



CITY COUNCIL WORKSESSION AGENDA

Monday, September 14, 2026
4:30 PM

\CALL TO ORDER: Pursuant to due notice and call thereof, a Worksession meeting of the Grand Rapids City Council will be held on Monday, September 14, 2026 at 4:30 PM in the City Hall Council Chambers, 420 North Pokegama Avenue, Grand Rapids, Minnesota.

ROLL CALL:

BUSINESS:

1. 2027 Proposed Budget Review

REVIEW OF REGULAR AGENDA:

ADJOURN:

Attest: Kimberly Gibeau, City Clerk



MEMORANDUM

Date: September 11, 2026

To: Mayor Connelly and City Council

CC: Department Heads

From: Tom Pagel, City Administrator

Re: 2027 and 2028 Preliminary Budgets

At the budget work session on July 20th, the council review all departments and expenditures that rely on property levy to operate. At the end of the meeting, the council directed me to finalize a 2027 preliminary budget that would increase over the 2026 budget between 3% and 5%. The council also directed me to prepare a preliminary budget for 2028.

To achieve the council goals, there have been eight full-time positions eliminated and three other full-time positions reduced to part-time. With these positional cuts along with non-employment reductions, the council has reduced the overall budget by \$1.6 million the past two years. These cuts have resulted in proposed levy increases of 2.64% increase in levy for 2027 and a 4.44% for 2028. These proposed increases in the levy are below the cost of annual inflation and the average of 7.7% for all cities in Minnesota. See page 3 for preliminary levies and tax rates.

To better understand the figures in the budget above the Recap Spreadsheet is included with this memorandum on the following page. You will notice that Charges for Service drops significantly from 2026 to 2027. This is because Hospital Security has been eliminated from the revenues as well as the Police Department expenses. Other Financing Sources also drops by \$70k. This was a one-time Public Safety funding from the State that has now been used up. Overall Non-Tax Revenues continue to stay flat requiring difficult cuts to budgets or increases to property tax. Increasing non-tax revenues is the primary reason the City is building a municipal dispensary.

Highlights to point out in the various departments are:

PRELIMINARY LEVY & TAX RATE
CITY OF GRAND RAPIDS
PREVIOUSLY CERTIFIED LEVIES AND 2027/28 PROPOSED LEVY

Item 1.

	2022 Levy Payable 2023	2023 Levy Payable 2024	2024 Levy Payable 2025	2025 Levy Payable 2026	2026 Levy Payable 2027	2027 Levy Payable 2028
General Fund	5,828,363	5,805,969	6,395,780	7,238,135	7,319,446	7,790,781
Library Fund	759,331	825,128	830,187	514,927	530,598	564,412
Cemetery	226,157	238,199	252,892	257,739	247,734	263,011
GREDA Levy	80,000	100,000	125,000	125,000	125,000	125,000
Levy Internal Loan-Equip Purchases	224,000	224,000	225,000	-	-	-
Abatement Levies-Yanmar	20,000	25,000	25,000	25,000	25,000	25,000
Special Levies	-	-	-	-	-	-
Total Levy Required for Operations	7,137,851	7,218,296	7,853,859	8,160,801	8,247,778	8,768,204
 Bonded Indebtedness	 2,082,657	 1,965,076	 1,803,306	 1,717,513	 1,769,319	 1,693,511
GROSS LEVY	9,220,508	9,183,372	9,657,165	9,878,314	10,017,096	10,461,715
Less:						
Fund Balance Contribution or Cuts	(499,662)	-	-	(118,566)	-	-
CERTIFIED LEVY	8,720,846	9,183,372	9,657,165	9,759,748	10,017,096	10,461,715
		5.30%	5.16%	1.06%	2.64%	4.44%

2027 ESTIMATED TAX CAPACITY AND PROPOSED LEVY

TAX CAPACITY	\$15,611,288	CERTIFIED LEVY	10,017,096
Less:		Less:	
Abatement Levy	-	Fiscal disparities distribution levy	(800,660) Adjusted for Library s
TIF Captured tax increment	(905,802)		
Fiscal Disparities contribution	(1,811,386)		
Taxable tax capacity*	\$12,894,100	Net amount levied to property owners	9,216,436

2015 - 2026 TAXABLE TAX CAPACITY, CERTIFIED LEVY and CITY TAX RATE
and 2027 ESTIMATED TAXABLE TAX CAPACITY
and 2027 ESTIMATED LEVY and CITY TAX RATE

TAX YEAR PAYABLE	TAXABLE TAX CAPACITY	NET CERTIFIED LEVY	CITY TAX RATE	CEMETERY TAX RATE	TOTAL TAX RATE
2015	8,067,867	6,393,379	77.206	2.039	79.245
2016	8,140,678	6,450,063	76.794	2.438	79.232
2017	8,171,794	6,717,854	79.890	2.318	82.208
2018	8,142,204	6,716,767	80.054	2.439	82.493
2019	8,329,612	6,937,752	80.847	2.443	83.290
2020	8,475,628	7,073,543	81.094	2.363	83.457
2021	8,851,302	7,386,756	81.050	2.404	83.454
2022	9,421,233	7,777,491	80.234	2.318	82.553
2023	11,129,938	7,975,967	69.630	2.032	71.662
2024	11,783,879	8,623,501	71.159	2.021	73.180
2025	12,270,006	8,912,466	71.617	1.019	72.636
2026	12,956,417	8,912,466	66.799	1.989	68.788
2027	12,894,100	9,216,436	69.557	1.921	71.478

2026 to 2027 Increases

	Yearly	Monthly
Inc./\$100k	\$27	\$2
Median \$226.3k	\$61	\$5
Mean \$243.3k	\$65	\$5

2027 Estimated Total City Tax

	Yearly	Monthly
Inc./\$100k	\$715	\$60
Median \$226.3k	\$1,618	\$135
Mean \$243.3k	\$1,739	\$145

RECAP SHEET CITY OF GRAND RAPIDS

2027 RECAP OF REVENUES, EXPENDITURES AND LEVY REQUIREMENTS

NON TAX REVENUES:

Payment in Lieu of Taxes (PILOT)
Licenses and Permits
Local Government Aid (LGA)
Intergovernmental Revenues
Charges for Services
Fines and Forfeitures
Interest Income
Miscellaneous
Other Financing Sources
Transfers In
Total non-tax revenues

EXPENDITURES:

Administration
Building Safety Division
Community Development
Council/Boards
Engineering (Included with PW)
Finance
Fire
Fleet Maintenance
Information Technology
Police
Public Works
Recreation
City Wide
Special Projects-Council
Special Projects-Non-Budgeted
Total Department Expenditures

Transfers Out:

Transfer to Capital Equipment
Vehicle Lease
Transfer to Itasca Historical Soc
Transfer to Debt Service
Transfer to Airport
Transfer to DACF
Transfer to Central School
Transfers-Other
Active Living Contribution
Fund Balance Payback
Vehicle Fleet Maintenance
Total Expenditures and Other Uses

