City of Valley City
North Dakota

2027 Final Budget

Prepared by:
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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

GENERAL FUND 100 EXPENDITURES

ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

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 (Moved to 331)	$0	$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	TRAINING/TRAVEL EXPENSES	$14,000	$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 **BUILDING MAINTENANCE BUDGET** 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**

Acct #	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

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

Premiums Increasing 9.76% in 2027

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.

	FUND 225 - BUILDING RESERVE FUND							
Acct# 225	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	**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						

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**
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**
	TOTAL -- LESS REVENUE - (Net Amount)	**$158,754**	**$114,858**	**$63,846**	**$106,497**	**$151,752**	**$43,357**	**$40,528**

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

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**
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

CITY OF VALLEY CITY			
ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026			
SPECIAL REVENUE FUNDS----MILL LEVY REPORT			
APPROPRIATION AND CASH RESERVE	FUND 203/204 CITY SHARE SPECIAL ASSESS	FUND 206 EMERGENCY	FUND 211 LIBRARY
1. FINAL APPROPRIATION	33,600		214,125
1a BUDGETED TRANSFER			
2. CASH RESERVE	1,000	0	0
4. TOTAL APPROPRIATION AND	34,600	0	214,125
CASH RESERVE (LINES 1,2,)			
RESOURCES AND AMOUNT LEVIED			
5. CASH AND INVESTMENTS	3,667	78,739	0
AVAILABLE--DECEMBER 31, 2025			
6. ESTIMATED REVENUES 2024	0	0	7,500
TRANSFERS IN			
7. TOTAL RESOURCES			
Line 5 plus line 6.	3,667	78,739	7,500
8. LEVY REQUIRED			
Line 4 minus line 7.	30,933	0	206,625
9 ALLOWANCE FOR DELINQUENT TAX			
COLLECTIONS(Not to exceed 5%)	1,547	0	0
10. TOTAL AMOUNT LEVIED			
Line 8 plus 9.	32,480	0	206,625
	1.198	0.000	7.619
ONE MILL	27,119	TOTAL MILLS	9

ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	CITY SHARE OF SPECIALS---203				
	TAXES				
3101	GENERAL PROPERTY TAXES	XXXXXXXX	$32,300	$28,000	$21,669
3103	HOMESTEAD CREDIT TAX	XXXXXXXX	$0	$1,800	$1,437
	TOTAL TAXES	$0	$32,300	$29,800	$23,107
	INTERGOVERNMENTAL REVENUE				
	SALE OF CITY PROPERTY - SPECS				
TOTAL INTERGOVERNMENTAL REVENUE		$0	$0	$0	$0
	TOTAL MISCELLANEOUS REVENUE	$0	$0	$0	$0
	TOTAL REVENUES	$0	$32,300	$29,800	$23,107
4701	EXPENDITURES				
625	City Share Special Assessment Payments	$11,300	$20,758	$20,758	$22,507
	TOTAL EXPENDITURES	$11,300	$20,758	$20,758	$22,507
REVENUES OVER (UNDER) EXPENDITURES		-$11,300		$9,042	$599
	FUND BALANCE JAN. 1	$3,232		-$811	-$1,410
	TRANSFER OUT TO FUND 204	-$22,300		-$5,000	
	FUND BALANCE DEC. 31	-$30,368	$0	$3,232	-$811

CITY OF VALLEY CITY
ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

SPECIAL REVENUE FUNDS

DEFICIENCY FUND FOR IMPROVEMENT PROJECTS---204

ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	TAXES				
3101	GENERAL PROPERTY TAXES	$0	$0	$0	$0
	TOTAL TAXES	$0	$0	$0	$0
3300	INTERGOVERNMENTAL REVENUE				
3342	HOMESTEAD CREDIT				
	TOTAL INTERGOVERNMENTAL REVENUE	$0	$0	$0	$0
3913	SALE OF CITY PROPERTY				
3610/3615	SPECIAL ASSESSMENTS-CERTIFIED	$0	$0	$0	$0
3621	SPECIAL ASSESSMENTS-PAID OFF				
	TOTAL MISCELLANEOUS REVENUE	$0	$0	$0	$0
	TOTAL REVENUES	$0	$0	$0	$0
	EXPENDITURES				
	CAPITOL OUTLAY				
4701-625	Special Assessment Payments	$22,300	$9,257	$4,257	$4,340
	TOTAL EXPENDITURES	$22,300	$9,257	$4,257	$4,340
	REVENUES OVER (UNDER) EXPENDITURES	-$22,300	-$9,257	-$4,257	-$4,340
	FUND BALANCE JANUARY 1	$435		-$308	$4,031
	TRANSFERS IN	$22,300		$5,000	
	FUND BALANCE DECEMBER 31	$435		$435	-$308

