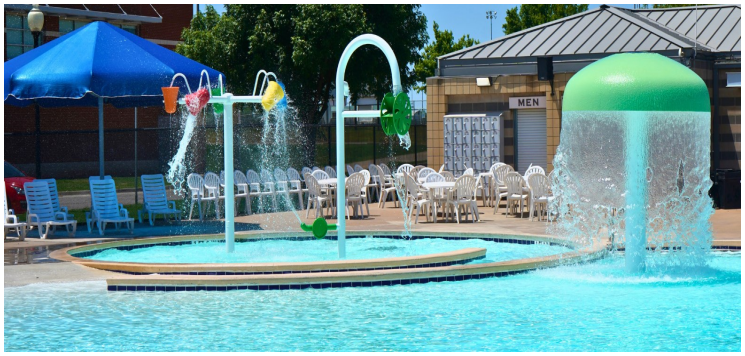
ANNUAL BUDGET

FISCAL YEAR 2026-2027







Mustang

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CITY OF MUSTANG
ANNUAL BUDGET
FISCAL YEAR 2026-2027

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CITY OF MUSTANG

MAYOR AND CITY COUNCIL

Michael Ray, Mayor

Billy Reddick, Ward I

Joshua Leete, Ward II

James Wald, Ward III

James Waugh, Ward IV

Kayla Balliew, Ward V

Nathan Sholund, Ward VI

CITY STAFF

Timothy D. Rooney, City Manager

Justin Battles, Assistant City Manager

TBD, City Attorney

Jerry Hedrick, Information Technology

Tammi Noblitt, City Clerk

Jessica Hunt, Human Resources Director

Julie Slupe, Library Director

Nic Bailey, Parks & Recreation Director

Kelly Walbaum, Finance Director

Ryan Connor, Community Development Director

Mike Wallace, Police Chief

Craig Carruth, Fire Chief

MESSAGE FROM THE CITY MANAGER AND FINANCE DIRECTOR

Honorable Mayor and City Council:

Re: FY2026-27 Operating Budgets - City of Mustang, MIA, and Other Funds

I am pleased to transmit the operating and capital improvement budgets for Fiscal Year 2027 (FY27) for your consideration and approval. Covering the period from July 1, 2026, to June 30, 2027, this budget encompasses various operational and capital funds. As is customary, the annual budget executive message provides a comprehensive summary of the proposed spending plan, highlighting key projects and initiatives for the upcoming year.

I would like to extend my sincere appreciation to the Mayor, City Council, Directors, and all city employees for their dedication and hard work throughout the past fiscal year. Together, we have upheld our commitment to delivering high-quality public services while managing costs effectively and maintaining strong financial reserves for future needs. I am proud of our organization's resilience and collaborative spirit in overcoming challenges to keep our city moving forward. While our approaches may differ at times, our shared goal remains to ensure our city remains a thriving place to live, work, and raise a family.

The City Council, Mustang Improvement Authority (MIA), and other relevant funds will discuss budget and policy-related topics for the upcoming fiscal year at a special meeting on May 11, 2026. Additionally, a public hearing is scheduled during the regular City Council meeting on June 2, 2026, with budget adoption to follow.

As in previous years, the Municipal Budget has been prepared in compliance with all approved city ordinances and policies. The budget message provides the governing body and the public with a clear overview of the proposed FY27 Budget. Our staff looks forward to engaging with the governing body to review the plan, gather feedback, and move forward with final approval.

Thank you for your time and consideration. I appreciate your support in advancing our city's continued growth and success in the coming fiscal year.

Respectfully,

Timothy D. Rooney
City Manager

Kelly Walbaum
Finance Director

EXECUTIVE SUMMARY

OVERVIEW OF MUSTANG

Mustang, located approximately 15 miles west of downtown Oklahoma City, continues to grow and thrive as part of the Oklahoma City metropolitan area. Since its establishment in 1895 and incorporation in 1969, Mustang has evolved under a Council-Manager form of government, fostering a dynamic and forward-thinking community.

City Overview

- **Population & Growth:** With a current population of 25,500 and a regional market area of over 90,000, Mustang has seen a 35% increase since 2012.
- **Economic Base:** While historically tied to energy and agriculture, the city has diversified into health, technology, and education, strengthening its economic resilience.
- **Employment:** As of April 2026, the unemployment rate stands at a relatively low 4.1%, reflecting a healthy job market.
- **Infrastructure:** Investments approved by citizens in August 2016 have led to major water and wastewater improvements, enhancing the city's long-term sustainability.

Budget and Future Planning

The annual budget process is a critical time to reassess priorities, evaluate services, and strategically plan for the future. Maintaining financial stability remains a top priority, ensuring Mustang continues to thrive while preserving the quality of life our community values.

Our budget and initiatives are guided by six core priorities:

1. **Public Safety:** Ensuring a secure and safe community.
2. **Economic Growth:** Supporting business vitality and development.
3. **Fiscal Responsibility:** Sustainable budgeting and strategic investments.
4. **Innovation:** Modernizing municipal operations for efficiency.
5. **Transformational Initiatives:** Advancing Mustang's long-term prosperity.
6. **Transparency:** Keeping our community well-informed and engaged.

Mustang's future is bright, and we remain committed to thoughtful growth, strong governance, and enhanced quality of life.

Our budget consists of a total of 31 different funds. Included in the FY27 Budget Book is a detailed breakdown of proposed expenditures and fund balances. This breakdown provides insight into the allocation and management of our various funds, ensuring transparency and strategic financial planning.

Please review the FY27 Budget Book for a comprehensive overview:

- General Fund (1)
- Mustang Improvement Authority Fund (1)
- Special Revenue Funds that have a specific revenue source and rules that govern expenditures related to each fund. (14)
- Debt Service Fund (1)
- Capital Funds (2)
- Enterprise Funds (11)
- Internal Fund – Workers Compensation (1)

BUDGET CONSIDERATIONS AND CONCERNS

As we look ahead to the upcoming fiscal period, I want to share an update on the overall fiscal health of the city. Our financial position remains stable, reflecting a prudent approach to balancing operational needs with a conservative fiscal strategy. Evaluating each increase in ongoing expenses with a focus on long-term financial sustainability demonstrates our commitment to responsible budgeting and ensuring the city's continued prosperity.

One of the key strengths of our financial management is our ability to maintain adequate reserves. These reserves are critical to ensuring we can respond to unforeseen circumstances, such as natural disasters, economic downturns, or unexpected cost increases. Geopolitical activity – the ongoing conflict with Iran and its short-term and long-term impacts also cause concern. It is reassuring to know that we are well-positioned to weather potential challenges, providing the city with resilience during uncertain times. Just this past year, we were able to repair one mile of the well-field water line as a result of having these substantial reserves.

In addition, we continue to closely monitor operating revenues and expenses to ensure the sustainability of our financial health. Vigilance in managing revenue sources and controlling expenditures is essential to maintaining stability and adapting effectively to changing economic conditions.

That said, we must acknowledge the reliance on sales tax as our primary revenue source. While Oklahoma's use of this business model has served us in the past, it underscores the importance of diversifying revenue streams to reduce vulnerability to fluctuations in sales tax revenue. By promoting local businesses and expanding the tax base, we can create a more resilient financial structure that supports the city in the long run.

Another indicator of our fiscal responsibility is our stable bond rating and debt ratio, both of which reinforce investor confidence and provide us with favorable financing terms. This allows us to continue supporting critical capital projects and investments that are essential for the city's growth and development.

Looking forward, our commitment to prudent fiscal management, proactive planning, and strategic resource allocation will ensure that the city remains financially resilient in the face of economic uncertainties. Continued focus on diversifying revenue sources and fostering local economic development will further strengthen our financial position and our ability to effectively serve the community.

FINANCIAL SUMMARY

GENERAL FUND

Sales tax is the largest single revenue source for the General Fund and the City. Sales tax is applied to most retail transactions, as provided by state law, and is collected by local vendors who then remit the revenue to the Oklahoma Tax Commission. The city levies a total of 4.0% in sales tax. Combined with the state levy of 4.5% and county tax of .35%.

The fund balance at the end of FY27 (June 30, 2027) is estimated to include $9,300,000 in fund balance reserved for emergencies (to meet our reserve policy and compensated absences).

PUBLIC SAFETY DEPARTMENTS

There is a significant matter regarding the funding of our public safety departments. By ordinance, we are required to allocate a dedicated portion of the 4th penny sales tax for personal services in both the Police and Fire departments, with each receiving 5% of the available funds from the Personal Service Fund.

As a result of these required transfers, public safety currently consumes 50.0% of all available operational sales tax, in addition to all other General Fund reserves (such as franchise fees, permit fees, court fines, etc.) designated for operational use. This leaves the remaining 50.0% of general revenues for all other departments within the General Fund, including the City Attorney's Office, Information Technology, City Management, Human Resources, Library, Parks and Recreation, Ball Complex, Aquatics, Finance, Community Development, and Streets.

Given the ever-increasing costs of collective bargaining and the need to maintain the high level of service our community expects, it has become clear that we must secure a permanent funding source for our public safety departments. To this end, I propose that we request our citizens to remove the temporary classification of the 4th penny sales tax and make a portion of that 4th penny (50%) a permanent funding stream for public safety. This change will ensure that we can continue to provide the necessary services to our community while maintaining fiscal responsibility across all departments.

PERSONNEL

Our employees are the most critical element of the organization and our most important resource in serving our citizens and businesses. Providing all the essential services necessary for the community to thrive is an extremely important responsibility, one that we take seriously every day.

The dedication, hard work, and commitment of each individual on our team directly contributes to the well-being and prosperity of the community. Whether it's delivering critical public services, offering support to local businesses, or ensuring the safety and health of our residents, every employee plays a vital role in our mission.

As we continue to grow and meet the evolving needs of our community, we recognize that fostering a supportive, engaging, and effective work environment is key to our success. Our employees are not just part of the organization; they are the backbone of the services we provide and the foundation upon which we build a stronger, more vibrant community.

We are committed to investing in our workforce, ensuring they have the tools, training, and support needed to succeed. Together, we will continue to deliver the high-quality service that our citizens and businesses rely on and deserve.

Currently, we have 107 full-time, 108 part-time, and seasonal employees. All non-public safety employees who meet their performance goals will be eligible to receive a merit increase within their salary range. Performance goals will be reviewed to ensure fair evaluation and alignment with individual and departmental objectives.

Upcoming Pay Adjustments for 2027:

Please see the details regarding upcoming pay adjustments for various employee groups:

1. **General Employees (Non-Exempt & Directors):**
   All general employees, including full-time, part-time, and those working 30 hours per week, will receive 3% merit increases, if eligible.
2. **Fraternal Order of Police (FOP) Employees:**
   Officers and Sergeants will receive a 2% Cost of Living Adjustment (COLA) on the first payroll in July 2026 and January 2027. Lieutenants and Captains receive a 2% (Cost of Living Adjustment (COLA) in January 2027, as well as a merit step increase. There are also merit step increases for all eligible union employees. Beginning in January 2027, there will be a $200 surcharge for insurance. Step one for Lieutenants and Captains was also dropped.
3. **International Association of Fire Fighters (IAFF) Employees:**
   IAFF employees will receive a 10% Cost of Living Adjustment (COLA) on their annual anniversary date.

Evaluation of Additional Position Requests for FY27

Each year, my office receives several requests for additional positions, which are evaluated carefully in light of current needs and resources. After thorough consideration and review, we will be adding the following positions for Fiscal Year 2027. Here's a breakdown of the initiatives mentioned:

1. **Sales & Use Tax Projection**: The sales & use tax projections are based on the most current available data.
2. **City Attorney Department (501)**: A transfer of $300,000 from the Hotel Tax Fund to cover the wages and benefits of the City Attorney's office. This allocation is necessary to ensure continued legal support for the city, and following the recent adjustment in the department.
3. **City Management (511)**: The proposed budget reflects an increase of $12,000 due to a change in the Project Manager's position to Director of Public Works.
4. **Health Care Insurance (All departments)**: A projected 33% increase in health care insurance costs after two years with no increased cost. All employees that are not

represented by a Collective Bargaining Agreement (FOP and IAFF) will have a $25 deduction per pay period if they currently receive employee, employee plus spouse, or employee plus child health care coverage. The increases in cost per month the City will be taking on for those coverages range from $160.81 to $379.19 after those deductions are collected. For those employees with family coverage, they will have a $50 deduction per pay period. The cost the City will be absorbing for that coverage increase is $496.19 after those deductions are collected.

5. **General Government Department (515)**: Costs is based on the southwest CPI-U for equipment and operation for 3rd party contractor (Silver Star Construction).
6. **Animal Welfare (542):** Added a Kennel/ACO Tech position – total cost with insurance is $71,511.
7. **Support Services (544):** Included Crime Analyst/Evidence Manager position. This position will not begin until January, 2027.
8. **Street Improvement Fund (Fund 14):** Ongoing commitments for street and drainage improvements, including the installation of traffic light (SH-4/Plantation Terrace), GIS updates, residential speed tables, traffic striping, $400,000 for S. Meadow Lane, S. Mitchell Lane, and Ebeling Drive street improvements.
9. **Limited Purpose 'Capital' Fund (Fund 39):** Strategic planning for capital improvements includes technology upgrades, fitness equipment, Meadows Park basketball court resurfacing, Library shelving, video walls for Conference Center, Kubota Tractor, Pool Lift Chair, Office furniture, cubicles, and carpet for Finance, 6 new lease-purchase vehicles for Police ($176,181) and existing lease payments for 22 vehicles ($586,246), Fire 2019 Aerial Truck Lease Purchase ($123,330), reserve payment for two Fire Engines, Backhoe w/ Loader, Water Infrastructure Replacement.
10. **One Percent Sales Tax Extension (Funds 15, 63, 64, 65):** Funding allocated for specific projects such as public safety, infrastructure, and road improvements.
11. **Mustang Improvement Authority (Funds 68):** Budget allocations for utility services, sanitation services, workers' compensation, and capital improvements related to water and wastewater maintenance. It's essential to consider these adjustments and rates when planning for utility expenses and environmental management costs in FY27.
    a. **Wright Water CPI Adjustment**: The consumer price index adjustment for FY27 is 4%. This adjustment is based on the CPI for the South Region as published by the U.S. Department of Labor.
    b. **Oklahoma Environmental Management Authority Rate Increase**: The rate increase for OEMA is 2.2% for the upcoming FY27 budget.
12. **American Rescue Plan (Fund 80) – Canadian County:** Allocation of $2.8 million for COVID-19 relief including capital expenditures for the ground water treatment unit and belt filter press replacement.
13. **American Rescue Plan (Fund 81) – State of Oklahoma:** Allocation of $2 million for COVID-19 relief, including capital expenditures for the waterline extension project on SH152.
14. **Revolving Drinking Water (Fund 84) – Representative Frank Lucas' Office:** The allocation of $1.75 million for water infrastructure projects was officially passed on March 8, 2024.

These initiatives reflect a comprehensive approach to addressing various needs and priorities within the City of Mustang, ranging from employee benefits to infrastructure improvements, and ARPA relief efforts.

CONCLUSION, COMMENTS, APPRECIATION

The budget process is more than just balancing numbers; it is about sustaining the financial health of our community while meeting the needs of our residents. As City Manager and Finance Director, we are committed to ensuring our budget reflects our best efforts in serving the City of Mustang.

We are fortunate to have the resources we do, thanks to the hard work of the City Council, our administration, and the unwavering support of our citizens and businesses. However, with many entities vying for a share of these resources, the demand for funding often exceeds the available pool.

Despite these challenges, there is a shared goal among all of us—to improve Mustang. Our priorities guide how we advance our city, and I am proud to say we have a government that not only addresses immediate needs but also plans for the future.

This vision requires a thoughtful and strategic approach to budgeting, constantly reviewing expenditures to maintain the quality of life we cherish. The FY27 Budget represents our ongoing commitment to keeping Mustang a great place to live, work, and raise a family.

Transparency is at the heart of our decision-making process. We are proud that every decision made is fully transparent, giving our residents the opportunity to engage in the budgeting process. I would like to express my gratitude to our department directors and staff for their creativity and sacrifice in making the FY27 Proposed Operating Budget a reality, with special thanks to former Finance Director Janet Watts, for her willingness to assist us through this process.

A budget workshop is scheduled for **May 11, 2026**, at **6:00 p.m.** at **Mustang Town Center**. To ensure transparency, questions and answers from the City Council will be posted on the City's website at www.cityofmustang.org. All budget-related questions can be submitted via email to trooney@cityofmustang.org.

The statutorily required Public Hearing and adoption of the FY27 budget will take place during the **June 2, 2026** regular meeting of the City Council. We look forward to discussing the proposed FY27 plan with the governing body at the upcoming meeting.

Respectfully submitted,

Timothy D. Rooney
City Manager

Kelly Walbaum
Finance Director

READER'S GUIDE

The City of Mustang is required by State law to adopt a budget on an annual basis. The city is also required to show three consecutive years of revenue and expenditure data. To comply with this law, the annual budget book reports the actual revenues and expenditures for FY 2024 and FY 2025 (prior year actual), the current budget including amendments for FY 2026, and the proposed annual budget for FY 2027. The annual budget for FY 2027 governs city programs and finances for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

This document contains sections, separated by divider pages. Major divider pages denote the content of each section. These sections are further segmented into sub-components. For example, the General Fund has a divider page with departmental summaries presented in numerical order.

The following briefly describes the contents of each section of this year's Annual Budget book:

- The Introduction contains the City Manager's transmittal letter to the Mayor and City Council. This letter summarizes the proposed budget, links the budget process to city goals and objectives and highlights significant functional changes from the prior year. This section also includes table of contents, notice of public hearing of proposed budget, and analysis of restricted funds
- The General Fund section contains summaries of the proposed budget for each city department.
- The Other Funds section contains summaries of the proposed budget for each special revenue fund. State Law requires the city to adopt the annual budget by fund or purpose and the city has chosen to budget by fund. A fund, for the budgetary purposes, is an accounting entity used for segregating revenues and expenditures for specific purposes.
- The Capital Budget section contains summaries of the proposed capital budget.
- The Enterprise section contains funds where debt service payments are received and paid within these funds. Also included is the Mustang Improvement Authority which is used to account for business-like activities provided to the general public such as water, wastewater, sanitation and recycling.
- Glossary contains a glossary of terms and definitions utilized in this document.

A budget policy is used to protect the interest and welfare of the citizens of Mustang, and to establish a formal process to maintain the fiscal health of the city. The following budget policies have been designed to guide the city management in the budget development, amendment and monitoring activities for the city and its public trust authorities. This policy shall be known as "The Municipal Fiscal Responsibility Policy".

The City of Mustang adopted the "Municipal Budget Act (enacted in 1979):

- Municipal Budget Act
  - Title 11, Section 17.201-218
- Estimate of Needs
  - Title 68, Section 3001 - 3033
- Public Trust (Mustang Improvement Authority) Provisions
  - Title 60, Section 176(g)

Types of Budgets

- **Annual Fiscal Year Budget** – fiscal year budget of all funds organized into the following categories
  - Operating Funds
    - General Fund
    - Mustang Public Works Authority
  - Restricted Funds
    - General Reserve
    - Impound Fee
    - Park Improvement
    - Alcohol Enforcement
    - Library
    - Traffic Enforcement
    - Employee Flex Spending
    - Park and Recreation Donation
    - Police Technology Fees
    - Street/Drainage Improvements
    - Personal Services (10% Public Safety)
    - Police Narcotics Enforcement
    - Juvenile
    - Distributor Oklahoma Settlement
  - Debt Service Funds
  - Capital Funds
    - Limited Purpose (Capital) Fund

- Enterprise Funds
  - 2020A Note
  - 2020 Note
  - 2017 Note
  - 4th Penny Excess (90% Capital)
  - 2016 Note
  - MIA Reserve
  - ARPA Funding - County
  - ARPA Funding - State
  - Sewer Impact Fee – 2009 OWRB Note
  - Sewer Claims
  - State Community Grants
  - 2026A Note
- Internal Service Fund

Budgetary Legal Requirements

The budget process for all city funds (excluding those of the public trust authorities) is governed by 11 O.S. Sections 17-101 through 17-216. As such, the city will comply with all legal deadlines, public hearing and budget content requirements of the law.

The budgets for the public trust authorities are governed by 60 O.S. Section 176.

Budget Responsibilities

The City Manager is responsible for preparing the annual fiscal year budget and presenting the budget to the City Council at least 30 days prior to the start of the budget year. The budget shall be in a format that complies with applicable budget law and shall present estimated resources and proposed expenditures for each fund.

The City Council is responsible for reviewing and considering the budget submitted by the City Manager and shall conduct a budget public hearing as required by law. The City Council shall be responsible for adopting the annual fiscal year budget at least 7 days prior to the start of the fiscal year.

Budgetary Basis of Accounting

The basis of accounting used for budget monitoring depends on the type of fund budgeted.

Governmental funds (such as the General Fund) shall account for revenues on the budgetary basis when received in cash and charges to appropriations will be recorded when the encumbrance or commitment is created.

Proprietary funds (such as the MIA) shall account for revenue when billed and charges to expenditure budgets will be recorded when the encumbrance or commitment is created.

Fiduciary funds are not budgeted because, by their nature, they do not represent city spendable resources.

In accordance with state law, encumbered appropriations may remain open to pay proper claims against said appropriations until September 30 of the following fiscal year. All unencumbered appropriations remaining at year end are considered lapsed and no new encumbrances or obligations may be created subsequent to year end against these lapsed appropriations.

Legal Level of Budgetary Control

The expenditure budget for city funds (excluding public trust authorities) shall constitute legal appropriations or spending limits in accordance with applicable state law. The legal level of control (level at which charges to appropriations may not legally exceed appropriations) is the department level within a fund.

The expenditure budget for public trust authorities shall constitute a financial plan and shall not be considered legal appropriations. Charges to these expenditure accounts will be monitored for financial planning purposes, not for legal compliance purposes.

Budget Amendment Responsibilities

Transfers of appropriations or expenditure budgets between object categories and accounts within a department of a fund may be made by the City Manager without City Council approval. Any transfers of appropriations or expenditure budgets between funds will require City Council approval.

All supplemental appropriations and fund decrease in appropriations shall require approval of City Council.

A formal record of budget amendments should be maintained in the records of the Finance Director and incorporated within the accounting records by city accounting staff.

Budgetary Fund Balance Reserves

In an effort to provide fiscal stability for the city and allow city management to apply fiscal prudence in managing the budgetary condition of the city and its public trusts, desired fund balance reserve levels are established. Fund balance reserves are defined as the amount of fund balance available for appropriation at any point in time.

The desired level of reserves for the operating funds group, considered in aggregate, shall be minimum 10-15% of the annual fund revenue accruing to the fund group.

In fiscal years when these desired reserves are not already in existence, city management and the City Council will add to the reserves, when possible, to attain the desired levels.

On a monthly basis, the city Finance Director will report the budget status of the operating and capital funds to the city management.

Budget Balancing Policy

It is the city's policy to appropriate no more than the current year estimated revenues, including interfund transfers, for each fund, in the original budget for a given fiscal year. Compliance or departure from this policy shall be duly noted in the Budget Message submitted by the City Manager for the following fiscal year, including an explanation as to the basis for any departure, making reference to the applicable criteria outlined in the following section, "Criteria for Use of Fund Balance Reserves".

During the fiscal year, after adoption of the original approved budget, any supplemental appropriations of available fund balance must be approved by the City Council who shall consider the basis for the proposed use of reserves as well as the adequacy of the remaining unappropriated fund balance. Actual approval of any supplemental appropriations of available fund balance shall be duly noted in the minutes, including a reference to the basis or justification for same, as outlined in the following section, entitled, "Criteria for Use of Fund Balance Reserves".

In the process of balancing the budget, interfund transfers from the MIA to the General Fund will be limited to no more than 30% of the annual estimated gross revenue for the MIA for the budget year.

Criteria for Use of Fund Balance Reserves

A central goal of this budget policy is to bring about the development and preservation of adequate fund balance reserves to ensure fiscal solvency of the municipality over the long run, as a safeguard against economic downturns, natural disasters or other catastrophic circumstances, significant budgeting or accounting errors, or possibly even adverse liability claims or legal judgments.

Caution must be exercised whenever considering budgeting reserve funds, even when actual reserve fund levels exceed desired levels, since they represent one-time monies. For example, as a general rule, municipalities should avoid using reserve funds to finance new spending initiatives, lest they find themselves unable to satisfy the new, recurring expenses.

This said, there are circumstances when it is acceptable and/or necessary to budget the use of fund balance reserves even though reserve amounts on hand already fall shy of

desired levels. Municipalities will benefit, however, from adopting -- in advance -- written, objective criteria outlining acceptable uses of fund balance reserves, to serve as a guide for administrators and managers in their budgeting practices.

Acceptable / Permitted Supplemental Appropriations of Fund Balance Reserves Might Include:

1. Emergency expenditures for life, health, or public safety issues for which no existing appropriation exists;

2. Situations where the expenditure will yield recurring savings which offset the expense within five years;

3. Situations where the expenditure will yield a recurring stream of additional or new revenues which offset the expense within five years;

4. The expenditure of restricted resources temporarily held within fund balance reserves, pending disbursement, in accordance with restrictions imposed by the donor or granting entity;

5. Correcting results of an erroneous posting or transaction;

6. Situations where fund balance reserves exceed desired levels and the proposed use is of a non-operational nature involving capital or equipment purchases having a useful life of greater than five years;

7. Situations where fund balance reserves exceed desired levels and the proposed use is of a non-recurring nature, such as a study, or for start-up costs of a program whose ongoing costs are otherwise funded;

8. Situations where an unexpected expense arises that could not have reasonably been foreseen, for which new revenue funded appropriations are not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels throughout the city;

9. To create a new fund for a dedicated purpose;

10. To satisfy a judgment from a court of competent jurisdiction;

11. Under no circumstances should a supplemental appropriation of fund balance reserves be made for expenditure likely to recur on a multiple year or annual basis.

Annual Report on Status and Use of Fund Balances

Within sixty days of the close of a given fiscal year, the city's Finance Director shall produce a report for city management displaying the status of the budgetary fund balances of the city's operating funds, by fiscal year, for the fiscal year beginning July 1 through the end of the immediately preceding fiscal year.

Budget Message Content

In addition to the requirement stated above regarding budgeting of fund balance reserves, the City Manager's annual Budget Message shall include, at a minimum:

1. An explanation of the underlying assumptions on which key revenue source estimates were based, as well as the presence of any significant one-time revenue sources;

2. An explicit statement explaining any changes in tax structure, rate, or fees proposed as a part of the proposed budget;

3. A listing of new operations spending initiatives financed in the proposed budget, including – where applicable – the size of any subsequent year cost increases expected;

4. A listing of any significant capital expenditures proposed, and;

5. Where applicable, an explanation as to why fund balance reserves were budgeted.

Budget Document Content

- Budget Message
- Budget Summary - tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year.
- Fund Budgets - tabular format by department and object category. Must have three years of data on revenues and expenditures: prior year, current year, and budget year.
- Statutory Object Accounts - According to Municipal Budget Act, the following categories must be listed:
  - Personal services (salaries & benefits)
  - Materials & supplies (commodities consumed when used)
  - Other services & charges (service charges)
  - Capital outlay (acquisition of machinery, equipment, furniture, land, building, and improvements).
  - Debt service (principal payments, periodic interest or related charges)
  - Transfers (should be balanced to transfers in, comply with debt covenants)

Annual Evaluation of Revenue Sufficiency/ Rate Structure

As an integral part of the annual fiscal year budget process, city management will evaluate the sufficiency of utility rates, taxes and other revenues in meeting the appropriation and expenditure needs, including inflationary factors, of the city and its public trusts. The City Manager's budget message will address this revenue evaluation and include any related recommendations for Council consideration.

In particular, utility rates shall be evaluated and, if necessary, adjusted on an annual basis, after reviewing the cost of operations, capital needs, budgetary transfer requirements, competitor's pricing structures, and overall economic climate to ensure rates are set at levels which will, at a minimum, cover the cost of delivery of the related services, including depreciation. Since adoption of more modest, relatively more frequent rate adjustments are more manageable for households and businesses alike, modest, more frequent adjustments are to be emphasized. Keeping rates at a sufficient level each fiscal year will prevent the necessity of relatively larger, more sudden and dramatic adjustments in any one year.

Roles in the Budget Process

Finance Director - Provide input on revenue estimates, expenditure requests, budget preparation, execution, and monitoring.

Chief Executive Officer (City Manager) - Overall responsibility for development of proposed budget, budget execution and monitoring, and budget amendments authorization.

Governing Body (Council/Board) - Establish budget policies, review budget proposals, conduct public hearing, adopt final budget, approve certain amendments, monitor overall budget compliance.

Public - Participate in public hearing, provide input and oversight of governing body in regards to budget priorities and results.

County Excise Board - Approval of budget and any property tax levies (only for estimate of needs budget for example: debt service fund)

State Auditor & Inspector - Maintain file of budgets and related budget amendments, provide taxpayer access, and manage any protests within 15 days after filing. Protests may only be based on alleged illegal ad valorem tax levies of sinking funds.

Audit and Performance Committee

An Audit and Performance Review Committee, consisting of the municipal staff shall meet as necessary to review performance of selected city operations and to review audits and management analyses that might be conducted. Findings should be reported to the City Manager for consideration and possible action.

Budget Calendar

To ensure adequate time is provided near the end of a given fiscal year to permit thorough review by the City Council of the following year's budget proposal, a formal budget calendar containing intermediate milestones or deadlines will be adopted as follows.

1) Address capital plan - January
2) Issuance of Budget Request Instructions and Forms by Finance Director – January
3) Development of Initial Revenue Estimates by Finance Director – March 1st
4) Completion of Utility Rate Analysis - March 15th
5) Submission of First Draft of Budget Proposal by Finance Director to City Manager – April
6) Presentation of City Manager's Proposed Budget to City Council – first week of May (legal deadline June 1)
7) Public Hearing on Proposed Budget - June (legal deadline June 15)
8) Final Adoption of Approved Budget – June (legal deadline June 24)
9) Implementing the budget - releasing appropriation at start of fiscal year
10) Bidding when required prior to contracting, checking for available appropriations, committing to expend by ordering goods or services, receiving request for payment (invoice), examining and improving claim's list (governing body), paying invoices
11) Monitoring revenues and expenditures and amending the budget on a timely basis
12) File Budget with State Auditor & Inspector - (legal deadline July 31)
    Public Trust (Authority) - No required budget format or legal deadlines. Must be filed with trust beneficiary.
13) File Estimate of Needs with County Excise Board - (legal deadline August 27)
14) Indebtedness Publication - provides for a claimant to file a claim or debt to be encumbered from available appropriation of the prior year until 90 days after fiscal year end, however, this does not allow a new contractual obligation to be incurred during 90 days to be encumbered against prior year available appropriations.
15) Lapsing of Appropriations - (resolution required) renewal of contracts and re-issuance of POs for year-end open commitments to be honored in subsequent year. Requires supplemental appropriation in subsequent year budget. Encumbrances outstanding at year end are not treated as expenditures or charges against the just-ended fiscal year appropriations.

APPENDIX A
CITY OF MUSTANG
PROPOSED BUDGET
FY 2026-2027

	Fund 01 General Fund	Special Revenue Funds	Fund 39 Capital Projects Fund	Fund 27 Debt Service Fund	Enterprise Funds	Fund 69 Internal Service Fund	Total Funds
BEGINNING FUND BALANCE	$ 9,300,000	$ 2,353,000	$ 2,300,000	$ 100,000	$ 23,020,000	$ 1,100,000	$ 38,173,000
NET WORKING CAPITAL - PROJECTED							
2017 Restricted Carryover					640,000		640,000
2020 Restricted Carryover					500,000		500,000
2026A Restricted Carryover					1,275,000		1,275,000
RESOURCES:							
Ad Valorem Taxes				281,000			281,000
Grants							
Charges for Services	1,653,000				12,764,000		14,417,000
Other Fees		10,000				145,620	155,620
Tax and Franchise Fees	21,794,000				16,900,000		38,694,000
Licenses and Permits	382,300						382,300
Fines	337,000	3,000					340,000
Interest Income	300,000	56,500	150,000	6,000	956,000	40,000	1,508,500
ARPA Grants					740,000		740,000
Miscellaneous Revenues	693,810	93,500	100,000		235,150	30,000	1,152,460
Transfers	12,964,400	1,218,000	3,569,000		5,897,500		23,648,900
Total Resources	38,124,510	1,381,000	3,819,000	287,000	37,492,650	215,620	81,319,780
Total Available for Appropriations	47,424,510	3,734,000	6,119,000	387,000	62,927,650	1,315,620	121,907,780
APPROPRIATIONS:							
Admin		26,000					26,000
Mayor and Council	104,005						104,005
City Attorney	237,943		2,000				239,943
Information Technology	214,835		101,100				315,935
City Manager	1,531,662		53,000				1,584,662
Library	653,192	29,300	23,239				705,731
Parks and Recreation	1,533,110	75,100	140,628				1,748,838
General Government	1,965,444		62,000		9,476,089	260,000	11,763,533
Town Center	441,930		170,000				611,930
Ball Complex	763,362		93,245				856,607
Aquatics	500,551		37,500				538,051
Finance	880,137		47,200				927,337
Community Development	734,885		3,200				738,085
Police	4,905,767	139,896	810,227				5,855,890
Animal Welfare	413,750		29,200				442,950
Highway Safety Grant (OSHO)	5,385						5,385
Support Services	937,675						937,675
Fire	4,637,777		131,330				4,769,107
Streets, Drainage & Sidewalk Improvements	263,100	906,500	220,000				1,389,600
Water			195,131		6,087,600		6,282,731
Sewer					1,480,061		1,480,061
Sanitation					1,862,000		1,862,000
Water & Sewer Infrastructures					455,000		455,000
Debt Service				293,150	3,206,057		3,499,207
2017 Construction Projects					640,000		640,000
2020 Construction Projects					500,000		500,000
2026A Construction Projects					1,275,000		1,275,000
Transfers	17,400,000	814,400			22,176,500		40,390,900
Total Appropriations	$ 38,124,510	$ 1,991,196	$ 2,119,000	$ 293,150	$ 47,158,307	$ 260,000	$ 89,946,163
Projected Ending Fund Balance Net Working Capital	$ 9,300,000	$ 1,742,804	$ 4,000,000	$ 93,850	$ 15,769,343	$ 1,055,620	$ 31,961,617

NOTICE OF PUBLIC HEARING OF PROPOSED BUDGET

A public hearing on the FY 2026-2027 City of Mustang budget will be held at 7:00 p.m. on June 2, 2026, at Mustang City Hall for the purpose of discussing the City budget for the fiscal year beginning July 1, 2026. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. Copies of the proposed FY 2026-2027 budget are available for review in the Office of the City Clerk, Public Library and City's Website @ www.cityofmustang.org

CITY OF MUSTANG
PROPOSED BUDGET
FY 2026-2027

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Fund	Internal Service Fund
APPROPRIATIONS:						
Administration		26,000				
Mayor and Council	104,005					
City Attorney	237,943		2,000			
Information Technology	214,835		101,100			
City Manager	1,531,662		53,000			
Library	653,192	29,300	23,239			
Parks and Recreation	1,533,110	75,100	140,628			
General Government	1,965,444		62,000			260,000
Fund Balance	9,300,000	1,742,804	4,000,000	93,850	15,769,343	1,055,620
Town Center	441,930		170,000			
Ball Complex	763,362		93,245			
Aquatics	500,551		37,500			
Finance	880,137		47,200			
Community Development	734,885		3,200			
Police	4,905,767	139,896	810,227			
Animal Welfare	413,750		29,200			
Highway Safety Grant (OSHO)	5,385					
Support Services	937,675					
Fire	4,637,777		131,330			
Streets & Drainage	263,100	906,500	220,000			
General Government					9,476,089	
Water			195,131		6,087,600	
Sewer					1,480,061	
Sanitation					1,862,000	
Water & Sewer Projects					455,000	
Debt Service				293,150	3,206,057	
2017 Construction Projects					640,000	
2020 Construction Projects					500,000	
2026A Construction Projects					1,275,000	
Transfers	17,400,000	814,400			22,176,500	
Total Appropriations	$ 47,424,510	$ 3,734,000	$ 6,119,000	$ 387,000	$ 62,927,650	$ 1,315,620
Summary						$ 121,907,780

City of Mustang
Special Revenue Fund Summary
Fiscal Year 2026-2027

	Fund 02	Fund 04	Fund 05	Fund 06	Fund 07	Fund 08	Fund 10
	General Reserve	Impound Fee	Park Improvement	Alcohol Enforcement	Library	Traffic Enforcement	Employee Flex Spending
BEGINNING FUND BALANCE/ NET WORKING CAPITAL - PROJECTED	$340,000	$110,000	$100,000	$15,000	$94,000	$52,000	$70,000
RESOURCES:							
Fines & Other					3,000		
Grant							
Park Development Fees			10,000				
Interest Income	6,000	2,000	3,000	300	2,000	500	3,000
Miscellaneous Revenues					9,000		4,000
Transfers	110,000	25,000	46,000	2,000		40,000	
Total Resources	116,000	27,000	59,000	2,300	14,000	40,500	7,000
Total Available for Appropriations	456,000	137,000	159,000	17,300	108,000	92,500	77,000
APPROPRIATIONS:							
Admin	6,000						
Library					29,300		
Parks and Recreation			57,000				
General Government							
Police		14,500		4,000		12,276	
Fire							
Street, Drainage, & Sidewalk Projects							
Transfers	300,000						4,000
Total Appropriations	306,000	14,500	57,000	4,000	29,300	12,276	4,000
Projected Ending Fund Balance/ Net Working Capital	$150,000	$122,500	$102,000	$13,300	$78,700	$80,224	$73,000

	Fund 11	Fund 13	Fund 14	Fund 15	Fund 16	Fund 17	Fund 19	
	Park & Recreation Donation	Police Technology Fees	Street Improvement	Personal Services (10% Public Safety)	Police Narcotics Enforcement	Juvenile	Distributor Oklahoma Settlement	Totals
BEGINNING FUND BALANCE/ NET WORKING CAPITAL - PROJECTED	$80,000	$70,000	1,000,000	100,000	72,000	40,000	210,000	**$2,353,000**
RESOURCES:								
Fines & Other								**3,000**
Grant								**-**
Park Development Fees								**10,000**
Interest Income	2,000	1,000	30,000		1,200	500	5,000	**56,500**
Miscellaneous Revenues	40,500						40,000	**93,500**
Transfers		45,000	425,000	500,000	10,000	15,000		**1,218,000**
Total Resources	42,500	46,000	455,000	500,000	11,200	15,500	45,000	**1,381,000**
Total Available for Appropriations	122,500	116,000	1,455,000	600,000	83,200	55,500	255,000	**3,734,000**
APPROPRIATIONS:								
Admin							20,000	**26,000**
Library								**29,300**
Parks and Recreation	18,100							**75,100**
General Government								**-**
Police		75,700			33,420			**139,896**
Fire								**-**
Street, Drainage, & Sidewalk Projects			906,500					**906,500**
Transfers				500,000		10,400		**814,400**
Total Appropriations	18,100	75,700	906,500	500,000	33,420	10,400	20,000	**1,991,196**
Projected Ending Fund Balance/ Net Working Capital	$104,400	$40,300	$548,500	$100,000	$49,780	$45,100	$235,000	**$1,742,804**

City of Mustang
Capital Project Fund Summary
Fiscal Year 2026-2027

	Fund 39 Limited Purpose
BEGINNING FUND BALANCE/ NET WORKING CAPITAL - PROJECTED	$2,300,000
RESOURCES:	
Interest Income	150,000
Surplus	100,000
Transfers	3,569,000
Total Resources	3,819,000
Total Available for Appropriations	6,119,000
APPROPRIATIONS:	
City Attorney	2,000
Information Technology	101,100
City Management	53,000
Library	23,239
Parks and Recreation	140,628
General Government	62,000
Town Center	170,000
Ball Complex	93,245
Aquatic	37,500
Finance	47,200
Community Development	3,200
Police	810,227
Animal Welfare	29,200
Fire	131,330
Streets	220,000
Water	195,131
Total Appropriations	2,119,000
Projected Ending Fund Balance/ Net Working Capital	$4,000,000

(Reserved for FY2028 & $2m lease-purchase of (2) fire trucks)

City of Mustang
MIA Enterprise Fund Accounts Summary
Fiscal Year 2026-2027

	Fund 61	Fund 62	Fund 63	Fund 64	Fund 65	Fund 68	Fund 70
	2020A Revenue Note	2020 Revenue Note	2017 Revenue Note	90% Capital Excess (4th Penny)	2016 Revenue Note	Mustang Improvement Authority	MIA Reserve
BEGINNING PROJECTED FUND BALANCE							
NET WORKING CAPITAL	$10,000	$40,000	$370,000	$6,800,000	$405,000	$12,000,000	$720,000
2017 Restricted Carryover						640,000	
2020 Restricted Carryover						500,000	
2026A Restricted Carryover						1,275,000	
RESOURCES:							
Sales Tax						16,900,000	
Charges for Services						12,564,000	
Interest Income	1,000	2,000	20,000	300,000	15,000	500,000	40,000
ARPA Grants (Deferred Revenue)							
Miscellaneous Revenues						235,150	
Transfers	-	447,000	1,070,000	1,530,000	1,193,000	-	580,000
Total Resources	1,000	449,000	1,090,000	1,830,000	1,208,000	30,199,150	620,000
Total Available for Appropriations	11,000	489,000	1,460,000	8,630,000	1,613,000	44,614,150	1,340,000
APPROPRIATIONS:							
General Government				8,500,600		965,489	
Water						3,825,100	
Sewer						1,470,061	
Sanitation						1,862,000	
Water & Sewer Infrastructure							455,000
Debt Service	-	446,642	1,070,860		1,190,640		
2017 Construction Projects						640,000	
2020 Construction Projects						500,000	
2026A Construction Projects						1,275,000	
Transfers						22,076,500	
Total Appropriations	-	446,642	1,070,860	8,500,600	1,190,640	32,614,150	455,000
Projected Ending Fund Balance/ Net Working Capital	$11,000	$42,358	$389,140	$129,400	$422,360	$12,000,000	885,000

	Fund 80	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	
	ARPA - County Recovery Plan	ARPA - State Recovery Plan	2009 Note Sewer Infrastructure	Sewer Claims	State Community Grant	2026A Note AMI - Meter Project	Totals
BEGINNING PROJECTED FUND BALANCE							
NET WORKING CAPITAL			$825,000		$1,750,000	$100,000	**23,020,000**
2017 Restricted Carryover							**640,000**
2020 Restricted Carryover							**500,000**
2026A Restricted Carryover							**1,275,000**
RESOURCES:							**-**
Sales Tax							**16,900,000**
Charges for Services			200,000				**12,764,000**
Interest Income	5,000	10,000	40,000	3,000	10,000	10,000	**956,000**
ARPA Grants (Deferred Revenue)	500,000	240,000					**740,000**
Miscellaneous Revenues							**235,150**
Transfers			259,000	75,000	437,500	306,000	**5,897,500**
Total Resources	505,000	250,000	499,000	78,000	447,500	316,000	**37,492,650**
Total Available for Appropriations	505,000	250,000	1,324,000	78,000	2,197,500	416,000	**62,927,650**
APPROPRIATIONS:							
General Government					10,000		**9,476,089**
Water				75,000	2,187,500		**6,087,600**
Sewer			10,000				**1,480,061**
Sanitation							**1,862,000**
Water & Sewer Infrastructure							**455,000**
Debt Service			258,245			239,670	**3,206,057**
2017 Construction Projects							**640,000**
2020 Construction Projects							**500,000**
2026A Construction Projects							**1,275,000**
Transfers			100,000				**22,176,500**
Total Appropriations	-	-	368,245	75,000	2,197,500	239,670	**47,158,307**
Projected Ending Fund Balance/ Net Working Capital	505,000	250,000	$955,755	3,000	$0	$176,330	**$15,769,343**

City of Mustang
ANALYSIS OF RESTRICTED FUNDS - GASB 54
Fiscal Year 2027

Fund	Revenue Source	Enabling legislation (i.e. tax levy)	Contractual restriction	State Statute	Ordinance	Board Resolution
01 General Fund	Jail Fees	Restricted - State	Reimbursement for jail cost		Ordinance #952	
	Commercial Vehicle Tax	Restricted - State	Improvements of lighting of streets and alleys, construction, maintenance and repair of streets			
	911 Fees	Restricted - State	Costs associated with operation of emergency telephone service	62 O.S. § 28.11-28.21		Res #10-040
	Donations	Restricted (donor)	Per donor request			
	Inventories	Nonspendable	Concessions/office supplies			
02 General Reserve	Interest income	Assigned	Maintenance of city facilities, infrastructure & other capital items			Res #06-017
	Transfer from General Fund	Committed (Council)	All hotel taxes collected shall be deposited to the general fund. The city council shall determine the use on an annual basis.		Ordinance #1105	
03 Court	Police fines and fees	NA	Custodial (Agency) Fund - no budget required			
04 Impound Fees	Impound Vehicle Fees	Restricted (enabling legislation)	$100 impound fee used for dispatch, jail, records clerks, training, and enforcement of traffic safety.		Ordinance #1102	
	Investment income	Assigned				
05 Park Improvement	Park development fees	Restricted (enabling legislation)	Purchase of park land for improvement, development, and maintenance of park and recreational programs.		Ordinance #708	
	Court cost assessed for parks	Assigned				Res #05-013
	Business license	Assigned	$15 per business license			
	Investment income	Restricted			Ordinance #708	
06 Alcohol Enforcement	Police fines and fees	Restricted (enabling legislation)	Fines and fees relating to intoxicating substances and traffic related offense involving alcohol.		Ordinance #1087	
	Investment income	Assigned				
07 Library	Grants	Restricted - State (Grant Agreements) - External	Library operations, programs, and capital			
	Library State Aid	Restricted - State (Grant Agreements)	Library capital or programs			
	Fines & fees (library)	Assigned				
	Interest income	Assigned				
	Miscellaneous - donations	Restricted (donor)				
08 Traffic Enforcement	Police fines and fees	Restricted (enabling legislation)	Capital and training expenses related to traffic enforcement. All associated costs for citizen educational programs & citizen partnerships to reduce traffic law violations & accidents		Ordinance #920	
	Miscellaneous - class fees	Assigned				
	Investment income	Assigned				
10 Employee Flex	Employee payroll deduction	NA	Employee health savings account			
11 Park & Rec Donation	Private donations	Restricted - State	Used for park and recreation purposes	Title 74		
13 Police Technology Fees	Police fines and fees	Restricted (enabling legislation)	Police equipment, officer training, and programs to enforce state and local laws		Ordinance #1146	
14 Street/Drainage	Investment income	Assigned				
	Miscellaneous	Assigned				
	Grants	Restricted (State Grants - ODOT/ODOC) - External	Street grants			
	Transfers from MIA	Restricted - Sanitation Contract (OEMA)	Sanitation 12.5% franchise fees			
15 Personal Service (10% Public Safety)	4th penny sales tax (10% of extended penny)	Restricted	Public Safety - Personnel Services		Ordinance #1139	Res #17-021|17-022
16 Police Narcotics Enforcement	Police fines and fees	Restricted (enabling legislation)	Purchase and maintenance of equipment and drug testing kits. Education, training, and scientific development of police & canine development		Ordinance #1161	
17 Juvenile	Police fines and fees	Assigned	Fines paid must be used to fund local programs which address problems of juvenile crime; administrative costs related to problems of juvenile crime.			Res. 19-029
19 Distributor Oklahoma Settlement	Settlements of opioid-related claims	Restricted	Section V.F and Section XIV.F of Exhibit I, except(]) as set forth in the final sentence of this Section VII.B and (2).			Res. 23-008
27 Debt Service	Ad Valorem Taxes	Restricted (enabling legislation)	Debt payments on GO Bonds	Art. 10 § 9, 10, & 35 OK Constitution; 62 O.S. § 361-5		
39 Limited Purpose	Investment income	Assigned	Capital outlay and improvements			
	Transfer from GF	Assigned	Capital outlay and improvements			Res. #05-027
	Transfer from MIA	Restricted External (3rd penny remaining sales tax) Taxes collected in excess of debt payments are set aside for early retirement of notes.	Capital outlay and improvements			

General Fund - 01

Primary operating fund of the city.

