CITY OF WALKER
2025/2026 BUDGET
Walker Resolution #25-765 Dated June 9, 2025

06/12/2025
DDV

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
GENERAL FUND FUND 101						
REVENUES						
TAX REVENUE						
101-000-404.000	PROPERTY TAX COLLECTIONS	1,729,916	1,873,559	2,000,000	2,032,333	2,100,000
101-000-405.000	IFT (INDUSTRIAL FACILITIES) PROP TAX COLLECTIONS	18,049	20,566	21,000	27,407	27,000
101-000-412.000	DELQ PERSONAL PROP TAX COLLECTIONS	406	635	500	255	500
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILOT)	1,888	1,238	1,000	40,967	1,400
101-000-434.000	MOBILE HOME SPECIFIC TAX	4,551	(485)	2,000	3,597	2,000
101-000-438.000	WALKER CITY INCOME TAX	16,802,078	17,148,123	16,000,000	13,698,475	16,000,000
101-000-445.000	INTEREST & PENALTY ON DELQ TAXES	47,234	53,673	46,000	54,161	50,000
101-000-447.000	PROP TAX ADMINISTRATION FEE	508,427	550,231	580,000	598,037	620,000
TOTAL TAX REVENUE		19,112,549	19,647,540	18,650,500	16,455,232	18,800,900
LICENSES & PERMITS						
101-000-477.000	CABLEVISION REVENUE	347,683	308,501	285,000	282,914	265,000
101-000-478.000	BUSINESS LICENSES	26,550	27,175	26,500	22,700	26,000
101-000-479.000	SPECIAL BUSINESS LICENSES	15,670	14,295	15,500	15,280	15,000
101-000-488.000	CONTRACTOR REG & SPEC PERMITS	2,090	2,216	1,800	846	1,800
101-000-490.000	BUILDING PERMITS	790,108	393,896	400,000	295,965	550,000
101-000-490.100	ELECTRICAL PERMITS	115,725	149,430	120,000	81,195	120,000
101-000-490.200	MECHANICAL PERMITS	138,500	186,554	150,000	118,772	150,000
101-000-490.300	PLUMBING PERMITS	17,607	32,825	25,000	11,081	20,000
101-000-490.400	STREET & RIGHT-OF-WAY FEES	15,235	26,677	15,000	26,675	18,000
101-000-490.500	ZONING PERMIT	0	0	0	9,600	7,500
101-000-491.000	SOIL EROSION PERMITS	31,498	38,880	25,000	8,664	25,000
101-000-491.100	STORM WATER PERMIT FEES	9,230	11,310	8,000	4,680	8,000
101-000-491.200	MINERAL MINING	2,500	2,500	2,500	10,178	2,500
TOTAL NON BUSINESS LICENSES		1,512,396	1,194,259	1,074,300	888,550	1,208,800
FEDERAL SOURCES						
101-000-505.100	FEDERAL GRANT-DOJ-POLICE VESTS	2,700	3,955	3,600	4,950	4,900
101-000-505.200	FEDERAL GRANt-POLICE EQUIPMENT	4,330	0	0	0	0
TOTAL FEDERAL SOURCES		7,030	3,955	3,600	4,950	4,900
STATE SHARED REVENUE						
101-000-543.100	POLICE TRAINING (302 FUNDS)	8,481	13,696	7,500	14,737	12,000
101-000-543.200	STATE GRANT-MCOLES-ACADEMY ASSISTANCE	0	96,000	24,000	44,000	0
101-000-543.210	STATE GRANT-MCOLES-POLICE CPE TRAINING	0	19,500	39,000	39,000	41,000
101-000-543.500	STATE GRANT-FIRE EQUIPMENT GRANT	0	10,000	28,000	28,000	0
101-000-543.800	LIQUOR LICENSES	20,745	32,861	20,000	18,593	20,000
101-000-544.000	STATE GRANT-DRUNK DRIVING CASE FLOW	0	5,476	5,000	0	5,000
101-000-545.000	STATE GRANT-DRUG CASE INFO MGMT	0	0	0	0	0
101-000-547.100	STATE GRANT-JUROR COMPENSATION FUND	1,095	1,100	1,200	290	1,000
101-000-547.200	STATE GRANT-CLEAN SLATE ACT-COURT	0	3,216	0	0	0
101-000-573.000	LOCAL COMM STABILIZATION SHARE	86,421	79,915	85,000	25,553	67,000
101-000-574.000	STATE REVENUE SHARING-CONSTITUTIONAL	2,796,103	2,755,479	2,685,000	2,280,303	2,730,000
101-000-574.100	STATE REVENUE SHARING-STATUTORY-STANDARD	0	92,693	93,000	79,029	98,000
101-000-574.110	STATE REVENUE SHARING-STATUTORY-CVTRS-TAXABLE VALUE	0	0	16,000	7,933	16,000
101-000-574.115	STATE REVENUE SHARING-STATUTORY-CVTRS-WGHT POPULATION	0	0	30,000	15,473	30,000
101-000-574.200	STATE REVENUE SHARING-PUBLIC SAFETY	0	1,783	1,700	298	0
101-000-574.300	STATE REVENUE SHARING-CLFRF	0	891	0	151	0
TOTAL STATE SHARED REVENUE		2,912,845	3,112,610	3,035,400	2,553,360	3,020,000

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CHARGES FOR SERVICES						
101-000-582.000	COURT-GRANDVILLE SHARED EXPENSE	17,741	17,741	17,000	0	18,500
101-000-613.000	PLAN REVIEW FEES	173,910	94,483	100,000	62,977	80,000
101-000-613.100	ZONING VERIFICATION LETTER FEE	350	250	250	200	300
101-000-614.000	PLANNING COMMISSION FEES	20,800	19,800	16,000	14,000	20,000
101-000-614.100	ZONING BOARD OF APPEALS FEES	1,200	1,200	1,000	1,800	1,500
101-000-614.200	IFT APPLICATION FEE	5,200	7,800	5,200	3,200	2,600
101-000-628.000	PASSPORT FEES	26,925	17,805	20,000	25,525	15,000
101-000-629.000	GRANDVILLE I.T. SERVICES FEE	145,788	145,788	244,000	192,761	211,000
101-000-629.010	GRANDVILLE 59TH DC I.T. SERVICES FEE	5,669	6,184	6,300	5,270	6,400
101-000-630.000	ADMINISTRATION FEE FROM WIFC	30,000	30,000	33,000	30,250	36,000
101-000-636.000	POLICE DEPT RECEIPTS	15,883	16,950	12,000	9,704	12,000
101-000-636.100	POLICE DEPT-FALSE ALARM FEES	30,750	21,615	25,000	22,413	20,000
101-000-636.200	FINGER PRINTING FEES	1,824	1,787	1,800	1,577	1,800
101-000-637.000	FIRE DEPT RECEIPTS	7,336	5,086	5,000	1,968	5,000
101-000-637.100	FIRE DEPT-FALSE ALARM FEES	4,900	4,488	3,500	2,162	3,500
101-000-651.300	FIRING RANGE USER FEES	8,500	9,750	10,000	9,000	10,000
TOTAL CHARGES FOR SERVICES		496,776	400,727	500,050	382,807	443,600
FINES AND COURT COSTS						
101-000-658.000	FINES & COURT COSTS	502,683	622,083	560,000	519,294	600,000
TOTAL FINES AND COURT COSTS		502,683	622,083	560,000	519,294	600,000
INTEREST EARNINGS						
101-000-665.000	INTEREST ON INVESTMENTS	212,082	424,413	395,000	345,684	365,000
101-000-665.567	INTEREST-CEMETERY ACCOUNT	163	260	250	220	250
TOTAL INTEREST EARNINGS		212,245	424,673	395,250	345,904	365,250
OTHER REVENUES						
101-000-667.200	RENTAL OF CITY PROPERTY-ROOM RENTALS	10,885	11,225	12,000	9,700	12,000
101-000-674.100	PRIVATE CONTRIBUTIONS/DONATIONS	7,500	0	0	11,900	0
101-000-676.100	REIMB FOR PROPERTY DAMAGE REPAIRS	1,800	27,735	0	0	0
101-000-676.261	REIMB FROM STATE-MARCH ELECTION	21,428	0	55,500	55,539	0
101-000-676.262	REIMB FROM STATE-MAY ELECTION	7,296	14,885	14,500	14,736	0
101-000-676.263	REIMB FROM STATE-AUGUST ELECTION	0	0	4,200	4,275	0
101-000-676.264	REIMB FROM STATE-NOVEMBER ELECTION	0	21,610	8,700	8,702	0
101-000-676.400	REIMB-ATTORNEY FEES-ZONING ORD ENF	0	0	0	0	0
101-000-676.405	REIMB-ATTORNEY FEES-GENERAL	0	4,909	0	0	0
101-000-676.700	REIMB FROM WORKERS COMP FUND	21,591	20,833	0	0	0
101-000-681.000	MISCELLANEOUS REVENUES	37,443	18,904	20,000	15,665	20,000
101-000-683.100	CLEAN UP DAYS FEES	2,945	5,576	3,000	4,380	4,500
101-000-683.300	KENT DISTRICT LIBRARY MAINT FEES	10,450	19,000	15,200	15,200	15,200
101-000-683.400	KENOWA HILLS SCHOOLS KPDES	1,747	0	1,700	4,623	1,700
101-000-683.500	RECORDING FEES REIMBURSEMENT	360	0	300	0	300
101-000-684.900	TRANSFER FROM FUND EQUITY	0	0	4,570,201	0	3,044,940
101-000-699.000	OPERATING TRANSFERS IN	0	0	0	0	0
101-000-699.140	TRANSFER IN - OPEB SET ASIDE FUND	0	0	884,700	884,663	0
101-000-699.471	TRANSFER IN - FROM 2025 LIBRARY CONSTRUCTION FUND	0	0	1,062,100	1,062,039	0
101-000-699.854	TRANSFER IN - FROM 2009 SAD BOND FUND	0	0	0	0	11,600
TOTAL OTHER REVENUES		123,445	144,677	6,652,101	2,091,422	3,110,240
TOTAL REVENUES		24,879,969	25,550,524	30,871,201	23,241,519	27,553,690

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EXPENDITURES						
Dept 101 - GOVERNING BODY						
101-101-703.000	MAYOR & COMMISSIONER SALARIES	57,741	58,343	60,000	55,087	62,000
101-101-705.000	DEPT SALARIES/WAGES	0	0	45,000	35,040	51,700
101-101-710.000	OVERTIME WAGES	0	0	0	0	0
101-101-712.000	FICA EXPENSE - PAYROLL TAX	4,417	4,463	8,033	6,882	8,698
101-101-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	1,241	903	11,000	6,837	12,000
101-101-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	0	0	0	701	1,100
101-101-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	0	0	0	2,803	4,200
101-101-716.000	WORKERS COMPENSATION INSURANCE	96	106	500	92	125
101-101-740.000	SUPPLIES & EQUIPMENT	643	494	2,000	3,154	2,000
101-101-961.000	TRAINING/CONFERENCES	1,468	2,058	8,000	3,173	7,000
101-101-961.100	MEMBERSHIPS & DUES	7,326	7,953	9,000	8,083	9,000
TOTAL GOVERNING BODY		(72,932)	(74,320)	(143,533)	(121,852)	(157,823)
Dept 172 - MANAGER - ADMINISTRATION DEPT						
101-172-703.000	CITY MANAGER SALARY	148,065	157,990	164,000	151,308	171,000
101-172-704.000	ASSISTANT CITY MANAGER SALARY	92,262	92,697	97,900	90,040	100,700
101-172-704.100	COMMUNICATIONS STAFF WAGES	64,603	82,124	65,000	66,031	68,400
101-172-712.000	FICA EXPENSE - PAYROLL TAX	23,115	25,454	25,000	23,474	26,018
101-172-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	23,193	24,709	26,900	20,555	25,000
101-171-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,290	1,328	1,600	2,051	6,400
101-172-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	28,636	30,409	30,800	27,482	31,000
101-172-716.000	WORKERS COMPENSATION INSURANCE	898	419	1,000	356	600
101-172-727.000	OFFICE SUPPLIES	130	293	300	303	300
101-172-730.000	POSTAGE	80	68	200	212	100
101-172-826.000	LEGAL FEES	69,451	89,043	110,000	82,414	100,000
101-172-826.200	PROSECUTORS FEES	76,500	73,500	90,000	63,600	90,000
101-172-872.000	VEHICLE ALLOWANCE	7,228	7,200	7,200	6,646	7,200
101-172-961.000	TRAINING/CONFERENCES	5,290	3,013	5,000	5,344	6,000
101-172-961.100	MEMBERSHIPS & DUES	1,715	4,164	4,000	2,655	4,000
TOTAL MANAGER - ADMINISTRATION DEPT		(542,456)	(592,411)	(628,900)	(542,471)	(636,718)
Dept 191 - FINANCE/TREASURY						
101-191-703.000	FINANCE DIRECTOR/TREASURER SALARY	107,301	110,096	0	0	0
101-191-704.000	FINANCE/TREASURY DEPT WAGES	87,497	120,772	0	0	0
101-191-705.000	DEPT SALARIES/WAGES	0	0	238,500	220,850	251,300
101-191-712.000	FICA EXPENSE - PAYROLL TAX	13,944	16,759	18,245	16,237	19,224
101-191-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	39,234	50,170	54,300	46,202	59,000
101-191-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,289	2,786	2,600	2,776	5,100
101-191-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	16,256	21,702	21,500	19,653	22,300
101-191-716.000	WORKERS COMPENSATION INSURANCE	339	223	400	212	300
101-191-727.000	OFFICE SUPPLIES	3,118	1,592	3,500	1,813	3,000
101-191-730.000	POSTAGE - FINANCE	1,790	1,705	2,000	1,672	2,500
101-191-730.253	POSTAGE - TREASURER	751	809	1,300	917	1,300
101-191-802.100	AUDITOR FEES	19,750	20,050	25,000	20,350	25,000
101-191-802.200	ACTUARIAL FEES	1,500	6,200	2,500	3,450	6,000
101-191-809.100	BANK FEES	6,854	5,090	10,000	9,051	12,000
101-191-901.253	PROPERTY TAX BILLING	10,563	11,527	13,000	12,846	14,500
101-191-956.150	COMPUTER SOFTWARE MAINT FEES-FINANCE	4,555	4,914	5,400	5,165	5,600
101-191-956.253	COMPUTER SOFTWARE MAINT FEES-TREASURER	8,687	9,356	10,300	9,819	10,500
101-191-961.000	TRAINING/CONFERENCES/FINANCE	0	340	1,000	200	1,000
101-191-961.053	TRAINING/CONFERENCES/TREASURER	1,352	2,673	3,500	2,041	3,500
101-191-961.100	MEMBERSHIPS & DUES - FINANCE	120	130	250	135	250
101-191-961.253	MEMBERSHIPS & DUES - TREASURER	248	347	400	347	400
TOTAL FINANCE/TREASURY		(325,148)	(387,241)	(413,695)	(373,736)	(442,774)

