

BUDGET SUMMARY INFORMATION

| SPENDING AND TAXES | | | | | |
|---|---------------------------|---------------------------|-------------------------|------------------------|---------------|
| ALL TAX LEVY SUPPORTED FUNDS | | | | | |
| | Revised Budget 2024 | Revised Budget 2025 | Final Budget 2026 | 2025 TO 2026 CHANGE | |
| | | | | \$ | % |
| <u>TAXES</u> | | | | | |
| General Fund | \$13,320,065 | \$13,576,420 | \$14,692,435 | \$1,116,015 | |
| Doug Woog Arena | 323,000 | 323,000 | 500,000 | 177,000 | |
| Capital/Infrastructure Program | 725,000 | 1,725,000 | 1,850,000 | 125,000 | |
| Debt Service | 1,475,444 | 1,475,528 | 1,487,701 | 12,173 | |
| TOTAL | \$15,843,509 | \$17,099,948 | \$18,530,136 | \$1,430,188 | 8.36% |
| <u>SPENDING</u> | | | | | |
| General Fund | \$21,225,186 | \$21,863,221 | \$23,205,932 | \$1,342,711 | 6.14% |
| Doug Woog Arena | 1,521,421 | 1,436,100 | 2,693,287 | 1,257,187 | 87.54% |
| Capital/Infrastructure Program | 1,268,129 | 1,268,129 | 1,268,129 | 0 | 0.00% |
| Debt Service | 1,475,444 | 1,475,528 | 1,487,701 | 12,173 | 0.82% |
| TOTAL | \$25,490,180 | \$26,042,978 | \$28,655,049 | \$2,612,071 | 10.03% |
| <p>Increased Taxes for:</p> <p style="padding-left: 40px;">Operations 7.56%</p> <p style="padding-left: 40px;">Infrastructure Replacement 0.73%</p> <p style="padding-left: 40px;">Debt Service 0.07%</p> <hr style="width: 100%; margin-left: 80px;"/> <p style="text-align: right; margin-right: 20px;">8.36%</p> | | | | | |

**2026 BUDGET SUMMARY BY FUNCTION
ALL LEVY SUPPORTED FUNDS**

| | 2026 | | | | | <i>Revised</i> 2025 Budget | 2025 to 2026 Change | |
|-----------------------------|-------------------|------------------|-----------------------------------|------------------|-------------------|-------------------------------|---------------------|---------------|
| | General | Doug Woog Arena | Capital Programs / Infrastructure | Debt | Total Budget | | | |
| REVENUES | | | | | | | | |
| Property Tax Levy: | 14,692,435 | 500,000 | 1,850,000 | 1,487,701 | 18,530,136 | 17,099,948 | 1,430,188 | 8.36% |
| Local Government Aid (LGA) | 2,516,455 | - | 1,268,129 | - | 3,784,584 | 3,760,748 | 23,836 | 0.63% |
| Fees and Fines | 2,225,900 | - | - | - | 2,225,900 | 2,175,595 | 50,305 | 2.31% |
| Intergovernmental | 1,132,036 | - | - | - | 1,132,036 | 1,102,763 | 29,273 | 2.65% |
| Charges for Services | 2,289,406 | 990,340 | - | - | 3,279,746 | 3,149,503 | 130,243 | 4.14% |
| Miscellaneous | 159,700 | 30,000 | - | - | 189,700 | 142,821 | 46,879 | 32.82% |
| Transfers In | 190,000 | - | - | - | 190,000 | 190,000 | - | 0.00% |
| TOTAL REVENUES | 23,205,932 | 1,520,340 | 3,118,129 | 1,487,701 | 29,332,102 | 27,621,378 | 1,710,724 | 6.19% |
| APPROPRIATIONS | | | | | | | | |
| General Government | 3,492,700 | - | - | - | 3,492,700 | 3,260,818 | 231,882 | 7.11% |
| Public Safety | 11,911,565 | - | - | - | 11,911,565 | 11,605,964 | 305,601 | 2.63% |
| Public Works | 5,423,366 | - | - | - | 5,423,366 | 5,183,023 | 240,343 | 4.64% |
| Community Development | 854,084 | - | - | - | 854,084 | 843,019 | 11,065 | 1.31% |
| Culture and Recreation | 849,217 | 1,393,287 | - | - | 2,242,504 | 2,267,497 | (24,993) | -1.10% |
| Contingency | 675,000 | - | - | - | 675,000 | 139,000 | 536,000 | 385.61% |
| Debt Service (external) | - | - | - | 1,487,701 | 1,487,701 | 1,475,528 | 12,173 | 0.83% |
| Capital Improvements | - | 1,300,000 | 1,268,129 | - | 2,568,129 | 1,268,129 | 1,300,000 | 102.51% |
| TOTAL APPROPRIATIONS | 23,205,932 | 2,693,287 | 1,268,129 | 1,487,701 | 28,655,049 | 26,042,978 | 2,612,071 | 10.03% |