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	EMERGENCY FUND---206				
ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	TAXES				
3101	GENERAL PROPERTY TAXES	XXXXXX	$0.00	$0.00	$0.00
3342	HOMESTEAD CREDIT				
	TOTAL TAXES	$0	$0	$0	$0
3850	FEMA/STATE REIMBURSEMENT				$0
	TOTAL REVENUES	$0	$0	$0	$0
	EXPENDITURES				
	EMERGENCY EVENT EXPENSES	$0	$0	$0	$0
	OTHER EMERGENCY EVENTS	$0			
	TOTAL EXPENDITURES	$0	$0	$0	$0
REVENUES OVER (UNDER) EXPENDITURES		$0	$0	$0	$0
	FUND BALANCE JANUARY 1	$78,739		$78,739	$78,739
4999	TRF Out to Street Fund 608 for Flood Expenses				
	FUND BALANCE DECEMBER 31	$78,739	$0	$78,739	$78,739

ACCT #		2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	PERMANENT FLOOD PROTECTION FUND 207				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3601+3602	**SALE OF STRUCTURES AND EQUIPMENT**				$2,316
	SWC REIMBURSEMENTS	10,750,000	$6,195,000	$915,000	$663,028
	OTHER FUNDING SOURCES - BND LOAN	2,976,142	$2,700,000		
	TRANSFER IN			$200,000	
	TOTAL STATE REVENUE & LOCAL REVENUE	**$13,726,142**	**$8,895,000**	**$1,115,000**	**$665,343**
	EXPENDITURES:				
	ENGINEERING	**$1,000,000**	**$900,000**	**$900,000**	**$390,017**
	HOUSING ACQUISITIONS	**$400,000**	**$200,000**	**$200,000**	
	HOUSING ACQUISITIONS - PHASE V- Additional properties				**$393,298**
	BOND ADMIN FEES & PUBLISHING				**$335**
	CONTRACTORS (Phase IV)	**$12,000,000**	**$6,600,000**		
	STORAGE BUILDING				
	TOTAL EXPENDITURES	**$13,400,000**	**$7,700,000**	**$1,100,000**	**$783,650**
REVENUES OVER (UNDER) EXPENDITURES		**$326,142**	**$1,195,000**	**$15,000**	**-$118,307**
	BALANCE JANUARY 1	**-$326,142**		**-$341,142**	**-$222,835**
	FUND BALANCE DECEMBER 31	**$0**		**-$326,142**	**-$341,142**

	SPECIAL REVENUE FUNDS LIBRARY FUND--211				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
	TAXES				
3101	**GENERAL PROPERTY TAXES**	**XXXXXX**	$188,149	$178,650	$176,549
	TOTAL TAXES	**$0**	**$188,149**	**$178,650**	**$176,549**
3300	**INTERGOVERNMENTAL REVENUE**				
3341	**STATE GRANTS TO LIBRARIES**	$7,500	$7,500	$7,500	$7,570
3103	**HOMESTEAD CREDIT**	**XXXXX**	$11,000	$11,000	$10,951
	TOTAL INTERGOVERNMENTAL REVENUE	**$7,500**	**$18,500**	**$18,500**	**$18,520**
	TOTAL REVENUES	**$7,500**	**$206,649**	**$197,150**	**$195,069**
	EXPENDITURES				
4999-637	**VCBC PUBLIC LIBRARY**	$214,125	$206,649	$197,150	$195,069
Increased to reach 8 mills for 150% State allocation					
	TOTAL EXPENDITURES	**$214,125**	**$206,649**	**$197,150**	**$195,069**
REVENUES OVER (UNDER) EXPENDITURES		**-$206,625**	**$0**	**$0**	**$0**
	BALANCE JANUARY 1			**$0**	**$0**
	BALANCE DECEMBER 31	**-$206,625**	**$0**	**$0**	**$0**
	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				