Used to account for all activities except those legally or administratively required to be accounted for in other funds.

The general fund includes most of the basic operating activities of a government entity such as general administration like the city manager, finance or community development departments, police and fire departments, parks and recreation and library.



C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
SERVICES	1,403,999.74	1,429,536.73	1,570,000.00	1,020,162.76	1,653,000.00
TAXES & FRANCHISE	18,954,416.64	19,937,910.52	20,423,000.00	17,161,377.21	21,794,000.00
FEES	274,005.31	266,445.93	351,100.00	262,936.95	382,300.00
FINES	297,554.91	303,926.31	357,000.00	236,946.06	337,000.00
MISCELLANEOUS REVENUE	906,408.02	984,779.25	10,268,372.00	621,438.35	10,293,810.00
TRANSFERS	10,340,399.04	11,452,761.23	12,296,564.00	9,440,188.56	12,964,400.00
*** TOTAL REVENUES ***	32,176,783.66	34,375,359.97	45,266,036.00	28,743,049.89	47,424,510.00
EXPENDITURE SUMMARY					
MAYOR & COUNCIL	108,321.73	77,796.10	121,241.00	93,112.77	104,005.00
CITY ATTORNEY	265,730.03	274,590.72	357,313.00	239,355.39	237,943.00
INFORMATION TECHNOLOGY	156,887.66	176,690.39	213,045.00	147,220.72	214,835.00
CITY MANAGER	982,216.83	1,018,645.28	1,481,729.00	988,112.35	1,531,662.00
LIBRARY	481,811.73	541,179.12	647,414.00	445,731.32	653,192.00
PARKS AND RECREATION	1,258,642.34	1,342,153.11	1,595,573.00	1,129,761.61	1,533,110.00
GENERAL GOVERNMENT	1,777,732.56	1,805,413.28	2,210,673.00	1,594,599.29	1,965,444.00
TRANSFERS	15,312,322.24	15,831,935.80	15,935,000.00	13,632,954.92	17,400,000.00
INCREASE TO FUND BALANCE	0.00	0.00	7,989,072.00	0.00	9,300,000.00
TOWN CENTER	342,697.28	358,424.06	442,620.00	278,138.05	441,930.00
BALL COMPLEX	714,681.44	711,060.23	817,722.00	505,022.43	763,362.00
AQUATICS	337,198.22	380,370.42	504,173.00	269,189.13	500,551.00
FINANCE	808,313.26	870,838.85	1,183,408.00	794,990.24	880,137.00
COMMUNITY DEVELOPMENT	599,310.61	679,990.21	886,565.00	543,242.99	734,885.00
POLICE	3,929,591.55	4,028,890.18	4,811,854.00	3,467,420.15	4,905,767.00
ANIMAL WELFARE	256,407.61	273,237.53	371,328.00	240,719.38	413,750.00
HIGHWAY SAFETY GRANT	0.00	14,645.22	46,032.00	27,490.58	5,385.00
SUPPORT SERVICES	555,329.02	640,469.51	880,530.00	614,100.79	937,675.00
FIRE	3,458,427.82	3,656,150.27	4,519,173.00	3,144,079.11	4,637,777.00
STREETS	213,314.26	260,571.22	251,571.00	180,573.03	263,100.00
*** TOTAL EXPENDITURES ***	31,558,936.19	32,943,051.50	45,266,036.00	28,335,814.25	47,424,510.00
** REVENUES OVER(UNDER) EXPENDITURES **	617,847.47	1,432,308.47	0.00	407,235.64	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
SERVICES						
41174	LIBRARY ROOM RENTALS	1,540.00	650.48	2,000.00	926.00	2,000.00
41175	AQUATIC PROGRAMMING	72,601.95	69,755.00	75,000.00	44,210.00	80,000.00
41176	AQUATIC PARTIES	32,938.18	33,752.50	35,000.00	26,419.85	40,000.00
41177	AQUATIC GATE FEES	168,636.76	166,686.33	170,000.00	89,480.50	170,000.00
41178	CONCESSIONS - ALL	353,790.29	338,848.22	415,000.00	199,621.78	415,000.00
41179	RECREATIONAL PROGRAMS	36,965.71	34,392.06	50,000.00	36,680.00	50,000.00
41181	MYSA	0.00	5,000.00	5,000.00	5,000.00	5,000.00
41182	MSA GATE FEES	17,471.00	26,211.00	25,000.00	14,522.00	30,000.00
41183	MFC GATE FEES	2,000.00	2,000.00	2,000.00	508.56	2,000.00
41184	MYB GATE FEES	25,598.00	39,970.00	35,000.00	12,346.00	40,000.00
41185	ADULT LEAGUE	22,290.00	17,670.00	26,000.00	12,860.00	25,000.00
41186	SPORTS MERCHANDISE SALES	1,889.50	2,396.00	3,000.00	1,514.00	3,000.00
41187	AEROBIC FEES	57,227.11	62,951.88	62,000.00	56,925.80	80,000.00
41188	COMMUNITY CENTER LEAGUE FEE	7,200.00	5,240.00	10,000.00	7,155.00	10,000.00
41189	TOWN CENTER ROOM RENTALS	76,643.50	78,136.25	90,000.00	65,861.50	90,000.00
41190	ASP (AFTER SCHOOL)	0.00	0.00	1,000.00	0.00	0.00
41191	MEMBERSHIPS	361,522.24	362,749.01	365,000.00	312,396.27	410,000.00
41192	PERSONAL TRAINER FEES	47,435.00	64,540.50	60,000.00	53,998.00	70,000.00
41193	CAMPS - SUMMER/OTHER	105,685.50	105,882.50	105,000.00	73,707.50	110,000.00
41195	YOUTH SCOREBOARD - REV SHAR	0.00	4,585.00	1,000.00	0.00	5,000.00
41197	OTHER TOURNAMENTS	11,850.00	8,120.00	32,000.00	6,030.00	15,000.00
41198	VENDOR FEES	715.00	0.00	1,000.00	0.00	1,000.00
TOTAL SERVICES		1,403,999.74	1,429,536.73	1,570,000.00	1,020,162.76	1,653,000.00

41183 MFC GATE FEES PERMANENT NOTES:
Soccer Association handling concessions.

41195 YOUTH SCOREBOARD - REV SHAPERMANENT NOTES:
License agreement signed 2/5/19 with Youth Scoreboards, LLC for video boards at baseball & softball complex.
Per the agreement Article 5, 5.2 Revenue Sharing - (within 30 days of end of calendar year) the City will receive 20% of advertising revenue after company recovers costs of boards.

TAXES & FRANCHISE						
42101	ALCOHOL BEVERAGE TAX	168,683.54	179,632.61	185,000.00	144,525.30	190,000.00
42120	AMERICAN TOWER FRANCHISE	1,368.00	16,542.97	18,000.00	13,064.73	22,000.00
42121	CK ENERGY ELECTRIC FRANCHIS	63,852.23	65,794.73	75,000.00	59,192.11	78,000.00
42123	OEC FRANCHISE	70,638.30	69,325.75	90,000.00	64,384.26	90,000.00
42125	OG & E FRANCHISE	419,022.33	430,573.27	460,000.00	455,760.07	460,000.00
42127	ONG FRANCHISE	118,081.69	129,158.18	120,000.00	94,534.87	140,000.00
42128	OTHER GAS FRANCHISE	1,359.17	1,060.13	2,000.00	2,575.55	2,000.00
42129	TELEPHONE FRANCHISE	2,557.87	4,909.65	3,000.00	215.15	5,000.00

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
42131	DIRECT TV FRANCHISE	156,497.71	143,533.18	170,000.00	107,639.70	150,000.00
42133	GASOLINE EXCISE TAX	39,577.23	40,931.68	45,000.00	31,873.68	45,000.00
42149	MOTOR VEHICLE TAX	162,231.10	165,050.83	165,000.00	137,367.38	192,000.00
42172	CIG/TOBACCO TAX	91,898.68	91,784.70	110,000.00	71,966.89	110,000.00
42173	SALES TAX (4%)	14,873,804.56	15,443,621.86	15,500,000.00	13,348,642.33	16,900,000.00
42174	CITY USE TAX (4%)	2,690,199.01	3,057,979.92	3,380,000.00	2,542,240.30	3,300,000.00
42175	HOTEL TAX (5%)	94,645.22	98,011.06	100,000.00	87,394.89	110,000.00
TOTAL TAXES & FRANCHISE		18,954,416.64	19,937,910.52	20,423,000.00	17,161,377.21	21,794,000.00

42101 ALCOHOL BEVERAGE TAX

PERMANENT NOTES:
Based on census population. Levy occupation tax upon each person, firm, or corporation engaged within the City. Chapter 42.Section 42.6 of Charter. Occupation tax on manufacturers and sellers of alcholoic beverages such as brewer $1,000; distiller $2,500; winemaker $500; wholesaler $2,000; & package store $400.

42121 CK ENERGY ELECTRIC FRANCHI

PERMANENT NOTES:
Monthly remittance. City receives % of gross receipts for transmission services.

42123 OEC FRANCHISE

PERMANENT NOTES:
Monthly remittance.

42125 OG & E FRANCHISE

PERMANENT NOTES:
Quarterly remittance. City receives % of gross receipts from residential and commercial sales levied on all businesses furnishing electricity.

42127 ONG FRANCHISE

PERMANENT NOTES:
Monthly remittance. City receives % of gross receipts from residential and commercial sales levied on all businesses furnishing gas.

42128 OTHER GAS FRANCHISE

PERMANENT NOTES:
Monthly remittance. Constellation New Energy.

42129 TELEPHONE FRANCHISE

PERMANENT NOTES:
Monthly remittance. Various telephone franchises. City receives % of gross revenues for exchange telephone transmission services.

42131 DIRECT TV FRANCHISE

PERMANENT NOTES:
Monthly remittance. City receives % of gross revenues for cable transmission services.

42133 GASOLINE EXCISE TAX

PERMANENT NOTES:

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
		Monthly remittance. Based on gasoline usage (per gallon used) not price of gallons. Failure to publish notice of availability for public inspection (11 O.S., 517-105-113) of audit, could cause tax to be given to county within two years of fiscal year close.				
42149	MOTOR VEHICLE TAX	PERMANENT NOTES: Oklahoma Statutes Title 47. Chapter 74. Section 1104 - Oklahoma Vehicle License and Registration Act. Fees, taxes and penalties collected by OTC. City receives 1.24% beginning July 1, 2002 and all subsequent years after. Calculated based on population census.				
42172	CIG/TOBACCO TAX	PERMANENT NOTES: Monthly remittance. Excise tax on all tobacco sales. Revenue designed to be used to pay for tobacco prevention programs.				
42173	SALES TAX (4%)	PERMANENT NOTES: Sales tax is the main operating tax for the City. Under State Statutes, the City cannot levy a property tax for operations. Sales tax must be approved by the voters. The City levies a four-cent sales tax on taxable sales within the City. The tax is collected by the Oklahoma Tax Commission. (City 4%, County 0.35%, State 4.5% = 8.85%)				
42174	CITY USE TAX (4%)	PERMANENT NOTES: A type of excise tax levied upon tangible personal property purchased by a resident of the assessing state for use, storage, or consumption in that state (not for resale), regardless of where the purchase took place. If a resident of a state makes a purchase within his home state, full sales tax is paid at the time of the transaction. The use tax applies when a resident of the assessing state purchases an item that is not subject to his home state's sales tax. Usually, this is due to out-of-state purchases, as well as ordering items through the mail, by phone, or over the Internet from other states. The use tax is assessed at the same rate as the sales tax residence.				
42175	HOTEL TAX (5%)	PERMANENT NOTES: Luxury & Hampton Inns Evolve				

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
FEES						
43110	TRAP, NEUTER, & RELEASE PRO	5,712.50	7,211.50	6,000.00	6,317.50	8,000.00
43112	EV CHARGING STATION	0.00	0.00	5,000.00	2,184.91	8,000.00
43145	BUSINESS/CONTRACTOR LIC.	94,190.80	89,709.00	110,000.00	61,448.00	100,000.00
43146	SURETY BOND LICENSE REGISTR	145.00	180.00	200.00	60.00	200.00
43150	INSPECTION FEES	57,774.07	15,888.24	60,000.00	30,824.04	50,000.00
43155	DEEDS/PLATS/SPLITS	2,583.00	6,361.32	6,000.00	5,371.24	7,000.00
43160	CONSTRUCTION PERMITS	92,661.44	121,349.37	130,000.00	133,010.76	175,000.00
43161	STATE PERMIT FEE	3,861.00	5,116.50	8,800.00	4,585.50	9,000.00
43167	RETURN CHECK FEES	0.00	25.00	100.00	0.00	100.00
43175	CONVENIENCE FEE	17,077.50	20,605.00	25,000.00	19,135.00	25,000.00
TOTAL FEES		274,005.31	266,445.93	351,100.00	262,936.95	382,300.00

43145 BUSINESS/CONTRACTOR LIC.

PERMANENT NOTES:
Chapter 42.6.b - Charter (fees) - $20 per year where beer is sold for consumption on the premises; or $10 per year where beer is sold for consumption off of premises.

43150 INSPECTION FEES

PERMANENT NOTES:
Final plat fees.

43155 DEEDS/PLATS/SPLITS

PERMANENT NOTES:
Charter Section 42-106 fee for application for vacation of unrecorded plat $25. Recorded plat $25. Preliminary Plats: For developments with lots two acres or greater: $250 plus $4.00 per lot developments up to 50 lots, and $2.00 per lot for each lot over 50 lots. Approval of Final Plats: Developments with lots two acres or greater $350 plus $4.00 per lot for developments up to 50 lots, and $2.00 per lot for each lot over 50 lots. Developments less than 2 acres: $350, plus $3.00 per lot for developments up to 50 lots, and $2.00 per lot for each lot over 50 lots. Deed approval $25.00. Subdivision approval $75.00. Subdivision inspection fees: 2 1/2% of first $100,000 of engineering estimate. 2% of all over $100,000, not to exceed $200,000. 1 1/2% over $200,000.

43160 CONSTRUCTION PERMITS

PERMANENT NOTES:
Charter Section 42-18 Residential building permit $20.00 plus square footage $.05; electrical $.06 sq ft; plumbing $.06; mechnical $.05.
Driveway permits new $30.00; repair $40.
Commercial building permit $50 plus $.06 sq ft.
Manufactured homes $140 building permit.

43167 RETURN CHECK FEES

PERMANENT NOTES:

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
		$25 fee				
FINES						
44117	FINES - MUNICIPAL COURT	275,971.49	287,668.44	330,000.00	224,597.43	315,000.00
44118	FINES - STATE JAIL FEES	6,516.11	2,833.17	9,000.00	1,736.56	5,000.00
44119	FINES - LOCAL JAIL FEES	4,424.84	1,644.81	6,000.00	1,226.47	5,000.00
44125	LIBRARY FINES	10,642.47	11,779.89	12,000.00	9,385.60	12,000.00
TOTAL FINES		297,554.91	303,926.31	357,000.00	236,946.06	337,000.00
MISCELLANEOUS REVENUE						
45100	DONATIONS - OTHER	5,000.00	0.00	5,000.00	5,000.00	5,000.00
45103	DONATIONS - ANIMAL WELFARE	3,260.00	3,487.92	6,000.00	3,970.00	6,000.00
45111	GRANTS - OTHER	5,427.37	23,522.63	3,000.00	2,512.50	0.00
45112	HIGHWAY SAFETY GRANT	0.00	14,645.22	46,032.00	16,542.13	10,000.00
45113	POLICE REIMBURSEMENT	265,908.47	294,780.05	325,000.00	212,250.97	356,000.00
45115	OEM 911 MANAGEMENT AUTHORIT	0.00	0.00	47,810.00	0.00	47,810.00
45120	911 COMMUNICATIONS	64,810.21	79,486.01	81,000.00	61,867.85	83,000.00
45141	INTEREST ON INVESTMENTS	271,920.18	293,380.27	310,000.00	204,373.39	300,000.00
45147	SURPLUS ASSETS	17.00	0.00	500.00	0.00	10,000.00
45150	OKLAHOMA PREMIUM ASSISTANCE	4,289.71	8,841.14	8,000.00	6,644.06	10,000.00
45191	RESTITUTION	1,827.00	2,730.00	3,000.00	566.00	1,000.00
45193	MISCELLANEOUS	208,717.71	116,819.40	149,886.00	28,850.58	100,000.00
45194	INSURANCE REIMBURSEMENT	74,750.37	143,686.61	90,000.00	76,600.87	60,000.00
45195	CPR TRAINING CLASSES	480.00	3,400.00	5,000.00	2,260.00	5,000.00
45199	RESERVED CARRYOVER	0.00	0.00	9,188,144.00	0.00	9,300,000.00
TOTAL MISCELLANEOUS REVENUE		906,408.02	984,779.25	10,268,372.00	621,438.35	10,293,810.00

45100 DONATIONS - OTHER

PERMANENT NOTES:
Fireworks donation.

45113 POLICE REIMBURSEMENT

PERMANENT NOTES:
Mustang Public Schools 2/3rd costs of 3 school resource officers.
Mental health reimbursement.

45120 911 COMMUNICATIONS

PERMANENT NOTES:
01-541-5622 (offset)
ACOG board of Directors authorized 9-1-1 ACOG to refund to member entity 18 cents of the 67 to 68.5 net cents of 9-1-1 service fees from Oklahoma Tax Commission from January 1, 2017 through January 31, 2018.

45193 MISCELLANEOUS

PERMANENT NOTES:
Copies of police reports; weeds & abatements; pension reimbursements; fireworks city; cleet admin; and court transfers.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
45194	INSURANCE REIMBURSEMENT	PERMANENT NOTES: Retirees insurance reimbursements ($56,000) plus other.				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year). Economic development agreements; accrued comp absences; contracts and other commitments;emergency/commodity increases.				
TRANSFERS						
46802	TRANSFER FROM GENERAL RESER	0.00	250,000.00	300,000.00	100,000.00	300,000.00
46807	TRANSFER FROM LIBRARY FUND	4,948.00	2,364.00	2,564.00	2,364.00	0.00
46810	TRANSFER FROM EE FLEX SPEND	0.00	0.00	4,000.00	0.00	4,000.00
46815	TRANSFER FROM PERSONAL SER	385,461.58	385,276.06	500,000.00	333,716.06	500,000.00
46817	TRANSFER FROM JUVENILE FUND	8,800.00	9,600.00	10,000.00	5,184.00	10,400.00
46818	TRANSFER FROM DEFINED CONTR	0.00	300,000.00	230,000.00	124,603.33	0.00
46867	TRANSFER FROM MIA OPERATING	2,500,000.00	2,800,000.00	3,500,000.00	2,200,000.00	3,700,000.00
46868	TRANSFER FROM MIA SALES TAX	7,441,189.46	7,705,521.17	7,750,000.00	6,674,321.17	8,450,000.00
TOTAL TRANSFERS		10,340,399.04	11,452,761.23	12,296,564.00	9,440,188.56	12,964,400.00
46802	TRANSFER FROM GENERAL RESE	PERMANENT NOTES: Transfer from hotel tax to subsidize City Attorney salary.				
46868	TRANSFER FROM MIA SALES TA	PERMANENT NOTES: Transfer of two cent sales tax back from MIA. Three cents transferred to the MIA as required by revenue note indenture, with two cents transferred back to the General Fund for operations. Any portion of the one cent retained by the MIA not used for debt payments is restricted for water & sewer infrastructure & capital purchases in the Limited Purpose Fund. Four cents is transferred to the MIA for the 2016 & 2017 note payments, then to the 90% excess Fund 64.				
*** TOTAL REVENUES ***		32,176,783.66	34,375,359.97	45,266,036.00	28,743,049.89	47,424,510.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

MAYOR & COUNCIL

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
500-5310	EDUCATION AND TRAINING	725.00	1,140.00	3,000.00	95.00	1,000.00
500-5326	TRAVEL REIMBURSEMENT	1,584.31	936.93	3,586.00	0.00	1,000.00
500-5327	PROFESSIONAL SERVICES	18,000.00	23,845.00	49,900.00	46,242.50	49,500.00
500-5336	CITY ENGINEERING	65,784.60	29,103.50	40,000.00	25,076.00	30,000.00
500-5341	PRINTING	0.00	524.63	650.00	12.00	500.00
500-5352	YOUTH & FAMILY SERVICES	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
500-5353	OTHER SERVICES AND CHARGES	65.00	300.00	500.00	0.00	100.00
500-5355	MEETING EXPENSES	0.00	95.27	1,000.00	241.89	100.00
500-5392	MEMBERSHIPS & SUBSCRIPTION	300.00	300.00	305.00	0.00	305.00
500-5397	CHAMBER OF COMMERCE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL OTHER SERVICES & CHARGES		106,458.91	76,245.33	118,941.00	91,667.39	102,505.00

500-5336 CITY ENGINEERING

PERMANENT NOTES:
Engineering reviews on subdivisions; general projects; and surveys.

500-5352 YOUTH & FAMILY SERVICES

PERMANENT NOTES:
Annual Youth & Family Service contract of $5,000.

500-5355 MEETING EXPENSES

PERMANENT NOTES:
Council meeting expenses such as workshops including refreshments; meals; and receptions.

500-5397 CHAMBER OF COMMERCE

PERMANENT NOTES:
Agreement for services rendered by Chamber of Commerce. $15,000 annual fee.

MATERIALS AND SUPPLIES						
500-5610	OTHER SUPPLIES	223.17	103.99	300.00	252.00	300.00
TOTAL MATERIALS AND SUPPLIES		223.17	103.99	300.00	252.00	300.00
BONDS						
500-5755	COUNTY VISUAL BUDGET INSPEC	1,639.65	1,446.78	2,000.00	1,193.38	1,200.00
TOTAL BONDS		1,639.65	1,446.78	2,000.00	1,193.38	1,200.00
TOTAL MAYOR & COUNCIL		108,321.73	77,796.10	121,241.00	93,112.77	104,005.00

500-5755 COUNTY VISUAL BUDGET INSPEPERMANENT NOTES:
The law requires that municipalities assess real property taxes based on fair market value (Oct 1). Market value changes over time. Shifts tax burden to proper home owners.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

CITY ATTORNEY

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
501-5101	FULL TIME SALARIES	151,715.60	171,564.79	205,490.00	144,527.45	150,000.00
501-5105	EDUCATION INCENTIVE	770.00	920.00	920.00	920.00	920.00
501-5108	SOCIAL SECURITY (FICA)	11,540.35	13,176.40	16,026.00	10,915.39	11,550.00
501-5111	RETIREMENT	21,095.89	24,175.62	31,485.00	20,251.35	18,850.00
501-5112	INSURANCE	16,137.70	16,206.12	19,620.00	12,918.05	10,810.00
501-5113	UNEMPLOYMENT INSURANCE	257.00	282.00	850.00	250.00	750.00
501-5114	WORKERS COMP	600.00	500.00	400.00	340.00	320.00
TOTAL PERSONAL SERVICES		202,116.54	226,824.93	274,791.00	190,122.24	193,200.00
OTHER SERVICES & CHARGES						
501-5310	EDUCATION AND TRAINING	2,047.00	1,381.00	1,800.00	450.47	1,000.00
501-5325	MILEAGE REIMBURSEMENT	0.00	433.14	800.00	0.00	200.00
501-5326	TRAVEL REIMBURSEMENT	2,416.90	2,236.88	3,756.00	3,127.83	2,000.00
501-5329	CITY PROSECUTOR	9,200.00	10,000.00	10,368.00	8,640.00	10,368.00
501-5335	ATTORNEY OUTSOURCING	22,979.00	2,910.00	30,000.00	14,286.71	2,000.00
501-5337	MUNICIPAL JUDGE	23,275.00	23,275.00	24,200.00	19,475.00	23,275.00
501-5341	PRINTING	0.00	0.00	150.00	0.00	50.00
501-5350	CITY ATTY LIABILITY INSURAN	2,986.25	2,986.25	0.00	0.00	3,000.00
501-5353	OTHER SERVICES AND CHARGES	108.85	3,307.50	4,500.00	127.40	200.00
501-5355	MEETING EXPENSES	0.00	0.00	250.00	0.00	50.00
501-5392	MEMBERSHIPS & SUBSCRIPTIONS	600.49	1,236.02	6,598.00	3,125.74	2,500.00
TOTAL OTHER SERVICES & CHARGES		63,613.49	47,765.79	82,422.00	49,233.15	44,643.00

501-5310 EDUCATION AND TRAINING PERMANENT NOTES:
City Attorney conferences.

501-5353 OTHER SERVICES AND CHARGES PERMANENT NOTES:
Parking expense.

MATERIALS AND SUPPLIES						
501-5610	OTHER SUPPLIES	0.00	0.00	100.00	0.00	100.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	100.00	0.00	100.00
TOTAL CITY ATTORNEY		265,730.03	274,590.72	357,313.00	239,355.39	237,943.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

INFORMATION TECHNOLOGY

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
505-5101	FULL TIME SALARIES	121,388.06	137,662.80	164,845.00	114,580.84	164,850.00
505-5108	SOCIAL SECURITY (FICA)	9,226.56	10,437.46	12,055.00	8,739.97	12,600.00
505-5111	RETIREMENT	17,418.88	19,742.77	24,920.00	16,328.23	23,100.00
505-5112	INSURANCE	8,197.16	8,265.36	9,075.00	6,962.30	12,235.00
505-5113	UNEMPLOYMENT INSURANCE	257.00	282.00	850.00	250.00	750.00
505-5114	WORKERS COMP	400.00	300.00	300.00	250.00	300.00
TOTAL PERSONAL SERVICES		156,887.66	176,690.39	212,045.00	147,111.34	213,835.00
MATERIALS AND SUPPLIES						
505-5601	OFFICE SUPPLIES	0.00	0.00	1,000.00	109.38	1,000.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	1,000.00	109.38	1,000.00
TOTAL INFORMATION TECHNOLOGY		156,887.66	176,690.39	213,045.00	147,220.72	214,835.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

CITY MANAGER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
511-5101	FULL TIME SALARIES	626,750.18	662,177.63	899,770.00	645,738.52	935,760.00
511-5105	EDUCATION INCENTIVE	2,070.00	1,690.00	2,340.00	2,340.00	2,340.00
511-5108	SOCIAL SECURITY (FICA)	45,089.23	49,026.72	69,315.00	45,624.55	71,770.00
511-5111	RETIREMENT	81,699.43	100,643.43	127,025.00	95,610.27	130,665.00
511-5112	INSURANCE	126,588.37	112,387.78	195,300.00	105,454.85	236,910.00
511-5113	UNEMPLOYMENT INSURANCE	1,949.18	1,617.70	4,230.00	1,468.58	4,500.00
511-5114	WORKERS COMP	900.00	800.00	1,000.00	830.00	1,260.00
TOTAL PERSONAL SERVICES		885,046.39	928,343.26	1,298,980.00	897,066.77	1,383,205.00
511-5112	INSURANCE	PERMANENT NOTES: Includes retirees premiums.				
OTHER SERVICES & CHARGES						
511-5310	EDUCATION AND TRAINING	6,040.00	6,671.50	6,940.00	6,258.00	10,140.00
511-5322	CLEANING SERVICES	10,560.00	10,560.00	12,400.00	8,980.00	12,000.00
511-5323	LABOR RELATIONS	0.00	0.00	500.00	0.00	0.00
511-5325	MILEAGE REIMBURSEMENT	53.75	277.38	507.40	246.40	300.00
511-5326	TRAVEL	9,168.48	6,488.46	12,940.60	7,966.15	12,148.00
511-5327	PROFESSIONAL FEES	29,064.16	36,029.59	73,000.00	38,452.55	75,000.00
511-5331	ADVERTISING & LEGALS	2,280.30	2,318.00	5,000.00	3,854.60	5,000.00
511-5341	PRINTING	59.70	100.00	200.00	166.15	100.00
511-5351	CONNECT/WEBSITE	0.00	0.00	0.00	0.00	0.00
511-5353	OTHER SERVICES & FEES	24,006.90	9,497.60	37,100.00	5,838.70	10,000.00
511-5392	MEMBERSHIPS & SUBSCRIPTIONS	9,295.87	9,708.95	11,661.00	8,932.70	10,069.00
TOTAL OTHER SERVICES & CHARGES		90,529.16	81,651.48	160,249.00	80,695.25	134,757.00
MATERIALS AND SUPPLIES						
511-5601	OFFICE SUPPLIES	46.61	58.74	1,100.00	599.08	600.00
511-5610	OTHER SUPPLIES	35.00	51.24	100.00	0.00	100.00
511-5613	FUEL, OIL & LUBRICANTS	161.04	659.73	1,300.00	893.23	3,200.00
511-5618	EMPLOYEE RELATIONS	6,398.63	7,880.83	19,800.00	8,858.02	9,800.00
511-5621	VEHICLE REPAIR & MAINT	0.00	0.00	200.00	0.00	0.00
TOTAL MATERIALS AND SUPPLIES		6,641.28	8,650.54	22,500.00	10,350.33	13,700.00
TOTAL CITY MANAGER		982,216.83	1,018,645.28	1,481,729.00	988,112.35	1,531,662.00

Form No. 1

2026 - 2027 FISCAL BUDGET

REQUEST FOR CHANGE IN POSITION(S)

DEPARTMENT/NUMBER: 511

DIVISION: City Management

POSITION TITLE(S): Director of Public Works

RANGE/STEP:

YEARLY SALARY: Current salary + $12,000

JUSTIFICATION: The proposed change would take the current Project & Stormwater Manager position and make it into the Director of Public Works, effectively a department head position. The position would take over the responsibility of contract management, including the water/sewer and streets contractors. The position would continue to manage projects and stormwater requirements. This will provide a seamless structure, with all public works area falling under one department head. The creation of the public works department does not request any additional staffing, beyond the internal promotion of the current project manager, to the new department. The duties of this role are listed below.

- Oversee day to day operations of the street and water/sewer contractors
- Oversee all infrastructure projects and contracts
- Create monthly reports detailing status of projects and contracts
- Manage all budgets in regards to current infrastructure and projects
- Develop and submit yearly budgets for all infrastructure and contracts
- Oversee all short and long-term planning for all water, sewer, and transportation areas
- Aide in providing contractors the needed resources to complete tasks
- Provide required reporting on all grants, ODEQ reports, and funding allocations associated with projects
- Provide management with proper notifications of projects impacting services, so to keep the public informed

PREPARED BY: Timothy D. Rooney, City Manager

Form No. 2

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
01	City Management	511	REQUEST	FY27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5310	**Education and Training (See Travel Form-Conference & Other)**		$10,140	$10,140
5322	**Cleaning Services** Monthly cleaning services		$12,000	$12,000
5323	**Labor Relations** Annual fee renewal.		$500	$0
5325	**Mileage Reimbursement** See details on 'Travel' form.		$300	$300
5326	**Travel Reimbursement** See details on 'Travel' form		$12,148	$12,148
5327	**Professional Services** background checks, local government policy professional employee license, pre-employment drug screening, and random drug screening. (increase due to random drug testing)		$85,000	$75,000
5331	**Advertising/Legal** Publication notices(Mustang News; Mustang Times; Journal Records)		$5,000	$5,000
5341	**Printing**		$100	$100
5351	**Connect**		$0	$0
5353	**Other Services & Fees** Municipal Code Admin Fee & Agenda Management (Granicus), Chamber of Commerce business luncheons. AutoCAD yearly subscription, GIS Asset Management System		$37,100	$10,000
5392	**Membership & Subscriptions** See details on 'Memberships' form.		$10,069	$10,069
5601	**Office Supplies** Supplies used for work sessions and council meetings.		$600	$600
5610	**Other Supplies** Miscellaneous supplies		$100	$100
5613	**Fuel, Oil & Lubricants** (included Project Managers Fuel and Oil Changes)		$3,200	$3,200
5618	**Employee Relations** (requested increase from HR)		$30,000	$9,800
	Total		$206,257	$148,457

Form No. 3

2026 - 2027 FISCAL BUDGET
REQUEST FOR EDUCATION & TRAVEL

FUND NO.	DEPARTMENT
01	511 - City Management

Position	Reason for Trip	Dates	Location	Airfare	Mileage	Hotel	Meals	Conference	Tuition & Education	Total
All Positions	Business Meetings/Misc.			$0	-	-	$800	$200	-	$1,000
City Manager/ACM/HR/Clerk	OML Conference (4 attendees)	Sept 15-17	Tulsa, OK	-	200	1,000	200	1,200	-	2,600
City Manager	CMAO Conference	Summer/Winter	Enid & MWC	-	100	500	177	300	-	1,077
City Manager	ICMA Conference	Oct. 17-21	Los Angeles, CA	500	-	2,000	295	825	-	3,620
Assistant City Manager & HR Assistant	Tuition Reimbursement	Varies	Varies	-	-	-	-	-	4,200	4,200
Assistant City Manager	CMAO Conference	Summer/Winter	Enid & MWC	-	-	500	177	300	-	977
Assistant City Manager	ICMA Conference	Oct. 17-21	Los Angeles, CA	500	-	2,000	295	825	-	3,620
Human Resource Director	ICMA Conference	Oct. 17-21	Los Angeles, CA	500	-	2,000	295	825	-	3,620
Human Resource Director	Oklahoma Bar Association Annual Meeting	Jul-26	TBD	-	-	-	-	350	-	350
Human Resource Director	State HR Conference (OKSHRM) - C	May-27	TBD	-	-	-	-	550	-	550
City Clerk	OMCTFOA Fall Pre-conference & Conference	Fall 2026	Stillwater	-	-	350	59	250	-	659
City Clerk	OMCT Institute - Spring (2-day)	Spring 2027	Stillwater	-	-	-	-	250	-	250
City Clerk	OML - OMCT Training (Book, Update, & Attendance)	Varies	Varies	-	-	-	-	65	-	65
				$1,500	$300	$8,350	$2,298	$5,940	$4,200	$22,588

Prepared By: City Management

FORM 4

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FUND NO. 01 - General Fund
DEPARTMENT 511 - City Management

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Oklahoma Municipal Management Services	Oklahoma Municipal Management Services (Steve Whitlock)	Membership	$ 5,000
Timothy Rooney, City Manager	Full ICMA	Membership	1,040
Timothy Rooney, City Manager	NPELRA	Membership	200
Timothy Rooney, City Manager	City Manager Association of Oklahoma (CMAO)	Membership.	640
Timothy Rooney, City Manager	City Manager Association of Oklahoma (CMAO)	Accredited Manager Program	50
Timothy Rooney, City Manager	OML	Membership for City Manager, Asst. CM, HR Director, City Clerk	175
Justin Battles, Asst. City Manager	City Manager Association of Oklahoma (CMAO)	Membership.	640
Justin Battles, Asst. City Manager	City Manager Association of Oklahoma (CMAO)	Accredited Manager Program	50
Justin Battles, Asst. City Manager	Full ICMA	Membership	1,040
Justin Battles, Asst. City Manager	Zoom Meetings	Membership	200
Jessica Hunt, Human Resource Director	Society of Human Resource Management	Human Resource Professional	299
Jessica Hunt, Human Resource Director	Oklahoma SHRM	OK Human Resource Professional	100
Jessica Hunt, Human Resource Director	Oklahoma Bar Association	Attorneys License	375
Tammi Noblitt, City Clerk	OMCTFOA Dues	Professional organization to obtain national certification	75
Tammi Noblitt, City Clerk	International Institute of Municipal Clerks (IIMC)	Professional organization to obtain national certification	185

PREPARED BY: City Management

TOTAL COSTS: $ 10,069

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
512-5101	FULL TIME SALARIES	200,002.05	197,578.00	241,200.00	166,403.50	248,440.00
512-5103	PART TIME/TEMPORARY	113,136.92	151,740.63	185,805.00	133,166.38	185,810.00
512-5105	EDUCATION INCENTIVE	1,540.00	770.00	1,540.00	1,540.00	1,540.00
512-5108	SOCIAL SECURITY (FICA)	23,680.68	26,328.85	31,095.00	22,495.57	33,220.00
512-5111	RETIREMENT	27,330.29	27,139.95	33,375.00	23,946.44	32,820.00
512-5112	INSURANCE	38,076.69	59,484.49	66,125.00	50,509.82	64,050.00
512-5113	UNEMPLOYMENT INSURANCE	2,169.81	2,450.89	8,905.00	1,607.21	8,370.00
512-5114	WORKERS COMP	75.00	75.00	50.00	40.00	50.00
TOTAL PERSONAL SERVICES		406,011.44	465,567.81	568,095.00	399,708.92	574,300.00
OTHER SERVICES & CHARGES						
512-5310	EDUCATION AND TRAINING	716.50	1,334.50	1,486.00	1,059.00	1,486.00
512-5311	POSTAGE	87.96	99.00	0.00	0.00	75.00
512-5326	TRAVEL	586.26	2,031.92	1,990.00	1,934.13	1,536.00
512-5327	PROFESSIONAL SERVICES	3,220.80	119.40	5,150.00	5,149.10	3,500.00
512-5353	OTHER SERVICES & FEES	636.20	1,033.98	1,050.00	350.00	1,050.00
512-5357	REFUNDS	0.00	0.00	0.00	0.00	200.00
512-5360	COMPUTER MAINTENANCE	60.74	0.00	300.00	299.25	400.00
512-5371	SERVICES/MACHINERY-EQUIPMEN	623.65	967.47	500.00	499.95	1,000.00
512-5391	MISC CONTRACTUAL SERVICES	11,621.62	11,391.76	9,186.00	8,734.64	9,410.00
512-5392	MEMBERSHIPS & SUBSCRIPTIONS	491.00	305.00	335.00	334.40	435.00
TOTAL OTHER SERVICES & CHARGES		18,044.73	17,283.03	19,997.00	18,360.47	19,092.00
MATERIALS AND SUPPLIES						
512-5601	OFFICE SUPPLIES	5,922.30	8,722.27	5,540.00	3,867.99	6,500.00
512-5602	PERIODICAL SUBSCRIPTIONS	1,107.82	651.24	100.00	0.00	1,000.00
512-5603	LIBRARY BOOKS	34,978.30	37,442.92	40,000.00	16,120.82	44,000.00
512-5604	AUDIO VISUAL	9,271.57	7,439.61	7,000.00	5,525.12	4,000.00
512-5610	OTHER SUPPLIES	4,414.55	1,626.09	4,882.00	950.85	2,600.00
512-5617	PROGRAMS	1,663.92	2,054.82	1,800.00	1,197.15	1,500.00
512-5631	SMALL TOOLS EQUIPMENT	397.10	391.33	0.00	0.00	200.00
TOTAL MATERIALS AND SUPPLIES		57,755.56	58,328.28	59,322.00	27,661.93	59,800.00

512-5603 LIBRARY BOOKS

PERMANENT NOTES:

Requirement of state funding grants.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

LIBRARY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
512-5971 SERVICES/EQUIPMENT/CAPITAL	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	481,811.73	541,179.12	647,414.00	445,731.32	653,192.00

Form No. 2

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

FUND NO. 01	DEPARTMENT Library	DEPT # 512	DEPARTMENTAL REQUEST	INCLUDED IN FY27 BUDGET
ACCT CODE	*JUSTIFICATION (TYPES OF COSTS INCURRED)*		*COST*	
5310	**Education and Training** ALA and Oklahoma Library Association (OLA) annual conference registration. Tuition reimbursement for staff.		$1,486	$1,486
5311	**Postage** For items requiring return receipts, delivery confirmation, for grant applications, grant reports, ODL reports, etc.; postage and insurance for books in the Let's Talk About It, Oklahoma program.		$75	$75
5326	**Travel Reimbursement** See details on 'Travel' Form 3		$1,536	$1,536
5327	**Professional Services** Building and maintenance services.		$3,500	$3,500
5353	**Other Services & Fees** Volunteer recognition dinner for library board, Friends of the Library board, volunteers and spouses, & supplies for board meetings.		$1,050	$1,050
5357	**Refunds (Meeting Rooms)**		$200	$200
5360	**Computer Maintenance** To cover contingencies for installation of replacement computer workstations which is not covered by contract with Information Technologies, along with replacement keyboards, mouse(s), backup drives, etc. for computer equipment.		$400	$400
5371	**Services/Machinery-Equipment** Contingency for telephone repair or replace, handicapped door, network printer repair, uninterrupted power supply devices for electrical equipment, barcode scanners, safe combination, people counter at front door, etc.		$1,000	$1,000
5391	**Misc. Contractual Services** Faronics (software computer protection) annual maintenance, Biblionix automatic software, TechLogic RFID/self-check.		$9,410	$9,410
5392	**Membership & Subscriptions** See details on 'Memberships' Form 4.		$435	$435
5601	**Office Supplies** General office supplies, CD/DVD cleaning supplies, book processing		$6,500	$6,500
5602	**Periodical Subscriptions** Flipster periodical subscription service, Mustang Times and Tuttle Times.		$1,000	$1,000
5603	**Library Books** Books, including eBooks, for children, teens and adults.		$44,000	$44,000
5604	**Audio Visual** Audio books and DVDs for children, teens and adults.		$4,000	$4,000
5610	**Other Supplies** Ink Cartridges, and other General office supplies.		$2,600	$2,600
5617	**Programs** Program presenters and supplies.		$1,500	$1,500
5631	**Small Tools and Equipment** Paper cutters, pencil sharpeners, staplers, etc.		$200	$200
		Totals:	$78,892	$78,892