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Dept 215 - CLERK						
101-215-704.000	CITY CLERK SALARY	70,301	32,485	33,500	30,850	34,500
101-215-704.100	CLERKS OFFICE ASSISTANTS WAGES	16,874	34,293	0	0	0
101-215-705.000	CLERKS DEPT SALARIES/WAGES	72,794	70,629	141,500	131,951	164,000
101-215-710.000	OVERTIME WAGES	0	5,914	3,000	4,840	5,000
101-215-712.000	FICA EXPENSE - PAYROLL TAX	11,842	10,706	13,650	12,669	15,568
101-215-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	11,995	8,304	32,000	15,037	21,000
101-215-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,366	1,413	2,500	2,277	2,800
101-215-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	5,465	5,652	10,000	9,963	13,300
101-215-716.000	WORKERS COMPENSATION INSURANCE	614	264	600	204	300
101-215-727.000	OFFICE SUPPLIES	5,694	3,557	5,000	2,751	8,000
101-215-730.000	POSTAGE	4,263	4,362	6,000	5,747	6,500
101-215-811.100	OFFICE EQUIP SERVICE AGREEMENT	0	3,144	2,700	3,846	3,500
101-215-903.000	PUBLICATIONS/LEGAL NOTICES	5,327	6,156	7,000	7,070	8,000
101-215-905.000	VOTER RE-DISTRICTING/PRECINCT CONSOLIDATION	978	0	30,000	0	0
101-215-933.000	EQUIPMENT MAINTENANCE	10,810	12,985	14,000	13,185	14,500
101-215-956.150	COMPUTER SOFTWARE MAINT FEES	1,037	2,599	3,000	4,136	5,000
101-215-961.000	TRAINING/CONFERENCES	3,047	6,605	13,000	6,449	10,000
101-215-961.100	MEMBERSHIPS & DUES	605	535	1,000	837	1,200
101-215-961.300	REGIS DUES	1,071	926	1,200	961	3,500
101-215-974.600	ELECTION EQUIPMENT	0	12,095	6,000	7,458	6,000
TOTAL CLERK		(224,083)	(222,624)	(325,650)	(260,231)	(322,668)
Dept 228 - INFORMATION TECHNOLOGY						
101-228-703.000	IT MANAGER SALARY	96,523	102,562	0	0	0
101-228-704.110	IT STAFF WAGES	119,995	175,442	0	0	0
101-228-705.000	IT DEPT SALARIES/WAGES	0	0	316,000	290,376	378,000
101-228-712.000	FICA EXPENSE - PAYROLL TAX	15,796	20,770	24,200	21,794	28,917
101-228-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	44,896	47,892	55,000	47,427	83,000
101-228-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	4,441	5,466	6,000	5,747	7,700
101-228-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	17,321	21,348	24,500	22,990	30,700
101-228-716.000	WORKERS COMPENSATION INSURANCE	335	191	400	176	300
101-228-727.000	OFFICE SUPPLIES	299	774	1,000	131	1,000
101-228-730.000	POSTAGE	0	19	0	55	200
101-228-804.100	CONSULTANT-COMPUTER SECURITY SYSTEMS	17,480	0	15,000	6,320	0
101-228-804.105	CONSULTANT-DATABASE/SOFTWARE SYSTEMS	468	5,685	10,000	0	0
101-228-870.000	MILEAGE	0	0	0	0	2,000
101-228-933.300	BUILDING SECURITY SYSTEM MAINT/UPGRADES	0	7,130	35,000	16,394	35,000
101-228-956.100	COMPUTER OUTSOURCED SERVICES	84,839	118,699	160,000	215,035	350,000
101-228-956.130	COMPUTER SOFTWARE UPGRADES	4,273	9,139	6,000	8,901	11,000
101-228-956.200	MAINT CONTRACT/NETWORK ASSISTANCE	61,956	43,351	137,000	67,887	93,000
101-228-956.300	CITY WEBSITE	8,156	10,097	50,000	11,270	13,000
101-228-956.400	FIBER MAINTENANCE	32,177	14,085	110,000	23,846	35,000
101-228-956.450	PHONE SYSTEM MAINTENANCE	48,775	39,112	43,000	35,487	45,000
101-228-956.500	COMPUTER HARDWARE EQUIPMENT	73,237	279,278	187,500	197,767	105,000
101-228-956.800	ELECTRONICS RECYCLING FEES	487	857	500	320	1,000
101-228-961.000	TRAINING/CONFERENCES	4,000	12,944	16,800	18,166	20,000
101-228-961.100	MEMBERSHIPS & DUES	0	200	500	250	500
TOTAL INFORMATION TECHNOLOGY		(635,454)	(915,041)	(1,198,400)	(990,339)	(1,240,317)