Net Levy Required for General Fund

Net Levy for Library

Net Levy for Cemetery

GREDA Levy Request

Abatement Levy

Capital Equipmt Loan

Total Levy Required for Operations

2027		Increase/ (Decrease)		Percent	2028		Increase/ (Decrease)		Percent
Proposed		over 2026		Increase	Proposed		over 2027		Increase
\$	938,000	\$	-	0.00%	\$	938,000	\$	938,000	0.00%
\$	461,025	\$	1,250	0.27%	\$	461,025	\$	461,025	0.00%
\$	2,238,924	\$	-	0.00%	\$	2,238,924	\$	2,238,924	0.00%
\$	883,852	\$	158,912	21.92%	\$	891,484	\$	891,484	0.86%
\$	919,560	\$	(529,669)	-36.55%	\$	958,546	\$	958,546	4.24%
\$	62,500	\$	3,500	5.93%	\$	68,000	\$	68,000	8.80%
\$	50,000	\$	14,000	38.89%	\$	50,000	\$	50,000	0.00%
\$	40,500	\$	13,000	47.27%	\$	41,000	\$	41,000	1.23%
\$	-	\$	(70,000)	-100.00%	\$	-	\$	-	
\$	5,594,361	\$	(409,007)	-6.81%	\$	5,646,979	\$	5,646,979	0.94%
\$	777,152	\$	29,009	3.88%	\$	808,752	\$	808,752	4.07%
\$	130,805	\$	(182,393)	-58.24%	\$	130,805	\$	130,805	0.00%
\$	781,856	\$	47,351	6.45%	\$	808,666	\$	808,666	3.43%
\$	122,840	\$	(919)	-0.74%	\$	124,965	\$	124,965	1.73%
\$	-	\$	-		\$	-	\$	-	
\$	687,927	\$	43,229	6.71%	\$	719,467	\$	719,467	4.58%
\$	1,038,049	\$	178,464	20.76%	\$	1,170,417	\$	1,170,417	12.75%
\$	307,968	\$	9,614	3.22%	\$	319,663	\$	319,663	3.80%
\$	380,364	\$	12,181	3.31%	\$	396,852	\$	396,852	4.33%
\$	4,333,674	\$	(471,567)	-9.81%	\$	4,531,566	\$	4,531,566	4.57%
\$	2,890,242	\$	391,880	15.69%	\$	2,913,545	\$	2,913,545	0.81%
\$	396,899	\$	41,150	11.57%	\$	411,291	\$	411,291	3.63%
\$	296,306	\$	(143,942)	-32.70%	\$	311,121	\$	311,121	5.00%
\$	-	\$	-		\$	-	\$	-	
\$	-	\$	-		\$	-	\$	-	
\$	12,144,082	\$	(45,942)	-0.38%	\$	12,647,110	\$	12,647,110	4.14%
\$	-	\$	-		\$	-	\$	-	
\$	-	\$	-		\$	-	\$	-	
\$	150,000	\$	118,000	368.75%	\$	165,500	\$	165,500	10.33%
\$	-	\$	(399,467)	-100.00%	\$	-	\$	-	
\$	11,300	\$	-	0.00%	\$	11,300	\$	11,300	0.00%
\$	350,000	\$	-	0.00%	\$	350,000	\$	350,000	0.00%
\$	30,000	\$	10,000	50.00%	\$	30,000	\$	30,000	0.00%
\$	27,525	\$	(27,937)	-50.37%	\$	27,950	\$	27,950	1.54%
\$	78,400	\$	12,650	19.24%	\$	78,400	\$	78,400	0.00%
\$	-	\$	-		\$	-	\$	-	
\$	35,000	\$	5,000	16.67%	\$	40,000	\$	40,000	14.29%
\$	87,500	\$	-	0.00%	\$	87,500	\$	87,500	0.00%
\$	-	\$	-		\$	-	\$	-	
\$	12,913,807	\$	(327,696)	-2.47%	\$	13,437,760	\$	13,437,760	4.06%
\$	-	\$	-		\$	-	\$	-	
\$	7,319,446	\$	81,311	1.12%	\$	7,790,781	\$	7,790,781	6.44%
\$	-	\$	-		\$	-	\$	-	
\$	530,598	\$	15,671	3.04%	\$	564,412	\$	564,412	6.37%
\$	247,734	\$	(10,005)	-3.88%	\$	263,011	\$	263,011	6.17%
\$	125,000	\$	-	0.00%	\$	125,000	\$	125,000	0.00%
\$	25,000	\$	-	0.00%	\$	25,000	\$	25,000	0.00%
\$	-	\$	-		\$	-	\$	-	
\$	8,247,778	\$	86,977	1.07%	\$	8,768,204	\$	8,768,204	6.31%

	2025 Lewy Payable 2026 Amount	2026Lewy Payable 2027 Amount	2027 Lewy Payable 2028 Amount	2028 Lewy Payable 2029 Amount	2029 Lewy Payable 2030 Amount	2030 Lewy Payable 2031 Amount	2031 Lewy Payable 2032 Amount	2032 Lewy Payable 2033 Amount
Levies for Infrastructure:								
2009 Improvement Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
2010 Improvement Bonds	-	-	-	-	-	-	-	-
Adjustment for Debt Study	(120,000)	(75,000)	(25,000)	-	-	-	-	-
2011 Improvement Bonds	60,309	-	-	-	-	-	-	-
2012 Improvement Bonds	124,165	123,784	-	-	-	-	-	-
2013 Improvement Bonds	104,522	109,864	113,854	-	-	-	-	-
2014 Improvement Bonds	163,345	164,363	165,077	165,476	-	-	-	-
2016 Improvement Bonds	150,184	152,284	149,029	151,024	152,914	149,102	-	-
2017 Improvement Bonds	167,670	168,352	168,641	168,765	168,555	168,001	167,093	-
2017 Refunding Imp Bonds	-	-	-	-	-	-	-	-
2018 Impr & CIP Bonds	140,690	142,677	144,507	140,929	137,351	144,089	139,999	146,213
2019 GO/Abatement Bonds	85,114	137,057	133,591	136,532	134,116	136,952	134,305	131,660
2020 GO St Reconst Bonds	163,331	165,720	168,005	164,935	167,115	165,283	168,534	166,293
2021 AbtmnVGO	102,939	100,918	98,897	102,126	99,960	98,385	102,060	100,380
2021 Fire Hall GO Bonds	304,579	203,909	203,096	302,138	306,285	306,705	307,020	307,230
2023A St Reconstruction	215,670	114,883	113,832	117,770	115,933	119,082	116,458	218,820
2024B Eapt Certificates	62,108	64,995	62,370	59,745	62,370	60,060	-	-
2025A St Reconstruction	311,220	313,845	315,945	312,270	313,583	314,370	314,633	314,370
Franchise Fee buy down	(118,333)	(118,333)	(118,333)	(118,333)	(118,333)	(118,333)	(118,333)	(118,333)
Total Levies-Infrastructure	\$ 1,917,513	\$ 1,769,319	\$ 1,693,511	\$ 1,703,376	\$ 1,539,849	\$ 1,543,696	\$ 1,331,769	\$ 1,266,633
Lewy (Increase)/Decrease		\$ (148,195)	\$ (75,808)	\$ 9,866	\$ (163,527)	\$ 3,847	\$ (211,927)	\$ (65,136)

2027 thru 2031
Capital Improvement Plan
 City of Grand Rapids, MN
Projects By Funding Source

CITY OF
GRAND RAPIDS
 IT'S IN MINNESOTA'S NATURE

Source	Project #	Priority	2027	2028	2029	2030	2031	Total
CIP Fund								
Airport Zoning Update	2025/AP-1	1			10,000			10,000
Cemetery Plat	2025/PW-3	1	15,000					15,000
City Hall 3rd Floor Carpet	2022/CH-3			25,500				25,500
City Phone System Replacement	2026/IT-2	1		140,000				140,000
Council Chambers Carpet Replacement	2026/CH-1	1	15,000					15,000
Dasher Board Replacement	CIV-001	1	25,000					25,000
Grussendorf Park Improvements	PR	1			50,000			50,000
Vehicle Outfitting	POL-001	1	25,000					25,000
Vehicle Outfitting	PW 2027-007	1	70,000					70,000
CIP Fund Total			150,000	165,500	60,000	0	0	375,500
GRAND TOTAL			150,000	165,500	60,000	0	0	375,500

010 Administration

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head [*] Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	446,151	454,412	231,173	666,348	714,752	746,352
101020 - Salary-Fulltime/Overtime	7,725	3,588	584	-	-	-
101030 - Salary-Parttime	-	9,064	-	-	-	-
101055 - Election Judges	22,678	13,531	-	-	-	-
101210 - Pera	33,925	34,283	17,471	-	-	-
101220 - Fica	27,718	28,155	14,034	-	-	-
101250 - Medicare	6,483	6,585	3,282	-	-	-
101310 - Health Insurance	75,708	88,371	43,735	-	-	-
101330 - Life Insurance	830	1,288	592	-	-	-
101420 - Unemployment	-	-	2,050	-	-	-
101510 - Workers Compensation	2,340	3,252	1,268	2,500	3,500	3,500
PAYROLL	623,557	642,528	314,189	668,848	718,252	749,852
202010 - Office Supplies	107	1,041	62	1,200	1,200	1,200
202020 - Copy Supplies	(1)	-	-	150	150	150
202090 - Inventorial Supplies	-	-	-	500	500	500
SUPPLIES	106	1,041	62	1,850	1,850	1,850
403000 - Professional Services	33,657	8,975	13,500	35,000	35,000	35,000
403025 - Elections	2,883	1,775	-	20,000	-	-
403040 - Legal	32,219	7,512	4,892	5,000	10,000	10,000
403047 - Legal-Personnel Negotiations	-	2,678	-	2,000	-	-
403090 - Janitorial Services	-	-	-	2,995	-	-
403220 - Postage/Freight	288	82	(2)	500	500	500
403230 - Seminars/Meetings/Schools	4,698	2,927	609	3,000	3,000	3,000
403255 - Staff Training	2,020	2,120	2,227	2,500	2,500	2,500
403510 - Publishing & Advertising	1,442	-	270	1,500	1,500	1,500
403610 - General Insurance	2,047	1,692	690	2,200	2,300	2,300
404000 - Maintenance Contracts	1,124	-	1,164	1,250	1,250	1,250
404330 - Dues & Subscriptions	980	665	195	1,500	1,000	1,000
OTHER CHARGES & SERVICES	81,358	28,424	23,544	77,445	57,050	57,050
EXPENDITURE ACCOUNTS	705,021	671,993	337,795	748,143	777,152	808,752