Prepared By: Julie Slupe, Library Director

Form No. 3

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

FUND NO.	DEPARTMENT
01	512 - Library

Position	Reason for Trip	Dates	Location	Airfare	Misc.	Mileage	Hotel	Per Diem Meals	Conference	Total
Library Director	ALA Conference	Jun-27	New Orleans, LA	$500	$0	$0	$800	$236	$0	$1,536
										-
				$500	$0	$0	$800	$236	$0	$1,536

PREPARED BY: Julie Slupe, Library Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 512 - Library

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Julie Slupe/Director	Ok. Lib. Association	Library Professional Organization for Oklahoma.	$121
Michelle Ferguson/Librarian	Ok. Lib. Association	Library Professional Organization for Oklahoma.	99
Julie Slupe/Director	Am. Lib. Association	National Professional Organizations with Emphasis on Library Management.	215
PREPARED BY:	Julie Slupe, Library Director		$435

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

PARKS AND RECREATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
513-5101	FULL TIME SALARIES	329,653.00	412,316.85	515,210.00	379,475.91	525,515.00
513-5102	OVERTIME/HOLIDAY PAY	2,445.03	2,120.24	6,000.00	2,577.74	6,000.00
513-5103	PART TIME/TEMPORARY	545,243.55	528,062.38	605,825.00	426,378.40	539,500.00
513-5105	EDUCATION INCENTIVE	1,420.00	1,420.00	2,070.00	2,070.00	2,070.00
513-5108	SOCIAL SECURITY (FICA)	66,528.98	72,522.31	80,645.00	61,054.87	40,820.00
513-5111	RETIREMENT	55,472.24	55,285.22	71,750.00	51,120.33	71,600.00
513-5112	INSURANCE	80,515.16	82,654.22	100,575.00	69,499.07	136,150.00
513-5113	UNEMPLOYMENT INSURANCE	6,283.18	6,639.12	10,605.00	4,773.32	10,855.00
513-5114	WORKERS COMP	1,700.00	1,600.00	1,600.00	1,330.00	1,700.00
TOTAL PERSONAL SERVICES		1,089,261.14	1,162,620.34	1,394,280.00	998,279.64	1,334,210.00
OTHER SERVICES & CHARGES						
513-5301	ADULT PROGRAM	6,686.62	7,063.01	7,000.00	4,348.98	7,000.00
513-5302	SPECIAL EVENTS	9,961.28	10,019.22	10,110.00	10,010.00	12,000.00
513-5303	CLASSES AND ACTIVITIES	1,019.64	0.00	1,450.00	0.00	1,450.00
513-5309	EDUCATION/TRAINING IN HOUSE	0.00	0.00	2,500.00	0.00	2,500.00
513-5310	EDUCATION AND TRAINING	3,435.00	2,985.00	4,075.00	860.91	4,075.00
513-5312	TELEPHONE	0.00	5,686.10	5,630.00	4,546.63	5,630.00
513-5326	TRAVEL	3,875.88	4,013.60	6,675.00	1,527.24	6,675.00
513-5327	PROFESSIONAL SERVICES	27,146.66	23,048.00	23,550.00	23,048.00	23,550.00
513-5341	PRINTING	458.37	0.00	500.00	298.94	500.00
513-5353	OTHER SERVICES & FEES	5,093.95	3,141.62	3,500.00	3,041.95	3,500.00
513-5357	REFUNDS	5,694.00	8,499.75	4,000.00	3,507.50	1,000.00
513-5360	COMPUTER MAINTENANCE	21,052.87	22,243.71	24,690.00	17,852.70	24,700.00
513-5362	ELECTRICITY	40,746.85	42,381.16	48,000.00	32,893.22	48,000.00
513-5371	SERVICES/MACHINERY-EQUIP	3,290.32	5,966.84	6,293.00	4,022.39	5,000.00
513-5392	MEMBERSHIPS & SUBSCRIPTIONS	2,079.99	2,075.00	2,370.00	1,775.00	2,370.00
TOTAL OTHER SERVICES & CHARGES		130,541.43	137,123.01	150,343.00	107,733.46	147,950.00
MATERIALS AND SUPPLIES						
513-5601	OFFICE SUPPLIES	4,312.40	4,710.99	5,000.00	3,032.35	6,000.00
513-5605	PARK SUPPLIES	1,984.46	2,993.99	5,000.00	1,817.50	4,000.00
513-5610	OTHER SUPPLIES	3,009.34	4,226.11	6,000.00	474.84	6,000.00
513-5611	UNIFORMS	0.00	0.00	750.00	0.00	750.00
513-5613	FUEL, OIL & LUBRICANTS	2,325.63	2,775.90	3,000.00	1,340.25	3,000.00
513-5615	CHILDCARE	484.10	595.89	500.00	219.87	500.00
513-5617	YOUTH PROGRAMS	15,051.99	15,183.42	16,000.00	7,957.91	16,000.00
513-5618	SENIOR PROGRAMS	3,543.65	5,053.48	5,000.00	3,489.03	5,000.00
513-5619	INDOOR SPORTS	4,417.90	3,707.93	5,000.00	4,714.77	5,000.00
513-5621	VEHICLE REPAIR & MAINT	2,348.77	2,169.30	4,000.00	677.91	4,000.00
513-5631	SMALL TOOLS & EQUIPMENT	198.38	340.07	700.00	24.08	700.00
TOTAL MATERIALS AND SUPPLIES		37,676.62	41,757.08	50,950.00	23,748.51	50,950.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

PARKS AND RECREATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
513-5971 SERVICES/EQUIPMENT/CAPITAL	1,163.15	652.68	0.00	0.00	0.00
TOTAL CAPITAL	1,163.15	652.68	0.00	0.00	0.00
TOTAL PARKS AND RECREATION	1,258,642.34	1,342,153.11	1,595,573.00	1,129,761.61	1,533,110.00

2026 - 2027 FISCAL BUDGET

SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 01	DEPARTMENT Parks and Recreation	DEPT # 513	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		Individual item Cost	Total Fund Cost
5301	**Adult Programs** Health and fitness fair, mystery dinner, adult classes, stroller class, personal trainer, fitness courses supplies & equipment, couch to 5k classes, fun run and 5k.		$ 7,000	$ 7,000
5302	**Special Events** Dad and Daughter Dance, Seussville, Easter Event & Egg Hunts, Mother Daughter Movie in the Park, Spooktacular, Tree Fest & other events.		$ 12,000	$ 12,000
5303	**Classes and Activities** ARC babysitting course and CPR classes.		$ 1,450	$ 1,450
5309	**Education/Training In House** Customer service training DHS Training for for childcare workers, and department training.		$ 2,500	$ 2,500
5310	**Education and Training: Ref. Travel Form** NRPA Conference, ORPS Conference.		$ 4,075	$ 4,075
5312	**Telephone/TV/Radio** Phones/hot Spots, cable television for fitness equipment.		$ 5,630	$ 5,630
5326	**Travel Reimbursement: Ref. Travel Form** NRPA Conference		$ 6,675	$ 6,675
5327	**Professional Services** Hanging of Christmas lights for gazebo, building, and tree for Christmas.		$ 23,550	$ 23,550
5341	**Printing and Advertising** Flyers/inserts, contracts, forms, brochure 1x per year printing costs.		$ 500	$ 500
5353	**Other Services** Western Days portable toilets rentals, coffee, storage for youth programs .		$ 3,500	$ 3,500
5357	**Refunds** Room rental and program refunds.		$ 1,000	$ 1,000
5360	Computer Maintenance Software for 'CivicRec', 'Canva', 'Eventective', 'Adobe', 'Reach' and other misc. software.		$ 24,700	$ 24,700
5362	**Electricity** Electricity for parks.		$ 48,000	$ 48,000
5371	**Services/Machinery** Miscellaneous service game room, signs, fitness equipment agreement & repairs.		$ 5,000	$ 5,000
5392	**Membership** ORPS, NRPA memberships, Kid check subscription, OK Aquatic Committee.		$ 2,370	$ 2,370
	Sub-total		$ 147,950	$ 147,950

5601	**Office Supplies** Key scans cards, ID cards, binders, laminating supplies, card stock, sign boards, posters, and banners.	$	6,000	$	6,000
5605	**Park supplies** WHP Bathroom supplies, toilet paper, paper towels and cleaners.	$	4,000	$	4,000
5610	**Other Supplies** Babysitting room, department first aid supplies, game room items, rock wall rope, harness, and basketballs.	$	6,000	$	6,000
5611	**Uniforms** T-shirts for part-time/full-time staff and badges.	$	750	$	750
5613	**Fuel, Oil, Lubricants** Department vehicles such as after school van, senior van and department car.	$	3,000	$	3,000
5615	**Childcare Programs**	$	500	$	500
5617	**Youth Programs** Field trips, supplies (crafts, balls, etc.), camp and staff shirts, whistles/lanyards, bus costs, crafts, snacks, cups, cell phones, mini-camp supplies, one-day activities, and break camps.	$	16,000	$	16,000
5618	**Senior Programs** Coffee, trips, pizza day, music programs, door prizes, special events and misc. supplies.	$	5,000	$	5,000
5619	**Indoor Sports** Basketball leagues, volleyball, programs, and youth basketball.	$	5,000	$	5,000
5621	**Vehicle Repair & Maintenance** Tires, upkeep and repairs.	$	4,000	$	4,000
5631	**Small Tools & Equipment** Cable, walkie talkies, step stools, and climbing wall.	$	700	$	700
	Grand Total	$	198,900	$	198,900

Prepared By: Nic Bailey , Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR EDUCATION & TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	513 - Parks & Recreation

Position	Reason for Trip	Dates	Location	Airfare	Mileage	Hotel	Meals	Conference	Other	Total
Director	NRPA Conference	9/29 - 10/1	Philadelphia, PA	$450	$0	$1,000	$177	$775	$400	$2,802
Assistant Director	NRPA Conference	9/29 - 10/1	Philadelphia, PA	450	-	1,000	177	775	-	2,402
Program Coordinator	NRPA Conference	9/29 - 10/1	Philadelphia, PA	450	-	1,000	177	775	-	2,402
Staff	ORPS Conference	TBD	TBD	-	-	1,040	354	1,750	-	3,144
				$1,350	$0	$4,040	$885	$4,075	$400	$10,750

Prepared By: Nic Bailey , Parks & Recreation Director

FORM 4

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FUND NO. 01 - General Fund
DEPARTMENT 513 - Parks & Recreation

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP		COST
Staff	Oklahoma Recreation and Park Association	State Association	$	300
Staff	National Parks and Recreation Association	National Association		700
Staff	Kid Check	Check-in System for Child Care Areas		900
Staff	Oklahoma Aquatic Committee	State Association		300
Staff	Sam's Club Membership	Discount shopping		110
Staff	Costco Membership	Discount shopping		60
PREPARED BY:	Nic Bailey , Parks & Recreation Director		TOTAL COSTS: $	2,370

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
515-5311	POSTAGE	8,507.98	12,185.12	16,200.00	9,647.31	15,000.00
515-5312	TELEPHONE/INTERNET	114,995.97	113,667.64	160,000.00	78,043.10	60,000.00
515-5313	COPIER	30,733.88	28,022.16	30,000.00	20,342.14	30,000.00
515-5317	ELECTIONS	3,912.06	0.00	25,000.00	8,099.57	2,000.00
515-5318	ACOG	12,980.00	13,707.00	16,100.00	15,749.00	18,000.00
515-5323	OKLAHOMA MUNICIPAL LEAGUE	18,944.56	21,189.51	21,450.00	21,427.48	22,000.00
515-5327	PROFESSIONAL SERVICES	3,750.00	3,875.00	7,000.00	3,975.00	4,000.00
515-5341	PRINTING	1,467.48	2,202.36	4,000.00	0.00	2,000.00
515-5350	GENERAL LIABILITY INSURANCE	84,689.25	112,066.09	156,562.00	155,985.00	175,000.00
515-5351	AUTO INSURANCE	23,349.75	26,999.91	25,000.00	25,000.00	27,000.00
515-5353	OTHER SERVICES & FEES	25,102.75	34,373.93	41,500.00	31,461.17	36,000.00
515-5355	BUILDING & PROPERTY INSUR	151,967.00	187,151.00	225,438.00	225,438.00	250,000.00
515-5356	PUBLIC OFFICIALS LIAB	769.38	769.38	800.00	769.38	800.00
515-5358	INNOVATION FUND	4,483.65	0.00	10,000.00	0.00	0.00
515-5360	ADMINISTRATIVE COMPUTER	14,822.95	14,666.76	20,800.00	12,101.75	16,000.00
515-5361	NATURAL GAS/PROPANE	2,446.43	3,079.81	4,000.00	1,835.39	4,000.00
515-5362	ELECTRICITY	19,830.33	33,005.42	30,000.00	25,101.67	30,000.00
515-5371	SERVICES/MACHINERY-EQUIPMEN	0.00	0.00	400.00	50.00	500.00
515-5390	SPAYED/NEUTERED REFUND	0.00	0.00	100.00	0.00	25.00
515-5391	MISC CONTRACTUAL SERVICES	2,940.00	3,552.00	4,000.00	2,358.00	0.00
515-5395	SILVER STAR CONTRACT PAYABL	935,718.41	916,859.08	1,016,923.00	726,047.01	1,007,000.00
515-5396	SALES TAX PAYABLE	28,955.52	16,176.32	35,000.00	8,194.79	30,000.00
515-5397	SNOW/ICE STORM EXPENSES	3,138.15	1,170.10	48,700.00	12,243.68	11,119.00
515-5398	ECONOMIC DEV INCENTIVE	232,711.69	213,231.86	245,000.00	191,138.29	190,000.00
515-5399	RESERVE EMERGENCY & SHORTFA	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		1,726,217.19	1,757,950.45	2,143,973.00	1,575,007.73	1,930,444.00

515-5311 POSTAGE

PERMANENT NOTES:
Bulk postage/postage for onsite meter/certified mailings.

515-5312 TELEPHONE/INTERNET

PERMANENT NOTES:
Annual maintenance agreement and monthly phone services.

515-5312 TELEPHONE/INTERNET

CURRENT YEAR NOTES:
Transferring from Cox Cable services to Peak Time for telephone services only.

515-5313 COPIER

PERMANENT NOTES:
Copier lease & usage agreement with Stanley Systems.

515-5317 ELECTIONS

PERMANENT NOTES:
Primary and general elections.

01 -GENERAL FUND
GENERAL GOVERNMENT
DEPARTMENT EXPENDITURES

			TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR TO DATE ACTUAL	PROPOSED BUDGET
515-5318	ACOG	PERMANENT NOTES: ACOG annual assessments & transportation fees.					
515-5323	OKLAHOMA MUNICIPAL LEAGUE	PERMANENT NOTES: OML annual service fees. Services calculated on a formula that involves municipalities population and sales tax obtained from Oklahoma Tax Commission. Provide legislature and state agencies a unified collective municipal voice.					
515-5327	PROFESSIONAL SERVICES	PERMANENT NOTES: Disclosure certificates; actuarial study; field testing, annual web hosting & support, and other professional services. GASB 75 analysis.					
515-5341	PRINTING	PERMANENT NOTES: Citation & budget books, employee forms,letterhead & envelopes.					
515-5350	GENERAL LIABILITY INSURANC	PERMANENT NOTES: General liability insurance with Oklahoma Municipal Assurance Group.					
515-5351	AUTO INSURANCE	PERMANENT NOTES: Oklahoma Municipal Assurance Group.					
515-5353	OTHER SERVICES & FEES	PERMANENT NOTES: Synchrony Bank annual membership, barricades for Western Days, Christmas lighting, code of ordinances, inmate labor, OK one call membership services, pest control service,SAM'S membership, annual web hosting, welcome signs decor, & other services.					
515-5355	BUILDING & PROPERTY INSUR	PERMANENT NOTES: Property insurance with Oklahoma Municipal Assurance Group.					
515-5356	PUBLIC OFFICIALS LIAB	PERMANENT NOTES: Public Official & Notary Bonding for the City Manager ($50,000), Finance Director ($50,000), City Clerk ($25,000), City Treasurer ($25,000), all public officials ($250), & others ($10,000).					
515-5358	INNOVATION FUND	PERMANENT NOTES: To build effective innovation within the team.					
515-5360	ADMINISTRATIVE COMPUTER	PERMANENT NOTES: Host website, court online interface, general ledger					

01 -GENERAL FUND
GENERAL GOVERNMENT
DEPARTMENT EXPENDITURES

		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
	software, and timeclock plus.					
515-5391	MISC CONTRACTUAL SERVICES CURRENT YEAR NOTES: Storage is maintained at new city site.					
515-5395	SILVER STAR CONTRACT PAYABPERMANENT NOTES: Silver Star base proposal plus maintenance caps.					
515-5396	SALES TAX PAYABLE PERMANENT NOTES: Sales tax payable on merchandise sold at ball fields, aquatic center and town center (concession stands).					
515-5398	ECONOMIC DEV INCENTIVE PERMANENT NOTES: The City may enter into sales tax rebate agreements with local businesses as allowed in the Oklahoma State Constitution, Article 10, Section 14. The sales tax rebate program allows a retail store business or developer to receive rebated sales tax in an amount up to the amount of sales tax collected on a specific retailer.					
515-5398	ECONOMIC DEV INCENTIVE CURRENT YEAR NOTES: Homeland rebate expires 10/2026.					
MATERIALS AND SUPPLIES						
515-5601	OFFICE SUPPLIES	22,147.31	13,019.20	20,000.00	10,158.12	18,000.00
515-5610	OTHER SUPPLIES	2,616.43	3,081.34	3,000.00	2,724.11	3,000.00
515-5612	CLEANING SUPPLIES	0.00	0.00	3,000.00	0.00	3,000.00
515-5615	RESALE ITEMS	0.00	754.25	1,500.00	548.53	1,000.00
515-5664	BUILDING MAINT/REPAIRS	26,751.63	30,608.04	39,200.00	6,160.80	10,000.00
TOTAL MATERIALS AND SUPPLIES		51,515.37	47,462.83	66,700.00	19,591.56	35,000.00
515-5601	OFFICE SUPPLIES PERMANENT NOTES: Central purchasing supplies.					
515-5664	BUILDING MAINT/REPAIRS PERMANENT NOTES: Plumbing services, change out ballast, and HVAC quarterly maintenance.					
TOTAL GENERAL GOVERNMENT		1,777,732.56	1,805,413.28	2,210,673.00	1,594,599.29	1,965,444.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

TRANSFERS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TRANSFERS						
516-5802	TRANSFER TO GENERAL RESERVE	94,645.22	98,021.05	100,000.00	0.00	100,000.00
516-5803	TRANSFER TO COURT FUND	15,884.14	27,595.31	25,000.00	11,810.45	25,000.00
516-5805	TRANSFER TO PARK IMPROVEMEN	5,295.00	4,725.00	6,000.00	5,070.00	6,000.00
516-5810	TRANFER TO EMPL SPENDING	50,000.00	0.00	4,000.00	0.00	4,000.00
516-5839	TRANSFER TO LIMITED PURPOSE	264,118.96	290,552.10	300,000.00	267,432.13	365,000.00
516-5868	TRANSFER TO MIA SALES TAX	14,882,378.92	15,411,042.34	15,500,000.00	13,348,642.34	16,900,000.00
TOTAL TRANSFERS		15,312,322.24	15,831,935.80	15,935,000.00	13,632,954.92	17,400,000.00

516-5802 TRANSFER TO GENERAL RESERVPERMANENT NOTES:
July 15, 2014 City Council approved Ordinance No. 1105 adding a new article VI, hotel tax, sections 106-181 thru 106-209, providing for the levying on the rental of hotel and motel rooms within the city limits, a tax of five percent (5.0%) of the room rental rate. Sections 106-202: state that all taxes collected pursuant to this article shall be deposited into the General Fund.
At the close of the fiscal year end, a transfer shall be made to earmark the funds in the General Reserve Fund.

516-5803 TRANSFER TO COURT FUND PERMANENT NOTES:
Transfer to Court Fund to cover bank and merchant fees on credit card transactions.

516-5805 TRANSFER TO PARK IMPROVEMEPERMANENT NOTES:
Transfer to Park Improvement Fund of $15 for per business permits remitted to city.

516-5839 TRANSFER TO LIMITED PURPOSPERMANENT NOTES:
10% overage of $800,000 on sales tax (ref.15-058).

516-5868 TRANSFER TO MIA SALES TAX PERMANENT NOTES:
The city levies a four cent sales tax on taxable sales within the city. The entire sales tax is recorded as revenue within the General Fund. Transfer four cents of sales tax to the Mustang Improvement Authority as required by revenue indenture. Two cents transferred back to the General Fund for daily operations.

TOTAL TRANSFERS	15,312,322.24	15,831,935.80	15,935,000.00	13,632,954.92	17,400,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

INCREASE TO FUND BALANCE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
517-5555 F.B. RESERVED FOR EMERGENCY	0.00	0.00	7,989,072.00	0.00	9,300,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	7,989,072.00	0.00	9,300,000.00

517-5555 F.B. RESERVED FOR EMERGENCPERMANENT NOTES:

Compliance with Article 10, section 26 of Oklahoma Constitution. Article 10, does not allow a city to create a new financial obligation after the beginning of the fiscal year.

Fund balance carryover reserved for accrued comp absences; contracts grant match; emergencies; and commodity increases.

TOTAL INCREASE TO FUND BALANCE	0.00	0.00	7,989,072.00	0.00	9,300,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

TOWN CENTER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
518-5101	FULL TIME SALARIES	49,072.78	54,966.04	68,785.00	47,092.69	70,850.00
518-5103	PART TIME/TEMPORARY	1,750.38	375.84	4,400.00	0.00	4,620.00
518-5105	EDUCATION INCENTIVE	770.00	770.00	770.00	770.00	770.00
518-5108	SOCIAL SECURITY (FICA)	3,352.64	3,644.06	5,430.00	3,088.14	5,840.00
518-5111	RETIREMENT	7,124.01	8,075.94	10,310.00	6,889.42	10,140.00
518-5112	INSURANCE	19,878.03	19,886.52	23,695.00	16,646.40	29,120.00
518-5113	UNEMPLOYMENT INSURANCE	261.67	276.70	980.00	148.86	890.00
518-5114	WORKERS COMP	200.00	200.00	200.00	170.00	200.00
TOTAL PERSONAL SERVICES		82,409.51	88,195.10	114,570.00	74,805.51	122,430.00
OTHER SERVICES & CHARGES						
518-5322	CLEANING EXPENSE	43,140.00	43,140.00	50,000.00	35,950.00	50,000.00
518-5353	OTHER SERVICES AND FEES	0.00	898.07	1,500.00	250.00	1,500.00
518-5361	NATURAL GAS	7,862.89	8,567.68	14,000.00	8,106.36	14,000.00
518-5362	ELECTRICITY	110,233.48	102,918.02	130,000.00	84,948.19	130,000.00
518-5371	SERVICES/MACHINERY AGREEMEN	12,445.05	14,727.64	18,050.00	3,164.96	18,000.00
TOTAL OTHER SERVICES & CHARGES		173,681.42	170,251.41	213,550.00	132,419.51	213,500.00
MATERIALS AND SUPPLIES						
518-5610	JANITORIAL SUPPLIES	39,633.92	42,703.19	47,000.00	33,639.67	40,000.00
518-5631	SMALL TOOLS & EQUIPMENT	637.44	694.98	1,500.00	135.55	1,000.00
518-5664	FACILITY MAINTENANCE	46,334.99	56,579.38	66,000.00	37,137.81	65,000.00
TOTAL MATERIALS AND SUPPLIES		86,606.35	99,977.55	114,500.00	70,913.03	106,000.00
CAPITAL						
518-5971	SERVICES/EQUIPMENT/CAPITAL	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00
TOTAL TOWN CENTER		342,697.28	358,424.06	442,620.00	278,138.05	441,930.00

2026 - 2027 FISCAL BUDGET

SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
01	Town Center	518	REQUEST	FY 27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5322	**Cleaning Expense:** Monthly cleaning company expense, carpet cleaning, strip & wax floors 1x per year, and deep clean restrooms.		$50,000	$50,000
5353	**Other Services:** Miscellaneous services for the facility.		$1,500	$1,500
5361	**Natural Gas:** Utilities.		$14,000	$14,000
5362	**Electricity:** Facility and grounds.		$130,000	$130,000
5371	**Services/Machines Agreements** Fire monitoring & inspections, elevator maintenance contract and state license, state law (annual fire inspection), miscellaneous facility service, HVAC PMA, and partition inspection.		$18,000	$18,000
5610	**Janitorial Supplies:** Monthly janitorial supplies, mops, buckets, toilet paper, paper towels, soap, disinfectant wax, buffer pads, trash/vacuum bags, brooms, light bulbs, and gym wipes.		$40,000	$40,000
5631	**Small Tools & Equipment:** Vacuums, extension cords, ladders, stools, carpet cleaner, wall mounts, tools and supplies, shower curtains, paint and supplies, corner covers, and miscellaneous tools.		$1,000	$1,000
5664	**Facility Maintenance:** Electrical, plumbing, HVAC, other miscellaneous repairs, handicap door repairs, video/audio, partition repairs, kitchen repairs, and fire alarm.		$65,000	$65,000
	Grand Total		$319,500	$319,500

Prepared By: Nic Bailey, Parks & Recreation Director

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

BALL COMPLEX

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
519-5101	FULL TIME SALARIES	95,987.78	113,522.66	128,895.00	91,678.51	134,100.00
519-5102	OVERTIME/HOLIDAY PAY	2,938.82	2,084.95	4,000.00	754.08	4,000.00
519-5103	PART TIME SALARIES	158,335.12	157,972.53	235,100.00	131,378.03	168,800.00
519-5105	EDUCATION INCENTIVES	470.00	470.00	470.00	470.00	470.00
519-5108	SOCIAL SECURITY (FICA)	19,710.39	20,943.56	27,670.00	16,897.03	23,240.00
519-5111	RETIREMENT	13,910.37	15,824.80	18,025.00	13,315.52	19,000.00
519-5112	INSURANCE	22,524.00	24,759.96	35,670.00	24,931.80	43,850.00
519-5113	UNEMPLOYMENT INSURANCE	2,134.84	2,132.90	6,420.00	1,454.17	5,845.00
519-5114	WORKERS COMP	800.00	800.00	700.00	580.00	800.00
TOTAL PERSONAL SERVICES		316,811.32	338,511.36	456,950.00	281,459.14	400,105.00
OTHER SERVICES & CHARGES						
519-5309	EDUCATION - IN HOUSE	0.00	0.00	350.00	0.00	1,350.00
519-5310	EDUCATION AND TRAINING	715.00	500.00	850.00	781.50	525.00
519-5326	TRAVEL	1,177.09	1,519.03	2,072.00	1,574.72	1,977.00
519-5327	PROFESSIONAL SERVICES	2,556.00	2,514.90	5,500.00	2,269.00	5,500.00
519-5340	SANCTION FEES	480.00	480.00	2,000.00	0.00	2,000.00
519-5353	OTHER SERVICES & FEES	3,380.39	288.00	8,000.00	2,187.31	8,000.00
519-5360	COMPUTER MAINTENANCE & FEES	6,265.02	7,391.65	8,000.00	5,283.36	8,000.00
519-5362	ELECTRICITY	43,163.38	45,071.00	48,000.00	28,116.39	48,000.00
519-5381	EQUIPMENT RENTAL	0.00	0.00	250.00	0.00	250.00
519-5391	MISC CONTRACTUAL SERVICES	1,065.00	2,935.41	4,000.00	2,337.64	4,000.00
519-5392	MEMBERSHIPS & SUBSCRIPTIONS	0.00	150.00	250.00	0.00	155.00
TOTAL OTHER SERVICES & CHARGES		58,801.88	60,849.99	79,272.00	42,549.92	79,757.00
MATERIALS AND SUPPLIES						
519-5610	OTHER SUPPLIES	4,477.57	12,246.67	10,000.00	5,010.87	10,000.00
519-5612	JANITORIAL SUPPLIES	13,555.78	11,391.40	11,000.00	7,148.59	13,000.00
519-5613	FUEL, OIL, & LUBRICANTS	8,582.41	7,136.23	10,000.00	4,645.57	10,000.00
519-5615	RESALE ITEMS	2,686.78	0.00	3,500.00	3,124.00	3,500.00
519-5616	CONCESSION SUPPLIES	231,337.92	211,233.54	180,000.00	119,572.48	180,000.00
519-5617	CONCESSION EQ, REP, & RENTA	5,821.63	5,658.89	9,000.00	4,602.39	9,000.00
519-5621	EQUIP, REPAIR AND MAINT.	26,510.94	31,076.95	15,000.00	11,438.00	15,000.00
519-5663	FIELD MAINTENANCE SUPPLIES	46,095.21	32,955.20	43,000.00	25,471.47	43,000.00
TOTAL MATERIALS AND SUPPLIES		339,068.24	311,698.88	281,500.00	181,013.37	283,500.00
TOTAL BALL COMPLEX		714,681.44	711,060.23	817,722.00	505,022.43	763,362.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 01	DEPARTMENT Ball Complex	DEPT # 519	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5309	**Education in House**		$1,350	$1,350
5310	**Education and Training** State conference for full time staff (Reference Form 3-Travel).		$525	$525
5326	**Travel** State conference for full time staff (Reference Form 3-Travel).		$1,977	$1,977
5327	**Professional Services:** UIC fee's for softball and football, POS software, training, and annual support.		$5,500	$5,500
5340	**Sanction Fees:** Softball, flag football, and basketball.		$2,000	$2,000
5353	**Other Services/Fees:** Winterize WHP concessions, restrooms, de-winterize, ice machine service, miscellaneous concession & restroom repairs, and 'When to Work' website.		$8,000	$8,000
5360	**Computer Maintenance:** Fees are charged on concession food to cover 405 Technology Solutions fees.		$8,000	$8,000
5362	**Electricity:** Baseball & softball fields.		$48,000	$48,000
5381	**Equipment Rental:** Sod cutter rental.		$250	$250
5391	**Misc. Contract Services:** Scoreboards, irrigation, laser leveling & lip removal.		$4,000	$4,000
5392	**Memberships & Subscriptions**		$155	$155
5610	Other Supplies: Outdoor sports: trophies, T-shirts, chalk, and logo painting.		$10,000	$10,000
5612	**Janitorial Supplies:** For concessions.		$13,000	$13,000
5613	**Fuel, Oil, Lubricants:** Four wheelers, ground covering vehicles.		$10,000	$10,000
5615	**Resale Items:** Softballs & equipment.		$4,000	$3,500
5616	**Concession Supplies:** Food and beverages.		$180,000	$180,000
5617	**Concession Equipment Repairs & Rentals:** Electrical and freezer repairs winterize ice machines.		$9,000	$9,000
5621	**Equipment Repair/Maintenance:** Scoreboard parts, John Deere parts, weed eaters, blowers, water jugs, fence/gate hinges, irrigation, and miscellaneous repairs.		$15,000	$15,000
5663	**Field Maintenance Supplies:** Softball lights repair, soccer/WHP fertilizer, infield products, mound covers, miscellaneous supplies (hand tools, water hoses, zip ties), chemicals, paint and other.		$43,000	$43,000
	Grand Total		$363,757	$363,257

Prepared By: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	519 - Ball Complex

Position	Reason for Trip	Dates	Location	Airfare	Mileage	Hotel	Meals	Conference	Other	Total
Sports Coordinator	Sports Field Manager's Association Conference	February1-4, 2027	Tampa, Florida	$600	$0	$1,200	$177	$525	$0	$2,502
				$600	$0	$1,200	$177	$525	$0	$2,502

Prepared By: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 519 - Ball Complex

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Sports Coordinator	Sports Field Management Association	National Association	$155
PREPARED BY:	Nic Bailey, Parks & Recreation Director	TOTAL COSTS:	$155

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

AQUATICS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
520-5101	FULL TIME SALARIES	8,877.33	64,041.85	112,610.00	69,728.70	112,600.00
520-5102	OVERTIME/HOLIDAY PAY	631.37	1,072.71	2,500.00	1,017.05	2,500.00
520-5103	PART TIME/TEMPORARY	197,972.42	202,831.28	245,065.00	134,377.12	235,510.00
520-5108	SOCIAL SECURITY (FICA)	15,395.03	22,760.81	27,965.00	15,723.70	26,825.00
520-5111	RETIREMENT	1,633.43	7,040.41	9,820.00	7,662.72	14,360.00
520-5112	INSURANCE	11,597.90	14,368.30	19,790.00	13,903.00	22,520.00
520-5113	UNEMPLOYMENT INSURANCE	2,058.18	2,434.13	12,260.00	1,709.51	12,700.00
520-5114	WORKERS COMP	200.00	200.00	200.00	170.00	200.00
TOTAL PERSONAL SERVICES		238,365.66	314,749.49	430,210.00	244,291.80	427,215.00
OTHER SERVICES & CHARGES						
520-5302	SPECIAL EVENTS	624.70	443.09	700.00	469.14	700.00
520-5309	EDUCATION/IN HOUSE TRAINING	1,196.00	1,436.00	2,000.00	0.00	2,000.00
520-5310	EDUCATION AND TRAINING	170.00	2,415.30	1,200.00	0.00	750.00
520-5326	TRAVEL	241.82	826.00	963.00	0.00	786.00
520-5353	OTHER SERVICES AND FEES	1,668.82	3,147.35	4,100.00	1,800.00	4,100.00
520-5360	COMPUTER MAINTENANCE	1,589.29	1,589.29	1,600.00	1,589.29	1,600.00
520-5362	ELECTRICITY	8,860.72	11,600.21	13,000.00	7,979.41	13,000.00
520-5371	SERVICES AND MACHINERY	52,134.87	9,568.29	15,000.00	2,495.09	15,000.00
520-5392	MEMBERSHIPS & SUBSCRIPTIONS	0.00	0.00	100.00	0.00	100.00
TOTAL OTHER SERVICES & CHARGES		66,486.22	31,025.53	38,663.00	14,332.93	38,036.00
MATERIALS AND SUPPLIES						
520-5605	CHEMICAL SUPPLIES	19,620.03	25,510.97	25,000.00	9,656.16	25,000.00
520-5610	OTHER SUPPLIES	8,187.90	2,189.24	2,000.00	477.78	2,000.00
520-5611	UNIFORMS	724.04	750.00	750.00	0.00	750.00
520-5613	FUEL, OIL, LUBRICANTS	0.00	0.00	50.00	0.00	50.00
520-5614	CLEANING SUPPLIES	1,800.70	1,699.39	1,750.00	292.54	1,750.00
520-5619	T-SHIRTS & TROPHIES	592.51	385.28	750.00	0.00	750.00
520-5631	SMALL TOOLS/EQUIPMENT	1,421.16	4,060.52	5,000.00	137.92	5,000.00
TOTAL MATERIALS AND SUPPLIES		32,346.34	34,595.40	35,300.00	10,564.40	35,300.00
TOTAL AQUATICS		337,198.22	380,370.42	504,173.00	269,189.13	500,551.00

2026 - 2027 FISCAL YEAR BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 01	DEPARTMENT Aquatics	DEPT # 520	DEPARTMENTAL REQUEST	INCLUDED IN FY27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
	Personal Services Category:			
5103	**Uniform Reimbursement:** Swimsuit reimbursement for Aquatic Staff		$2,200	$2,200
	Additional Payroll Costs:		$2,200	$2,200
	**********			
5302	**Special Events:** Late night swim, junior guard events, and Monday nights.		$700	$700
5309	**Education/In House Training :** Certifications for lifeguards, swim instructors, and instructors		$2,000	$2,000
5310	**Education and Training:** For managers, training and conference See Form 3 'Travel'.		$1,200	$750
5326	**Travel:** Aquatic conference See Form 3 'Travel'.		$963	$786
5353	**Other Services & Fees:** OK State License, rental of facility for training, lifeguard games registration, scheduling and splash radio.		$4,100	$4,100
5360	**Computer Maintenance:**		$1,600	$1,600
5362	**Electricity:** Pool utilities.		$13,000	$13,000
5371	**Services and Machinery:** Pump repairs, opening and winterizing of plumbing and concession, umbrella repairs, misc. small repairs, opening of pool, pre-season repairs, and inspection of slide		$15,000	$15,000
5392	**Memberships & Subscriptions**		$100	$100
5405	Chemical Supplies - Chlorine, acid, & testing supplies		$25,000	$25,000
5610	**Other Supplies** - Daycare bands, first aid supplies, swim diapers, and other misc. office and concession stand supplies		$2,000	$2,000
5611	**Uniforms:** Whistles, lanyards, miscellaneous equipment for pool staff		$750	$750
5613	**Fuel:** Transportation of concession supplies and for power washer		$50	$50
5614	**Cleaning Supplies:** Hoses, nozzles, brushes, sprayers, squeegees, brooms, & misc. cleaning solutions and supplies		$1,750	$1,750
5619	**Program Supplies:** Swim team medals, ribbons, & swim team caps		$750	$750
5631	**Small Tools and Equipment:** Rescue tubes, safety ropes, supplies for opening, swim lesson equipment, life jackets, signage, and table umbrella replacement		$5,000	$5,000
Prepared By:	Nic Bailey, Parks & Recreation Director		$73,963	$73,336

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	520 - Aquatics

Position	*Reason for Trip*	*Dates*	*Location*	*Airfare*	*Mileage*	*Hotel*	*Meals*	*Conference*	Total
Aquatic & Special Event Manager	State Conference	TBD	TBD	$0	$50	$200	$59	$300	$609
Aquatic & Special Event Manager	Aquatic Conference	TBD	TBD	0	50	250	177	450	927
				$0	$100	$450	$236	$750	$1,536

Prepared By: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 520 - Aquatics

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Staff	Association of Aquatic Professionals		$ 100

PREPARED BY: Nic Bailey, Parks & Recreation Director

TOTAL COSTS: $ 100

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

FINANCE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
521-5101	FULL TIME SALARIES	522,419.99	577,250.58	805,700.00	531,362.24	536,760.00
521-5105	EDUCATION INCENTIVE	2,240.00	2,240.00	2,060.00	2,060.00	2,060.00
521-5108	SOCIAL SECURITY (FICA)	39,032.19	43,550.66	57,610.00	38,729.17	41,220.00
521-5111	RETIREMENT	73,904.33	82,264.22	102,350.00	71,521.60	74,745.00
521-5112	INSURANCE	87,968.05	85,883.64	103,130.00	75,551.04	132,970.00
521-5113	UNEMPLOYMENT INSURANCE	2,190.49	2,540.31	6,770.00	1,278.44	6,000.00
521-5114	WORKERS COMP	600.00	500.00	500.00	420.00	150.00
TOTAL PERSONAL SERVICES		728,355.05	794,229.41	1,078,120.00	720,922.49	793,905.00
OTHER SERVICES & CHARGES						
521-5310	EDUCATION AND TRAINING	2,085.00	1,569.75	3,490.00	389.00	1,975.00
521-5325	MILEAGE REIMBURSEMENT	0.00	0.00	100.00	0.00	0.00
521-5326	TRAVEL	5,131.54	629.10	4,298.00	69.00	3,912.00
521-5327	PROFESSIONAL SERVICES	20,110.00	13,270.00	31,000.00	22,915.00	15,000.00
521-5331	ADVERTISING/LEGALS	0.00	0.00	50.00	0.00	50.00
521-5341	PRINTING	3,000.13	1,705.61	4,900.00	2,031.31	3,000.00
521-5353	OTHER SERVICES & FEES	21,300.03	22,628.74	28,000.00	23,371.02	26,000.00
521-5355	BANK FEES	25,286.78	30,178.25	27,000.00	22,635.86	30,000.00
521-5371	SERVICES/MACHINERY-EQUIPMEN	0.00	2,689.64	1,000.00	0.00	1,000.00
521-5392	MEMBERSHIPS & SUBSCRIPTIONS	1,448.74	1,117.60	2,950.00	1,381.28	1,395.00
TOTAL OTHER SERVICES & CHARGES		78,362.22	73,788.69	102,788.00	72,792.47	82,332.00
MATERIALS AND SUPPLIES						
521-5601	OFFICE SUPPLIES	30.98	0.00	500.00	368.85	500.00
521-5610	OTHER SUPPLIES	270.61	0.00	500.00	311.24	300.00
521-5613	FUEL, OIL & LUBRICANTS	256.43	252.48	700.00	437.20	500.00
521-5621	VEHICLE REPAIR & MAINT	0.00	1,742.88	800.00	157.99	2,000.00
521-5631	SMALL TOOLS/EQUIPMENT	263.98	825.39	0.00	0.00	500.00
TOTAL MATERIALS AND SUPPLIES		822.00	2,820.75	2,500.00	1,275.28	3,800.00
CAPITAL						
521-5971	SERVICES/EQUIPMENT/CAPITAL	773.99	0.00	0.00	0.00	100.00
TOTAL CAPITAL		773.99	0.00	0.00	0.00	100.00
TOTAL FINANCE		808,313.26	870,838.85	1,183,408.00	794,990.24	880,137.00

01	Finance	521	REQUEST	FY27 BUDGET
ACCT CODE	*JUSTIFICATION (TYPES OF COSTS INCURRED)*		*COST*	
5310	**Education and Training (Conferences)** Tuition Reimbursement, OMCTFOA Spring conference, OMC&T Academy; & OMCCA (Court) See details on 'Travel' form.		$1,975	$1,975
5325	**Mileage Reimbursement** See details on 'Travel' form.		$0	$0
5326	**Travel Reimbursement** See details on 'Travel' form.		$3,912	$3,912
5327	**Professional Services** ACFR review; GASB compliance and financial consulting (new regulations); GASB 75 actuarial study; auditor comfort opinion ($500 auditor's opinion) & interpreter court services.		$15,000	$15,000
5331	**Advertising/Legal** Publication notices (legal ads).		$50	$50
5341	**Printing** Letterhead, business cards, fall/spring clean up flyers, citation books & envelopes, cash receipts, compliance notices, 1099/W2 forms & checks.		$3,000	$3,000
5353	**Other Services & Fees** Annual maintenance GL, PO, FA modules ($11k); court maintenance fees ($12k), court interface ($1k), document shredding, technical software support and installs.		$26,000	$26,000
5355	**Bank Fees** Merchant statement fees, analysis fees, check orders, and stop pays. Incode forced 3rd party gateway to Open Edge.		$30,000	$30,000
5371	**Services/Machinery-Equipment** Sorter/inserter billing leases; SUV vehicle repairs repairs; maintenance on receipt printers/copiers. Repairs to computers, receipt machines, surge protectors, printers, copiers, data lines, and hand-held's.		$1,000	$1,000
5392	**Membership & Subscriptions** See details on 'Memberships' torm.		$1,395	$1,395
5601	**Office Supplies** Supplies used for day-to-day operations.		$500	$500
5610	**Other Supplies** Payroll and other checks; self-inking, stamps; and shredder oil.		$300	$300
5613	**Fuel, Oil & Lubricants** Fuel for departmental vehicle.		$500	$500
5621	**Vehicle Repair & Maintenance** Repairs & maintenance.		$2,000	$2,000
5631	**Small Tools/Equipment** Replacement of small tools.		$500	$500
5971	**Equipment** Replacement of machinery & equipment		$100	$100
	Grand Total		$86,232	$86,232

Prepared By: Kelly Walbaum, Finance Director

Form No. 3

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

FUND NO.	DEPARTMENT
01	521 - Finance

Position	*Reason for Trip*	Dates	Location	Airfare	Misc.	Mileage	Hotel	Per Diem Meals	Conference	Total
City Treasurer	Tuition Reimbursement	NA	Mid-America	0	2,100	0	0	0	0	2,100
Finance Director	OMCTFOA - Spring (4-day)	Mar-26	Stillwater, OK	0	0	0	650	236	250	1,136
Finance Director	Web-Seminar (GFOA)	NA	NA	0	0	0	0	0	1000	1,000
Court Clerk	OMCCA Court - Spring (4-day)	Jun-26	Stillwater, OK	0	0	0	650	236	425	1,311
Court Clerk	Workshops for OMCCA	Varies	Varies	0	0	0	0	0	150	150
Deputy Court Clerk	Workshops for OMCCA	Varies	Varies	0	0	0	0	0	150	150
Finance Staff	Pike pass	NA	NA	0	40	0	0	0	0	40
				$0	$2,140	$0	$1,300	$472	$1,975	$5,887

