REVENUE   | \$0                                   | \$0         | \$0            | \$140,000    |
| TOTAL REVENUES  | \$854,150                             | \$740,349   | \$829,272      | \$929,783    |
| EXPENDITURES  |                                       |             |                |              |
| ECONOMIC DEVELOPMENT PROJECTS   | \$500,000                             | \$500,000   | \$500,000      |              |
| I-94 CORRIDOR-LAND TAXES  |                                       |             |                |              |
| SMALL PROJECTS  |                                       |             |                |              |
| BUSINESS DEVELOPMENT  |                                       |             |                | \$71,000     |
| RESOURCE DEVELOP SPECIALIST   |                                       |             |                | \$66,000     |
| VDEV GROUP ROUNDTABLE   |                                       |             |                | \$60,000     |
| EMPLOYEE RECRUITING   |                                       |             |                | \$67,500     |
| WELLNESS CENTER   | \$50,000                              | \$50,000    | \$50,000       | \$50,000     |
| ECONOMIC DEVELOPMENT ADMIN  | \$42,000                              | \$35,000    | \$35,000       | \$35,000     |
| TOTAL EXPENDITURES  | \$592,000                             | \$585,000   | \$585,000      | \$349,500    |
| REVENUES OVER (UNDER) EXPENDITURES                                    | \$262,150                             | \$155,349   | \$244,272      | \$580,283    |
| BALANCE JANUARY 1   | \$1,619,812                           | \$1,612,230 | \$1,612,230    | \$1,263,205  |
| TRANSFERS IN  |                                       |             |                |              |
| TRANSFERS OUT TO FUND 340 SALES TAX REVENUE BONDS 2013                | -\$236,563                            | -\$236,690  | -\$236,690     | -\$231,258   |
| FUND BALANCE DECEMBER 31  | \$1,645,399                           | \$1,530,889 | \$1,619,812    | \$1,612,230  |
| LESS: RESTRICTED FUNDS RESERVES FOR SALES TAX REV BOND 2013 -FUND 341 |                                       |             |                |              |
| FUND BALANCE LESS RESTRICTED DEC 31                                   | \$1,645,399                           |             | \$1,619,812    | \$1,612,230  |

|        |  |                        |                        |                           |                         |
|--------|--|------------------------|------------------------|---------------------------|-------------------------|
|        | <b>CITY OF VALLEY CITY</b>                                 |                        |                        |                           |                         |
|        | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b> |                        |                        |                           |                         |
|        |  |                        |                        |                           |                         |
|        | <b>SPECIAL REVENUE FUNDS</b>                               |                        |                        |                           |                         |
|        | <b>CITY SALES TAX FUND---241</b>                           |                        |                        |                           |                         |
|        | <b>PROPERTY TAX RELIEF</b>                                 |                        |                        |                           |                         |
| ACCT # | <b>REVENUES</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUALS</b> |
|        |  |                        |                        |                           |                         |
|        | <b>TAXES</b>   |                        |                        |                           |                         |
|        |  |                        |                        |                           |                         |
| 3131   | <b>SALES TAX PROPERTY TAX RELIEF</b>                       | \$305,054              | \$264,410              | \$296,169                 | \$282,065               |
|        | (25% of 1% City Sales Tax)                                 |                        |                        |                           |                         |
|        | <b>TOTAL TAXES</b>   | <b>\$305,054</b>       | <b>\$264,410</b>       | <b>\$296,169</b>          | <b>\$282,065</b>        |
|        |  |                        |                        |                           |                         |
|        |  |                        |                        |                           |                         |
|        | <b>TOTAL REVENUES</b>                                      | <b>\$305,054</b>       | <b>\$264,410</b>       | <b>\$296,169</b>          | <b>\$282,065</b>        |
|        |  |                        |                        |                           |                         |