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Dept 240 - INCOME TAX						
101-240-704.000	INCOME TAX DIRECTOR SALARY	96,788	42,702	0	0	0
101-240-705.000	INCOME TAX STAFF SALARIES	246,129	280,730	365,000	328,371	400,000
101-240-712.000	FICA EXPENSE - PAYROLL TAX	24,709	23,521	27,923	23,886	30,600
101-240-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	69,103	62,340	71,500	64,615	87,000
101-240-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	3,221	5,515	6,500	5,593	7,800
101-240-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	17,749	21,166	25,000	24,645	31,000
101-240-714.500	PENSION PLAN CONTRIB-DEFINED BENEFIT	63,458	29,441	0	0	0
101-240-716.000	WORKERS COMPENSATION INSURANCE	1,148	569	1,300	500	1,000
101-240-727.000	OFFICE SUPPLIES	1,924	2,675	3,000	3,025	3,000
101-240-730.000	POSTAGE	9,269	8,518	12,000	9,394	12,000
101-240-822.400	COURIER SERVICES - CONTRACTED	0	2,376	2,500	2,012	2,500
101-240-870.000	MILEAGE & TRAVEL EXPENSE	504	178	500	121	500
101-240-907.000	PRINTING	1,996	70	2,500	492	2,500
101-240-955.100	COLLECTION EXPENSES	575	1,094	5,000	8,132	6,500
101-240-956.150	COMPUTER SOFTWARE MAINT FEES	37,796	66,236	65,000	43,840	82,000
101-240-956.520	COMPUTER HARDWARE	33,537	0	3,000	0	3,000
101-240-960.000	MISCELLANEOUS EXPENDITURE	4,912	1,813	1,000	1,787	2,000
101-240-961.000	TRAINING/CONFERENCES	0	464	10,000	1,560	10,000
101-240-961.010	REQUIRED TRAINING	2,197	0	0	0	0
TOTAL INCOME TAX		(615,015)	(549,408)	(601,723)	(517,973)	(681,400)
Dept 257 - ASSESSING						
101-257-704.000	CITY ASSESSOR SALARY	105,294	107,763	0	0	0
101-257-705.000	ASSESSING DEPT SALARIES	100,349	118,544	239,000	219,651	250,000
101-257-712.000	FICA EXPENSE - PAYROLL TAX	14,768	16,566	18,300	16,373	19,125
101-257-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	46,712	55,100	65,000	59,789	77,000
101-257-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	446	1,308	1,000	1,797	5,100
101-257-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	18,549	22,696	22,600	21,034	24,200
101-257-716.000	WORKERS COMPENSATION INSURANCE	1,415	554	800	636	900
101-257-727.000	OFFICE SUPPLIES	1,247	2,296	3,000	1,889	3,000
101-257-730.000	POSTAGE	1,895	1,227	1,700	1,142	1,700
101-257-806.700	BOARD OF REVIEW WAGES	1,440	2,079	3,000	1,960	3,000
101-257-826.000	LEGAL FEES - ASSESSING	8,840	7,117	43,000	35,140	25,000
101-257-826.500	PROFESSIONAL APPRAISAL SERVICES	2,103	15,500	27,000	16,970	18,000
101-257-901.100	STATEMENT NOTICE PROCESSING	7,150	8,091	8,000	7,913	8,000
101-257-903.000	PUBLICATIONS/LEGAL NOTICES	1,142	371	2,000	267	1,500
101-257-956.150	COMPUTER SOFTWARE MAINT FEES	3,180	3,446	4,500	3,561	4,500
101-257-961.000	TRAINING/CONFERENCES	1,558	1,607	4,000	2,552	4,000
101-257-961.100	MEMBERSHIPS & DUES	845	1,457	1,600	650	1,600
101-257-961.300	REGIS DUES	12,839	10,374	13,500	10,795	13,500
TOTAL ASSESSING		(329,772)	(376,096)	(458,000)	(402,119)	(460,125)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 261 - ELECTIONS (MARCH DATE)						
101-262-703.000	CLERICAL SALARIES	0	0	0	0	0
101-261-707.262	ELECTION WORKER WAGES	0	24,171	0	0	35,000
101-261-712.000	FICA EXPENSE - PAYROLL TAX	0	59	0	0	2,678
101-261-730.000	POSTAGE	0	7,599	0	0	8,500
101-261-752.200	ELECTION SUPPLIES	0	11,359	0	0	7,500
101-261-811.500	ELECTION EQUIPMENT PROGRAMMING	0	0	0	0	12,000
101-261-903.000	PUBLICATIONS/LEGAL NOTICES	0	94	0	0	350
101-261-940.100	DPW ASSISTANCE/TRUCK RENTAL	0	2,156	0	0	4,000
101-261-960.000	MISCELLANEOUS EXPENDITURE	0	2,183	0	0	2,500
TOTAL ELECTIONS (MARCH DATE)		0	(47,621)	0	0	(72,528)
Dept 262 - ELECTIONS (MAY DATE)						
101-262-703.000	CLERICAL SALARIES	0	0	0	0	0
101-262-707.262	ELECTION WORKER WAGES	3,860	8,438	0	0	40,000
101-262-712.000	FICA EXPENSE - PAYROLL TAX	0	20	0	0	3,060
101-262-730.000	POSTAGE	3,886	1,089	0	0	9,000
101-262-752.200	ELECTION SUPPLIES	0	470	0	0	7,500
101-262-811.500	ELECTION EQUIPMENT PROGRAMMING	0	0	0	0	12,000
101-262-903.000	PUBLICATIONS/LEGAL NOTICES	96	139	0	0	350
101-262-940.100	DPW ASSISTANCE/TRUCK RENTAL	588	1,123	0	0	4,000
101-262-960.000	MISCELLANEOUS EXPENDITURES	675	852	0	0	2,500
TOTAL ELECTIONS (MAY DATE)		(9,105)	(12,131)	0	0	(78,410)
Dept 263 - ELECTIONS (AUGUST DATE)						
101-263-703.000	CLERICAL SALARIES	0	0	0	0	0
101-263-707.262	ELECTION WORKER WAGES	14,362	0	30,000	26,733	40,000
101-263-712.000	FICA EXPENSE - PAYROLL TAX	47	0	500	47	3,060
101-263-730.000	POSTAGE	1,927	0	3,000	2,490	9,000
101-263-752.200	ELECTION SUPPLIES	2,680	0	2,000	1,440	7,500
101-263-811.500	ELECTION EQUIPMENT PROGRAMMING	0	0	7,000	5,836	12,000
101-263-903.000	PUBLICATIONS/LEGAL NOTICES	124	0	300	288	350
101-263-940.100	DPW ASSISTANCE/TRUCK RENTAL	1,096	0	1,500	981	4,000
101-263-960.000	MISCELLANEOUS EXPENDITURES	2,008	0	2,000	1,485	2,500
TOTAL ELECTIONS (AUGUST DATE)		(22,244)	0	(46,300)	(39,300)	(78,410)
Dept 264 - ELECTIONS (NOVEMBER DATE)						
101-264-703.000	CLERICAL SALARIES	0	0	0	0	0
101-264-707.262	ELECTION WORKER WAGES	20,482	8,627	42,000	39,418	45,000
101-264-712.000	FICA EXPENSE - PAYROLL TAX	2	40	1,800	1,409	3,443
101-264-730.000	POSTAGE	2,266	7,877	5,500	4,866	9,000
101-264-752.200	ELECTION SUPPLIES	1,679	3,475	5,000	6,288	7,500
101-264-811.500	ELECTION EQUIPMENT PROGRAMMING	0	0	10,000	7,717	12,000
101-264-903.000	PUBLICATIONS/LEGAL NOTICES	139	124	300	105	350
101-264-940.100	DPW ASSISTANCE/TRUCK RENTAL	1,422	966	4,000	1,628	4,000
101-264-960.000	MISCELLANEOUS EXPENDITURES	1,716	1,002	2,000	1,755	2,500
TOTAL ELECTIONS (NOVEMBER DATE)		(27,706)	(22,111)	(70,600)	(63,186)	(83,793)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 265 - BUILDING AND GROUNDS						
101-265-704.000	DIRECTOR OF PUBLIC WORKS BLDG MAINT SAL	35,047	55,484	58,000	41,889	47,500
101-265-705.000	BUILDING MAINTENANCE STAFF SALARIES	174,594	181,091	204,000	175,805	262,000
101-265-710.000	OVERTIME WAGES	11,410	7,411	11,000	4,290	10,000
101-265-712.000	FICA EXPENSE - PAYROLL TAX	16,040	18,304	20,885	16,694	24,442
101-265-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	19,923	33,471	56,000	35,410	60,000
101-265-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	0	396	1,300	2,145	4,500
101-265-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	18,177	22,345	25,000	20,415	28,000
101-265-716.000	WORKERS COMPENSATION INSURANCE	4,566	3,115	4,500	2,600	4,000
101-265-724.190	WAGE/BENEFIT REIMBURSEMENT-ELECTIONS	(1,170)	(869)	(1,000)	(445)	0
101-265-807.000	CONTRACTED MAINTENANCE	155,911	152,729	185,000	133,519	195,000
101-265-807.300	ROUNDABOUT ISLAND MAINT-CONTRACTED	5,775	4,065	8,000	5,301	8,000
101-265-807.500	FIBER LINE MISS DIGG STAKINGS/MAINT	6,848	15,337	12,000	8,999	17,000
101-265-920.000	UTILITIES	86,943	75,371	95,000	81,975	95,000
101-265-930.000	BUILDING MAINTENANCE-SUPPLIES	31,015	25,071	35,000	23,369	35,000
101-265-933.200	BUILDING MAINTENANCE-EQUIPMENT	1,528	407	5,000	2,900	8,000
101-265-934.500	LAWN & GROUNDS MAINTENANCE	8,429	8,789	19,000	7,654	20,000
101-265-934.520	LAWN MAINTENANCE-EQUIPMENT	3,032	789	5,000	983	5,000
101-265-934.668	REPAIR & MAINT-ROOM RENTALS-ALL BLDGS	1,222	1,200	1,500	2,462	3,500
101-265-935.000	BUILDING REPAIRS	70,623	48,862	105,000	82,060	100,000
101-265-935.800	LIBRARY FURNISHINGS	542	0	0	0	0
101-265-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	65,000	65,000	65,000	59,583	65,000
TOTAL BUILDING AND GROUNDS		(715,455)	(718,368)	(915,185)	(707,608)	(991,942)
Dept 270 - HUMAN RESOURCE DEPT						
101-270-703.000	HUMAN RESOURCE DIRECTOR SALARY	96,283	100,894	0	0	0
101-270-703.100	PAYROLL/BENEFITS SPECIALIST SALARY	86,063	96,923	0	0	0
101-270-705.000	HR DEPT SALARIES/WAGES	0	0	227,000	208,845	236,700
101-270-712.000	FICA EXPENSE - PAYROLL TAX	13,541	14,741	17,375	15,669	18,108
101-270-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	20,086	18,995	22,000	18,554	22,000
101-270-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	3,120	3,265	4,500	4,208	4,800
101-270-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	14,234	15,776	17,900	16,679	19,200
101-270-716.000	WORKERS COMPENSATION INSURANCE	487	213	550	176	300
101-270-727.000	OFFICE SUPPLIES	1,848	1,510	4,500	980	6,600
101-270-730.000	POSTAGE	466	382	600	397	600
101-270-802.500	PROFESSIONAL SERVICES-CITY STAFF	0	5,794	5,000	0	5,000
101-270-803.600	PRE-EMPLOYMENT SCREENINGS	8,610	16,307	22,000	16,604	22,000
101-270-803.700	RECRUITING EXPENSES	638	50	25,000	8,750	3,500
101-270-823.000	PERFORMANCE EVALUATION IMPLEMENTATION	0	0	0	0	50,000
101-270-823.100	COMPENSATION STUDY	9,300	0	0	0	15,000
101-270-823.200	PERSONNEL POLICY UPDATE	0	0	35,000	0	0
101-270-956.150	COMPUTER SOFTWARE MAINT FEES	13,610	32,924	31,000	34,301	38,500
101-270-961.000	TRAINING/CONFERENCES	1,472	6,353	2,000	239	2,500
101-270-961.100	MEMBERSHIPS & DUES	354	633	500	135	1,600
101-270-961.400	STAFF DEVELOPMENT/TUITION REIMB	2,382	2,624	15,000	5,158	10,000
TOTAL HUMAN RESOURCE DEPT		(272,494)	(317,384)	(429,925)	(330,695)	(456,408)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 272 - OTHER CITY FUNCTIONS						
101-272-712.000	FICA EXPENSE - PAYROLL TAX	5,629	5,354	6,885	56	5,750
101-272-713.000	RETIREE INSURANCE-HEALTH/DENTAL	125,041	145,756	160,000	159,875	205,000
101-272-714.500	PENSION PLAN CONTRIB-DEFINED BENEFIT	1,658,222	769,326	318,000	283,803	328,000
101-272-719.000	UNEMPLOYMENT COMPENSATION	69	59	2,000	345	2,000
101-272-720.000	EMPLOYEE SICK TIME PAYOUTS	73,578	72,497	90,000	33	75,000
101-272-727.000	OFFICE SUPPLIES	12,491	5,604	15,000	5,203	15,000
101-272-807.700	GYPSY MOTH CONTROL	51,477	19,151	30,000	8,370	25,000
101-272-811.100	OFFICE EQUIP SERVICE AGREEMENT	0	5,134	5,500	4,970	5,500
101-272-811.200	POSTAGE METER SERVICE FEES	1,475	1,476	2,000	896	2,000
101-272-817.000	PROPERTY & LIABILITY INSURANCE	168,306	186,878	215,000	203,961	250,000
101-272-819.000	ORTHOPHOTOS	0	6,842	0	754	7,000
101-272-828.100	RIGHT PLACE PROGRAM	10,000	10,000	10,000	10,000	15,000
101-272-876.500	OPEB BUY OUT	0	0	1,305,000	1,302,300	0
101-272-879.000	PENSION PLAN-DEF BENEFIT ADDL CONTRIBUTION	200,000	200,000	0	0	0
101-272-885.000	CITY CLEAN UP DAY	15,460	8,608	16,000	0	16,000
101-272-886.000	LEAF PROGRAM	7,671	13,202	16,000	9,730	16,000
101-272-894.000	EVENTS/PROMOTIONS	40,420	37,570	53,000	54,745	55,000
101-272-897.000	CABLEVISION EQUIPMENT GRANT FEE	60,569	53,534	55,125	0	48,000
101-272-956.320	RECORDS MANAGEMENT-ICOMPASS	16,114	16,920	18,000	17,766	19,000
101-272-960.100	SUNDRY NON-BUDGET	8,872	2,648	10,000	5,492	10,000
101-272-960.300	OTHER EMPLOYEE BENEFITS	52,448	48,632	60,000	45,330	60,000
101-272-961.600	GV METRO COUNCIL DUES	13,569	13,569	15,000	13,569	15,000
101-272-961.650	NPDES II GVMC	23,513	23,713	25,000	24,113	25,000
101-272-963.500	RECORDING FEES	630	300	700	453	700
101-272-964.100	PROP TAX REFUNDS-MTT/STC ORDER CHANGES	4,088	2,407	4,000	521	3,000
TOTAL OTHER CITY FUNCTIONS		(2,549,642)	(1,649,180)	(2,432,210)	(2,152,285)	(1,202,950)
Dept 286 - 59TH DISTRICT COURT						
101-286-704.000	COURT ADMINISTRATOR SALARY	110,511	112,592	0	0	0
101-286-705.000	COURT STAFF SALARIES/WAGES	131,513	137,633	285,800	244,932	296,000
101-286-706.000	COURT PART TIME STAFF SALARIES	0	0	0	0	0
101-286-707.000	MAGISTRATE PART TIME SALARY	41,359	41,240	42,300	38,982	43,600
101-286-708.000	COURT SECURITY WAGES	45,161	44,690	49,000	41,602	49,000
101-286-712.000	FICA EXPENSE - PAYROLL TAX	25,374	25,857	28,848	24,921	29,728
101-286-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	22,569	25,588	38,000	36,171	43,000
101-286-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	2,630	2,440	2,800	3,392	5,400
101-286-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	21,547	21,020	25,600	21,703	26,200
101-286-716.000	WORKERS COMPENSATION INSURANCE	2,362	1,655	2,300	1,448	2,000
101-286-727.000	OFFICE SUPPLIES	9,566	5,798	8,000	6,064	8,000
101-286-730.000	POSTAGE	2,186	2,227	2,500	2,265	2,500
101-286-768.100	COURT SECURITY UNIFORMS	0	0	500	0	500
101-286-808.400	COUNSEL FEES-MIDC GRANT-LOCAL SHARE	6,285	6,285	6,500	6,285	6,500
101-286-808.500	CONTRACTURAL SERVICES-QUAD TRAN	27,784	30,604	30,000	26,083	32,000
101-286-808.600	JURY FEES	3,543	1,697	6,000	1,044	6,000
101-286-808.700	INTERPRETOR EXPENSE	2,765	3,014	3,500	3,300	3,500
101-286-810.100	COURT PROBATION SHARED COSTS	263,922	284,293	285,000	197,580	285,000
101-286-810.200	59TH DISTRICT COURT SHARED COSTS	44,492	49,839	58,000	50,300	58,000
101-286-811.100	OFFICE EQUIP SERVICE AGREEMENT	0	968	1,200	2,306	2,800
101-286-812.000	PRISONER CARE	60,615	90,403	100,000	60,063	110,000
101-286-817.010	JUDGE PROFESSIONAL LIAB INSURANCE	1,297	1,297	1,800	2,162	1,500
101-286-870.000	MILEAGE	199	0	300	17	300
101-286-920.000	UTILITIES	20,914	18,782	25,000	18,332	25,000
101-286-933.000	EQUIPMENT MAINTENANCE	793	0	500	0	500
101-286-956.180	COMPUTER SOFTWARE - DIST COURT WIDE	0	0	5,000	795	2,000
101-286-960.000	MISCELLANEOUS EXPENDITURE	1,273	313	500	243	500
101-286-961.000	TRAINING/CONFERENCES	3,073	5,655	6,000	4,254	6,000
101-286-980.305	NEW EQUIPMENT	0	13,219	0	0	0
TOTAL 59TH DISTRICT COURT		(851,733)	(927,109)	(1,014,948)	(794,244)	(1,045,528)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 30 - POLICE DEPT						
101-301-703.000	POLICE CHIEF SALARY	122,166	128,891	132,900	126,017	138,300
101-301-704.000	COMMAND OFFICERS SALARIES	604,867	491,802	508,000	212,237	239,500
101-301-705.000	POLICE OFFICERS SALARIES	2,575,553	2,702,798	3,200,000	3,007,494	3,700,000
101-301-706.000	ADMINISTRATIVE OFFICE SALARIES	158,521	223,857	273,000	195,382	234,000
101-301-709.000	OFFICER'S SPECIAL PAY	120,118	109,777	140,000	112,046	140,000
101-301-709.500	POLICE CPE PA1 TRAINING WAGES	0	0	0	5,770	34,000
101-301-710.000	OVERTIME WAGES	123,858	147,610	140,000	166,006	175,000
101-301-710.100	OVERTIME WAGES FOR OWI/SB	12,787	10,812	15,000	9,384	15,000
101-301-710.110	POLICE WAGE REIMB-OHSP	(27,147)	(14,900)	(15,000)	(11,105)	(15,000)
101-301-710.200	POLICE WAGE REIMB-EVENTS	(27,056)	(34,758)	(35,000)	(38,606)	(35,000)
101-301-712.000	FICA EXPENSE - PAYROLL TAX	280,378	294,370	341,488	295,751	363,513
101-301-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	678,998	702,450	935,000	747,970	1,090,000
101-301-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	40,169	43,170	57,000	48,048	66,000
101-301-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	193,395	206,717	352,500	220,041	366,000
101-301-714.500	PENSION PLAN CONTRIB-DEFINED BENEFIT	443,329	222,801	215,000	204,084	239,000
101-301-716.000	WORKERS COMPENSATION INSURANCE	68,002	62,368	70,000	61,255	70,000
101-301-717.000	TRAINING WAGES	52,885	41,043	55,000	46,600	55,000
101-301-722.000	LONGEVITY PAY	16,200	16,200	19,000	19,633	21,000
101-301-727.000	OFFICE SUPPLIES	17,123	12,396	18,000	10,706	22,000
101-301-730.000	POSTAGE	714	998	1,000	959	1,300
101-301-740.000	SUPPLIES & EQUIPMENT	12,985	21,046	16,000	16,559	25,000
101-301-740.010	MUNITIONS - POLICE DEPT	13,852	14,669	20,000	16,178	20,000
101-301-768.200	POLICE UNIFORMS	23,912	18,453	30,000	25,193	40,000
101-301-769.000	UNIFORM CLEANING	5,836	5,822	6,500	4,684	6,500
101-301-770.000	BALLISTIC VESTS-POLICE	13,725	7,910	20,000	14,800	15,000