Prepared By: Kelly Walbaum, Finance Director

FORM 4

2026 - 2027 Fiscal Budget
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FUND NO. 01 - General Fund
DEPARTMENT 521 - Finance

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Finance Director	GFOA Membership	Annual dues for certification	$ 100
Finance Director	Oklahoma Municipal Clerks/Treasurer Financial Officers Association	Annual dues for certification	55
City Treasurer	Association of Public Treasurers US & Canada	Membership dues	75
City Treasurer	Oklahoma Municipal Clerks/Treasurer Financial Officers Association	Annual dues for certification	50
City of Mustang	Government Finance Officers Association	Annual requirement to receive city's GFOA Award	200
City of Mustang	Government Finance Officers Association	Annual city's GFOA achievement award	590
City of Mustang	Government Finance Officers Association	Application Fee	95
Court Clerk	Oklahoma Municipal Court Clerk Association	Membership for certification	55
Deputy Court Clerk	Secretary of State - Every 3 years - renewal	Notary publication fee	120
Deputy Court Clerk	Oklahoma Municipal Court Clerk Association	Membership for certification	55
PREPARED BY:	Kelly Walbaum, Finance Director	TOTAL COSTS:	$ 1,395

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
531-5101	FULL TIME SALARIES	375,883.01	435,022.30	502,650.00	345,516.76	422,650.00
531-5102	OVERTIME/HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00
531-5103	PART TIME/TEMPORARY	14,741.17	19,768.63	33,025.00	34,107.83	41,460.00
531-5105	EDUCATION INCENTIVE	3,130.00	2,360.00	1,710.00	1,710.00	1,710.00
531-5108	SOCIAL SECURITY (FICA)	29,456.46	34,143.50	41,395.00	28,564.40	35,635.00
531-5111	RETIREMENT	49,562.19	57,324.20	68,780.00	46,223.03	61,760.00
531-5112	INSURANCE	68,065.99	72,814.38	94,140.00	55,709.41	97,225.00
531-5113	UNEMPLOYMENT INSURANCE	1,671.25	1,886.79	5,925.00	1,356.39	5,250.00
531-5114	WORKERS COMP	900.00	800.00	700.00	580.00	800.00
TOTAL PERSONAL SERVICES		543,410.07	624,119.80	748,325.00	513,767.82	666,490.00
OTHER SERVICES & CHARGES						
531-5310	EDUCATION/TRAINING	2,254.75	1,873.00	2,600.00	979.00	2,600.00
531-5312	CELL PHONE	2,248.09	2,247.52	2,600.00	1,629.75	2,600.00
531-5326	TRAVEL	0.60	398.51	2,210.00	126.82	2,210.00
531-5330	MOWING SERVICES	28,231.00	32,103.20	58,000.00	13,784.00	8,000.00
531-5341	PRINTING	1,139.93	0.00	1,200.00	778.01	1,200.00
531-5353	OTHER SERVICES & FEES	8,618.15	7,571.37	8,000.00	3,721.48	8,000.00
531-5360	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	28,000.00
531-5365	OEM - 911 MANAGEMENT AUTHOR	0.00	0.00	47,810.00	0.00	0.00
531-5371	SERVICES/MACHINERY-EQUIPMEN	0.00	0.00	300.00	0.00	300.00
531-5392	MEMBERSHIPS & SUBSCRIPTIONS	2,006.50	1,985.00	2,420.00	1,390.00	2,385.00
TOTAL OTHER SERVICES & CHARGES		44,499.02	46,178.60	125,140.00	22,409.06	55,295.00
MATERIALS AND SUPPLIES						
531-5601	OFFICE SUPPLIES	1,495.14	951.12	1,200.00	559.87	1,200.00
531-5609	PUBLICATIONS	529.90	513.70	2,000.00	1,230.60	1,000.00
531-5610	OTHER SUPPLIES	774.80	246.84	800.00	359.36	800.00
531-5611	UNIFORMS	946.99	1,153.94	1,200.00	790.00	1,200.00
531-5613	FUEL, OIL & LUBRICANTS	5,126.79	4,850.85	6,000.00	3,811.13	6,000.00
531-5621	VEHICLE REPAIR & MAINT	2,259.12	1,772.26	1,400.00	179.99	2,400.00
531-5631	SMALL TOOLS/EQUIPMENT	268.78	203.10	500.00	135.16	500.00
TOTAL MATERIALS AND SUPPLIES		11,401.52	9,691.81	13,100.00	7,066.11	13,100.00
TOTAL COMMUNITY DEVELOPMENT		599,310.61	679,990.21	886,565.00	543,242.99	734,885.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
01	Community Development	531	REQUEST	FY27 BUDGET
ACCT CODE	*JUSTIFICATION (TYPES OF COSTS INCURRED)*		*COST*	
5310	**Education/Training** Various fees for the classes, seminars and workshops that allow department personnel to earn the continuing education units necessary to retain OCIB, ODEQ, APA, OWRB and ODOC licensing and accreditation.		$2,600	$2,600
5312	**Telephone** Funds cover department's mobile phones and field internet service.		$2,600	$2,600
5326	**Travel Reimbursement** See details on 'Travel' form.		$2,210	$2,210
5330	**Mowing Services** Includes ALL abatement costs (mowing, trash removal and more).		$8,000	$8,000
5341	**Printing** Cost of printing business forms, & cards.		$1,200	$1,200
5353	**Other Services & Fees** This account funds fees paid to the OUBCC.		$8,000	$8,000
5360	**Computer Maintenance** GovWell- Community Development software annual subscription fee.		$28,000	$28,000
5371	**Services/Machinery - Equipment** Equipment for our inspectors.		$300	$300
5392	Memberships & Subscriptions See details on 'Membership & Subscriptions' form.		$2,385	$2,385
5601	**Office Supplies** Printer cartridges, paper, & envelopes.		$1,200	$1,200
5609	**Publications** Required public notices are paid from this account.		$1,000	$1,000
5610	**Other Supplies** For uncategorized expenses.		$800	$800
5611	**Uniforms** Annual allowance to outfit 5 field personnel, 1 clerk.		$1,200	$1,200
5613	**Fuel, Oil & Lubricants** Fuel, oil, coolant and other fluids for fleet maintenance.		$6,000	$6,000
5621	**Vehicle Repair & Maintenance** Parts, labor and supplies .		$2,400	$2,400
5631	**Small Tools/Equipment** Various tools and equipment used for office work and inspection operations.		$500	$500
	Grand Total		$68,395	$68,395

Prepared By: Ryan Conner, Community Development Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	531 - Community Development

Position	*Reason for Trip*	*Dates*	*Location*	*Airfare*	*Mileage*	*Hotel*	*Meals*	*Misc.*	Total
Code Enforcement Officer	OK Code Enforcement Association Fall Conference	TBD	TBD			$440	$120		$560
Code Enforcement Officer	OK Code Enforcement Association Spring Conference	TBD	TBD			$440	$120		$560
Building Inspectors	Building Code Conference	TBD	TBD				60		60
Building Inspectors	Building Code Conference	TBD	TBD				60		60
City Planner	Oklahoma Planning Association Workshop	TBD	TBD			440	120	350	910
City Planner	OWRB Floodplain Training	TBD	TBD				60		60
				$0	$0	$1,320	$540	$350	$2,210

Prepared By: Ryan Conner, Community Development Director

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 531 - Community Development

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Jess Murrell	Oklahoma Code Enforcement Association	Professional Membership	$ 60
Justin Goodwin	Oklahoma Code Enforcement Association	Professional Membership	60
Wayne Blethrow	SW Construction Codes Council	Inspector Certification	200
Ryan Conner	American Planning Association	Professional Membership	360
Jacob Coleman	American Planning Association	Professional Membership	305
Justin Goodwin	SW Construction Codes Council	Inspector Certification	200
Ryan Conner	COSWA	Stormwater Alliance	1,200
PREPARED BY:	Ryan Conner, Community Development Director	TOTAL COSTS:	$ 2,385

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
541-5101	FULL TIME SALARIES	2,370,095.75	2,424,271.03	2,853,200.00	2,122,884.39	2,879,300.00
541-5102	OVERTIME/HOLIDAY PAY	64,869.07	104,068.07	100,000.00	97,123.53	100,000.00
541-5105	EDUCATION INCENTIVE	1,300.00	1,120.00	1,300.00	1,300.00	1,300.00
541-5108	SOCIAL SECURITY (FICA)	181,210.64	191,507.91	226,560.00	164,338.82	228,410.00
541-5111	RETIREMENT	325,852.75	343,794.04	452,997.22	305,602.34	418,100.00
541-5112	INSURANCE	432,290.29	417,192.25	480,235.00	372,205.76	677,975.00
541-5113	UNEMPLOYMENT INSURANCE	8,482.24	8,618.12	8,552.78	7,031.53	6,635.00
541-5114	WORKERS COMP	8,525.00	9,000.00	9,700.00	8,080.00	10,040.00
TOTAL PERSONAL SERVICES		3,392,625.74	3,499,571.42	4,132,545.00	3,078,566.37	4,321,760.00
OTHER SERVICES & CHARGES						
541-5310	EDUCATION & TRAINING	4,533.31	7,974.92	19,300.00	5,296.93	19,300.00
541-5322	CLEANING SERVICES	18,107.48	21,246.65	24,000.00	17,480.19	24,300.00
541-5326	TRAVEL	800.00	1,742.24	2,172.00	0.00	3,372.00
541-5327	PROFESSIONAL SERVICES	3,402.90	5,889.10	8,400.00	4,115.00	9,100.00
541-5341	PRINTING	1,706.42	2,981.72	9,859.00	1,073.44	5,000.00
541-5353	OTHER SERVICES & FEES	15,674.83	12,597.78	15,280.00	8,573.11	17,180.00
541-5360	COMPUTER MAINTENANCE	72,928.73	52,920.78	63,181.00	35,647.68	56,775.00
541-5361	NATURAL GAS	7,441.78	6,383.07	18,000.00	5,948.85	18,000.00
541-5362	ELECTRICITY	52,737.29	45,724.22	65,000.00	34,955.47	65,000.00
541-5371	SERVICES/MACHINERY/AGREEMEN	81,779.36	114,715.84	100,240.00	85,735.70	94,250.00
541-5392	MEMBERSHIPS & SUBSCRIPTIONS	7,058.84	7,109.36	7,950.00	6,947.05	8,830.00
TOTAL OTHER SERVICES & CHARGES		266,170.94	279,285.68	333,382.00	205,773.42	321,107.00
MATERIALS AND SUPPLIES						
541-5601	OFFICE SUPPLIES	441.02	1,466.80	1,750.00	388.40	1,750.00
541-5610	OTHER SUPPLIES	11,562.73	9,828.87	18,006.00	7,227.84	14,615.00
541-5611	UNIFORMS	19,588.99	10,879.46	46,170.00	32,894.13	23,500.00
541-5612	UNIFORM CLEANING	3,288.40	2,116.75	5,000.00	1,227.00	5,000.00
541-5613	FUEL, OIL & LUBRICANTS	96,111.60	83,274.71	98,000.00	58,537.68	98,000.00
541-5621	VEHICLE REPAIR & MAINT	23,006.46	72,695.73	79,555.00	60,317.67	28,000.00
541-5622	911 COMMUNICATIONS	6,441.70	5,584.58	8,855.00	2,030.07	7,550.00
541-5624	STATE/LOCAL JAIL	26,228.29	8,630.27	20,335.00	3,125.51	20,335.00
541-5626	AMMUNITION/RANGE	42,143.41	7,587.20	34,256.00	7,583.42	27,650.00
541-5627	RESERVE OFFICER PROGRAM	0.00	0.00	1,000.00	493.31	3,000.00
541-5628	TACTICAL TEAM	10,324.00	11,616.98	15,000.00	2,402.49	15,500.00
541-5664	BUILDING MAINTENANCE	31,658.27	36,351.73	18,000.00	6,852.84	18,000.00
TOTAL MATERIALS AND SUPPLIES		270,794.87	250,033.08	345,927.00	183,080.36	262,900.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

POLICE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
541-5971 SERVICES/EQUIPMENT/CAPITAL	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	3,929,591.55	4,028,890.18	4,811,854.00	3,467,420.15	4,905,767.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 01	DEPARTMENT Police	DEPT # 541	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5310	**Training and Education**		$19,300	$19,300
	Training Courses	$5,200		
	Tuition Reimbursement for College Courses	$14,100		
5322	**Cleaning Services**		$24,300	$24,300
	Annual Professional Cleaning Services	$19,500		
	Incidental Cleaning Costs - Strip and wax tile floors	$2,000		
	Entry mats and service	$1,200		
	Outside / Inside Window Cleaning X 2	$1,600		
5326	**Travel**		$3,372	$3,372
	See attached Form 3. Travel costs associated with training and seminars.			
5327	**Professional Services**		$9,100	$9,100
	Psychologists Fee (New Hire Mental Health Testing)	$1,800		
	CLEET Academy fee	$2,500		
	Polygraph Fee	$1,200		
	Pension Physical	$2,500		
	Guardian Software - Pre-employment Background	$1,100		
5341	**Printing**		$6,200	$5,000
	Business Cards	$0		
	Letterhead, Envelopes & Business Forms	$750		
	Department Christmas Cards	$300		
	E-Citation paper (cost increase for paper)	$3,800		
	General Printing Costs	$150		
5353	**Other Services & Fees**		$17,180	$17,180
	Wireless Data Charges (new Zuercher tablets & CAD)	$13,400		
	Photo-Video Costs	$530		
	Court Filing Fee's	$290		
	Notary Fee's x 2	$460		
	Christmas Lights	$2,500		
5360	**Computer Maintenance-CPS, Access Data, etc.**		$56,775	$56,775
	Zuercher Annual Maintenance - Ref. Fund 08	$0		
	Tyler Annual Maintenance fees	$1,000		
	Avtec	$10,100		
	Radio License Fees	$1,500		
	Network and Phone Repairs	$1,000		
	Idemia - Fingerprint Machine Annual Maintenance	$2,700		
	VistaCom Eventide Audio Logger Support	$4,600		
	Replace Hard Drives, battery backups, scanners, Keyboards & mice, cables etc.	$2,000		
	Badge Pass Annual License	$675		
	Lenel Software Annual agreement, 3 year renewals	$0		
	WatchGuard Annual maintenance agreement	$12,000		
	Flock Safety LPR cameras x 5 , 2 additional	$21,000		
	CPI/Openfox License (OLETS Requirement)	$200		
5361	**Natural Gas / Propane**		$18,000	$18,000
5362	**Electricity**		$65,000	$65,000

5371	**Services/Machinery-Equipment-etc.**		$94,250	$94,250
	Radio Maintenance Agreement with Oklahoma City	$37,000		
	Heat, Air and Boiler Maintenance Agreement	$23,500		
	Generator Maintenance Agreement(Annual maintenance due)	$1,800		
	Service Agreement For Battery Backup System	$7,100		
	Fire Suppression System-Extinguishers Inspection Agreement	$1,750		
	Annual Termite Inspection and Treatment Agreement	$475		
	Hand Held Radio Batteries, Communication System Devices	$1,000		
	Annual Radar Recertification	$1,500		
	Taser Assurance Plan	$20,125		
	(Intoxilyzer Disposables, Radar Units, etc.)			
5381	**Rental of Equipment (OLETS)** ***Ref Fund 08**		$0	$0
	OLETS User Fee	$0		
	Mobile terminals	$0		
	Monthly fee to the Oklahoma Law Enforcement Telecommunications System for the use of the NCIC/OLETS computer system.			
5392	**Memberships and Subscriptions**		$8,830	$8,830
	See Attached Form #4, Membership Subscriptions			
5601	**Office Supplies**		$1,750	$1,750
5610	**Other Supplies**		$14,615	$14,615
	Misc. Work and Building Supplies	$2,335		
	Misc. Video Supplies (data storage, thumb drives, external hardware, etc.)	$4,300		
	Community Relations Supplies	$2,000		
	Paper Towels, Cups, Janitorial Items etc.	$3,450		
	First Choice service/Ice and water dispenser	$2,530		
5611	**Uniforms & Equipment**		$23,500	$23,500
	General Uniform Needs	$5,000		
	Damaged Equipment Replacement	$2,000		
	Officer Uniforms & Equipment (Expected replacements for 3 retirements)	$10,000		
	Ballistic Vests (Per F.O.P. Contract) less 50% per grant x 5 quantity	$6,500		
5612	**Uniform Cleaning**		$5,000	$5,000
	Dry Cleaning for Sworn & Civilian Uniforms Requirement of FOP Agreement (10 items cleaned per pay period)			
5613	**Fuel, Oil & Lubricants**		$98,000	$98,000
5621	**Vehicle Repair & Maintenance**		$28,000	$28,000
5622	**911 Communications**		$7,550	$7,550
	Misc. 911 and Communications Equipment	$7,550		
	These funds are reimbursed from revenue collected and distributed by ACOG. Revenue is earmarked by state law to be spent only on 911 communication enhancements and communication upgrades. These funds will be spent on costs to maintain/upgrade the communications and telephone system.			
5624	**State / Local Jail Fund**		$20,335	$20,335
	Prisoner Meals	$4,750		
	Refill First Aid Kit	$840		
	Blood Borne Pathogen Protection Gloves	$2,500		
	Jail Cleaning (blankets, etc.) Changed to a laundry service to reduce liability and man hours.	$4,500		
	Hep-B Vaccine & Annual TB Testing for Employees	$2,285		
	Jail Repairs	$3,150		
	Canadian County Sheriff's Office daily housing fees.	$735		
	Jail Clothing, Shoes, Misc. Expenses	$800		
	Contingency Fund	$775		
	Funded through reimbursement from prisoner incarceration fees.			

5626	**Ammunition/Range-firearms training, range rental, etc.**		$27,650	$27,650
	Contractual Practice, Qualification & Duty Ammunition	$15,400		
	Shotgun, Rifle Ammunition	$5,400		
	Range Equipment and Targets	$1,200		
	Taser Expendables & Training Cartridges	$2,000		
	Rental of Range	$900		
	Weapon Replacement Parts	$1,000		
	Training Equipment	$1,750		
	Contractual obligations to provide 300 rounds of ammunition and training for each officer.			
5627	**Reserve Officer Program** - Additional reserve officer		$3,000	$3,000
5628	**Tactical Team**		$15,500	$15,500
	Tactical Team continuing education	$1,000		
	Ammunition (practice and qualification)	$7,000		
	Less lethal munitions and distraction devices	$1,500		
	Misc. Equipment (protective vest, etc.) Initial equipment for 3rd operator.	$6,000		
5664	**Building Maintenance**		$18,000	$18,000
	Grand Total		$585,207	$584,007

Prepared By: Mike Wallace, Police Chief

2026 - 2027 FISCAL BUDGET
REQUEST FOR TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	541 - Police

Position	Reason for Trip	Dates	Location	Airfare	Mileage	Hotel	Meals	Misc.	Total
Chief / Deputy Chief	OACP	NA	NA	$0	$0	$1,000	$472	$100	$1,572
Technology Representative	Central Square (Zuercher)	NA	NA	0	0	600	0	0	600
Tactical Officer Training	Instructor Training	NA	NA	0	0	900	300	0	1,200
				$0	$0	$1,000	$472	$100	$3,372

Prepared By: Mike Wallace, Police Chief

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 541 - Police

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Police Chief & Deputy Chief & Captains	Oklahoma Association of Chief of Police	Professional Organization	$ 500
Police Chief/Deputy Chief	IACP	Professional Organization	440
CID	Leads Online	Investigative Research Tool	3,230
Department	CLEAR Investigative Tool	Investigative Research Tool	3,900
Support Services	APCO	Association of Public Communication	110
Supervisors	FBI-LEEDA Renewals	Professional Organization	600
Administration	Sam's Club	Discount Club	50
PREPARED BY:	Mike Wallace, Police Chief	TOTAL COSTS:	$ 8,830

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

ANIMAL WELFARE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
542-5101	FULL TIME SALARIES	128,202.18	140,890.86	169,615.00	121,062.68	195,800.00
542-5102	OVERTIME/HOLIDAY PAY	1,851.37	4,571.11	20,000.00	9,669.73	20,000.00
542-5105	EDUCATION INCENTIVE	0.00	650.00	650.00	650.00	0.00
542-5108	SOCIAL SECURITY (FICA)	10,583.53	11,285.74	13,358.00	10,118.13	16,510.00
542-5111	RETIREMENT	17,359.89	19,459.02	26,795.00	17,153.00	26,940.00
542-5112	INSURANCE	23,891.92	24,721.88	29,215.00	20,876.10	48,925.00
542-5113	UNEMPLOYMENTINSURANCE	869.19	917.33	2,540.00	514.84	3,000.00
542-5114	WORKERS COMP	200.00	200.00	300.00	250.00	300.00
TOTAL PERSONAL SERVICES		182,958.08	202,695.94	262,473.00	180,294.48	311,475.00
OTHER SERVICES & CHARGES						
542-5310	EDUCATION & TRAINING	397.00	712.30	2,605.00	900.00	3,705.00
542-5322	CLEANING SERVICES	4,564.44	4,825.00	5,000.00	4,035.00	6,000.00
542-5327	PROFESSIONAL SERVICES	7,193.86	9,791.73	13,000.00	7,573.62	13,500.00
542-5339	COMMUNITY RELATIONS	8,182.04	0.00	890.00	0.00	0.00
542-5341	PRINTING	35.99	150.96	910.00	0.00	910.00
542-5353	OTHER SERVICES & FEES	2,364.93	2,022.88	4,800.00	1,288.78	4,800.00
542-5360	COMPUTER MAINTENANCE	401.20	0.00	750.00	184.62	750.00
542-5361	NATURAL GAS/PROPANE	3,841.79	3,973.42	5,000.00	2,707.76	5,000.00
542-5362	ELECTRICITY	6,896.28	7,894.90	8,000.00	5,326.83	8,000.00
542-5371	SERVICES/MACHINERY EQUIPMEN	14,428.49	10,222.78	13,550.00	8,559.62	13,500.00
542-5381	RENTAL OF EQUIPMENT (OLETS)	180.00	216.00	240.00	162.00	300.00
542-5382	MEMBERSHIP & SUBSCRIPTIONS	430.00	445.00	710.00	0.00	1,310.00
TOTAL OTHER SERVICES & CHARGES		48,916.02	40,254.97	55,455.00	30,738.23	57,775.00
MATERIALS AND SUPPLIES						
542-5601	OFFICE SUPPLIES	158.18	233.47	1,500.00	201.22	1,500.00
542-5610	OTHER SUPPLIES	9,474.50	18,493.96	17,500.00	10,865.10	21,500.00
542-5611	UNIFORMS	1,508.45	1,415.88	1,500.00	170.00	7,000.00
542-5613	FUEL, OIL & LUBRICANTS	3,521.84	2,776.95	5,500.00	1,670.55	5,500.00
542-5621	VEHICLE REPAIR & MAINT	484.15	5,259.37	8,400.00	2,258.73	4,000.00
542-5664	BUILDING MAINT	9,386.39	2,106.99	19,000.00	14,521.07	5,000.00
TOTAL MATERIALS AND SUPPLIES		24,533.51	30,286.62	53,400.00	29,686.67	44,500.00
TOTAL ANIMAL WELFARE		256,407.61	273,237.53	371,328.00	240,719.38	413,750.00

Form No. 1

2026 - 2027 FISCAL BUDGET

REQUEST FOR CHANGE IN POSITION(S)

DEPARTMENT/NUMBER: 542

DIVISION: Animal Welfare

POSITION TITLE(S): Kennel Tech/ACO

RANGE/STEP: 1

YEARLY SALARY: $ 71,511

JUSTIFICATION:
The Animal Welfare Center has been staffed with three employees for several years. The responsibilities of the center's staff have changed dramatically over that time period. Since the new center was opened, staffing has focused on successfully adopting out a large number of animals, which is a very demanding process, but absolutely necessary. Properly maintaining the success of this program requires a great deal of time on behalf of the entire staff. This demand coupled with the ongoing growth and ever-increasing calls for service, creates the need for an additional position. This expansion position will start as a Kennel Tech with the intention of becoming a trained Animal Control Officer. This will allow staff to be able to address the overall demands of the facility, and the increasing time demands of the adoption program.

PREPARED BY: Mike Wallace, Police Chief

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
01	Animal Welfare	542		
ACCT CODE	*JUSTIFICATION (TYPES OF COSTS INCURRED)*		*COST*	
5310	**Training and Education**		$3,705	$3,705
	OACA Spring Seminar	$365		
	OACA Fall Seminar	$185		
	OACA Shelter Seminar	$105		
	NACA Online ACO course	$2,000		
	CAET Renewal	$50		
	Misc. Training	$1,000		
5322	**Cleaning Services (cleaning 3 x per week)**		$6,000	$6,000
5327	**Professional Services - Veterinary**		$13,500	$13,500
	Veterinary medical associated costs.			
5341	**Printing**		$910	$910
	Metal Animal License Tags	$200		
	Door Hangers for Contact Notification	$250		
	Business cards	$260		
	Misc printing	$200		
5353	**Other Services & Fees**		$4,800	$4,800
	Cell phone service	$2,000		
	Mobile Data Terminal	$2,000		
	Rabies Vaccinations (Employee and booster if required).	$800		
5360	**Computer Maintenance**		$750	$750
5361	**Natural Gas**		$5,000	$5,000
5362	**Electricity**		$8,000	$8,000
5371	**Services/Machinery-Equipment**		$13,500	$13,500
	Extinguishers Inspection Agreement	$500		
	Streets Heat/Air maintenance contract	$7,700		
	Plan-It Fire Alarm monitoring & annual inspection	$725		
	Hot Water Tank Inspection	$75		
	Animal Shelter equipment maintenance & repairs.	$4,500		
5381	**OLETS**		$300	$300
	OLETS Monthly User Fees.			
5392	**Memberships and Subscriptions**		$1,310	$1,310
	See form 4.			
5601	**Office Supplies**		$1,500	$1,500
5610	**Other Supplies**		$21,500	$21,500
	Laundry Supplies	$2,500		
	Janitorial supplies	$3,000		
	Vaccines and medications - Increase in costs for medications to include euthanasia meds.	$11,000		
	Miscellaneous cleaning supplies, disposal bags and other needed items.	$5,000		
5611	**Uniforms**		$7,000	$7,000
	Misc. uniform items	$2,500		
	Ballistic Vests with outer carriers for Officer Safety	$4,500		
5613	**Fuel, Oil and Lubricants**		$5,500	$5,500
	Expectation of operating three Animal Welfare vehicles.			
5621	**Vehicle Repair & Maintenance**		$4,000	$4,000
	To repair fleet.			
5664	**Building Maintenance**		$5,000	$5,000
	Grand Total		$102,275	$102,275

Prepared By: Mike Wallace, Police Chief

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 542 - Animal Welfare

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
Animal Control Officer	NACA Membership	National Organization with Publication and Online Resources	$ 100
Animal Control Officer	OACA Membership	State Level Organization with Publication and Online Resources	210
Shelter	Shelter Mgt. Software Subscription	Software to Manage Animals	1000
PREPARED BY:	Mike Wallace, Police Chief	TOTAL COSTS:	$ 1,310

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

HIGHWAY SAFETY GRANT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
543-5102	OVERTIME/HOLIDAY PAY	0.00	13,604.49	32,312.00	16,889.07	5,000.00
543-5108	SOCIAL SECURITY (FICA)	0.00	1,040.73	2,472.00	1,187.05	385.00
543-5111	RETIREMENT	0.00	0.00	0.00	291.80	0.00
543-5112	INSURANCE	0.00	0.00	0.00	102.15	0.00
TOTAL PERSONAL SERVICES		0.00	14,645.22	34,784.00	18,470.07	5,385.00
OTHER SERVICES & CHARGES						
543-5326	TRAVEL	0.00	0.00	4,000.00	1,772.51	0.00
TOTAL OTHER SERVICES & CHARGES		0.00	0.00	4,000.00	1,772.51	0.00
CAPITAL						
543-5971	SERVICES/EQUIPMENT/CAPITAL	0.00	0.00	7,248.00	7,248.00	0.00
TOTAL CAPITAL		0.00	0.00	7,248.00	7,248.00	0.00
TOTAL HIGHWAY SAFETY GRANT		0.00	14,645.22	46,032.00	27,490.58	5,385.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

SUPPORT SERVICES

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
544-5101	FULL TIME SALARIES	360,093.45	419,219.37	587,790.00	401,120.66	584,650.00
544-5102	OVERTIME/HOLIDAY PAY	37,737.38	47,181.11	50,000.00	36,644.18	50,000.00
544-5105	EDUCATION INCENTIVE	470.00	470.00	1,410.00	1,410.00	1,410.00
544-5108	SOCIAL SECURITY (FICA)	29,339.31	34,404.77	48,830.00	32,245.71	48,665.00
544-5111	RETIREMENT	51,768.81	58,615.92	76,500.00	55,367.41	86,450.00
544-5112	INSURANCE	72,266.32	74,820.67	105,315.00	83,212.68	158,375.00
544-5113	UNEMPLOYMENT INSURANCE	2,053.75	2,657.67	7,615.00	1,890.15	7,125.00
544-5114	WORKERS COMP	900.00	1,000.00	970.00	810.00	1,000.00
TOTAL PERSONAL SERVICES		554,629.02	638,369.51	878,430.00	612,700.79	937,675.00
OTHER SERVICES & CHARGES						
544-5310	EDUCATION AND TRAINING	700.00	2,100.00	2,100.00	1,400.00	0.00
TOTAL OTHER SERVICES & CHARGES		700.00	2,100.00	2,100.00	1,400.00	0.00
TOTAL SUPPORT SERVICES		555,329.02	640,469.51	880,530.00	614,100.79	937,675.00

Form No. 1

2026 - 2027 FISCAL BUDGET

REQUEST FOR CHANGE IN POSITION(S)

DEPARTMENT/NUMBER: 544

DIVISION: Support Services

POSITION TITLE(S): Crime Analyst/Evidence Manager

RANGE/STEP: 1

YEARLY SALARY: $ 42,515 starting January 2027

JUSTIFICATION: The creation of this position allows our department to manage several needs with a single non-uniformed employee. This position will report to the Support Services Supervisor. The responsibilities will include; managing the Property/Evidence system, supplementing the Criminal Investigations Division as a certified Criminal Analyst, partnering with neighboring agency analysts for more broad investigations. This position will also act as a relief Dispatcher and Records Clerk during staffing shortages or critical events.

PREPARED BY: Mike Wallace, Police Chief

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES						
551-5101	FULL TIME SALARIES	2,141,251.94	2,304,177.31	2,727,675.00	1,969,584.87	2,859,520.00
551-5102	OVERTIME/HOLIDAY PAY	80,014.96	87,160.01	250,000.00	141,354.55	200,000.00
551-5103	PART TIME/TEMPORARY	3,150.00	2,100.00	3,950.00	1,500.00	4,050.00
551-5105	EDUCATION INCENTIVE	4,770.00	4,770.00	5,890.00	5,890.00	5,890.00
551-5108	SOCIAL SECURITY (FICA)	34,166.61	38,122.11	53,960.00	32,334.23	50,100.00
551-5111	RETIREMENT	339,380.62	377,598.96	426,375.00	309,898.01	429,725.00
551-5112	INSURANCE	411,322.17	406,800.31	499,325.00	351,116.22	626,680.00
551-5113	UNEMPLOYMENT INSURANCE	7,530.93	7,937.81	22,845.00	5,834.28	20,250.00
551-5114	WORKERS COMP	9,000.00	9,025.00	9,000.00	7,500.00	8,500.00
TOTAL PERSONAL SERVICES		3,030,587.23	3,237,691.51	3,999,020.00	2,825,012.16	4,204,715.00
OTHER SERVICES & CHARGES						
551-5310	EDUCATION AND TRAINING	30,776.00	21,094.89	49,666.00	30,513.51	30,000.00
551-5322	CLEANING SERVICES	0.00	405.00	750.00	405.00	1,000.00
551-5326	TRAVEL	6,122.55	5,995.50	8,801.00	6,832.67	7,881.00
551-5327	PROFESSIONAL SERVICES	26,905.06	50,902.91	60,668.00	39,925.08	52,474.00
551-5339	COMMUNITY RISK REDUCTION	0.00	4,870.78	1,800.00	0.00	0.00
551-5341	PRINTING	145.65	81.77	400.00	53.65	400.00
551-5353	OTHER SERVICES & FEES	6,591.57	10,410.49	11,400.00	8,323.74	14,400.00
551-5360	COMPUTER MAINTENANCE	0.00	0.00	3,723.00	3,722.92	3,909.00
551-5361	NATURAL GAS	6,909.29	7,593.45	8,000.00	5,163.27	8,000.00
551-5362	ELECTRICITY	17,954.43	19,141.87	18,000.00	11,725.38	18,000.00
551-5371	SERVICES/MACHINERY-EQUIPMEN	2,797.84	1,749.77	225.00	189.12	2,325.00
551-5392	MEMBERSHIPS & SUBSCRIPTIONS	4,363.37	4,826.50	5,003.00	4,306.88	4,978.00
TOTAL OTHER SERVICES & CHARGES		102,565.76	127,072.93	168,436.00	111,161.22	143,367.00
MATERIALS AND SUPPLIES						
551-5601	OFFICE SUPPLIES	546.61	764.96	1,000.00	266.58	1,000.00
551-5603	FIREWORKS	15,600.00	32,000.00	32,000.00	5,000.00	42,000.00
551-5604	FIREFIGHTER'S FREEDOM CELEB	213.96	1,835.68	5,000.00	0.00	3,000.00
551-5608	EMS SUPPLIES	23,207.71	12,965.69	15,660.00	7,552.27	15,000.00
551-5609	TRAINING SUPPLIES	3,075.17	6,593.75	7,720.00	2,586.98	6,000.00
551-5610	OTHER SUPPLIES	4,511.63	5,474.82	4,400.00	1,516.25	2,000.00
551-5611	UNIFORMS	24,092.23	22,042.77	20,600.00	16,572.98	21,000.00
551-5612	UNIFORM CLEANING	474.75	583.75	950.00	623.50	750.00
551-5613	FUEL, OIL & LUBRICANTS	24,530.27	20,623.14	27,000.00	13,671.92	27,000.00
551-5614	CLEANING/JANITORIAL SUPPLIE	4,413.75	3,455.26	4,000.00	2,505.07	4,000.00
551-5615	PERSONAL PROTECTIVE EQUIPME	61,102.35	34,985.89	32,643.00	24,905.18	27,000.00
551-5616	RADIO REPAIR/REPLACEMENT	19,554.32	19,757.58	29,528.00	9,165.00	20,400.00
551-5617	STORM WARNING SIREN MAINTEN	4,787.66	15,797.08	10,388.00	10,385.50	11,545.00
551-5620	FIRE PREVENTION	5,796.62	3,385.35	3,250.00	3,052.29	3,000.00
551-5621	VEHICLE REPAIR & MAINT	63,465.49	62,441.56	94,688.00	83,917.24	50,000.00
551-5626	FIRE HOSE/NOZZLES/APPLIANCE	10,694.27	792.62	19,890.00	7,291.66	10,000.00
551-5631	SMALL TOOLS/EQUIPMENT	8,602.17	4,249.14	9,000.00	6,214.78	9,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

FIRE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
551-5664 BUILDING MAINTENANCE	50,605.87	43,636.79	34,000.00	12,678.53	37,000.00
TOTAL MATERIALS AND SUPPLIES	325,274.83	291,385.83	351,717.00	207,905.73	289,695.00
TOTAL FIRE	3,458,427.82	3,656,150.27	4,519,173.00	3,144,079.11	4,637,777.00

2026-2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 01	DEPARTMENT Fire Department	DEPT # 551	DEPARTMENTAL REQUEST	INCLUDED IN FY27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5310	**Education and Training** Used to fund tuition and workshop fees for fire department members. See details on 'Travel' Form 3.		$30,000	$30,000
5322	**Cleaning Services** Bi-Annual tile floor buffing/waxing and carpet cleaning by a professional cleaning service. Personnel provide general facility cleaning.		$1,000	$1,000
5326	**Travel Reimbursement** See details on 'Travel' Form 3.		$7,881	$7,881
5327	**Professional Services** RMS, Equipment testing, software maintenance, and policy/ procedure contracts .		$52,474	$52,474
5341	**Printing** Stationary, envelopes, business cards & various forms.		$400	$400
5353	**Other Services & Fees** Shop towel service, meeting refreshments, infection control & immunizations. Air cards for ipads. Christmas Lights #1 and #2		$14,400	$14,400
5360	**Computer Maintenance** Pro Suite Server - CAD (Fire Station No. 2)		$3,909	$3,909
5361	**Natural Gas/Propane**		$8,000	$8,000
5362	**Electricity**		$18,000	$18,000
5371	**Services/Machinery** Miscellaneous equipment, replacement and repair.		$2,325	$2,325
5392	**Membership & Subscriptions** See details on 'Memberships' Form 4.		$4,978	$4,978
5601	**Office Supplies**		$1,000	$1,000
5603	**Fireworks**		$37,000	$42,000
5604	**Firefighter's Freedom Celebration**		$5,000	$3,000
5608	**EMS Supplies**		$15,000	$15,000
	Medical supplies are necessary so that front-line fire apparatus are equipped for advanced life support responses.			$0
5609	**Training Supplies** Used to update the training library and obtain other training aids.		$6,000	$6,000
5610	**Other Supplies** Light bulbs, paint, batteries, and miscellaneous		$2,000	$2,000
5611	**Uniforms** Firefighter, dress uniforms, supplies, name tags, badges & collar brass		$21,000	$21,000
5612	Uniform Cleaning		$750	$750
5613	**Fuel, Oil & Lubricants** Purchase motor oil and grease for vehicle maintenance in bulk. Fuel prices are subject to fluctuate.		$27,000	$27,000
5614	**Cleaning/Janitorial Supplies**		$4,000	$4,000
5615	**Personal Protective Equipment** Bunker gear (coat/pant), wildland (coat/pant), helmet, boots, and gloves		$27,000	$27,000
5616	**Radio Repair/Replacement** Repair and maintain radio system, including handheld batteries. Used to install radios in vehicles, annual maintenance & user agreement with the City of Oklahoma City for the public safety radio system.		$20,400	$20,400
5617	**Storm Warning Siren Maintenance** Repair and maintain the City's storm warning siren system. Includes annual siren software subscription fee.		$11,545	$11,545
5620	**Fire Prevention** Fire prevention programs which include puppets, stage material, and fire education supplies such as pencils, stickers, etc.		$3,000	$3,000
5621	**Vehicle Repair & Maintenance** Includes L-1 annual inspection and preventative maintenance.		$50,000	$50,000
5626	**Fire Hose/Nozzles/Appliances** Replacement program is an annual activity with hose and equipment purchased every year.		$10,000	$10,000
5631	**Small Tools/Equipment** Miscellaneous items such as hand tools, drills/bits, nuts & bolts, parts, etc. Includes new fire hose washer		$9,000	$9,000
5664	**Building Maintenance** Maintenance for the fire facilities (exterior and interior needs)		$37,000	$37,000
	Total		$430,062	$433,062

Prepared By: Craig Carruth, Fire Chief

2026 - 2027 Fiscal Budget
REQUEST FOR TRAVEL

Form No. 3

FUND NO.	DEPARTMENT
01	551

Position	*Reason for Trip*	*Dates*	*Location*	*Airfare*	*Mileage*	*Hotel*	*Meals*	*Misc.*	Total
All FD members	National Fire Academy	TBD	TBD	$1,000	$0	$0	$1,000	$0	$2,000
Firefighter	State Firefighter Convention	TBD	TBD	0	0	300	177	0	$477
Fire Chief	Chief's Winter Workshop	TBD	TBD	0	0	400	177	0	$577
Fire Chief	Ok Fire Chiefs Conference	TBD	TBD	0	0	400	177	0	$577
Fire Chief	Fire Rescue International	TBD	TBD	0	0	900	236	0	$1,136
Fire Chief	SWD-IAFC Conference	TBD	TBD	0	0	400	177	0	$577
Fire Prevention Officer	OK Fire Marshals Conference	TBD	TBD	0	0	375	177	0	$552
All FD members	Hotel and Meals for Free Education	TBD	TBD	0	0	1,000	985	0	$1,985
All FD members	Funding of Tuition	NA	NA	0	0	0	0	30,000	$30,000
				$1,000	$0	$3,775	$3,106	$30,000	$37,881

Prepared By: Craig Carruth, Fire Chief

2026 - 2027 FISCAL BUDGET
REQUEST FOR MEMBERSHIPS AND SUBSCRIPTIONS

FORM 4

FUND NO. 01 - General Fund
DEPARTMENT 551 - Fire

NAME/TITLE	ORGANIZATION/ SUBSCRIPTION	REASON FOR MEMBERSHIP	COST
All Firefighters	Ok State Firefighters Association	Professional Organization	$2,288
Chief Officers	Ok Fire Chiefs Association	Professional Organization	275
Chief	Metro Chief	Area Organization	10
Fire Chaplain	Federation of Fire Chaplains	Professional Organization	100
Fire Chief	International Fire Chiefs Association	Professional Organization	250
Fire Chief	National Fire Protection Association	Professional Organization	200
Fire Chief	Ok Emergency Management Association	Professional Organization	80
Fire Department	National Fire Code Subscription	Subscription	1,500
Fire Paramedics	Okla. Emergency Medical Technician Association	Professional Organization	250
Fire Prevention Officer	Fire Marshals Association of Oklahoma	Professional Organization	25
PREPARED BY:	Craig Carruth, Fire Chief	TOTAL COSTS:	$4,978

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

01 -GENERAL FUND

STREETS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
561-5312	TELEPHONE/INTERNET	2,170.52	2,169.50	2,900.00	1,811.49	2,000.00
561-5360	COMPUTER MAINTENANCE	0.00	0.00	1,100.00	1,080.00	1,100.00
561-5362	STREET LIGHTING/MAINT BUILD	211,143.74	258,401.72	242,671.00	176,588.77	260,000.00
561-5363	ELECTRICITY - EV CHARGING S	0.00	0.00	4,000.00	1,092.77	0.00
TOTAL OTHER SERVICES & CHARGES		213,314.26	260,571.22	250,671.00	180,573.03	263,100.00
CAPITAL						
561-5971	SERVICES/EQUIPMENT	0.00	0.00	900.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	900.00	0.00	0.00
TOTAL STREETS		213,314.26	260,571.22	251,571.00	180,573.03	263,100.00
*** TOTAL EXPENDITURES ***		31,558,936.19	32,943,051.50	45,266,036.00	28,335,814.25	47,424,510.00

General Reserve Fund - 02

Established by Resolution 06-017. Original funding deposited from other funds for maintenance of City facilities, infrastructure, and other capital purchases.

Ordinance No. 1105, approved on July 15, 2015 to levy a tax of five percent (5%) on the rental of hotel and motel rooms within the city limits. All taxes collected shall be deposited into the City's General Fund.

Use of funds for the purpose of encouraging, promoting, and fostering economic development, convention, tourism, and parks & recreation for the City. The funds may be used for the employment of personnel, purchase or lease of assets, pledge for indebtedness or to fund contracts for services as the City Council deem appropriate.

The City Council shall determine on a yearly basis the use of the room tax funds. A transfer of $300,000 from the Hotel Tax Fund to cover City Attorney's wages and benefits are scheduled for fiscal year 2027.