|        |  |                        |                        |                           |                         |
|        | <b>TRANSFER OUTS:</b>                                      |                        |                        |                           |                         |
| 4999   | <b>GENERAL FUND 100 - FOR PROP TAX RELIEF</b>              | <b>\$200,000</b>       | <b>\$200,000</b>       | <b>\$200,000</b>          | <b>\$290,000</b>        |
|        | <b>TRF TO FUND 100 - FOR STREET DEPT 608</b>               | <b>\$60,000</b>        | <b>\$60,000</b>        | <b>\$60,000</b>           | <b>\$80,000</b>         |
|        | <b>TRF TO FUND 231 FOR STREET R&amp;R FUND</b>             | <b>\$35,000</b>        | <b>\$35,000</b>        | <b>\$35,000</b>           | <b>\$45,000</b>         |
|        |  |                        |                        |                           |                         |
|        |  |                        |                        |                           |                         |
|        | <b>TOTAL TRANSFERS:</b>                                    | <b>\$295,000</b>       | <b>\$295,000</b>       | <b>\$295,000</b>          | <b>\$415,000</b>        |
|        |  |                        |                        |                           |                         |
|        | REVENUES OVER (UNDER) TRANSFERS                            | \$10,054               | -\$30,590              | \$1,169                   | -\$132,935              |
|        | <b>BALANCE JANUARY 1</b>                                   | <b>\$93,300</b>        |                        | <b>\$92,131</b>           | <b>\$225,066</b>        |
|        |  |                        |                        |                           |                         |
|        | <b>BALANCE DECEMBER 31</b>                                 | <b>\$103,354</b>       |                        | <b>\$93,300</b>           | <b>\$92,131</b>         |



|               |  |                    |                    |                       |                     |
|---------------|--|--------------------|--------------------|-----------------------|---------------------|
|               | <b>CITY OF VALLEY CITY</b>                                 |                    |                    |                       |                     |
|               | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b> |                    |                    |                       |                     |
|               |  |                    |                    |                       |                     |
|               | <b>SPECIAL REVENUE FUNDS</b>                               |                    |                    |                       |                     |
|               | <b>CITY SALES TAX FUND---242</b>                           |                    |                    |                       |                     |
|               | <b>RETAIL IMAGE</b>  |                    |                    |                       |                     |
| <b>ACCT #</b> | <b>REVENUES</b>  | <b>2025 BUDGET</b> | <b>2024 BUDGET</b> | <b>2024 ESTIMATES</b> | <b>2023 ACTUALS</b> |
|               |  |                    |                    |                       |                     |
|               | <b>TAXES</b>   |                    |                    |                       |                     |
| 3131          | <b>RETAIL IMAGE ENHANCEMENT</b>                            | \$61,011           | \$51,176           | \$59,234              | \$56,413            |
|               | <b>(5% of 1¢ City Sales Tax)</b>                           |                    |                    |                       |                     |
|               | <b>TOTAL TAXES</b>   | <b>\$61,011</b>    | <b>\$51,176</b>    | <b>\$59,234</b>       | <b>\$56,413</b>     |
|               | <b>OTHER REVENUE</b>                                       |                    |                    |                       |                     |
|               | <b>Tree Grant Reimb.</b>                                   |                    |                    | \$17,226              |                     |
|               | <b>Miscellaneous</b>                                       |                    |                    |                       | \$265               |
| 3419          | <b>CREDIT CHECK CHARGE TO APPLICANT</b>                    |                    |                    |                       | \$0                 |
|               | <b>TOTAL REVENUE</b>                                       | <b>\$61,011</b>    | <b>\$51,176</b>    | <b>\$59,234</b>       | <b>\$56,678</b>     |
| 4926          | <b>EXPENDITURES</b>  |                    |                    |                       |                     |
| 390           | <b>OTHER SERVICES - CREDIT CHECKS</b>                      |                    |                    |                       |                     |