101-301-811.100	OFFICE EQUIP SERVICE AGREEMENT	0	3,685	4,000	3,082	5,200
101-301-812.100	ARREST PROCESSING FEES	8,463	9,688	11,000	8,298	12,000
101-301-812.200	PRISONER CARE & BOND	1,265	613	2,000	373	2,000
101-301-812.300	KENT COUNTY FORENSIC SERVICES	12,763	15,431	18,000	3,425	18,000
101-301-812.400	KENT COUNTY DISPATCH SERVICES	222,329	234,529	244,500	242,978	264,500
101-301-814.000	RECORDS MANAGEMENT SYSTEM	22,891	26,787	47,000	43,147	47,000
101-301-826.000	POLICE LEGAL	0	0	10,000	116	10,000
101-301-881.000	CRIME PREVENT PROGRAM	6,228	6,225	8,000	6,009	8,000
101-301-920.000	UTILITIES	51,771	48,111	59,000	54,159	63,000
101-301-933.000	EQUIPMENT MAINTENANCE	6,242	3,591	12,000	6,229	12,000
101-301-934.300	FIRING RANGE REPAIR/MAINT/IMPROVEMENTS	2,671	11,939	25,000	21,270	25,000
101-301-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	550,000	600,000	625,000	572,917	625,000
101-301-940.300	FIRING RANGE LEASE	2,500	2,500	2,500	2,500	2,500
101-301-956.150	COMPUTER SOFTWARE MAINT FEES	0	0	20,000	9,229	25,000
101-301-958.300	DRONES	0	0	0	2,775	15,000
101-301-958.700	OXYGEN TRAILER EXPENSES	3,033	0	5,000	0	5,000
101-301-961.000	TRAINING/CONFERENCES	21,171	28,646	38,000	28,762	38,000
101-301-961.100	MEMBERSHIPS & DUES	852	2,671	3,000	1,312	3,000
101-301-961.500	POLICE CPE PA1 TRAINING & SUPPLIES	0	0	0	30	7,000
101-301-961.543	POLICE RECRUIT TRAINING-MCOLES GRANT	0	79,255	24,000	22,435	0
101-301-962.000	ACCREDITATION FEES	0	0	1,000	1,000	1,000
101-301-974.300	NEW EQUIPMENT	70,444	51,762	251,000	268,529	221,500
101-301-985.674	DONATION FOR POLICE EQUIPMENT	(4,000)	(1,270)	0	(5,500)	0
TOTAL POLICE DEPT		(6,503,793)	(6,560,465)	(7,925,388)	(6,810,161)	(8,435,813)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 336 - FIRE DEPT						
101-336-704.000	FIRE CHIEF SALARY	106,109	109,596	112,900	87,885	115,000
101-336-705.000	FIRE FULL TIME STAFF SALARIES/WAGES	615,483	685,264	840,000	788,906	1,130,000
101-336-706.500	OVERTIME WAGES	10,775	10,813	14,000	10,693	35,000
101-336-707.000	PAID ON CALL FIREFIGHTER SALARIES	294,687	241,975	350,000	185,840	325,000
101-336-712.000	FICA EXPENSE - PAYROLL TAX	80,017	83,671	106,480	86,956	122,783
101-336-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	179,461	202,666	330,000	204,667	448,000
101-336-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	11,978	13,091	16,000	14,599	25,000
101-336-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	92,546	99,273	114,500	92,305	136,000
101-336-716.000	WORKERS COMPENSATION INSURANCE	29,651	24,415	32,000	26,344	32,000
101-336-717.000	TRAINING WAGES	53,832	69,932	75,000	59,636	80,000
101-336-722.000	LONGEVITY PAY	0	0	0	15,426	20,000
101-336-727.000	OFFICE SUPPLIES	28,377	4,227	5,000	1,810	5,000
101-336-730.000	POSTAGE	211	771	700	241	1,500
101-336-740.500	FIRE OPERATIONAL SUPPLIES	0	12,292	20,000	9,228	20,000
101-336-768.300	FIRE DEPT UNIFORMS	6,811	12,582	20,000	15,500	20,000
101-336-769.000	UNIFORM CLEANING	936	1,775	3,000	4,362	6,000
101-336-772.000	NEW TURNOUT GEAR	19,313	20,250	35,000	35,154	35,000
101-336-811.100	OFFICE EQUIP SERVICE AGREEMENT	0	892	800	678	900
101-336-835.100	FIREFIGHTER PHYSICALS	22,435	15,604	30,000	15,640	30,000
101-336-851.000	RADIO MAINTENANCE	8,591	1,083	25,000	1,180	40,000
101-336-920.000	UTILITIES	78,234	72,274	84,000	72,370	84,000
101-336-933.000	EQUIPMENT MAINTENANCE	52,845	36,796	55,000	34,247	55,000
101-336-937.300	VEHICLE MAINTENANCE-FIRE	17,670	27	0	0	0
101-336-937.320	VEHICLE ANNUAL TESTING-FIRE	0	1,181	10,000	8,459	10,000
101-336-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	825,000	450,000	475,000	435,417	475,000
101-336-945.000	FIRE HYDRANT RENTAL - PLAINFIELD TWP	1,275	1,275	1,400	956	1,400
101-336-956.150	COMPUTER SOFTWARE MAINT FEES	13,575	15,902	20,000	19,857	25,000
101-336-958.500	EMERGENCY MANAGEMENT	0	0	0	0	25,000
101-336-961.000	TRAINING/CONFERENCES	23,358	27,928	30,000	20,334	30,000
101-336-961.100	MEMBERSHIPS & DUES	2,518	2,191	2,500	1,805	2,500
101-336-974.336	EQUIPMENT	74,158	2,707	81,000	57,705	132,000
TOTAL FIRE DEPT		(2,649,846)	(2,220,453)	(2,889,280)	(2,308,200)	(3,467,083)
Dept 371 - COMMUNITY DEVELOPMENT						
101-371-704.000	PLANNING/ZONING SALARIES	165,600	206,952	205,000	182,104	225,000
101-371-705.000	INSPECTION SALARIES	58,620	61,777	123,500	116,032	129,400
101-371-706.000	COMM DEVELOPMENT DIRECTOR SALARY	23,065	23,174	23,800	22,510	25,200
101-371-712.000	FICA EXPENSE - PAYROLL TAX	18,513	22,050	26,951	24,667	29,039
101-371-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	35,723	37,176	45,000	47,148	74,000
101-371-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	2,429	3,009	4,700	5,134	6,700
101-371-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	20,890	24,694	30,300	26,932	32,300
101-371-716.000	WORKERS COMPENSATION INSURANCE	1,236	602	1,100	552	900
101-371-727.000	OFFICE SUPPLIES	3,279	1,638	3,000	2,889	3,000
101-371-730.000	POSTAGE	2,907	2,925	3,300	1,469	2,700
101-371-802.605	MASTER PLAN AMENDMENTS	0	31,841	50,000	24,392	35,000
101-371-802.700	ZONING ORDINANCE UPDATE PROJECT	13,454	27,018	10,000	0	5,000
101-371-802.705	ZBA CASE FILE SCANNING PROJECT	8,999	0	0	0	0
101-371-806.000	OUTSIDE INSPECTIONS (PCI)	470,897	491,240	475,000	335,774	450,000
101-371-806.800	CONTRACTURAL SERVICES	0	225	1,000	0	1,000
101-371-826.000	LEGAL FEES - INSPECTIONS	1,903	17,888	20,000	13,915	25,000
101-371-903.000	PUBLICATIONS/LEGAL NOTICES	6,246	6,056	8,000	4,862	6,500
101-371-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	2,500	2,500	2,500	2,292	2,500
101-371-956.150	COMPUTER SOFTWARE MAINT FEES	2,979	3,417	3,900	2,805	3,900
101-371-961.000	TRAINING/CONFERENCES	981	2,738	3,000	3,557	3,500
101-371-961.100	MEMBERSHIPS & DUES	937	1,504	1,500	1,376	2,000
101-371-961.300	REGIS DUES	16,047	13,066	17,000	13,593	15,000
TOTAL COMMUNITY DEVELOPMENT		(857,205)	(981,490)	(1,058,551)	(832,003)	(1,077,639)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 444 - SIDEWALKS						
101-444-934.150	REPAIR & MAINT - SIDEWALKS	16,054	2,957	25,000	4,184	25,000
101-444-985.278	FOUR MILE SIDEWALK-EAST OF ENG HILLS	0	61,781	0	0	0
TOTAL SIDEWALKS		(16,054)	(64,738)	(25,000)	(4,184)	(25,000)
Dept 445 - DRAINS - STORM SEWER						
101-445-705.000	DPW WAGES	27,959	42,575	42,000	0	45,000
101-445-712.000	FICA EXPENSE - PAYROLL TAX	2,139	3,257	3,213	0	3,443
101-445-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	2,000	2,000	2,000	0	3,000
101-445-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	2,550	3,832	3,200	0	4,100
101-445-716.000	WORKERS COMPENSATION INSURANCE	40	0	100	0	100
101-445-934.200	REPAIRS & MAINT - DRAINS	2,031	28,879	50,000	22,251	50,000
101-445-934.200	REPAIRS & MAINT - DRAINS - COGSWELL DRAIN	395,505	0	0	0	0
101-445-934.220	REPAIRS & MAINT - DRAINS - KENT COUNTY PROJECTS	0	0	385,000	383,436	100,000
101-445-934.225	REPAIRS & MAINT - DRAINS - WALDORF AREA - DESIGN	0	0	0	0	50,000
101-445-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	18,000	18,000	18,000	16,500	18,000
TOTAL DRAINS - STORM SEWER		(450,224)	(98,543)	(503,513)	(422,187)	(273,643)
Dept 447 - ENGINEERING						
101-447-704.000	CITY ENGINEER SALARY	108,367	117,443	0	0	0
101-447-705.000	ENGINEERING DEPT SALARIES/WAGES	161,204	186,790	344,000	317,517	362,000
101-447-712.000	FICA EXPENSE - PAYROLL TAX	20,326	23,119	26,325	24,270	27,693
101-447-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	47,578	55,210	79,000	60,799	79,000
101-447-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,402	1,329	3,200	3,835	7,200
101-447-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	25,358	25,076	33,800	30,314	33,500
101-447-716.000	WORKERS COMPENSATION INSURANCE	1,664	639	1,600	728	1,500
101-447-727.000	OFFICE SUPPLIES	4,178	3,026	5,000	863	5,000
101-447-730.000	POSTAGE	114	252	400	115	400
101-447-826.000	LEGAL FEES - ENGINEERING	1,853	2,657	2,500	3,657	2,500
101-447-827.000	ENGINEERING CONSULTING	29,948	38,187	55,000	18,752	55,000
101-447-827.300	TRAFFIC ENGINEERING CONSULTANT	1,402	1,355	2,500	225	2,500
101-447-872.000	VEHICLE ALLOWANCE	5,421	5,400	5,500	4,985	5,500
101-447-961.000	TRAINING/CONFERENCES	1,193	2,447	2,500	2,510	4,000
101-447-961.100	MEMBERSHIPS & DUES	1,467	1,581	2,000	1,239	2,000
101-447-961.300	REGIS DUES	20,063	19,323	25,000	19,990	25,000
TOTAL ENGINEERING		(431,538)	(483,834)	(588,325)	(489,799)	(612,793)
Dept 448 - STREET LIGHTING						
101-448-920.000	UTILITIES	247,074	274,108	310,000	248,302	325,000
101-448-934.050	REPAIRS & MAINT - STREETLIGHTS	1,212	25,861	75,000	58,999	50,000
TOTAL SIDEWALKS		(248,286)	(299,969)	(385,000)	(307,301)	(375,000)
Dept 701 - PLANNING COMMISSION						
101-701-727.000	OFFICE SUPPLIES	0	0	200	0	0
101-701-806.200	PLANNING COMMISSION WAGES	5,090	7,015	8,000	3,340	5,000
101-701-806.300	PLANNING COMMISSION MINUTES	2,958	3,617	4,000	2,460	2,800
101-701-961.000	TRAINING/CONFERENCES	115	0	500	0	0
TOTAL PLANNING COMMISSION		(8,163)	(10,632)	(12,700)	(5,800)	(7,800)
Dept 702 - ZONING BOARD OF APPEALS						
101-702-806.400	ZONING BOARD OF APPEALS WAGES	1,055	505	2,000	1,420	2,000
101-702-961.000	TRAINING/CONFERENCES	500	0	500	0	0
TOTAL ZONING BOARD OF APPEALS		(1,555)	(505)	(2,500)	(1,420)	(2,000)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 751 - PARKS						
101-751-704.000	DIRECTOR OF PUBLIC WORKS PARKS SALARY	7,619	12,062	12,800	9,106	10,500
101-751-705.000	PARK DEPT SALARIES/WAGES	150,146	192,739	200,000	182,437	228,000
101-751-706.000	SEASONAL WAGES	17,464	9,423	20,000	14,836	20,000
101-751-707.680	PARKS & REC COMMITTEE WAGES	705	75	500	0	0
101-751-712.000	FICA EXPENSE - PAYROLL TAX	13,632	16,115	17,825	16,080	19,775
101-751-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	36,299	57,287	53,000	49,568	66,000
101-751-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,515	2,102	3,100	3,564	4,800
101-751-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	7,844	10,678	15,100	15,310	21,000
101-751-716.000	WORKERS COMPENSATION INSURANCE	3,100	1,082	2,500	1,120	2,500
101-751-741.000	PARK SUPPLIES	12,807	21,113	20,000	12,290	20,000
101-751-802.710	PARKS & REC MASTER PLAN	25,723	0	0	0	0
101-751-807.100	CONTRACTED MOWING	18,112	0	0	0	0
101-751-920.000	UTILITIES	18,702	16,962	22,000	14,989	22,000
101-751-934.400	PARK REPAIRS & EQUIPMENT (MINOR)	25,215	22,093	75,000	32,497	75,000
101-751-934.600	TRAIL MAINTENANCE	2,256	11,610	20,000	12,540	50,000
101-751-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	147,000	147,000	152,000	139,333	152,000
101-751-944.000	CONSUMERS POWER LICENSE AGREEMENTS	2,547	2,538	3,000	2,639	3,000
101-751-961.100	MEMBERSHIPS & DUES	0	0	0	388	3,500
101-751-974.700	PARK CAPITAL IMPROVEMENT	0	281,603	500,000	130,054	500,000
TOTAL PARKS		(490,686)	(804,482)	(1,116,825)	(636,751)	(1,198,075)
Dept 803 - HISTORICAL COMMISSION						
101-803-705.000	HISTORICAL COMM WAGES	0	0	250	0	250
101-803-727.000	OFFICE SUPPLIES	123	424	500	0	500
TOTAL HISTORICAL COMMISSION		(123)	(424)	(750)	0	(750)
Dept 820 - COMMUNITY ENGAGEMENT COMMITTEE						
101-820-705.000	COMMUNITY RELATIONS COMM WAGES	390	1,400	1,300	825	1,300
101-820-727.000	OFFICE SUPPLIES	0	0	500	97	500
101-820-894.010	COMMUNITY ENGAGEMENT-PROMO	0	37	1,500	266	1,500
TOTAL COMMUNITY ENGAGEMENT COMMITTEE		(390)	(1,437)	(3,300)	(1,188)	(3,300)
Dept 825 - WALKER COMMUNITY EVENTS						
101-825-896.100	EASTER EGG HUNT	2,927	2,347	4,000	2,159	3,500
101-825-896.105	MEMORIAL DAY PARADE	2,410	1,111	3,000	0	3,000
101-825-896.110	SUMMER CONCERT SERIES	13,259	15,874	20,000	7,915	20,000
101-825-896.115	PUMPKIN BASH	8,845	7,536	10,000	10,334	11,000
101-825-896.121	WINTER FEST	12,294	12,057	25,000	16,055	20,000
101-825-896.674	EVENTS SPONSOR REVENUES	(33,974)	(38,497)	(62,000)	(26,250)	(57,500)
TOTAL WALKER COMMUNITY EVENTS		(5,761)	(428)	0	(10,213)	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 901 - CAPITAL OUTLAY BLDG & SITE						
101-901-802.800	STRATEGIC PLAN INITIATIVE	0	0	0	0	0
101-901-824.100	LANDSCAPING DESIGN - CITY HALL COMPLEX	9,000	0	0	0	0
101-901-824.101	LANDSCAPING CONSTRUCTION - CITY HALL COMPLEX	0	33,756	0	0	50,000
101-901-824.200	***LIBRARY BUILDING PROJECT*** -DESIGN	2,028	263,181	383,000	790,452	0
101-901-824.201	***LIBRARY BUILDING PROJECT*** -CONSTRUCTION MANAGEMENT	0	0	425,000	13,108	0
101-901-824.202	CITY BUILDINGS SPACE NEEDS STUDY	0	0	25,000	2,010	25,000
101-901-934.800	WINDOW TREATMENTS - CITYWIDE	18,539	0	10,000	4,216	0
101-901-934.801	FLOORING - CITY HALL LUNCH ROOM/GARAGE OFFICE & BATH	6,934	0	0	0	0
101-901-934.802	EXTERIOR PAINTING - CITY HALL COMPLEX	12,840	4,260	0	0	0
101-901-934.805	BREAKROOM UPDGRADES DPW/CITY HALL	0	34,041	185,000	55,890	0
101-901-934.806	CITY COMM CHAMBER WALL TREATMENTS	0	0	0	0	0
101-901-934.807	AIR COMPRESSOR	0	0	30,000	0	0
101-901-934.808	CARPET - POLICE DEPT/COURT	0	0	30,000	0	0
101-901-934.809	FIRE STATION #2 - FLOORING	0	0	25,000	0	0
101-901-934.810	SALT BARN IMPROVEMENTS	0	0	60,000	58,276	0
101-901-934.811	DPW GARAGE FLOOR - TRUCK BAY	0	0	0	0	150,000
101-901-934.812	ELEVATOR UPGRADES	0	0	0	0	150,000
101-901-978.000	CITY SIGNAGE	0	0	0	0	15,000
101-901-979.000	PARKING LOT REPAIR	58,785	77,080	170,000	12,345	150,000
101-901-980.310	OFFICE EQUIPMENT REPLACEMENTS	10,730	0	10,000	6,795	25,000
101-901-980.320	AUDIO/VISUAL UPGRADES	0	35,603	0	0	0
101-901-980.600	HVAC UPGRADES / OTHER CITY BUILDINGS	9,982	195,345	200,000	75,168	200,000
101-901-988.300	BACK-UP GENERATOR(S) / SWITCH GEAR - PUB SAFETY BLDG	12,500	0	0	0	175,000
101-901-988.301	FIRE STATION #2 - ROOF IMPROVEMENTS	40,146	0	0	0	0
101-901-988.302	FIRE STATION #3 - NEW BUILDING GENERATOR	0	0	100,000	0	0
101-901-989.000	GRAND RIVER FLOODWALL & EMBANKMENT IMPROVEMENTS	42,895	20,608	64,000	63,790	0
101-901-989.100	***LIBRARY BUILDING PROJECT*** -CONSTRUCTION	0	0	85,000	72,329	0
101-901-989.105	***LIBRARY BUILDING PROJECT*** -TEMP LOCATION	0	0	41,000	36,135	33,000
TOTAL CAPITAL OUTLAY BLDG & SITE		(224,379)	(663,874)	(1,843,000)	(1,190,514)	(973,000)
Dept 970 - TRANSFERS OUT						
101-970-995.120	TRANSFER OUT TO FACITILITIES SINKING FUND	100,000	50,000	50,000	50,000	50,000
101-970-995.140	TRANSFER OUT TO OPEB SET ASIDE FUND	75,000	75,000	275,000	275,000	0
101-970-995.202	TRANSFER OUT TO MAJOR STREET FUND	750,000	850,000	1,500,000	1,500,000	0
101-970-995.203	TRANSFER OUT TO LOCAL STREET FUND	500,000	550,000	500,000	500,000	500,000
101-970-995.298	TRANSFER OUT TO WIFC	350,000	350,000	350,000	350,000	350,000
101-970-995.371	TRANSFER OUT TO LIBRARY DEBT FUND	0	0	0	0	1,450,000
101-970-995.471	TRANSFER OUT TO LIBRARY CONSTRUCTION FUND	0	0	1,000,000	1,000,000	0
101-970-995.661	TRANSFER OUT TO CAPITAL EQUIPMENT FUND	500,000	1,300,000	2,163,000	1,663,000	800,000
101-970-995.854	TRANSFER OUT TO 2009 SAD BOND FUND	26,000	0	0	0	0
TOTAL TRANSFERS OUT		(2,301,000)	(3,175,000)	(5,838,000)	(5,338,000)	(3,150,000)
TOTAL EXPENDITURES		(21,382,242)	(22,177,319)	(30,871,201)	(25,653,760)	(27,553,690)
TOTAL REVENUES		24,879,969	25,550,524	30,871,201	23,241,519	27,553,690
TOTAL EXPENDITURES		(21,382,242)	(22,177,319)	(30,871,201)	(25,653,760)	(27,553,690)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 101		3,497,727	3,373,205	0	(2,412,241)	0

