**CITY OF VALLEY CITY**

**2026 MILL LEVY FOR 2027 BUDGET**

| 2026 MILL LEVY for 2027 Revenue | AMOUNT LEVIED | 2026 ESTIMATED LEVY | 2026 MILL LEVY | Increase in $s from 2026 | Difference in Mills from 2026 | % Increase | Cap With New Growth | Over Cap: |
|---|---|---|---|---|---|---|---|---|
| GENERAL FUND 100 | $ 1,691,918 | | 62.39 | $61,218 | (0.79) | 3.75% | $1,691,918 | $0 |
| CITY SHARE OF SPECIALS FUND 203 | $ 32,400 | | 1.19 | $100 | (0.06) | | | |
| LIBRARY FUND 211 | $ 206,625 | | 7.62 | $7,476 | (0.10) | 3.75% | $206,625 | |
| CITY TOTAL | $ 1,930,943 | 0.00 | 71.20 | $68,794 | (0.95) | | 3.75% | |
| STATE | $ - | | | | | | | |
| VC PARK | $ - | | | | | | | |
| VC SCHOOL DISTRICT | $ - | | | | | | | |
| COUNTY | $ - | | | | | | | |
| Total Mills | $ 1,930,943 | 0.00 | 71.20 | | | | | |
| 2026 Estimated Value of a Mill: | $27,119 | | | | | | | |

| 2025 MILL LEVY for 2026 Revenue | AMOUNT LEVIED | 2025 ESTIMATED LEVY | 2025 MILL LEVY |
|---|---|---|---|
| GENERAL FUND 100 | $ 1,630,700 | | 63.18 |
| CITY SHARE OF SPECIALS FUND 203 | $ 32,300 | | 1.25 |
| SPECIAL ASSESSMENT DEFICIENCY FUND 204 | $ - | | 0.00 |
| EMERGENCY FUND 206 | $ - | | 0.00 |
| LIBRARY FUND 211 | $ 199,149 | | 7.72 |
| | | | 0.00 |
| 2025 CITY TOTAL | $ 1,862,149 | 0.00 | 72.15 |
| STATE | $ 22,546 | | 1.00 |
| VC PARK | $ 990,432 | | 41.61 |
| VC SCHOOL DISTRICT | $ 2,171,601 | | 97.86 |
| COUNTY | $ 2,637,846 | | 114.82 |
| Total Mills | $ 7,684,574 | | 327.44 |
| 2025 Value of a Mill for City of Valley City | $ 25,812 | | |

# City of Valley City

| 2026 Estimated Property Tax & 2025 Property Tax Comparison | Residential Property | | Commercial Property | |
|---|---|---|---|---|
| | 2025 | 2026 | 2025 | 2026 |
| Market Value as determined by City Assessor | $200,000 | $200,000 | $500,000 | $500,000 |
| Taxable Value for Residential Property Set by State is 4.5% of Market Value | 4.5% | 4.5% | | |
| Taxable Value for Commercial Property Set by State is 5% of Market Value | | | 5.0% | 5.0% |
| Taxable Value:…………… | $9,000 | $9,000 | $25,000 | $25,000 |
| Multiply taxable value times the mill levy/1000 | | | | |
| 2025 City Mill Levy 72.15 | 0.07215 | | 0.07215 | |
| 2026 City Mill Levy 71.20 | | 0.07120 | | 0.07120 |
| Property Tax:……………. | $649.35 | $640.82 | $1,803.75 | $1,780.06 |
| Increase/Decrease in Property Tax: | | -$8.53 | | -$23.69 |
| % of Increase in Property Taxes: | | -1.3% | | -1.3% |

NOTE: 2026 PROPERTY TAXES - STATEMENTS WILL BE MAILED OUT IN DECEMBER - USED FOR 2027 EXPENDITURES

| GENERAL FUND | | | | | |
|---|---|---|---|---|---|
| APPROPRIATIONS AND CASH RESERVE FOR 2027 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| FINAL APPROPRIATIONS | | $4,646,309.04 | | 2026 | 2027 |
| BUDGETED TRANSFERS IN | | -$407,390.00 | | Cash Reserves | Increase |
| BUDGETED TRANSFERS OUT | | $361,454.00 | | | |
| CASH RESERVE (Note 1) | | $1,400,000.00 | 30% | $1,300,597 | $99,403 |
| | | | | | |
| | | | | | |
| TOTAL APPROPRIATIONS AND CASH RESERVES | | $6,000,373.04 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| CASH AND INVESTMENTS | $1,619,936.07 | | | | |
| (estimated 12-31-26) | | | | | |
| | | | | | |
| ESTIMATED REVENUES | $2,769,024.68 | | | | |
| | | | | | |
| TOTAL RESOURCES | | $4,388,960.75 | | | |
| | | | | | |
| LEVY REQUIRED | | $1,611,412.29 | | | |
| | | | | | |
| ALLOWANCE FOR DELINQUENT TAXES | | $80,570.61 | | | |
| (not to exceed 5% Levy Required) | | | | | |
| | | | | | |
| TOTAL AMOUNT LEVIED | | $1,691,982.90 | | | |

| | | |
|---|---|---|
| **CITY OF VALLEY CITY** | | |
| **ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2027** | | |
| **PROJECTED GENERAL FUND BALANCE** | | |
| | | |
| **Estimated General Fund Balance before Transfers** | **12/31/2026** | $1,712,450.07 |
| | | |
| **Estimated General Fund Transfers in 2026:** | | |
| 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 | ($146,500.00) | |
| General Fund trf out to Equip R/R Fund 230 | ($206,014.00) | |
| | | $ (92,514.00) |
| | | |
| **Estimated General Fund Balance after Transfers** | **12/31/2026** | **$1,619,936.07** |
| | | |
| **Estimated 2027 General Fund Revenue** | $2,769,024.68 | |
| **Estimated 2027 General Fund Expenditures** | ($4,646,309.04) | $ (1,877,284.36) |
| | | |
| **Estimated General Fund Transfers in 2027:** | | |
| Property Tax Relief Fund 241 trf into General Fund | $ 260,000.00 | |
| General Fund trf out to Building Reserve Fund 225 | ($105,000.00) | |
| General Fund trf out to Equipment R/R Fund 230 | ($256,454.00) | $ (101,454.00) |
| | | |
| **Estimated Ending General Fund Balance 12/31/27** | | **($358,802.29)** |
| | | |
| **Revenue from 2026 Mill Levy** ***(Levy Required Plus Up to 5% allow for delinquent taxes)*** | | $ 1,691,982.90 |
| | | |
| **Estimated Ending General Fund Balance with Mill Levy 12/31/27** | | **$ 1,333,180.61** |

| Acct # | REVENUES | 2027 BUDGET | 2026 BUDGET | 2026 ESTIMATES | 2025 ACTUAL |
|---|---|---|---|---|---|
| | CITY OF VALLEY CITY | | | | |
| | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 | | | | |
| | GENERAL FUND REVENUES --- 100 | | | | |
| | **TAX REVENUE** | | | | |
| 3101 | GENERAL PROPERTY TAXES | XXXXXX | $1,630,700 | $1,429,329 | $1,367,758 |
| 3103 | HOMESTEAD CREDIT TAXES | XXXXXX | - | $81,371 | $90,037 |
| 3120 | PMT IN LIEU OF TAXES | $1,300 | $1,300 | $1,300 | $1,300 |
| 3181 | CABLE TV FRANCHISE FEE(CSI & BEK) | $23,000 | $26,000 | $24,000 | $30,960 |
| 3182 | STATE AID | $516,537 | $505,887 | $505,887 | $664,066 |
| 3183 | TELECOMMUNICATIONS TAX | $8,478 | $8,478 | $8,478 | $8,478 |
| 3184 | CIGARETTE TAX | $9,015 | $9,263 | $9,000 | $9,591 |
| 3185 | GAMING TAX | $6,400 | $6,400 | $6,400 | $8,114 |
| | **TOTAL TAXES** | **$564,730** | **$2,188,028** | **$2,065,765** | **$2,180,304** |
| | **LICENSES, PERMITS, FEES** | | | | |
| 3210,3224++25 +28 | MISCELLANEOUS LICENSES, PERMITS, FEES | $26,250 | $24,050 | $24,050 | $88,902 |
| 3211 | BEER & WINE LICENSES | $4,750 | $4,500 | $4,875 | $5,897 |
| 3212 | LIQUOR LICENSES | $28,000 | $28,000 | $28,000 | $29,169 |
| 3214 | TOBACCO LICENSES | $650 | $650 | $650 | $600 |
| 3216 | CONTRACTOR/PLBG/HTG/ELEC LICENSES | $7,500 | $7,500 | $7,650 | $9,610 |
| 3229 | COURT ADMINITRATIVE FEES | $6,000 | $9,100 | $6,000 | $9,414 |
| | **TOTAL LICENSES, PERMITS, FEES** | **$73,150** | **$73,800** | **$71,225** | **$143,592** |
| | **INTERGOVERNMENTAL REVENUES** | | | | |
| 3316 | FED GRANTS - PD-OVERTIME | $6,000 | $6,000 | $3,000 | $20,663 |
| 3317 | GRANT REVENUE-WSI ERGO GRANT | $0 | $15,000 | $15,000 | $0 |
| 3320 | STATE INSURANCE FUNDS FOR FIRE DEPT | $103,460 | $85,000 | $95,796 | $95,797 |
| | **TOTAL INTERGOVERNMENTAL REVENUE** | **$109,460** | **$106,000** | **$113,796** | **$116,460** |
| | **CHARGES FOR SERVICES** | | | | |
| 3318 | POLICE OFFICER SPECIAL EVENT FEES | $2,000 | $1,000 | $1,000 | $5,507 |
| 3319 | VCHS FOR SCHOOL RESOURCE OFFICER | $46,500 | $40,000 | $45,000 | $40,000 |
| 3409 | BUILDING PERMIT FEES | $84,000 | $62,000 | $193,000 | $77,995 |
| 3410 | PLANNING & ZONING FEES | $2,400 | $2,400 | $1,000 | $3,004 |
| 3421 | FIRE EXTINGISHERS | $25,000 | $25,000 | $30,000 | $33,552 |
| 3412 | RURAL FIRE | $32,325 | $31,840 | $31,840 | $31,370 |
| 3414 | NATIONAL GUARD ARMORY | $43,500 | $43,500 | $43,905 | $44,113 |
| 3418+19 | ADMINISTRATION & MISC INCOME | $2,500 | $2,500 | $2,500 | $16,629 |
| | **TOTAL CHARGES FOR SERVICES** | **$238,225** | **$208,240** | **$348,245** | **$252,170** |
| 3500 | **COURT & PD FINES** | **$84,100** | **$93,000** | **$79,600** | **$96,854** |
| | **TOTAL FINES AND FORFEITS** | **$84,100** | **$93,000** | **$79,600** | **$96,854** |
| | **OTHER FINANCING SOURCES** | | | | |
| 3621 | EARNED INTEREST | $300,000 | $300,000 | $343,000 | $354,370 |
| 3622 | NDIRF INSURANCE CONFERMENT | $0 | $0 | $0 | $4,420 |
| 3911+13 | SALE OF LAND & EQUIPMENT | $0 | $0 | $0 | $4,000 |
| 3610 | SPECIAL ASSESS FOR MISC (10) PROJECTS | $0 | $0 | $0 | $0 |
| 3995 | MUNICIPAL UTILITY TRANSFER | $1,399,360 | $1,358,600 | $1,358,600 | $1,208,600 |
| | **TOTAL MISCELLANEOUS** | **$1,699,360** | **$1,658,600** | **$1,701,600** | **$1,571,390** |
| | **TOTAL REVENUES BEFORE TRANSFERS** | **$2,769,025** | **$4,327,668** | **$4,380,231** | **$4,360,770** |
| 3999 | **TRANSFERS IN** | **$407,390** | **$260,000** | **$260,000** | **$262,633** |
| | **TRANSFERS OUT** | **-$361,454** | **-$361,608** | **-$352,514** | **-$448,066** |
| | **TOTAL REVENUES AFTER TRANSFERS** | **$2,814,961** | **$4,226,060** | **$4,287,717** | **$4,175,336** |