| 838           | <b>RETAIL IMAGE PROJECTS (See B-11A listing)</b>           | \$45,000           | \$45,000           | \$55,000              | \$24,870            |
|               | <b>Tree Grant</b>  |                    |                    | \$1,243               | \$15,983            |
|               | <b>Replace Ash Trees on City Property</b>                  | \$20,000           | \$20,000           | \$20,000              | \$2,267             |
|               | <b>Beautification Committee</b>                            | \$4,000            | \$6,200            | \$6,200               | \$2,726             |
|               | <b>TOTAL EXPENDITURES</b>                                  | <b>\$69,000</b>    | <b>\$71,200</b>    | <b>\$82,443</b>       | <b>\$45,846</b>     |
|               |  |                    |                    |                       |                     |
|               | <b>REVENUES OVER (UNDER) EXPENDITURES</b>                  | <b>-\$7,989</b>    | <b>-\$20,024</b>   | <b>-\$23,209</b>      | <b>\$10,832</b>     |
|               | <b>BALANCE JANUARY 1</b>                                   | <b>\$97,863</b>    |                    | <b>\$121,073</b>      | <b>\$110,241</b>    |
|               | <b>BALANCE DECEMBER 31</b>                                 | <b>\$89,874</b>    |                    | <b>\$97,863</b>       | <b>\$121,073</b>    |
|               |  |                    |                    |                       |                     |

|               |   |                        |                        |                           |                         |
|---------------|---|------------------------|------------------------|---------------------------|-------------------------|
|               | <b>CITY OF VALLEY CITY</b>                                    |                        |                        |                           |                         |
|               | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b>    |                        |                        |                           |                         |
|               |   |                        |                        |                           |                         |
|               | <b>SPECIAL REVENUE FUNDS</b>                                  |                        |                        |                           |                         |
|               | <b>CITY SALES TAX FUND---243</b>                              |                        |                        |                           |                         |
|               | <b>PERMANENT FLOOD PROTECTIONS &amp; WELLNESS CTR</b>         |                        |                        |                           |                         |
| <b>ACCT #</b> | <b>REVENUES</b>   | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUALS</b> |
|               |   |                        |                        |                           |                         |
|               | <b>TAXES</b>  |                        |                        |                           |                         |
| 3131          | 1/2¢ SALES TAX PFP & WELLNESS CTR                             | \$610,107              | \$528,821              | \$592,337                 | \$564,131               |
|               |   |                        |                        |                           |                         |
|               | <b>TOTAL TAX REVENUE</b>                                      | <b>\$610,107</b>       | <b>\$528,821</b>       | <b>\$592,337</b>          | <b>\$564,131</b>        |
|               |   |                        |                        |                           |                         |
| 4915          | <b>EXPENDITURES</b>   |                        |                        |                           |                         |
|               |   |                        |                        |                           |                         |
|               | <b>DEBT SERVICE</b>   |                        |                        |                           |                         |
|               | <b>PERMANENT FLOOD PROTECTION</b>                             |                        |                        |                           |                         |
|               | Bank of North Dakota Principal Pymt                           |                        |                        |                           |                         |
|               | Bank of ND Interest Payment                                   |                        |                        |                           |                         |
| 4917-636      | WELLNESS CENTER ANNUAL<br>PAYMENT TO VC PARK DISTRICT         | \$230,000              | \$230,000              | \$230,000                 | \$230,000               |
|               |   |                        |                        |                           |                         |