BLDG FACILITIES SET ASIDE FUND FUND 120

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
REVENUES						
120-000-665.000	INTEREST ON INVESTMENTS	8,701	17,082	14,000	11,504	16,000
120-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(64,000)	0	(66,000)
120-000-699.101	TRANSFER IN - FROM GENERAL FUND	100,000	50,000	50,000	50,000	50,000
TOTAL REVENUES		108,701	67,082	0	61,504	0
EXPENDITURES						
120-970-999.101	TRANSFER OUT - TO GENERAL FUND	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
TOTAL REVENUES		108,701	67,082	0	61,504	0
TOTAL EXPENDITURES		0	0	0	0	0
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 120		108,701	67,082	0	61,504	0

CITY OF WALKER
2025/2026 BUDGET
Walker Resolution #25-765 Dated June 9, 2025

06/12/2025
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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
METRO HONOR GUARD FUND FUND 130						
REVENUES						
130-000-674.100	PRIVATE CONTRIBUTIONS/DONATIONS	250	0	0	0	0
130-000-682.100	BASIC HONOR GUARD SCHOOL	0	700	1,800	1,200	700
130-000-682.105	SHARED TRAINING COSTS-METRO HONOR GUARD	1,500	1,350	1,800	1,350	1,500
130-000-684.900	TRANSFER FROM FUND EQUITY	0	0	0	0	0
TOTAL REVENUES		1,750	2,050	3,600	2,550	2,200
EXPENDITURES						
130-322-727.000	OFFICE SUPPLIES	0	0	1,100	0	0
130-322-809.100	BANK FEES	0	0	200	0	0
130-322-960.000	MISCELLANEOUS EXPENDITURES	0	75	300	847	700
130-322-961.000	TRAINING/CONFERENCES	956	1,209	2,000	1,087	1,500
TOTAL EXPENDITURES		(956)	(1,284)	(3,600)	(1,934)	(2,200)
TOTAL REVENUES		1,750	2,050	3,600	2,550	2,200
TOTAL EXPENDITURES		(956)	(1,284)	(3,600)	(1,934)	(2,200)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 130		794	766	0	616	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
EMPLOYEE BENEVOLENT FUND FUND 131						
REVENUES						
131-000-674.200	EMPLOYEE CONTRIBUTIONS	717	769	800	709	800
131-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(560)	0	(300)
TOTAL REVENUES		717	769	240	709	500
EXPENDITURES						
131-272-962.200	BENEVOLENT GIFT	120	180	240	630	500
TOTAL EXPENDITURES		(120)	(180)	(240)	(630)	(500)
TOTAL REVENUES		717	769	240	709	500
TOTAL EXPENDITURES		(120)	(180)	(240)	(630)	(500)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 131		597	589	0	79	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
POLICE FLOWER BENEVOLENT FUND FUND 132						
REVENUES						
132-000-674.200	EMPLOYEE CONTRIBUTIONS	514	468	550	451	550
132-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(150)	0	0
TOTAL REVENUES		514	468	400	451	550
EXPENDITURES						
132-272-962.200	BENEVOLENT GIFT	151	375	400	593	550
TOTAL EXPENDITURES		(151)	(375)	(400)	(593)	(550)
TOTAL REVENUES		514	468	400	451	550
TOTAL EXPENDITURES		(151)	(375)	(400)	(593)	(550)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 132		363	93	0	(142)	0

CITY OF WALKER
2025/2026 BUDGET
Walker Resolution #25-765 Dated June 9, 2025

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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
MAJOR STREET FUND Fund 202						
REVENUES						
STATE REVENUE						
202-000-546.000	STATE GRANT-ACT 51 HIGHWAY FUNDS	3,596,383	3,681,267	3,700,000	3,522,486	3,900,000
202-000-546.103	STATE GRANT-BRISTOL/PANNELL RR BRIDGE	0	0	0	0	0
202-000-546.104	STATE GRANT-CENTER/WEATHERFORD ROUND-A-BOUT	0	0	0	0	0
202-000-546.105	STATE GRANT-M45 TO LEONARD	0	0	0	0	0
202-000-546.305	STATE GRANT-FRUIT RIDGE BRIDGE	0	0	25,000,000	25,000,000	0
202-000-550.000	METRO RIGHT OF WAY FEES	103,967	99,121	100,000	0	100,000
202-000-676.250	REIMB FROM STATE-LEONARD ST-WILSON/KINNEY	0	0	0	0	0
TOTAL STATE REVENUE		3,700,350	3,780,388	28,800,000	28,522,486	4,000,000
INTEREST EARNINGS						
202-000-665.000	INTEREST ON INVESTMENTS	80,799	196,643	145,000	132,334	130,000
202-000-665.381	INTEREST ON INVESTMENTS - FRUIT RIDGE BRIDGE	0	668,187	475,000	493,160	0
TOTAL INTEREST EARNINGS		80,799	864,830	620,000	625,494	130,000
OTHER REVENUES						
202-000-454.100	CURRENT REVENUE-SAD PRINCIPAL-NORTH RIDGE DRIVE	651,467	0	0	0	0
202-000-550.100	METRO ACT-LOCAL UNIT APPLICATION FEE	0	0	0	0	0
202-000-674.120	PRIVATE CONTRIBUTION-KINNEY ST-3 MILE/WALDORF	0	0	0	0	0
202-000-674.121	PRIVATE CONTRIBUTION-FRUITRIDGE/NORTHRIDGE SIGNAL	0	0	0	0	0
202-000-674.122	PRIVATE CONTRIBUTION-WALKER AVE NORTH	0	0	145,000	145,200	145,200
202-000-676.100	REIMB FOR PROPERTY DAMAGE REPAIRS	3,960	225	0	0	0
202-000-676.200	REIMB FROM KENT CO ROAD COMM-PLOWING	53,893	25,510	40,000	81,361	40,000
202-000-677.200	STATE REIMBURSEMENT FOR ROAD PROJECTS	0	0	0	5,132	0
202-000-677.251	REIMB FROM OTHER FUNDS-STREETSCAPE	12,094	9,304	10,000	0	10,000
202-000-684.900	TRANSFER FROM FUND EQUITY	0	0	3,969,517	0	38,619
TOTAL OTHER REVENUES		721,414	35,039	4,164,517	231,693	233,819
OPERATING TRANSFERS IN						
202-000-699.000	OPERATING TRANSFERS IN	750,000	850,000	1,500,000	1,500,000	0
202-000-699.285	TRANSFER IN - FROM ARPA FUND	0	0	1,463,200	1,463,168	0
TOTAL OPERATING TRANSFER IN		750,000	850,000	2,963,200	2,963,168	0
TOTAL REVENUES		5,252,563	5,530,257	36,547,717	32,342,841	4,363,819
EXPENDITURES						
Dept 449 - ROUTINE EXPENSES						
202-449-704.000	DIRECTOR OF PUBLIC WORKS MAJOR ST SALARY	62,475	98,906	103,000	74,670	85,000
202-449-705.000	SALARIES ROUTINE MAINTENANCE	343,582	290,767	400,000	299,120	400,000
202-449-710.000	OVERTIME WAGES	16,165	11,271	20,000	12,964	20,000
202-449-712.000	FICA EXPENSE - PAYROLL TAX	30,928	29,562	40,010	29,009	38,633
202-449-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	102,133	126,366	115,000	106,942	125,000
202-449-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	4,261	4,253	5,000	4,864	9,500
202-449-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	27,202	29,910	45,000	29,500	37,000
202-449-714.500	PENSION PLAN CONTRIB-DEFINED BENEFIT	40,901	18,976	1,000	606	700
202-449-716.000	WORKERS COMPENSATION INSURANCE	13,572	10,482	15,000	12,632	15,000
202-449-724.190	WAGE/BENEFIT REIMB-ELECTIONS	(1,402)	(1,888)	(1,500)	(1,468)	0
202-449-730.000	POSTAGE	260	290	500	197	350
202-449-781.000	ROAD SUPPLIES (PATCHING MATERIAL)	74,492	37,655	125,000	46,837	125,000
202-449-811.100	OFFICE EQUIP SERVICE AGREEMENT	1,995	2,325	2,500	2,968	3,000
202-449-920.000	UTILITIES	37,789	34,415	43,000	33,948	45,000
202-449-934.740	RAILROAD CROSSING SIGNAL MAINT	7,730	9,495	10,000	5,626	11,000
202-449-934.940	BRIDGE MAINTENANCE	0	14,600	10,000	0	15,000
202-449-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	300,000	300,000	310,600	284,717	310,600
202-449-956.150	COMPUTER SOFTWARE MAINT FEES	5,777	5,006	105,000	88,680	70,000
202-449-984.100	OVERLAY/SURFACE TREATMENTS	455,044	462,315	500,000	68,158	700,000
202-449-984.590	RICHMOND SIDEWALK	0	42,403	0	0	0
TOTAL ROUTINE EXPENSES		(1,522,904)	(1,527,109)	(1,849,110)	(1,099,970)	(2,010,783)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 450 - CONSTRUCTION PROJECTS						
202-450-985.226	WALKER AVE BRIDGE REMOVAL-CONSTRUCTION	0	0	0	0	0
202-450-985.230	KINNEY/REMEMBRANCE SIGNAL-DESIGN	63,213	0	0	0	0
202-450-985.231	KINNEY/REMEMBRANCE SIGNAL-CONSTRUCTION	0	872,308	9,700	9,625	0
202-450-985.236	KINNEY IMPROVEMENT-WALDORF TO 3 MILE-CONSTRUCTION	62,690	6,852	0	0	0
202-450-985.241	SUNSET HILLS OVERLAY-CONSTRUCTION	0	0	0	0	0
202-450-985.251	FRUIT RIDGE/NORTHRIDGE SIGNAL - CONSTRUCTION	54,679	0	0	0	0
202-450-985.255	ALPINE AVE RESURFACING - DESIGN	7,582	0	0	0	0
202-450-985.256	ALPINE AVE RESURFACING - CONSTRUCTION	846	0	0	0	0
202-450-985.260	BRISTOL/PANNELL RR BRIDGE - DESIGN	177,080	21,302	0	0	0
202-450-985.261	BRISTOL/PANNELL RR BRIDGE - CONSTRUCTION	30,818	654,964	2,100,000	2,001,394	0
202-450-985.265	CENTER/WEATHERFORD ROUND-A-BOUT - DESIGN	32,718	43,702	0	0	0
202-450-985.266	CENTER/WEATHERFORD ROUND-A-BOUT - CONSTRUCTION	0	60,472	300,000	228,811	0
202-450-985.270	KINNEY RECONSTRUCTION - M45 TO LEONARD - DESIGN	174,819	147,428	0	0	0
202-450-985.271	KINNEY RECONSTRUCTION - M45 TO LEONARD - CONSTRUCTION	0	354,073	2,600,000	2,400,914	0
202-450-985.275	MAPLEROW AREA SIDEWALK - DESIGN	0	0	75,000	0	0
202-450-985.276	MAPLEROW AREA SIDEWALK - CONSTRUCTION	0	0	0	0	200,000
202-450-985.285	WALKER AVE/FOUR MILE INTERSECTION	0	174,490	380,000	344,746	0
202-450-985.290	WALKER AVE-NORTHRIDGE TO 4 MI-DESIGN	0	85,550	15,000	11,260	0
202-450-985.291	WALKER AVE-NORTHRIDGE TO 4 MI-CONSTRUCTION	0	0	2,700,000	2,440,185	0
202-450-985.305	FRUIT RIDGE BRIDGE REPLACEMENT-MDOT	0	0	25,000,000	25,000,074	0
202-450-985.310	PEDESTRIAN REFUGE ISLANDS - DESIGN	0	0	100,000	26,658	0
202-450-985.311	PEDESTRIAN REFUGE ISLANDS - CONSTRUCTION	0	0	0	0	300,000
202-450-985.315	BRISTOL AVE-SOUTH OF THREE MILE - DESIGN	0	0	0	2,670	250,000
202-450-985.320	ELMRIDGE TURN LANE TO THREE MILE - CONSTRUCTION	0	0	0	0	200,000
202-450-985.325	RICHMOND/WILSON CENTER TURN LANE - DESIGN	0	0	0	0	150,000
		0	0	0	0	0
TOTAL CONSTRUCTION PROJECTS		(604,445)	(2,421,141)	(33,279,700)	(32,466,337)	(1,100,000)
Dept 452 - TRAFFIC SIGNALS						
202-452-920.000	UTILITIES	21,280	21,791	25,000	19,052	25,000
202-452-934.720	TRAFFIC SIGNALS MAINTENANCE	26,986	99,484	80,000	35,632	85,000
202-452-934.725	TRAFFIC SIGNALS MONITORING	0	0	10,000	0	10,000
202-452-985.280	TRAF SIGNAL REPLACE-WEST RIVER/NORTH PARK-DESIGN	0	8,300	35,000	29,989	0
202-452-985.281	TRAF SIGNAL REPLACE-WEST RIVER/NORTH PARK-CONST	0	0	390,000	0	0
202-452-985.295	TRAF SIGNL REPLACE-WILSON/LEONARD-CONST	0	40,000	150,000	105,186	0
202-452-985.300	TRAF SIGNAL REPLACE-ALPINE/HILLSIDE-DESIGN	0	0	35,000	31,974	0
202-452-985.301	TRAF SIGNAL REPLACE-ALPINE/HILLSIDE-CONSTRUCTION	0	0	0	0	350,000
202-452-985.330	TRAF SIGNAL REPLACE-KINNEY/THREE MILE-DESIGN	0	0	0	0	80,000
		0	0	0	0	0
TOTAL TRAFFIC SIGNALS		(48,266)	(169,575)	(725,000)	(221,833)	(550,000)
Dept 455 - SIGN SHOP						
202-455-705.000	SIGN SHOP SALARIES	41,141	31,248	41,500	28,889	44,500
202-455-712.000	FICA EXPENSE - PAYROLL TAX	2,959	2,203	3,175	2,110	3,404
202-455-713.000	EMPLOYEE INSURANCE-HEALTH/DENTL/LIFE/DIS	1,068	2,240	16,000	0	16,000
202-455-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	150	615	850	553	950
202-455-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	3,939	2,459	3,500	2,211	3,600
202-455-787.000	SIGN SHOP SUPPLIES	11,097	12,425	13,000	11,876	15,000
202-455-934.700	PAVEMENT MARKINGS & CENTERLINES	61,999	36,206	80,000	33,699	90,000
202-455-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	12,000	12,000	12,000	11,000	12,000
TOTAL SIGN SHOP		(134,353)	(99,396)	(170,025)	(90,338)	(185,454)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 460 - WINTER MAINTENANCE						
202-460-705.000	SALARIES/WINTER MAINT	120,496	106,837	150,000	136,369	150,000
202-460-710.000	OVERTIME WAGES	39,201	16,168	38,000	32,703	38,000
202-460-712.000	FICA EXPENSE - PAYROLL TAX	11,835	9,267	14,382	12,750	14,382
202-460-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	30,914	0	40,000	18,622	35,000
202-460-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,065	1,056	1,700	1,238	3,100
202-460-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	7,789	7,608	15,000	9,152	12,300
202-460-783.000	SUPPLIES DE-ICER/SALT	157,424	129,608	170,000	191,802	170,000
202-460-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	80,000	80,000	82,800	75,900	82,800
202-460-956.150	COMPUTER SOFTWARE MAINT FEES	6,600	13,084	12,000	8,864	12,000
TOTAL WINTER MAINTENANCE		(455,324)	(363,628)	(523,882)	(487,400)	(517,582)
TOTAL EXPENDITURES		(2,765,292)	(4,580,849)	(36,547,717)	(34,365,878)	(4,363,819)
TOTAL REVENUES		5,252,563	5,530,257	36,547,717	32,342,841	4,363,819
TOTAL EXPENDITURES		(2,765,292)	(4,580,849)	(36,547,717)	(34,365,878)	(4,363,819)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 202		2,487,271	949,408	0	(2,023,037)	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
LOCAL STREET FUND Fund 203						
REVENUES						
STATE REVENUE						
203-000-546.000	STATE GRANT-ACT 51 HIGHWAY FUNDS	850,329	874,324	885,000	840,157	915,000
203-000-550.000	METRO RIGHT OF WAY FEES	44,557	42,481	45,000	0	43,000
TOTAL STATE REVENUE		894,886	916,805	930,000	840,157	958,000
INTEREST EARNINGS						
203-000-665.000	INTEREST ON INVESTMENTS	4,598	19,655	12,000	26,577	23,000
TOTAL INTEREST EARNINGS		4,598	19,655	12,000	26,577	23,000
OTHER REVENUES						
203-000-550.100	METRO ACT-LOCAL UNIT APPLICATION FEE	0	0	0	0	0
203-000-676.100	REIMB FROM PROPERTY DAMAGE REPAIRS	0	0	0	0	0
203-000-677.251	REIMB FROM OTHER FUNDS-STREETSCAPE	5,183	3,988	4,500	0	4,500
203-000-684.900	TRANSFER FROM FUND EQUITY	0	0	13,879	0	(29,342)
TOTAL OTHER REVENUES		5,183	3,988	18,379	0	(24,842)
OPERATING TRANSFERS IN						
203-000-699.000	OPERATING TRANSFERS IN	500,000	550,000	500,000	500,000	500,000
TOTAL OPERATING TRANSFERS IN		500,000	550,000	500,000	500,000	500,000
TOTAL REVENUES		1,404,667	1,490,448	1,460,379	1,366,734	1,456,158
EXPENDITURES						
Dept 449 - ROUTINE EXPENSES						
203-449-704.000	DIRECTOR OF PUBLIC WORKS LOCAL ST SALARY	25,905	41,010	43,000	30,961	35,000
203-449-705.000	SALARIES ROUTINE MAINTENANCE	197,008	160,900	200,000	160,244	200,000
203-449-710.000	OVERTIME WAGES	6,928	4,824	10,000	5,556	10,000
203-449-712.000	FICA EXPENSE - PAYROLL TAX	16,939	15,340	19,355	14,803	18,743
203-449-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	45,927	54,947	53,000	49,099	53,000
203-449-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	2,487	2,144	2,800	2,632	5,000
203-449-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	15,191	15,710	19,500	14,822	25,500
203-449-714.500	PENSION PLAN CONTRIBU-DEFINED BENEFIT	17,529	8,132	500	260	300
203-449-716.000	WORKERS COMPENSATION INSURANCE	5,833	4,493	7,000	5,412	7,000
203-449-724.190	WAGE/BENEFIT REIMBURSEMENT-ELECTIONS	0	(709)	0	(593)	0
203-449-781.000	ROAD SUPPLIES (PATCHING MATERIAL)	74,648	43,233	85,000	24,270	85,000
203-449-920.000	UTILITIES	15,363	13,886	17,000	13,987	20,000
203-449-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	130,000	130,000	134,600	123,383	134,600
203-449-956.150	COMPUTER SOFTWARE MAINT FEES	1,400	1,675	4,000	1,776	4,000
203-449-984.100	OVERLAY/SURFACE TREATMENTS	588,696	605,502	615,000	132,030	600,000
TOTAL ROUTINE EXPENSES		(1,143,854)	(1,101,087)	(1,210,755)	(578,642)	(1,198,143)
Dept 455 - SIGN SHOP						
203-455-705.000	SALARIES FOR SIGNS	17,632	13,393	18,000	12,382	19,500
203-455-712.000	FICA EXPENSE - PAYROLL TAX	1,268	944	1,377	904	1,492
203-455-713.000	EMPLOYEE INSURANCE-HEALTH/DENTL/LIFE/DIS	458	960	7,000	0	7,000
202-455-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	65	263	400	237	400
203-455-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	1,688	1,054	1,500	948	1,550
203-455-787.000	SIGN SHOP SUPPLIES	6,582	4,278	7,000	4,245	9,000
203-455-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	7,800	7,800	7,800	7,150	7,800
TOTAL SIGN SHOP		(35,493)	(28,692)	(43,077)	(25,866)	(46,742)