ACCT #	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	BUILDING RESERVE FUND---225				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3300	**INTERGOVERNMENTAL REVENUE**				
3324	**FIREHALL ADDITION**	$0	$0	$0	$0
3419	**MISC INCOME**	$0	$0	$0	$0
3315	**GRANT REVENUE**	$0	$0	$0	$49,501
		$0	**$0**	**$0**	**$49,501**
	CAPITOL OUTLAYS				
4195	**CITY HALL**	$25,000	$50,000	$50,000	$6,797
4211	**LAW ENFORCEMENT CENTER**	$10,000	$20,000	$20,000	$65,483
4221	**FIRE HALL**	$20,000	$26,500	$26,500	$0
4196	**NATIONAL GUARD ARMORY**	$50,000	$50,000	$50,000	$85,998
	TOTAL CAPITAL OUTLAYS	**$105,000**	**$146,500**	**$146,500**	**$158,278**
	REVENUES OVER (UNDER) CAPITAL OUTLAYS	**-$105,000**	**-$146,500**	**-$146,500**	**-$108,777**
	BALANCE JANUARY 1 225-2900	**$0**		**$0**	**$0**
	TRANSFERS IN from fund 100	**$105,000**	**$146,500**	**$146,500**	**$76,511**
	BALANCE DECEMBER 31	**$0**	**$0**	**$0**	**-$32,266**

Building Reserves:	2027	2026		2024
City Hall Building Improvement Fund:	$50,000.00	$50,000.00		$50,000.00
NG Building Improvement Fund:	$50,000.00	$50,000.00		
PD Building Improvement Fund:	$20,000.00	$20,000.00		
FD Building Improvement Fund:	$20,000.00	$20,000.00		

ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	RENEWAL AND REPLACEMENT FUND---230				
3300	**INTERGOVERNMENTAL REVENUE**				
3316	**PD GRANTS**	$0	$0	$0	$12,740
3315	**FD GRANT**	$10,000	$10,000	$10,733	$171,362
	TOTAL INTERGOVERNMENTAL REVENUE	**$10,000**	**$10,000**	**$10,733**	**$184,102**
	MISCELLANEOUS REVENUE	$0	$0	$0	$0
	SALE OF PD EQUIPMENT	$14,850	$2,000	$10,361	$3,001
	SALE OF FD EQUIPMENT	$0	$0	$0	$0
	INSURANCE CLAIMS	$0	$0	$0	$0
	TOTAL MISCELLANEOUS REVENUE	**$14,850**	**$2,000**	**$10,361**	**$3,001**
	TOTAL REVENUES	**$24,850**	**$12,000**	**$21,094**	**$187,103**
	EXPENDITURES - (See pages 48-50 for detailed listing)				
	CAPITOL OUTLAY				
4910	**NON DEPARTMENTAL**	$12,700	12,500	$12,500	$8,495
4210	**POLICE DEPARTMENT**	$173,604	116,858	$116,858	$167,493
4220	**FIRE DEPARTMENT**	$95,000	97,750	$97,750	$255,381
	TOTAL EXPENDITURES	**$281,304**	**227,108**	**$227,108**	**$431,370**
	REVENUES OVER (UNDER) EXPENDITURES	**-$256,454**	**-$215,108**	**-$206,014**	**-$244,267**
	FUND BALANCEs 230-2900-2910 ON JANUARY 1	**$0**		**$0**	**$0**
3999	**TRANSFERS IN**	**$256,454**	**215,108**	**$206,014**	**$246,086**
2900-15	**FUND BAL. BALANCE DECEMBER 31**	**$0**	**$0**	**$0**	**$0**
		2027		**2026**	**2025**
	Account 230-2900 Fund Balance			$ -	$0.00
	Account 230-2910 Reserved for Fire Trucks	***$201,713***		***$126,713***	***$51,713***

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	STREET EQUIPMENT RENEWAL AND REPLACEMENT-231				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3912	**SALE OF EQUIPMENT**				
3995	**PUBLIC WORKS TRANSFER**	$175,000	$175,000	$175,000	$175,000
		$175,000	**$175,000**	**$175,000**	**$175,000**
4450-546	**STREET DEPARTMENT EQUIPMENT**	$100,000	$100,000	$9,000	$144,300
	CAPITAL IMPROVEMENT FUND				
4450-710	**CAPITAL LEASE - 2 GRADERS, 1 LOADER**	$68,217	$68,217	$68,217	$68,217
	TOTAL EXPENDITURES	**$168,217**	**$168,217**	**$77,217**	**$212,517**
REVENUES OVER (UNDER) EXPENDITURES		**$6,783**	**$6,783**	**$97,783**	**-$37,517**
	BALANCE JANUARY 1	**$203,195**		**$70,412**	**$72,929**
	TRANSFER IN FROM FUND 241	**$35,000**	**$35,000**	**$35,000**	**$35,000**
	BALANCE DECEMBER 31	**$244,978**		**$203,195**	**$70,412**
		Capital Improvement Fund			
	2023	$10,000	Brine Truck		
	2024	$5,000	Brine Truck		
	2025	$43,000	Street Sweeper		
	2026	$91,000	Capital Improvements		
		$149,000			