| CITY OF VALLEY CITY | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **PUBLIC WORKS TRANSFER TO GENERAL FUND** | | | | | | | | |
| **YEAR** | **2027** | **2026** | **2025** | **2024** | **2023** | **2022** | **2021** | **2020** |
| **MONTH** | | | | | | | | |
| JANUARY | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| FEBRUARY | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| MARCH | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| APRIL | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| MAY | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| JUNE | 116,615 | 113,217 | 100,800.00 | 121,800 | 99,800 | 96,300 | 92,875 | 92,875 |
| JULY | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| AUGUST | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| SEPTEMBER | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| OCTOBER | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| NOVEMBER | 116,613 | 113,217 | 100,700.00 | 121,500 | 99,700 | 96,300 | 92,875 | 92,875 |
| DECEMBER | 116,615 | 113,217 | 100,800.00 | 121,800 | 99,800 | 96,300 | 92,875 | 92,875 |
| **TOTALS** | **1,399,360** | **1,358,600** | **1,208,600** | **1,458,600** | **1,196,600** | **1,155,600** | **1,114,500** | **1,114,500** |

| PUBLIC WORKS TRANSFERS TO STREET EQUIPMENT RENEWAL AND REPLACEMENT | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **YEAR** | **2027** | **2026** | **2025** | **2024** | **2023** | **2022** | **2,021** | **2020** |
| MONTH | | | | | | | | |
| JANUARY | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| FEBRUARY | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| MARCH | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| APRIL | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| MAY | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| JUNE | 15,000 | 15,000 | 15,000 | 22,000 | 13,500 | $11,250 | $9,100 | $9,100 |
| JULY | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,500 | $9,500 |
| AUGUST | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| SEPTEMBER | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| OCTOBER | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| NOVEMBER | 14,500 | 14,500 | 14,500 | 21,600 | 13,300 | $11,250 | $9,100 | $9,100 |
| DECEMBER | 15,000 | 15,000 | 15,000 | 22,000 | 13,500 | $11,250 | $9,500 | $9,500 |
| **TOTALS** | **175,000** | **175,000** | **175,000** | **260,000** | **$160,000** | **$135,000** | **$110,000** | **$110,000** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Estimated Revenue | | | |
| | 2027 | 2026 | 2025 | 2024 | 2023 | 2022 | 2021 | |
| | 15,326,136 | 15,126,136 | 14,403,864 | 12,838,138 | $ 12,695,714 | $ 11,453,000 | $ 11,443,000 | |
| | 20% | 20% | 20% | 20% | 20% | 20% | 20% | % Allowed Trf |
| | $3,065,227 | $3,025,227 | $2,880,773 | $2,567,628 | $2,539,143 | $2,290,600 | $2,288,600 | |
| | 1,399,360.00 | 1,358,600 | 1,208,600 | $1,458,600 | $1,196,600 | $1,155,600 | $1,114,500 | Trf to 100 |
| | 175,000.00 | 175,000 | 175,000 | $260,000 | $160,000 | $135,000 | $110,000 | Trf to 231 |
| | 150,000.00 | 133,192 | 537,354 | $0 | $0 | $226,654 | $250,000 | Trf to 608 |
| | 1,724,360.00 | 1,666,792 | 1,920,954 | $1,718,600 | $1,356,600 | $1,517,254 | $1,474,500 | |
| | 11% | 11% | 13% | 13% | 11% | 13% | 13% | |
| Available Balance: | $1,340,867 | $1,358,435 | $959,819 | $849,028 | $1,182,543 | $773,346 | $814,100 | |

| | | | | |
|---|---|---|---|---|
| CITY OF VALLEY CITY | | | | |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 | | | | |
| **GENERAL FUND TRANSFERS ---100-3999 Transfers-In Detailed listing** | | | | |
| | | | | |
| **TRANSFERS IN TO FUND 100** | 2027 Budget | 2026 Budget | 2026 ESTIMATE | 2025 ACTUAL |
| City Sales Tax for Property Tax Relief from Fund #241 | $200,000 | $200,000 | $200,000 | $200,000 |
| TRF in Fund 100 from Fund 241 - for Street Dept 608 | $60,000 | $60,000 | $60,000 | $60,000 |
| TRF in Bond Fund Interest Funds 357 & 358 | 147,390.00 | | | |
| TRF in Fund 105 Misc Assessments | | | | $2,633 |
| Totals listed on General Fund Revenue Transfer in from Other Accounts (A-100Rev page 5). | $407,390 | $260,000 | $260,000 | $262,633 |

| | | | | |
|---|---|---|---|---|
| CITY OF VALLEY CITY | | | | |
| ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 | | | | |
| | | | | |
| **GENERAL FUND TRANSFERS --- 100-4999 Transfers-Out Detailed listing** | | | | |
| | | | | |
| **TRANSFER OUT OF FUND 100** | 2027 Budget | 2026 Budget | 2026 ESTIMATE | 2025 ACTUAL |
| | | | | |
| Building Reserve Fund 225 (B-225 page 38) | 105,000.00 | $146,500 | $146,500 | $101,980 |
| Renew & Replacement Fund 230 (B-230 page39) | 256,454.00 | $215,108 | $206,014 | $246,086 |
| Street Fund 608 | | | | $100,000 |
| Totals listed on General Fund Transfer out to Other Accounts (A-3). | 361,454.00 | $361,608 | $352,514 | $448,066 |

| | CITY OF VALLEY CITY | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | GENERAL FUND 100 EXPENDITURES | | | | | | | |
| ACCT #S | EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 ESTIMATES | 2025 ACTUAL | +/- | | |
| | GENERAL GOVERNMENT | | | | | $ | % | |
| 4110 | GOVERNING BOARD | $84,376 | $81,058 | $81,722 | $76,416 | $3,318 | 4.1% | |
| 4120 | MUNICIPAL JUDGE | $32,950 | $112,466 | $118,635 | $91,156 | -$79,516 | -70.7% | |
| 4130 | CITY ADMINISTRATOR | $114,204 | $106,511 | $101,316 | $89,030 | $7,692 | 7.2% | |
| 4141 | ELECTIONS | $0 | $200 | $50 | $0 | -$200 | | |
| 4151 | CITY AUDITOR | $308,469 | $298,041 | $297,245 | $259,190 | $10,428 | 3.5% | |
| 4155 | CITY ASSESSOR | $123,620 | $117,895 | $119,497 | $107,243 | $5,724 | 4.9% | |
| 4157 | CITY ENGINEER/BLDG INSPECT CONTRACTED SERVICES | $147,800 | $125,800 | $257,700 | $83,733 | $22,000 | 17.5% | |
| 4161 | CITY ATTORNEY | $118,752 | $112,952 | $113,887 | $95,804 | $5,800 | 5.1% | |
| 4190 | OTHER BOARDS | $50 | $50 | $50 | $0 | $0 | 0.0% | |
| 4195-4198 | BUILDING & GROUNDS | $122,610 | $114,370 | $116,308 | $260,147 | $8,240 | 7.2% | |
| 4191 | PLANNING AND ZONING | $5,000 | $5,000 | $3,500 | $2,609 | $0 | 0.0% | |
| 4191 | PLANNING AND ZONING - M&B | $5,000 | $5,000 | $5,000 | $2,715 | $0 | 0.0% | |
| 4910 | NON-DEPARTMENTAL | $564,280 | $569,862 | $496,737 | $432,077 | -$5,582 | -1.0% | |
| | | | | | | | | |
| | **TOTAL GENERAL GOVERNMENT** | **$1,627,111** | **$1,649,207** | **$1,711,647** | **$1,500,120** | **-$22,096** | -1.3% | **35.02%** |
| | **PUBLIC SAFETY** | | | | | | | |
| 4210 | POLICE DEPARTMENT | $1,828,616 | $1,735,778 | $1,763,524 | $1,715,665 | $92,838 | 5.3% | |
| 4220 | FIRE DEPARTMENT | $627,935 | $596,556 | $611,867 | $569,909 | $31,379 | 5.3% | |
| 4250 | EMERGENCY SERVICES - SIRENS | $23,398 | $5,000 | $5,000 | $434 | $18,398 | 368.0% | |
| | **TOTAL PUBLIC SAFETY** | **$2,479,949** | **$2,337,334** | **$2,380,391** | **$2,286,008** | **$142,615** | 6.1% | **53.37%** |
| | **PUBLIC WORKS** | | | | | | | |
| 4194 | FORESTRY | $22,389 | $22,619 | $22,077 | $21,855 | -$230 | -1.0% | |
| 4450 | STREET DEPT+Includes mowing PFP/Fema | $395,000 | $395,000 | $395,000 | $395,000 | **$0** | 0.0% | |
| | **TOTAL PUBLIC WORKS** | **$417,389** | **$417,619** | **$417,077** | **$416,855** | -$230 | -0.1% | **8.98%** |
| | **PUBLIC HEALTH** | | | | | $0 | | |
| 4410 | HEALTH SERVICES (3% increase) | $37,010 | $35,932 | $35,932 | $34,885 | $1,078 | 3.0% | |
| | **TOTAL PUBLIC HEALTH** | **$37,010** | **$35,932** | **$34,885** | **$34,885** | **$1,078** | 3.0% | **0.80%** |
| | **CULTURAL & COMMUNITY PROGRAMS** | | | | | **$0** | | |
| 4501 | CULTURAL & COMMUNITY GROUPS | $42,500 | $41,500 | $41,500 | $35,000 | $1,000 | 2.4% | |
| 4632 | RENAISSANCE ZONE | $100 | $100 | $25 | $0 | $0 | 0.0% | |
| | **TOTAL CULTURAL/COMMUNITY PROGRAMS** | **$42,600** | **$41,600** | **$41,525** | **$35,000** | **$1,000** | 2.4% | **0.92%** |
| | **OTHER** | | | | | **$0** | | |
| 4455 | SMALL PROJECTS/LAND USE TRANS. | $42,250 | $42,250 | $30,000 | $40,148 | $0 | 0.0% | |
| | **TOTAL INTERGOVERNMENTAL** | **$42,250** | **$42,250** | **$30,000** | **$40,148** | **$0** | 0.0% | **0.91%** |
| | **TOTAL FUND 100 EXPENDITURES-before Transfers out** | **$4,646,309** | **$4,523,943** | **$4,615,525** | **$4,313,016** | **$122,367** | 2.7% | **100.00%** |
| | **REVENUES OVER, (UNDER) EXPENDITURES** | **-$1,831,348** | **-$297,883** | **-$327,808** | **-$137,680** | | | |
| | **FUND BALANCE--JANUARY 1** | **$1,619,936** | | **$1,947,744** | $2,085,424 | | | |
| | **FUND BALANCE--DECEMBER 31** | **-$211,412** | **-$297,883** | **$1,619,936** | **$1,947,744** | | | |