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Dept 460 - WINTER MAINTENANCE						
203-460-705.000	SALARIES FOR WINTER MAINT	51,819	45,943	65,000	59,431	66,000
203-460-710.000	OVERTIME WAGES	16,800	6,929	16,000	14,016	16,000
203-460-712.000	FICA EXPENSE - PAYROLL TAX	5,086	3,983	6,197	5,540	6,273
203-460-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	13,249	0	18,000	7,977	19,000
203-460-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	456	452	850	530	1,500
203-460-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	3,356	3,276	6,500	3,919	8,500
203-460-783.000	SUPPLIES DE-ICER/SALT	17,295	20,860	32,000	35,622	32,000
203-460-940.000	RENTAL FEES-CITY VEHICLES/EQUIPMENT	60,000	60,000	62,000	56,833	62,000
TOTAL WINTER MAINTENANCE		(168,061)	(141,443)	(206,547)	(183,868)	(211,273)
TOTAL EXPENDITURES		(1,347,408)	(1,271,222)	(1,460,379)	(788,376)	(1,456,158)
TOTAL REVENUES		1,404,667	1,490,448	1,460,379	1,366,734	1,456,158
TOTAL EXPENDITURES		(1,347,408)	(1,271,222)	(1,460,379)	(788,376)	(1,456,158)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 203		57,259	219,226	0	578,358	0

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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
DOWNTOWN DEVEL AUTHORITY (DDA) DDA - FUND 248						
REVENUES						
PROPERTY TAXES						
248-000-404.000	PROPERTY TAX COLLECTIONS	669,142	688,087	735,000	735,706	770,000
TOTAL PROPERTY TAXES						
INTEREST EARNINGS						
248-000-665.000	INTEREST ON INVESTMENTS	31,727	121,052	100,000	91,380	85,000
TOTAL INTEREST EARNINGS						
OTHER REVENUES						
248-000-684.900	TRANSFER FROM FUND EQUITY	0	0	794,684	0	(641,952)
248-000-693.900	SALE OF PROPERTY	805,000	0	0	0	0
TOTAL OTHER REVENUES		805,000	0	794,684	0	(641,952)
TOTAL REVENUES		1,505,869	809,139	1,629,684	827,086	213,048
EXPENDITURES						
ROUTINE EXPENSES						
248-572-705.000	SALARIES - DDA	0	9,477	39,000	31,054	40,500
248-572-712.000	FICA EXPENSE - PAYROLL TAX	0	725	2,984	2,314	3,098
248-572-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	0	0	7,700	3,753	4,500
248-572-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	0	190	800	598	850
248-572-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	0	758	3,200	2,391	3,300
248-572-727.000	OFFICE SUPPLIES	0	0	100	486	500
248-572-807.400	M45 TUNNEL MAINTENANCE	7,548	8,833	10,000	7,454	15,000
248-572-826.000	DDA LEGAL EXPENSES	8,255	1,855	15,000	437	15,000
248-572-827.100	ENGINEERING SERVICE	0	0	5,000	0	2,000
248-572-894.000	SPECIAL EVENTS/PROMOTIONAL	200	2,261	2,000	13,324	10,000
248-572-934.000	REPAIRS & MAINTENANCE	0	1,497	0	0	0
248-572-938.200	SPECIAL ASSESSMENTS-STREETSCAPE	2,356	2,356	2,400	2,356	2,600
248-572-956.150	COMPUTER SOFTWARE MAINT FEES	0	11,500	13,000	12,075	13,000
248-572-961.000	TRAINING/CONFERENCES	0	1,275	1,200	760	1,400
248-572-961.100	MEMBERSHIPS & DUES	0	300	300	250	300
248-572-964.100	PROP TAX REFUNDS-MTT/STC ORDER CHANGES	0	0	2,000	0	1,000
248-572-984.020	DEVELOPMENT PLAN PROJECTS	44,460	221,482	1,525,000	1,379,654	100,000
TOTAL ROUTINE EXPENSES		62,819	262,509	1,629,684	1,456,906	213,048
BOND DEBT						
248-572-991.270	PRINCIPAL - 2017 REFUNDING BOND	180,000	0	0	0	0
248-572-994.270	INTEREST - 2017 REFUNDING BOND	4,370	0	0	0	0
TOTAL BOND DEBT		184,370	0	0	0	0
TOTAL EXPENDITURES		(247,189)	(262,509)	(1,629,684)	(1,456,906)	(213,048)
TOTAL REVENUES		1,505,869	809,139	1,629,684	827,086	213,048
TOTAL EXPENDITURES		(247,189)	(262,509)	(1,629,684)	(1,456,906)	(213,048)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 248		1,258,680	546,630	0	(629,820)	0

CITY OF WALKER
2025/2026 BUDGET
Walker Resolution #25-765 Dated June 9, 2025

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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
DDA STREETSCAPE MAINTENANCE FUND Fund 251						
REVENUES						
SPECIAL ASSESSMENT REVENUES						
251-000-454.000	CURRENT REVENUE-SAD PRINCIPAL	129,484	119,600	128,800	0	159,000
251-000-474.000	INTEREST ON SAD ROLLS	634	1,137	600	94	600
TOTAL SPECIAL ASSESSMENT REVENUES		130,118	120,737	129,400	94	159,600
INTEREST EARNINGS						
251-000-665.000	INTEREST ON INVESTMENTS	2,125	4,260	3,500	2,837	2,500
TOTAL INTEREST EARNINGS		2,125	4,260	3,500	2,837	2,500
OTHER REVENUES						
251-000-676.100	REIMBURSEMENT-PROPERTY DAMAGE REPAIR	8,144	0	0	0	0
251-000-684.900	TRANSFER FROM FUND EQUITY	0	0	65,675	0	36,460
TOTAL REIMBURSEMENTS		8,144	0	65,675	0	36,460
TOTAL REVENUES		140,387	124,997	198,575	2,931	198,560
EXPENDITURES						
Dept 463 - ROUTINE EXPENSES						
251-574-730.000	POSTAGE	150	50	75	48	60
251-574-807.200	LANDSCAPING - CONTRACTED MAINTENCE	64,330	88,104	95,000	75,549	95,000
251-574-807.500	FIBER LINE MISS DIGG STAKINGS/MAINT	0	0	0	0	3,000
251-574-920.100	UTILITIES - ELECTRIC	2,548	2,306	3,500	3,826	3,500
251-574-920.350	UTILITIES - WATER - IRRIGATION	16,373	21,584	24,000	9,241	24,000
251-574-934.000	REPAIRS & MAINTENANCE	695	1,387	3,000	1,240	3,000
251-574-934.050	REPAIRS & MAINT - STREETLIGHTS	1,359	666	7,500	0	5,000
251-574-934.100	REPAIRS & MAINT - IRRIGATION	8,249	23,442	20,000	16,276	35,000
251-574-962.100	REIMBURSEMENT-CITY INCURRED EXPENSES	29,227	22,762	35,000	0	30,000
251-574-976.495	EQUIPMENT PURCHASE-SIDEWALK PLOW	0	0	10,500	10,066	0
TOTAL ROUTINE EXPENSES		(122,931)	(160,301)	(198,575)	(116,246)	(198,560)
TOTAL EXPENDITURES		(122,931)	(160,301)	(198,575)	(116,246)	(198,560)
TOTAL REVENUES		140,387	124,997	198,575	2,931	198,560
TOTAL EXPENDITURES		(122,931)	(160,301)	(198,575)	(116,246)	(198,560)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 251		17,456	(35,304)	0	(113,315)	0

CITY OF WALKER
2025/2026 BUDGET
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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
SPECIAL VICE INVESTIGATION FUND FUND 262						
REVENUES						
262-000-544.000	COURT REV-DRUG/DRUNK DRIVE CASEFLOW	5,943	0	0	0	0
262-000-586.000	POLICE DEPT REV-NARCOTICS SEIZURES	4,411	24,671	15,800	15,886	10,000
262-000-665.000	INTEREST ON INVESTMENTS	3,793	6,882	6,000	6,047	2,000
262-000-684.900	TRANSFER FROM FUND EQUITY	0	0	93,200	0	42,300
TOTAL REVENUES		14,147	31,553	115,000	21,933	54,300
EXPENDITURES						
262-000-740.900	COURT ENHANCEMENTS	0	0	85,000	72,915	0
262-000-961.700	POLICE DEPT ENHANCEMENTS	9,499	24,250	30,000	22,250	54,300
TOTAL EXPENDITURES		(9,499)	(24,250)	(115,000)	(95,165)	(54,300)
TOTAL REVENUES		14,147	31,553	115,000	21,933	54,300
TOTAL EXPENDITURES		(9,499)	(24,250)	(115,000)	(95,165)	(54,300)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 262		4,648	7,303	0	(73,232)	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
BROWNFIELD PADNOS FUND 274						
REVENUES						
274-000-404.000	PROPERTY TAX COLLECTIONS	17,385	16,896	17,800	18,116	18,600
274-000-665.000	INTEREST ON INVESTMENTS	2,022	7,205	6,000	6,210	7,000
274-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(23,800)	0	(25,600)
TOTAL REVENUES		19,407	24,101	0	24,326	0
EXPENDITURES						
274-272-965.900	TAX COLLECTION PAID OUT	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
TOTAL REVENUES		19,407	24,101	0	24,326	0
TOTAL EXPENDITURES		0	0	0	0	0
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 274		19,407	24,101	0	24,326	0