CITY OF VALLEY CITY				
ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
SPECIAL REVENUE FUNDS:	**ECONOMIC DEVELOPMENT FUND 240**			
REVENUES	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
TAXES				
SALES TAX ECON DEV (70% of 1% City Sales Tax)	$848,202	$865,179	$839,804	$815,344
TOTAL TAXES	**$848,202**	**$865,179**	**$839,804**	**$815,344**
INTERGOVERNMENTAL REVENUE				
CDBG GRANT & NDDOT GRANTS				
TOTAL INTERGOVERNMENTAL REVENUE	**$0**	**$0**	**$0**	**$0**
OTHER FINANCING SOURCES - Project Reimbursements			$63,079	$22,256
TOTAL MISCELLANEOUS REVENUE	**$0**	**$0**	**$63,079**	**$22,256**
TOTAL REVENUES	**$848,202**	**$865,179**	**$902,883**	**$837,600**
EXPENDITURES				
ECONOMIC DEVELOPMENT PROJECTS	$300,000	$500,000	$75,000	
SMALL PROJECTS	$27,500		$27,500	$27,500
BUSINESS DEVELOPMENT	$75,000		$75,000	$254,250
RESOURCE DEVELP SPECIALIST	$80,000	$70,000	$80,000	$50,000
VDEV GROUP ROUNDTABLE	$50,000	$150,000	$50,000	$25,000
EMPLOYEE RECRUITING	$100,000		$100,000	$183,225
VCSU FORWARD TOGETHER CAMPAIGN	$50,000		$50,000	$50,000
HOUSING INCENTIVES			$270,000	$90,000
ECONOMIC DEVELOPMENT ADMIN	$44,000	$42,000	$42,000	$48,000
TOTAL EXPENDITURES	**$726,500**	**$762,000**	**$769,500**	**$727,975**
REVENUES OVER (UNDER) EXPENDITURES	**$121,702**	**$103,179**	**$133,383**	**$109,625**
BALANCE JANUARY 1	**$1,241,626**	**$1,338,743**	**$1,338,743**	**$1,465,718**
TRANSFERS IN				
TRANSFERS OUT TO FUND 340 SALES TAX REVENUE BONDS 2013	**-$234,300**	**-$235,563**	**-$230,500**	**-$236,600**
FUND BALANCE DECEMBER 31	**$1,129,028**	**$1,206,359**	**$1,241,626**	**$1,338,743**

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	CITY SALES TAX FUND---241				
	PROPERTY TAX RELIEF				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
	TAXES				
3131	**SALES TAX PROPERTY TAX RELIEF**	$302,929	$308,993	$299,930	$291,194
	(25% of 1% City Sales Tax)				
	TOTAL TAXES	**$302,929**	**$308,993**	**$299,930**	**$291,194**
	TOTAL REVENUES	**$302,929**	**$308,993**	**$299,930**	**$291,194**
	TRANSFER OUTS:				
4999	**GENERAL FUND 100 - FOR PROP TAX RELIEF**	**$200,000**	**$200,000**	**$200,000**	**$200,000**
	TRF TO FUND 100 - FOR STREET DEPT 608	**$60,000**	**$60,000**	**$60,000**	**$60,000**
	TRF TO FUND 231 FOR STREET R&R FUND	**$35,000**	**$35,000**	**$35,000**	**$35,000**
	TOTAL TRANSFERS:	**$295,000**	**$295,000**	**$295,000**	**$295,000**
	REVENUES OVER (UNDER) TRANSFERS	**$7,929**	**$13,993**	**$4,930**	**-$3,806**
	BALANCE JANUARY 1	**$99,667**		**$94,737**	**$98,543**
	BALANCE DECEMBER 31	**$107,597**		**$99,667**	**$94,737**

ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	CITY SALES TAX FUND---242				
	RETAIL IMAGE				
	TAXES				
3131	**RETAIL IMAGE ENHANCEMENT**	$60,586	$61,798	$59,986	$58,239
	(5% of 1¢ City Sales Tax)				
	TOTAL TAXES	**$60,586**	**$61,798**	**$59,986**	**$58,239**
	OTHER REVENUE				
	Tree Grant Reimb.				$10,500
	Miscellaneous				$5,000
3419	**CREDIT CHECK CHARGE TO APPLICANT**				$0
	TOTAL REVENUE	**$60,586**	**$61,798**	**$59,986**	**$73,739**
4926	**EXPENDITURES**				
390	**OTHER SERVICES - CREDIT CHECKS**				
838	**RETAIL IMAGE PROJECTS**	$45,000	$45,000	$45,000	$7,850
	Tree Grant				$10,187
	Replace Ash Trees on City Property	$20,000	$20,000	$20,000	$5,522
	Beautification Committee	$4,600	$4,500	$4,500	$3,233
	TOTAL EXPENDITURES	**$69,600**	**$69,500**	**$69,500**	**$26,792**
	REVENUES OVER (UNDER) EXPENDITURES	**-$9,014**	**-$7,702**	**-$9,514**	**$46,947**
	BALANCE JANUARY 1	**$162,784**		**$172,298**	**$125,352**
	BALANCE DECEMBER 31	**$153,770**		**$162,784**	**$172,298**
	TREE FUND BALANCE			**$42,838**	

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	CITY SALES TAX FUND---243				
	PERMANENT FLOOD PROTECTIONS & WELLNESS CTR				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
	TAXES				
3131	1/2¢ SALES TAX PFP & WELLNESS CTR	$605,859	$617,985	$599,860	$582,388
	TOTAL TAX REVENUE	**$605,859**	**$617,985**	**$599,860**	**$582,388**
4915	**EXPENDITURES**				
	DEBT SERVICE				
4917-636	WELLNESS CENTER ANNUAL PAYMENT TO VC PARK DISTRICT	$192,761	$230,000	$199,830	$230,000
	TOTAL EXPENDITURES	**$192,761**	**$230,000**	**$199,830**	**$230,000**
	REVENUES OVER (UNDER) EXPENDITURES	**$413,098**	**$387,985**	**$400,030**	**$352,388**
	BALANCE JANUARY 1	**$143,755**		**$107,290**	**$111,682**
	TRANSFERS OUT TO PFP DEBT SERVICE FUND 342	**-$436,872**	**-$363,565**	**-$363,565**	**-$324,751**
	TRANSFERS OUT TO PFP DEBT SERVICE RESERVE FUND 343	**$0**	**$0**	**$0**	**-$32,030**
	BALANCE DECEMBER 31	**$119,980**		**$143,755**	**$107,290**

	CITY OF VALLEY CITY						
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026						
	SPECIAL REVENUE FUNDS						
	MOTEL OCCUPANCY FUNDS-274 & 275						
	***3% Occupancy Tax Revenue split between funds 274 (1%) and 275 (2%)**						
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**		
3300	**INTERGOVERNMENTAL REVENUE**						
3141	**MOTEL-HOTEL LODGING TAX**	**$149,608**	**$132,966**	**$149,608**	**$148,127**		
3341	**GRANT FUNDS**						
	TOTAL REVENUES	**$149,608**	**$132,966**	**$149,608**	**$148,127**		
	EXPENDITURES						
4920-633	**Occupancy Tax to Valley City Tourism Administered by VC Park District**	**$149,608**	**$132,966**	**$149,608**	**$148,127**	***Beginning in 2022 VCPR Administers Expenditures**	
	TOTAL EXPENDITURES	**$149,608**	**$132,966**	**$149,608**	**$148,127**		
REVENUES OVER (UNDER) EXPENDITURES		**$0**	**$0**	**$0**	**$0**		
	BALANCE JANUARY 1	**$0**		**$0**	**$0**		
	TRANSFERS IN						
	TRANSFERS OUT						
	BALANCE DECEMBER 31	**$0**	**$0**	**$0**	**$0**		