015 Building Safety Division

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to- date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	188,958	127,067	56,027	193,673	-	-
101020 - Salary-Fulltime/Overtime	1,665	567	-	-	-	-
101210 - Pera	14,172	10,353	4,447	-	-	-
101220 - Fica	10,937	7,770	3,250	-	-	-
101250 - Medicare	2,558	1,817	760	-	-	-
101310 - Health Insurance	51,680	38,200	18,220	-	-	-
101330 - Life Insurance	41	73	33	-	-	-
101347 - Vision Insurance	-	(16)	-	-	-	-
101370 - Healthcare Savings	4,868	4,968	2,514	-	-	-
101420 - Unemployment	-	-	522	-	-	-
101510 - Workers Compensation	6,637	4,624	1,725	3,500	-	-
PAYROLL	281,515	195,423	87,497	197,173	-	-
202075 - Assets Between \$700-\$4,999	1,906	749	-	-	-	-
202090 - Inventorial Supplies	625	687	980	2,000	700	700
202100 - Operating Supplies	2,622	1,192	2,633	3,000	2,700	2,700
202120 - Motor Fuels	2,582	1,573	539	2,700	2,700	2,700
202150 - Maintenance Tools/Supplies	3,565	4,604	81	2,000	4,000	4,000
202180 - Uniforms/Clothing/Safety	750	782	1,065	1,200	1,200	1,200
202400 - Small Tools	299	352	219	1,000	500	500
SUPPLIES	12,349	9,939	5,517	11,900	11,800	11,800
403000 - Professional Services	2,184	-	-	600	-	-
403040 - Legal	-	-	-	200	200	200
403060 - Exterminator Service	980	288	214	1,000	1,000	1,000
403090 - Janitorial Services	4,460	3,520	-	5,000	22,080	22,080
403220 - Postage/Freight	-	-	-	100	100	100
403230 - Seminars/Meetings/Schools	4,788	4,282	2,366	5,000	5,000	5,000
403310 - Auto Mileage Reimbursement	-	-	-	800	800	800
403340 - Licenses	64	-	21	-	-	-
403510 - Publishing & Advertising	-	-	-	225	225	225
403610 - General Insurance	12,179	11,172	4,875	13,000	13,500	13,500
403810 - Electricity	24,378	25,681	10,946	25,000	26,000	26,000
403840 - Garbage Removal	1,727	1,431	644	2,000	2,000	2,000
403860 - Heat	7,766	10,309	4,866	8,500	9,000	9,000
404000 - Maintenance Contracts	14,025	11,313	10,090	17,000	17,000	17,000
404010 - Building Maint/Repairs	14,569	19,891	6,312	19,000	19,000	19,000
404060 - Vehicle Maint/Repairs	8,874	91	4	1,000	100	100
404070 - General Equipment Maint/Repairs	-	-	-	2,000	-	-
404300 - Miscellaneous Expense	-	36	-	-	-	-
404330 - Dues & Subscriptions	2,474	2,829	2,101	3,700	3,000	3,000
OTHER CHARGES & SERVICES	98,468	90,844	42,438	104,125	119,005	119,005
EXPENDITURE ACCOUNTS	392,333	296,205	135,452	313,198	130,805	130,805

226 - Central Schools

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
362260 - Lease Revenue	52,307.97	74,473.81	63,184.34	70,000.00	70,000.00	70,000.00
362271 - Late Lease Payment Charges	17.96	7.00	-	-	-	-
362449 - Special Event Revenue	100.00	-	-	-	-	-
362450 - Miscellaneous Revenue	2,039.09	888.31	-	-	1,000.00	1,000.00
365100 - Investment Income	0.87	-	-	-	-	-
365106 - Investment Income Capital Reserve	594.33	284.53	-	-	200.00	200.00
MISCELLANEOUS	55,060.22	75,653.65	63,184.34	70,000.00	71,200.00	71,200.00
392010 - Operating Transfers In	(72,675.00)	81,000.00	-	65,750.00	78,400.00	78,400.00
OTHER FINANCING SOURCES	(72,675.00)	81,000.00	-	65,750.00	78,400.00	78,400.00
REVENUE ACCOUNTS	(17,614.78)	156,653.65	63,184.34	135,750.00	149,600.00	149,600.00
001800 - Encumbrances	-	-	-	-	-	-
CITY WIDE	-	-	-	-	-	-
202010 - Office Supplies	5.07	-	-	-	-	-
202090 - Inventorial Supplies	-	244.04	1,151.94	-	500.00	500.00
202150 - Maintenance Tools/Supplies	2,394.79	2,406.85	1,000.21	2,000.00	2,500.00	2,500.00
SUPPLIES	2,399.86	2,650.89	2,152.15	2,000.00	3,000.00	3,000.00
403010 - Accounting/Auditing Services	766.50	905.25	-	950.00	1,000.00	1,000.00
403060 - Exterminator Service	490.00	1,090.00	176.38	500.00	1,000.00	1,000.00
403090 - Janitorial Services	18,500.04	21,140.01	4,625.01	18,500.00	15,600.00	15,600.00
403110 - Management Contracted Services	2,894.49	4,507.32	3,202.80	3,500.00	4,500.00	4,500.00
403210 - Telephone	1,537.66	1,572.12	928.89	1,600.00	1,600.00	1,600.00
403260 - Community Education/Promotion	-	-	-	1,000.00	-	-
403510 - Publishing & Advertising	-	1,015.00	93.28	-	-	-
403610 - General Insurance	27,402.00	27,743.00	13,440.00	28,000.00	28,500.00	28,500.00
403810 - Electricity	20,017.16	23,155.61	11,704.23	22,000.00	24,000.00	24,000.00
403840 - Garbage Removal	4,282.45	4,239.72	2,064.36	4,200.00	4,300.00	4,300.00
403860 - Heat	10,791.46	14,500.18	8,138.55	18,000.00	18,000.00	18,000.00
404000 - Maintenance Contracts	3,623.98	7,307.55	4,865.53	4,500.00	7,400.00	7,400.00
404010 - Building Maint/Repairs	29,302.20	40,984.44	16,014.85	25,000.00	35,000.00	35,000.00
404070 - General Equipment Maint/Repairs	-	-	-	600.00	-	-
404330 - Dues & Subscriptions	120.00	205.00	10.00	-	200.00	200.00
OTHER CHARGES & SERVICES	119,727.94	148,365.20	65,263.88	128,350.00	141,100.00	141,100.00
505905 - Building Imprvmnt-Capital Resv	-	-	-	5,400.00	5,500.00	5,500.00
CAPITAL	-	-	-	5,400.00	5,500.00	5,500.00
EXPENDITURE ACCOUNTS	122,127.80	151,016.09	67,416.03	135,750.00	149,600.00	149,600.00
REVENUES OVER (UNDER) EXPENDITURES	(139,742.58)	5,637.56	(4,231.69)	-	-	-