C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

02 -GENERAL RESERVE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	15,211.49	14,288.26	350,000.00	4,471.11	346,000.00
TRANSFERS	94,645.22	98,021.05	100,000.00	0.00	110,000.00
*** TOTAL REVENUES ***	109,856.71	112,309.31	450,000.00	4,471.11	456,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	0.00	250,000.00	450,000.00	100,000.00	456,000.00
*** TOTAL EXPENDITURES ***	0.00	250,000.00	450,000.00	100,000.00	456,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	109,856.71	(137,690.69)	0.00	(95,528.89)	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

02 -GENERAL RESERVE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	15,211.49	14,288.26	25,000.00	4,471.11	6,000.00
45199	RESERVED CARRYOVER	0.00	0.00	325,000.00	0.00	340,000.00
TOTAL MISCELLANEOUS REVENUE		15,211.49	14,288.26	350,000.00	4,471.11	346,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings.				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year). Restricted by Ordinance 1105 'monies shall be determined on a yearly basis the apportionment and use of the room tax funds'.				
TRANSFERS						
46801	TRANSFER FROM GENERAL FUND	94,645.22	98,021.05	100,000.00	0.00	110,000.00
TOTAL TRANSFERS		94,645.22	98,021.05	100,000.00	0.00	110,000.00
46801	TRANSFER FROM GENERAL FUND	PERMANENT NOTES: July 15, 2014 City Council approved Ordinance No. 1105 adding a new article VI, hotel tax, Sections 106-181 thru 106-209, providing for the levying on the rental of hotel and motel rooms within the city limits, a tax of five percent (5.0%) of the room rental rate. Sections 106-202: state that all taxes collected pursuant to this article shall be deposited into the General Fund. At the close of the fiscal year end, a transfer shall be made to earmark the funds in the General Reserve Fund.				
*** TOTAL REVENUES ***		109,856.71	112,309.31	450,000.00	4,471.11	456,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

02 -GENERAL RESERVE

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
500-5301 SHARE-A-FARE RIDE SUBSIDY	0.00	0.00	6,000.00	0.00	6,000.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	6,000.00	0.00	6,000.00

500-5301 SHARE-A-FARE RIDE SUBSIDY PERMANENT NOTES:

EMBARK's Share-A-Fare ride subsidy program to Mustang residents. Share-A-Fare is available to individuals who are 60 years of age or older, or who have a documented disability. This program provides a critical service to transportation disadvantaged populations and allows seniors who no longer drive to age in place while still being able to attend social events, medical appointments, and access needed services.

INCREASE TO FUND BALANCE					
500-5555 INCREASE TO FUND BALANCE	0.00	0.00	144,000.00	0.00	150,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	144,000.00	0.00	150,000.00

500-5555 INCREASE TO FUND BALANCE PERMANENT NOTES:

Monies shall be determined on a yearly basis the apportionment and use of the room tax funds per Ordinance No. 1105.

TRANSFERS					
500-5801 TRANSFER TO GENERAL FUND	0.00	250,000.00	300,000.00	100,000.00	300,000.00
TOTAL TRANSFERS	0.00	250,000.00	300,000.00	100,000.00	300,000.00

500-5801 TRANSFER TO GENERAL FUND PERMANENT NOTES:

Subsidize City Attorney salary/benefits & overhead.

TOTAL ADMINISTRATION	0.00	250,000.00	450,000.00	100,000.00	456,000.00
*** TOTAL EXPENDITURES ***	0.00	250,000.00	450,000.00	100,000.00	456,000.00



Impound Fee Fund - 04

Established by Ordinance No.1102 on May 8, 2014 amending Chapter 114, Article IX to “Impoundment of Vehicles”.

Restricted fund to account for the $100 fee to remove a vehicle from any street, highway, private or public property to a storage facility.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

04 -IMPOUND FEE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	2,370.90	2,043.47	113,000.00	1,047.21	112,000.00
TRANSFERS	24,500.00	18,500.00	30,000.00	11,200.00	25,000.00
*** TOTAL REVENUES ***	26,870.90	20,543.47	143,000.00	12,247.21	137,000.00
EXPENDITURE SUMMARY					
IMPOUND FEES	6,000.00	9,412.46	143,000.00	2,259.60	137,000.00
*** TOTAL EXPENDITURES ***	6,000.00	9,412.46	143,000.00	2,259.60	137,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	20,870.90	11,131.01	0.00	9,987.61	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

04 -IMPOUND FEE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	2,370.90	2,043.47	3,000.00	1,047.21	2,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	110,000.00	0.00	110,000.00
TOTAL MISCELLANEOUS REVENUE		2,370.90	2,043.47	113,000.00	1,047.21	112,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Interest earnings.				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46803	TRANSFER FROM COURT	24,500.00	18,500.00	30,000.00	11,200.00	25,000.00
TOTAL TRANSFERS		24,500.00	18,500.00	30,000.00	11,200.00	25,000.00
46803	TRANSFER FROM COURT	PERMANENT NOTES: Approved Ordinance No. 1102 on May 8, 2014 amending chapter 114, article IX, renaming article IX to "Impoundment of Vehicles". Sections 114-568c states for vehicles impounded under the authority of Sections 114-566 (4) through (10), such order of release shall be conditioned upon the payment of $100 by the person to whom the release is issued.				
*** TOTAL REVENUES ***		26,870.90	20,543.47	143,000.00	12,247.21	137,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

04 -IMPOUND FEE

IMPOUND FEES

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
541-5310	EDUCATION AND TRAINING	0.00	1,105.00	2,250.00	1,400.00	2,250.00
541-5326	TRAVEL	0.00	0.00	2,000.00	859.60	0.00
541-5360	COMPUTER MAINTENANCE	0.00	0.00	3,000.00	0.00	3,000.00
541-5371	SERVICES/MACHINERY-EQUIPMEN	6,000.00	263.04	2,250.00	0.00	2,250.00
TOTAL OTHER SERVICES & CHARGES		6,000.00	1,368.04	9,500.00	2,259.60	7,500.00
INCREASE TO FUND BALANCE						
541-5555	RESTRICTED FUND BALANCE	0.00	0.00	126,500.00	0.00	122,500.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	126,500.00	0.00	122,500.00
MATERIALS AND SUPPLIES						
541-5610	OTHER SUPPLIES	0.00	0.00	5,000.00	0.00	5,000.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	5,000.00	0.00	5,000.00
CAPITAL						
541-5971	SERVICES/EQUIPMENT	0.00	8,044.42	2,000.00	0.00	2,000.00
TOTAL CAPITAL		0.00	8,044.42	2,000.00	0.00	2,000.00
TOTAL IMPOUND FEES		6,000.00	9,412.46	143,000.00	2,259.60	137,000.00
*** TOTAL EXPENDITURES ***		6,000.00	9,412.46	143,000.00	2,259.60	137,000.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 04	DEPARTMENT Police - Impound Fee	DEPT # 541	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5310	Education and Training		$ 2,250	$ 2,250
5360	Computer Maintenance		$ 3,000	$ 3,000
5371	Services/Machinery/Equipment		$ 2,250	$ 2,250
5555	Increase to Fund Balance		$ 122,500	$ 122,500
5610	Other Supplies		$ 5,000	$ 5,000
5971	Services/Equipment-Capital		$ 2,000	$ 2,000
		Grand Total	$137,000	$137,000

Prepared By: Mike Wallace, Police Chief



Park Improvement Fund - 05

Used to account for the revenue received from business licenses ($15 per license) required by ordinance; court costs assessed for parks; and park fees from subdivisions. (Resolution 05-013).

Restricted for improvements to and development of the park system.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

05 -PARK IMPROVEMENT

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
FEES	4,950.00	6,700.00	8,000.00	6,400.00	10,000.00
MISCELLANEOUS REVENUE	2,725.99	2,175.42	103,000.00	1,079.90	103,000.00
TRANSFERS	43,732.96	42,953.61	46,000.00	34,554.86	46,000.00
*** TOTAL REVENUES ***	51,408.95	51,829.03	157,000.00	42,034.76	159,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	45,020.62	53,385.51	157,000.00	13,995.79	159,000.00
*** TOTAL EXPENDITURES ***	45,020.62	53,385.51	157,000.00	13,995.79	159,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	6,388.33	(1,556.48)	0.00	28,038.97	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

05 -PARK IMPROVEMENT

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
FEES						
43155	PARK DEVELOPMENT FEES	4,950.00	6,700.00	8,000.00	6,400.00	10,000.00
TOTAL FEES		4,950.00	6,700.00	8,000.00	6,400.00	10,000.00
43155	PARK DEVELOPMENT FEES	PERMANENT NOTES: Purchase of park land for improvement, development, and maintenance of park and recreational programs (Ordinance No.708).				
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	2,725.99	2,175.42	3,000.00	1,079.90	3,000.00
45199	RESERVED CARRY-OVER	0.00	0.00	100,000.00	0.00	100,000.00
TOTAL MISCELLANEOUS REVENUE		2,725.99	2,175.42	103,000.00	1,079.90	103,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings.				
45199	RESERVED CARRY-OVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46801	TRANSFER FROM GENERAL FUND	5,295.00	4,725.00	6,000.00	5,070.00	6,000.00
46803	TRANSFER FROM COURT	38,437.96	38,228.61	40,000.00	29,484.86	40,000.00
TOTAL TRANSFERS		43,732.96	42,953.61	46,000.00	34,554.86	46,000.00
46801	TRANSFER FROM GENERAL FUND	PERMANENT NOTES: Transfer $15 per business license. Approximately 400 business licenses.				
46803	TRANSFER FROM COURT	PERMANENT NOTES: Resolution 01.020 $10 per fines/bonds collected. Amended Resolution 05.013 to $20.				
*** TOTAL REVENUES ***		51,408.95	51,829.03	157,000.00	42,034.76	159,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

05 -PARK IMPROVEMENT

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
500-5555 RESTRICTED FUND BALANCE	0.00	0.00	90,000.00	0.00	102,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	90,000.00	0.00	102,000.00
MATERIALS AND SUPPLIES					
500-5610 PARK IMPROVEMENTS	45,020.62	53,385.51	67,000.00	13,995.79	57,000.00
TOTAL MATERIALS AND SUPPLIES	45,020.62	53,385.51	67,000.00	13,995.79	57,000.00
500-5610 PARK IMPROVEMENTS	CURRENT YEAR NOTES:				
	$10,000 Signage of parks & directional in WHP				
	$ 7,000 Sod & mulch for playgrounds				
	$20,000 Sprinkler & landscaping				
	$20,000 Picnic tables, trash cans, & benches				
TOTAL ADMINISTRATION	45,020.62	53,385.51	157,000.00	13,995.79	159,000.00
*** TOTAL EXPENDITURES ***	45,020.62	53,385.51	157,000.00	13,995.79	159,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 05 - Park Improvement
DEPARTMENT 500 - Park Improvement

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Signage at parks and directional in WHP	1	$ 10,000		$ 10,000
					$ -
					$ 10,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested. In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Directional signs at Wild Horse Park

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 05 - Park Improvement
DEPARTMENT 500 - Park Improvement

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Sod and Mulch for playgrounds	1	$ 7,000		$ 7,000
					$ -
					$ 7,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested. In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Sod and Mulch for playgrounds to keep children safe.

PREPARED BY: Nic Bailey, Parks & Recreation Director



Alcohol Enforcement Fund- 06

Used to account for restricted fines and fees generated as a result of intoxicating substances and traffic related offences

(Ordinance No. 1087, Title 11 Oklahoma Statutes 14-111C).

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

06 -ENFORCE OF ALCOHOL LAWS

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	372.17	269.50	15,300.00	137.63	15,300.00
TRANSFERS	1,110.00	1,225.00	2,000.00	400.00	2,000.00
*** TOTAL REVENUES ***	1,482.17	1,494.50	17,300.00	537.63	17,300.00
EXPENDITURE SUMMARY					
POLICE ENFORCEMENT	264.00	0.00	17,300.00	0.00	17,300.00
*** TOTAL EXPENDITURES ***	264.00	0.00	17,300.00	0.00	17,300.00
** REVENUES OVER(UNDER) EXPENDITURES **	1,218.17	1,494.50	0.00	537.63	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

06 -ENFORCE OF ALCOHOL LAWS

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	372.17	269.50	300.00	137.63	300.00
45199	RESERVED CARRYOVER	0.00	0.00	15,000.00	0.00	15,000.00
TOTAL MISCELLANEOUS REVENUE		372.17	269.50	15,300.00	137.63	15,300.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Interest earnings.				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46803	TRANSFER FROM COURT	1,110.00	1,225.00	2,000.00	400.00	2,000.00
TOTAL TRANSFERS		1,110.00	1,225.00	2,000.00	400.00	2,000.00
46803	TRANSFER FROM COURT	PERMANENT NOTES: Fines and fees relating to intoxicating substances and traffic related offense involving alcohol (Ordinance No.1087).				
*** TOTAL REVENUES ***		1,482.17	1,494.50	17,300.00	537.63	17,300.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

06 -ENFORCE OF ALCOHOL LAWS

POLICE ENFORCEMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
541-5310	EDUCATION AND TRAINING	264.00	0.00	1,000.00	0.00	1,000.00
541-5353	OTHER SERVICES AND FEES	0.00	0.00	1,000.00	0.00	1,000.00
541-5371	SERVICES/MACHINERY - EQUIP	0.00	0.00	1,000.00	0.00	1,000.00
TOTAL OTHER SERVICES & CHARGES		264.00	0.00	3,000.00	0.00	3,000.00
INCREASE TO FUND BALANCE						
541-5555	RESTRICTED FUND BALANCE	0.00	0.00	13,300.00	0.00	13,300.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	13,300.00	0.00	13,300.00
MATERIALS AND SUPPLIES						
541-5610	OTHER SUPPLIES	0.00	0.00	1,000.00	0.00	1,000.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	1,000.00	0.00	1,000.00
TOTAL POLICE ENFORCEMENT		264.00	0.00	17,300.00	0.00	17,300.00
*** TOTAL EXPENDITURES ***		264.00	0.00	17,300.00	0.00	17,300.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL REQUEST	INCLUDED IN FY 27 BUDGET
06	Police - Enforcement of Alcohol Laws	541		

ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)	COST	
5310	Education and Training	$ 1,000	$ 1,000
5353	Other Services and Fees	$ 1,000	$ 1,000
5371	Services/Machinery/Equipment	$ 1,000	$ 1,000
5555	Increase to Fund Balance	$ 13,300	$ 13,300
5610	Other Supplies	$ 1,000	$ 1,000
	Grand Total	$17,300	$17,300

Prepared By: Mike Wallace, Police Chief

Library Fund - 07

Used to account for restricted state grant agreements and fines generated as a result of overdue library materials.

Funds are used for library operations, local programs, and capital purchases.



C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

07 -LIBRARY

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
SERVICES	1,626.04	1,404.25	2,000.00	671.11	2,000.00
FINES	3,839.97	2,453.11	3,000.00	1,390.01	3,000.00
MISCELLANEOUS REVENUE	48,806.87	70,410.93	113,000.00	72,064.35	103,000.00
*** TOTAL REVENUES ***	54,272.88	74,268.29	118,000.00	74,125.47	108,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	54,878.71	52,445.19	118,000.00	50,118.02	108,000.00
*** TOTAL EXPENDITURES ***	54,878.71	52,445.19	118,000.00	50,118.02	108,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(605.83)	21,823.10	0.00	24,007.45	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

07 -LIBRARY

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
SERVICES						
41160	BEVERAGE SALES	1,626.04	1,404.25	2,000.00	671.11	2,000.00
TOTAL SERVICES		1,626.04	1,404.25	2,000.00	671.11	2,000.00
FINES						
44150	FINES & FEES	3,839.97	2,453.11	3,000.00	1,390.01	3,000.00
TOTAL FINES		3,839.97	2,453.11	3,000.00	1,390.01	3,000.00
44150	FINES & FEES	PERMANENT NOTES: Lost book fines.				
MISCELLANEOUS REVENUE						
45100	DONATIONS	6,603.28	6,646.24	10,000.00	5,717.96	7,000.00
45111	GRANTS - OTHER	15,181.87	43,254.71	37,421.00	37,403.67	0.00
45112	STATE AID GRANT	24,611.15	18,428.22	12,800.00	27,916.92	0.00
45141	INTEREST ON INVESTMENTS	2,410.57	2,081.76	3,000.00	1,025.80	2,000.00
45199	RESERVED CARRY-OVER	0.00	0.00	49,779.00	0.00	94,000.00
TOTAL MISCELLANEOUS REVENUE		48,806.87	70,410.93	113,000.00	72,064.35	103,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings.				
45199	RESERVED CARRY-OVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
*** TOTAL REVENUES ***		54,272.88	74,268.29	118,000.00	74,125.47	108,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

07 -LIBRARY

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
507-5555 FUND BALANCE CARRYOVER	0.00	0.00	46,315.00	0.00	78,700.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	46,315.00	0.00	78,700.00
MATERIALS AND SUPPLIES					
507-5610 MISCELLANEOUS	5,097.32	2,450.54	10,000.00	3,956.82	10,000.00
507-5611 GRANT - OTHER	20,489.90	37,232.34	43,121.00	32,719.26	13,000.00
507-5630 STATE AID GRANT	24,343.49	10,398.31	16,000.00	10,877.94	6,300.00
TOTAL MATERIALS AND SUPPLIES	49,930.71	50,081.19	69,121.00	47,554.02	29,300.00
TRANSFERS					
507-5801 TRANSFER TO GENERAL FUND	4,948.00	2,364.00	2,564.00	2,564.00	0.00
TOTAL TRANSFERS	4,948.00	2,364.00	2,564.00	2,564.00	0.00
TOTAL ADMINISTRATION	54,878.71	52,445.19	118,000.00	50,118.02	108,000.00
*** TOTAL EXPENDITURES ***	54,878.71	52,445.19	118,000.00	50,118.02	108,000.00



Traffic Enforcement Fund - 08

Used to account for restricted fines and fees restricted for capital & training enforcement (Ordinance No. 920)

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

08 -PD TRAFFIC ENFORCEMENT

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	812.79	585.41	30,500.00	353.40	52,500.00
TRANSFERS	36,457.96	35,797.30	40,000.00	29,228.36	40,000.00
*** TOTAL REVENUES ***	37,270.75	36,382.71	70,500.00	29,581.76	92,500.00
EXPENDITURE SUMMARY					
POLICE ENFORCEMENT	37,256.75	45,268.03	70,500.00	6,985.13	92,500.00
*** TOTAL EXPENDITURES ***	37,256.75	45,268.03	70,500.00	6,985.13	92,500.00
** REVENUES OVER(UNDER) EXPENDITURES **	14.00	(8,885.32)	0.00	22,596.63	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

08 -PD TRAFFIC ENFORCEMENT

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	812.79	585.41	500.00	353.40	500.00
45199	RESTRICTED CARRYOVER	0.00	0.00	30,000.00	0.00	52,000.00
TOTAL MISCELLANEOUS REVENUE		812.79	585.41	30,500.00	353.40	52,500.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Interest earnings.				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46803	TRANSFER FROM COURT	36,457.96	35,797.30	40,000.00	29,228.36	40,000.00
TOTAL TRANSFERS		36,457.96	35,797.30	40,000.00	29,228.36	40,000.00
46803	TRANSFER FROM COURT	PERMANENT NOTES: Ordinance No. 920 traffic offenses excluding traffic tickets to assists in enforcing traffic laws.				
*** TOTAL REVENUES ***		37,270.75	36,382.71	70,500.00	29,581.76	92,500.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

08 -PD TRAFFIC ENFORCEMENT

POLICE ENFORCEMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
541-5310	EDUCATION AND TRAINING	0.00	0.00	400.00	352.13	0.00
541-5360	COMPUTER MAINTENANCE	30,236.75	36,424.03	6,500.00	0.00	0.00
541-5381	RENTAL OF EQUIPMENT (OLETS)	7,020.00	8,844.00	8,850.00	6,633.00	12,276.00
TOTAL OTHER SERVICES & CHARGES		37,256.75	45,268.03	15,750.00	6,985.13	12,276.00
541-5381	RENTAL OF EQUIPMENT (OLETS	PERMANENT NOTES: OLETS				
INCREASE TO FUND BALANCE						
541-5555	RESTRICTED FUND BALANCE	0.00	0.00	54,750.00	0.00	80,224.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	54,750.00	0.00	80,224.00
TOTAL POLICE ENFORCEMENT		37,256.75	45,268.03	70,500.00	6,985.13	92,500.00
*** TOTAL EXPENDITURES ***		37,256.75	45,268.03	70,500.00	6,985.13	92,500.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
08	Police - Traffic Enforcement	541	REQUEST	FY 27 BUDGET

ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5381	Rental of Equipment (OLETS)			
	OLETS Agency Fee	$ 9,000	$ 12,276	$ 12,276
	Mobile Terminals	$ 3,276		
	Telecommunications System for NCIC/OLETS Computer System.			
5555	Increase to Fund Balance		$ 80,224	$ 80,224
	Grand Total		$92,500	$92,500

Prepared By: Mike Wallace, Police Chief

Employee Flex Spending Fund - 10

The City offers its employees a Flexible Spending Program, which is allowable under Internal Revenue Code, Section 125.

The program allows employees to deposit a portion of their pre-tax income into the account maintained for health care expenditures.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

10 -EMPLOYEE FLEX SPENDING

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	1,764.29	2,021.00	77,000.00	1,906.68	77,000.00
*** TOTAL REVENUES ***	1,764.29	2,021.00	77,000.00	1,906.68	77,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	20,259.27	(2,359.08)	73,000.00	0.00	73,000.00
TRANSFERS	0.00	0.00	4,000.00	0.00	4,000.00
*** TOTAL EXPENDITURES ***	20,259.27	(2,359.08)	77,000.00	0.00	77,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(18,494.98)	4,380.08	0.00	1,906.68	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

10 -EMPLOYEE FLEX SPENDING

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	1,764.29	2,021.00	3,000.00	1,906.68	3,000.00
45199	EMPLOYEE WITHHOLDINGS	0.00	0.00	4,000.00	0.00	4,000.00
45200	RESERVED CARRY-OVER	0.00	0.00	70,000.00	0.00	70,000.00
TOTAL MISCELLANEOUS REVENUE		1,764.29	2,021.00	77,000.00	1,906.68	77,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings.				
45200	RESERVED CARRY-OVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
*** TOTAL REVENUES ***		1,764.29	2,021.00	77,000.00	1,906.68	77,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

10 -EMPLOYEE FLEX SPENDING

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES					
500-5125 EMPLOYEE REIMBURSEMENTS	20,259.27	(2,359.08)	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	20,259.27	(2,359.08)	0.00	0.00	0.00
INCREASE TO FUND BALANCE					
500-5555 INCREASE TO FUND BALANCE	0.00	0.00	73,000.00	0.00	73,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	73,000.00	0.00	73,000.00
TOTAL ADMINISTRATION	20,259.27	(2,359.08)	73,000.00	0.00	73,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

10 -EMPLOYEE FLEX SPENDING

TRANSFERS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TRANSFERS					
516-5801 TRANSFER TO GENERAL FUND	0.00	0.00	4,000.00	0.00	4,000.00
TOTAL TRANSFERS	0.00	0.00	4,000.00	0.00	4,000.00
516-5801 TRANSFER TO GENERAL FUND	PERMANENT NOTES: The city offers its employees a flexible spending program which is allowable under the Internal Revenue Code, Section 125. The program allows city employees to deposit a portion of their pre-tax income into an account administered by Ameriflex held for health care expenditures.				
TOTAL TRANSFERS	0.00	0.00	4,000.00	0.00	4,000.00
*** TOTAL EXPENDITURES ***	20,259.27	(2,359.08)	77,000.00	0.00	77,000.00



Park & Recreation Donation Fund - 11

Title O.S., 33-109 requires money derived from recreation grants, gifts or bequests be deposited by the City Treasurer in a separate continuing fund, unless otherwise specified by the donor or grantor, and be used for the specified recreation purposes.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

11 -PARK'S DONATION

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	64,187.81	65,932.62	184,000.00	33,044.79	122,500.00
*** TOTAL REVENUES ***	64,187.81	65,932.62	184,000.00	33,044.79	122,500.00
EXPENDITURE SUMMARY					
ADMINISTRATION	45,780.28	54,286.95	184,000.00	28,869.04	122,500.00
*** TOTAL EXPENDITURES ***	45,780.28	54,286.95	184,000.00	28,869.04	122,500.00
** REVENUES OVER(UNDER) EXPENDITURES **	18,407.53	11,645.67	0.00	4,175.75	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

11 -PARK'S DONATION

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45100	DONATIONS - PARK & REC	61,559.47	63,570.50	60,000.00	32,040.55	40,000.00
45101	DONATIONS - DOG PARK	350.00	220.00	1,000.00	0.00	500.00
45102	CELL TOWER LEASE	0.00	0.00	10,000.00	0.00	0.00
45141	INTEREST ON INVESTMENTS	2,278.34	2,142.12	3,000.00	1,004.24	2,000.00
45199	RESERVED CARRYOVER	0.00	0.00	110,000.00	0.00	80,000.00
TOTAL MISCELLANEOUS REVENUE		64,187.81	65,932.62	184,000.00	33,044.79	122,500.00

45100 DONATIONS - PARK & REC

PERMANENT NOTES:
The P&R Department receives donations from area businesses for programs and activities.

45141 INTEREST ON INVESTMENTS

PERMANENT NOTES:
Monthly interest earnings.

45199 RESERVED CARRYOVER

PERMANENT NOTES:
Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).

*** TOTAL REVENUES ***	64,187.81	65,932.62	184,000.00	33,044.79	122,500.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

11 -PARK'S DONATION

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
500-5302 SPECIAL EVENTS	15,266.21	21,225.63	23,855.00	16,436.34	10,000.00
TOTAL OTHER SERVICES & CHARGES	15,266.21	21,225.63	23,855.00	16,436.34	10,000.00
INCREASE TO FUND BALANCE					
500-5555 INCREASE TO FUND BALANCE	0.00	0.00	113,551.00	0.00	104,400.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	113,551.00	0.00	104,400.00
MATERIALS AND SUPPLIES					
500-5605 AQUATIC PROGRAM	931.90	3,368.66	3,240.00	0.00	1,000.00
500-5607 ADULT PROGRAM	1,200.00	1,263.29	2,775.00	600.00	1,000.00
500-5608 SPORTS PROGRAM	11,224.02	9,930.86	12,277.00	1,695.94	2,000.00
500-5609 DOG PARK PROGRAM	0.00	0.00	100.00	0.00	100.00
500-5610 OTHER SUPPLIES	11,218.15	9,411.28	15,730.00	7,513.66	2,000.00
500-5617 YOUTH PROGRAM	1,668.00	2,405.33	4,622.00	0.00	2,000.00
TOTAL MATERIALS AND SUPPLIES	26,242.07	26,379.42	38,744.00	9,809.60	8,100.00
CAPITAL					
500-5971 SERVICES/EQUIPMENT/CAPITAL	4,272.00	6,681.90	7,850.00	2,623.10	0.00
TOTAL CAPITAL	4,272.00	6,681.90	7,850.00	2,623.10	0.00
TOTAL ADMINISTRATION	45,780.28	54,286.95	184,000.00	28,869.04	122,500.00
*** TOTAL EXPENDITURES ***	45,780.28	54,286.95	184,000.00	28,869.04	122,500.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO. 11	DEPARTMENT Parks & Recreation Donation Fund	DEPT # 500	DEPARTMENTAL REQUEST	INCLUDED IN FY27 BUDGET
ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)		COST	
5302	Special Events		$ 10,000	$ 10,000
5555	Restricted Fund Balance		$ 104,400	$ 104,400
5605	Aquatic		$ 1,000	$ 1,000
5607	Adult Program		$ 1,000	$ 1,000
5608	Sports Program		$ 2,000	$ 2,000
5609	Dog Park Program		$ 100	$ 100
5610	Other Supplies		$ 2,000	$ 2,000
5617	Youth Programs		$ 2,000	$ 2,000
Prepared By:	Nic Bailey, Parks & Recreation Director		$122,500	$122,500

Police Technology Fees Fund - 13

Used to account for fines and fees restricted for the sole purpose of funding acquisition, operation, maintenance, repair and replace of police technological advances and upgrades, data processing equipment and software related to the administration of the municipal laws and the municipal criminal justice system.

Ordinance No. 1146 established legislative restriction approved April 18, 2017, effective July 1, 2017.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

13 -POLICE TECHNOLOGY FEES

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	2,970.88	2,050.56	103,000.00	786.71	71,000.00
TRANSFERS	44,295.60	43,487.38	50,000.00	33,678.94	45,000.00
*** TOTAL REVENUES ***	47,266.48	45,537.94	153,000.00	34,465.65	116,000.00
EXPENDITURE SUMMARY					
POLICE TECHNOLOGY	43,599.03	56,059.81	153,000.00	68,145.31	116,000.00
*** TOTAL EXPENDITURES ***	43,599.03	56,059.81	153,000.00	68,145.31	116,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	3,667.45	(10,521.87)	0.00	(33,679.66)	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

13 -POLICE TECHNOLOGY FEES

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	2,970.88	2,050.56	3,000.00	786.71	1,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	100,000.00	0.00	70,000.00
TOTAL MISCELLANEOUS REVENUE		2,970.88	2,050.56	103,000.00	786.71	71,000.00
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46803	TRANSFER FROM COURT	44,295.60	43,487.38	50,000.00	33,678.94	45,000.00
TOTAL TRANSFERS		44,295.60	43,487.38	50,000.00	33,678.94	45,000.00
46803	TRANSFER FROM COURT	PERMANENT NOTES: Ordinance No. 1146 approved 4/18/17 Police technology fee ($25) shall be assessed on every citation. Funds used for acquistion, operation, maintenance, repair and replacement of police technological advances and upgrades, data processing equipment and software related to administration of municipal laws and criminal justice system.				
*** TOTAL REVENUES ***		47,266.48	45,537.94	153,000.00	34,465.65	116,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

13 -POLICE TECHNOLOGY FEES

POLICE TECHNOLOGY

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
541-5310	EDUCATION AND TRAINING	0.00	0.00	3,000.00	0.00	0.00
541-5326	TRAVEL	0.00	0.00	3,000.00	0.00	0.00
541-5353	OTHER SERVICES & FEES	11,326.62	6,922.81	14,000.00	7,369.78	10,700.00
541-5360	COMPUTER MAINTENANCE	1,800.00	19,000.00	60,812.00	60,775.53	65,000.00
541-5371	SERVICES/MACHINERY - EQUIP	30,472.41	30,137.00	46,100.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		43,599.03	56,059.81	126,912.00	68,145.31	75,700.00
INCREASE TO FUND BALANCE						
541-5555	RESTRICTED FUND BALANCE	0.00	0.00	23,088.00	0.00	40,300.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	23,088.00	0.00	40,300.00
MATERIALS AND SUPPLIES						
541-5610	OTHER SUPPLIES	0.00	0.00	3,000.00	0.00	0.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	3,000.00	0.00	0.00
CAPITAL						
541-5971	SERVICES/EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00
TOTAL POLICE TECHNOLOGY		43,599.03	56,059.81	153,000.00	68,145.31	116,000.00
*** TOTAL EXPENDITURES ***		43,599.03	56,059.81	153,000.00	68,145.31	116,000.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
13	Police - Police Technology Fees	541	REQUEST	FY 27 BUDGET

ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)	COST	
5353	Other Services and Fees Includes patrol cell phones	$ 10,700	$ 10,700
5360	Computer Maintenance Zuercher Annual Maintenance Fee $25,000. Moved to Traffic Fund 08.	$ 65,000	$ 65,000
5555	Increase to Fund Balance	$ 40,300	$ 40,300
	Grand Total	$116,000	$116,000

Prepared By: Mike Wallace, Police Chief



Street & Drainage Improvement Fund- 14

Used to account for the proceeds of specified revenue sources that are restricted or committed to expenditures for street/drainage projects and repair.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

14 -STREET/DRAINAGE IMP

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	29,974.99	28,477.80	1,094,410.00	18,516.69	1,030,000.00
TRANSFERS	559,291.01	519,461.30	425,000.00	170,670.45	425,000.00
*** TOTAL REVENUES ***	589,266.00	547,939.10	1,519,410.00	189,187.14	1,455,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	681,937.23	481,089.59	1,519,410.00	244,252.79	1,455,000.00
*** TOTAL EXPENDITURES ***	681,937.23	481,089.59	1,519,410.00	244,252.79	1,455,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(92,671.23)	66,849.51	0.00	(55,065.65)	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

14 -STREET/DRAINAGE IMP

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	29,974.99	28,477.80	30,000.00	18,516.69	30,000.00
45200	BUDGETED CARRY-OVER	0.00	0.00	1,064,410.00	0.00	1,000,000.00
TOTAL MISCELLANEOUS REVENUE		29,974.99	28,477.80	1,094,410.00	18,516.69	1,030,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Interest earnings.				
45200	BUDGETED CARRY-OVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA	559,291.01	519,461.30	425,000.00	170,670.45	425,000.00
TOTAL TRANSFERS		559,291.01	519,461.30	425,000.00	170,670.45	425,000.00
46868	TRANSFER FROM MIA	PERMANENT NOTES: Transfer of sanitation franchise fees monthly. 12.5% of sanitation (OEMA) monthly bill to City to cover costs associated to damage of roads due from sanitation trucks.				
*** TOTAL REVENUES ***		589,266.00	547,939.10	1,519,410.00	189,187.14	1,455,000.00

14 -STREET/DRAINAGE IMP
ADMINISTRATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
514-5336	ENGINEERING FEES	12,121.79	217.00	20,000.00	0.00	5,000.00
514-5391	MISC CONTRACTUAL SERVICES	347,963.58	305,853.89	350,000.00	171,441.49	315,000.00
TOTAL OTHER SERVICES & CHARGES		360,085.37	306,070.89	370,000.00	171,441.49	320,000.00
514-5336	ENGINEERING FEES	PERMANENT NOTES: Engineering fees associated with surveys on street and drainage projects.				
514-5391	MISC CONTRACTUAL SERVICES	PERMANENT NOTES: Silver Star Construction maintenance caps.				
INCREASE TO FUND BALANCE						
514-5555	INCREASE TO FUND BALANCE	0.00	0.00	821,500.00	0.00	548,500.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	821,500.00	0.00	548,500.00
MATERIALS AND SUPPLIES						
514-5619	APPRAISAL LAND SURVEY	4,000.00	4,000.00	0.00	0.00	0.00
514-5620	GIS UPDATES & MAINTENANCE	16,590.00	17,126.00	30,000.00	3,317.00	20,000.00
514-5623	DRAINAGE PROJECTS	9,508.20	124,127.00	30,000.00	0.00	10,000.00
514-5627	SIGNALIZATION	0.00	0.00	116,000.00	0.00	116,000.00
514-5630	RESIDENTIAL SPEED TABLES	25,184.58	0.00	20,000.00	0.00	10,000.00
514-5631	S. CLEAR SPRINGS MILL & OVE	0.00	0.00	0.00	0.00	0.00
514-5632	SERVICES/EQUIPMENT/CAPITAL	1,247.12	3,385.00	3,000.00	460.00	500.00
514-5635	MULTIMODAL CONTINUITY PROJE	8,648.00	0.00	20,000.00	176.00	10,000.00
514-5636	MEADOWS PARK WALKING TRAILS	201,659.50	2,266.20	0.00	0.00	0.00
514-5637	TRAFFIC STRIPING	55,014.46	24,020.00	30,000.00	0.00	20,000.00
514-5640	E. OLIVIA TERRACE CREEK SEA	0.00	0.00	9,410.00	9,408.50	0.00
514-5641	ELDER DRIVE CULVERT REPLACE	0.00	94.50	55,000.00	44,949.80	0.00
514-5642	FLOCK ANALYTICS	0.00	0.00	14,500.00	14,500.00	0.00
514-5643	MILL & OVERLAY	0.00	0.00	0.00	0.00	400,000.00
TOTAL MATERIALS AND SUPPLIES		321,851.86	175,018.70	327,910.00	72,811.30	586,500.00
514-5627	SIGNALIZATION	PERMANENT NOTES: Resolution 16-026 City requested from ODOT permission to install traffic light on SH-4 (Mustang Road) at E. Plantation Terrace/Morrell Way on February 2, 2016. Resolution 21-043, City requested ODOT to consider funding traffic light on April 6, 2021.				
514-5630	RESIDENTIAL SPEED TABLES	PERMANENT NOTES: Installation of speed table(s), if policy guidelines are met. Reference October 3, 2017 Council meeting.				
514-5643	MILL & OVERLAY	CURRENT YEAR NOTES:				

14 -STREET/DRAINAGE IMP
ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
	As part of the pavement evaluation plan, the current streets are due to be milled and overlayed in 2026. S. Meadow Lane, S. Mitchell Lane, and S. Ebling Drive.				
TOTAL ADMINISTRATION	681,937.23	481,089.59	1,519,410.00	244,252.79	1,455,000.00
*** TOTAL EXPENDITURES ***	681,937.23	481,089.59	1,519,410.00	244,252.79	1,455,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 14 - Street
DEPARTMENT 514 - Streets

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*	
1	Mill and Overlay				$	400,000
					$	400,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: As part of the pavement evaluation plan, the current streets are due to be milled and overlayed in 2026. S. Meadow Lane, S. Mitchell Lane, and S. Ebling Drive.

PREPARED BY: Justin Battles, Assistant City Manager

Personal Services

(10% Public Safety Personnel – 4th Penny)

FUND - 15

Mustang citizens voted on August 23, 2016 to extend the 4th penny sales tax for a 13-year period.

Fund 15 collects the 10% allocation of revenues restricted for personnel costs related to public safety.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

15 -PERSONAL SERVICE - 10%

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	0.00	0.00	100,000.00	0.00	100,000.00
TRANSFERS	372,059.48	385,276.06	500,000.00	333,716.06	500,000.00
*** TOTAL REVENUES ***	372,059.48	385,276.06	600,000.00	333,716.06	600,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	0.00	0.00	100,000.00	0.00	100,000.00
POLICE	192,730.79	192,638.04	250,000.00	166,858.03	250,000.00
FIRE	192,730.79	192,638.02	250,000.00	166,858.03	250,000.00
*** TOTAL EXPENDITURES ***	385,461.58	385,276.06	600,000.00	333,716.06	600,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(13,402.10)	0.00	0.00	0.00	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

15 -PERSONAL SERVICE - 10%

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45199	RESTRICTED CARRYOVER	0.00	0.00	100,000.00	0.00	100,000.00
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	100,000.00	0.00	100,000.00
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 10% P.S	372,059.48	385,276.06	500,000.00	333,716.06	500,000.00
TOTAL TRANSFERS		372,059.48	385,276.06	500,000.00	333,716.06	500,000.00
46868	TRANSFER FROM MIA - 10% P.	PERMANENT NOTES: 10% public safety personal services from 4th penny. Started August 2017 (new 4th penny extension until 9/2030).				
*** TOTAL REVENUES ***		372,059.48	385,276.06	600,000.00	333,716.06	600,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

15 -PERSONAL SERVICE - 10%

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
500-5555 RESTRICTED FUND BALANCE	0.00	0.00	100,000.00	0.00	100,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	100,000.00	0.00	100,000.00
500-5555 RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted 10% personal service (4th penny extension) after payroll transfers.				
TOTAL ADMINISTRATION	0.00	0.00	100,000.00	0.00	100,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

15 -PERSONAL SERVICE - 10%

POLICE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TRANSFERS					
541-5801 TRANSFER TO GF - 5% P.S. PO	192,730.79	192,638.04	250,000.00	166,858.03	250,000.00
TOTAL TRANSFERS	192,730.79	192,638.04	250,000.00	166,858.03	250,000.00
541-5801 TRANSFER TO GF - 5% P.S. PPERMANENT NOTES: 5% personal service transfer to General Fund for police personnel (part of 10% personal service from 4th penny sales tax extention).					
TOTAL POLICE	192,730.79	192,638.04	250,000.00	166,858.03	250,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

15 -PERSONAL SERVICE - 10%

FIRE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TRANSFERS					
551-5801 TRANSFER TO GF - 5% P.S. FI	192,730.79	192,638.02	250,000.00	166,858.03	250,000.00
TOTAL TRANSFERS	192,730.79	192,638.02	250,000.00	166,858.03	250,000.00
551-5801 TRANSFER TO GF - 5% P.S. FPERMANENT NOTES: 5% personal service transfer to General Fund for fire personnel (part of 10% personal service from 4th penny sales tax extention).					
TOTAL FIRE	192,730.79	192,638.02	250,000.00	166,858.03	250,000.00
*** TOTAL EXPENDITURES ***	385,461.58	385,276.06	600,000.00	333,716.06	600,000.00



Police Narcotics Enforcement Fund - 16

Used to account for fines and fees restricted for the sole purpose of funding equipment and drug testing kits, education, training, and scientific development of police personnel and canine development.

Ordinance No. 1161 established legislative restriction approved April 3, 2018.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

16 -POLICE NARCOTICS ENFORCEM

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	2,112.11	1,936.86	72,000.00	717.65	73,200.00
TRANSFERS	11,771.35	7,493.70	15,000.00	4,981.02	10,000.00
*** TOTAL REVENUES ***	13,883.46	9,430.56	87,000.00	5,698.67	83,200.00
EXPENDITURE SUMMARY					
POLICE TECHNOLOGY	14,920.00	578.20	87,000.00	3,612.45	83,200.00
*** TOTAL EXPENDITURES ***	14,920.00	578.20	87,000.00	3,612.45	83,200.00
** REVENUES OVER(UNDER) EXPENDITURES **	(1,036.54)	8,852.36	0.00	2,086.22	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

16 -POLICE NARCOTICS ENFORCEM

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	2,112.11	1,398.22	2,000.00	717.65	1,200.00
45193	MISCELLANEOUS	0.00	538.64	0.00	0.00	0.00
45199	RESTRICTED CARRYOVER	0.00	0.00	70,000.00	0.00	72,000.00
TOTAL MISCELLANEOUS REVENUE		2,112.11	1,936.86	72,000.00	717.65	73,200.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Interest earnings.				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46803	TRANSFER FROM COURT	11,771.35	7,493.70	15,000.00	4,981.02	10,000.00
TOTAL TRANSFERS		11,771.35	7,493.70	15,000.00	4,981.02	10,000.00
46803	TRANSFER FROM COURT	PERMANENT NOTES: Ordinance No. 1161 approved on April 3, 2018 to include possession of a controlled dangerous substance as an offense and impose a drug analysis fee of $100.				
*** TOTAL REVENUES ***		13,883.46	9,430.56	87,000.00	5,698.67	83,200.00

16 -POLICE NARCOTICS ENFORCEM
POLICE TECHNOLOGY

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
541-5310	EDUCATION AND TRAINING	600.00	0.00	1,000.00	0.00	1,000.00
541-5326	TRAVEL	320.00	0.00	2,000.00	785.25	2,000.00
541-5327	PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00	1,000.00
541-5353	OTHER SERVICES & FEES	0.00	378.64	0.00	0.00	0.00
541-5360	COMPUTER MAINTENANCE	0.00	0.00	1,000.00	0.00	1,000.00
541-5393	FORFEITURE SHARING	14,000.00	0.00	0.00	0.00	0.00
541-5394	K-9	0.00	0.00	0.00	0.00	24,170.00
TOTAL OTHER SERVICES & CHARGES		14,920.00	378.64	5,000.00	785.25	29,170.00
INCREASE TO FUND BALANCE						
541-5555	RESTRICTED FUND BALANCE	0.00	0.00	77,750.00	0.00	49,780.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	77,750.00	0.00	49,780.00
MATERIALS AND SUPPLIES						
541-5610	OTHER SUPPLIES	0.00	199.56	1,000.00	0.00	1,000.00
TOTAL MATERIALS AND SUPPLIES		0.00	199.56	1,000.00	0.00	1,000.00
CAPITAL						
541-5971	SERVICES/EQUIPMENT	0.00	0.00	3,250.00	2,827.20	3,250.00
TOTAL CAPITAL		0.00	0.00	3,250.00	2,827.20	3,250.00
TOTAL POLICE TECHNOLOGY		14,920.00	578.20	87,000.00	3,612.45	83,200.00
*** TOTAL EXPENDITURES ***		14,920.00	578.20	87,000.00	3,612.45	83,200.00

2026 - 2027 FISCAL BUDGET
SUPPORTING DETAIL FOR SUPPLIES AND CONTRACTUAL SERVICES

Form No. 2

FUND NO.	DEPARTMENT	DEPT #	DEPARTMENTAL	INCLUDED IN
16	Police - Police Narcotic Enforcement	541	REQUEST	FY 27 BUDGET

ACCT CODE	JUSTIFICATION (TYPES OF COSTS INCURRED)	COST	
5310	Education and Training	$ 1,000	$ 1,000
5326	Travel	$ 2,000	$ 2,000
5327	Professional Services	$ 1,000	$ 1,000
5360	Computer Maintenance	$ 1,000	$ 1,000
5394	K-9	$ 24,170	$ 24,170
5555	Increase to Fund Balance	$ 49,780	$ 49,780
5610	Other Supplies	$ 1,000	$ 1,000
5371	Services/Equipment	$ 3,250	$ 3,250
	Grand Total	$83,200	$83,200

Prepared By: Mike Wallace, Police Chief

Juvenile Fund - 17

The City signed an Inter-local Cooperation Agreement for Municipal Court Jurisdiction concerning juveniles with the Canadian County District Court on March 5, 2019 (Ref. Resolution 19-029).