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SPECIAL REVENUE FUNDS				
	FOOD & BEVERAGE TAX FUND---276				
	Ordinance #1095 Approved 2-1-22 - Extended 1% tax for an indefinite period of time.				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
	TAXES				
3142	**FOOD AND BEVERAGE TAX**	**$197,722**	**$196,638**	**$197,722**	**$195,765**
	INTEREST AND PENALTY				
	TOTAL REVENUES	**$197,722**	**$196,638**	**$197,722**	**$195,765**
	EXPENDITURES				
4930	**TANGIBLE TOURISM PROJECTS**	$61,000	$80,000	$33,600	
	VCSU FOUNDATION Begin in 2025	$75,000	$75,000	$75,000	$75,000
	WATER TRAIL	$0	$0	$0	
	VC PARK-PICKLEBALL COURTS	$40,000	$40,000	$40,000	$40,000
	VC WALKING PATH Phase I & II	$46,500	$50,000	$96,500	$50,000
	TOTAL EXPENDITURES	**$222,500**	**$245,000**	**$245,100**	**$165,000**
	REVENUES OVER (UNDER) EXPENDITURES	**-$24,778**	**-$48,362**	**-$47,378**	**$30,765**
	BALANCE JANUARY 1	**$140,154**		**$187,532**	**$156,767**
	TRANSFERS IN				
	TRANSFERS OUT				
	BALANCE DECEMBER 31	**$115,377**		**$140,154**	**$187,532**

	CITY OF VALLEY CITY		FUNDS COMMITTED ANNUALLY FOR RESERVES FOR CITY FINANCING SPECIAL ASSESSMENT PROJECTS IN FUND 105 AND FOR SPECIAL ASSESSMENTS ON FORMER RAIL-ROAD PROPERTY OWNED BY THE CITY		
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	FINANCING RESERVE FUND 280				
	FORMER BNRR				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 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, 2026				
	INFRASTRUCTURE RENEW & REPLACEMENT FUND				
	Fund 290				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3131	**1/2% SALES TAX REVENUE - Implemented 2007**	$605,859	$617,985	$599,860	$582,388
3132	**1/2% SALES TAX REVENUE- Implemented 2010**	$605,859	$617,985	$599,860	$582,388
	FRANCHISE FEES:				
3171	**MDU FRANCHISE FEES**	$46,000	$46,000	$46,000	$46,594
3174	**BEK FRANCHISE FEES**	$13,000	$14,000	$13,000	$14,076
3176	**CASS COUNTY ELECTRIC**	$2,600	$2,000	$2,600	$3,353
3181	**CABLE SERVICES FRANCHISE FEES**	$11,700	$9,500	$11,892	$12,392
	UTILITY FEES:				
3191	**RESIDENTIAL**	$324,555	$326,000	$324,555	$324,926
3192	**COMMERCIAL**	$99,000	$99,000	$99,226	$99,432
3621	**INTEREST INCOME**	$0	$0	$0	$0
	TOTAL REVENUES	**$1,708,572**	**$1,732,470**	**$1,696,993**	**$1,665,550**
	Uncollectible Accts - Utility Billings	$100	$1,000	$100	-$14
	TOTAL EXPENDITURES	$100	$1,000	$100	-$14
	REVENUES OVER (UNDER) EXPENDITURES	$1,708,472	$1,731,470	$1,696,893	$1,665,536
	BALANCE JANUARY 1	**$1,778,296**	**$2,099,918**	**$2,099,918**	**$4,896,537**
	TRANSFERS IN				
4999	**TRANSFERS OUT:**				
	2023 Projects			-$203,914	-$51,451
	2024 Projects			-$854,067	-$4,059,177
	2025 Projects		-$1,448,947	-$760,534.00	-$151,526
	2026 Projects	-$998,515			
	2027 Projects	-$100,000			
	Permanent Flood Protection	-$200,000	-$200,000	-$200,000	-$200,000
	BALANCE DECEMBER 31	**$2,188,253**	**$2,182,441**	**$1,778,296**	**$2,099,918**

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	SEWER INFRASTRUCTURE R & R			Approved 05/04/09	
	Fund 291			(No sunset)	
ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	UTILITY FEES:				
3712	$2 SEWER UTILITY FEE	$59,540	$61,000	$59,540	$57,730
3416	MISCELLANEOUS				
	TOTAL REVENUES	$59,540	$61,000	$59,540	$57,730
	Capital Improvement Project-Trf Out				
	SEWER PROJECTS				$50,500
	REIMBURSE FOR PERFORMANCE BOND				$0
4999	TOTAL TRANSFER	$0	$0	$0	$50,500
	REVENUES OVER (UNDER) EXPENDITURES	$59,540	$61,000	$59,540	$7,230
	BALANCE JANUARY 1	$339,060	$279,520	$279,520	$272,290
	TRANSFER OUT				
	BALANCE DECEMBER 31	$398,600	$340,520	$339,060	$279,520