233 Cemetery

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
	YearTotal	YearTotal	Year-to-date	Adopted YearTotal	Initial Department Head Request YearTotal	Initial Department Head Request YearTotal
310100 - Current	207,144	210,900	-	257,739	247,734	263,011
310200 - Delinquent	545	564	-	500	500	500
314055 - Fiscal Disparities	19,068	19,787	-	19,000	20,000	20,000
TAXES	226,757	231,251	-	277,239	268,234	283,511
334060 - Supplemental Aid	10,298	10,457	-	10,000	10,000	10,000
INTERGOVERNMENTAL	10,298	10,457	-	10,000	10,000	10,000
341360 - Restitution For Damages	1,198	-	-	-	-	-
349355 - Cemetery Sexton	5,241	4,294	-	5,000	5,000	5,000
349400 - Cemetery Lots	19,650	21,068	9,900	10,000	15,000	15,000
349450 - Cemetery Burial/Grave Opening	28,150	22,300	14,250	20,000	20,000	20,000
CHARGES FOR SERVICES	54,239	47,662	24,150	35,000	40,000	40,000
362450 - Miscellaneous Revenue	1,655	1,750	887	1,000	1,000	1,000
365100 - Investment Income	1,553	480	-	300	500	500
MISCELLANEOUS	3,208	2,230	887	1,300	1,500	1,500
	-	-	-	-	-	-
REVENUE ACCOUNTS	294,502	291,600	25,037	323,539	319,734	335,011
	-	-	-	-	-	-
101010 - Salary-Fulltime	133,715	140,725	74,105	220,458	230,659	240,787
101020 - Salary-Fulltime/Overtime	5,104	753	-	-	-	-
101030 - Salary-Parttime	18,784	24,010	-	30,000	25,000	25,000
101040 - Salary-Parttime/Overtime	263	239	-	-	-	-
101210 - Pera	10,324	10,526	5,645	-	-	-
101220 - Fica	9,220	9,711	4,330	-	-	-
101250 - Medicare	2,157	2,271	1,013	-	-	-
101310 - Health Insurance	31,662	34,380	19,007	-	-	-
101330 - Life Insurance	37	164	35	-	-	-
101370 - Healthcare Savings	4,381	4,471	2,452	-	-	-
101420 - Unemployment	-	-	662	-	-	-
101510 - Workers Compensation	10,161	9,634	3,596	10,700	10,000	10,000
PAYROLL	225,809	236,885	110,844	261,158	265,659	275,787
202010 - Office Supplies	9	-	43	-	-	-
202075 - Assets Between \$700-\$4,999	-	9,366	-	5,000	5,000	5,000
202090 - Inventorial Supplies	-	1,732	-	-	500	500
202100 - Operating Supplies	110	85	402	1,000	1,000	1,000
202120 - Motor Fuels	4,543	2,936	1,529	5,000	4,500	4,500
202180 - Uniforms/Clothing/Safety	665	647	600	600	700	700
202400 - Small Tools	383	97	96	1,000	500	500
202555 - Grounds Maint/Supplies	1,345	1,149	2,617	3,000	3,000	3,000
SUPPLIES	7,055	16,010	5,288	15,600	15,200	15,200
403010 - Accounting/Auditing Services	894	1,056	-	1,091	1,200	1,200
403080 - Recording/Filing Fees	1,334	828	368	1,850	1,500	1,500
403100 - Other Contracted Services	4,092	6,440	200	4,000	5,000	5,000
403210 - Telephone	1,224	1,238	738	1,500	1,500	1,500
403213 - Internet Services	2,030	931	490	2,000	1,000	1,000
403220 - Postage/Freight	21	-	-	50	50	50
403230 - Seminars/Meetings/Schools	-	85	-	200	200	200
403340 - Licenses	21	-	43	100	100	100
403610 - General Insurance	4,580	4,536	1,820	4,500	4,700	4,700
403810 - Electricity	2,229	2,162	1,143	2,500	2,300	2,300
403820 - Water	600	566	232	500	600	600
403830 - LP Gas	4,409	4,690	-	6,000	5,000	5,000
403840 - Garbage Removal	760	1,149	326	1,000	1,100	1,100
404000 - Maintenance Contracts	10	-	-	100	-	-
404010 - Building Maint/Repairs	23	350	432	3,500	1,500	1,500
404015 - Grounds Maint/Repairs	107	-	-	3,500	1,000	1,000
404020 - Computer Maint/Repairs	400	505	-	500	500	500
404060 - Vehicle Maint/Repairs	25	14	-	500	-	-
404070 - General Equipment Maint/Repairs	5,437	3,808	1,635	5,500	5,000	5,000
404150 - Enterprise Lease Payments	8,807	8,773	4,387	7,500	6,174	11,324

404300 - Miscellaneous Expense	-	718	-	-	-	-
404330 - Dues & Subscriptions	390	381	431	390	450	450
OTHER CHARGES & SERVICES	37,392	38,232	12,246	46,781	38,874	44,024
505500 - Equip/Mach/Furn/Fixtures	-	60,747	-	-	-	-
CAPITAL	-	60,747	-	-	-	-
EXPENDITURE ACCOUNTS	270,257	351,873	128,378	323,539	319,734	335,011
	-	-	-	-	-	-
REVENUES/EXPENDITURES	24,245	(60,274)	(103,341)	-	0	(0)

025 Community Development

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
	YearTotal	YearTotal	Year-to-date	Adopted YearTotal	Initial Department Head Request YearTotal	Initial Department Head Request YearTotal
101010 - Salary-Fulltime	409,811.01	449,819.76	224,278.98	681,305.00	709,459.20	747,154.97
101020 - Salary-Fulltime/Overtime	1,170.63	220.63	-	-	-	-
101210 - Pera	30,719.67	28,615.74	16,727.80	-	-	-
101220 - Fica	24,871.53	26,383.50	13,272.45	-	-	-
101250 - Medicare	5,816.79	6,170.32	3,103.90	-	-	-
101310 - Health Insurance	90,865.80	104,546.80	53,644.70	-	-	-
101330 - Life Insurance	110.38	230.08	82.79	-	-	-
101347 - Vision Insurance	-	-	-	-	-	-
101420 - Unemployment	-	-	1,962.80	-	-	-
101510 - Workers Compensation	2,496.48	4,416.64	1,379.00	2,700.00	4,000.00	4,000.00
PAYROLL	565,862.29	620,403.47	314,452.42	684,005.00	713,459.20	751,154.97
202010 - Office Supplies	154.24	228.34	60.12	600.00	250.00	250.00
202030 - Printing & Binding	100.00	80.72	-	400.00	250.00	250.00
202060 - Computer Supplies	-	-	-	200.00	200.00	200.00
202090 - Inventorial Supplies	-	-	-	2,500.00	1,500.00	1,500.00
202120 - Motor Fuels	2,390.76	1,503.69	1,099.78	2,500.00	2,500.00	2,500.00
202180 - Uniforms/Clothing/Safety	-	299.99	-	400.00	400.00	400.00
202190 - Other Supplies/Materials	-	34.97	-	300.00	300.00	300.00
SUPPLIES	2,645.00	2,147.71	1,159.90	6,900.00	5,400.00	5,400.00
403000 - Professional Services	6,498.75	364.00	-	7,000.00	7,000.00	7,000.00
403040 - Legal	-	7,216.17	1,525.00	2,000.00	2,000.00	2,000.00
403220 - Postage/Freight	201.77	185.00	68.57	400.00	350.00	350.00
403230 - Seminars/Meetings/Schools	7,156.71	6,532.14	6,571.88	10,000.00	13,000.00	13,000.00
403240 - Hiring/Background/Medical Testing	2,465.44	-	-	-	-	-
403340 - Licenses	-	-	42.50	-	-	-
403510 - Publishing & Advertising	989.58	2,416.93	859.06	1,200.00	1,200.00	1,200.00
403610 - General Insurance	15,652.00	14,015.00	5,750.00	16,500.00	15,000.00	16,000.00
404000 - Maintenance Contracts	3,368.29	2,350.01	723.84	3,500.00	3,500.00	3,500.00
404060 - Vehicle Maint/Repairs	-	8.00	8.00	-	-	-
404100 - Equipment Rental	-	-	-	300.00	-	-
404150 - Enterprise Lease Payments	-	-	-	-	19,447	7,561
404300 - Miscellaneous Expense	309.30	55.00	227.00	1,700.00	500.00	500.00
404330 - Dues & Subscriptions	975.00	455.00	774.00	1,000.00	1,000.00	1,000.00
OTHER CHARGES & SERVICES	37,616.84	33,597.25	16,549.85	43,600.00	62,997.08	52,111.48
EXPENDITURE ACCOUNTS	606,124.13	656,148.43	332,162.17	734,505.00	781,856.28	808,666.45

030 Council Commission Boards

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
				Adopted	Initial Department Head Request	Initial Department Head Request *
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	41,580	42,240	17,600	57,585	49,140	49,165
101210 - Pera	1,683	2,112	880			
101220 - Fica	491					
101250 - Medicare	603	612	255			
101330 - Life Insurance	83	131	77			
101510 - Workers Compensation	68	119	45	70	100	100
PAYROLL	44,509	45,215	18,858	57,655	49,240	49,265
202010 - Office Supplies	304	5		304		
SUPPLIES	304	5		304		
402560 - Community Celebrations	60,150	27,731	21,500	15,000	23,000	25,000
403000 - Professional Services		4,000				
403230 - Seminars/Meetings/Schools	5,991	5,275	1,333	6,000	6,000	6,000
403510 - Publishing & Advertising	279					
403610 - General Insurance	3,404	2,676	730	3,000	3,100	3,200
404000 - Maintenance Contracts	712			300		
404330 - Dues & Subscriptions	39,616	35,432	40,807	40,000	40,000	40,000
404595 - Truth In Taxation	1,078		1,108	1,500	1,500	1,500
OTHER CHARGES & SERVICES	111,837	75,124	65,478	66,408	73,600	75,700
EXPENDITURE ACCOUNTS	156,346	120,339	84,336	124,063	122,840	124,965