| | CITY OF VALLEY CITY | GENERAL FUND 100 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **GOVERNING BOARD** | | | | | | | |
| ACCT #S | EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 100-4110 | | | | | | | | |
| 101 | SALARIES - ELECTED OFFICIALS | $67,070 | $64,490 | $26,044 | $65,106 | $62,005 | $59,635 | $57,249 |
| 122 | FICA - CITY SHARE | $5,161 | $4,933 | $2,128 | $4,981 | $5,059 | $4,870 | $4,688 |
| 130 | WELLNESS GRANT | $400 | $200 | $200 | $200 | | $0 | $0 |
| 201-202 | OFFICE & COMPUTER SUPPLIES | $250 | $250 | $0 | $250 | $72 | | $166 |
| 210 | OPERATION & MAINT. SUPP | $125 | $125 | $22 | $125 | $12 | $11 | $0 |
| 214 | CLOTHING & UNIFORMS | $250 | $250 | $0 | $250 | $0 | $61 | $0 |
| 300 | SERVICES-EAP | $100 | $90 | $0 | $90 | $189 | $90 | $90 |
| 309 | MIS SERVICES & SUPPORT | $750 | $750 | $200 | $750 | $713 | $647 | $546 |
| 317 | REGISTRATION FEE | $2,000 | $1,600 | $220 | $1,600 | $1,945 | $800 | $900 |
| 322 | POSTAGE | $50 | $50 | $12 | $50 | $5 | $19 | $23 |
| 331 | TRAVEL EXPENSE | $4,000 | $4,000 | $956 | $4,000 | $2,395 | $1,725 | $1,141 |
| 332 | VEHICLE ALLOWANCE | $4,020 | $4,020 | $1,675 | $4,020 | $4,020 | $4,020 | $4,020 |
| 490 | MISCELLANEOUS | $200 | $200 | $0 | $200 | $0 | | $0 |
| 570 | OFFICE FURNITURE & EQUIP | $0 | $100 | $0 | $100 | $0 | | $0 |
| | **TOTAL EXPENDITURES** | **$84,376** | **$81,058** | **$31,457** | **$81,722** | **$76,416** | **$71,877** | **$68,822** |
| | Salary & Benefits | $72,631 | $69,623 | $28,373 | $70,287 | $67,064 | $64,505 | $61,936 |
| | Operations | $11,745 | $11,435 | $3,085 | $11,435 | $9,352 | $7,372 | $6,885 |
| | **TOTAL EXPENDITURES** | **$84,376** | **$81,058** | **$31,457** | **$81,722** | **$76,416** | **$71,877** | **$68,822** |

| | CITY OF VALLEY CITY | | GENERAL FUND 100 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **MUNICIPAL COURT** | | | | | | | |
| **Acct # 100-** | **REVENUES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 3514 | MUNICIPAL COURT RECEIPTS | $76,100 | $85,000 | $29,259 | $72,000 | 84,764 | 65,295 | 101,845 |
| 3229 | COURT ADMIN FEE - SRO | $6,000 | $9,100 | $3,059 | $6,000 | 9,414 | 8,766 | 11,925 |
| | **TOTAL REVENUES** | $82,100 | $94,100 | $32,318 | $78,000 | $94,178 | $74,061 | $113,770 |
| | | | | | | | | |
| **Acct # 100-4120** | **EXPENDITURES** | | | | | | | |
| 101 | EMPLOYEES SALARIES | | $80,361 | $31,580 | $89,299 | $74,884 | $79,523 | $83,725 |
| 122 | FICA - CITY SHARE | | $6,148 | $2,092 | $6,831 | $4,973 | $5,209 | $5,581 |
| 125 | EMPLOYEE PENSION | | $4,798 | $2,103 | $7,774 | $4,989 | $4,839 | $4,770 |
| 133 | LIFE INSURANCE | | $360 | $172 | $400 | $331 | $368 | $385 |
| 201&202 | OFFICE & COMPUTER SUPPLIES | $500 | $2,500 | | $2,500 | $23 | $1,145 | $315 |
| 210 | OPERATION-MAINT. SUPPLIES | $100 | $300 | $52 | $300 | $191 | $0 | $10 |
| 214 | CLOTHING & UNIFORMS | | $100 | | $100 | | $80 | $80 |
| 300 | SERVICES | | $50 | $97 | $50 | $78 | $2,048 | $2,132 |
| 304 | LEGAL FEES-Judge and Court appointed Attorney | $18,000 | $4,000 | $594 | $5,000 | $1,270 | $2,084 | $2,176 |
| 309 | MIS SERVICES & SUPPORT | $400 | $500 | $40 | $500 | $120 | $192 | $409 |
| 313 | JAIL SERVICES | $10,000 | $10,000 | $95 | $4,000 | $2,765 | $2,235 | $3,665 |
| 315 | SUBPOENAS/INTERPRETER | $500 | $800 | $0 | $200 | $0 | $0 | $0 |
| 317 | REGISTRATION FEES | $150 | $150 | $100 | $100 | $100 | $0 | $0 |
| 320 | SUBSCRIPTIONS | $0 | $550 | $80 | $550 | $838 | $490 | $511 |
| 322 | POSTAGE | $250 | $300 | $24 | $200 | $1 | $1 | $198 |
| 331 | TRAVEL EXPENSES | $1,800 | $1,200 | $480 | $480 | $541 | $364 | $845 |
| 352 | PUBLISH-PRINT-RECEIPT BOOKS | $0 | $200 | | $200 | | $0 | $0 |
| 433 | DUES-MEMBERSHIPS | $150 | $150 | | $150 | $50 | $100 | $150 |
| 499 | VWF to APOC | $1,100 | | | | | | |
| 570 | OFFICE FURNITURE & EQUIP | $0 | $0 | | $0 | | | $0 |
| | **TOTAL MUNICIPAL JUDGE** | **$32,950** | **$112,466** | **$37,509** | **$118,635** | **$91,156** | **$98,678** | **$104,952** |
| | Salary & Benefits | $0 | $91,666 | $35,947 | $104,305 | $85,177 | $89,939 | $94,461 |
| | Operations | $32,950 | $20,800 | $1,562 | $14,330 | $5,979 | $8,739 | $10,491 |
| | **TOTAL EXPENDITURES** | **$32,950** | **$112,466** | **$37,509** | **$118,635** | **$91,156** | **$98,678** | **$104,952** |

| | CITY OF VALLEY CITY | | GENERAL FUND 100 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **CITY ADMINISTRATOR** | | | | | | | |
| **Acct #s** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| **100-4130** | | | | | | | | |
| 101 | EMPLOYEES SALARIES-Includes Interi | $181,922 | $171,026 | $61,799 | $171,026 | $142,676 | $138,782 | $131,183 |
| 122 | FICA - CITY SHARE | $13,917 | $13,083 | $4,427 | $13,083 | $10,514 | $10,339 | $9,795 |
| 125 | EMPLOYEE PENSION | $20,011 | $16,833 | $6,798 | $16,833 | $15,722 | $14,680 | $12,451 |
| 133 | LIFE INSURANCE | $1,347 | $1,080 | $538 | $1,266 | $1,048 | $668 | $652 |
| 201&202 | OFFICE SUPPLIES | $300 | $400 | $0 | $250 | $242 | $31 | $43 |
| 210 | OPERATION & MAINT. SUPPLIES | $100 | $0 | $23 | $23 | $0 | $12 | $30 |
| 214 | CLOTHING | $150 | $150 | $8 | $150 | $68 | $32 | $0 |
| 300 | EAP/DRUG TESTING | $110 | $110 | $46 | | $63 | $30 | $30 |
| 309 | MIS SERVICES & SUPPORT | $350 | $250 | $48 | | $345 | $205 | $269 |
| 317 | REGISTRATION FEE | $2,275 | $2,275 | $210 | | $839 | $1,556 | $534 |
| 321 | TELEPHONE EXP | $550 | $750 | $209 | | $574 | $519 | $569 |
| 331 | TRAVEL EXPENSE | $3,800 | $3,500 | $715 | | $2,796 | $1,697 | $1,633 |
| 332 | VEHICLE ALLOWANCE | $3,000 | $3,000 | $1,250 | | $3,000 | $3,000 | $3,000 |
| 433 | DUES & MEMBERSHIPS | $325 | $315 | $190 | | $140 | $110 | $180 |
| 570 | OFFICE FURNITURE & EQUIP | $250 | $250 | $0 | | $0 | $0 | $0 |
| | | | | | | | | |
| | **TOTAL EXPENDITURES** | **$228,407** | **$213,022** | **$76,260** | **$202,631** | **$178,027** | **$171,660** | **$160,370** |
| | Salary & Benefits | 217,197.45 | $202,022 | $73,562 | $202,208 | $169,960 | $164,468 | $154,081 |
| | Operations | 11,210.00 | $11,000 | $2,698 | $423 | $8,067 | $7,193 | $6,289 |
| | **TOTAL EXPENDITURES** | **228,407.45** | **$213,022** | **$76,260** | **$202,631** | **$178,027** | **$171,660** | **$160,370** |
| | ***Less 1/2 City Administrator Exp Trf to PW*** | | | | | | | |
| 621 | EXPENSES TRF TO PW | (114,203.73) | -$106,511 | -$38,130 | -$101,316 | -$88,997 | -$84,682 | -$79,363 |
| | **FUND 100** | **114,203.73** | **$106,511** | **$38,130** | **$101,316** | **$89,030** | **$86,978** | **$81,007** |

| | CITY OF VALLEY CITY | | GENERAL FUND 100 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **CITY AUDITOR/FINANCE DIRECTOR** | | | | | | | |
| Acct # 100-4151 | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 101 | EMPLOYEE SALARIES | $265,368 | $255,824 | $102,233 | $257,336 | $231,801 | $227,681 | $273,378 |
| 122 | FICA--CITY SHARE | $20,301 | $19,571 | $6,919 | $19,686 | $15,522 | $15,749 | $18,754 |
| 125 | EMPLOYEE PENSION | $29,190 | $28,141 | $11,246 | $28,307 | $25,469.64 | $25,044.19 | $27,360.02 |
| 133 | LIFE INSURANCE | $2,298 | $1,835 | $903 | $2,123 | $1,645 | $1,426 | $1,401 |
| 201 | OFFICE & COMPUTER SUPPLIES | $2,300 | $2,200 | $271 | $2,000 | $1,496 | $1,273 | $1,875 |
| 210 | OPERATION-MAINT. SUPPLIES | $250 | $100 | $35 | $100 | $228 | $248 | $506 |
| 214 | CLOTHING-UNIFORMS | $300 | $300 | $76 | $300 | $227 | $74 | $222 |
| 300 | SERVICES-EAP | $100 | $90 | $0 | $90 | $189 | $90 | $184 |
| 309 | MIS SERVICES & SUPPORT | $1,500 | $1,500 | $233 | $1,200 | $603 | $389 | $673 |
| 317 | REGISTRATION FEES | $2,355 | $2,505 | $470 | $1,900 | $1,150 | $1,624 | $1,258 |
| 322 | POSTAGE | $1,400 | $1,400 | $379 | $1,400 | $1,156 | $1,118 | $1,112 |
| 331 | TRAVEL EXPENSE | $3,850 | $3,813 | $582 | $2,100 | $1,551 | $1,574 | $983 |
| 332 | VEHICLE & CELL PHONE ALLOWANCE | $660 | $720 | $280 | $660 | $690 | $735 | $731 |
| 340 | ADVERTISING | $0 | $0 | $0 | $0 | $0 | $0 | $458 |
| 352 | PUBLISH-PRINTING | $7,000 | $7,000 | $1,837 | $7,000 | $4,772 | $4,049 | $5,585 |
| 433 | DUES-MEMBERSHIPS - 3 MFOA | $120 | $120 | $0 | $120 | $120 | $60 | $60 |
| 490 | MISCELLANEOUS | $100 | $100 | $0 | $100 | $0 | $0 | $100 |
| 570 | OFFICE EQUIPMENT & FURNITURE | $250 | $250 | $0 | $250 | $0 | $0 | $0 |
| | **TOTAL EXPENDITURES** | **$337,342** | **$325,468** | **$125,462** | **$324,672** | **$286,617** | **$281,135** | **$334,640** |
| | Salary & Benefits | $317,157 | $305,370 | $121,300 | $307,452 | $274,436 | $269,901 | $320,893 |
| | Operations | $20,185 | $20,098 | $4,161 | $17,220 | $12,181 | $11,234 | $13,747 |
| | **TOTAL EXPENDITURES** | **$337,342** | **$325,468** | **$125,462** | **$324,672** | **$286,617** | **$281,135** | **$334,640** |
| | ***Less 20% Finance Director Salaries & Benefits to to PW*** | | | | | | | |
| 621 | EXPENSES TRF TO PW | -$28,873 | -$27,427 | -$12,035 | -$27,427 | -$27,427 | -$25,443 | -$31,272 |
| | **FUND 100** | **$308,469** | **$298,041** | **$113,426** | **$297,245** | **$259,190** | **$255,692** | **$303,368** |

