



Memorandum

Office of the Village Manager

TO: Honorable President Rutt, Village Council, and Department Directors
FROM: Darwin D. P. McClary, Village Manager
DATE: April 13, 2026

RE: **FY 2026-27 PROPOSED BUDGET SUBMITTAL AND WORK SESSION SCHEDULE**

The Village Council will be receiving the Village Manager's Proposed FY 2026-27 Budget at your regular meeting on April 13, 2026. Budget work sessions are planned for the following dates and times. Council will be receiving presentations and supporting information from department directors and reviewing budgetary funds and departments at those times:

Wednesday, April 15, 2026 – 4:00 PM

- **101 - General Fund**
 - 101-000 - Revenues – Village Manager
 - 101-101 - Village Council – Village Manager
 - 101-171 - Village Manager – Village Manager
 - 101-215 - Village Clerk – Clerk/Treasurer
 - 101-228 - Information Technology – Village Manager
 - 101-253 - Treasurer – Clerk/Treasurer
 - 101-255 - Community Development – Village Manager
 - 101-260 - General Activities – Village Manager and Clerk/Treasurer
 - 101-721 - Planning and Zoning – Village Manager
 - 101-851 - Insurance and Bonds – Village Manager
 - 101-880 - Contractual Services – Legal/Accounting/Engineering – Village Manager
 - 101-964 - Transfers Out – Village Manager
- **401 - Capital Projects Fund** – Village Manager
- **701 - Escrow Fund** – Clerk/Treasurer
- **737 - OPEB Trust Fund** – Clerk/Treasurer

Monday, April 20, 2026 – 4:00 PM

- **207 - Police Fund** – Police Chief
 - Revenues
 - Police Expenditures

- **231 - Parking Meter/System Fund** – Police Chief and Village Manager
 - Revenues
 - Parking Enforcement Expenditures

Wednesday, April 22, 2026 – 4:00 PM

- **101 - General Fund**
 - 101-751 - Parks and Recreation – Public Works Director
- **151 - Cemetery Trust Fund** – Public Works Director and Village Manager
 - Revenues
 - Cemetery Expenditures
- **202 - Major Streets Fund** – Public Works Director
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **203 - Local Streets** – Public Works Director
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **225 - Public Works Fund** – Public Works Director
 - Revenues
 - Cemetery
 - Public Works
 - Phase II Stormwater
- **592 - Water and Sewer Fund** – Public Works Director and Village Manager
 - Revenues
 - Sewer Activities
 - Water Activities
 - Depreciation

Thursday, April 23, 2026 – 4:00 PM

- **248 - Downtown Development Authority Fund** – DDA Executive Director
 - Revenues
 - General Activities
 - Organization Activities
 - Design Activities
 - Economic Development Activities
 - Promotion Activities

- Capital Projects
 - Capital Improvement Set-Aside (75%)
- **301 - DDA Downtown Development Bond Project 2023 Fund** – DDA Executive Director
 - Revenues
 - Expenditures
- **403 - DDA Public Infrastructure Fund** – Village Manager and DDA Executive Director
- **404 - DDA Property Acquisition Fund** – DDA Executive Director
 - Revenues
 - Capital Outlay

Please note that additional work sessions will be scheduled to discuss the FY 2026-2032 Capital Improvement Plan, FY 2026-27 municipal fee schedule, and FY 2026-27 water and sewer rates.