CITY OF WALKER
2025/2026 BUDGET
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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
BROWNFIELD VISSER FUND 275						
REVENUES						
275-000-404.000	PROPERTY TAX COLLECTIONS	82,021	85,452	89,800	89,122	91,800
275-000-665.000	INTEREST ON INVESTMENTS	49	283	200	348	250
275-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(200)	0	(250)
TOTAL REVENUES		82,070	85,735	89,800	89,470	91,800
EXPENDITURES						
275-272-965.900	TAX COLLECTION PAID OUT	82,021	85,452	89,800	89,122	91,800
TOTAL EXPENDITURES		(82,021)	(85,452)	(89,800)	(89,122)	(91,800)
TOTAL REVENUES		82,070	85,735	89,800	89,470	91,800
TOTAL EXPENDITURES		(82,021)	(85,452)	(89,800)	(89,122)	(91,800)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 275		49	283	0	348	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
BROWNFIELD WEST RIVER FUND 276						
REVENUES						
276-000-404.000	PROPERTY TAX COLLECTIONS	32,942	34,265	36,000	35,824	37,000
276-000-665.000	INTEREST ON INVESTMENTS	12	89	50	126	70
276-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(50)	0	(70)
TOTAL REVENUES		32,954	34,354	36,000	35,950	37,000
EXPENDITURES						
276-272-965.900	PROP TAX COLLECTION PAID OUT	32,942	34,265	36,000	35,824	37,000
TOTAL EXPENDITURES		(32,942)	(34,265)	(36,000)	(35,824)	(37,000)
TOTAL REVENUES		32,954	34,354	36,000	35,950	37,000
TOTAL EXPENDITURES		(32,942)	(34,265)	(36,000)	(35,824)	(37,000)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 276		12	89	0	126	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
OPIOID SETTLEMENT FUND FUND 284						
REVENUES						
284-000-665.000	INTEREST ON INVESTMENTS	56	239	100	234	200
284-000-684.900	TRANSFER FROM FUND EQUITY	0	0	17,600	0	2,300
284-000-685.000	OPIOID SETTLEMENT REVENUE-JANSSEN	14,905	1,051	400	0	0
284-000-685.100	OPIOID SETTLEMENT REVENUE-DISTRIBUTORS	5,023	6,323	5,400	5,429	2,500
284-000-685.110	OPIOID SETTLEMENT REVENUE-ALLERGAN	0	1,480	1,450	1,495	1,400
284-000-685.111	OPIOID SETTLEMENT REVENUE-TEVA	0	1,153	1,150	1,181	1,100
284-000-685.112	OPIOID SETTLEMENT REVENUE-WALMART	0	13,436	0	0	12,000
284-000-685.113	OPIOID SETTLEMENT REVENUE-CVS	0	1,410	1,000	1,028	1,000
284-000-685-114	OPIOID SETTLEMENT REVENUE-WALGREENS	0	2,622	900	936	2,500
284-000-685-115	OPIOID SETTLEMENT REVENUE-MCKINSEY	0	0	2,000	2,063	2,000
TOTAL REVENUES		19,984	27,714	30,000	12,366	25,000
EXPENDITURES						
284-301-974.310	NEW EQUIPMENT-LUCAS MACHINE-PD	0	22,200	30,000	26,454	25,000
TOTAL EXPENDITURES		0	(22,200)	(30,000)	(26,454)	(25,000)
TOTAL REVENUES		19,984	27,714	30,000	12,366	25,000
TOTAL EXPENDITURES		0	(22,200)	(30,000)	(26,454)	(25,000)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 284		19,984	5,514	0	(14,088)	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
WALKER ICE & FITNESS CENTER FUND 298						
REVENUES						
ICE REVENUES						
298-000-644.100	ADULT HOCKEY LEAGUE	96,708	106,126	95,000	103,185	100,000
298-000-644.110	LEARN TO SKATE	30,576	38,383	27,000	33,137	33,000
298-000-644.115	LEARN TO PLAY	5,449	6,537	4,500	8,025	6,000
298-000-644.120	CROSS ICE HOCKEY	7,731	5,546	6,500	9,390	8,000
298-000-644.140	PUBLIC SKATING	41,442	47,952	35,000	40,761	42,000
298-000-644.150	DROP IN HOCKEY	4,655	5,600	4,000	3,380	2,500
298-000-644.155	OPEN FREESTYLE	645	825	500	510	600
298-000-644.170	SKATE RENTAL	100	145	100	175	150
298-000-644.175	SKATE MATE	533	774	500	965	800
298-000-644.180	BIRTHDAY PARTY PACKAGES	2,640	2,307	1,500	2,052	2,000
298-000-644.195	ADVERTISING REVENUES	300	1,800	1,500	5,100	3,600
298-000-667.210	ROOM RENTAL AT WIFC	23,820	24,650	23,000	22,548	23,000
298-000-667.500	ICE RENTAL	401,725	376,239	405,000	408,555	400,000
298-000-667.510	HOCKEY LOCKER ROOM RENTAL	2,500	2,500	2,500	2,500	2,500
298-000-683.771	LIVE BARN BROADCAST REVENUE	1,548	3,088	2,000	2,158	2,500
TOTAL ICE REVENUES		620,372	622,472	608,600	642,441	626,650
FITNESS REVENUES						
298-000-644.200	FITNESS CTR - MONTHLY DUES	309,408	359,177	375,000	349,581	390,000
298-000-644.205	FITNESS CTR - SILVER SNEAKERS	99,207	122,387	90,000	91,830	50,000
298-000-644.210	FITNESS CTR - AARP	2,900	4,520	50,000	35,600	120,000
298-000-644.215	FITNESS CTR - SILVER & FIT	204	381	200	258	250
298-000-644.220	FITNESS CTR - DAY PASS	25,957	29,504	25,000	28,478	26,000
298-000-644.225	FITNESS CTR - MEMBERSHIP CARD	490	510	400	485	400
298-000-644.230	FITNESS CTR - INITIATION FEES	1,370	1,247	800	1,260	1,100
298-000-644.235	FITNESS CTR - PERSONAL TRAINING	31,955	45,375	75,000	75,435	50,000
298-000-644.240	FITNESS CTR - AEROBIC PUNCH CA	5,862	7,426	5,500	6,471	5,500
298-000-644.250	FITNESS CTR - TANNING	7,228	7,559	6,000	6,420	6,500
298-000-644.600	FRONT DESK SALES	1,982	3,141	2,000	4,026	3,500
298-000-667.530	LOCKER RENTAL - LOCKER ROOM	3,050	3,230	3,000	4,100	3,000
298-000-693.510	SALE OF FITNESS EQUIPMENT	299	1,353	0	545	0
TOTAL FITNESS REVENUES		489,912	585,810	632,900	604,489	656,250
RECREATION REVENUES						
298-000-644.300	REC - PARK RENTAL	11,338	6,522	9,000	10,410	9,000
298-000-644.310	REC - YOUTH SOCCER	30,732	31,915	33,000	33,510	33,000
298-000-644.315	REC - SOFTBALL FEES	13,973	14,250	10,000	11,400	14,000
298-000-644.325	REC - ULTIMATE FRISBEE	225	0	0	0	0
298-000-644.330	REC - KICKBALL	0	1,050	0	125	0
TOTAL RECREATION REVENUES		56,268	53,737	52,000	55,445	56,000
PROSHOP REVENUES						
298-000-644.400	PRO SHOP SALES	210,691	209,851	195,000	193,705	200,000
298-000-644.410	SKATE SHARPENING	6,550	6,113	6,000	6,110	6,000
TOTAL PROSHOP REVENUES		217,241	215,964	201,000	199,815	206,000
CONCESSION REVENUES						
298-000-644.500	CONCESSION SALES	35,119	29,265	30,000	30,367	30,000
298-000-644.510	VENDING - SNACK SALES	349	427	300	470	350
298-000-644.515	VENDING - SODA SALES	4,593	5,388	5,000	5,575	5,000
298-000-644.520	ARCADE MACHINES	875	1,009	800	985	800
CONCESSION REVENUES		40,936	36,089	36,100	37,397	36,150

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
WIFC OTHER REVENUES						
298-000-665.000	INTEREST ON INVESTMENTS	10,792	28,630	18,000	24,078	25,000
298-000-681.298	WIFC MISCELLANEOUS REVENUES	29	39	100	100	100
298-000-684.900	TRANSFER FROM FUND EQUITY (***)	0	0	393,788	0	231,015
298-000-684.910	TRANSFER FROM FUND EQUITY - CAPT SET ASIDE	0	0	0	0	0
298-000-689.100	CASH OVER/SHORT	0	0	0	0	0
298-000-693.509	SALE OF EQUIPMENT-WIFC	13,500	96	0	0	0
WIFC OTHER REVENUES		24,321	28,765	411,888	24,178	256,115
TOTAL REVENUES		1,449,050	1,542,837	1,942,488	1,563,765	1,837,165
LESS COST OF GOODS SOLD (COGS)						
298-780-969.400	COGS - SUPPLEMENTS/FRONT DESK	1,229	1,867	2,000	2,396	2,500
298-774-969.300	COGS - PRO SHOP	141,768	136,360	165,000	164,536	165,000
298-775-969.100	COGS - CONCESSION STAND	15,845	13,246	18,000	13,051	18,000
298-775-969.200	COGS - VENDING MACHINES	3,052	4,185	5,000	4,904	5,000
TOTAL COGS		161,894	155,658	190,000	184,887	190,500
	TOTAL INCOME	1,287,156	1,387,179	1,752,488	1,378,878	1,646,665
EXPENDITURES						
Dept 771 - ICE						
298-771-705.000	ICE SALARIES	79,095	81,414	86,000	77,564	87,500
298-771-705.200	ICE MAINT SALARIES	57,036	73,941	83,000	75,010	88,500
298-771-705.300	SALARIES - HOCKEY REFS	33,610	38,250	38,000	35,220	40,500
298-771-705.310	SALARIES - LEARN TO SKATE INSTRUCTORS	5,788	7,212	7,000	7,507	9,000
298-771-710.000	OVERTIME WAGES	0	78	300	1,731	2,000
298-771-712.000	FICA EXPENSE - PAYROLL TAX	12,679	14,410	16,394	14,723	17,404
298-771-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	32,975	48,225	54,000	47,934	60,000
298-771-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,392	2,596	2,600	2,155	3,000
298-771-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	9,893	11,357	13,000	10,009	14,500
298-771-716.000	WORKERS COMPENSATION INSURANCE	3,023	2,041	3,300	3,716	5,000
298-771-743.100	LEARN TO SKATE EXPENSES	1,871	6,118	3,000	4,971	6,500
298-771-743.200	ADULT HOCKEY LEAGUE EXPENSES	1,030	830	2,000	1,180	1,500
298-771-743.500	ICE ARENA EXPENSES	639	6,245	1,500	100	1,500
298-771-870.000	MILEAGE - ICE	881	344	1,000	0	1,000
298-771-895.000	ADVERTISING EXPENSE - ICE	71	62	500	699	800
298-771-932.400	ICE ARENA & EQUIPMENT MAINTENANCE	37,811	52,751	55,000	27,713	50,000
298-771-932.530	MUNERS MAINT SERVICE AGREEMENT	0	0	13,000	0	13,000
298-771-932.600	ZAMBONI	1,284	734	1,500	687	1,500
298-771-961.000	TRAINING/CONFERENCES	2,435	0	2,500	206	2,500
298-771-976.500	CAPITAL IMPROVEMENTS - ICE	5,255	31,811	260,000	220,035	84,000
TOTAL ICE		286,768	378,419	643,594	531,160	489,704

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Dept 772 - FITNESS						
298-772-705.000	FITNESS SALARIES	138,134	163,270	193,000	173,082	190,000
298-772-712.000	FICA EXPENSE - PAYROLL TAX	10,567	12,729	14,765	13,470	14,535
298-772-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	328	3,417	3,700	3,234	3,700
298-772-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	0	1,114	1,200	1,089	1,250
298-772-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	2,278	4,385	4,500	4,355	5,000
298-772-716.000	WORKERS COMPENSATION INSURANCE	3,275	1,624	3,000	2,604	3,700
298-772-744.200	SILVER SNEAKERS EXPENSES	960	887	1,000	701	1,000
298-772-744.500	FITNESS CENTER EXPENSES	1,092	1,384	1,200	1,596	2,000
298-772-768.000	STAFF UNIFORMS	0	150	500	126	500
298-772-870.000	MILEAGE - FITNESS	0	0	200	0	150
298-772-895.000	ADVERTISING EXPENSE - FITNESS	0	180	500	248	400
298-772-895.300	MEMBERSHIP PROMOTIONS	92	122	700	208	400
298-772-932.200	FITNESS EQUIPMENT MAINTENANCE	8,134	2,933	15,000	11,622	15,000
298-772-932.300	TANNING EQUIPMENT MAINTENANCE	1,746	189	2,000	0	2,000
298-772-935.400	STEAM ROOM REPAIR-CONTRACTED	49	87	38,000	0	17,000
298-772-961.000	TRAINING/CONFERENCES	149	178	500	0	500
298-772-963.765	SMALL FITNESS EQUIPMENT	3,268	6,356	9,000	3,414	9,000
298-772-976.510	CAPITAL FITNESS EQUIPMENT	19,774	32,814	65,000	45,288	50,000
298-772-976.520	WIFC AEROBICS ROOM FLOORING REPLACEMENT	0	25,990	0	0	0
TOTAL FITNESS		189,846	257,809	353,765	261,037	316,135
Dept 773 - RECREATION PROGRAMS						
298-773-705.000	SALARIES	51,719	57,035	58,000	54,340	61,500
298-773-705.350	SALARIES - SOFTBALL UMPIRES	5,506	5,962	6,500	4,563	6,500
298-773-705.360	SALARIES - SOCCER OFFICIALS	6,876	6,996	7,500	6,760	7,500
298-773-712.000	FICA EXPENSE - PAYROLL TAX	4,904	5,355	5,508	5,023	5,776
298-773-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	332	296	400	238	400
298-773-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	2,808	3,083	3,200	2,985	3,400
298-773-716.000	WORKERS COMPENSATION INSURANCE	612	264	700	268	500
298-773-758.100	YOUTH SOCCER	5,821	5,578	6,500	5,509	6,500
298-773-758.200	ADULT/YOUTH SOFTBALL	1,233	1,987	2,000	1,572	2,800
298-773-758.330	KICKBALL EXPENDITURES	0	386	0	27	0
298-773-870.000	TRAVEL & MILEAGE	319	309	500	221	500
298-773-956.150	COMPUTER SOFTWARE MAINT FEE	2,500	2,500	6,000	2,500	3,000
298-773-960.000	MISCELLANEOUS EXPENDITURES	96	177	5,000	53	5,000
298-773-961.000	TRAINING/CONFERENCES	0	380	500	1,848	1,000
298-773-961.100	MEMBERSHIPS & DUES	338	387	500	388	500
TOTAL RECREATION PROGRAMS		83,064	90,695	102,808	86,295	104,876

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
MAINTENANCE						
298-780-780.000	BUILDING MAINT SUPPLIES	12,702	17,322	15,000	13,777	16,000
298-780-822.000	CLEANING SERVICES - CONTRACTED	30,957	34,439	45,000	35,760	47,500
298-780-920.100	ELECTRIC	187,411	194,429	210,000	169,104	210,000
298-780-920.200	NATURAL GAS	53,890	42,193	60,000	50,491	60,000
298-780-920.300	WATER & SEWER	13,751	15,832	15,000	15,546	18,000
298-780-920.400	WASTE SERVICES	5,851	6,154	6,700	5,935	7,000
298-780-920.500	INTERNET/CABLEVISION/MUSIC	9,199	10,497	11,000	10,724	11,500
298-780-932.000	BUILDING MAINTENANCE	16,303	10,529	16,000	6,065	16,000
298-780-932.100	EQUIPMENT MAINTENANCE	136	255	2,000	0	2,000
298-780-932.500	TRANE MAINT SERVICE AGREEMENT	51,660	53,210	55,000	45,560	61,000
298-780-935.100	BUILDING REPAIRS - CONTRACTED	13,435	8,018	25,000	13,786	25,000
298-780-935.200	EQUIPMENT REPAIRS - CONTRACTED	1,146	300	8,000	1,103	41,000
TOTAL MAINTENANCE		396,441	393,178	468,700	367,851	515,000
Dept 774 - PRO SHOP						
298-774-705.000	PRO SHOP SALARIES	6,318	6,177	7,000	5,767	7,000
298-774-712.000	PRO SHOP PAYROLL TAX (FICA)	483	473	536	441	536
298-774-716.000	WORKERS COMPENSATION INSURANCE	81	40	100	36	100
298-774-760.000	PRO SHOP EXPENSES	751	600	1,000	0	1,000
TOTAL PRO SHOP		7,633	7,290	8,636	6,244	8,636
Dept 775 - CONCESSIONS						
298-775-705.000	CONCESSION SALARIES	14,932	16,512	18,000	14,326	18,000
298-775-712.000	CONCESSIONS PAYROLL TAX (FICA)	1,142	1,263	1,377	1,096	1,377
298-775-716.000	WORKERS COMPENSATION INSURANCE	81	40	100	36	100
298-775-754.000	FOOD SERVICE SUPPLIES	2,134	1,377	2,500	1,922	2,500
298-775-935.300	CONCESSION EQUIP REPAIR-CONTRC	0	715	1,000	0	17,800
298-775-955.500	LICENSE FEES	270	270	450	330	450
298-775-976.540	WIFC CONCESSION EQUIPMENT REPLACEMENT	0	4,102	6,000	0	6,000
TOTAL CONCESSIONS		18,559	24,279	29,427	17,710	46,227