| | CITY OF VALLEY CITY | | GENERAL FUND 100 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **CITY ASSESSOR** | | | | | | | |
| **#100-4155** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| | | | | | | | | |
| 101 | EMPLOYEE SALARY | $81,306 | $76,844 | $31,033 | $78,115 | $72,624 | $68,611 | $64,045 |
| 122 | FICA--CITY SHARE | $6,220 | $5,879 | $2,418 | $5,976 | $4,988 | $4,713 | $4,497 |
| 125 | EMPLOYEE PENSION | $8,944 | $8,453 | $3,366 | $8,593 | $7,989 | $7,547 | $6,386 |
| 133 | LIFE INSURANCE | $705 | $550 | $274 | $644 | $518 | $503 | $490 |
| 201&202 | OFFICE & COMPUTER SUPPLIES | $700 | $700 | $329 | $700 | $380 | $455 | $74 |
| 210 | OPERATION MAINT. SUPPLIES | $100 | $100 | $23 | $100 | $0 | $97 | $70 |
| 214 | CLOTHING | $100 | $100 | $0 | $100 | $81 | $99 | $82 |
| 300 | SERVICES-EMPLOYEE ASSISTANCE PROG | $30 | $30 | $0 | $30 | $63 | $30 | $30 |
| 309 | MIS SERVICES & SUPPORT | $800 | $800 | $153 | $800 | $608 | $687 | $747 |
| 317 | REGISTRATION/TRAINING | $450 | $350 | $230 | $350 | $255 | $2,725 | $3,260 |
| 321 | TELEPHONE-cell phone | $540 | $540 | $205 | $540 | $540 | $555 | $600 |
| 322 | POSTAGE | $2,700 | $2,700 | $1,662 | $2,700 | $690 | $595 | $451 |
| 331 | TRAVEL EXPENSE | $2,010 | $2,050 | $225 | $2,050 | $1,505 | $1,249 | $1,871 |
| 332 | VEHICLE ALLOWANCE | $1,860 | $1,860 | $775 | $1,860 | $1,860 | $1,860 | $1,750 |
| 414 | SOFTWARE LICENSE+SUPPORT-Camavision | $16,850 | $16,650 | $14,613 | $16,650 | $14,838 | $13,088 | $14,403 |
| 433 | DUES-MEMBERSHIPS | $305 | $290 | $0 | $290 | $305 | $240 | $240 |
| 570 | OFFICE FURNITURE | $0 | $0 | $0 | $0 | $0 | | |
| | **TOTAL EXPENDITURES** | **$123,620** | **$117,895** | **$55,304** | **$119,497** | **$107,243** | **$103,053** | **$98,994** |
| | Salary & Benefits | 97,174.57 | $91,725 | $37,091 | $93,327 | $86,119 | $81,374 | $75,417 |
| | Operations | 26,445.00 | $26,170 | $18,213 | $26,170 | $21,123 | $21,679 | $23,578 |
| | **TOTAL EXPENDITURES** | **123,619.57** | **$117,895** | **$55,304** | **$119,497** | **$107,243** | **$103,053** | **$98,994** |

| | CITY ENGINEER & BUILDING INSPECTOR CONTRACTED SERVICES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Acct #** | **REVENUES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 3409 | BUILDING PERMIT FEES | 84,000 | 62,000 | 186,312 | 193,000 | 77,995 | 77,153 | 64,205 |
| | **TOTAL REVENUES** | **84,000** | **62,000** | **186,312** | **193,000** | **77,995** | **77,153** | **64,205** |
| **4157** | **EXPENDITURES** | | | | | | | |
| 201&202 | OFFICE & COMPUTER SUPPLIES | | | | | | | |
| 210 | OPERATION MAINT & SUPPLIES | | | | | | | |
| **300** | SERVICES-Midwest Contract | 80,000 | 58,000 | 187,615 | 190,000 | 20,552 | 72,121 | 60,774 |
| **303** | ENGINEERING | 90,000 | 90,000 | 38,033 | 90,000 | 85,557 | 80,979 | 85,492 |
| 309 | MIS SERVICES & SUPPORT | | | | | | | |
| 317 | REGISTRATION FEES | | | | | | | |
| 320 | SUBSCRIPTIONS | | | | | | | |
| 321 | TELEPHONE-cell phone | | | | | | | |
| 322 | POSTAGE | 300 | 300 | 91 | 200 | 124 | 235 | 117 |
| 331 | TRAVEL EXPENSE | | | | | | | |
| 332 | VEHICLE ALLOWANCE | | | | | | | |
| 340 | ADVERTISING | | | | | | | |
| 433 | DUES-MEMBERSHIPS | | | | | | | |
| 570 | OFFICE FURNITURE - equipment | | | | | | | |
| | **TOTAL EXPENDITURES** | **$170,300** | **$148,300** | **$225,738** | **$280,200** | **$106,233** | **$153,335** | **$146,383** |
| | 25% City Engineer Services to PW | -$22,500 | -$22,500 | -$9,375 | -$22,500 | -$22,500 | -$22,838 | -$21,750 |
| | **FUND 100** | **$147,800** | **$125,800** | **$216,363** | **$257,700** | **$83,733** | **$130,497** | **$124,633** |

| | CITY OF VALLEY CITY | | GENERAL FUND 100 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **CITY ATTORNEY & HUMAN RESOURCE SERVICES** | | | | | | | |
| **Acct # 4161** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 101 | EMPLOYEES SALARIES | $233,461 | $221,479 | $89,367 | $225,062 | $194,259 | $143,582 | $135,939 |
| 122 | FICA - CITY SHARE | $17,860 | $16,943 | $5,938 | $17,217 | $13,246 | $9,913 | $9,381 |
| 125 | EMPLOYEE PENSION | $25,681 | $24,363 | $9,878 | $24,757 | $19,550 | $15,794 | $13,610 |
| 133 | LIFE INSURANCE | $1,928 | $1,535 | $757 | $1,795 | $1,109 | $669 | $719 |
| 201&202 | OFFICE & COMPUTER SUPPLIES | $400 | $300 | $0 | $300 | $83 | $133 | $158 |
| 210 | OPERATION & MAINT. SUPP | $120 | $120 | $19 | $50 | $65 | | |
| 214 | CLOTHING | $200 | $200 | $0 | $200 | $101 | $0 | $0 |
| 300 | SERVICES (DRUG TESTING & LEGAL TRANSCRIPTS) | $100 | $100 | $0 | $66 | $309 | $30 | $30 |
| 309 | MIS SERVICES & SUPPORT | $500 | $500 | $193 | $500 | $505 | $117 | $175 |
| 317 | REGISTRATION FEES | $2,250 | $2,250 | $675 | $1,550 | $625 | $947 | $524 |
| 320 | SUBSCRIPTIONS | $8,340 | $8,700 | $3,269 | $7,846 | $6,642 | $561 | $890 |
| 321 | TELEPHONE | $0 | $600 | $175 | $455 | $528 | $464 | $0 |
| 322 | POSTAGE, SUBSCRIPTIONS & PUBL | $150 | $150 | $8 | $150 | $184 | $208 | $132 |
| 331 | TRAVEL EXPENSES | $3,600 | $3,500 | $608 | $3,150 | $735 | $3,368 | $88 |
| 332 | CELL PHONE ALLOWANCE | $780 | $180 | $0 | $150 | $0 | $0 | $509 |
| 340 | ADVERTISING | $0 | $0 | $0 | $0 | $0 | $113 | $0 |
| 433 | DUES-MEMBERSHIPS | $1,310 | $1,260 | $40 | $1,270 | $1,191 | $1,173 | $1,149 |
| 490 | MISCELLANEOUS | $200 | $200 | $0 | $200 | $1 | $25 | $0 |
| 570 | OFFICE EQUIP | $0 | $0 | $0 | $0 | $280 | $979 | $1,273 |
| | **TOTAL EXPENDITURES** | **$296,879** | **$282,380** | **$110,927** | **$284,718** | **$239,412** | **$178,078** | **$164,578** |
| | Salary & Benefits | 278,929.48 | $264,320 | $105,941 | $268,831 | $228,163 | $169,958 | $159,649 |
| | Operations | 17,950.00 | $18,060 | $4,986 | $15,887 | $11,249 | $8,120 | $4,929 |
| | **TOTAL EXPENDITURES** | **296,879.48** | **$282,380** | **$110,927** | **$284,718** | **$239,412** | **$178,078** | **$164,578** |
| **Less Attorney & HR Services to 60% PW** | | | | | | | | |
| | 60% ATTORNEY SERVICES TO PW | -$178,128 | -$169,428 | -$66,556 | -$170,831 | -$143,608 | -$105,213 | -$97,621 |
| | **FUND 100** | **118,751.79** | **$112,952** | **$44,371** | **$113,887** | **$95,804** | **$72,865** | **$66,958** |

| | GENERAL FUND 100 | POLICE DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Acct # | REVENUES AND EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 3224/3225 | ANIMAL/BIKE LICENSES | $1,500 | $1,000 | $456 | $800 | 2,613 | 990 | 2,298 |
| 3228 | MISC PD REVENUE | $10,500 | $10,500 | $5,809 | $11,000 | 75,380 | 10,491 | 33,190 |
| 3316 | PD GRANTS | $6,000 | $6,000 | $275 | $3,000 | 20,663 | 1,501 | 8,194 |
| 3318 | POLICE OFFICER SPECIAL EVENT | $2,000 | $1,000 | $390 | $1,000 | 5,507 | 4,252 | 1,775 |
| 3319 | VC PUBLIC SCHOOL - SRO | $46,500 | $40,000 | $22,500 | $45,000 | 40,000 | 40,000 | 40,000 |
| 3510 | PARKING FINES | $8,000 | $8,000 | $3,700 | $7,600 | 7,890 | 5,010 | 4,950 |
| 3516 | ORDINANCE VIOLATIONS/PENALTIES | $0 | $0 | $0 | $0 | 4,200 | 4,100 | 0 |
| | **TOTAL REVENUES** | **$74,500** | **$66,500** | **$33,130** | **$68,400** | **$156,254** | **$66,343** | **$90,407** |
| | | | | | | | | |
| 4210 | **EXPENDITURES** | | | | | | | |
| 101 | SALARIES | $1,192,265 | $1,141,889 | $478,147 | $1,147,667 | $1,155,650 | $994,980 | $979,699 |
| | PAYOUTS | | | | | | | $97,246 |
| 101 | ADDITIONAL OFFICER- SRO | $87,588 | $84,219 | | $84,219 | | $77,500 | $74,512 |
| 102 | OVERTIME WAGES | $45,000 | $40,000 | $27,383 | $58,000 | $101,286 | $75,960 | $41,972 |
| 104 | OVERTIME WAGES-GRANT | $6,000 | $6,000 | $612 | $3,000 | $2,697 | $2,330 | $7,895 |
| 107 | OVERTIME COURT SECURITY WAGES | $0 | $500 | $0 | $500 | $301 | $0 | $3,154 |
| 110 | OFFICER SPECIAL EVENT PAY | $2,000 | $1,000 | $299 | $1,000 | $3,590 | $2,871 | $1,714 |
| 112 | RECRUITING/RETENTION BONUSES | $0 | $0 | $0 | $7,871 | $23,019 | $12,000 | $0 |
| 122 | FICA CITY SHARE | $101,963 | $97,431 | $36,009 | $99,021 | $91,435 | $82,350 | $84,446 |
| 125 | EMPLOYEE PENSION | $143,727 | $137,692 | $51,033 | $138,341 | $123,006.53 | $110,408.17 | $113,039.90 |
| 133 | LIFE INSURANCE | $11,103 | $8,800 | $4,365 | $9,846 | $7,074 | $6,223 | $7,684 |
| 152 | WORKER'S COMP CLAIMS/UNEM | $0 | $0 | $0 | $0 | $0 | $350 | $0 |
| 201&202 | OFFICE & COMPUTER SUPPLIES | $3,000 | $3,000 | $1,167 | | $3,988 | $1,860 | $1,635 |
| 210 | OPERATION-MAINT. SUPPLIES | $6,500 | $6,000 | $1,944 | | $7,332 | $5,383 | $6,215 |
| 212 | PETROLEUM PRODUCTS | $35,000 | $35,000 | $15,868 | | $29,615 | $25,353 | $33,707 |
| 213 | CLOTHING - GEAR + ACCESSORIES | $4,000 | $4,000 | $1,888 | | $3,760 | $4,780 | $1,380 |
| 214 | CLOTHING ALLOWANCE-UNIFORMS | $10,080 | $10,080 | $4,150 | | $9,412 | $10,558 | $10,832 |
| 215 | WEAPONS/AMMUNITION | $6,500 | $6,000 | $0 | | $5,502 | $7,342 | $2,717 |