050 Finance

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
	YearTotal	YearTotal	Year-to-date	Adopted YearTotal	Initial Department Head Request YearTotal	Initial Department Head Request YearTotal
101010 - Salary-Fulltime	412,956	359,249	195,703	586,918	611,627	643,167
101020 - Salary-Fulltime/Overtime	34	1,698	-	-	-	-
101030 - Salary-Parttime	1,080	-	-	-	-	-
101210 - Pera	30,737	26,406	14,678	-	-	-
101220 - Fica	24,849	21,191	11,715	-	-	-
101250 - Medicare	5,812	4,956	2,740	-	-	-
101310 - Health Insurance	100,120	91,739	40,874	-	-	-
101330 - Life Insurance	124	279	67	-	-	-
101420 - Unemployment	-	-	1,723	-	-	-
101510 - Workers Compensation	1,578	2,040	729	2,150	2,000	2,000
PAYROLL	577,289	507,557	268,227	589,068	613,627	645,167
202010 - Office Supplies	832	758	895	700	800	800
202020 - Copy Supplies	-	-	-	450	-	-
202030 - Printing & Binding	250	-	-	250	-	-
202060 - Computer Supplies	2,078	2,908	2,303	2,000	2,000	2,000
202090 - Inventorial Supplies	289	-	-	400	300	300
SUPPLIES	3,449	3,666	3,198	3,800	3,100	3,100
403000 - Professional Services	1,150	8,020	2,100	2,750	1,500	1,500
403010 - Accounting/Auditing Services	38,154	53,602	81,323	36,000	55,000	55,000
403220 - Postage/Freight	1,821	(5)	-	1,500	1,500	1,500
403230 - Seminars/Meetings/Schools	3,592	235	-	3,500	3,500	3,500
403510 - Publishing & Advertising	2,269	3,117	-	1,000	3,000	3,000
403610 - General Insurance	2,116	1,812	640	2,500	2,100	2,100
404000 - Maintenance Contracts	1,833	-	-	3,000	3,000	3,000
404330 - Dues & Subscriptions	1,250	1,505	585	1,580	1,600	1,600
OTHER CHARGES & SERVICES	59,084	75,619	91,044	59,430	71,200	71,200
EXPENDITURE ACCOUNTS	636,373	583,176	359,271	648,498	687,927	719,467

060 Fire

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	211,495.69	267,810.48	134,213.31	626,134.00	676,128.01	744,685.20
101020 - Salary-Fulltime/Overtime	400.29	531.47	4,093.16	-	-	-
101030 - Salary-Parttime	122,889.81	118,093.43	94,244.16	-	-	-
101040 - Salary-Parttime/Overtime	31,234.08	26,806.34	17,797.89	-	-	-
101210 - Pera	-	7,555.87	6,542.19	-	-	-
101220 - Fica	15,149.05	12,149.57	8,555.22	-	-	-
101230 - Police & Fire Pension	28,585.17	30,547.63	13,345.84	-	-	-
101235 - Fire Pension-St/Mn	164,066.11	-	-	-	-	-
101240 - Fire Relief-City	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00
101250 - Medicare	5,210.37	5,856.43	3,578.93	-	-	-
101310 - Health Insurance	43,572.00	64,752.00	32,978.73	-	-	-
101330 - Life Insurance	675.58	848.76	182.14	851.00	-	-
101347 - Vision Insurance	-	48.68	0.01	-	-	-
101510 - Workers Compensation	36,877.69	46,484.32	17,420.50	42,000.00	40,000.00	40,000.00
PAYROLL	665,155.84	586,484.98	332,952.08	673,985.00	721,128.01	789,685.20
202010 - Office Supplies	88.89	118.00	9.99	500.00	200.00	200.00
202020 - Copy Supplies	-	287.94	-	200.00	200.00	200.00
202060 - Computer Supplies	-	-	-	500.00	-	-
202070 - Training Supplies	67.48	155.61	329.01	500.00	200.00	200.00
202075 - Assets Between \$700-\$4,999	-	-	-	7,000.00	7,000.00	7,000.00
202090 - Inventorial Supplies	1,205.64	947.21	69.00	7,000.00	1,500.00	1,500.00
202100 - Operating Supplies	5,106.53	5,725.84	1,288.06	7,000.00	6,000.00	6,000.00
202120 - Motor Fuels	7,391.42	7,969.72	5,707.98	10,500.00	9,000.00	10,000.00
202130 - Lubricants	-	93.02	35.75	400.00	400.00	400.00
202180 - Uniforms/Clothing/Safety	23,250.85	25,299.58	1,515.52	25,000.00	25,000.00	26,000.00
SUPPLIES	37,110.81	40,596.92	8,955.31	58,600.00	49,500.00	51,500.00
403000 - Professional Services	-	2,320.00	-	1,000.00	1,000.00	1,000.00
403020 - Medical Exams	1,696.00	3,206.00	175.00	2,500.00	3,300.00	3,500.00
403040 - Legal	-	585.00	-	-	-	-
403090 - Janitorial Services	-	-	-	600.00	-	-
403100 - Other Contracted Services	-	-	50.00	-	-	-
403220 - Postage/Freight	176.29	5.58	95.00	300.00	300.00	300.00
403230 - Seminars/Meetings/Schools	6,980.60	13,731.10	8,662.87	15,000.00	15,000.00	15,000.00
403260 - Community Education/Promotion	4,372.07	4,908.06	-	5,000.00	5,000.00	5,000.00
403340 - Licenses	-	-	81.50	-	-	-
403510 - Publishing & Advertising	-	-	-	650.00	-	-
403610 - General Insurance	21,690.00	20,952.00	9,110.00	21,000.00	22,000.00	23,000.00
403810 - Electricity	11,254.61	12,370.53	6,086.76	10,000.00	13,000.00	14,000.00
403812 - Television Service	1,765.35	1,934.40	1,204.40	750.00	-	-
403840 - Garbage Removal	1,830.83	2,063.04	906.85	1,200.00	2,000.00	2,000.00
403860 - Heat	1,679.60	2,375.05	2,021.31	3,500.00	2,500.00	3,000.00
404000 - Maintenance Contracts	1,260.15	1,073.50	1,748.88	9,500.00	9,500.00	9,500.00
404010 - Building Maint/Repairs	8,176.87	11,143.15	2,348.74	4,000.00	8,000.00	8,000.00
404040 - Radio Maint/Repairs	-	-	-	1,000.00	1,000.00	1,000.00
404060 - Vehicle Maint/Repairs	43.99	9,000.18	(162.00)	1,000.00	1,000.00	1,000.00
404061 - Air Trailer Maint & Repair	1,243.45	1,008.58	-	500.00	500.00	500.00
404062 - Vehicle Maint/Engine#115	3,869.28	1,950.10	1,956.91	4,000.00	4,000.00	4,500.00
404063 - Vehicle Maint #117	4,117.28	192.70	-	300.00	300.00	300.00
404064 - Vehicle Maint/Ladder#119	31,185.81	6,411.38	7,148.32	10,000.00	10,000.00	10,000.00
404065 - Vehicle Maint/Rescue#114	5,442.88	8,916.63	4,256.67	6,000.00	6,000.00	7,000.00
404066 - Vehicle Maint/Repr-Engine #21	10,525.92	7,364.49	2,035.36	3,000.00	5,000.00	7,500.00
404067 - Vehicle Maint/Mini Pumper #113	4,567.67	3,321.98	1,114.16	4,000.00	4,000.00	4,000.00
404068 - Vehicle Main/Repair-Eng #111	4,304.73	1,005.24	1,097.65	5,000.00	5,500.00	6,000.00
404070 - General Equipment Maint/Repairs	3,798.03	5,205.48	2,260.00	4,000.00	4,000.00	4,000.00
404150 - Enterprise Lease Payments	-	-	-	-	30,921.31	35,531.58
404330 - Dues & Subscriptions	1,973.50	1,820.80	2,642.25	2,000.00	2,000.00	2,000.00
404355 - Copy Machine Lease	1,255.76	1,514.02	544.94	1,200.00	1,600.00	1,600.00
405600 - Depreciation Expense	-	-	-	-	100,000.00	150,000.00

405800 - Radio Depreciation	8,810.88	8,810.88	8,810.88	10,000.00	10,000.00	10,000.00
OTHER CHARGES & SERVICES	142,021.55	133,189.87	64,196.45	127,000.00	267,421.31	329,231.58
EXPENDITURE ACCOUNTS	844,288.20	760,271.77	406,103.84	859,585.00	1,038,049.32	1,170,416.78