|               | <b>TOTAL EXPENDITURES</b>                                     | <b>\$230,000</b>       | <b>\$230,000</b>       | <b>\$230,000</b>          | <b>\$230,000</b>        |
|               |   |                        |                        |                           |                         |
|               | REVENUES OVER (UNDER) EXPENDITURES                            | <b>\$380,107</b>       | <b>\$298,821</b>       | <b>\$362,337</b>          | <b>\$334,131</b>        |
|               | <b>BALANCE JANUARY 1</b>                                      | <b>\$25,916</b>        |                        | <b>\$59,703</b>           | <b>\$0</b>              |
|               | <b>TRANSFERS OUT TO PFP DEBT<br/>SERVICE FUND 342</b>         | <b>-\$363,565</b>      | <b>-\$249,700</b>      | <b>-\$364,094</b>         | <b>-\$215,198</b>       |
|               | <b>TRANSFERS OUT TO PFP DEBT<br/>SERVICE RESERVE FUND 343</b> | <b>-\$32,030</b>       | <b>-\$32,030</b>       | <b>-\$32,030</b>          | <b>-\$59,230</b>        |
|               | <b>BALANCE DECEMBER 31</b>                                    | <b>\$10,428</b>        |                        | <b>\$25,916</b>           | <b>\$59,703</b>         |
|               |   |                        |                        |                           |                         |

|   |  |                        |                        |                           |                         |   |  |
|---|--|------------------------|------------------------|---------------------------|-------------------------|---|--|
|   | <b>CITY OF VALLEY CITY</b>   |                        |                        |                           |                         |   |  |
|   | <b>ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025</b>                 |                        |                        |                           |                         |   |  |
|   | <b>SPECIAL REVENUE FUNDS</b>   |                        |                        |                           |                         |   |  |
|   | <b>MOTEL OCCUPANCY FUNDS-274 &amp; 275</b>                                 |                        |                        |                           |                         |   |  |
|   | <b>*3% Occupancy Tax Revenue split between funds 274 (1%) and 275 (2%)</b> |                        |                        |                           |                         |   |  |
| ACCT #                                    | <b>REVENUES</b>  | <b>2025<br/>BUDGET</b> | <b>2024<br/>BUDGET</b> | <b>2024<br/>ESTIMATES</b> | <b>2023<br/>ACTUALS</b> |   |  |
| 3300                                      | <b>INTERGOVERNMENTAL REVENUE</b>   |                        |                        |                           |                         |   |  |
| 3141                                      | <b>MOTEL-HOTEL LODGING TAX</b>   | <b>\$110,137</b>       | <b>\$108,194</b>       | <b>\$104,892</b>          | <b>\$116,547</b>        |   |  |
| 3341                                      | <b>GRANT FUNDS</b>   |                        |                        |                           |                         |   |  |
|   | <b>TOTAL REVENUES</b>  | <b>\$110,137</b>       | <b>\$108,194</b>       | <b>\$104,892</b>          | <b>\$116,547</b>        |   |  |
|   |  |                        |                        |                           |                         |   |  |
|   | <b>EXPENDITURES</b>  |                        |                        |                           |                         |   |  |
|   |  |                        |                        |                           |                         |   |  |
| 4920-633                                  | <b>OCCUP TAX TO VC PARK DISTRICT</b>                                       | <b>\$110,137</b>       | <b>\$108,194</b>       | <b>\$104,892</b>          | <b>\$116,546.77</b>     | <b>*Beginning in 2022<br/>VCPR Administers<br/>Expenditures</b> |  |
|   | <b>TOTAL EXPENDITURES</b>  | <b>\$110,137</b>       | <b>\$108,194</b>       | <b>\$104,892</b>          | <b>\$116,547</b>        |   |  |
|   |  |                        |                        |                           |                         |   |  |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b> |  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>              |   |  |
|   | <b>BALANCE JANUARY 1</b>   | <b>\$0</b>             |                        | <b>\$0</b>                | <b>\$0</b>              |   |  |
|   | <b>TRANSFERS IN</b>  |                        |                        |                           |                         |   |  |
|   | <b>TRANSFERS OUT</b>   |                        |                        |                           |                         |   |  |
|   | <b>BALANCE DECEMBER 31</b>   | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>              | <b>0.00</b>   |  |

|        |  |             |             |                |              |
|--------|--|-------------|-------------|----------------|--------------|
|        | CITY OF VALLEY CITY  |             |             |                |              |