| | GENERAL FUND 100 | POLICE DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Acct # | REVENUES AND EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 222 | MOTOR VEHICLE PARTS | $0 | $0 | $0 | | $0 | $985 | $242 |
| 300 | SERVICES-(Drug/alcohol tests, wellness physicals) | $4,500 | $4,500 | $607 | | $7,307 | $3,629 | $3,144 |
| 302 | POUND/VETERINARY SERVICES | $4,000 | $3,000 | $1,973 | | $4,731 | $4,357 | $5,071 |
| 307 | TRAINING-Reg & Swat | $10,000 | $10,000 | $1,535 | | $14,806 | $4,171 | $7,855 |
| 309 | MIS Support fm Barnes Cty | $2,500 | $2,500 | $1,195 | | $2,483 | $2,314 | $2,624 |
| 313 | SERVICE CONTRACTS -COPIER, Steri-cycle Shredder | $3,000 | $2,500 | $1,308 | | $2,617 | $2,640 | $1,562 |
| 314 | DRUG TASKFORCE-STUTSMAN COUNTY | $16,000 | $16,000 | $16,000 | | $16,000 | $16,000 | $16,000 |
| 316 | LEXIPOL POLICY & PROCEDURE PROGRAM | $10,044 | $8,917 | $9,476 | | $8,917 | $0 | $13,791 |
| 317 | REGISTRATION FEE | $1,000 | $1,000 | $230 | | $1,740 | $979 | $223 |
| 320 | SUBCRIPTIONS/PUBLICATIONS | $0 | $0 | $0 | | 0.00 | 0.00 | $242 |
| 321 | TELEPHONE-Verizon & Bek | $7,000 | $8,000 | $2,638 | | $6,840 | $6,455 | $7,447 |
| 322 | POSTAGE | $1,000 | $1,000 | $138 | $171,380 | $857 | $886 | $516 |
| 323 | WIRELESS SERVICE-LAPTOPS(4 aircards for cars) | $2,000 | $2,000 | $600 | | $1,933 | $1,569 | $1,440 |
| 331 | TRAVEL EXPENSES | $4,000 | $2,000 | $3,362 | | $4,899 | $4,831 | $2,524 |
| 332 | CELL PHONE ALLOWANCE-ANIMAL CONTROL | $0 | $0 | $0 | | $0 | $100 | $600 |
| 340 | ADVERTISING | $300 | $300 | $0 | | $0 | $199 | $99 |
| 352 | PUBLISH-PRINTING | $500 | $500 | $0 | | $0 | $550 | $1,176 |
| 361 | LIABILITY INSURANCE | $12,000 | $10,000 | $11,866 | | $9,831 | $9,208 | $9,104 |
| 362 | INLAND MARINE INSURANCE | $200 | $200 | $147 | | $172 | $139 | $122 |
| 363 | FLEET INSURANCE | $9,000 | $8,000 | $8,571 | | $7,576 | $6,471 | $5,683 |
| 384 | VEHICLE SERVICE/REPAIR | $15,000 | $15,000 | $4,188 | | $14,981 | $13,131 | $19,391 |
| 410 | STATE RADIO-LETS TERMINAL | $2,000 | $2,000 | $360 | | $863 | $1,583 | $1,583 |
| 414 | SOFTWARE LICENSE & SUPPORT, ITD | $6,750 | $4,600 | $1,358 | | $3,054 | $2,126 | $1,990 |
| 433 | DUES-MEMBERSHIPS | $400 | $400 | $0 | | $150 | $356 | $350 |
| 439 | YOUTH PROGRAMS | $1,500 | $1,250 | $0 | | $1,819 | $0 | $137 |
| 541 | ELECTRONIC EQUIPMENT PURCHASE | $1,500 | $1,500 | $0 | | $666 | $500 | $202 |
| 542 | ELECTRONIC EQUIPMENT REPAIRS | $2,500 | $2,000 | $130 | | $3,047 | $1,767 | $1,556 |

|  | GENERAL FUND 100 | POLICE DEPARTMENT |  |  |  |  |  |  |
|---|---|---|---|---|---|---|---|---|
| Acct # | REVENUES AND EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 570 | OFFICE FURNITURE-EQUIP | $500 | $500 | $0 |  | $0 | $123 | $345 |
| 580 | ENTRY TEAM EQUIP & TRAINING-SWAT | $10,500 | $7,500 | $0 |  | $0 | $0 | $0 |
|  | **TOTAL POLICE EXPENDITURES** | **$1,782,421** | **$1,696,778** | **$688,547** | **$1,720,844** | **$1,682,954** | **$1,505,317** | **$1,572,868** |
|  | *Salary & Benefits* | *$1,589,647* | $1,517,531 | $597,850 | $1,549,464 | $1,508,057 | $1,364,972 | $1,411,362 |
|  | *Operations* | *$192,774* | $179,247 | $90,697 | $171,380 | $174,897 | $140,345 | $161,506 |
|  | ***TOTAL POLICE EXPENDITURES*** | ***$1,782,421*** | **$1,696,778** | **$688,547** | **$1,720,844** | **$1,682,954** | **$1,505,317** | **$1,572,868** |

| | GENERAL FUND 100 | POLICE DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Acct # | REVENUES AND EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| | | | | | | | | |
| 4211 | LAW ENFORCEMENT BUILDING HISTORY | | | | | | | |
| 210 | OPERATION-MAINT. SUPPLIES | $1,000 | $500 | $0 | $500 | $561 | $507 | $435 |
| 211 | JANITORIAL SUPPLIES | $1,000 | $1,000 | $563 | $1,000 | $338 | $695 | $1,315 |
| 212 | BUILDING MAINTENANCE | $2,000 | $2,000 | $153 | $2,000 | $2,208 | $4,144 | $245 |
| 364 | FIRE & TORNADO PREMIUM | $3,200 | $3,200 | $0 | $3,200 | $3,015 | $3,075 | $2,500 |
| 381&383 | GAS & ELECTRICITY | $20,500 | $20,000 | $10,718 | $20,000 | $16,777 | $12,580 | $14,094 |
| 400 | REPAIR-MAINT. SERVICE | $5,365 | $5,000 | $10 | $5,000 | $2,207 | $2,195 | $6,486 |
| 402 | CUSTODIAL SERVICES & CARPET CLEANING | $12,830 | $7,000 | $3,040 | $10,680 | $7,605 | $7,381 | $5,656 |
| 406 | PEST CONTROL | $300 | $300 | $0 | $300 | $0 | | $150 |
| | **TOTAL POLICE STATION** | **$46,195** | $39,000 | $14,484 | $42,680 | $32,711 | $30,577 | $30,881 |
| | | | | | | | | |
| | **TOTAL POLICE DEPARTMENT OPERATIONS:** | **$1,828,616** | $1,735,778 | $703,031 | $1,763,524 | $1,715,665 | $1,535,893 | $1,603,749 |

| | GENERAL FUND 100 | | CITY OF VALLEY CITY | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **FIRE DEPARTMENT** | | | | | | | |
| | | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| | **REVENUE** | | | | | | | |
| 3421 | FIRE EXTINGISHERS | $25,000 | $25,000 | $16,076 | $30,000 | $33,552 | $17,951 | $23,306 |
| | | | | | | | | |
| ACCT # 100-4220 | EXPENDITURES | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 101 | EMPLOYEES SALARY | $186,216 | $176,933 | $71,454 | $179,860 | $168,118 | $159,726 | $146,215 |
| 105 | FIREFIGHTERS-OFFICERS COMPENSATION | $25,563 | $24,580 | $10,236 | $24,580 | $23,174 | $22,605 | $21,735 |
| 106 | FIREFIGHTERS COMPENSATION | $128,296 | $128,296 | $0 | $128,296 | $120,480 | $115,540 | $112,639 |
| 106 | FIREFIGHTERS COMP FM STATE INS | $103,460 | $85,000 | $0 | $95,796 | $95,796 | $83,160 | $70,693 |
| 122 | FICA CITY SHARE | $33,930 | $31,733 | $5,926 | $32,783 | $30,819 | $28,590 | $26,759 |
| 125 | EMPLOYEE PENSION | $20,484 | $19,870 | $7,836 | $20,198 | $18,879 | $17,941 | $15,199 |
| 133 | LIFE INSURANCE | $1,616 | $1,275 | $631 | $1,484 | $1,208 | $1,075 | $1,117 |
| 151 | WORKFORCE SAFETY/UNEMPLOYMENT | $0 | $0 | $469 | $0 | | $441 | $17 |
| 155 | FIREFIGHTERS ACCIDENTAL INS | $0 | $0 | $0 | $0 | $2,437 | $2,437 | $2,414 |
| 201&202 | OFFICE & COMPUTER SUPPLIES (2 Tablets in '25) | $1,000 | $1,000 | $214 | | $3,855 | $997 | $558 |
| 210 | OPERATIONAL SUPPLIES | $8,000 | $8,000 | $1,765 | | $6,482 | $6,103 | $7,718 |
| 212 | PETROLEUM PRODUCTS | $8,500 | $8,000 | $3,317 | | $8,051 | $7,313 | $7,031 |
| 214 | CLOTHING-UNIFORMS-dress uniforms included | $3,000 | $3,000 | $1,559 | | $3,622 | $3,507 | $4,689 |
| 217 | FIRE EXTINGUISHER SUPPLIES | $10,000 | $9,000 | $5,518 | | $8,425 | $8,109 | $11,443 |
| 222 | MOTOR VEHICLE PARTS | $2,750 | $2,500 | $572 | | $1,995 | $5,122 | $922 |
| 224 | MACHINERY-EQUIP. PARTS | $2,300 | $2,100 | $45 | | $109 | $1,655 | $857 |
| 300 | SERVICES | $1,500 | $1,300 | $85 | | $2,188 | $1,312 | $1,185 |