075 Fleet Maintenance

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	155,531.99	157,245.50	84,943.93	226,155.00	240,168.28	252,762.59
101020 - Salary-Fulltime/Overtime	4,317.89	3,191.50	2,188.06	-	-	-
101210 - Pera	11,880.00	11,922.80	6,536.69	-	-	-
101220 - Fica	9,286.48	9,365.87	5,062.82	-	-	-
101250 - Medicare	2,171.71	2,190.13	1,184.06	-	-	-
101310 - Health Insurance	35,180.00	38,200.00	21,459.29	-	-	-
101330 - Life Insurance	49.44	170.08	37.81	-	-	-
101370 - Healthcare Savings	4,868.00	4,968.00	2,452.00	-	-	-
101420 - Unemployment	-	-	766.93	-	-	-
101510 - Workers Compensation	4,534.52	6,851.44	2,560.05	4,800.00	5,000.00	5,000.00
PAYROLL	227,820.03	234,105.32	127,191.64	230,955.00	245,168.28	257,762.59
202010 - Office Supplies	25.97	-	26.25	500.00	-	-
202075 - Assets Between \$700-\$4,999	3,275.58	-	-	4,000.00	2,000.00	2,000.00
202100 - Operating Supplies	6,066.74	4,866.26	4,311.22	6,800.00	5,500.00	5,500.00
202120 - Motor Fuels	758.07	555.12	235.48	2,200.00	800.00	800.00
202130 - Lubricants	9,732.55	9,156.86	2,902.50	10,000.00	10,000.00	10,000.00
202180 - Uniforms/Clothing/Safety	1,127.22	1,154.41	1,139.92	1,200.00	1,200.00	1,200.00
202400 - Small Tools	2,533.93	3,788.06	2,425.33	4,500.00	4,500.00	4,500.00
SUPPLIES	23,520.06	19,520.71	11,040.70	29,200.00	24,000.00	24,000.00
403230 - Seminars/Meetings/Schools	69.00	315.00	-	2,500.00	2,500.00	1,000.00
403610 - General Insurance	978.00	840.00	325.00	700.00	800.00	900.00
403810 - Electricity	13,713.81	16,475.89	10,031.07	13,500.00	17,000.00	17,500.00
403845 - Hazardous Waste Disposal	1,816.93	1,593.13	1,157.27	-	2,000.00	2,000.00
403850 - Septic/Sewer	-	-	-	2,000.00	-	-
404060 - Vehicle Maint/Repairs	11,322.74	11,034.11	2,058.64	15,000.00	12,000.00	12,000.00
404330 - Dues & Subscriptions	4,258.25	3,564.00	3,564.00	4,500.00	4,500.00	4,500.00
OTHER CHARGES & SERVICES	32,158.73	33,822.13	17,135.98	38,200.00	38,800.00	37,900.00
505500 - Equip/Mach/Furn/Fixtures	10,228.32	-	-	-	-	-
CAPITAL	10,228.32	-	-	-	-	-
EXPENDITURE ACCOUNTS	293,727.14	287,448.16	155,368.32	298,355.00	307,968.28	319,662.59

065 Information Technology

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	258,784	233,582	99,945	301,153	312,354	328,742
101020 - Salary-Fulltime/Overtime	841	-	-	-	-	-
101210 - Pera	19,353	17,078	7,496	-	-	-
101220 - Fica	15,671	13,637	6,089	-	-	-
101250 - Medicare	3,665	3,189	1,424	-	-	-
101310 - Health Insurance	60,072	55,737	22,633	-	-	-
101330 - Life Insurance	74	138	33	-	-	-
101347 - Vision Insurance	(0)	(3)	-	-	-	-
101420 - Unemployment	-	3,370	879	-	-	-
101510 - Workers Compensation	1,638	2,215	654	1,725	2,000	2,000
PAYROLL	360,100	328,944	139,154	302,878	314,354	330,742
202010 - Office Supplies	539	-	9	400	400	400
202060 - Computer Supplies	192	-	-	200	200	200
202075 - Assets Between \$700-\$4,999	5,587	9,946	-	5,500	5,500	5,500
202150 - Maintenance Tools/Supplies	209	210	276	600	600	600
SUPPLIES	6,527	10,157	285	6,700	6,700	6,700
403000 - Professional Services	6,325	4,190	-	4,000	4,000	4,000
403213 - Internet Services	8,745	6,863	2,295	9,000	9,000	9,000
403220 - Postage/Freight	-	109	7	50	50	50
403230 - Seminars/Meetings/Schools	3,398	260	2,104	2,000	2,000	2,000
403310 - Auto Mileage Reimbursement	308	167	184	500	500	500
403610 - General Insurance	2,139	1,920	640	-	2,200	2,300
403840 - Garbage Removal	-	-	-	-	-	-
404000 - Maintenance Contracts	28	148	5,215	-	-	-
404012 - System Maint Contracts	34,639	19,929	15,459	32,000	32,000	32,000
404070 - General Equipment Maint/Repairs	-	2,891	597	-	9,500	9,500
404330 - Dues & Subscriptions	60	60	-	55	60	60
OTHER CHARGES & SERVICES	55,641	36,536	26,501	47,605	59,310	59,410
EXPENDITURE ACCOUNTS	422,268	375,637	165,940	357,183	380,364	396,852

211 Library

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
	YearTotal	YearTotal	Year-to-date	Adopted YearTotal	Initial Department Head Request YearTotal	Initial Department Head Request YearTotal
310100 - Current	716,912	691,239	-	514,927	530,598	564,412
310200 - Delinquent	1,748	1,836	-	-	-	-
314055 - Fiscal Disparities	65,993	64,853	-	55,000	65,000	65,000
TAXES	784,653	757,928	-	569,927	595,598	629,412
334060 - Supplemental Aid	35,640	34,275	-	-	-	-
336215 - Library Contracts	142,281	142,014	-	178,000	178,000	178,000
336220 - ALS Reimbursement	-	-	185	-	-	-
INTERGOVERNMENTAL	177,921	176,289	185	178,000	178,000	178,000
347955 - ALS Cross-Overs	8,045	8,045	6,282	5,281	5,281	5,281
347970 - Photo Copies	3,940	4,509	2,264	2,000	2,000	2,000
347975 - Internet	1,326	939	341	2,000	2,000	2,000
347980 - Library Fees-Proctoring	75	58	-	100	100	100
347982 - Passport Processing Fee	36,750	45,985	13,895	20,000	20,000	20,000
347990 - Fax Machine Use	668	990	394	500	500	500
CHARGES FOR SERVICES	50,804	60,526	23,176	29,881	29,881	29,881
351030 - Library Fines	37	11	-	-	-	-
FINES & FEES	37	11	-	-	-	-
362310 - Contributions	11,737	16,029	61,005	1,500	1,500	1,500
362365 - Endowment Fund Income	2,658	3,535	1,555	1,300	1,300	1,300
362367 - Grand Rapids Library Foundatin	36,869	20,549	12,218	-	-	-
362375 - Meeting Room Receipts	-	-	5	-	-	-
362450 - Miscellaneous Revenue	1,753	2,234	1,697	-	1,000	1,000
365100 - Investment Income	7,264	7,210	-	3,000	3,000	3,000
365105 - Net +/- Fair Value-Invtmnt	12,089	4,494	-	-	-	-
MISCELLANEOUS	72,370	54,050	76,479	5,800	6,800	6,800
REVENUE ACCOUNTS	1,085,786	1,048,804	99,840	783,608	810,279	844,093
001800 - Encumbrances	(0)	-	-	-	-	-
003058 - Long Term Disability Ins	-	-	180	-	-	-
CITY WIDE	(0)	-	180	-	-	-
101010 - Salary-Fulltime	422,204	387,814	82,219	563,815	593,419	627,233
101030 - Salary-Parttime	106,900	106,037	92,797	-	-	-
101050 - Contracted Services	4,308	13,702	2,221	-	-	-
101210 - Pera	39,138	36,351	13,126	-	-	-
101220 - Fica	32,665	30,141	10,685	-	-	-
101250 - Medicare	7,639	7,049	2,499	-	-	-
101310 - Health Insurance	120,144	124,086	52,962	-	-	-
101330 - Life Insurance	222	269	135	-	-	-
101347 - Vision Insurance	-	7	-	-	-	-
101420 - Unemployment	-	-	1,540	-	-	-
101510 - Workers Compensation	2,291	2,641	989	2,425	2,500	2,500
PAYROLL	735,512	708,097	259,174	566,240	595,919	629,733
202010 - Office Supplies	5,307	6,171	463	5,000	5,000	5,000
202020 - Copy Supplies	381	833	-	1,500	1,500	1,500
202030 - Printing & Binding	279	226	140	1,000	1,000	1,000
202060 - Computer Supplies	3,271	5,112	2,136	3,000	3,000	3,000
202072 - Computer Inventory	3,807	-	403	2,500	2,500	2,500
202075 - Assets Between \$700-\$4,999	14,663	-	2,174	10,000	10,000	10,000
202090 - Inventorial Supplies	1,933	8,243	-	1,000	1,000	1,000
202095 - Prgm Sup & Materials	5,587	3,792	262	1,000	1,000	1,000
202100 - Operating Supplies	3,209	2,138	142	2,000	2,000	2,000
202110 - Books	49,743	44,355	20,063	14,000	14,000	14,000
202112 - Audio/Visual	12,785	9,046	3,381	5,000	5,000	5,000
202114 - Newspapers	1,827	1,908	1,929	2,000	2,000	2,000
202116 - Periodicals	5,983	3,961	58	-	-	-
202150 - Maintenance Tools/Supplies	3,801	3,298	1,897	3,000	3,000	3,000
SUPPLIES	112,577	89,083	33,049	51,000	51,000	51,000
403000 - Professional Services	-	83	-	500	-	-
403010 - Accounting/Auditing Services	1,278	1,509	-	1,600	1,700	1,700
403070 - Laundry/Soil Mats	863	933	580	1,000	1,000	1,000
403090 - Janitorial Services	20,960	25,360	12,227	20,960	12,960	12,960
403100 - Other Contracted Services	7,845	7,150	5,375	12,000	12,000	12,000