|        | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025  |             |             |                |              |
|        |  |             |             |                |              |
|        | SPECIAL REVENUE FUNDS  |             |             |                |              |
|        | FOOD & BEVERAGE TAX FUND---276   |             |             |                |              |
|        | <i>Ordinance #1095 Approved 2-1-22 - Extended 1% tax for an indefinite period of time.</i> |             |             |                |              |
| ACCT # | REVENUES   | 2025 BUDGET | 2024 BUDGET | 2024 ESTIMATES | 2023 ACTUALS |
|        | TAXES  |             |             |                |              |
|        |  |             |             |                |              |
| 3142   | FOOD AND BEVERAGE TAX  | \$197,636   | \$179,144   | \$193,761      | \$184,534    |
|        | INTEREST AND PENALTY   |             |             |                |              |
|        |  |             |             |                |              |
|        |  |             |             |                |              |
|        | TOTAL REVENUES   | \$197,636   | \$179,144   | \$193,761      | \$184,534    |
|        |  |             |             |                |              |
|        | EXPENDITURES   |             |             |                |              |
| 4930   | TANGIBLE TOURISM PROJECTS  | \$80,000    | \$80,000    | \$40,000       | \$19,140     |
|        | VCSU FOUNDATION Begin in 2025  | \$75,000    |             | \$0            | \$100,000    |
|        | WATER TRAIL  | \$60,000    | \$60,000    | \$60,000       | \$60,000     |
|        | VC PARK-PICKLEBALL COURTS  | \$40,000    | \$40,000    | \$40,000       | \$40,000     |
|        |  |             |             |                |              |
|        | TOTAL EXPENDITURES   | \$255,000   | \$180,000   | \$140,000      | \$219,140    |
|        |  |             |             |                |              |
|        | REVENUES OVER (UNDER) EXPENDITURES   | -\$57,364   | -\$856      | \$53,761       | -\$34,606    |
|        | BALANCE JANUARY 1  | \$184,507   |             | \$130,746      | \$165,353    |
|        | TRANSFERS IN   |             |             |                |              |
|        | TRANSFERS OUT  |             |             |                |              |
|        | BALANCE DECEMBER 31  | \$127,143   |             | \$184,507      | \$130,746    |
|        |  |             |             |                |              |

|        |   |             |                                |                |              |
|--------|---|-------------|--------------------------------|----------------|--------------|
|        | CITY OF VALLEY CITY                                 |             | FUNDS COMMITTED ANNUALLY FOR   |                |              |
|        | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025 |             | RESERVES FOR CITY FINANCING    |                |              |
|        | FINANCING RESERVE FUND 280                          |             | SPECIAL ASSESSMENT PROJECTS IN |                |              |
|        | FORMER BNRR   |             | FUND 105 AND FOR SPECIAL       |                |              |
| ACCT # | REVENUES  | 2025 BUDGET | 2024 BUDGET                    | 2024 ESTIMATES | 2023 ACTUALS |
|        |   |             |                                |                |              |
|        | CHARGES FOR SERVICES                                |             |                                |                |              |
|        |   |             |                                |                |              |
|        | SALE OF CITY PROPERTY                               |             |                                |                |              |
|        |   |             |                                |                |              |
|        | TOTAL CHARGES FOR SERVICES & SALES                  | \$0         | \$0                            | \$0            | \$0          |
|        |   |             |                                |                |              |
|        | OTHER FINANCING SOURCES                             |             |                                |                |              |
| 3621   | INTEREST INCOME                                     |             |                                |                |              |
|        |   |             |                                |                |              |
|        | TOTAL OTHER FINANCING SOURCES                       | \$0         | \$0                            | \$0            | \$0          |
|        |   |             |                                |                |              |
|        |   |             |                                |                |              |
|        | TOTAL REVENUES                                      | \$0         | \$0                            | \$0            | \$0          |