Oklahoma Statutes Title 10A, Children and Juvenile Code, Sections 10A-2-2-103, restrict funds generated from juvenile fines must be earmarked for local programs which address problems of juvenile crimes; costs of prosecutions; detention, administrative costs related to local programs that address problems of juvenile crime, and costs of community intervention centers authorized pursuant to Section 9 of this act.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

17 -JUVENILE FEES

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	791.98	727.81	41,000.00	382.75	40,500.00
TRANSFERS	14,641.63	15,084.00	20,000.00	6,289.50	15,000.00
*** TOTAL REVENUES ***	15,433.61	15,811.81	61,000.00	6,672.25	55,500.00
EXPENDITURE SUMMARY					
JUVENILE	8,800.00	9,600.00	61,000.00	5,184.00	55,500.00
*** TOTAL EXPENDITURES ***	8,800.00	9,600.00	61,000.00	5,184.00	55,500.00
** REVENUES OVER(UNDER) EXPENDITURES **	6,633.61	6,211.81	0.00	1,488.25	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

17 -JUVENILE FEES

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	791.98	727.81	1,000.00	382.75	500.00
45199	RESTRICTED CARRYOVER	0.00	0.00	40,000.00	0.00	40,000.00
TOTAL MISCELLANEOUS REVENUE		791.98	727.81	41,000.00	382.75	40,500.00
TRANSFERS						
46803	TRANSFER FROM COURT	14,641.63	15,084.00	20,000.00	6,289.50	15,000.00
TOTAL TRANSFERS		14,641.63	15,084.00	20,000.00	6,289.50	15,000.00
*** TOTAL REVENUES ***		15,433.61	15,811.81	61,000.00	6,672.25	55,500.00

17 -JUVENILE FEES
JUVENILE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
541-5555 RESTRICTED FUND BALANCE	0.00	0.00	50,600.00	0.00	45,100.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	50,600.00	0.00	45,100.00
TRANSFERS					
541-5801 TRANSFER TO GENERAL FUND	8,800.00	9,600.00	10,400.00	5,184.00	10,400.00
TOTAL TRANSFERS	8,800.00	9,600.00	10,400.00	5,184.00	10,400.00
541-5801 TRANSFER TO GENERAL FUND	PERMANENT NOTES: Res. 19-029 fines paid pursuant to inter-local agreement to fund local programs which address problems of juvenile crime; and to fund the costs of prosecutions to fund administrative costs related to local programs and community intervention.				
TOTAL JUVENILE	8,800.00	9,600.00	61,000.00	5,184.00	55,500.00
*** TOTAL EXPENDITURES ***	8,800.00	9,600.00	61,000.00	5,184.00	55,500.00

Distributor Oklahoma Settlement Fund- 19

The city approved settlements of its opioid-related claims against certain defendants to receive payments from Johnson & Johnson and the Opioid Distributors.

The settlement payments are restricted solely for the purpose of remediating the harm caused by defendant(s) or to provide restitution for such harm that was previously incurred.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

19 -DISTRIBUTOR OKLA SETTLEME

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	95,949.26	31,658.75	385,000.00	24,472.89	255,000.00
*** TOTAL REVENUES ***	95,949.26	31,658.75	385,000.00	24,472.89	255,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	0.00	0.00	385,000.00	0.00	255,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	385,000.00	0.00	255,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	95,949.26	31,658.75	0.00	24,472.89	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

19 -DISTRIBUTOR OKLA SETTLEME

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	0.00	0.00	10,000.00	3,991.26	5,000.00
45191	DISTRIBUTOR SETTLEMENTS	95,949.26	31,658.75	125,000.00	20,481.63	40,000.00
45199	RESERVED CARRYOVER	0.00	0.00	250,000.00	0.00	210,000.00
TOTAL MISCELLANEOUS REVENUE		95,949.26	31,658.75	385,000.00	24,472.89	255,000.00

45191 DISTRIBUTOR SETTLEMENTS

PERMANENT NOTES:
National settlement involving larger opioid distributors.
Oklahoma cities are allowed to participate with this settlement relating to tax treatment of the amounts to be received from the settlement.
Mustang will receive an annual payment over the next 18 years.
Total amount to be paid pursuant to this agreement on each settling distributor's portion of the compensatory restitution.

45199 RESERVED CARRYOVER

PERMANENT NOTES:
Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).
Restricted by national settlement.

*** TOTAL REVENUES ***	95,949.26	31,658.75	385,000.00	24,472.89	255,000.00

19 -DISTRIBUTOR OKLA SETTLEME
ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
500-5323 OPIOID SETTLEMENTS	0.00	0.00	50,000.00	0.00	20,000.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	50,000.00	0.00	20,000.00
500-5323 OPIOID SETTLEMENTS	PERMANENT NOTES: Total amount to be paid pursuant to settlement agreement on each settling distributor's portion of the compensatory restitution.				
INCREASE TO FUND BALANCE					
500-5555 RESTRICTED FUND BALANCE	0.00	0.00	335,000.00	0.00	235,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	335,000.00	0.00	235,000.00
500-5555 RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted funds.				
TOTAL ADMINISTRATION	0.00	0.00	385,000.00	0.00	255,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	385,000.00	0.00	255,000.00

Debt Service Fund - 27

Used to account for ad-valorem taxes levied by the county for use in retiring general obligation bonds, court-assessed judgments, and their related interest and fiscal agent fees.

In State law, referred to as the Sinking Fund. Current obligations are the 2012 General Obligation Bond Projects – Ball Field and the 2012 General Obligation Bond Project – Town Center Expansion.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

27 -DEBT SERVICE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
TAXES & FRANCHISE	265,824.88	261,083.68	287,000.00	244,370.26	281,000.00
MISCELLANEOUS REVENUE	0.00	0.00	206,000.00	2,920.97	106,000.00
*** TOTAL REVENUES ***	265,824.88	261,083.68	493,000.00	247,291.23	387,000.00
EXPENDITURE SUMMARY					
2012 GO BONDS	281,943.76	276,206.26	269,835.00	7,415.63	293,150.00
RESTRICTED FUND BALANCE	0.00	0.00	223,165.00	0.00	93,850.00
*** TOTAL EXPENDITURES ***	281,943.76	276,206.26	493,000.00	7,415.63	387,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(16,118.88)	(15,122.58)	0.00	239,875.60	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

27 -DEBT SERVICE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TAXES & FRANCHISE						
42105	AD VALOREM TAX	262,548.81	255,554.45	280,000.00	239,396.76	275,000.00
42106	AD VALOREM - PAST YEARS	3,276.07	5,529.23	7,000.00	4,973.50	6,000.00
TOTAL TAXES & FRANCHISE		265,824.88	261,083.68	287,000.00	244,370.26	281,000.00

42105 AD VALOREM TAX

PERMANENT NOTES:
Under State Statutes, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.
The city levied a property tax to fund the annual debt service requirements of the 2012 General Obligation Bonds.
The property tax levy, as determined by the city's debt service needs, is submitted to the County Excise Board for approval (Estimate of Sinking Fund Needs). A State Board of Equalization hears complaints on real estate values with the power to equalize assessments. Under current State law, the ratio of assessed value to true value cannot be less than 11 percent nor more than 13 1/2 percent.
For the year ending June 30, 2025, the City's net assessed valuation of taxable property was $227,302,635(ref table 6, ACFR, pg 109). Most current statistical table for FY25.
The taxes levied by the City per $1,000 of net assessed valuation of the year ended June 30, 2025 was $1.52 (ref table 6, ACFR, pg 109).

42106 AD VALOREM - PAST YEARS

PERMANENT NOTES:
Actual tax levy for prior tax year(s) from Canadian County.

MISCELLANEOUS REVENUE						
45141	INTEREST	0.00	0.00	6,000.00	2,920.97	6,000.00
45199	RESERVED CARRYOVER	0.00	0.00	200,000.00	0.00	100,000.00
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	206,000.00	2,920.97	106,000.00

45141 INTEREST

PERMANENT NOTES:
Monthly interest earnings.

45199 RESERVED CARRYOVER

PERMANENT NOTES:
Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).

*** TOTAL REVENUES ***	265,824.88	261,083.68	493,000.00	247,291.23	387,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

27 -DEBT SERVICE

2012 GO BONDS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
BONDS						
508-5750	12 PRINCIPAL PAYMENT	255,000.00	255,000.00	255,000.00	0.00	285,000.00
508-5751	12 INTEREST PAYMENT	26,643.76	21,056.26	14,535.00	7,265.63	7,850.00
508-5752	12 FISCAL AGENT FEES	300.00	150.00	300.00	150.00	300.00
TOTAL BONDS		281,943.76	276,206.26	269,835.00	7,415.63	293,150.00

508-5750 12 PRINCIPAL PAYMENT

PERMANENT NOTES:
2012 GO BONDS $3.6m. Bank of Oklahoma (BOK2878 loan).
Principal payment 6/1/2026 $255,000 on 2012 GO Bonds.
The city has pledged future ad valorem taxes to repay $3,600,000 of the 2012 General Obligation Bonds. Proceeds from the bonds provided financing for the construction of a Baseball Complex and the expansion of the Library and Town Center.

508-5750 12 PRINCIPAL PAYMENT

CURRENT YEAR NOTES:
$285,000 6/1/27 (final payment)

508-5751 12 INTEREST PAYMENT

PERMANENT NOTES:
Mill levy 1.42 FY2026.
Interest payments (2.75% interest).
Maturity 6/1/27.

508-5751 12 INTEREST PAYMENT

CURRENT YEAR NOTES:
$3,918.75 12/1/26
$3,918.75 6/1/27

508-5752 12 FISCAL AGENT FEES

PERMANENT NOTES:
Semi-annual fiscal agent fees $150 due December & June.

508-5752 12 FISCAL AGENT FEES

CURRENT YEAR NOTES:
$150.00 12/1/26
$150.00 06/1/27

TOTAL 2012 GO BONDS	281,943.76	276,206.26	269,835.00	7,415.63	293,150.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

27 -DEBT SERVICE

RESTRICTED FUND BALANCE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
509-5555 RESTRICTED FUND BALANCE	0.00	0.00	223,165.00	0.00	93,850.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	223,165.00	0.00	93,850.00
TOTAL RESTRICTED FUND BALANCE	0.00	0.00	223,165.00	0.00	93,850.00
*** TOTAL EXPENDITURES ***	281,943.76	276,206.26	493,000.00	7,415.63	387,000.00

Limited Purpose (Capital) Fund - 39

The Limited Purpose Fund is a capital project fund used to purchase capital outlay, including the acquisition or construction of capital facilities, or other capital assets. The restricted 3rd penny sales tax collected (MIA) in excess of debt payments are set aside to the Limited Purpose Fund.

Amend Resolution No. 05-027 to read '10% of sales tax revenue received in excess of $800,000 in a month'.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	1,321,922.78	823,070.97	5,530,353.00	372,195.58	2,550,000.00
TRANSFERS	2,479,207.33	2,641,889.17	2,730,000.00	2,357,979.79	3,569,000.00
*** TOTAL REVENUES ***	3,801,130.11	3,464,960.14	8,260,353.00	2,730,175.37	6,119,000.00
EXPENDITURE SUMMARY					
MAYOR AND COUNCIL	67,904.47	0.00	4,000.00	1,626.62	0.00
CITY ATTORNEY	4,851.92	4,806.73	51,445.00	2,212.70	2,000.00
INFORMATION TECHNOLOGY	37,191.57	38,140.64	119,650.00	49,807.80	101,100.00
CITY MANAGER	15,828.17	104,727.30	149,875.00	91,079.13	53,000.00
LIBRARY	26,537.86	6,147.85	15,800.00	13,069.43	23,239.00
PARK AND RECREATIONS	197,382.07	215,321.15	460,330.00	215,081.84	140,628.00
GENERAL GOVERNMENT	234,202.72	781,192.54	2,212,898.00	117,854.32	4,062,000.00
TOWN CENTER	64,149.20	33,577.22	227,953.00	46,843.73	170,000.00
BALL COMPLEX	124,196.64	106,670.88	568,090.00	50,066.64	93,245.00
AQUATICS	134,508.36	55,671.65	67,500.00	34,152.39	37,500.00
FINANCE	8,360.02	6,385.91	2,000.00	1,783.90	47,200.00
COMMUNITY DEVELOPMENT	1,553.93	48,003.17	95,774.00	91,423.83	3,200.00
POLICE	718,771.57	1,035,120.10	888,457.00	874,367.18	810,227.00
ANIMAL WELFARE	105,638.26	31,110.54	87,272.00	66,008.08	29,200.00
SUPPORT SERVICES	0.00	0.00	10,500.00	9,131.00	0.00
FIRE	235,969.87	220,874.23	706,613.00	205,961.00	131,330.00
STREETS	227,418.87	142,232.64	2,053,879.00	651,445.55	220,000.00
GENERAL GOVERNMENT	0.00	3,490.00	0.00	0.00	0.00
WATER	122,788.84	191,274.55	330,407.00	72,332.45	195,131.00
SEWER	939,799.67	43,816.58	207,910.00	74,899.47	0.00
*** TOTAL EXPENDITURES ***	3,267,054.01	3,068,563.68	8,260,353.00	2,669,147.06	6,119,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	534,076.10	396,396.46	0.00	61,028.31	0.00

39 -LIMITED PURPOSE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	GRANTS	869,835.57	274,550.00	0.00	0.00	0.00
45141	INTEREST ON INVESTMENTS	187,965.21	177,594.98	200,000.00	110,195.58	150,000.00
45147	SURPLUS ASSETS	264,122.00	370,915.99	400,000.00	262,000.00	100,000.00
45193	MISCELLANEOUS	0.00	10.00	0.00	0.00	0.00
45200	RESERVED - NEXT YEAR'S BUDG	0.00	0.00	4,930,353.00	0.00	2,300,000.00
TOTAL MISCELLANEOUS REVENUE		1,321,922.78	823,070.97	5,530,353.00	372,195.58	2,550,000.00
45111	GRANTS	PERMANENT NOTES: FY24 United Trenching (94.75% grant) - SH152 ODOT sewer relocate				
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest on investments.				
45193	MISCELLANEOUS	PERMANENT NOTES: ATM that Cornerstone (Bank 7) owned at the Mustang Town Center was removed. Insurance reimbursements.				
45200	RESERVED - NEXT YEAR'S BUD	PERMANENT NOTES: Budgeted new projects for upcoming fiscal year.				
TRANSFERS						
46801	TRANSFER FROM GF-RESTRICTED	264,118.96	290,552.10	300,000.00	267,432.13	365,000.00
46867	TRANSFER FROM MIA - 3RD PEN	2,215,088.37	2,351,337.07	2,430,000.00	2,090,547.66	3,204,000.00
TOTAL TRANSFERS		2,479,207.33	2,641,889.17	2,730,000.00	2,357,979.79	3,569,000.00
46801	TRANSFER FROM GF-RESTRICTE	PERMANENT NOTES: Resolution No. 15-058 requires 10% of two cent sales tax collections in excess of $800,000 to be transferred to Limited Purpose for infrastructure purposes and capital improvements.				
46867	TRANSFER FROM MIA - 3RD PE	PERMANENT NOTES: Ordinance No. 532 purpose of (1% sales tax) to provide revenues solely for first, sanitary sewer facilities, second, water system facilities, and third capital improvements.				
*** TOTAL REVENUES ***		3,801,130.11	3,464,960.14	8,260,353.00	2,730,175.37	6,119,000.00

Limited Purpose Fund - Departmental Capital Request

Fiscal Year 2027	DEPT #	DEPARTMENTAL REQUEST	Priority
JUSTIFICATION (TYPES OF COSTS INCURRED)		*COST*	
CITY ATTORNEY			
Laptop - Tablet	501	$2,000	Priority 1
		$2,000	
INFORMATION TECHNOLOGY			
Sophos Firewall	505	$2,800	Priority 1
Main City Server		$40,000	Priority 1
Exchange SA Rewal		$8,000	Priority 1
KnowBe4		$4,500	Priority 1
PDQ Deploy & Inventory		$2,000	Priority 1
ScreenConnect		$3,000	Priority 1
Sophos MDR Anti-Virus Software		$26,000	Priority 1
UserLock		$4,500	Priority 1
Veeam		$2,800	Priority 1
WeGuard MDM		$1,500	Priority 1
Extreme Switch - All Departments		$3,500	Priority 1
Extreme Switch - IT Office		$2,500	Priority 1
		$101,100	
CITY MANAGER			
Granicus - Encoding Software, Agenda Management, & Vote Casting	511	$14,000	Priority 1
Office Table & Chairs - Human Resources		$5,000	Priority 1
Desktop Computer - HR Assistant		$2,000	Priority 1
Traffic Speed & Data Software		$30,000	Priority 1
Workstation		$2,000	Priority 1
		$53,000	
LIBRARY			
GoDaddy Domain	512	$250	Priority 1
Modify Shelving		$16,989	Priority 1
Workstations (4)		$6,000	Priority 1
		$23,239	
PARKS AND RECREATION			
Workstation (6)	513	$12,000	Priority 1
Floating Acrylic Wall Frame (4)		$400	Priority 1
A-Frame Sidewalk Displays (10)		$2,400	Priority 1
True Fitness Hip Thruster		$4,228	Priority 1
Larger Sink for Art and Crafts Room		$1,600	Priority 1
Resurfacing Basketball Court - Meadows Park		$55,000	Priority 1
Landscaping of Town Center		$20,000	Priority 1
Replacement Funding for Recreation Center		$10,000	Priority 1
Replacement Funding for Cardio and Weight Equipment		$12,000	Priority 1
When to Work Software		$3,000	Priority 1
Flock Camera Subscription		$15,000	Priority 1
Smart Board for Camp Classroom		$3,000	Priority 1
EW Starter Balloon Arch Kits		$2,000	Priority 1
		$140,628	
GENERAL GOVERNMENT			
Cope Notes	515	$16,000	Priority 1
Placer Software		$22,500	Priority 1
Apptegy Thrill Share		$8,500	Priority 1
Key Scans for City Hall (Court & Meeting Room)		$15,000	Priority 1
Restricted Fund Balance		$4,000,000	Fund Balance
(Restr. Fund Bal reserved for FY28 & $2m lease-purchase of (2) fire trucks)		**$4,062,000**	
TOWN CENTER			
Replacement Funding for Town Center	518	$15,000	Priority 1
Video Walls for Conference Center		$120,000	Priority 1
Conference Center Audio Upgrade		$35,000	Priority 1
		$170,000	
BALL COMPLEX			
Replacement Funding for Concession Equipment	519	$10,000	Priority 1
Perry Weather		$3,245	Priority 1
Kubota Tractor		$36,000	Priority 1
Outdoor Walk-In Freezer/Cooler		$34,000	Priority 1
Turf Tank		$10,000	Priority 1
		$93,245	
AQUATIC CENTER			
Replacement Funding	520	$15,000	Priority 1
Preparation/Paint Spray Features - Mushroom and Fortress		$12,000	Priority 1
New Workstation For Concession Window		$3,000	Priority 1
New Pool Lift Chair For Lap Lanes		$7,500	Priority 1
		$37,500	

FINANCE			
Office Furniture, Cubicles & Carpet	521	$40,000	Priority 1
Painting Offices		$1,600	Priority 1
Laptop (2)		$3,600	Priority 1
Workstation		$2,000	Priority 1
		$47,200	
COMMUNITY DEVELOPMENT			
Workstation	531	$2,000	Priority 1
Standing Desk (3)		$600	Priority 1
Desk Chairs (3)		$600	Priority 1
		$3,200	
POLICE			
2025 Lease-Purchase (11 Vehicles)	541	$294,815	Ongoing Lease-Purchase
2026 Lease-Purchase (9 Patrol & 2 Unmarked Vehicles)		$291,431	Ongoing Lease-Purchase
2027 New Lease-Purchase (6 Vehicles)		$176,181	New Lease-Purchase
Absolute Secure Access		$5,800	Priority 1
Workstation (10)		$20,000	Priority 1
CCTV Server		$22,000	Priority 1
		$810,227	
ANIMAL WELFARE			
Laptop	542	$1,200	Priority 1
Workstations (3)		$6,000	Priority 1
CCTV Server		$22,000	Priority 1
		$29,200	
FIRE			
2019 Lease-Purchase (Aerial Truck)	551	$123,330	Ongoing Lease-Purchase
Workstations (4)		$8,000	Priority 1
		$131,330	
STREETS			
Backhoe w/ Loader	561	$220,000	Priority 1
		$220,000	
WATER			
SPMR Tablet Support, Hosting, & (2) Web Seat License	572	$15,000	Required
Water Infrastructure		$180,131	Required
		$195,131	
TOTAL CAPITAL REQUEST		**$6,119,000**	

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

MAYOR AND COUNCIL

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
500-5971 SERVICES/EQUIPMENT	67,904.47	0.00	4,000.00	1,626.62	0.00
TOTAL CAPITAL	67,904.47	0.00	4,000.00	1,626.62	0.00
TOTAL MAYOR AND COUNCIL	67,904.47	0.00	4,000.00	1,626.62	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

CITY ATTORNEY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
501-5971 CAPITAL	4,851.92	4,806.73	51,445.00	2,212.70	2,000.00
TOTAL CAPITAL	4,851.92	4,806.73	51,445.00	2,212.70	2,000.00
501-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 2,000 laptop - tablet				
TOTAL CITY ATTORNEY	4,851.92	4,806.73	51,445.00	2,212.70	2,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39-Limited Purpose
DEPARTMENT 501-City Attorney

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Laptop - Tablet	1	$ 2,000	$ -	$ 2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace laptop/tablet under the 5 year plan.

PREPARED BY: Jerry Hedrick, IT Director

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

INFORMATION TECHNOLOGY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
505-5971 CAPITAL	37,191.57	38,140.64	119,650.00	49,807.80	101,100.00
TOTAL CAPITAL	37,191.57	38,140.64	119,650.00	49,807.80	101,100.00
TOTAL INFORMATION TECHNOLOGY	37,191.57	38,140.64	119,650.00	49,807.80	101,100.00

505-5971 CAPITAL

CURRENT YEAR NOTES:

$ 2,800 Sophos firewall
$ 40,000 main city server
$ 8,000 Exchange SA rewal
$ 4,500 KnowBe4
$ 2,000 PDQ deploy & inventory
$ 3,000 screen connect
$ 26,000 Sophos MDR anti-virus software
$ 4,500 userlock
$ 2,800 Veeam
$ 1,500 WeGuard MDM
$ 3,500 Extreme switch - all departments
$ 2,500 Extreme switch - IT Office

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Sophos Firewall Maintenance	1	$2,800	$0	$2,800
					$2,800

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Software and Hardware support and maintenance for primary firewall for city.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Main City Server	1	$40,000	$0	$40,000
					$40,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace main city server per the 5 year replacement plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Exchange SA Rewal	1	$8,000	$0	$8,000
					$8,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Exchange software assurance for email server.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	KnowBe4	1	$4,500	$0	$4,500
					$4,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Phishing testing and training for employees with email addresses.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	PDQ Deploy & Inventory	1	$2,000	$0	$2,000
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Windows update and inventory software.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	ScreenConnect	1	$3,000	$0	$3,000
					$3,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Remote Control Software.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Sophos MDR Anti-Virus Solution	1	$26,000	$0	$26,000
					$26,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Security and Anit-Virus solution.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	UserLock	1	$4,500	$0	$4,500
					$4,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Two Factor Authentication software.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Veeam	1	$2,800	$0	$2,800
					$2,800

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Server Backup Software.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	WeGuard MDM	1	$1,500	$0	$1,500
					$1,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Mobile Device Management, software to control and manage mobile devices, used by multiple departments.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Extreme Switch Maintenance	1	$3,500	$0	$3,500
					$3,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Switch Maintenance for all network switches in all departments.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 505 - Information Technology

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Extreme Switch	1	$2,500	$0	$2,500
					$2,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace network switch in IT office as current one is end of life.

PREPARED BY: Jerry Hedrick, Information Technology

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

CITY MANAGER

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
511-5971 CAPITAL	15,828.17	104,727.30	149,875.00	91,079.13	53,000.00
TOTAL CAPITAL	15,828.17	104,727.30	149,875.00	91,079.13	53,000.00
511-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 14,000 Granicus - encoding software				
	$ 5,000 office table & chairs - Human Resources				
	$ 2,000 desktop computer - HR Assistant				
	$ 30,000 traffic speed & data software				
	$ 2,000 workstation				
TOTAL CITY MANAGER	15,828.17	104,727.30	149,875.00	91,079.13	53,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 511 - City Management

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Granicus - Encoding Software, Agenda Management, & Vote Casting		$14,000		$14,000
					$14,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Ongoing requiring.

PREPARED BY: Justin Battles, Assistant City Manager

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 511 - City Management/Public Works

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Office Table & Chairs for HR		$5,000		$5,000
					$5,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: A table and chairs for the HR Director office and better seating for both HR offices which would include more comfortable seating. The table and chairs are helpful for reviewing documents with employees and directors. With regard to the seating for both offices, it is important to provide ADA compliant and less-discriminatory/limited seating for the comfort of our employees.

PREPARED BY: Jessica Hunt, HR Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 511 - City Management

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Desktop Computer for HR Assistant		$2,000		$2,000
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: When this HR Assistant role was approved, a laptop computer was secured due to the HR Assistant moving between the HR and Legal departments. I would request this role be provided with a desktop computer or have this be included in rotation for capital expense, and laptop can be used for department hiring needs (Police and Fire PAT, ORBs, etc.) and any other managerial needs (remote work for managerial and/or HR department).

PREPARED BY: Jessica Hunt, HR Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 511 - City Management

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Traffic Speed and Traffic Data Software		$30,000		$30,000
					$30,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: The traffic speed and data module software would be utilized by three departments. Project management, police depart, and community development. Urban SDK is an advanced analytics platform that leverages anonymized vehicle telemetry data to provide near real-time insights into traffic volumes, speeds, travel patterns, and congestion trends. This program will allow staff to proactively identify problem corridors, evaluate the effectiveness of signal timing and roadway improvements, and respond more efficiently to changing traffic conditions. Access to timely, data-driven information will strengthen long-term transportation planning while also supporting day-to-day operational decisions.

PREPARED BY: Justin Battles, Assistant City Manager

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 511 - City Manager

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstation	1	$2,000	$0	$2,000
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace the Assistant City Manager's computer under the 5 year plan.

PREPARED BY: Jerry Hedrick, Information Technology

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

LIBRARY

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
512-5971 CAPITAL	26,537.86	6,147.85	15,800.00	13,069.43	23,239.00
TOTAL CAPITAL	26,537.86	6,147.85	15,800.00	13,069.43	23,239.00
512-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 250 GoDaddy domain				
	$ 16,989 modify shelving				
	$ 6,000 workstations (4)				
TOTAL LIBRARY	26,537.86	6,147.85	15,800.00	13,069.43	23,239.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 512 - Library

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	MustangLibrary.org GoDaddy Domain	1	$250		$250
					$250

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Renew the MustangLIbrary.org GoDaddy domain registration.

PREPARED BY: Jerry Hedrick, IT Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 512 - Library

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Modify Shelving				$16,989
					$16,989

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Modifying shelving for books in library would give us better line-of-sight access which is needed for safety reasons.

PREPARED BY: Julie Slupe, Library Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 512 - Library

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Workstation	4	$1,500		$6,000
					$6,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Replace 4 public workstations under 5 year plan.

PREPARED BY: Jerry Hedrick, IT Director

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

PARK AND RECREATIONS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
513-5971 CAPITAL	197,382.07	215,321.15	460,330.00	215,081.84	140,628.00
TOTAL CAPITAL	197,382.07	215,321.15	460,330.00	215,081.84	140,628.00
513-5971 CAPITAL					
TOTAL PARK AND RECREATIONS	197,382.07	215,321.15	460,330.00	215,081.84	140,628.00

CURRENT YEAR NOTES:

$ 12,000 Workstation (6)
$ 400 Floating Acrylic Wall Frame (4)
$ 2,400 A-Frame Sidewalk Displays (10)
$ 4,228 True Fitness Hip Thruster
$ 1,600 Larger Sink for Art & Crafts Room
$ 55,000 Resurfacing Basketball Court - Meadows Park
$ 20,000 Landscaping of Town Center
$ 10,000 Replacement Funding for Recreation Center
$ 12,000 Replacement Funding for Cardio & Weight Equipment
$ 3,000 When to Work Software
$ 15,000 Flock Camera Subscription
$ 3,000 Smart Board for Camp Classroom
$ 2,000 EW Starter Balloon Arch Kits

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Workstation	6	$2,000	$0	$12,000
					$12,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: Replace six workstations under five year plan.

PREPARED BY: Jerry Hedrick, IT Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Floating Acrylic Wall Frame	4	$100		$400
	A-Frame Sidewalk Displays	12	200		$2,400
					$2,800

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: These signs are needed to promote events and announcements throughout the facility and parks.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	True Fitness Hip Thruster	1	$4,228		$4,228
					$0
					$4,228

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: Our personal trainers and customers are requesting this type of machine. It would be added to the weight room.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Larger Sink for the Arts and Crafts Room in the Active Adult Center	1	$1,600		$1,600
					$0
					$1,600

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: The original sink is not big enough for the needs of the room. The sink needs to be deeper in order to wash out art supplies. This would include a new sink and associated plumbing costs.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Resurfacing of the Basketball Court of Meadows Park	1	$55,000		$55,000
					$0
					$55,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: The basketball court at Meadows Park is aging and requires maintenance. The existing paint has deteriorated, and cracks have developed due to years of use and ground movement. Resurfacing and repainting the court will extend its lifespan and enhance the park's overall appearance. This project will involve resurfacing the court, filling in cracks, and repainting the boundary and court lines. Additionally, the current two goals will be replaced with four new goals by converting the existing north/south single court into two east/west courts, thereby increasing usage capacity.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Landscaping of Town Center	1	$20,000		$20,000
					$0
					$20,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: Landscaping would include replacing the plants that have deteriorated and or died over the years, which would improve the appearance of the facility. This project would also include the removal of old metal edging around some of the flowerbeds and replacing them with poured concrete edging which will match previous improvements to give a more uniform look.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Replacement Funding for Recreation Center	1	$10,000		$10,000
					$0
					$10,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: Replace capital items the department purchased when the building was constructed. It will only be used for replacement of items such as gymnasium/weight room flooring, carpet, game room items, lighting, basketball goals, dividers, and sound systems.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Replacement funding of Cardio & Weight Equipment	1	$12,000		$12,000
					$0
					$12,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested. In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: Replacement of equipment, as needed, keeping cardio and weight equipment current and avoiding repairs of old equipment that should be updated.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	When to Work Annual Fee	1	$3,000		$3,000
					$0
					$3,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: This is the scheduling software utilized by the entire department. It is used to create and share schedules with all employees but also to communicate with them.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	FLOCK Camera Subscription	1	$15,000		$15,000
					$0
					$15,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: This is an annual maintenance and service subscription service for the FLOCK cameras located in Wild Horse Park.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Smart Board for Summer/Mini Camp Classroom	1	$3,000		$3,000
					$0
					$3,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: A Smartboard in the classroom would allow all-in-one digital signage, interactive education and group games, foster collaboration, and support diverse learning styles.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 513 - Parks & Recreation

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	EW Starter Balloon Arch Kits and balloons	5	$400		$2,000
					$0
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to to be generated.

JUSTIFICATION: The EZ Starter Kits for Balloon Arches are made so the balloons self seal and snap into the arch, then the whole arch self-inflates with the provided pump in one minute, and while the balloons have to be replaced the arch kits themselves are reusable. The kits are also is customizable for different arch configurations as well as pillars. This system could save hours of employees manually tying balloons and having to individually attach them for multiple events.

PREPARED BY: Nic Bailey, Parks & Recreation Director

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
515-5555	RESTRICTED FUND BALANCE	0.00	0.00	1,922,900.00	0.00	4,000,000.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	1,922,900.00	0.00	4,000,000.00
515-5555	RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted fund balance for upcoming fiscal year.				
CAPITAL						
515-5971	CAPITAL	234,202.72	781,192.54	289,998.00	117,854.32	62,000.00
TOTAL CAPITAL		234,202.72	781,192.54	289,998.00	117,854.32	62,000.00
515-5971	CAPITAL	CURRENT YEAR NOTES: $ 16,000 Cope Notes $ 22,500 Place Software $ 8,500 Apptegy Thrill Share $ 15,000 key scans for City Hall (court & meeting rooms)				
TOTAL GENERAL GOVERNMENT		234,202.72	781,192.54	2,212,898.00	117,854.32	4,062,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 515 - General Government

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Cope Notes	1	$16,000	$0	$16,000
	Placer Software	1	$22,500	$0	$22,500
	Apptegy Thrill Share	1	$8,500	$0	$8,500
					$47,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Ongoing requirements. Cope Notes - daily text messages that combine peer support and positive psychology to help improve mental and emotional health (software). Placer Software - location intelligence for advanced location analytics platforms. Apptegy Thrillshare - manages online interactions between a city and its audience.

PREPARED BY: Justin Battles, Assistant City Manager

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 515 - Information Technology

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Access Control for Council Chamber	1	$15,000	$0	$15,000
					$15,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Add Access Control for 3 doors to Council Chambers.

PREPARED BY: Jerry Hedrick, Information Technology

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

TOWN CENTER

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
518-5971 CAPITAL	64,149.20	33,577.22	227,953.00	46,843.73	170,000.00
TOTAL CAPITAL	64,149.20	33,577.22	227,953.00	46,843.73	170,000.00
518-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 15,000 Replacement funding for Town Center				
	$120,000 Video walls for Conference Center				
	$ 35,000 Conference Center audio upgrade				
TOTAL TOWN CENTER	64,149.20	33,577.22	227,953.00	46,843.73	170,000.00

2026- 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 518 - Town Center

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Replacement Funding for Town Center	1	$15,000		$15,000
					$0
					$15,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: To cover unanticipated yearly replacement of significant capital items. It will only be used for replacement of items, no new items. Allows replacement of large capital items to be replaced as they occur. Items such as banquet tables, chairs, audio/visual, lighting, and other.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026- 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 518 - Town Center

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Video Walls for Conference Center	1	$120,000		$120,000
					$0
					$120,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: New 17' x 10' video walls would replace the current projector/screen system that has been in place in the conference center since it's opening. New video walls would raise the quality of visual presentations dramatically. Staff feels this change would greatly improve the atmosphere of special events as well as making the facility even more desirable for room rental customers.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026- 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 518 - Town Center

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Conference Center Audio Upgrade	1	$35,000		$35,000
					$0
					$35,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: The current audio quality is quite poor and not particularly user friendly. Each conference center large room only have 4 speakers each. This upgrade would replace current speakers and place additional speakers to improve the sound dramatically. In addition, this upgrade would include replacing existing audio wall mount that has multiple plugs for antiquated ways to connect equipment that isn't used currently, with single HDMI plugs, making the system more user friendly.

PREPARED BY: Nic Bailey, Parks & Recreation Director

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

BALL COMPLEX

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
519-5971 CAPITAL	124,196.64	106,670.88	568,090.00	50,066.64	93,245.00
TOTAL CAPITAL	124,196.64	106,670.88	568,090.00	50,066.64	93,245.00
519-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 10,000 replacement funding for concession equipment				
	$ 3,245 perry weather				
	$ 36,000 Kubota tractor				
	$ 34,000 outdoor walk-in freezer/cooler				
	$ 10,000 turf tank				
TOTAL BALL COMPLEX	124,196.64	106,670.88	568,090.00	50,066.64	93,245.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 519 - Ball Complex

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Replacement Funding for Concession Equipment	1	$10,000		$10,000
					$0
					$10,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: To cover unanticipated yearly replacement of concession equipment. I would be used for replacement of items, no new items. The fund allows replacement of large capital items to be replaced as they occur. Freezers, refrigerators, and other large items in the concession stands.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 519 - Ball Complex

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Perry Weather	1	$3,245		$3,245
					$0
					$3,245

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Yearly subscription for Perry Weather monitoring system for sports complexes

PREPARED BY: Nic Bailey, Parks & Recreation Director

202 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 519 - Ball Complex

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Kubota Tractor	1	$36,000		$36,000
					$0
					$36,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: A higher horsepower tractor is needed to operate attachments more efficiently with a loader and pallet forks.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 519 - Ball Complex

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Outdoor Walk-In Freezer/Cooler	1	$34,000		$34,000
					$0
					$34,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: The Softball Concession currently has no room for a freezer and cooler for storage. The existing units are in an unairconditioned or heated room. The equipment is outdated and is suffering in the existing conditions due to getting overheated in the summer. A new outdoor walk-in freezer/cooler combo would give staff easy access to stored frozen and cold goods at the softball location without having to make multiple trips to the baseball location where the main inventory is stored.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 519 - Ball Complex

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Turf Tank Yearly Subscription	1	$10,000		$10,000
					$0
					$10,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: The continued use of the Turf Tank unit to paint the baseball, softball, and soccer complexes.

PREPARED BY: Nic Bailey, Parks & Recreation Director

39 -LIMITED PURPOSE
AQUATICS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
520-5971 CAPITAL	134,508.36	55,671.65	67,500.00	34,152.39	37,500.00
TOTAL CAPITAL	134,508.36	55,671.65	67,500.00	34,152.39	37,500.00
520-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 15,000 replacement funding				
	$ 12,000 preparation & paint spray features				
	$ 3,000 workstation for concession window				
	$ 7,500 pool lift chair for lap lanes				
TOTAL AQUATICS	134,508.36	55,671.65	67,500.00	34,152.39	37,500.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 520 - Aquatics

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Replacement Funding for Aquatic Center	1	$15,000		$15,000
					$0
					$15,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: This fund will be used to replace items, not new items. The Funding will build up and allow the replacement of large capital items to be replaced as needed throughout the year. Testing and replacing pumps, chlorine chemical controller, filters and other large items at the Aquatic Center.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 520 - Aquatics

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Preparation/Paint of Spray	1	$12,000		$12,000
	Features, Mushroom, and				$0
	Fortress				$12,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Preparation and paint the Spray Features, Mushroom, and Fortress including poles with marine coating paint.
.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 520 - Aquatics

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	New Workstation for	1	$3,000		$3,000
	Concession Window at				$0
	Aquatic Center				$3,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: A new workstation for the Aquatic Center Concession window. This will allow the use of CivicRec software at the Concession window to alleviate the issues with the current software. The issues with the current have not been corrected despite countless efforts to do so.

PREPARED BY: Nic Bailey, Parks & Recreation Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 520 - Aquatics

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	New Pool Lift Chair for	1	$7,500		$7,500
	Lap Lanes				$0
					$7,500

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: In order to remain ADA compliant, a new pool lift chair is needed to assist patrons with disabilities using the lap lanes at the Aquatic Center.

PREPARED BY: Nic Bailey, Parks & Recreation Director

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

FINANCE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
521-5971 CAPITAL	8,360.02	6,385.91	2,000.00	1,783.90	47,200.00
TOTAL CAPITAL	8,360.02	6,385.91	2,000.00	1,783.90	47,200.00
521-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 40,000 office furniture, cubicles & carpet				
	$ 1,600 painting offices				
	$ 3,600 laptop (2)				
	$ 2,000 workstation				
TOTAL FINANCE	8,360.02	6,385.91	2,000.00	1,783.90	47,200.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 521 - Finance

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Office Furniture, cubicles, & carpet		-	$0	$40,000
					$40,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION:
Office furniture are heavily worn and damaged.

PREPARED BY: Kelly Walbaum, Finance Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 521 - Finance

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Painting Offices	1	-	$0	$1,600
					$1,600

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION:
The office walls need to be painted.

PREPARED BY: Kelly Walbaum, Finance Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 521 - Finance

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Laptop	2	$1,800	$0	$3,600
					$3,600

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace Finance Director's laptop and Court laptop under five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 521 - Finance

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstation	1	$2,000	$0	$2,000
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace workstation under five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
531-5971	CAPITAL	1,553.93	48,003.17	95,774.00	91,423.83	3,200.00
TOTAL CAPITAL		1,553.93	48,003.17	95,774.00	91,423.83	3,200.00
531-5971	CAPITAL	CURRENT YEAR NOTES:				
		$ 2,000 workstation				
		$ 600 standing desk (3)				
		$ 600 desk chairs (3)				
TOTAL COMMUNITY DEVELOPMENT		1,553.93	48,003.17	95,774.00	91,423.83	3,200.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 531 - Community Development

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstation	1	$2,000	$0	$2,000
					$2,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace workstation under five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 531 - Community Development

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	STANDING DESK CONVERTERS	3	$200		$600
					$600

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: A few of the department members have requested standing desk convert stations to relieve the sitting posture over the day. These would be placed on the existing desktops but allow the computers/keyboards to lift upward to allowing standing and working easier.

PREPARED BY: Ryan Conner, Community Development Director

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 531 - Community Development

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Desk Chairs	3	$200		$600
					$600

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Our department is also in need of replacing a few of the office chairs that are getting old/worn.

PREPARED BY: Ryan Conner, Community Development Director

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

POLICE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
541-5971	CAPITAL	126,127.34	252,926.12	34,458.00	23,168.56	47,800.00
541-5973	LEASE PURCHASE PAYMENTS	592,644.23	782,193.98	853,999.00	851,198.62	762,427.00
TOTAL CAPITAL		718,771.57	1,035,120.10	888,457.00	874,367.18	810,227.00
541-5971	CAPITAL	CURRENT YEAR NOTES:				
		$ 5,800 absolute secure access				
		$ 20,000 workstations (10)				
		$ 22,000 CCTV server				
541-5973	LEASE PURCHASE PAYMENTS	PERMANENT NOTES:				
		$294,815 2025 principal & interest				
		$291,431 2026 principal & interest				
541-5973	LEASE PURCHASE PAYMENTS	CURRENT YEAR NOTES:				
		$176,181 2027 principal & interest				
TOTAL POLICE		718,771.57	1,035,120.10	888,457.00	874,367.18	810,227.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 541 - Police

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Absolute Secure Access	1	$5,800	$0	$5,800
					$5,800

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: VPN software for patrol cars.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 541 - Police

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstation	10	$2,000	$0	$20,000
					$20,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace ten workstations under the five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 541 - Police

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	CCTV Server	1	$22,000	$0	$22,000
					$22,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace the CCTV server at Police as the current solution is over five years old, on add the PD to the new solution.

PREPARED BY: Jerry Hedrick, Information Technology

FY2026 - (9) 2026 Chevy Tahoe's Pursuit & will need equipment listing w/ lease see RCB vendor (AP)
Lessor: RCB Bank
$831,583.24 @ 4.821% on 02/01/2026
Loan# 10412005

taxable/non-bank qualified
2026 Tahoe's (12) - 9 pursuit & 2 admin

	Principal	Interest	TOTAL	Acct# Principal Balance
				840,090.71
3/1/2026	**288,173.89**	**3,257.03**	291,430.92	551,916.82
3/1/2027	**265,333.25**	**26,097.67**	291,430.92	286,583.57
3/1/2028	**278,076.10**	**13,354.82**	291,430.92	8,507.47
	831,583.24	42,709.52	874,292.76	

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 541 - Police

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	2027 Lease-Purchase Agreement				
	Police Marked Vehicles	6	$56,289	$24,518	$484,842
				Total	$484,842
				1st year lease	$169,181
	Other costs			Tint & decals	7,000
				Total 1st year	$176,181

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification:
Projected revenues from sale of other units around $240,000 - $270,000. Continuing the practice of maintaining warranty throughout the fleet and minimizing repair costs.

PREPARED BY: Mike Wallace, Police Chief

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

ANIMAL WELFARE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
542-5971 CAPITAL	105,638.26	31,110.54	87,272.00	66,008.08	29,200.00
TOTAL CAPITAL	105,638.26	31,110.54	87,272.00	66,008.08	29,200.00
542-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 1,200 laptop				
	$ 6,000 workstation (3)				
	$ 22,000 CCTV server				
TOTAL ANIMAL WELFARE	105,638.26	31,110.54	87,272.00	66,008.08	29,200.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 542 - Animal Welfare

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Laptop	1	$1,200	$0	$1,200
					$1,200

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace laptop for volunteers under five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 542 - Animal Welfare

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstations	3	$2,000	$0	$6,000
					$6,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace three workstations under the fiver year plan.

PREPARED BY: Jerry Hedrick, Information Technology

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 542 - Animal Welfare

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	CCTV Server	1	$22,000	$0	$22,000
					$22,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace the CCTV server at AWO as the current solution is over five years old, on add the AWO to the new solution.