403210 - Telephone	4,440	4,512	2,666	6,000	4,800	4,800
403212 - Online Services	1,871	1,110	-	-	2,000	2,000
403220 - Postage/Freight	4,083	4,588	2,485	2,500	3,000	3,000
403230 - Seminars/Meetings/Schools	12,332	2,552	419	-	1,500	1,500
403240 - Hiring/Background/Medical Testing	-	-	372	-	-	-
403260 - Community Education/Promotion	227	-	-	-	-	-
403300 - Professional Serv-Collections	1,654	1,969	757	2,000	2,000	2,000
403310 - Auto Mileage Reimbursement	327	362	-	1,000	400	400
403510 - Publishing & Advertising	-	1,587	-	1,000	500	500
403610 - General Insurance	25,113	24,720	9,750	26,208	26,000	26,000
403810 - Electricity	33,022	31,472	14,286	35,000	36,000	36,000
403840 - Garbage Removal	2,305	1,979	729	2,000	2,000	2,000
403860 - Heat	2,255	6,294	4,254	8,000	8,000	8,000
404000 - Maintenance Contracts	11,721	12,068	2,634	12,000	13,000	13,000
404010 - Building Maint/Repairs	6,466	24,188	3,446	15,000	15,000	15,000
404015 - Grounds Maint/Repairs	1,907	389	-	1,000	1,000	1,000
404020 - Computer Maint/Repairs	11,110	10,573	2,186	6,000	10,000	10,000
404070 - General Equipment Maint/Repairs	5,819	5,152	3,702	8,000	8,000	8,000
404330 - Dues & Subscriptions	270	315	10	3,000	500	500
404355 - Copy Machine Lease	1,466	1,841	994	1,600	2,000	2,000
OTHER CHARGES & SERVICES	157,332	170,702	66,873	166,368	163,360	163,360
EXPENDITURE ACCOUNTS	1,005,421	967,882	359,277	783,608	810,279	844,093
REVENUES OVER (UNDER) EXPENDITURES	80,365	80,923	(259,436)	-	0	0

080 Police Department

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal	YearTotal
101010 - Salary-Fulltime	1,804,689	1,956,738	1,040,132	3,288,909	3,485,971	3,653,192.93
101020 - Salary-Fulltime/Overtime	188,991	154,621	40,994	202,555	-	-
101025 - Salary Ft-OT TZD Grnt	20,776	12,931	-	-	-	-
101030 - Salary-Parttime	7,560	7,488	46,375	-	-	-
101040 - Salary-Parttime/Overtime	621	-	-	-	-	-
101050 - Contracted Services	482	-	-	-	-	-
101210 - Pera	10,493	90,772	62,114	-	-	-
101220 - Fica	9,185	9,580	4,773	-	-	-
101230 - Police & Fire Pension	327,475	269,635	130,064	-	-	-
101250 - Medicare	28,364	30,297	15,901	-	-	-
101310 - Health Insurance	418,662	504,949	245,137	-	-	-
101330 - Life Insurance	531	1,498	373	-	-	-
101347 - Vision Insurance	-	51	-	-	-	-
101420 - Unemployment	-	-	3,153	-	-	-
101510 - Workers Compensation	136,862	168,307	58,747	163,701	140,000	140,000
PAYROLL	2,954,692	3,206,865	1,647,764	3,655,165	3,625,971	3,793,193
202010 - Office Supplies	863	442	249	1,500	900	900
202020 - Copy Supplies	-	642	-	500	500	500
202030 - Printing & Binding	277	481	-	500	500	500
202060 - Computer Supplies	111	976	308	1,000	1,000	1,000
202075 - Assets Between \$700-\$4,999	1,495	-	-	-	-	-
202090 - Inventorial Supplies	1,324	7,924	-	3,500	3,500	3,500
202100 - Operating Supplies	3,478	1,991	1,519	6,500	3,500	3,500
202120 - Motor Fuels	45,023	51,064	32,431	60,000	60,000	60,000
202170 - Pol Reserve Supplies-Donated	2,532	2,916	257	3,000	3,000	3,000
202180 - Uniforms/Clothing/Safety	27,713	45,315	16,985	26,000	30,000	30,000
202185 - Ammunition	11,028	6,696	6,523	7,000	7,000	7,000
202187 - SWAT	7,000	10,000	10,000	10,000	10,000	10,000
SUPPLIES	100,845	128,447	68,271	119,500	119,900	119,900
403000 - Professional Services	-	1,975	-	-	-	-
403040 - Legal	-	7,264	1,414	2,000	2,000	2,000
403045 - Legal-Prosecutions	55,000	89,208	52,500	105,000	110,250	110,250
403220 - Postage/Freight	835	230	733	750	500	500
403230 - Seminars/Meetings/Schools	31,318	32,691	17,520	30,000	32,000	32,000
403240 - Hiring/Background/Medical Testing	6,322	7,106	-	2,000	7,000	7,000
403260 - Community Education/Promotion	3,575	2,567	2,350	3,000	3,000	3,000
403340 - Licenses	65	65	70	200	200	200
403350 - Post Board License Fee	-	-	-	720	-	-
403510 - Publishing & Advertising	2,253	1,912	69	1,500	2,000	2,000
403610 - General Insurance	84,388	86,424	35,315	88,000	89,000	89,000
403810 - Electricity	2,165	1,899	666	2,500	2,500	2,500
404000 - Maintenance Contracts	2,616	3,346	36	28,000	35,648	35,648
404010 - Building Maint/Repairs	-	19	-	1,000	-	-
404022 - Body/Squad Camers & Tasers	85,158	94,190	79,080	98,000	106,277	106,277
404040 - Radio Maint/Repairs	-	-	-	1,000	1,000	1,000
404060 - Vehicle Maint/Repairs	12,210	19,807	8,065	8,000	8,000	8,000
404070 - General Equipment Maint/Repairs	2,821	1,624	6,772	5,500	3,000	3,000
404300 - Miscellaneous Expense	200	900	-	-	-	-
404330 - Dues & Subscriptions	2,147	2,943	2,939	2,000	3,000	3,000
404355 - Copy Machine Lease	2,299	2,279	1,177	1,700	2,300	2,300
404360 - Towing Charges	491	1,021	987	1,500	1,500	1,500
404150 - Enterprise Lease Payments	-	-	-	-	162,078	192,749
405800 - Radio Depreciation	16,190	16,476	16,476	16,550	16,550	16,550
OTHER CHARGES & SERVICES	310,054	373,945	226,168	398,920	587,803	618,473
EXPENDITURE ACCOUNTS	3,365,591	3,709,257	1,942,203	4,173,585	4,333,674	4,531,566