| | ***GENERAL FUND 100*** | | CITY OF VALLEY CITY | | | | | |
|---|---|---|---|---|---|---|---|---|
| | ***FIRE DEPARTMENT*** | | | | | | | |
| | | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 309 | MIS SERVICES & SUPPORT | $1,200 | $1,200 | $120 | | $1,235 | $1,361 | $553 |
| 313 | SERVICE CONTRACTS-copier | $320 | $320 | $83 | | $234 | $292 | $0 |
| 317 | REGISTRATION/TRAINING FEES | $10,000 | $10,000 | $7,148 | | $13,125 | $6,532 | $7,996 |
| 320 | SUBCRIPTIONS & PUBLICATIONS | $600 | $600 | $0 | | $944 | $504 | $490 |
| 321 | TELEPHONE | $3,000 | $4,000 | $1,041 | | $2,615 | $2,588 | $3,698 |
| 322 | POSTAGE | $450 | $450 | $38 | | $234 | $175 | $195 |
| 323 | WIRELESS SERVICES | $0 | $0 | $0 | $103,570 | $86 | $0 | -$31 |
| 331 | TRAVEL EXPENSES | $5,500 | $5,500 | $1,320 | | $2,601 | $4,970 | $4,429 |
| 340 | ADVERTISING & RECRUITMENT | $750 | $500 | $731 | | $0 | $298 | $884 |
| 361 | LIABILITY INSURANCE | $600 | $550 | $574 | | $475 | $445 | $440 |
| 362 | INLAND MARINE INS | $1,850 | $2,200 | $1,752 | | $1,998 | $1,990 | $1,682 |
| 363 | FLEET INSURANCE | $5,500 | $5,500 | $4,804 | | $4,915 | $4,817 | $4,354 |
| 384 | VEHICLE SERVICE REPAIR&PUMPER TESTING | $25,000 | $27,000 | $4,374 | | $15,401 | $29,526 | $20,421 |
| 414 | LICENSE & SUPPORT FEES | $500 | $500 | $0 | | $0 | $198 | $42 |
| 433 | DUES & MEMBERSHIPS | $350 | $350 | $25 | | $0 | $425 | $325 |
| 460 | REPAIRS EQUIPMENT | $1,000 | $1,000 | $0 | | $555 | $0 | $0 |
| 542 | PAGERS | $5,000 | $5,000 | $3,480 | | $4,783 | $4,510 | $2,335 |
| 546 | EQUIPMENT | $2,500 | $2,500 | $26 | | $984 | $270 | $1,790 |
| 570 | OFFICE FURNITURE & EQUIPMENT | $500 | $500 | $0 | | $0 | $1,474 | $0 |
| 570 | RESCUE EQUIPMENT | $1,000 | $1,000 | $37 | | $1,475 | $708 | $0 |
| | | | | | | | | |
| **Increase** | **TOTAL EXPENDITURES** | **$602,235** | **$571,256** | **$135,179** | **$586,567** | **$547,298** | **$526,714** | **$480,796** |
| | Salary & Benefits | 499,565.06 | $467,686 | $96,552 | $482,997 | $460,911 | $431,514.21 | $396,788 |
| | Operations | 102,670.00 | $103,570 | $38,626 | $103,570 | $86,388 | $95,200.17 | $84,008 |
| | **TOTAL EXPENDITURES** | **602,235.06** | **$571,256** | **$135,179** | **$586,567** | **$547,298** | **$526,714.38** | **$480,796** |

| | *GENERAL FUND 100* | | CITY OF VALLEY CITY | | | | | |
|---|---|---|---|---|---|---|---|---|
| | ***FIRE DEPARTMENT*** | | | | | | | |
| | | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| **FIRE HALL FOR VALLEY CITY FIRE DEPARTMENT** | | | | | | | | |
| **ACCT # 100-4221** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 210 | OPERATION-MAINT. SUPPLIES | $2,500 | $2,500 | $0 | $2,500 | $1,335 | $2,269 | $328 |
| 211 | JANITORIAL SUPPLIES | $1,000 | $1,000 | $779 | $1,000 | $849 | $716 | $380 |
| 212 | BUILDING MAINTENANCE | $2,250 | $2,000 | $1,632 | $2,000 | $2,363 | $1,708 | $666 |
| 364 | FIRE & TORNADO PREMIUM | $3,000 | $3,000 | $0 | $3,000 | $2,577 | $2,629 | $2,136 |
| 381 | ELECTRICITY | $7,400 | $7,400 | $2,735 | $7,400 | $6,902 | $6,310 | $5,699 |
| 383 | NATURAL GAS | $4,000 | $4,500 | $2,067 | $4,500 | $2,827 | $2,329 | $3,325 |
| 400 | REPAIR-MAINT. SERVICES | $3,000 | $2,500 | $456 | $2,500 | $2,614 | $3,169 | $3,499 |
| 402 | JANITORIAL FEES | $1,350 | $1,200 | $899 | $1,200 | $1,627 | $579 | $529 |
| 546 | BUILDING EQUIPMENT | $1,200 | $1,200 | $27 | $1,200 | $1,517 | $756 | $2,800 |
| | **TOTAL FIRE HALL** | **25,700.00** | **$25,300** | **$8,595** | **$25,300** | **$22,611** | **$20,465.08** | **$19,363** |
| | **TOTAL FIRE DEPARTMENT** | **627,935.06** | **$596,556** | **$143,773** | **$611,867** | **$569,909** | **$547,179.46** | **$500,159** |

| Acct # | GENERAL FUND 100<br>**BUILDING MAINTENANCE BUDGET**<br>**REVENUES** | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
|---|---|---|---|---|---|---|---|---|
| 3412 | RURAL FIRE DEPARTMENT RENT - PER CONTRACT | $32,325 | $31,840 | | $31,840 | $31,370 | $30,905 | $30,450 |
| 3414 | NATIONAL GUARD ARMORY RENT | $43,500 | $43,500 | $905 | $43,905 | $44,113 | $43,573 | $44,443 |
| | **TOTAL REVENUES** | **$75,825** | **$75,340** | **$905** | **$75,745** | **$75,483** | **$74,478** | **$74,893** |
| **4195** | **EXPENDITURES-CITY HALL** | | | | | | | |
| 210 | OPERATION-MAINT. SUPPLIES | $1,000 | $1,000 | $379 | $1,000 | $869 | $295 | $320 |
| 211 | JANITORIAL SUPPLIES | $1,200 | $1,200 | $267 | $1,200 | $742 | $1,294 | $815 |
| 381 | ELECTRICITY | $6,500 | $6,500 | $2,929 | $6,500 | $4,624 | $3,787 | $4,049 |
| 400 | REPAIR-MAINT. SERVICES | $2,000 | $2,000 | $0 | $2,000 | $2,030 | $1,500 | $3,887 |
| 402 | CUSTODIAL SERVICES | $12,980 | $9,000 | $3,198 | $10,938 | $6,516 | $5,507 | $5,961 |
| 406 | PEST CONTROL | $700 | $700 | $294 | $700 | $615 | $574 | $544 |
| | **TOTAL CITY HALL** | **$24,380** | **$20,400** | **$7,067** | **$22,338** | **$15,396** | **$12,957** | **$15,577** |
| **4196** | **EXPENDITURES-NATIONAL GUARD BLDG** | | | | | | | |
| 210 | OPERATION-MAINT. SUPPLIES | $500 | $500 | $0 | $500 | $597 | | $0 |
| 211 | JANITORIAL SUPPLIES | $1,500 | $1,500 | $454 | $1,500 | $1,283 | $1,253 | $1,199 |
| 364 | FIRE & TORNADO PREMIUM | $2,650 | $2,800 | | $2,800 | $2,418 | $2,466 | $2,005 |
| 381 | ELECTRICITY | $30,000 | $31,500 | $14,609 | $31,500 | $23,751 | $17,595 | $20,242 |
| 383 | GAS | $700 | $750 | $241 | $750 | $611 | $605 | $665 |
| 400 | BLDG REPAIR-MAINT. SERVICES | $7,000 | $7,000 | $1,444 | $7,000 | $1,352 | $4,608 | $7,822 |
| 402 | CUSTODIAL SERVICES | $4,410 | $4,200 | $1,001 | $4,200 | $3,297 | $2,298 | $2,378 |
| 406 | PEST CONTROL | $650 | $650 | $294 | $650 | $588 | $574 | $630 |
| | **TOTAL NATIONAL GUARD BLDG** | **$47,410** | **$48,900** | **$18,043** | **$48,900** | **$33,897** | **$29,399** | **$34,941** |
| **4197** | **EXPENDITURES-RECREATION CTR** | | | | | | | |
| 364 | FIRE & TORNADO PREMIUM | $1,200 | $1,200 | $0 | $1,200 | $1,084 | $1,105 | $899 |
| 381 | **ELECTRIC TRANSFERS & Centennial Park** | **$17,500** | **$17,500** | $7,292 | **$17,500** | $17,500 | $17,500 | $17,500 |
| 632 | PARK DISTRICT-MANAGEMENT FEE | $30,000 | $25,000 | $10,417 | $25,000 | $25,000 | $25,000 | $22,500 |
| 633 | PARK DISTRICT STATE REVENUE | $0 | $0 | | $0 | $166,395 | $0 | $0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **TOTAL RECREATION CTR** | **$48,700** | **$43,700** | **$17,708** | **$43,700** | **$209,979** | **$43,605** | **$40,899** |
| **4198** | **EXPENDITURES-PFP STORAGE BUILDING** | | | | | | | |
| 362 | INLAND MARINE INSURANCE | $750 | | $729 | | | | |
| 364 | FIRE & TORNADO PREMIUM | $120 | $120 | | $120 | $103 | $105 | $85 |
| 381 | ELECTRICITY | $650 | $650 | $257 | $650 | $473 | $484 | $471 |
| 406 | PEST CONTROL | $600 | $600 | $150 | $600 | $300 | $0 | |
| | **TOTAL PFP STORAGE BLDG** | **$2,120** | **$1,370** | **$1,136** | **$1,370** | **$876** | **$589** | **$556** |
| | | | | | | | | |
| | **TOTAL BUILDING MAINTENANCE** | **$122,610** | **$114,370** | **$43,954** | **$116,308** | **$260,147** | **$86,550** | **$91,973** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **GENERAL FUND 100** | | | | | | | |
| | | | | | | | | |
| | **FORESTRY DEPARTMENT** | | | | | | | |
| **ACCT # 4194** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| 101 | FORESTER'S SALARY | $17,215 | $16,553 | $4,514 | $16,553 | $15,840 | $10,769 | $8,284 |
| 122 | FICA - CITY SHARE | $1,374 | $1,266 | $364 | $1,324 | $1,269 | $881 | $664 |
| 210 | OPERATIONS-MAINT. SUPPLIES-Arbor Day Tree | $800 | $800 | $23 | $800 | $765 | $428 | $0 |
| 322 | POSTAGE | $300 | $300 | $2 | $200 | $42 | $133 | $0 |
| 332 | VEHICLE ALLOWANCE | $750 | $750 | $250 | $750 | $750 | $750 | $400 |
| 388 | HIRED CONTRACTOR-tree removal | $1,000 | $2,000 | $0 | $1,500 | $2,393 | $1,040 | $6,116 |
| 317-331 | TRAINING & TRAVEL | $900 | $900 | $790 | $900 | $796 | $720 | $881 |
| 490 | MISCELLANEOUS-DUES | $50 | $50 | $0 | $50 | $0 | | |
| | **TOTAL EXPENDITURES** | $22,389 | $22,619 | $5,944 | $22,077 | $21,855 | $14,720 | $16,345 |
| | Salary & Benefits | $18,589 | $17,819 | $4,879 | $17,877 | $17,109 | $11,650 | $8,948 |
| | Operations | $3,800 | $4,800 | $1,065 | $4,200 | $4,746 | $3,070 | $7,397 |
| | **NET EXPENDITURES** | **$22,389** | **$22,619** | **$5,944** | **$22,077** | **$21,855** | **$14,720** | **$16,345** |