|        |   |             |                                |                |              |
| 4910   | EXPENDITURES  |             |                                |                |              |
| 625    | SPECIAL ASSESSMENTS                                 | \$0         | \$0                            | \$0            | \$0          |
|        |   |             |                                |                |              |
|        | TOTAL EXPENDITURES                                  | \$0         | \$0                            | \$0            | \$0          |
|        |   |             |                                |                |              |
|        | REVENUES OVER (UNDER) EXPENDITURES                  | \$0         | \$0                            | \$0            | \$0          |
|        | BALANCE JANUARY 1                                   | \$518,055   | \$518,055                      | \$518,055      | \$518,055    |
|        | TRANSFERS IN/OUT                                    | \$0         | \$0                            |                | \$0          |
|        | BALANCE DECEMBER 31                                 | \$518,055   | \$518,055                      | \$518,055      | \$518,055    |

|        |   |                    |                    |                    |                    |
|--------|---|--------------------|--------------------|--------------------|--------------------|
|        | CITY OF VALLEY CITY                                 |                    |                    |                    |                    |
|        | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025 |                    |                    |                    |                    |
|        | <b>INFRASTRUCTURE RENEW &amp; REPLACEMENT FUND</b>  |                    |                    |                    |                    |
|        | <b>Fund 290</b>                                     |                    |                    |                    |                    |
| ACCT # | REVENUES  | 2025<br>BUDGET     | 2024 BUDGET        | 2024<br>ESTIMATES  | 2023 ACTUALS       |
| 3131   | 1/2% SALES TAX REVENUE - Implemented 2007           | \$610,107          | \$528,821          | \$592,337          | \$564,131          |
| 3132   | 1/2% SALES TAX REVENUE- Implemented 2010            | \$610,107          | \$528,821          | \$592,337          | \$564,131          |
|        | FRANCHISE FEES:                                     |                    |                    |                    |                    |
| 3171   | MDU FRANCHISE FEES                                  | \$46,000           | \$46,000           | \$46,000           | \$46,203           |
| 3174   | BEK FRANCHISE FEES                                  | \$15,000           | \$15,000           | \$15,000           | \$15,311           |
| 3176   | CASS COUNTY ELECTRIC                                | \$2,400            | \$2,400            | \$3,000            | \$3,291            |
| 3181   | CABLE SERVICES FRANCHISE FEES                       | \$12,800           | \$12,800           | \$12,800           | \$13,131           |
|        | UTILITY FEES:                                       |                    |                    |                    |                    |
| 3191   | RESIDENTIAL   | \$320,000          | \$263,000          | \$320,000          | \$267,325          |
| 3192   | COMMERCIAL  | \$97,000           | \$86,000           | \$97,000           | \$86,474           |
| 3621   | INTEREST INCOME                                     | \$0                | \$0                | \$0                | \$0                |
|        | <b>TOTAL REVENUES</b>                               | <b>\$1,713,414</b> | <b>\$1,482,842</b> | <b>\$1,678,474</b> | <b>\$1,559,995</b> |
|        | Uncollectible Accts - Utility Billings              | \$100              | \$1,000            | \$100              | -\$185             |
|        | <b>TOTAL EXPENDITURES</b>                           | <b>\$100</b>       | <b>\$1,000</b>     | <b>\$100</b>       | <b>-\$185</b>      |
|        | REVENUES OVER (UNDER) EXPENDITURES                  | \$1,713,314        | \$1,481,842        | \$1,678,374        | \$1,560,179        |
|        | <b>BALANCE JANUARY 1</b>                            | <b>\$2,103,154</b> | <b>\$3,392,780</b> | <b>\$3,392,780</b> | <b>\$3,375,598</b> |
|        | <b>TRANSFERS IN</b>                                 | <b>\$100,000</b>   |                    |                    |                    |
| 4999   | <b>TRANSFERS OUT:</b>                               |                    |                    |                    |                    |
|        |   |                    |                    |                    |                    |
|        | 2020 Projects                                       |                    |                    |                    | -\$69,083          |
|        | 2021 Projects                                       |                    |                    |                    | -\$88,509          |