070 Public Works

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget Adopted	FY27 Budget Initial Department Head Request	FY28 Budget Initial Department Head Request
	YearTotal	YearTotal	YearTotal	Year-to-date	YearTotal	YearTotal
101010 - Salary-Fulltime	725,104	720,963	367,104	1,208,987	1,355,561	1,400,410
101020 - Salary-Fulltime/Overtime	24,568	25,474	6,181	23,629	-	-
101030 - Salary-Parttime	155,528	134,583	61,091	122,520	-	-
101040 - Salary-Parttime/Overtime	3,913	5,616	666	3,501	-	-
101050 - Contracted Services	116,229	-	-	59,000	73,470	74,480
101210 - Pera	54,707	55,301	27,963	-	-	-
101220 - Fica	52,880	52,407	25,532	-	-	-
101250 - Medicare	12,366	12,255	5,969	-	-	-
101310 - Health Insurance	206,690	217,162	93,144	-	-	-
101330 - Life Insurance	273	643	168	-	-	-
101347 - Vision Insurance	-	-	-	-	-	-
101370 - Healthcare Savings	17,519	14,309	8,833	-	-	-
101420 - Unemployment	10,953	14,231	9,894	-	-	-
101510 - Workers Compensation	51,740	34,499	18,994	50,325	50,000	50,000
PAYROLL - TOTAL	1,432,470	1,287,442	625,538	1,467,962	1,479,031	1,524,890
202010 - Office Supplies	127	129	27	800	-	-
202020 - Copy Supplies	161	390	14	1,200	-	-
202030 - Printing & Binding	1,788	-	-	100	-	-
202060 - Computer Supplies	4,255	-	-	1,500	1,500	1,500
202075 - Assets Between \$700-\$4,999	2,756	2,024	2,200	6,000	2,500	2,500
202090 - Inventorial Supplies	3,891	900	-	400	2,500	2,500
202100 - Operating Supplies	1,589	272	212	1,300	1,300	1,300
202120 - Motor Fuels	50,246	50,706	31,196	65,000	60,000	60,000
202130 - Lubricants	-	-	239	1,000	-	-
202150 - Maintenance Tools/Supplies	2,836	4,052	1,645	1,500	3,000	3,000
202160 - Building Maint Supplies	9,428	98	105	1,000	1,000	1,000
202165 - Chemicals	1,265	1,947	1,875	1,000	2,000	2,000
202180 - Uniforms/Clothing/Safety	9,741	10,247	5,099	10,000	10,500	10,500
202220 - Cutting Edges	9,922	18,349	15,051	10,000	15,000	15,000
202260 - Sign Repair Materials	14,051	13,933	7,483	15,000	15,000	15,000
202270 - Bituminous	49,457	21,286	7,102	50,000	50,000	50,000
202280 - Concrete	-	-	-	1,000	1,000	1,000
202290 - Granular/Riprap/Dirt	6,464	9,020	2,659	6,000	6,000	6,000
202400 - Small Tools	1,388	692	325	2,000	2,000	2,000
202500 - Sand/Salt	54,098	48,401	34,075	60,000	60,000	60,000
202550 - Liquid De-Icer	-	11,782	-	10,000	12,000	12,000
202555 - Grounds Maint/Supplies	36,128	65,993	39,488	50,000	50,000	50,000
SUPPLIES - TOTAL	259,592	260,220	148,795	294,800	295,300	295,300
403000 - Professional Services	280	120	50	10,000	2,500	2,500
403030 - Engineering Fees	4,347	10,556	9,910	8,000	8,000	8,000
403040 - Legal	-	-	-	2,000	-	-
403100 - Other Contracted Services	89,083	54,582	31,751	95,000	95,000	95,000
403215 - S/W Trip Haz Repairs	21,872	31,049	-	25,000	25,000	25,000
403220 - Postage/Freight	1,736	365	-	1,600	1,500	1,500
403230 - Seminars/Meetings/Schools	3,928	18,951	3,562	6,500	6,500	6,500
403240 - Hiring/Background/Medical Testing	-	-	281	-	-	-
403310 - Auto Mileage Reimbursement	1,977	2,100	725	2,000	2,200	2,200
403340 - Licenses	553	27	595	750	750	750
403510 - Publishing & Advertising	1,276	-	-	700	700	700
403610 - General Insurance	28,219	29,745	11,680	29,500	31,000	31,000
403810 - Electricity	40,779	51,964	29,218	45,000	55,000	55,000
403820 - Water	19,602	24,003	4,570	12,500	24,000	24,000
403840 - Garbage Removal	20,882	21,930	8,642	20,000	23,000	23,000
403860 - Heat	702	758	1,108	1,000	1,000	1,000
404000 - Maintenance Contracts	2,720	2,723	1,391	3,500	3,500	3,500
404010 - Building Maint/Repairs	29,311	32,730	7,081	30,000	30,000	30,000
404015 - Grounds Maint/Repairs	5,177	2,722	3,451	7,000	7,000	7,000
404050 - Irrigation Maint/Repairs	10,673	4,470	5,644	7,500	7,500	7,500
404060 - Vehicle Maint/Repairs	82,727	97,443	81,842	90,000	90,000	90,000
404070 - General Equipment Maint/Repairs	67	5,425	80	300	-	-

404075 - Fixture Maint/Repairs	3,457	934	3,339	1,000	1,000	1,000
404100 - Equipment Rental		150		1,500	1,500	1,500
404150 - Enterprise Lease Payments	-	-	-	-	105,011	82,454
404180 - Portable Restroom Rental	13,921	13,203	5,032	15,000	15,000	15,000
404300 - Miscellaneous Expense	187	46	(2,477)	500	500	500
404330 - Dues & Subscriptions	712	476	723	750	750	750
404333 - Banner Replacement	-	7,830	-	4,000	4,000	4,000
404350 - Ainsworth-Grant To IEIP	5,405	-	-	-	-	-
404545 - Crack Sealing/Overlays	60,795	65,712	-	65,000	65,000	65,000
404575 - Striping-Row Paint	26,251	17,495	2,710	15,000	17,000	17,000
404650 - Facility Maintenance Chgs	217	-	-	-	-	-
404800 - Street Lighting	110,596	106,810	44,192	115,000	115,000	115,000
404900 - Street Light Maintenance	97,589	145,912	74,645	120,000	120,000	120,000
405600 - Depreciation Expense	-	-	-	-	250,000	250,000
405800 - Radio Depreciation	-	-	6,840	-	7,000	7,000
OTHER CHARGES & SERVICES	685,038	750,231	336,583	735,600	1,115,911	1,093,354
505500 - Equip/Mach/Furn/Fixtures	15,565	8,105	-	-	-	-
CAPITAL	15,565	8,105	-	-	-	-
EXPENDITURE ACCOUNTS	2,392,664	2,305,998	1,110,916	2,498,362	2,890,242	2,913,545

090 Recreation

	FY24 Actual	FY25 Actual	FY26 Actual	FY26 Budget	FY27 Budget	FY28 Budget
	YearTotal	YearTotal	Year-to-date	Adopted YearTotal	Initial Department Head Request YearTotal	Initial Department Head Request YearTotal
101010 - Salary-Fulltime	145,442.15	145,016.19	86,752.45	146,066.00	358,198.52	372,391.35
101020 - Salary-Fulltime/Overtime	5,032.72	2,350.18	-	-	-	-
101030 - Salary-Parttime	119,713.43	116,483.09	60,086.12	170,950.00	-	-
101040 - Salary-Parttime/Overtime	576.94	268.52	-	-	-	-
101050 - Contracted Services	8,742.74	964.91	-	2,500.00	-	-
101210 - Pera	16,751.57	17,177.70	8,632.84	-	-	-
101220 - Fica	16,318.22	15,967.99	8,864.87	-	-	-
101230 - Police & Fire Pension	364.36	170.79	-	-	-	-
101250 - Medicare	3,845.21	3,747.83	2,073.25	-	-	-
101310 - Health Insurance	37,614.00	40,684.00	21,257.00	-	-	-
101330 - Life Insurance	49.44	102.50	33.11	-	-	-
101370 - Healthcare Savings	2,434.00	2,484.00	1,226.00	-	-	-
101420 - Unemployment	586.96	1,437.95	2,856.81	-	-	-
101510 - Workers Compensation	10,050.04	12,721.56	4,749.20	9,530.00	9,500.00	9,500.00
PAYROLL	367,521.78	359,577.21	196,531.65	329,046.00	367,698.52	381,891.35
202010 - Office Supplies	55.71	92.49	9.18	300.00	100.00	100.00
202030 - Printing & Binding	-	-	91.75	-	-	-
202075 - Assets Between \$700-\$4,999	-	-	2,850.00	-	-	-
202090 - Inventorial Supplies	582.99	836.84	369.98	-	750.00	750.00
202100 - Operating Supplies	5,986.42	7,483.21	5,569.36	8,000.00	8,000.00	8,000.00
202120 - Motor Fuels	247.85	114.60	50.00	-	250.00	250.00
202150 - Maintenance Tools/Supplies	5,700.10	4,634.50	848.12	6,000.00	6,000.00	6,000.00
202180 - Uniforms/Clothing/Safety	300.00	300.00	300.00	-	300.00	300.00
SUPPLIES	12,873.07	13,461.64	10,088.39	14,300.00	15,400.00	15,400.00
403010 - Accounting/Auditing Services	1,149.75	-	-	1,402.00	1,500.00	1,600.00
403040 - Legal	-	-	-	1,000.00	-	-
403220 - Postage/Freight	10.27	-	-	-	-	-
403230 - Seminars/Meetings/Schools	-	270.00	-	-	500.00	500.00
403510 - Publishing & Advertising	250.00	480.00	480.00	-	500.00	500.00
403610 - General Insurance	1,541.00	1,068.00	345.00	1,000.00	1,200.00	1,300.00
404000 - Maintenance Contracts	5,401.95	5,351.50	1,866.50	6,000.00	6,000.00	6,000.00
404060 - Vehicle Maint/Repairs	-	54.50	-	-	-	-
404070 - General Equipment Maint/Repairs	-	369.53	-	-	-	-
404100 - Equipment Rental	499.27	522.75	162.23	-	500.00	500.00
404160 - Credit Card Bank Charges	322.98	-	-	-	-	-
404330 - Dues & Subscriptions	660.00	537.17	510.00	-	600.00	600.00
404655 - Snowmobile Grooming	-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
OTHER CHARGES & SERVICES	9,835.22	11,653.45	6,363.73	12,402.00	13,800.00	14,000.00
505500 - Equip/Mach/Furn/Fixtures	375.00	-	-	-	-	-
CAPITAL	375.00	-	-	-	-	-
EXPENDITURE ACCOUNTS	390,605.07	384,692.30	212,983.77	355,748.00	396,898.52	411,291.35