| | GENERAL FUND 100 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **CULTURE AND RECREATION** | | | | | | | |
| **ACCT#** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| **4501** | | | | | | | | |
| 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 | $1,000 | $1,000 |
| 492 | VALLEY VOICES WOMEN'S CHOIR Requested $2,000 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 |
| 492 | COMMUNITY THEATER | $1,000 | $1,000 | $1,000 | $1,000 | $1,000 | $0 | |
| 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 | $6,000 | $6,000 | $5,000 |
| 495 | SHEYENNE VALLEY FRIENDS OF ANIMALS Requested $5,000 | $3,000 | $2,500 | | $2,500 | $1,000 | $1,000 | $1,000 |
| 495 | South Central Adult Services Transit Requested $25,000 | $15,500 | $15,000 | $15,000 | $15,000 | $10,000 | $10,000 | $10,000 |
| | **TOTAL COMMUNITY PROGRAMS** | **$42,500** | **$41,500** | **$39,000** | **$41,500** | **$35,000** | **$34,000** | **$33,000** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **GENERAL FUND 100** | | | | | | | |
| | **NON-DEPARTMENTAL & HEALTH INS. BUDGET** | | | | | | | |
| **Acct #** | **EXPENDITURES** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| **4910** | | | | | | | | |
| 130 | B.C. PREMIUM, HSA & WELLNESS | $463,458 | $470,004 | $190,590 | $406,000 | $368,600 | $306,501 | $320,294 |
| | | | | | | | | |
| 151 | WSI PREMIUMS | $15,000 | $15,000 | 4,709 | 10,264 | 10,264 | 9,773 | 17,124 |
| 163 | LIBRARY & PARK INSURANCE PASS THROUC | $0 | $0 | $0 | $0 | $0 | $0 | $3 |
| 168 | INSURANCE FOR PENSION | $0 | $280 | $0 | $280 | $256 | $211 | $211 |
| 170 | MISC PAYROLL DEDUCT | $0 | $0 | | $0 | -$619 | -$381 | $0 |
| 202-210 | OFFICE & OPERATIONS SUPPLIES & MAINT | $1,000 | $1,000 | $268 | $1,000 | $795 | $1,624 | $380 |
| 301 | AUDIT FEES | $20,200 | $19,950 | $8,750 | $19,950 | $18,850 | $19,394 | $18,970 |
| 309 | MIS SERVICES & SUPPORT | $15,000 | $15,000 | $3,486 | $15,000 | $10,385 | $10,425 | $10,904 |
| 313 | SERVICE CONTRACTS | $9,100 | $9,000 | $5,001 | $9,000 | $7,232 | $6,074 | $9,475 |
| 321 | TELEPHONE-BEK | $3,200 | $3,700 | $1,215 | $3,700 | $2,920 | $3,190 | $3,599 |
| 352 | PRINTING & PUBLISHING | $100 | $100 | $0 | $100 | $0 | $0 | $0 |
| 361 | LIABILITY INSURANCE | $23,500 | $20,000 | $22,421 | $20,000 | $18,576 | $18,647 | $17,251 |
| 363 | FLEET INSURANCE | $12 | $12 | $12 | $12 | $11 | $10 | $9 |
| 414 | LIC & SUPPORT FEES-(City Website/Social Media) | $20,350 | $800 | | $800 | $300 | | $0 |
| 414 | LIC & SUPPORT FEES - (Tyler Technologies) | $13,706 | $13,350 | $11,716 | $13,350 | $11,650 | $11,171 | $8,239 |
| 433 | DUES & MEMBERSHIPS | $6,082 | $5,903 | $5,933 | $0 | $5,839 | $5,716 | $5,557 |
| 451 | ERGO GRANT | $0 | $20,000 | | $20,000 | | $0 | $16,839 |
| 490 | MISCELLANEOUS | $1,000 | $1,000 | $80 | $1,000 | $200 | $430 | $682 |
| 570 | OFFICE FURNITURE & EQUIP | $100 | $100 | | $100 | $637 | $1,106 | $0 |
| | **TOTAL EXPENDITURES** | **$591,808** | **$595,199** | **$254,182** | **$520,556** | **$455,896** | **$393,891** | **$429,536** |
| | **Healthcare Costs** | **$478,458** | **$485,004** | **$195,299** | **$416,264** | **$378,864** | **$316,274** | **$337,418** |
| | **Operations** | **$113,350** | **$110,195** | **$58,882** | **$104,292** | **$77,032** | **$77,617** | **$92,118** |
| | **TOTAL EXPENDITURES** | **$591,808** | **$595,199** | **$254,182** | **$520,556** | **$455,896** | **$393,891** | **$429,536** |
| | | | | | | | | |
| | | | | | | | | |
| | ***PW Share of Employee Exp(City Admin,FinanceDir&HR/Attorney)*** | | | | | | | |
| | EXPENSES TRF TO PW | **-$27,527.94** | **-$25,336.74** | **-$10,557** | **-$23,819** | **-$23,819** | **-$20,034** | **-$18,911** |
| | **CITY SHARE** | **$564,280** | **$569,862** | **$243,624** | **$496,737** | **$432,077** | **$373,857** | **$410,625** |

# 2027 BCBS PREMIUM RATES

**Premiums Increasing 9.76% in 2027**

| Policy - Client #251251 | 2027 Monthly Prem. | 2027 Annual Premium | Bi-Weekly Prem for payroll |
|---|---|---|---|
| Family Policy | $2,563 | $30,755 | $1,183 |
| Single w/Dependents Policy | $1,735 | $20,824 | $801 |
| Single Policy | $986 | $11,828 | $455 |

***Employees who do not enroll in the City's Health Insurance will receive a $3,500 Health Stipend***

## 2027 EMPLOYEE SHARE OF BCBS PREMIUM

| Policy | 2027 Monthly Premium | 2027 Annual Premium | *2027 Bi-Weekly Prem for Payroll* | % paid by Employee | *2026 Employees Share BCBS Prems* | *Annual Increase to Employee* | *Bi-weekly Increase to Employee* | *Percentage Increase to Employees* |
|---|---|---|---|---|---|---|---|---|
| Family Policy | $384 | $4,613 | ***$177.43*** | **15%** | **$4,203.00** | **$410.21** | **$15.78** | ***9.8%*** |
| Single w/Dependents Policy | $260 | $3,124 | ***$120.14*** | **15%** | **$2,846.00** | **$277.55** | **$10.68** | ***9.8%*** |
| Single Policy | $148 | $1,774 | ***$68.24*** | **15%** | **$1,616.00** | **$158.16** | **$6.08** | ***9.8%*** |

## MIS SERVICES & SUPPORT

| Policy | 2027 Monthly | 2027 Annual | 2026 Employer Share | Annual Increase per Policy | % paid by City | % Incr. to City |
|---|---|---|---|---|---|---|
| Family Policy | $2,178 | $26,142 | $23,818 | $2,323.54 | **85%** | 9.8% |
| Single w/Dependents Policy | $1,475 | $17,700 | $16,126 | $1,574.12 | **85%** | 9.8% |
| Single Policy | $838 | $10,054 | $9,157 | $896.58 | **85%** | 9.8% |

# CITY OF VALLEY CITY

## 2027 Healthcare Deductible and Health Savings Account (HSA)

| 2027 Special NGF BCBS 100 3000 High Deductible Health Care Policy | | 2026 | |
|---|---|---|---|
| **Policy Type** | **Deductible** | **Deductible** | **Increase** |
| **Single Policy** | **$3,500** | $3,400 | $100 |
| **Single + Policy** | **$5,250** | $5,100 | $150 |
| **Family Policy** | **$7,000** | $6,800 | $200 |

City's Contribution to Employees Health Savings Accounts from 2017 through 2027. (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 - 2027 | $2,500 | $2,000 | $1,600 |

The City's 2027 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 | 1,307 | 1,061 |
| Otherwise the City's contribution will be equal to the following amounts: | | |
| $867 | $693 | $539 |

City offer $200 grant to each employee that provides a proof of annual membership to the fitness facility of their choice.

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.

| Acct# 225 | FUND 225 - BUILDING RESERVE FUND<br>DEPARTMENT | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
|---|---|---|---|---|---|---|---|---|
| **4195** | **CITY HALL:** | | | | | | | |
| 520 | Signage on City/PW Building | | | | | | $5,814 | |
| 520 | Tuck Point Repairs to Exterior Brick | | | | | | $2,440 | |
| 520 | Fascia on City Hall - (Small Projects and Covid Funds) | | | | | | | $18,530 |
| 520 | City Hall Building Improv Fund | $25,000 | $50,000 | $15,736 | $50,000 | $6,797 | $50,000 | |
| | **TOTAL CITY HALL CAPITAL OUTLAYS** | **$25,000** | **$50,000** | **$15,736** | **$50,000** | **$6,797** | **$58,254** | **$18,530** |
| **4196** | **NATIONAL GUARD BUILDING:** | | | | | | | |
| | **Revenue:** | | | | | | | |
| | Misc. Revenue | | | | | | $56,594 | $1,530 |
| | MIS SERVICES & SUPPORT | | | | | | | |
| | **TOTAL NTNL GUARD BLDG REVENUE** | **$0** | **$0** | **$0** | **$0** | **$0** | **$56,594** | **$1,530** |
| | **Expenditures:** | | | | | | | |
| 520 | Fire Alarm System | | | | | $64,797 | | |
| 520 | Carpet Offices | | | | | $15,867 | | |
| 520 | Men's Shower- Replace Tiles & Drain | | | | | $5,335 | | |
| 520 | Flooring/Asbestos Repairs | | | $7,371 | | | | $85,202 |
| 520 | Women's Shower Updates | | | | | | $18,257 | |
| 520 | Roof Replacement/Repairs | | | | | | | $26,246 |
| 520 | NG Building Improv Fund | $50,000 | $50,000 | | $50,000 | | | |
| | **TOTAL NTNL GUARD EXPENDITURES** | **$50,000** | **$50,000** | **$7,371** | **$50,000** | **$85,998** | **$18,257** | **$111,448** |
| | **NET CAPITAL OUTLAYS FOR NATIONAL GUARD ARMORY** | **$50,000** | **$50,000** | **$7,371** | **$50,000** | **$85,998** | **-$38,337** | **$109,918** |

| | FUND 225 - BUILDING RESERVE FUND | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Acct# 225 | DEPARTMENT | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| **4211** | **LAW ENFORCEMENT CENTER:** | | | | | | | |
| | **Revenue:** | | | | | | | |
| 3319 | Grant Reimbursement | | | | | $49,501 | | |
| | **TOTAL LAW ENFORCEMENT CENTER REVENUE** | **$0** | **$0** | **$0** | **$0** | **$49,501** | **$0** | **$0** |
| | **Expenditures:** | | | | | | | |
| 520 | DOOR & CAMERA UPGRADES (Homeland Security Grant) | | | | | **$65,483** | | |
| 520 | PD BUILDING IMPROV FUND | $10,000 | $20,000 | | $20,000 | | | |
| | **TOTAL LAW ENFORCEMENT CENTER CAPITAL EXPENDITURES** | **$10,000** | **$20,000** | **$0** | **$20,000** | **$65,483** | **$0** | **$0** |
| | **NET CAPITAL OUTLAYS FOR LAW ENFORCEMENT CENTER** | **$10,000** | **$20,000** | **$0** | **$20,000** | **$15,982** | **$0** | **$0** |
| | | | | | | | | |
| **4211** | **FIRE HALL:** | | | | | | | |
| | **Revenue:** | | | | | | | |
| | MISC INCOME | | | | | | | |
| | **TOTAL FIREHALL REVENUE** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | | | | | | | | |
| | **Expenditures:** | | | | | | | |
| 520 | VENTILATION HOOD/WALL FOR EXTINGUISHER FILLING AREA | | $6,500 | | $6,500 | | | |
| 520 | FIREHALL BUILDING IMPROV FUND | $20,000 | $20,000 | | $20,000 | | | |
| | **TOTAL FIRE HALL CAPITAL EXPENDITURES** | **$20,000** | **$26,500** | **$0** | **$26,500** | **$0** | **$0** | **$0** |
| | **NET CAPITAL OUTLAYS FOR FIREHALL** | **$20,000** | **$26,500** | **$0** | **$26,500** | **$0** | **$0** | **$0** |
| | | | | | | | | |
| | **NET CAPITAL OUTLAYS FOR FUND 225** | **$105,000** | **$146,500** | **$23,107** | **$146,500** | **$108,777** | **$19,917** | **$128,448** |

| Acct # | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 230- | DEPARTMENT | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 4910-544 | **NON-DEPARTMENTAL BUDGET HISTORY** | | | | | | | |
| | COMPUTER/SOFTWARE REPLACEMENT SCHEDULE FOR GENERAL GOVERNMENT DEPARTMENT | $12,700 | $12,500 | $11,297 | $12,500 | $8,495 | $5,585 | $10,341 |
| | | | | | | | | |
| | | | | | | | | |
| | **TOTAL -- NON-DEPARTMENTAL** | **$12,700** | **$12,500** | **$11,297** | **$12,500** | **$8,495** | **$5,585** | **$10,341** |