|        | 2022 Projects                                       |                    | -\$1,207,061.00    |                    | -\$1,185,405       |
|        | 2023 Projects                                       |                    | -\$2,690,000.00    | -\$2,768,000       |                    |
|        | 2024 Projects                                       | -\$2,747,425.00    |                    |                    |                    |
|        | Permanent Flood Protection                          | -\$200,000         | -\$200,000         | -\$200,000         | -\$200,000         |
|        | <b>BALANCE DECEMBER 31</b>                          | <b>\$969,044</b>   | <b>\$777,561</b>   | <b>\$2,103,154</b> | <b>\$3,392,780</b> |

|   |   |                   |                  |                   |                  |
|---|---|-------------------|------------------|-------------------|------------------|
|   | CITY OF VALLEY CITY                                 |                   |                  |                   |                  |
|   | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025 |                   |                  |                   |                  |
|   | <b>SEWER INFRASTRUCTURE R &amp; R</b>               | Approved 05/04/09 |                  |                   |                  |
|   | <b>Fund 291</b>                                     |                   |                  | (No sunset)       |                  |
| ACCT #  | REVENUES  | 2025<br>BUDGET    | 2024<br>BUDGET   | 2024<br>ESTIMATES | 2023<br>ACTUALS  |
|   |   |                   |                  |                   |                  |
|   | UTILITY FEES:                                       |                   |                  |                   |                  |
| 3712  | \$2 SEWER UTILITY FEE                               | \$61,000          | \$60,000         | \$61,000          | \$61,548         |
| 3716  | PERFORMANCE BOND PYMT-MEADOWS SUB                   |                   |                  |                   |                  |
| 3416  | MISCELLANEOUS                                       |                   |                  |                   |                  |
|   | <b>TOTAL REVENUES</b>                               | <b>\$61,000</b>   | <b>\$60,000</b>  | <b>\$61,000</b>   | <b>\$61,548</b>  |
|   |   |                   |                  |                   |                  |
|   |   |                   |                  |                   |                  |
|   | <b>Capital Improvement Project-Trf Out</b>          |                   |                  |                   |                  |
|   |   |                   |                  |                   |                  |
|   | <b>MISC. SEWER PROJECTS</b>                         |                   |                  |                   | \$16,968         |
|   | <b>NW STORM SEWER PROJECTS</b>                      |                   | \$116,000        | \$116,000         |                  |
|   | <b>ELKS BUILDING SETTLEMENT</b>                     |                   |                  |                   | \$25,000         |
|   | <b>REIMBURSE FOR PERFORMANCE BOND</b>               |                   | \$35,000         |                   | \$35,000         |
| 4999  | <b>TOTAL TRANSFER</b>                               | <b>\$0</b>        | <b>\$151,000</b> | <b>\$116,000</b>  | <b>\$76,968</b>  |
|   |   |                   |                  |                   |                  |
|   | REVENUES OVER (UNDER) EXPENDITURES                  | \$61,000          | -\$91,000        | -\$55,000         | -\$15,420        |
|   | BALANCE JANUARY 1                                   | \$155,678         | \$210,678        | \$210,678         | \$226,097        |
|   | TRANSFER OUT  |                   |                  |                   |                  |
|   | <b>BALANCE DECEMBER 31</b>                          | <b>\$216,678</b>  | <b>\$119,678</b> | <b>\$155,678</b>  | <b>\$210,678</b> |
| NOTE: BUILDING UP FUND 291 TO HELP PAY CITY SHARE OF NW STORM SEWER PROJECT<br>REPROGRAMED FOR 2023 |   |                   |                  |                   |                  |

|                               |   |                |                |                   |                 |
|-------------------------------|---|----------------|----------------|-------------------|-----------------|
|                               | CITY OF VALLEY CITY   |                |                |                   |                 |
|                               | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025           |                |                |                   |                 |
| MUNICIPAL INFRASTRUCTURE FUND |   |                |                |                   |                 |
|                               | Fund 295  |                |                | (No sunset)       |                 |
| ACCT #                        | REVENUES  | 2025<br>BUDGET | 2024<br>BUDGET | 2024<br>ESTIMATES | 2023<br>ACTUALS |