PREPARED BY: Jerry Hedrick, Information Technology

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

SUPPORT SERVICES

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
544-5971 CAPITAL	0.00	0.00	10,500.00	9,131.00	0.00
TOTAL CAPITAL	0.00	0.00	10,500.00	9,131.00	0.00
TOTAL SUPPORT SERVICES	0.00	0.00	10,500.00	9,131.00	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

FIRE

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
551-5971	CAPITAL	112,640.47	97,544.23	583,283.00	82,632.20	8,000.00
551-5973	LEASE PURCHASE PAYMENTS	123,329.40	123,330.00	123,330.00	123,328.80	123,330.00
TOTAL CAPITAL		235,969.87	220,874.23	706,613.00	205,961.00	131,330.00
551-5971	CAPITAL	CURRENT YEAR NOTES:				
		$ 8,000 workstation (4)				
551-5973	LEASE PURCHASE PAYMENTS	CURRENT YEAR NOTES:				
		2019 lease-purchase (aerial truck)				
TOTAL FIRE		235,969.87	220,874.23	706,613.00	205,961.00	131,330.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 551 - Fire

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Workstation	4	$2,000	$0	$8,000
					$8,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: Replace four workstations under the five year plan.

PREPARED BY: Jerry Hedrick, Information Technology

$1,329,464.81 - Fire Aerial Truck - Lease Purchase Agreement, Series 2018 (BB&T, now Truist), 3.80%

AMORTIZATION SCHEDULE

	Payment Date	Principal Payments		Interest Rate	Interest Payments	$1,329,464.81	Semi-Annual Payments	Annual Payments	Principal Balance $1,329,464.81	
1	3/1/2020	**$0.00**	$0.00	3.80%	$64,693.23	$64,693.23	$64,693.23	$64,693.23	$1,329,464.81	FY20
2	9/1/2020	$36,404.87		3.80%	$25,259.83		$61,664.70		$1,293,059.94	
3	3/1/2021	$37,096.56	$73,501.43	3.80%	$24,568.14	$49,827.97	$61,664.70	$123,329.40	$1,255,963.38	FY21
4	9/1/2021	$37,801.40		3.80%	$23,863.30		$61,664.70		$1,218,161.98	
5	3/1/2022	$38,519.62	$76,321.02	3.80%	$23,145.08	$47,008.38	$61,664.70	$123,329.40	$1,179,642.36	FY22
6	9/1/2022	$39,251.50		3.80%	$22,413.20		$61,664.70		$1,140,390.86	
7	3/1/2023	$39,997.27	$79,248.77	3.80%	$21,667.43	$44,080.63	$61,664.70	$123,329.40	$1,100,393.59	FY23
8	9/1/2023	$40,757.22		3.80%	$20,907.48		$61,664.70		$1,059,636.37	
9	3/1/2024	$41,531.61	$82,288.83	3.80%	$20,133.09	$41,040.57	$61,664.70	$123,329.40	$1,018,104.76	FY24
10	9/1/2024	$42,320.71		3.80%	$19,343.99		$61,664.70		$975,784.05	
11	3/1/2025	$43,124.80	$85,445.51	3.80%	$18,539.90	$37,883.89	$61,664.70	$123,329.40	$932,659.25	FY25
12	9/1/2025	**$43,944.18**		3.80%	**$17,720.52**		**$61,664.70**		$888,715.07	
13	3/1/2026	**$44,779.11**	$88,723.29	3.80%	**$16,885.59**	$34,606.11	**$61,664.70**	$123,329.40	$843,935.96	FY26
14	9/1/2026	**$45,629.92**		3.80%	**$16,034.78**		**$61,664.70**		$798,306.04	
15	3/1/2027	**$46,496.89**	$92,126.81	3.80%	**$15,167.81**	$31,202.59	**$61,664.70**	$123,329.40	$751,809.15	FY27
16	9/1/2027	**$47,380.33**		3.80%	**$14,284.37**		**$61,664.70**		$704,428.82	
17	3/1/2028	**$48,280.55**	$95,660.88	3.80%	**$13,384.15**	$27,668.52	**$61,664.70**	$123,329.40	$656,148.27	FY28
18	9/1/2028	**$49,197.88**		3.80%	**$12,466.82**		**$61,664.70**		$606,950.39	
19	3/1/2029	**$50,132.64**	$99,330.52	3.80%	**$11,532.06**	$23,998.88	**$61,664.70**	$123,329.40	$556,817.75	FY29
20	9/1/2029	**$51,085.16**		3.80%	**$10,579.54**		**$61,664.70**		$505,732.59	
21	3/1/2030	**$52,055.78**	$103,140.94	3.80%	**$9,608.92**	$20,188.46	**$61,664.70**	$123,329.40	$453,676.81	FY30
22	9/1/2030	**$53,044.84**		3.80%	**$8,619.86**		**$61,664.70**		$400,631.97	
23	3/1/2031	**$54,052.69**	$107,097.53	3.80%	**$7,612.01**	$16,231.87	**$61,664.70**	$123,329.40	$346,579.28	FY31
24	9/1/2031	**$55,079.70**		3.80%	**$6,585.00**		**$61,664.70**		$291,499.58	
25	3/1/2032	**$56,126.21**	$111,205.91	3.80%	**$5,538.49**	$12,123.49	**$61,664.70**	$123,329.40	$235,373.37	FY32
26	9/1/2032	**$57,192.61**		3.80%	**$4,472.09**		**$61,664.70**		$178,180.76	
27	3/1/2033	**$58,279.27**	$115,471.88	3.80%	**$3,385.43**	$7,857.52	**$61,664.70**	$123,329.40	$119,901.49	FY33
28	9/1/2033	**$59,386.57**		3.80%	**$2,278.13**		**$61,664.70**		$60,514.92	
29	3/1/2034	**$60,514.92**	$119,901.49	3.80%	**$1,149.78**	$3,427.91	**$61,664.70**	$123,329.40	($0.00)	FY34
		$1,329,464.81	$1,329,464.81		$461,840.02	$461,840.02	$1,791,304.83	$1,791,304.83		

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

STREETS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
561-5971 CAPITAL	227,418.87	142,232.64	2,053,879.00	651,445.55	220,000.00
TOTAL CAPITAL	227,418.87	142,232.64	2,053,879.00	651,445.55	220,000.00
561-5971 CAPITAL	CURRENT YEAR NOTES:				
	$ 220,000 backhoe with loader				
TOTAL STREETS	227,418.87	142,232.64	2,053,879.00	651,445.55	220,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. 39 - Limited Purpose
DEPARTMENT 561 - Streets

PRIORITY	*ITEM DESCRIPTION*	*QTY*	*UNIT COST*	*OTHER COSTS*	*TOTAL COSTS*
1	Backhoe w/ Loader				$ 220,000
					$ 220,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

JUSTIFICATION: The current backhoe utilized at public works is over 30 years of age and beginning to decline. The down time and repairs has become costly. A new 450 Caterpillar Loader, purchased on contract (sourcewell), will provide stability for usage in the field. The backhoe splits time between the streets departmeni and water/sewer department.

PREPARED BY: Justin Battles, Assistant City Manager

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
568-5971 CAPITAL	0.00	3,490.00	0.00	0.00	0.00
TOTAL CAPITAL	0.00	3,490.00	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT	0.00	3,490.00	0.00	0.00	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

WATER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
572-5971	CAPITAL	122,788.84	191,274.55	330,407.00	72,332.45	195,131.00
TOTAL CAPITAL		122,788.84	191,274.55	330,407.00	72,332.45	195,131.00
572-5971	CAPITAL	PERMANENT NOTES:				
		Limited Purpose Fund is solely for infrastructure purposes				
		and capital improvements. Priority of water/sewer projects.				
572-5971	CAPITAL	CURRENT YEAR NOTES:				
		$ 15,000 SPMR tablet support, hosting & (2) web seat license				
		$180,131 water infrastructure				
TOTAL WATER		122,788.84	191,274.55	330,407.00	72,332.45	195,131.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

39 -LIMITED PURPOSE

SEWER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
575-5931	ODOT - SH152 SEWER RELOCATI	918,032.27	42,575.23	74,910.00	74,900.70	0.00
575-5971	CAPITAL	21,767.40	1,241.35	133,000.00	(1.23)	0.00
TOTAL CAPITAL		939,799.67	43,816.58	207,910.00	74,899.47	0.00
575-5971	CAPITAL	PERMANENT NOTES: Resolution 15-058 requires 10% of two cent sales tax collections in excess of $800,000 to be transferred to Limited Purpose for infrastructure purposes and capital improvements. Committed to water/sewer projects.				
TOTAL SEWER		939,799.67	43,816.58	207,910.00	74,899.47	0.00
*** TOTAL EXPENDITURES ***		3,267,054.01	3,068,563.68	8,260,353.00	2,669,147.06	6,119,000.00

2020A Note
Fund - 61

Purchased 2020A Note to apply its proceeds for refunding the 2014B Bonds which reduced the amount required to be borrowed.

Total annual savings of $177,415.

Funded South Mustang and Forster Road.

Paid in full FY26.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

61 -2020A NOTE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	15,215.91	13,470.69	136,000.00	5,716.45	11,000.00
TRANSFERS	1,098,803.12	1,092,699.50	1,016,000.00	910,162.75	0.00
*** TOTAL REVENUES ***	1,114,019.03	1,106,170.19	1,152,000.00	915,879.20	11,000.00
EXPENDITURE SUMMARY					
2020A NOTE PAYMENTS	40,970.04	26,516.04	1,152,000.00	554,391.27	11,000.00
*** TOTAL EXPENDITURES ***	40,970.04	26,516.04	1,152,000.00	554,391.27	11,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	1,073,048.99	1,079,654.15	0.00	361,487.93	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

61 -2020A NOTE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	15,215.91	13,470.69	16,000.00	5,716.45	1,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	120,000.00	0.00	10,000.00
TOTAL MISCELLANEOUS REVENUE		15,215.91	13,470.69	136,000.00	5,716.45	11,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Quarterly interest (trustee bank)				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 2020A	P 1,098,803.12	1,092,699.50	1,016,000.00	910,162.75	0.00
TOTAL TRANSFERS		1,098,803.12	1,092,699.50	1,016,000.00	910,162.75	0.00
46868	TRANSFER FROM MIA - 2020A	CURRENT YEAR NOTES: 2020A paid in full.				
*** TOTAL REVENUES ***		1,114,019.03	1,106,170.19	1,152,000.00	915,879.20	11,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

61 -2020A NOTE

2020A NOTE PAYMENTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
500-5555	RESTRICTED FUND BALANCE	0.00	0.00	43,893.00	0.00	11,000.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	43,893.00	0.00	11,000.00
500-5555	RESTRICTED FUND BALANCE	CURRENT YEAR NOTES: Remaining restricted funds from 2020A (roll into other debt).				
BONDS						
500-5752	20A PRINCIPAL PAYMENT	0.00	0.00	1,095,000.00	546,000.00	0.00
500-5753	20A INTEREST PAYMENT	38,970.00	24,516.00	11,097.00	7,391.25	0.00
500-5754	20A ADMINISTRATIVE FEES	2,000.04	2,000.04	2,010.00	1,000.02	0.00
TOTAL BONDS		40,970.04	26,516.04	1,108,107.00	554,391.27	0.00
500-5752	20A PRINCIPAL PAYMENT	PERMANENT NOTES: Final payoff 6/2026.				
TOTAL 2020A NOTE PAYMENTS		40,970.04	26,516.04	1,152,000.00	554,391.27	11,000.00
*** TOTAL EXPENDITURES ***		40,970.04	26,516.04	1,152,000.00	554,391.27	11,000.00

2020 Note
Fund - 62

August 12, 2020, the City issued the Utility System and Sales Tax Revenue Note, Series 2020 in the amount of $4,021,000.

Issuance of Utility System and Sales Tax Revenue Note, 2020 to address necessary projects within the Water, Wastewater and Drainage Systems along with Street Improvements.

The note will mature June 1, 2035 (15-year term) with a fixed interest rate of 2.05% with Truist Bank (previously BB&T).

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

62 -2020 NOTE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	2,008.30	1,770.53	17,000.00	762.67	42,000.00
TRANSFERS	148,495.62	147,496.25	173,000.00	121,260.50	447,000.00
*** TOTAL REVENUES ***	150,503.92	149,266.78	190,000.00	122,023.17	489,000.00
EXPENDITURE SUMMARY					
2020 NOTE PAYMENTS	80,364.71	78,929.70	190,000.00	73,986.52	489,000.00
*** TOTAL EXPENDITURES ***	80,364.71	78,929.70	190,000.00	73,986.52	489,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	70,139.21	70,337.08	0.00	48,036.65	0.00

62 -2020 NOTE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	2,008.30	1,770.53	2,000.00	762.67	2,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	15,000.00	0.00	40,000.00
TOTAL MISCELLANEOUS REVENUE		2,008.30	1,770.53	17,000.00	762.67	42,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Quarterly interest (trustee bank)				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 20 PMT	148,495.62	147,496.25	173,000.00	121,260.50	447,000.00
TOTAL TRANSFERS		148,495.62	147,496.25	173,000.00	121,260.50	447,000.00
46868	TRANSFER FROM MIA - 20 PMT	PERMANENT NOTES: Transfer from 68-568-5862 (2020 note - principal, interest, and trustee fees payments).				
*** TOTAL REVENUES ***		150,503.92	149,266.78	190,000.00	122,023.17	489,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

62 -2020 NOTE

2020 NOTE PAYMENTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
500-5555	RESTRICTED FUND BALANCE	0.00	0.00	42,370.00	0.00	42,358.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	42,370.00	0.00	42,358.00
500-5555	RESTRICTED FUND BALANCE	PERMANENT NOTES:				
		Restricted fund balance for future 2020 note payments.				
BONDS						
500-5752	2020 PRINCIPAL PAYMENT	0.00	0.00	70,000.00	35,000.00	372,000.00
500-5753	2020 INTEREST PAYMENT	78,364.67	76,929.66	75,620.00	37,986.50	72,632.00
500-5754	2020 ADMINISTRATIVE FEES	2,000.04	2,000.04	2,010.00	1,000.02	2,010.00
TOTAL BONDS		80,364.71	78,929.70	147,630.00	73,986.52	446,642.00
500-5752	2020 PRINCIPAL PAYMENT	CURRENT YEAR NOTES:				
		$186,000 12/01/26				
		$186,000 06/01/27				
500-5753	2020 INTEREST PAYMENT	CURRENT YEAR NOTES:				
		$ 37,269.00 12/01/26				
		$ 35,362.50 06/01/27				
500-5754	2020 ADMINISTRATIVE FEES	CURRENT YEAR NOTES:				
		$ 1,000.02 12/01/26				
		$ 1,000.02 06/01/27				
TOTAL 2020 NOTE PAYMENTS		80,364.71	78,929.70	190,000.00	73,986.52	489,000.00
*** TOTAL EXPENDITURES ***		80,364.71	78,929.70	190,000.00	73,986.52	489,000.00

2017 Note
Fund - 63

July 11, 2017, the City issued the Utility System and Sales Tax Revenue Note, Series 2017 in the amount of $11,615,000.

<u>Projects funded by the 2017 Construction Note:</u>

1. Public Safety – Emergency Operation Center (construction), Upgrade Dispatch System, Public Safety Vehicles/Equipment, and Animal Shelter.
2. Streets – SW 89th Street Widening (partial funding), Sara Road Widening, and Overlay Residential Streets.
3. Quality of Life –Town Center Expansion (partial funding), Splash Pad, (2) Soccer Field Lighting, and Market Place.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

63 -2017 NOTE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	14,335.08	13,323.60	390,000.00	5,718.06	390,000.00
TRANSFERS	1,053,925.23	1,057,316.11	1,066,000.00	872,925.49	1,070,000.00
*** TOTAL REVENUES ***	1,068,260.31	1,070,639.71	1,456,000.00	878,643.55	1,460,000.00
EXPENDITURE SUMMARY					
2017 NOTE PAYMENTS	164,740.46	143,027.30	1,456,000.00	531,964.02	1,460,000.00
*** TOTAL EXPENDITURES ***	164,740.46	143,027.30	1,456,000.00	531,964.02	1,460,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	903,519.85	927,612.41	0.00	346,679.53	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

63 -2017 NOTE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	14,335.08	13,323.60	20,000.00	5,718.06	20,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	370,000.00	0.00	370,000.00
TOTAL MISCELLANEOUS REVENUE		14,335.08	13,323.60	390,000.00	5,718.06	390,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Quarterly interest (trustee bank)				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 2017 PM	1,053,925.23	1,057,316.11	1,066,000.00	872,925.49	1,070,000.00
TOTAL TRANSFERS		1,053,925.23	1,057,316.11	1,066,000.00	872,925.49	1,070,000.00
46868	TRANSFER FROM MIA - 2017 P	PERMANENT NOTES: Transfer from 68-568-5863 (2017 note - principal, interest, and trustee fees payments).				
*** TOTAL REVENUES ***		1,068,260.31	1,070,639.71	1,456,000.00	878,643.55	1,460,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

63 -2017 NOTE

2017 NOTE PAYMENTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
500-5555	RESTRICTED FUND BALANCE	0.00	0.00	392,490.00	0.00	389,140.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	392,490.00	0.00	389,140.00
500-5555	RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted fund balance for future 2017 note payments.				
BONDS						
500-5752	17 PRINCIPAL PAYMENT	0.00	0.00	935,000.00	465,000.00	965,000.00
500-5753	17 INTEREST PAYMENT	162,740.42	141,027.26	126,500.00	65,964.00	103,850.00
500-5754	17 ADMINISTRATIVE FEES	2,000.04	2,000.04	2,010.00	1,000.02	2,010.00
TOTAL BONDS		164,740.46	143,027.30	1,063,510.00	531,964.02	1,070,860.00
500-5752	17 PRINCIPAL PAYMENT	CURRENT YEAR NOTES: $480,000 9/1/26 $485,000 3/1/27				
500-5753	17 INTEREST PAYMENT	CURRENT YEAR NOTES: $54,790.75 9/1/26 $49,054.75 3/1/27				
500-5754	17 ADMINISTRATIVE FEES	CURRENT YEAR NOTES: $1,000.02 9/1/26 $1,000.02 3/1/27				
TOTAL 2017 NOTE PAYMENTS		164,740.46	143,027.30	1,456,000.00	531,964.02	1,460,000.00
*** TOTAL EXPENDITURES ***		164,740.46	143,027.30	1,456,000.00	531,964.02	1,460,000.00

90% Capital Excess Fund - 64

Mustang citizens voted on August 23, 2016 to extend the 4th penny sales tax for a 13-year period.

Fund 64 collects the excess of the 90% after the 2016 & 2017 note payments. Restricted for capital expenditures voted by citizens for public safety, infrastructure, streets and quality of life projects.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

64 -90% CAPITAL EXCESS

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	153,151.86	202,686.63	5,700,000.00	162,999.68	7,100,000.00
TRANSFERS	1,121,238.81	1,235,537.15	1,230,000.00	1,157,422.40	1,530,000.00
*** TOTAL REVENUES ***	1,274,390.67	1,438,223.78	6,930,000.00	1,320,422.08	8,630,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	295.72	315.66	430,000.00	315.63	130,000.00
GENERAL GOVERNMENT	13,113.01	33,908.00	6,500,000.00	17,500.00	8,500,000.00
*** TOTAL EXPENDITURES ***	13,408.73	34,223.66	6,930,000.00	17,815.63	8,630,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	1,260,981.94	1,404,000.12	0.00	1,302,606.45	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

64 -90% CAPITAL EXCESS

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	153,151.86	202,686.63	300,000.00	162,999.68	300,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	5,400,000.00	0.00	6,800,000.00
TOTAL MISCELLANEOUS REVENUE		153,151.86	202,686.63	5,700,000.00	162,999.68	7,100,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly & quarterly interest earnings.				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA	1,121,238.81	1,235,537.15	1,230,000.00	1,157,422.40	1,530,000.00
TOTAL TRANSFERS		1,121,238.81	1,235,537.15	1,230,000.00	1,157,422.40	1,530,000.00
46868	TRANSFER FROM MIA	PERMANENT NOTES: Restricted 4th penny sales tax excess after 2016 & 2017 notes payments. Ninety percent (90%) capital expenditures voted by the citizens of Mustang August 23,2016. Public safety, streets, quality of life, & infrastructure.				
*** TOTAL REVENUES ***		1,274,390.67	1,438,223.78	6,930,000.00	1,320,422.08	8,630,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

64 -90% CAPITAL EXCESS

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
500-5355 BANK FEES	295.72	315.66	600.00	315.63	600.00
TOTAL OTHER SERVICES & CHARGES	295.72	315.66	600.00	315.63	600.00
500-5355 BANK FEES	PERMANENT NOTES: Bank fees (Intrust)				
INCREASE TO FUND BALANCE					
500-5555 RESTRICTED FUND BALANCE	0.00	0.00	429,400.00	0.00	129,400.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	429,400.00	0.00	129,400.00
500-5555 RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted to pay off the 2016 & 2017 notes early. Restricted for capital expenditures voted by citizens to extend 4th penny (public safety, infrastructure, roads & streets, and quality of life).				
TOTAL ADMINISTRATION	295.72	315.66	430,000.00	315.63	130,000.00

64 -90% CAPITAL EXCESS
GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
568-5944	89TH STREET WIDENING	13,113.01	33,908.00	6,000,000.00	0.00	7,000,000.00
568-5950	MUSTANG MARKET PLACE	0.00	0.00	500,000.00	17,500.00	1,500,000.00
TOTAL CAPITAL		13,113.01	33,908.00	6,500,000.00	17,500.00	8,500,000.00
TOTAL GENERAL GOVERNMENT		13,113.01	33,908.00	6,500,000.00	17,500.00	8,500,000.00
*** TOTAL EXPENDITURES ***		13,408.73	34,223.66	6,930,000.00	17,815.63	8,630,000.00

2016 Note
Fund - 65

October 12, 2016, the City issued the Utility System and Sales Tax Revenue Note, Series 2016 in the amount of $13,385,000.

<u>Projects Funded by the 2016 Construction Note:</u>

1. Public Safety – Emergency Operation Center (design) & Animal Shelter (partial funding).
2. Streets – SW 89th Street Widening (partial funding).
3. Infrastructure – Waste Water Treatment Plant (phases C&D).
4. Quality of Life – All inclusive playground & Town Center Expansion (partial funding).

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

65 -2016 NOTE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	15,959.95	19,858.68	455,000.00	6,499.19	420,000.00
TRANSFERS	1,173,371.23	1,174,631.27	1,193,000.00	973,096.66	1,193,000.00
*** TOTAL REVENUES ***	1,189,331.18	1,194,489.95	1,648,000.00	979,595.85	1,613,000.00
EXPENDITURE SUMMARY					
2016 NOTE PAYMENTS	165,583.39	143,507.66	1,648,000.00	597,166.27	1,613,000.00
*** TOTAL EXPENDITURES ***	165,583.39	143,507.66	1,648,000.00	597,166.27	1,613,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	1,023,747.79	1,050,982.29	0.00	382,429.58	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

65 -2016 NOTE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	15,959.95	19,858.68	30,000.00	6,499.19	15,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	425,000.00	0.00	405,000.00
TOTAL MISCELLANEOUS REVENUE		15,959.95	19,858.68	455,000.00	6,499.19	420,000.00
45141	INTERESTON INVESTMENTS	PERMANENT NOTES: Quarterly interest (trustee bank).				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 2016 PM	1,173,371.23	1,174,631.27	1,193,000.00	973,096.66	1,193,000.00
TOTAL TRANSFERS		1,173,371.23	1,174,631.27	1,193,000.00	973,096.66	1,193,000.00
46868	TRANSFER FROM MIA - 2016 P	PERMANENT NOTES: Transfer from 68-568-5865 (2016 note - principal, interest, and trustee fees payments).				
*** TOTAL REVENUES ***		1,189,331.18	1,194,489.95	1,648,000.00	979,595.85	1,613,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

65 -2016 NOTE

2016 NOTE PAYMENTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
500-5555	RESTRICTED FUND BALANCE	0.00	0.00	454,355.00	0.00	422,360.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	454,355.00	0.00	422,360.00
500-5555	RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted fund balance for future 2016 note payments.				
BONDS						
500-5752	16 PRINCIPAL PAYMENT	0.00	0.00	1,065,000.00	530,000.00	1,085,000.00
500-5753	16 INTEREST PAYMENT	163,583.35	141,507.62	126,635.00	66,166.25	103,630.00
500-5754	16 ADMINISTRATIVE FEES	2,000.04	2,000.04	2,010.00	1,000.02	2,010.00
TOTAL BONDS		165,583.39	143,507.66	1,193,645.00	597,166.27	1,190,640.00
500-5752	16 PRINCIPAL PAYMENT	CURRENT YEAR NOTES: $540,000 9/1/26 $545,000 3/1/27				
500-5753	16 INTEREST PAYMENT	CURRENT YEAR NOTES: $54,717.50 9/1/26 $48,912.50 3/1/27				
500-5754	16 ADMINISTRATIVE FEES	CURRENT YEAR NOTES: $1,000.02 9/1/26 $1,000.02 3/1/27				
TOTAL 2016 NOTE PAYMENTS		165,583.39	143,507.66	1,648,000.00	597,166.27	1,613,000.00
*** TOTAL EXPENDITURES ***		165,583.39	143,507.66	1,648,000.00	597,166.27	1,613,000.00



Mustang Improvement Authority Fund - 68

The Mustang Improvement Authority (MIA) was created June 4, 1963 to finance, develop and operate the water, sewer, and solid waste activities. It is used to account for business-like activities provided to the general public.

Activities are financed primarily by user charges and similar to the private sector. This fund accounts for activities of the public trust in providing water, wastewater, sanitation, and recycle to the public.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

68 -IMPROVEMENT AUTHORITY

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
TAXES & FRANCHISE	14,882,378.92	15,411,042.34	15,500,000.00	13,348,642.34	16,900,000.00
FEES	11,182,085.12	11,740,264.23	12,744,000.00	9,771,861.00	12,564,000.00
MISCELLANEOUS REVENUE	1,443,435.25	787,091.90	19,915,150.00	6,684,072.05	15,150,150.00
TRANSFERS	100,000.00	200,000.00	200,000.00	0.00	0.00
*** TOTAL REVENUES ***	27,607,899.29	28,138,398.47	48,359,150.00	29,804,575.39	44,614,150.00
EXPENDITURE SUMMARY					
GENERAL GOVERNMENT	21,431,541.23	23,583,518.19	32,598,614.00	16,912,209.47	36,181,989.00
WATER	4,103,124.66	3,106,172.16	12,176,711.00	6,893,191.53	5,100,100.00
SEWER	1,083,486.31	965,044.18	1,587,239.00	873,772.48	1,470,061.00
SANITATION	1,512,703.62	1,657,099.03	1,860,736.00	1,213,177.30	1,862,000.00
CAPITAL ASSETS - CONTRA	(3,803,497.20)	(4,561,830.90)	135,850.00	135,850.00	0.00
*** TOTAL EXPENDITURES ***	24,327,358.62	24,750,002.66	48,359,150.00	26,028,200.78	44,614,150.00
** REVENUES OVER(UNDER) EXPENDITURES **	3,280,540.67	3,388,395.81	0.00	3,776,374.61	0.00

68 -IMPROVEMENT AUTHORITY

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TAXES & FRANCHISE						
42181	SALES TAX TRANSFER (4%)	14,882,378.92	15,411,042.34	15,500,000.00	13,348,642.34	16,900,000.00
TOTAL TAXES & FRANCHISE		14,882,378.92	15,411,042.34	15,500,000.00	13,348,642.34	16,900,000.00

42181 SALES TAX TRANSFER (4%) PERMANENT NOTES:
The City levies a four-cent sales tax on taxable sales within the city. The entire sales tax is recorded revenue within the General Fund. Upon receipt the General Fund distributes the dedicated portion of the sales tax as follows:
Four cents transferred to the Mustang Improvement Authority as required by revenue notes, with two cents transferred back to the General Fund for operation.

FEES						
43167	RETURN CHECK FEES	2,500.00	2,375.00	3,000.00	2,075.00	3,000.00
43175	CONVENIENCE FEE	105,417.50	108,432.50	110,000.00	90,467.50	115,000.00
43180	WATER METER	10,360.00	26,350.00	30,000.00	26,895.00	40,000.00
43181	WATER/SEWER INSTALLATION	18,720.00	55,770.00	65,000.00	55,420.00	75,000.00
43182	WATER/SEWER CONNECTION	18,425.00	52,300.00	55,000.00	46,255.00	65,000.00
43183	WATER SALES	4,521,114.16	4,753,655.06	5,400,000.00	3,835,645.64	5,050,000.00
43184	BULK WATER SALES	34,353.80	16,901.59	40,000.00	28,093.87	40,000.00
43185	SEWER TREATMENT	2,564,842.81	2,683,435.46	2,700,000.00	2,255,889.30	2,830,000.00
43187	SANITATION SERVICES	2,828,017.06	2,967,788.34	3,050,000.00	2,527,847.98	3,150,000.00
43188	SPECIAL SANITATION	58,079.82	63,330.13	70,000.00	55,290.25	70,000.00
43189	PENALTIES	181,146.62	163,132.84	220,000.00	129,340.72	200,000.00
43190	TREE LIMB REMOVAL	14,919.81	13,093.46	50,000.00	12,463.22	20,000.00
43191	CAPITAL IMPROVEMENT FEE	419,202.58	424,383.66	495,000.00	349,623.00	450,000.00
43192	SANITATION-RESTRICTED	14,670.75	15,687.66	16,000.00	13,706.96	18,000.00
43193	WEATHER DISASTER RESPONSE	0.00	1,714.77	40,000.00	21,896.87	28,000.00
43195	AMBULANCE FEE	390,315.21	391,913.76	400,000.00	320,950.69	410,000.00
TOTAL FEES		11,182,085.12	11,740,264.23	12,744,000.00	9,771,861.00	12,564,000.00

43181 WATER/SEWER INSTALLATION PERMANENT NOTES:
$390 per installation.

43182 WATER/SEWER CONNECTION PERMANENT NOTES:
Charter Section 42-118. Water/sewer connections and inspection fees WATER: 3/4 inch $170 (privately installed); $390 (city installed); 1-inch $205 (P) $390 (C) etc.
SEWER - 3 inch $200; 4 inch $275, 5 inch $340.
Residential permits $1,000 and commercial $1,000 (sewer impact fee).

68 -IMPROVEMENT AUTHORITY

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	GRANT REVENUE	612,221.01	5,441.30	0.00	0.00	0.00
45141	INTEREST ON INVESTMENTS	616,730.69	575,074.38	600,000.00	391,061.26	500,000.00
45147	SURPLUS ASSETS	0.00	0.00	100.00	0.00	100.00
45190	OVER/UNDER CASH DRAWER	28.49	0.00	50.00	25.10	50.00
45192	RECYCLING REVENUE	75,343.35	74,441.19	80,000.00	66,201.50	85,000.00
45193	MISCELLANEOUS	139,111.71	132,135.03	175,000.00	116,784.19	150,000.00
45199	RESERVED CARRYOVER	0.00	0.00	11,825,000.00	0.00	12,000,000.00
45201	2016 RESTRICTED CARRYOVER	0.00	0.00	0.00	0.00	0.00
45203	2017 RESTRICTED CARRYOVER	0.00	0.00	640,000.00	0.00	640,000.00
45205	2020 RESTRICTED CARRYOVER	0.00	0.00	485,000.00	0.00	500,000.00
45207	2026A RESTRICTED CARRYOVER	0.00	0.00	6,110,000.00	6,110,000.00	1,275,000.00
TOTAL MISCELLANEOUS REVENUE		1,443,435.25	787,091.90	19,915,150.00	6,684,072.05	15,150,150.00
TRANSFERS						
46882	TRANSFER FROM SPECIAL SEWER	100,000.00	200,000.00	200,000.00	0.00	0.00
TOTAL TRANSFERS		100,000.00	200,000.00	200,000.00	0.00	0.00
*** TOTAL REVENUES ***		27,607,899.29	28,138,398.47	48,359,150.00	29,804,575.39	44,614,150.00

45141 INTEREST ON INVESTMENTS PERMANENT NOTES:
Monthly interest earnings.
Quarterly construction loan interest (trustee bank)

45193 MISCELLANEOUS PERMANENT NOTES:
Utility account transfer $25; application fee $20; copies .25 cents, etc.

45199 RESERVED CARRYOVER PERMANENT NOTES:
Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).

45201 2016 RESTRICTED CARRYOVER PERMANENT NOTES:
2016 construction projects carryover.

45203 2017 RESTRICTED CARRYOVER PERMANENT NOTES:
2017 construction projects carryover.

45205 2020 RESTRICTED CARRYOVER PERMANENT NOTES:
2020 construction projects carryover.

68 -IMPROVEMENT AUTHORITY
GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
568-5311	BULK POSTAGE	39,568.26	52,858.58	64,000.00	30,000.00	60,000.00
568-5312	TELEPHONE/INTERNET	1,600.70	2,288.14	3,600.00	1,259.06	2,000.00
568-5327	PROFESSIONAL FEES	0.00	0.00	18,000.00	14,975.00	0.00
568-5336	ENGINEERING	10,314.38	8,535.82	13,000.00	0.00	5,000.00
568-5341	PRINTING	12,576.09	3,559.92	15,500.00	6,067.13	10,000.00
568-5353	OTHER SERVICES AND FEES	357,238.32	568,889.35	600,000.00	229,638.77	400,000.00
568-5354	WORKERS COMP FEES	275,000.00	120,000.00	120,000.00	100,000.00	125,000.00
568-5360	COMPUTER MAINTENANCE	0.00	8,301.20	12,000.00	11,698.80	12,000.00
568-5371	SERVICES/MACHINERY AGREEMEN	0.00	0.00	200.00	200.00	0.00
568-5394	AMBULANCE ASSESSMENT	277,340.46	285,195.99	350,000.00	199,201.50	300,000.00
568-5396	STORMWATER	1,095.82	1,095.82	5,000.00	347.71	1,100.00
568-5398	DISASTER RELIEF	0.00	0.00	64,150.00	0.00	0.00
TOTAL OTHER SERVICES & CHARGES		974,734.03	1,050,724.82	1,265,450.00	593,387.97	915,100.00

568-5311 BULK POSTAGE
PERMANENT NOTES:
Smart mailer UB bills, prepaid, and bulk postage.

568-5312 TELEPHONE/INTERNET
PERMANENT NOTES:
Meter reading monthly services plus repairs.

568-5327 PROFESSIONAL FEES
PERMANENT NOTES:
Arbitrage requirements.

568-5341 PRINTING
PERMANENT NOTES:
Utility bills, envelopes, cutoff notices.

568-5360 COMPUTER MAINTENANCE
PERMANENT NOTES:
Geosafe mobile services. GPS tracking & CAD intergration
for public safety.

568-5394 AMBULANCE ASSESSMENT
PERMANENT NOTES:
Pafford subsidy levels plus $1.50 opt in.

568-5396 STORMWATER
PERMANENT NOTES:
Stormwater mandate expenditures. Related to
permits and mapping for city to comply with federal
regulations.
DEQ annual storm water permit.

68 -IMPROVEMENT AUTHORITY
GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
568-5555	FB RESERVED FOR EMERGENCIES	0.00	0.00	9,362,149.00	0.00	12,000,000.00
568-5560	FIXED ASSET DEPRECIATION	1,598,185.75	1,758,257.88	0.00	0.00	0.00
568-5561	BAD DEBT EXPENSE	19,099.18	22,579.20	20,000.00	0.00	25,000.00
568-5562	GAIN/LOSS FIXED ASSETS	0.00	0.00	40,000.00	0.00	10,000.00
568-5563	RETAINAGE	22,442.43	(37,594.59)	60,000.00	0.00	11,639.00
TOTAL INCREASE TO FUND BALANCE		1,639,727.36	1,743,242.49	9,482,149.00	0.00	12,046,639.00
MATERIALS AND SUPPLIES						
568-5664	BUILDING MAINT/REPAIRS	657.45	1,750.00	3,000.00	240.00	3,000.00
TOTAL MATERIALS AND SUPPLIES		657.45	1,750.00	3,000.00	240.00	3,000.00
BONDS						
568-5729	89TH SW WIDENING	30,500.00	0.00	0.00	0.00	0.00
568-5762	2009 FISCAL AGENT FEES	750.00	750.00	750.00	750.00	750.00
568-5777	2026A ISSUANCE COSTS	0.00	0.00	128,765.00	128,765.00	0.00
TOTAL BONDS		31,250.00	750.00	129,515.00	129,515.00	750.00

568-5762 2009 FISCAL AGENT FEES PERMANENT NOTES:
2009 note fiscal agent fees (annually).

TRANSFERS						
568-5801	TRANSFER TO GF-SALES TAX	7,441,189.46	7,705,521.17	7,750,000.00	6,674,321.17	8,450,000.00
568-5811	TRANSFER TO GF-OPERATING	2,500,000.00	2,800,000.00	3,500,000.00	2,200,000.00	3,700,000.00
568-5814	TRANSFER TO STREET IMPROVEM	559,291.01	519,461.30	425,000.00	191,065.77	425,000.00
568-5815	TRANSFER TO 10% PERS'L SVS	372,059.48	385,276.06	500,000.00	333,716.06	500,000.00
568-5840	TRANSFER TO LP 3RD PENNY	2,215,088.37	2,351,337.07	2,430,000.00	2,090,547.66	3,204,000.00
568-5861	TRANSFER 2020A NOTE PAYMENT	1,098,803.12	1,092,699.50	1,106,000.00	910,162.75	0.00
568-5862	TRANSFER 2020 NOTE PAYMENT	148,495.62	147,496.25	173,000.00	121,260.50	447,000.00
568-5863	TRANSFER 2017 NOTE PAYMENT	1,053,925.23	1,057,316.11	1,066,000.00	872,925.49	1,070,000.00
568-5864	TRANSFER 4TH PENNY EXCESS	1,121,238.81	1,235,537.15	1,230,000.00	1,157,422.40	1,530,000.00
568-5865	TRANSFER 2016 NOTE PAYMENT	1,173,371.23	1,174,631.27	1,193,000.00	973,096.66	1,193,000.00
568-5870	TRANSFER TO MIA RESERVE FUN	453,248.84	535,882.87	480,000.00	325,119.84	480,000.00
568-5880	TRANSFER TO ARPA - COUNTY	0.00	16,000.00	0.00	0.00	0.00
568-5882	TRANSFER 2009 NOTE PAYMENT	258,227.64	258,227.64	259,000.00	215,189.70	259,000.00
568-5883	TRANSFER TO SEWER CLAIMS	0.00	0.00	75,000.00	0.00	75,000.00
568-5884	TRANSFER TO STATE COMMUNITY	0.00	0.00	437,500.00	0.00	437,500.00
568-5885	TRANSFER TO 2026A NOTE PAYM	0.00	0.00	86,100.00	0.00	306,000.00
TOTAL TRANSFERS		18,394,938.81	19,279,386.39	20,710,600.00	16,064,828.00	22,076,500.00

568-5801 TRANSFER TO GF-SALES TAX PERMANENT NOTES:
Two cents transferred back to the General Fund for operations.

568-5811 TRANSFER TO GF-OPERATING PERMANENT NOTES:
Operational transfer to the General Fund.

68 -IMPROVEMENT AUTHORITY
GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
568-5814	TRANSFER TO STREET IMPROVE	PERMANENT NOTES: Transfer of 12.5% franchise fees from sanitation company. Additional maintenance cap transfers.				
568-5815	TRANSFER TO 10% PERS'L SVS	PERMANENT NOTES: Transfer 10% of fourth penny sales tax for public safety (personal services). Started 8/2017 (matures 9/2030).				
568-5840	TRANSFER TO LP 3RD PENNY	PERMANENT NOTES: Ordinance No. 532 purpose of (third penny sales tax) to provide revenues solely for sanitary sewer facilities, water system facilities, and capital improvements (priority order).				
568-5862	TRANSFER 2020 NOTE PAYMENT	PERMANENT NOTES: Transfer 2020 note principal, interest, & admin payments to Fund 62.				
568-5863	TRANSFER 2017 NOTE PAYMENT	PERMANENT NOTES: Transfer 2017 note principal, interest, & admin payments to Fund 63.				
568-5864	TRANSFER 4TH PENNY EXCESS	PERMANENT NOTES: Transfer 90% capital after 2016 & 2017 note payments. Started 8/2017 (extended 4th penny sales tax until 9/2030).				
568-5865	TRANSFER 2016 NOTE PAYMENT	PERMANENT NOTES: Transfer 2016 note principal, interest, & admin payments to Fund 65.				
568-5870	TRANSFER TO MIA RESERVE FU	PERMANENT NOTES: Transfer of 66 2/3% of connection fees collected previous fiscal year (reference city code section 118-1) and capital improvement fee of $4.50 per water/sewer customers.				
568-5882	TRANSFER 2009 NOTE PAYMENT	PERMANENT NOTES: Transfer 2009 OWRB loan principal, interest, & admin payments to Fund 82.				
568-5883	TRANSFER TO SEWER CLAIMS	PERMANENT NOTES: Transfer liability for resulting damages due to sewer backups.				
568-5884	TRANSFER TO STATE COMMUNIT	PERMANENT NOTES: Transfer 20% matching state community grant.				

68 -IMPROVEMENT AUTHORITY
GENERAL GOVERNMENT

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
568-5885	TRANSFER TO 2026A NOTE PAYPERMANENT NOTES: Transfer 2026A note prinipal, interest, & admin payments to fund 85.					
CAPITAL						
568-5929	2016 89TH/HWY 4 INTERSECTIO	390,233.58	841,784.30	0.00	0.00	0.00
568-5942	2017 FIRE SAFETY VEH/EQUIP	0.00	358.11	10,021.00	9,638.75	0.00
568-5944	2017 89TH/HWY 4 INTERSECTIO	0.00	157,323.95	0.00	0.00	0.00
568-5950	2017 MUSTANG MARKET PLACE	0.00	0.00	629,979.00	0.00	640,000.00
568-5954	2020 STREET PROJECTS	0.00	508,198.13	367,900.00	114,599.75	500,000.00
TOTAL CAPITAL		390,233.58	1,507,664.49	1,007,900.00	124,238.50	1,140,000.00
TOTAL GENERAL GOVERNMENT		21,431,541.23	23,583,518.19	32,598,614.00	16,912,209.47	36,181,989.00

68 -IMPROVEMENT AUTHORITY
WATER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
572-5327	PROFESSIONAL FEES	12,300.00	4,500.00	20,000.00	7,200.00	20,000.00
572-5336	ENGINEERING	69,184.93	6,884.00	53,000.00	11,306.00	25,000.00
572-5353	OTHER SERVICES AND FEES	3,316.00	5,433.00	15,000.00	4,588.00	10,000.00
572-5362	ELECTRICITY	443,446.56	498,050.84	550,000.00	290,767.67	600,000.00
572-5395	PUBLIC WORKS CONTRACT PAYAB	1,456,502.25	1,518,820.98	1,683,000.00	1,385,166.34	1,694,000.00
TOTAL OTHER SERVICES & CHARGES		1,984,749.74	2,033,688.82	2,321,000.00	1,699,028.01	2,349,000.00

572-5327 PROFESSIONAL FEES

PERMANENT NOTES:
DEQ mandates, boring fees, and other professional services.

572-5336 ENGINEERING

PERMANENT NOTES:
Engineering services for water related projects and issues.

572-5353 OTHER SERVICES AND FEES

PERMANENT NOTES:
ACOG assessment fees.
Canadian County River Annual Study.

572-5395 PUBLIC WORKS CONTRACT PAYA

PERMANENT NOTES:
Original contract signed April 2001 thru June 2011, (4) extended contracts (quarterly)
Signed five year contract August 2012 thru June 2017, amended Appendix D March 2015.
Signed contract on June 20, 2017.
Water department (64%) of contract plus maintenance cap and meter reading portion per 5.1.1 section.
5.1.4 'adjusted fee' is calculated annual four months prior to commencement date.
Public Works contract requires to use CPI index or 2.0% (highest rate).

MATERIALS AND SUPPLIES						
572-5621	REPAIR & MAINTENANCE	46,529.07	50,796.00	415,000.00	338,263.25	270,000.00
572-5661	WATER PURCHASES-OKC	916,077.17	1,022,744.54	1,800,000.00	1,711,837.18	1,200,000.00
TOTAL MATERIALS AND SUPPLIES		962,606.24	1,073,540.54	2,215,000.00	2,050,100.43	1,470,000.00

572-5621 REPAIR & MAINTENANCE

PERMANENT NOTES:
Public Works maintenance cap overage.

572-5661 WATER PURCHASES-OKC

PERMANENT NOTES:
Signed contract with City of Oklahoma City eliminated 'service availability'.