| Acct # | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **230-** | **DEPARTMENT** | **2027 BUDGET** | **2026 BUDGET** | **2026 5-MONTH ACTUAL** | **2026 ESTIMATED** | **2025 ACTUAL** | **2024 ACTUAL** | **2023 ACTUAL** |
| | | | | | | | | |
| **ACCT** | **POLICE DEPARTMENT REVENUES** | | | | | | | |
| **3312** | **Misc. Revenue** | | | | | | | $2,085 |
| **3316** | ***GRANTS: USDA 35%*** | | | | | | | $16,966 |
| | ***MIS SERVICES & SUPPORT*** | | $0 | | $0 | $1,080 | | $2,677 |
| | ***State-Radios*** | | | | | | $1,500 | $3,000 |
| | ***City County Health*** | | | | | $11,660 | $75,000 | |
| **3911** | ***Sale of Equipment -PD Vehicles*** | $14,850 | $2,000 | | $10,361 | $3,001 | | $2,500 |
| **3914** | ***Insurance Claims/Misc Revenue*** | | | | | | | |
| | **PD REVENUE** | **$14,850** | **$2,000** | **$0** | **$10,361** | **$15,741** | **$76,500** | **$27,228** |
| **4210** | **POLICE DEPARTMENT EXPENDITURES** | | | | | | | |
| 419 | PROTECTIVE GEAR -Body Armor (Vests) | $5,200 | | | | | | |
| 541 | AXON BODY CAMERAS & TASERS | $48,988 | $48,988 | | $48,988 | $86,517 | $48,989 | |
| 541 | AXON REPORT WRITING SOFTWARE | $10,000 | | | | | | |
| 542 | PAGER & RADIO EQUIPMENT | | | $5,951 | | $18,768 | $6,825 | |
| 542 | IN CAR LAPTOP COMPUTER - | | $1,230 | | $1,230 | | $5,914 | |
| 544 | PORTABLE RADIOS | $46,000 | | | | | | $13,384 |
| 550 | LT. PATROL VEHICLE (Chevy Traverse) | $39,416 | | | | | | |
| 550 | VEHICLE FUND | $10,000 | | | | | | |
| 550 | PATROL VEHICLE | $0 | $42,770 | $47,000 | $42,770 | $42,565 | $58,129 | $36,371 |
| 550 | LT. VEHICLE-EQUIPMENT | $14,000 | $14,870 | $10,894 | $14,870 | $14,318 | | |
| | SUBTOTAL: POLICE EXPENDITURES | **$173,604** | **$107,858** | **$63,846** | **$107,858** | **$162,167** | **$119,857** | **$49,755** |
| *FEDERAL AND STATE PROJECTS* | | | | | | | | |
| 820 | USDA GRANT | | | | | | | $16,966 |
| 833 | Ballistic vests Grant 50/50 split | | $9,000 | | $9,000 | $5,326 | | $1,035 |
| 833 | DOJ Grant-USMS Grant for Equipment | | | | | | | |
| | | | | | | | | |
| | **TOTAL: POLICE EXPENDITURES** | **$173,604** | **$116,858** | **$63,846** | **$116,858** | **$167,493** | **$119,857** | **$67,756** |

| Acct # | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 230- | DEPARTMENT | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| | TOTAL -- LESS REVENUE - (Net Amount) | $158,754 | $114,858 | $63,846 | $106,497 | $151,752 | $43,357 | $40,528 |

| Acct # | FUND 230 - EQUIPMENT & VEHICLE RENEW & REPLACEMENT | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 230- | DEPARTMENT | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| 4220 | *FIRE DEPARTMENT* | 2027 BUDGET | 2026 BUDGET | 2026 5-MONTH ACTUAL | 2026 ESTIMATED | 2025 ACTUAL | 2024 ACTUAL | 2023 ACTUAL |
| ACCT # | FIRE DEPARTMENT REVENUES | | | | | | | |
| 3312 | MISC. REVENUE | | | | | | | |
| 3315 | ND FOREST SERVICE | $10,000 | $10,000 | | $10,000 | | $5,742 | $7,850 |
| 3315 | HOMELAND SECURITY 90% | | | | | | | |
| 3315 | SALE OF VEHICLE | | | | | | $4,000 | |
| 3315 | FEMA AFG GRANT - BUNKER GEAR 90% | | | $733 | $733 | $171,362 | | |
| 3315 | STATE RADIO REBATES | | | | | | | |
| 3914 | INSURANCE CLAIMS | | | | | | | $9,900 |
| | TOTAL - FD REVENUE | $10,000 | $10,000 | $733 | $10,733 | $171,362 | $9,742 | $17,750 |
| EXPENDITURES: | | | | | | | | |
| 214 | CLOTHING & UNIFORMS - BUNKER COATS | | | | | | | |
| 542 | PAGER & RADIO EQUIPMENT | | 2,750.00 | | 2,750.00 | | $4,700 | $5,750 |
| 546 | MACHINERY & EQUIPMENT | | | | | | | $0 |
| 550 | VEHICLE-FIRE TRUCK FUND | $75,000 | $75,000 | | $75,000 | $75,000 | | |
| 550 | PICKUP | | | | | | $49,689 | $27,498 |
| Less: Covid Cares Funds-Reserved for Truck 100-4910-450 | | | | | | | | |
| 820 | ND FOREST GRANT-HOSES/TOOLS | $20,000 | $20,000 | | $20,000 | | $12,308 | $16,463 |
| 820 | TRUCK GRANT PROF SERVICES | | | | | | | $1,200 |
| 820 | GRANT - HOMELAND SECURITY- SECURITY CAMERA 90/10 | | | | | | | |
| 820 | FEMA AFG GRANT -BUNKER GEAR 90/10 | | | | | $180,381 | | |
| | TOTAL: FIRE DEPARTMENT EXPENDITURES | $95,000 | $97,750 | $0 | $97,750 | $255,381 | $66,697 | $50,911 |
| -12072.3% | TOTAL-FD EXPENDITURES - GRANTS - (Net Amount) | $85,000 | $87,750 | -$733 | $87,017 | $84,019 | $56,955 | $33,161 |

| | CITY OF VALLEY CITY | GENERAL FUND MISCELLANEOUS REVENUES | | | | |
|---|---|---|---|---|---|---|
| | MISCELLANEOUS REVENUES | | | | | |
| ACCT # | | 2027 BUDGET | 2026 BUDGET | 2026 ESTIMATE | 2025 ACTUAL | 2024 ACTUAL |
| 3210 | MISCELLANEOUS LICENSE & PERMITS | $12,000 | $9,500 | $10,000 | $8,514 | $10,629 |
| 3222 | GAS TESTS | $300 | $100 | $300 | $30 | $100 |
| 3226 | DAY CARE INSPECTION | $150 | $200 | $150 | $170 | $250 |
| 3227 | SITE AUTHORIZATION & RAFFLE | $1,800 | $1,650 | $1,800 | $2,195 | $1,575 |
| | TOTAL MISCELLANEOUS REVENUES | $14,250 | $11,450 | $12,250 | $10,909 | $12,554 |

| | CITY OF VALLEY CITY | | | | | | |
|---|---|---|---|---|---|---|---|
| | **ALCOHOL BEVERAGES LICENSEE** | **CLASS** | **LIQUOR** | **BEER** | **WINE ONLY** | **CABARET** | **TOTAL** |
| | **ON/OFF SALE** | | **(2000)** | **(250.00)** | **(250.00)** | **(50)** | |
| | **CLASS A - CLUBS** | | | | | | $0 |
| 1 | EAGLES AERIE | A-CLUB/LODGE | $2,000 | $250 | | | $2,250 |
| | | | | | | | |
| | **CLASS B & C LIMITED TO 10 LICENCES UNTIL POPULATION REACHES 9,000 RESIDENTS, THEREAFTER ONE ADDITIONAL LICENCE FOR EVERY ADDITIONAL 1000 RESIDENTS IN CITY** | | | | | | |
| 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 | MIS SERVICES & SUPPORT | B-BEER C-LIQUOR | $2,000 | $250 | | | $2,250 |
| 7 | Sho3 LLC - EconoLodge | 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 | CASA VALLEY INC. dba Casa Mexico Restaurant | B-BEER C-LIQUOR | $2,000 | $250 | | | $2,250 |
| 10 | THE CLUB HOUSE | B-BEER C-LIQUOR | $2,000 | $250 | | | $2,250 |
| | | | | | | | |
| | **CLASS D - RESTAURANT - LIQUOR, BEER & WINE UNLIMITED** | | | | | | |
| 1 | NAM SABIR dba Sabir's Dining & Lounge | CLASS D BOTH | $2,000 | $250 | | | $2,250 |
| 3 | JIMMY'S PIZZA | D-BEER | | $250 | | | $250 |
| 4 | SKYLANES BOWLING ALLEY | D-BEER | | $250 | $250 | | $500 |
| | | | | | | | |
| | **CLASS E - RESTAURANTS BEER & WINE UNLIMITED** | | | | | | |
| | | | | | | | |
| | **CLASS H - BREWER TAPROOM** | | | | | | |
| 1 | BROCKOPP BREWING LLC | H - BEER | | $500 | | | $500 |
| | | | | | | | |
| | **CLASS I - PRIVATE EVENT or ENTERTAINMENT CENTER** | | | | | | |
| 1 | 845 Holdings | | $2,000 | $250 | | | $2,250 |
| | | | | | | | |
| | **CLASS J - PRIVATE GOLF COURSE** | | | | | | |
| 1 | NORTH 9 BAR & GRILLE | | $2,000 | $250 | | | $2,250 |
| | | | | | | | |
| | **TOTAL** | | **$28,000** | **$4,500** | **$250** | **$0** | **$32,750** |

| | | | | | |
|---|---|---|---|---|---|
| | CITY OF VALLEY CITY | | | | |
| | ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 | | | | |
| | **INTERNAL FINANCING FOR SMALL FINANCED SPECIAL ASSESSMENT PROJECTS** | | | | |
| | **FUND 105** | | | | |
| ACCT # | REVENUES | 2027 BUDGET | 2026 BUDGET | 2026 ESTIMATES | 2025 ACTUALS |
| 3610 | SPECIAL ASSESSMENTS | 133,500.00 | 127,856.00 | $89,000 | $87,847 |
| 3611 | CURRENT SPECS BY TRF & RCPTS | 15,000.00 | 10,000.00 | $10,000 | $15,083 |
| 3615 | SPECIAL ASSESSMENTS PAID IN FULL | 5,000.00 | 3,000.00 | $20,000 | $12,350 |
| 3999 | TRANSFER IN | | | | |
| | TOTAL REVENUES | 153,500.00 | $140,856 | $119,000 | $115,281 |
| | EXPENDITURES | | | | |
| | TOTAL EXPENDITURES | | $0 | $0 | $0 |
| REVENUES OVER (UNDER) EXPENDITURES | | $153,500 | $140,856 | $119,000 | $115,281 |
| | BALANCE JANUARY 1 | -$731,419 | -$399,419 | -$399,419 | -$502,793 |
| 4999-621 | TRF OUT TO CLOSE MISC ASSESSMENTS 100-3999 | -$5,000 | -$10,000 | -$3,000 | -$2,633 |
| 4999-621 | TRF OUT TO CLOSE SA PROJ/FINANCE LOCALLY | -$132,000 | -$308,000 | -$438,000 | |
| 4999-621 | TRF OUT TO CLOSE SIDEWALK 410-3999 | -$5,000 | | -$10,000 | -$9,275 |
| | BALANCE DECEMBER 31 | -$719,919 | -$576,563 | -$731,419 | -$399,419 |
| NOTE: | FINANCING RESERVE FUND 280 /FORMER BNRR | | | | |
| FUND 280 COMMITTED FUND BALANCE FOR FUND 105: | | $518,055 | $518,055 | $518,055 | $518,055 |
| | FUND BALANCE | -$719,919 | | -$731,419 | -$399,419 |
| FUND 280 - ESTIMATED FUND BALANCE AVAILABLE FOR NEW FINANCING | | -$201,864 | | -$213,364 | $118,636 |