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 780 - ADMINISTRATION						
298-780-705.000	SALARIES	224,217	226,028	255,000	235,105	266,500
298-780-712.000	FICA EXPENSE - PAYROLL TAX	17,003	17,216	19,508	17,986	20,387
298-780-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	15,173	15,849	19,000	16,689	22,000
298-780-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	1,032	1,085	1,200	1,428	2,900
298-780-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	13,703	13,252	14,500	14,942	16,300
298-780-716.000	WORKERS COMPENSATION INSURANCE	737	366	800	320	700
298-780-727.000	OFFICE SUPPLIES	2,590	1,860	2,500	2,474	2,500
298-780-730.000	POSTAGE	215	322	400	103	400
298-780-768.000	STAFF UNIFORMS	420	370	500	80	500
298-780-809.000	MERCHANT SERVICE FEES	18,890	20,833	27,000	21,289	28,000
298-780-811.100	OFFICE EQUIP SERVICE AGREEMENT	1,572	1,712	1,900	1,813	2,200
298-780-870.000	MILEAGE	0	0	250	0	200
298-780-895.100	ADVERTISING/PROMOTIONS	1,599	2,860	5,000	874	4,000
298-780-955.500	LICENSE FEES	814	856	1,500	881	1,500
298-780-956.150	COMPUTER SOFTWARE MAINT FEE	12,829	14,087	15,500	12,477	15,500
298-780-960.000	MISCELLANEOUS EXPENDITURES	165	106	1,000	16	500
298-780-960.500	CITY EXPENSE ALLOCATION	30,000	30,000	33,000	30,250	36,000
298-780-961.000	TRAINING/CONFERENCES	0	0	500	0	500
298-780-961.100	MEMBERSHIPS & DUES	255	345	500	255	500
298-780-974.500	CAPITAL EQUIP NEW & REPL	26,461	7,653	46,000	3,700	45,000
TOTAL ADMINISTRATION		367,675	354,800	445,558	360,682	466,087
TOTAL EXPENDITURES		1,349,986	1,506,470	2,052,488	1,630,979	1,946,665
	REVENUES LESS EXPENDITURES	(62,830)	(119,291)	(300,000)	(252,101)	(300,000)
OTHER FINANCING SOURCES						
298-000-699.000	OPERATING TRANSFER IN (FOR OPERATIONS)	300,000	300,000	300,000	300,000	300,000
298-000-699.000	OPERATING TRANSFER IN (FOR CAPT IMPROVMT SET ASIDE)	see below	see below	see below	see below	see below
TOTAL OTHER FINANCING SOURCES		300,000	300,000	300,000	300,000	300,000
	NET INCOME (LOSS) - FROM OPERATIONS	237,170	180,709	0	47,899	0
WIFC CAPITAL IMPROVEMENT SET-ASIDE RELATED						
298-000-665.361	INTEREST ON INVESTMENTS	5,051	11,726	5,000	12,442	7,000
298-000-699.000	OPERATING TRANSFER IN (FOR CAPT IMPROVMT SET ASIDE)	50,000	50,000	50,000	50,000	50,000
298-780-974.500	CAPITAL EQUIP NEW & REPL	0	0	(125,000)	(44,900)	(255,000)
WIFC CAPITAL IMPROVEMENT SET-ASIDE - CASH BALANCES						
298-000-002.360	CASH-WIFC CAPITAL IMPROVEMENT RESERVE (SET ASIDE)	268,510	330,235		347,777	69,735

CITY OF WALKER
2025/2026 BUDGET
Walker Resolution #25-765 Dated June 9, 2025

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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
LIBRARY BLDG DEBT RETIREMENT FUND FUND 371						
REVENUES						
371-000-665.000	INTEREST ON INVESTMENTS	0	0	0	0	19,000
371-000-684.900	TRANSFER FROM FUND EQUITY	0	0	0	0	(9,500)
371-000-699.101	TRANSFER IN - FROM GENERAL FUND	0	0	0	0	1,450,000
TOTAL REVENUES		0	0	0	0	1,459,500
EXPENDITURES						
Dept 910 - DEBT SERVICE						
371-910-991.280	PRINCIPAL - 2025 LIBRARY BOND	0	0	0	0	525,000
371-910-994.280	INTEREST - 2025 LIBRARY BOND	0	0	0	0	934,500
TOTAL DEBT SERVICE		0	0	0	0	(1,459,500)
TOTAL EXPENDITURES		0	0	0	0	(1,459,500)
TOTAL REVENUES		0	0	0	0	1,459,500
TOTAL EXPENDITURES		0	0	0	0	(1,459,500)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 371		0	0	0	0	0

BROWNFIELD
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FUND 454

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
REVENUES						
454-000-404.000	PROPERTY TAX COLLECTIONS	0	0	0	0	0
454-000-665.000	INTEREST ON INVESTMENTS	293	961	0	761	0
454-000-684.900	TRANSFER FROM FUND EQUITY	0	0	0	0	0
TOTAL REVENUES		293	961	0	761	0
EXPENDITURES						
454-272-965.900	PROP TAX COLLECT PAID TO DEVELOPER	0	0	0	0	0
454-272-965.901	PROP TAX COLLECT PAID TO STATE	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
TOTAL REVENUES		293	961	0	761	0
TOTAL EXPENDITURES		0	0	0	0	0
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 454		293	961	0	761	0

LIBRARY BUILDING CONSTRUCTION FUND FUND 471

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
REVENUES						
471-000-665.000	INTEREST ON INVESTMENTS	0	0	12,000	7,512	25,000
471-000-665.170	INTEREST ON INVESTMENTS-LIBRARY BOND PROCEEDS	0	0	270,000	188,871	400,000
471-000-674.100	PRIVATE CONTRIBUTIONS/DONATIONS	0	0	0	0	4,700,000
471-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(14,884,900)	0	14,875,000
471-000-696.471	LIBRARY BOND PROCEEDS	0	0	19,876,000	19,876,059	0
471-000-699.101	TRANSFER IN - FROM GENERAL FUND	0	0	1,000,000	1,000,000	0
TOTAL REVENUES		0	0	6,273,100	21,072,442	20,000,000
EXPENDITURES						
Dept 901 - CAPITAL OUTLAY						
471-901-824.200	LIBRARY BUILDING PROJECT-DESIGN	0	0	90,000	8,799	0
471-901-989.100	LIBRARY BUILDING PROJECT-CONSTRUCTION COSTS	0	0	5,000,000	939,730	20,000,000
471-901-993.700	BOND ISSUANCE COSTS	0	0	121,000	120,105	0
TOTAL CAPITAL OUTLAY		0	0	(5,211,000)	(1,068,634)	(20,000,000)
Dept 970 - TRANSFERS OUT						
471-970-995.101	TRANSFER OUT TO GENERAL FUND	0	0	1,062,100	1,062,039	0
TOTAL TRANSFERS OUT		0	0	(1,062,100)	(1,062,039)	0
TOTAL EXPENDITURES		0	0	(6,273,100)	(2,130,673)	(20,000,000)
TOTAL REVENUES		0	0	6,273,100	21,072,442	20,000,000
TOTAL EXPENDITURES		0	0	(6,273,100)	(2,130,673)	(20,000,000)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 471		0	0	0	18,941,769	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
CAPITAL EQUIPMENT REPLACEMENT FUND Fund 661						
REVENUES						
EQUIPMENT RENTAL FEES						
661-000-667.600	EQUIPMENT RENTAL - DPW	619,750	617,271	636,800	575,483	636,800
661-000-667.601	EQUIPMENT RENTAL - POLICE	550,000	600,000	625,000	572,917	625,000
661-000-667.602	EQUIPMENT RENTAL - FIRE	825,000	450,000	475,000	435,417	475,000
661-000-667.603	EQUIPMENT RENTAL - PARKS & REC	147,000	147,000	152,000	139,333	152,000
661-000-667.604	EQUIPMENT RENTAL - GENERAL GOV'T	67,500	67,500	67,500	61,875	67,500
661-000-667.610	EQUIPMENT RENTAL- MISC	1,527	874	1,000	759	1,000
TOTAL EQUIPMENT RENTAL FEES		2,210,777	1,882,645	1,957,300	1,785,784	1,957,300
INTEREST EARNINGS						
661-000-665.000	INTEREST ON INVESTMENTS	8,228	42,597	15,000	71,586	70,000
TOTAL INTEREST EARNINGS		8,228	42,597	15,000	71,586	70,000
OTHER REVENUES						
661-000-680.000	GAIN ON SALE OF EQUIPMENT	157,818	39,017	75,500	145,705	150,000
661-000-684.661	INSURANCE PROCEEDS-VEHICLE REPLACEMENT	0	115,524	0	23,043	0
661-000-684.662	INSURANCE PROCEEDS-VEHICLE REPAIRS	15,502	12,476	0	21,831	0
661-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(501,006)	0	1,072,941
661-000-699.101	TRANSFER IN - FROM GENERAL FUND	500,000	1,300,000	2,163,000	1,663,000	800,000
TOTAL OTHER REVENUES		673,320	1,467,017	1,737,494	1,853,579	2,022,941
TOTAL REVENUES		2,892,325	3,392,259	3,709,794	3,710,949	4,050,241
EXPENDITURES						
Dept 580 - EQUIPMENT REPLACEMENT						
661-580-980.100	CAPITAL EQUIP REPLACE - DPW	0	0	1,142,000	867,020	1,172,000
661-580-980.200	CAPITAL EQUIP REPLACE - POLICE	0	0	317,000	161,161	355,000
661-580-980.300	CAPITAL EQUIP REPLACE - FIRE	0	0	100,000	166,143	195,000
TOTAL EQUIPMENT REPLACEMENT		0	0	(1,559,000)	(1,194,324)	(1,722,000)
Dept 582 - VEHICLE DEPRECIATION						
661-582-968.100	DEPRECIATION EXPENSE - DPW	412,272	449,507	450,000	0	475,000
661-582-968.200	DEPRECIATION EXPENSE - POLICE	188,391	271,438	200,000	0	300,000
661-582-968.300	DEPRECIATION EXPENSE - FIRE	230,061	196,030	250,000	0	300,000
TOTAL VEHICLE DEPRECIATION		(830,724)	(916,975)	(900,000)	0	(1,075,000)
Dept 585 - VEHICLE MAINTENANCE						
661-585-937.100	VEHICLE MAINTENANCE - DPW	114,443	104,601	115,000	98,813	120,000
661-585-937.200	VEHICLE MAINTENANCE - POLICE	80,221	84,603	55,000	62,530	90,000
661-585.937.300	VEHICLE MAINTENANCE - FIRE	92,193	119,231	140,000	68,134	125,000
TOTAL VEHICLE MAINTENANCE		(286,857)	(308,435)	(310,000)	(229,477)	(335,000)

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
Dept 590 - ROUTINE EXPENSES						
661-590-704.000	DIRECTOR OF PUBLIC WORKS CAP EQUI SALARY	21,333	33,772	35,500	25,498	29,000
661-590-705.000	SALARIES & WAGES	185,403	199,779	260,000	219,454	263,500
661-590-710.000	OVERTIME WAGES	8,819	8,137	9,000	7,794	10,000
661-590-712.000	FICA EXPENSE - PAYROLL TAX	15,514	17,794	23,294	19,219	23,141
661-590-713.000	EMPLOYEE INSURANCE-HEALTH/DENTAL/LIFE/DISABILITY	60,472	64,305	96,000	74,573	93,000
661-590-713.100	RETIREMENT HEALTH SAVINGS CONTRIBUTION	2,499	4,131	5,500	4,238	5,800
661-590-714.000	PENSION EXP-401A DEFINED CONTRIBUTION	17,905	18,625	24,500	17,491	24,500
661-590-716.000	WORKERS COMPENSATION INSURANCE	6,631	2,413	6,000	2,856	5,000
661-590-768.400	UNIFORMS DPW	15,820	17,903	21,000	15,949	25,000
661-590-771.000	SAFETY EQUIPMENT	10,134	8,498	10,000	3,776	12,000
661-590-785.000	GAS & OIL	266,094	218,315	290,000	181,816	290,000
661-590-788.000	DPW GARAGE SUPPLIES	27,078	18,015	35,000	33,082	35,000
661-590-803.800	MML DRUG/ALCOHOL TESTING	3,237	3,763	4,000	3,981	5,000
661-590-851.000	RADIO MAINTENANCE	0	0	2,000	157	6,000
661-590-920.000	UTILITIES	673	627	1,000	693	1,300
661-590-933.000	EQUIPMENT MAINTENANCE	3,487	6,186	4,500	4,171	4,500
661-590-937.400	VEHICLE WASHING	3,723	3,807	4,500	3,285	4,500
661-590-937.600	WRECKER SERVICE	1,763	3,000	3,000	1,839	5,000
661-590-941.000	EQUIPMENT RENTAL FROM OUTSIDE VENDOR	34,373	34,693	20,000	3,178	15,000
661-590-956.150	COMPUTER SOFTWARE MAINT FEE	0	4,801	11,000	3,276	11,000
661-590-961.000	TRAINING/CONFERENCES	15,371	22,883	30,000	20,469	30,000
661-590-963.661	NEW EQUIPMENT GARAGE	12,037	12,416	45,000	18,163	20,000
661-590-994.410	INTEREST EXPENSE - E/ONE AERIAL TRUCK	8,496	0	0	0	0
TOTAL ROUTINE EXPENSES		(720,862)	(703,863)	(940,794)	(664,958)	(918,241)
TOTAL EXPENDITURES		(1,838,443)	(1,929,273)	(3,709,794)	(2,088,759)	(4,050,241)
TOTAL REVENUES		2,892,325	3,392,259	3,709,794	3,710,949	4,050,241
TOTAL EXPENDITURES		(1,838,443)	(1,929,273)	(3,709,794)	(2,088,759)	(4,050,241)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 661		1,053,882	1,462,986	0	1,622,190	0

GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
REVOLVING FUND FUND 810						
REVENUES						
810-000-474.000	INTEREST ON SAD ROLLS	0	0	0	1	0
810-000-665.000	INTEREST ON INVESTMENTS	536	1,000	600	2,928	500
810-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(600)	0	(500)
TOTAL REVENUES		536	1,000	0	2,929	0
EXPENDITURES						
810-000-805.200	WATERMAIN LOOPING-GR SYSTEM REIMB	80,755	38,117	2,000,000	935,941	750,000
810-000-805.667	REIMB FROM CITY OF GR-WATERMAIN LOOPING	(80,755)	(30,623)	(2,000,000)	(914,808)	(750,000)
TOTAL EXPENDITURES		0	(7,494)	0	(21,133)	0
TOTAL REVENUES		536	1,000	0	2,929	0
TOTAL EXPENDITURES		0	(7,494)	0	(21,133)	0
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 810		536	(6,494)	0	(18,204)	0

CITY OF WALKER
2025/2026 BUDGET
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GL NUMBER	DESCRIPTION	2022-2023 ACTIVITY	2023-2024 ACTIVITY	2024-2025 BUDGET AMENDED BUDGET	2024-2025 ACTIVITY THRU 05/23/2025	2025-2026 BUDGET FINAL ADOPTED
2009 SAD DEBT FUND 854	River Bend Area Water					
REVENUES						
854-000-454.000	CURRENT REVENUE-SAD PRINCIPAL	10,284	1,552	0	0	0
854-000-474.000	INTEREST ON SAD ROLLS	624	263	0	0	0
854-000-665.000	INTEREST ON INVESTMENTS	241	610	700	503	77
854-000-684.900	TRANSFER FROM FUND EQUITY	0	0	(700)	0	15,523
854-000-699.000	OPERATING TRANSFER IN	26,000	0	0	0	0
TOTAL REVENUES		37,149	2,425	0	503	15,600
EXPENDITURES						
854-000-730.000	POSTAGE	4	0	0	0	0
854-000-809.100	BANK FEES	0	0	0	0	0
854-000-826.000	LEGAL FEES	0	0	0	0	4,000
854-000-991.240	PRINCIPAL - 2009 SAD BOND RIVERBEND	45,000	0	0	0	0
854-000-994.240	INTEREST - 2009 SAD BOND RIVERBEND	945	0	0	0	0
854-970-995-101	TRANSFER OUT TO GENERAL FUND	0	0	0	0	11,600
TOTAL EXPENDITURES		(45,949)	0	0	0	(15,600)
TOTAL REVENUES		37,149	2,425	0	503	15,600
TOTAL EXPENDITURES		(45,949)	0	0	0	(15,600)
NET REVENUES OVER/(UNDER) EXPENDITURES - FUND 854		(8,800)	2,425	0	503	0