68 -IMPROVEMENT AUTHORITY
WATER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
572-5931	ODOT - SH152 WATER RELOCATI	1,144,077.00	0.00	26,000.00	25,861.74	0.00
572-5932	COUNTY LINE TOWER IMPROVEME	0.00	0.00	23,355.00	23,351.35	0.00
572-5933	2026A - AMI METER PROJECT	0.00	0.00	5,981,235.00	3,093,792.80	1,275,000.00
572-5934	SW 119TH MAIN RAW WATERLINE	0.00	0.00	1,568,721.00	0.00	0.00
572-5971	SERVICES/EQUIPMENT	11,691.68	(1,057.20)	36,400.00	1,057.20	1,100.00
572-5972	DEQ MANDATES	0.00	0.00	5,000.00	0.00	5,000.00
TOTAL CAPITAL		1,155,768.68	(1,057.20)	7,640,711.00	3,144,063.09	1,281,100.00

572-5972 DEQ MANDATES

PERMANENT NOTES:
DEQ mandates & permit application.

TOTAL WATER	4,103,124.66	3,106,172.16	12,176,711.00	6,893,191.53	5,100,100.00

68 -IMPROVEMENT AUTHORITY
SEWER

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
575-5327	PROFESSIONAL FEES	0.00	0.00	10,000.00	0.00	10,000.00
575-5336	ENGINEERING	55,820.75	39,207.80	50,000.00	43,124.00	25,000.00
575-5361	NATURAL GAS	11,809.26	14,371.24	15,000.00	11,891.98	16,000.00
575-5362	ELECTRICITY	32,779.57	46,288.03	70,000.00	33,234.72	70,000.00
575-5395	PUBLIC WORKS CONTRACT PAYAB	819,282.44	854,336.90	947,000.00	663,685.78	955,000.00
TOTAL OTHER SERVICES & CHARGES		919,692.02	954,203.97	1,092,000.00	751,936.48	1,076,000.00

575-5327 PROFESSIONAL FEES — PERMANENT NOTES:
Canadian River Study joint project with other dischargers.
ACOG project.

575-5336 ENGINEERING — PERMANENT NOTES:
City engineering on sewer related projects and issues.

575-5395 PUBLIC WORKS CONTRACT PAYA — PERMANENT NOTES:
Sewer Dept - 36% of contract plus maintenance caps and
meter reading portion per 5.1.1 section of contract.
5.1.4 Adjusted fee calculated each year four months prior to
commencement date effective July 1.
Ordinance states 2.0% or CPI (which ever is higher).

MATERIALS AND SUPPLIES						
575-5621	REPAIR & MAINTENANCE	0.00	0.00	200,000.00	0.00	100,000.00
TOTAL MATERIALS AND SUPPLIES		0.00	0.00	200,000.00	0.00	100,000.00

575-5621 REPAIR & MAINTENANCE — PERMANENT NOTES:
Public Works maintenance cap overage.

CAPITAL						
575-5927	LIFT STATION #4	0.00	0.00	58,139.00	7,054.00	0.00
575-5928	2020 LIFT STATION #4	143,572.14	0.00	117,100.00	39,000.00	0.00
575-5929	RESKIN BELT FILTER PRESS BL	582.00	0.00	0.00	0.00	48,000.00
575-5930	UTILITY MARKING EQUIPMENT	0.00	0.00	0.00	0.00	34,061.00
575-5931	PHASE 1.4 & 1.5 SEWER MAPPI	0.00	0.00	0.00	0.00	172,000.00
575-5940	MEADOWBROOK PARK SA SW EXT	0.00	0.00	80,000.00	75,782.00	0.00
575-5941	LIFT STATION #6	0.00	0.00	20,000.00	0.00	20,000.00
575-5972	DEQ MANDATES	19,640.15	10,840.21	20,000.00	0.00	20,000.00
TOTAL CAPITAL		163,794.29	10,840.21	295,239.00	121,836.00	294,061.00
TOTAL SEWER		1,083,486.31	965,044.18	1,587,239.00	873,772.48	1,470,061.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. Fund 68
DEPARTMENT 575 - Sewer

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Reskin the Belt Filter Press Building				$48,000
					$48,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: The belt filter press building at the water reclamation facility is old and rusting. The proposal is to reskin and insulate the building. This will provide better insulation for operation and be in compliance, with no rust, during ODEQ inspections.

PREPARED BY: Justin Battles, Assistant City Manager

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. Fund 68
DEPARTMENT 575 - Sewer

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Utility Marking Equipment		$34,061		$34,061
					$34,061

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Protection of our infrastructure continues to be critical. As technology has advanced, it has provided new solutions that can be useful to protect our utilities. The above request will provide two new locating tools, warning tape, and marker balls that can be placed on top of inground lines and can easily be found, protecting the assets the City of Mustang has in the ground.

PREPARED BY: Justin Battles, Assistant City Manager

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. Fund 68
DEPARTMENT 575 - Sewer

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Phase 1.4 & 1.5 Sewer Mapping			$172,000	$172,000
					$172,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification: Phase 1.4 locates 459 manholes and records position with GPS, 1.5 updates all sewer mapping and current GIS utilized by the City of Mustang with all manholes throughout the City. This ties Phases 1.1 through 1.4 together, providing the accurate mapping of manholes throughout the City of Mustang.

PREPARED BY: Justin Battles, Assistant City Manager

68 -IMPROVEMENT AUTHORITY
SANITATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
578-5312	TELEPHONE	843.45	828.93	1,025.00	565.37	1,000.00
578-5396	OEMA CONTRACT PAYABLE	1,412,384.73	1,503,618.36	1,672,000.00	1,150,893.39	1,690,000.00
578-5397	RECYCLING	66,542.44	65,623.26	80,000.00	55,073.12	85,000.00
578-5398	TREE LIMB REMOVAL	28,515.00	82,473.24	101,711.00	2,710.28	80,000.00
578-5399	HAZARDOUS WASTE DISPOSAL	4,418.00	4,555.24	6,000.00	3,935.14	6,000.00
TOTAL OTHER SERVICES & CHARGES		1,512,703.62	1,657,099.03	1,860,736.00	1,213,177.30	1,862,000.00

578-5312 TELEPHONE

PERMANENT NOTES:
Telephone/internet (OEMA facility)

578-5396 OEMA CONTRACT PAYABLE

PERMANENT NOTES:
Approved August 1, 2023 Interlocal Agreement for a 5 year term providing and setting rates for long term disposal of solid waste. Renew contract every five years.

TOTAL SANITATION	1,512,703.62	1,657,099.03	1,860,736.00	1,213,177.30	1,862,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

68 -IMPROVEMENT AUTHORITY

CAPITAL ASSETS - CONTRA

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL						
599-5998	TRANSFER IN BUSINESS-TYPE	(951,019.00)	(98,765.58)	0.00	0.00	0.00
599-5999	CONTRA ACCOUNT - ASSETS	(2,852,478.20)	(4,463,065.32)	135,850.00	135,850.00	0.00
TOTAL CAPITAL		(3,803,497.20)	(4,561,830.90)	135,850.00	135,850.00	0.00
TOTAL CAPITAL ASSETS - CONTRA		(3,803,497.20)	(4,561,830.90)	135,850.00	135,850.00	0.00
*** TOTAL EXPENDITURES ***		24,327,358.62	24,750,002.66	48,359,150.00	26,028,200.78	44,614,150.00

Risk Management Fund - 69

Internal service fund used to account for self-insured worker's compensation claims and excess worker's compensation policy.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

69 -RISK MANAGEMENT

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
FEES	300,000.00	145,000.00	145,620.00	121,350.00	145,620.00
MISCELLANEOUS REVENUE	69,590.51	97,143.96	1,220,000.00	76,182.14	1,170,000.00
*** TOTAL REVENUES ***	369,590.51	242,143.96	1,365,620.00	197,532.14	1,315,620.00
EXPENDITURE SUMMARY					
ADMINISTRATION	8,944.95	151,347.23	1,365,620.00	245,271.80	1,315,620.00
*** TOTAL EXPENDITURES ***	8,944.95	151,347.23	1,365,620.00	245,271.80	1,315,620.00
** REVENUES OVER(UNDER) EXPENDITURES **	360,645.56	90,796.73	0.00	(47,739.66)	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

69 -RISK MANAGEMENT

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
FEES						
43110	WORKERS COMP FEES	300,000.00	145,000.00	145,620.00	121,350.00	145,620.00
TOTAL FEES		300,000.00	145,000.00	145,620.00	121,350.00	145,620.00
43110	WORKERS COMP FEES	PERMANENT NOTES: Ties to 01-5xx-5114 accounts & 68-568-5354. Calculation is based upon cost per $1,000 of payroll time state workers comp wage classifications rates. Commission Rule 810:25-9-11(a) "governmental entities....amount of appropriation must be at least the entity's average amount of worker's compensation losses paid during the preceding three (3) years..."				
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	40,872.80	44,117.58	50,000.00	30,171.09	40,000.00
45193	MISCELLANEOUS - EXCESS PREM	28,717.71	53,026.38	60,000.00	46,011.05	30,000.00
45199	RESERVED CARRYOVER	0.00	0.00	1,110,000.00	0.00	1,100,000.00
TOTAL MISCELLANEOUS REVENUE		69,590.51	97,143.96	1,220,000.00	76,182.14	1,170,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly average interest earnings.				
45193	MISCELLANEOUS - EXCESS PRE	PERMANENT NOTES: Insurance refunds & MITF rebate.				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
*** TOTAL REVENUES ***		369,590.51	242,143.96	1,365,620.00	197,532.14	1,315,620.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

69 -RISK MANAGEMENT

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
PERSONAL SERVICES					
500-5112 INSURANCE/CLAIM FEES	(97,299.05)	47,056.23	270,000.00	139,587.80	150,000.00
TOTAL PERSONAL SERVICES	(97,299.05)	47,056.23	270,000.00	139,587.80	150,000.00
500-5112 INSURANCE/CLAIM FEES	PERMANENT NOTES: Worker's compensation claim payments. $1,600 multiple injury trust fund (assessment).				
OTHER SERVICES & CHARGES					
500-5391 MISC CONTRACTUAL SERVICES	106,244.00	104,291.00	110,000.00	105,684.00	110,000.00
TOTAL OTHER SERVICES & CHARGES	106,244.00	104,291.00	110,000.00	105,684.00	110,000.00
500-5391 MISC CONTRACTUAL SERVICES	PERMANENT NOTES: Excess workers compensation policy $127k (based on employee head count). Plus excess workers comp policy audit.				
INCREASE TO FUND BALANCE					
500-5555 RESTRICTED FUND BALANCE	0.00	0.00	985,620.00	0.00	1,055,620.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	985,620.00	0.00	1,055,620.00
500-5555 RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted for future claims.				
TOTAL ADMINISTRATION	8,944.95	151,347.23	1,365,620.00	245,271.80	1,315,620.00
*** TOTAL EXPENDITURES ***	8,944.95	151,347.23	1,365,620.00	245,271.80	1,315,620.00

Mustang Improvement Authority Reserve Fund - 70

The Mustang Improvement Authority Reserve Fund is used for maintenance, infrastructure, and capital purchases for the enterprise funds. Municipal Code Book Section 118-1 states that the connection fees imposed by subsection (b) (1) of Section 118-1 shall be deposited into the trust fund upon receipt. On an annual basis, thirty-three and one-third (33 1/3%) of the connection fees will be budgeted and appropriated for expenses of operating and maintaining the water and sewer utilities system, and sixty-six and two-thirds (66 2/3%) of the connection fees will be budgeted and appropriated for the purposes of expanding and upgrading the water and sewer utilities as capital improvements to the utility system.

Ordinance No. 1106 amended a new section 118-5 to read beginning October 1, 2014, the City of Mustang shall charge and collect for utility service furnished to all consumers and users a monthly capital improvement fee in the amount of $4.50 per month for each utility account. All amounts collected from such capital improvement charge is transferred to the MIA Reserve Fund to be applied to water and wastewater facility and line maintenance and construction.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

70 -MIA RESERVE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	36,994.51	46,718.12	1,040,000.00	23,645.97	760,000.00
TRANSFERS	453,248.84	735,882.87	580,000.00	325,119.84	580,000.00
*** TOTAL REVENUES ***	490,243.35	782,600.99	1,620,000.00	348,765.81	1,340,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	521,107.40	658,350.23	1,620,000.00	557,295.60	1,340,000.00
*** TOTAL EXPENDITURES ***	521,107.40	658,350.23	1,620,000.00	557,295.60	1,340,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	(30,864.05)	124,250.76	0.00	(208,529.79)	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

70 -MIA RESERVE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	GRANTS - OTHER	0.00	10,000.00	0.00	0.00	0.00
45141	INTEREST ON INVESTMENTS	36,994.51	32,730.62	40,000.00	23,645.97	40,000.00
45193	MISCELLANEOUS	0.00	3,987.50	0.00	0.00	0.00
45199	RESERVED CARRYOVER	0.00	0.00	1,000,000.00	0.00	720,000.00
TOTAL MISCELLANEOUS REVENUE		36,994.51	46,718.12	1,040,000.00	23,645.97	760,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings (Intrust).				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA	453,248.84	535,882.87	480,000.00	325,119.84	480,000.00
46882	TRANSFER FROM SEWER INFRA	0.00	200,000.00	100,000.00	0.00	100,000.00
TOTAL TRANSFERS		453,248.84	735,882.87	580,000.00	325,119.84	580,000.00
46868	TRANSFER FROM MIA	PERMANENT NOTES: Transfer of 66 2/3% of connection fees collected in prior fiscal year are restricted for expanding and upgrading the water and sewer utility systems in accordance with City Code Section 118-1 (ordinance). Transfer of capital improvement fee for improvements to the water and sewer utility systems. Ordinance 1106 ($4.50 per customer).				
46882	TRANSFER FROM SEWER INFRA	PERMANENT NOTES: Transfer sewer improvement funding.				
*** TOTAL REVENUES ***		490,243.35	782,600.99	1,620,000.00	348,765.81	1,340,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

70 -MIA RESERVE

ADMINISTRATION

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE					
570-5555 RESTRICTED FUND BALANCE	0.00	0.00	730,000.00	0.00	885,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	730,000.00	0.00	885,000.00
570-5555 RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted for water and wastewater (infrastructure)systems, maintenance and construction.				
CAPITAL					
570-5902 WATER/SEWER PROJECTS	521,107.40	658,350.23	890,000.00	557,295.60	455,000.00
TOTAL CAPITAL	521,107.40	658,350.23	890,000.00	557,295.60	455,000.00
570-5902 WATER/SEWER PROJECTS	PERMANENT NOTES: $ 50,000 sewer line root control $ 11,000 annual service agreement (10 generators) $ 50,000 camera work (sanitary sewer) $ 30,000 engineering fees $ 50,000 backflow preventers $ 20,000 hydrants $ 9,000 misc. $ 200,000 Wright Water maintenace caps. $ 35,000 Korterra locate and ticket management software total: $455,000				
TOTAL ADMINISTRATION	521,107.40	658,350.23	1,620,000.00	557,295.60	1,340,000.00
*** TOTAL EXPENDITURES ***	521,107.40	658,350.23	1,620,000.00	557,295.60	1,340,000.00

2026 - 2027 FISCAL BUDGET
CAPITAL OUTLAY REQUEST

Form 5

FUND NO. Fund 70
DEPARTMENT 570 - Sewer

PRIORITY	ITEM DESCRIPTION	QTY	UNIT COST	OTHER COSTS	TOTAL COSTS
1	Water/Sewer Items				$455,000
					$455,000

*INCLUDE ANY FREIGHT, MAINTENANCE COSTS OR ADDITIONAL COSTS.

In the space provided please provide information justifying the item requested.
In addition, provide possible funding sources including outside funding or revenue to be generated.

Justification:
$50,000 sewer line root control
$11,000 annual service agreement (10 generators)
$50,000 camera work (sanitary sewer)
$30,000 engineering fees
$50,000 backflow preventers
$20,000 hydrants
$9,000 misc.
$200,000 Wright Water maintenance caps.
$35,000 Koterra locate and ticket manager software
total: 455,000

PREPARED BY: Justin Battles, Assistant City Manager

American Rescue Plan (County) Fund - 80

Canadian County received $28.8m from the American Rescue Plan Act (ARPA) of 2021.

The allocations to Non-Entitlement Units for twelve Local Government entities was based on population.

Mustang's allocation totaled $2,802,612.

Mustang has elected to support its water infrastructure.

The costs were obligated by December 31, 2024 and must be expended by December 31, 2026.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

80 -ARPA FUNDING - COUNTY

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	109,928.35	662,886.63	3,200,000.00	2,328,412.66	505,000.00
*** TOTAL REVENUES ***	109,928.35	662,886.63	3,200,000.00	2,328,412.66	505,000.00
EXPENDITURE SUMMARY					
ARPA - WATER PROJECT	0.00	426,800.00	2,026,130.00	513,066.00	505,000.00
ARPA - SEWER PROJECT	0.00	127,100.90	1,173,870.00	684,018.79	0.00
*** TOTAL EXPENDITURES ***	0.00	553,900.90	3,200,000.00	1,197,084.79	505,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	109,928.35	108,985.73	0.00	1,131,327.87	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

80 -ARPA FUNDING - COUNTY

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	ARPA GRANT - COUNTY	0.00	526,205.85	3,000,000.00	2,276,406.15	500,000.00
45141	INTEREST ON INVESTMENT	109,928.35	136,680.78	150,000.00	52,006.51	5,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	50,000.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE		109,928.35	662,886.63	3,200,000.00	2,328,412.66	505,000.00
*** TOTAL REVENUES ***		109,928.35	662,886.63	3,200,000.00	2,328,412.66	505,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

80 -ARPA FUNDING - COUNTY

ARPA - WATER PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
572-5336 ENGINEERING	0.00	0.00	10,000.00	1,893.00	0.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	10,000.00	1,893.00	0.00
INCREASE TO FUND BALANCE					
572-5555 RESTRICTED FUND BALANCE	0.00	0.00	757,180.00	0.00	505,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	757,180.00	0.00	505,000.00
572-5555 RESTRICTED FUND BALANCE	CURRENT YEAR NOTES: Obligated 12/16/24, must be expended 12/31/2026.				
CAPITAL					
572-5920 GROUND WATER TREATMENT UNIT	0.00	426,800.00	1,258,950.00	511,173.00	0.00
TOTAL CAPITAL	0.00	426,800.00	1,258,950.00	511,173.00	0.00
TOTAL ARPA - WATER PROJECT	0.00	426,800.00	2,026,130.00	513,066.00	505,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

80 -ARPA FUNDING - COUNTY

ARPA - SEWER PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
CAPITAL					
575-5920 BELT FILTER PRESS REPLACEME	0.00	127,100.90	1,173,870.00	684,018.79	0.00
TOTAL CAPITAL	0.00	127,100.90	1,173,870.00	684,018.79	0.00
TOTAL ARPA - SEWER PROJECT	0.00	127,100.90	1,173,870.00	684,018.79	0.00
*** TOTAL EXPENDITURES ***	0.00	553,900.90	3,200,000.00	1,197,084.79	505,000.00

American Rescue Plan (State) Fund - 81

American Rescue Plan Act (March 11, 2021) authorized the Department of the Treasury to make payments to certain recipients from the Coronavirus Local Fiscal Recovery Funds.

The allocations to Non-Entitlement Units for Local Government was based on population. Mustang's allocation totaled $4,028,919.05.

Mustang has elected to support its vital wastewater infrastructure.

The costs were obligated by December 31, 2024 and must be expended by December 31, 2026 or funds must be returned.



C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

81 -ARPA FUNDING - STATE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	261,574.22	669,361.88	4,100,000.00	3,350,430.76	250,000.00
*** TOTAL REVENUES ***	261,574.22	669,361.88	4,100,000.00	3,350,430.76	250,000.00
EXPENDITURE SUMMARY					
ARPA - WATER PROJECT	64,030.00	464,741.39	3,816,625.00	2,351,998.28	0.00
ARPA - SEWER PROJECT	1,074.00	24,603.25	283,375.00	9,856.00	250,000.00
*** TOTAL EXPENDITURES ***	65,104.00	489,344.64	4,100,000.00	2,361,854.28	250,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	196,470.22	180,017.24	0.00	988,576.48	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

81 -ARPA FUNDING - STATE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	ARPA GRANT - STATE	65,104.00	485,644.17	3,700,000.00	3,285,979.21	240,000.00
45141	INTEREST ON INVESTMENTS	196,470.22	183,717.71	200,000.00	64,451.55	10,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	200,000.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE		261,574.22	669,361.88	4,100,000.00	3,350,430.76	250,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly & quarterly interest earnings.				
45199	RESTRICTED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
*** TOTAL REVENUES ***		261,574.22	669,361.88	4,100,000.00	3,350,430.76	250,000.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

81 -ARPA FUNDING - STATE

ARPA - WATER PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
572-5336 ENGINEERING - WATER	64,030.00	390,731.92	300,000.00	60,087.50	0.00
TOTAL OTHER SERVICES & CHARGES	64,030.00	390,731.92	300,000.00	60,087.50	0.00
CAPITAL					
572-5922 SH152 WATERLINE EXT PROJECT	0.00	74,009.47	3,516,625.00	2,291,910.78	0.00
TOTAL CAPITAL	0.00	74,009.47	3,516,625.00	2,291,910.78	0.00
TOTAL ARPA - WATER PROJECT	64,030.00	464,741.39	3,816,625.00	2,351,998.28	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

81 -ARPA FUNDING - STATE

ARPA - SEWER PROJECT

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
575-5336 ENGINEERING - SEWER	1,074.00	24,603.25	15,000.00	9,856.00	0.00
TOTAL OTHER SERVICES & CHARGES	1,074.00	24,603.25	15,000.00	9,856.00	0.00
INCREASE TO FUND BALANCE					
575-5555 RESTRICTED FUND BALANCE	0.00	0.00	268,375.00	0.00	250,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	268,375.00	0.00	250,000.00
TOTAL ARPA - SEWER PROJECT	1,074.00	24,603.25	283,375.00	9,856.00	250,000.00
*** TOTAL EXPENDITURES ***	65,104.00	489,344.64	4,100,000.00	2,361,854.28	250,000.00

Sewer Infrastructure Impact Fund - 82

To account for fees established per house top to developers.

Funds used to pay the Series 2009 Clean Water SRF Note to OWRB dated June 8, 2009, future indebtedness and sewer projects.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

82 -SEWER INFRA IMPACT FEE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
FEES	28,000.00	133,000.00	150,000.00	96,000.00	200,000.00
MISCELLANEOUS REVENUE	51,687.85	38,097.50	900,000.00	25,534.10	865,000.00
TRANSFERS	258,227.64	258,227.64	259,000.00	215,189.70	259,000.00
*** TOTAL REVENUES ***	337,915.49	429,325.14	1,309,000.00	336,723.80	1,324,000.00
EXPENDITURE SUMMARY					
ADMINISTRATION	138,897.50	432,481.58	1,309,000.00	129,113.82	1,324,000.00
*** TOTAL EXPENDITURES ***	138,897.50	432,481.58	1,309,000.00	129,113.82	1,324,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	199,017.99	(3,156.44)	0.00	207,609.98	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

82 -SEWER INFRA IMPACT FEE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
FEES						
43197	SEWER IMPACT FEES	28,000.00	133,000.00	150,000.00	96,000.00	200,000.00
TOTAL FEES		28,000.00	133,000.00	150,000.00	96,000.00	200,000.00
43197	SEWER IMPACT FEES	PERMANENT NOTES: $1,000 per new house tops.				
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	51,687.85	38,097.50	50,000.00	25,534.10	40,000.00
45199	RESERVED CARRYOVER	0.00	0.00	850,000.00	0.00	825,000.00
TOTAL MISCELLANEOUS REVENUE		51,687.85	38,097.50	900,000.00	25,534.10	865,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly & quarterly interest. Quarterly interest (trustee bank)				
45199	RESERVED CARRYOVER	PERMANENT NOTES: Restricted carryover represents the estimated amount of cash on hand at June 30 (end of previous fiscal year).				
TRANSFERS						
46868	TRANSFER FROM MIA - 09 OWRB	258,227.64	258,227.64	259,000.00	215,189.70	259,000.00
TOTAL TRANSFERS		258,227.64	258,227.64	259,000.00	215,189.70	259,000.00
46868	TRANSFER FROM MIA - 09 OWRB	PERMANENT NOTES: Series 2009 Clean Water SRF Note to OWRB dated June 8, 2009 and future indebtedness. Transfer from 68-568-5882 (2009 Note - principal, interest, and trustee fees payments).				
*** TOTAL REVENUES ***		337,915.49	429,325.14	1,309,000.00	336,723.80	1,324,000.00

82 -SEWER INFRA IMPACT FEE
ADMINISTRATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES						
582-5336	ENGINEERING	0.00	0.00	10,000.00	0.00	10,000.00
TOTAL OTHER SERVICES & CHARGES		0.00	0.00	10,000.00	0.00	10,000.00
582-5336	ENGINEERING	PERMANENT NOTES: Engineering fees for sewer projects.				
INCREASE TO FUND BALANCE						
582-5555	RESTRICTED FUND BALANCE	0.00	0.00	740,760.00	0.00	955,755.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	740,760.00	0.00	955,755.00
582-5555	RESTRICTED FUND BALANCE	PERMANENT NOTES: Restricted fees established per house top to developers. Funds are used to pay the Series 2009 Clean Water SRF Note to OWRB dated June 8, 2009 and future indebtedness.				
BONDS						
582-5752	09 PRINCIPAL PAYMENT	0.00	0.00	230,170.00	114,134.14	236,775.00
582-5753	09 INTEREST PAYMENT	31,078.23	25,803.97	22,175.00	11,865.12	16,750.00
582-5754	09 ADMINISTRATIVE FEE	7,819.27	6,677.61	5,895.00	3,114.56	4,720.00
TOTAL BONDS		38,897.50	32,481.58	258,240.00	129,113.82	258,245.00
582-5752	09 PRINCIPAL PAYMENT	PERMANENT NOTES: Proceeds from the 2009 note provided financing for upgrades to the wastewater treatment plant. The note matures in 2029.				
582-5752	09 PRINCIPAL PAYMENT	CURRENT YEAR NOTES: 9/10/26 $117,439.84 3/10/27 $119,330.53				
582-5753	09 INTEREST PAYMENT	CURRENT YEAR NOTES: 9/10/26 $9,147.62 3/10/27 $7,593.35				
582-5754	09 ADMINISTRATIVE FEE	CURRENT YEAR NOTES: 9/10/26 $2,526.36 3/10/27 $2,189.94				

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

82 -SEWER INFRA IMPACT FEE

ADMINISTRATION

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
TRANSFERS						
582-5868	TRANSFER TO MUSTANG IMPROVE	100,000.00	200,000.00	200,000.00	0.00	0.00
582-5870	TRANSFER TO MIA RESERVE	0.00	200,000.00	100,000.00	0.00	100,000.00
TOTAL TRANSFERS		100,000.00	400,000.00	300,000.00	0.00	100,000.00
TOTAL ADMINISTRATION		138,897.50	432,481.58	1,309,000.00	129,113.82	1,324,000.00
*** TOTAL EXPENDITURES ***		138,897.50	432,481.58	1,309,000.00	129,113.82	1,324,000.00

582-5868 TRANSFER TO MUSTANG IMPROVPERMANENT NOTES:
Sewer projects.

Sewer Claims Fund - 83

The Municipality is not automatically liable for resulting damages whenever a sewer backs up. This fund accounts for damages caused by part of the Municipality.



C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

83 -SEWER CLAIMS

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	0.00	0.00	3,000.00	0.00	3,000.00
TRANSFERS	0.00	0.00	75,000.00	0.00	75,000.00
*** TOTAL REVENUES ***	0.00	0.00	78,000.00	0.00	78,000.00
EXPENDITURE SUMMARY					
SEWER CLAIMS	0.00	0.00	78,000.00	265.00	78,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	78,000.00	265.00	78,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	0.00	0.00	0.00	(265.00)	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

83 -SEWER CLAIMS

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENTS	0.00	0.00	3,000.00	0.00	3,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	3,000.00	0.00	3,000.00
45141	INTEREST ON INVESTMENTS	PERMANENT NOTES: Monthly interest earnings.				
TRANSFERS						
46868	TRANSFER FROM MIA	0.00	0.00	75,000.00	0.00	75,000.00
TOTAL TRANSFERS		0.00	0.00	75,000.00	0.00	75,000.00
*** TOTAL REVENUES ***		0.00	0.00	78,000.00	0.00	78,000.00

83 -SEWER CLAIMS

SEWER CLAIMS

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
575-5353 OTHER SERVICES & FEES	0.00	0.00	75,000.00	265.00	75,000.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	75,000.00	265.00	75,000.00
INCREASE TO FUND BALANCE					
575-5555 RESTRICTED FUND BALANCE	0.00	0.00	3,000.00	0.00	3,000.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	3,000.00	0.00	3,000.00
TOTAL SEWER CLAIMS	0.00	0.00	78,000.00	265.00	78,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	78,000.00	265.00	78,000.00



State Community Grant Fund - 84

Funding allocation of $1.754m from Representative Frank Lucas' Office for water infrastructure projects passed March 8, 2024

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

84 -STATE COMMUNITY GRANT

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	0.00	0.00	1,812,500.00	0.00	1,760,000.00
TRANSFERS	0.00	0.00	437,500.00	0.00	437,500.00
*** TOTAL REVENUES ***	0.00	0.00	2,250,000.00	0.00	2,197,500.00
EXPENDITURE SUMMARY					
WATER INFRASTRUCTURE	0.00	0.00	2,250,000.00	0.00	2,197,500.00
*** TOTAL EXPENDITURES ***	0.00	0.00	2,250,000.00	0.00	2,197,500.00
** REVENUES OVER(UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

84 -STATE COMMUNITY GRANT

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45111	STATE COMMUNITY GRANT	0.00	0.00	1,750,000.00	0.00	1,750,000.00
45141	INTEREST ON INVESTMENTS	0.00	0.00	62,500.00	0.00	10,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	1,812,500.00	0.00	1,760,000.00
45111	STATE COMMUNITY GRANT	PERMANENT NOTES: Funding allocation from Representative Frank Lucas' office for SH152 Water Relocation Project passed on March 8, 2024.				
TRANSFERS						
46868	TRANSFER FROM MIA - STATE C	0.00	0.00	437,500.00	0.00	437,500.00
TOTAL TRANSFERS		0.00	0.00	437,500.00	0.00	437,500.00
*** TOTAL REVENUES ***		0.00	0.00	2,250,000.00	0.00	2,197,500.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

84 -STATE COMMUNITY GRANT

WATER INFRASTRUCTURE

DEPARTMENT EXPENDITURES	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
OTHER SERVICES & CHARGES					
572-5336 ENGINEERING - WATER	0.00	0.00	20,000.00	0.00	10,000.00
TOTAL OTHER SERVICES & CHARGES	0.00	0.00	20,000.00	0.00	10,000.00
INCREASE TO FUND BALANCE					
572-5555 RESTRICTED FUND BALANCE	0.00	0.00	42,500.00	0.00	0.00
TOTAL INCREASE TO FUND BALANCE	0.00	0.00	42,500.00	0.00	0.00
CAPITAL					
572-5931 WATER INFRASTRUCTURE	0.00	0.00	2,187,500.00	0.00	2,187,500.00
TOTAL CAPITAL	0.00	0.00	2,187,500.00	0.00	2,187,500.00
TOTAL WATER INFRASTRUCTURE	0.00	0.00	2,250,000.00	0.00	2,197,500.00
*** TOTAL EXPENDITURES ***	0.00	0.00	2,250,000.00	0.00	2,197,500.00

2026A Note
Fund - 85

December 2, 2025 the City issued a clean water SRF Loan from the Oklahoma Water Resources Board, Revenue Note Series 2026A in the amount of $6,110,000.

Funding will replace all existing water meters with advanced metering infrastructure that will communicate automatically with the City's system, eliminating the need for manual meter readings and improving billing accuracy.

C I T Y O F M U S T A N G

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

85 -2026A NOTE

	TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
REVENUE SUMMARY					
MISCELLANEOUS REVENUE	0.00	0.00	6,273,900.00	0.00	110,000.00
TRANSFERS	0.00	0.00	86,100.00	0.00	306,000.00
*** TOTAL REVENUES ***	0.00	0.00	6,360,000.00	0.00	416,000.00
EXPENDITURE SUMMARY					
2026A NOTE PAYMENTS	0.00	0.00	6,360,000.00	0.00	416,000.00
*** TOTAL EXPENDITURES ***	0.00	0.00	6,360,000.00	0.00	416,000.00
** REVENUES OVER(UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

85 -2026A NOTE

REVENUES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
MISCELLANEOUS REVENUE						
45141	INTEREST ON INVESTMENT	0.00	0.00	150,000.00	0.00	10,000.00
45199	RESTRICTED CARRYOVER	0.00	0.00	6,123,900.00	0.00	100,000.00
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	6,273,900.00	0.00	110,000.00
TRANSFERS						
46868	TRANSFER FROM MIA - 2026A P	0.00	0.00	86,100.00	0.00	306,000.00
TOTAL TRANSFERS		0.00	0.00	86,100.00	0.00	306,000.00
*** TOTAL REVENUES ***		0.00	0.00	6,360,000.00	0.00	416,000.00

CITY OF MUSTANG

PROPOSED BUDGET

AS OF: APRIL 30TH, 2026

85 -2026A NOTE

2026A NOTE PAYMENTS

DEPARTMENT EXPENDITURES		TWO YEARS PRIOR ACTUAL	ONE YEAR PRIOR ACTUAL	CURRENT YEAR ACTUAL BUDGET	CURRENT YEAR YEAR TO DATE ACTUAL	PROPOSED BUDGET
INCREASE TO FUND BALANCE						
500-5555	RESTRICTED FUND BALANCE	0.00	0.00	6,230,880.00	0.00	176,330.00
TOTAL INCREASE TO FUND BALANCE		0.00	0.00	6,230,880.00	0.00	176,330.00
BONDS						
500-5752	26A PRINCIPAL PAYMENT	0.00	0.00	117,440.00	0.00	203,670.00
500-5753	26A INTEREST PAYMENT	0.00	0.00	9,150.00	0.00	30,000.00
500-5754	26A ADMINISTRATIVE FEES	0.00	0.00	2,530.00	0.00	6,000.00
TOTAL BONDS		0.00	0.00	129,120.00	0.00	239,670.00
500-5752	26A PRINCIPAL PAYMENT	CURRENT YEAR NOTES: $203,666.67 principal 03/15/27				
500-5753	26A INTEREST PAYMENT	CURRENT YEAR NOTES: $30,000 interest estimate due 3/15/27				
500-5754	26A ADMINISTRATIVE FEES	CURRENT YEAR NOTES: $ 4,000 admin fees - estimate for 3/15/27 payment				
TOTAL 2026A NOTE PAYMENTS		0.00	0.00	6,360,000.00	0.00	416,000.00
*** TOTAL EXPENDITURES ***		0.00	0.00	6,360,000.00	0.00	416,000.00

/ A /

Account

An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

Accounting System

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the entity. (See also Accrual Basis, Modified Accrual Basis, and Cash Basis).

Accrual Basis

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time), and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Appropriation

An authorization or allocation made by the legislative body that permits officials to incur obligations against and to make expenditures of, governmental resources (revenues).

Appropriation Balance

The available appropriation remaining after expenditures, encumbrances, and commitments subtracted from the appropriation.

Asset

Resources owned or held by a government, which have monetary value.

Authorized Personnel

Employee positions, which authorized in the adopted budget, filled during the year.

/ B /

Bond

A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds primarily used to finance capital projects.

General Obligation Bond

A type of bond backed by the full faith, credit, and taxing power of the government.

Revenue Bond

A type of bond backed only by the revenues from a specific enterprise or project, such as a utility system.

Bond Refinancing

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget

A plan of financial activity for a fiscal year indicating all planned revenues and expenditures or expenses for the budget period.

Budget Calendar

The schedule of key dates, which a government follows in preparation and adoption of the budget.

Budget Resolution

The legal means by which the budget adopted.

Budget Supplement

The legal means by which an adopted estimated revenue or expenditure appropriation is increased or decreased.

Budget Transfer

Allows for the movement of appropriation funds between accounts within the same department or between departments. This action only requires City Manager approval.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. It is different from GAAP basis of accounting.

Budgetary Control

The control or management of a governmental expenditures in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

/ C /

Capital Assets

Assets of significant value and having a useful life of ten years.

Capital Improvement

Any significant physical acquisition, construction, replacement, or improvement to a City.

Capital Improvement Program (CIP)

The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital moneys, usually undertaken by a City's Capital Improvement Committee. The City of Mustang utilizes the Limited Purpose Fund for capital expenditures.

Capital Outlay

One of the expenditure account categories used to account for the purchase of any item with a useful life greater than one year. Included are vehicles, heavy equipment, other equipment, personal computers, and some office furniture.

Capital Project

Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful lives.

Carryover

Appropriated funds encumbered during the fiscal year and allowed to retain in the budget of the next fiscal year for the purpose designated.

Cash Basis

A basis of accounting in which transactions recognized only when cash is increased or decreased.

Charges for Services

Revenues received for services performed or delivered by the City.

Commodities

Expendable items that are consumable or have a short life span. Examples include office supplies gasoline, minor tools, and road salt.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation or rising prices.

Current Budget

The original budget as approved by the City Council, along with any carryover encumbrances from the prior fiscal year, and any transfers or amendments that have been made since July 1.

/D/

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenses over revenues during a single accounting period.

Department

The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation

Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Development-Related Fees

Those fees and charges generated by building, development, and growth in the community. Included are building permits development review fees, and zoning platting, and subdivision fees.

Disbursement

The expenditure of monies from an account.

Division

A sub-unit of a department, which encompasses a substantial portion of the duties, assigned to a department. May consist of several activities.

/E/

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance

Obligations made by a government to meet commitments or obligations.

Enterprise (Proprietary) Funds

Established to account for revenues and expenditures generated by City functions for which customers charged a fee.

Expenditure

The payment of cash on the transfer of property or services acquiring an asset, service, or settling a loss.

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered are recognized whether cash payments have been made or not. Where accounts kept on a cash basis, expenditures recognized only when the cash payments for the above purposes made.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

/F/

Fines and Forfeitures

A revenue source that consists primarily of fines from the Municipal Court.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets

Assets of long-term character intended to continue held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit

A pledge of a government is taxing power to repay debt obligations.

Full-Time Equivalent Position

An employee at least 30 hours of service per week. Obamacare mandate requires employers with 50 or more full-time employees to provide at least the minimum level of government-defined health insurance to those employees.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. - public safety).

Fund

An independent accounting entity with a self-balancing set of accounts for recording all revenues and all related liabilities and residual equities or balances, along with any changes to the above. In other words, each fund is separate from every other fund and maintains records of all income and expenditures for the fund. By law, expenditures cannot exceed the revenues. As an example, a fund is like an individual checking account. Income recorded in, expenditures recorded out, and one cannot spend more than one has available in the account.

Fund Balance

The excess of assets of a fund over its liabilities, reserves, and carryover. The following fund balance distinctions are in accordance with Governmental Accounting Standards Board (GASB) #54 guidelines:

Assigned Fund Balance

This refers to the fund's intended use of resources. Such intent established by the governing body itself or by a body or official delegated by the governing body.

Committed Fund Balance

Reflects the amount of the fund balance that is constrained by limitations that the government imposes upon itself at its highest level of decision-making and that remain binding unless removed in the same manner.

Non-spendable Fund Balance

Represents resources that are not in spendable form or legally or contractually maintained intact. Non-spendable form may include, but is not limited to, supplies inventories and prepaid items, the long-term portion of loans receivable, and non-financial assets held for resale. Legal or contractual requirements may include but are not limited to the principal of an endowment or a revolving loan fund.

Restricted Fund Balance

Resources of a fund that is subject to externally enforceable legal restrictions. Such restrictions externally imposed by creditors, grantors, contributors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unassigned Fund Balance

The total fund balance in the general fund in excess of the non-spendable, restricted, committed, and assigned fund balance.

/ G /

"GAAP" Generally Accepted Accounting Principles

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund

Serves as the primary operating fund for the City.

Goal

A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Grants

A contribution by a government or other organization to support a particular function. Grants classified as either operational or capital, depending upon the grantee.

/ H /

Hourly Employee

An employee paid on a per-hour basis.

/ I /

Infrastructure

The physical assets of a government (streets, waterlines, sewers, public buildings, parks, etc.).

Inter-fund Transfers

The movement of monies between funds of the same governmental entity. Only the governmental body has authority to transfer between funds.

Intergovernmental Revenue

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges

The charges to user departments for internal services provided by another department of the city.

Internal Service Funds

Funds used to account for Internal Service charges and expenditures (e.g. - Workers' Compensation).

J/K/
/L/

Levy

To impose taxes for the support of government activities.

Licenses and Permits

Revenues that come from the City's efforts to provide licenses to business and inspection services to enforce compliance with minimum requirements for building and operating safety.

Longevity

Employee compensation payments made in recognition of a certain minimum number of years employed full-time with the same entity.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

/ M /

Matching Funds

Requirement that a grant recipient contributes resources to a program that equal or exceed a pre-determined percentage of amounts provided by the grantor.

Materials and Supplies

May include articles and commodities, consumed or materially altered when used, such as office supplies, operating supplies, and repair and maintenance supplies, as well as all items of expense to any person, firm, or corporation rendering a service in connection with repair, sale, or trade of such articles or commodities.

Mill

The property tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of net assessed property valuation.

Miscellaneous Revenue

A revenue category that is comprised of revenue sources that do not fit the other categories of Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, and Fines and Forfeitures.

Modified Accrual Basis

The method of accounting under which expenditures other than accrued interest on general long-term debt recorded at the time liabilities incurred, and revenues recorded when received in cash, except for material and/or available revenues, accrued to reflect properly the taxes levied and the revenue earned.

/N/

Net Budget

The legally adopted budget, less all inter-fund transfers and inter-departmental charges.

/O/

Object of Expenditure

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, chemicals, or furniture.

Objective

Something accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific period.

Obligations

Amounts a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget

This sets the plan for the day-to-day operations of the City. The City budgets operating funds annually, based on historical expenditures, priorities set forth by the elected officials, and economic conditions. Sales Tax Revenues and Utility Billing Charges provide the majority of the resources available for use within the operating budget.

Operating Expenses

The cost of personnel, materials, and equipment required a department to function.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues used to pay for day-to-day services.

Original Budget

The adopted budget, as approved by the City Council before the start of a new fiscal year.

Other Services and Charges

One of five expenditure account categories used to account for the purchase of contractual services and other intangible products such as security, temporary employment, professional and landscaping services, leases, utilities and communications, and employee education and travel.

/P/

Part-time Employee/Position

An employee who works less than thirty hours per week and, generally, does not receive benefits.

Personal Services

One of five expenditure account categories used to account for all costs related to compensating employees, including employee benefits such as pension, social security, uniform allowance, health insurance, workers' compensation, etc.

Prior-Year Encumbrances

Obligations from previous fiscal years in the form of purchase orders or contracts, which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

/R/

Reserve

A portion of fund equity legally restricted for a specific purpose, or not available for appropriation and subsequent spending. It is normally a set aside of funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources

Total amounts available for appropriation, including estimated revenues, fund transfers, and beginning balances.

Revenue

The yield from sources of income (such as taxes, licenses, fines, etc.) that the City collects and receives for public use. Revenue increases the assets of a fund, while not increasing a liability, or representing a repayment of expenditure, a cancellation of a liability, or an increase in contributed capital.

Revenue estimates

Projected revenue using both time series analyses and deterministic methods.

/S/

Seasonal Employee/Position

An employee hired during a peak period at an hourly rate (e.g. – Aquatic Park).

Shared Revenue

Taxes collected by the state distributed, in part, back to the cities within the state in proportion to their population. This apportionment determined by the census conducted every ten years. Includes revenues such as the Alcoholic Beverage Tax, Gasoline Tax, and Tobacco Tax.

Sinking Fund

A fund established to pay for General Obligation Bond debt and judgments against the City.

Site-Based Budgeting

A decentralized budget process whereby budget preparation and development based on individual departmental sites.

Sources of Revenue

Revenues classified according to their source or point of origin.

Supplemental Appropriation

An additional appropriation made by the governing body after the budget year has started.

/ T /

Taxes

Compulsory charges levied by a government of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out

Amounts transferred from one fund to another to comply with legal requirements or to assist in financing the services for the recipient fund.

/ U /

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

/ V /

Variable Cost

A cost that increases/decreases with increases/decreases for service provided.

/ X /

/ Y /

/ Z /