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
MUNICIPAL INFRASTRUCTURE FUND					
	Fund 295				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3342	**STATE MUNICIPAL INFRUSTUCTURE**	$93,486	$0	$2,500,000	$934,329
	TOTAL REVENUES	**$93,486**	**$0**	**$2,500,000**	**$934,329**
	Assigned Prior Year Balance:	$959,498	$959,498	$959,498	$866,065
	Assigned - Extend Underground Services to New Developments	$9,349		$250,000	$93,433
	TOTAL ASSIGNED	**$968,847**	**$959,498**	**$1,209,498**	**$959,498**
	REVENUES OVER (UNDER) EXPENDITURES	**$93,486**	**$0**	**$2,500,000**	**$934,329**
	BALANCE JANUARY 1	**$5,875,394**		**$4,050,394**	**$3,116,065**
	Trf Out - Sanitary Sewer 72			**-$675,000**	
	BALANCE DECEMBER 31	**$5,968,880**		**$5,875,394**	**$4,050,394**

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	DEBT SERVICE FUND				
	FUND 310 - BND FIREHALL ADDITION LOAN				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3213	**B COUNTY PAYMENT**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
	TOTAL REVENUE	**$30,000**	**$30,000**	**$30,000**	**$30,000**
4720	**EXPENDITURES**				
	CAPITOL OUTLAY				
601-(P)	**DEBT SERVICE PRINCIPAL**	**$23,127**	**$22,671**	**$22,671**	**$22,224**
602-(I)	**INTEREST**	**$7,890**	**$8,345**	**$8,345**	**$8,792**
603-(SC)	**SERVICE CHARGE**				
	TOTAL EXPENDITURES	**$31,016**	**$31,016**	**$31,016**	**$31,016**
	REVENUES OVER (UNDER) EXPENDITURES	**-$1,016**	**-$1,016**	**-$1,016**	**-$1,016**
	FUND BALANCE JANUARY 1	**$10,427**		**$11,443**	**$12,459**
	TRF IN				**$0**
	FUND BALANCE DECEMBER 31	**$9,410**		**$10,427**	**$11,443**

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	DEBT SERVICE FUNDS				
	FUND 340 - SALES TAX REVENUE BONDS 2013				
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
3131	**GENERAL SALES TAX**				
	TOTAL REVENUE	**$0**	**$0**	**$0**	**$0**
4720	**EXPENDITURES**				
	CAPITOL OUTLAY				
601-(P)	**DEBT SERVICE PRINCIPAL**	**$220,000**	**$215,000**	**$210,000**	**$210,000**
602-(I)	**INTEREST**	**$13,350**	**$19,478**	**$19,478**	**$25,463**
603-(SC)	**SERVICE CHARGE**	**$950**	**$1,100**	**$980**	**$1,095**
	TOTAL EXPENDITURES	**$234,300**	**$235,578**	**$230,458**	**$236,558**
	REVENUES OVER (UNDER) EXPENDITURES	**-$234,300**	**-$235,578**	**-$230,458**	**-$236,558**
	FUND BALANCE JANUARY 1	**$85**	**$43**	**$43**	**$0**
	TRF IN - SALES TAX REV FM FUND 240	**$234,300**	**$235,563**	**$230,500**	**$236,600**
	FUND BALANCE DECEMBER 31	**$85**	**$28**	**$85**	**$43**

	DEBT SERVICE FUND 341 - RESERVES	**RESERVE FUND FOR FUND 340 SALES TAX REVENUE BONDS 2013**			
ACCT #	**REVENUES**	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
	FUND BALANCE JANUARY 1	**$238,313**	**$238,313**	**$238,313**	**$238,313**
	INTEREST INCOME-REVENUE				
	FUND BALANCE DECEMBER 31	**$238,313**	**$238,313**	**$238,313**	**$238,313**

	CITY OF VALLEY CITY				
	ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
	DEBT SERVICE FUND	**PERMANENT FLOOD PROTECTION**			
	FUND 342	**BANK OF ND 30 YEAR LOANS**			
ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
3101	GENERAL PROPERTY TAXES				
	TOTAL TAXES	$0.00	$0.00	$0.00	$0.00
4702	EXPENDITURES				
	PERMANENT FLOOD PROTECTION				
	Bank of North Dakota Principal Pymt	$309,504	$311,054	$311,054	$309,504
	Bank of ND Interest Payment	$77,595	$77,846	$77,846	$77,595
	TOTAL EXPENDITURES	$387,099	$388,900	$388,900	$387,099
	REVENUES OVER (UNDER) EXPENDITURES	-$387,099	-$388,900	-$388,900	-$387,099
	FUND BALANCE JANUARY 1	$433,144	$258,479	$258,479	$120,827
	TRANSFER IN - FROM FUND 243	$436,872	$363,565	$363,565	$324,751
	TRANSFER IN - FROM FUND 290	$200,000	$200,000	$200,000	$200,000
	FUND BALANCE DECEMBER 31	$682,917	$433,144	$433,144	$258,479