|                               |   |                |                |                   |                 |
|                               |   |                |                |                   |                 |
| 3342                          | STATE MUNICIPAL INFRUSTUCTURE                                 | \$940,739      | \$0            | \$2,500,000       | \$1,160,652     |
|                               |   |                |                |                   |                 |
|                               | TOTAL REVENUES  | \$940,739      | \$0            | \$2,500,000       | \$1,160,652     |
|                               |   |                |                |                   |                 |
|                               | Assigned Prior Year Balance:                                  | \$616,065      | \$616,065      | \$616,065         | \$500,000       |
|                               | Assigned - Extend Underground<br>Services to New Developments |                |                |                   | \$116,065       |
|                               |   |                |                |                   |                 |
|                               | TOTAL ASSIGNED  | \$616,065      | \$616,065      | \$616,065         | \$616,065       |
|                               |   |                |                |                   |                 |
|                               | REVENUES OVER (UNDER) EXPENDITURES                            | \$324,674      | \$0            | \$2,500,000       | \$1,160,652     |
|                               | BALANCE JANUARY 1   | \$6,426,684    |                | \$3,926,684       | \$2,766,032     |
|                               | Trf Out - 7th Ave NW  |                |                |                   |                 |
|                               | Trf Out - NW Storm Sewer Ph II                                | -\$2,688,476   |                |                   |                 |
|                               | Trf Out - 2nd Ave/3rd St NE Recon.                            | -\$622,143     |                |                   |                 |
|                               | BALANCE DECEMBER 31   | \$3,440,739    |                | \$6,426,684       | \$3,926,684     |
|                               |   |                |                |                   |                 |



|   |  |                   |                  |                   |                  |
|---|--|-------------------|------------------|-------------------|------------------|
|   | CITY OF VALLEY CITY  |                   |                  |                   |                  |
|   | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025            |                   |                  |                   |                  |
| <b>AMERICAN RESCUE PLAN ACT - STATE &amp; LOCAL<br/>FISCAL RECOVERY FUNDS</b> |  |                   |                  |                   |                  |
|   | <b>Fund 296</b>  |                   |                  |                   |                  |
| ACCT #  | REVENUES   | 2025<br>BUDGET    | 2024<br>BUDGET   | 2024<br>ESTIMATES | 2023<br>ACTUALS  |
|   |  |                   |                  |                   |                  |
|   |  |                   |                  |                   |                  |
| 3343  | STATE/LOCAL FISCAL RECOVERY FUNDS                              |                   |                  |                   |                  |
|   | (Funds Received in 2021 & 2022)                                |                   |                  |                   |                  |
|   | <b>TOTAL REVENUES</b>  | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>        | <b>\$0</b>       |
|   |  |                   |                  |                   |                  |
|   |  |                   |                  |                   |                  |
|   |  |                   |                  |                   |                  |
| 4999  | <b>TOTAL TRANSFER</b>  | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>        | <b>\$0</b>       |
|   |  |                   |                  |                   |                  |
|   | REVENUES OVER (UNDER) EXPENDITURES                             | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>        | <b>\$0</b>       |
|   | <b>BALANCE JANUARY 1</b>                                       | <b>\$999,722</b>  | <b>\$999,722</b> | <b>\$999,722</b>  | <b>\$999,722</b> |
|   | <b>TRANSFER OUT-PW SERVICE CENTER</b>                          | <b>-\$316,702</b> |                  |                   |                  |
|   | <b>TRANSFER OUT- FUND 490-<br/>UNDERGROUND NEW DEVELOPMENT</b> | <b>-\$683,020</b> |                  |                   |                  |
|   | <b>BALANCE DECEMBER 31</b>                                     | <b>\$0</b>        | <b>\$999,722</b> | <b>\$999,722</b>  | <b>\$999,722</b> |
|   |  |                   |                  |                   |                  |