	DEBT SERVICE FUND				
	FUND 343	**4.5% RESERVES FUND FOR PFP BND BONDS**			
ACCT #	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	FUND BALANCE JANUARY 1	$396,550	$396,550	$396,550	$364,520
	TRANSFER IN - FROM FUND 243	$0	$0	$0	$32,030
	FUND BALANCE DECEMBER 31	$396,550	$396,550	$396,550	$396,550

CITY OF VALLEY CITY				
ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026				
DEBT SERVICE FUNDS				
FUNDS 351-373 - SPECIAL ASSESSMENT REFUNDING BONDS				
REVENUES	**2027 BUDGET**	**2026 BUDGET**	**2026 ESTIMATES**	**2025 ACTUALS**
SPEC ASSESS - CERTIFIED AT COUNTY	$892,600	$847,728	$892,942	$818,325
SPEC ASSESS-CERTIFIED-POLITICAL SUBS	$35,350	$67,350	$72,192	$76,211
SPECIAL ASSESS PAID IN FULL BY INDIVIDUALS	$26,000	$47,200	$54,233	$188,430
INTEREST INCOME				
OTHER FINANCING SOURCES	$1,400,000		$600,000	$1,264,625
TOTAL REVENUES	$2,353,950	$962,278.00	$1,619,367	$2,347,590
EXPENDITURES				
CAPITOL OUTLAY				
OTHER FINANCING USES-BOND ADMIN FEES	$0.00	$20,000.00	$21,595	$0
PRINCIPAL	$768,315.08	$847,120.00	$866,109	$876,605
INTEREST	$234,094.50	$180,975.75	$220,264	$203,867
SERVICE CHARGE	$21,615.00	$21,445.00	$21,040	$15,917
TOTAL EXPENDITURES	$1,024,024.58	$1,069,540.75	$1,129,008	$1,096,389
REVENUES OVER (UNDER) EXPENDITURES	$1,329,925.42	-$107,262.75	$490,359	$1,251,202
FUND BALANCE JANUARY 1	$2,555,703.14	$2,665,344.50	$2,665,345	$2,957,173
TRANSFERS IN				
TRANSFERS OUT	-$1,547,390.00		-$600,000	-$1,543,030
FUND BALANCE DECEMBER 31	$2,338,238.56	$2,558,081.75	$2,555,703.14	$2,665,344.50

ACCT #	CITY OF VALLEY CITY ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026 DEBT SERVICE FUNDS FUNDS 380-385 - TAX INCREMENT FINANCING REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
3105	PROPERTY TAX REV FOR TIF PAYMENT	$262,106	$266,000	$261,876	$256,491
3550	BC PORTION OF TIF FOR NTN'L GUARDS	$70,000	$70,000	$70,000	$70,000
	TOTAL REVENUES	$332,106	$336,000.00	$331,876	$326,491
4702	EXPENDITURES				
	CAPITOL OUTLAY				
601	PRINCIPAL	$197,808	$193,201	$193,220	$188,807
602	INTEREST	$20,268	$24,921	$24,901	$29,358
603	SERVICE CHARGE	$600	$600	$600	$533
	TOTAL EXPENDITURES	$218,676	$218,722	$218,722	$218,699
	REVENUES OVER (UNDER) EXPENDITURES	$113,430	$117,278	$113,155	$107,792
	FUND BALANCE JANUARY 1	$330,891	$217,736	$217,736	$109,944
	TRANSFERS OUT	$0	$0.00	$0	$0
	FUND BALANCE DECEMBER 31	$444,321	$335,014	$330,891	$217,736

DEBT SERVICE FUND
FUND 386
RESERVE FUND FOR I-94 TAX INCREMENT FINANCING BONDS

	REVENUES	2027 BUDGET	2026 BUDGET	2026 ESTIMATES	2025 ACTUALS
	FUND BALANCE JANUARY 1	$180,000		$180,000	$180,000
	TRANSFER IN	$0	$0	$0	$0
	FUND BALANCE DECEMBER 31	$180,000	$0	$180,000	$180,000