LEVY SUPPORTED FUND

GENERAL FUND

OPERATING BUDGET

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | |
|-------------------------------------|----------------|----------------|------------|------------|------------|-------|-----------------------------------|--------|
| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Revised 2025 vs Requested 2026 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | | | | | | |
| PROPERTY TAXES | | | | | | | | |
| Property Taxes | 12,687,172 | 13,389,420 | 13,576,420 | 13,576,420 | 14,692,435 | - | 1,116,015 | 8.22% |
| OTHER TAXES | | | | | | | | |
| Tax Rate generated off TIF parcels | 245,230 | - | - | - | - | - | - | 0.00% |
| FEES AND FINES | | | | | | | | |
| Franchise Fees | 1,546,225 | 1,346,855 | 1,525,000 | 1,525,000 | 1,509,000 | - | (16,000) | -1.05% |
| Fines and Forfeits | 132,500 | 155,527 | 138,000 | 138,000 | 141,000 | - | 3,000 | 2.17% |
| License and Permits - Business | 130,101 | 163,265 | 132,445 | 132,445 | 163,550 | - | 31,105 | 23.49% |
| License and Permits - Non-business | 448,487 | 369,611 | 380,150 | 380,150 | 412,350 | - | 32,200 | 8.47% |
| TOTAL FEES AND FINES | 2,257,313 | 2,035,258 | 2,175,595 | 2,175,595 | 2,225,900 | - | 50,305 | 2.31% |
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| Federal Grants and Aids | - | 85,000 | 175,000 | 175,000 | 175,000 | - | - | 0.00% |
| State Grants and Aid (includes LGA) | 2,338,396 | 3,307,356 | 3,199,917 | 3,199,917 | 3,227,809 | - | 27,892 | 0.87% |
| County Grants and Payments | 85,265 | 80,910 | 79,500 | 79,500 | 79,500 | - | - | 0.00% |
| Local Grants and Payments | 219,796 | 146,137 | 140,965 | 140,965 | 166,182 | - | 25,217 | 17.89% |
| TOTAL INTERGOVERNMENTAL | 2,643,457 | 3,619,403 | 3,595,382 | 3,595,382 | 3,648,491 | - | 53,109 | 1.48% |

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | Revised 2025 vs Requested 2026 | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|----------|---------------|-----------------------------------|--|
| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | \$ | % | |
| | | | Original | Revised | Requested | Final | | | |
| CHARGES FOR SERVICES | | | | | | | | | |
| Administration Charge | 827,302 | 887,589 | 1,082,253 | 1,082,253 | 1,083,550 | - | 1,297 | 0.12% | |
| Internal Service Charge | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | 0.00% | |
| PILOT (Payment in Lieu of tax) | 49,013 | 59,276 | 49,000 | 49,000 | 55,000 | - | 6,000 | 12.24% | |
| Engineering Project Fees | - | 245,368 | 400,000 | 400,000 | 400,000 | - | - | 0.00% | |
| Parks and Recreation | 179,425 | 172,982 | 168,800 | 168,800 | 185,300 | - | 16,500 | 9.77% | |
| Rents | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | 0.00% | |
| Planning & Code Enforcement | 99,077 | 55,896 | 64,500 | 64,500 | 69,500 | - | 5,000 | 7.75% | |
| Public Safety | 2,475 | 2,082 | 1,100 | 1,100 | 2,000 | - | 900 | 81.82% | |
| Public Works - Streets | 2,882 | 150 | 3,000 | 3,000 | 3,000 | - | - | 0.00% | |
| Antenna and Other Charges | 182,847 | 273,734 | 160,000 | 160,000 | 200,000 | - | 40,000 | 25.00% | |
| Barge Terminal & Mooring Fees | 178,106 | 181,668 | 185,300 | 185,300 | 189,006 | - | 3,706 | 2.00% | |
| Other | 71,634 | 66,217 | 39,050 | 39,050 | 42,050 | - | 3,000 | 7.68% | |
| TOTAL CHARGES FOR SERVICE | 1,652,761 | 2,004,962 | 2,213,003 | 2,213,003 | 2,289,406 | - | 76,403 | 3.45% | |
| MISCELLANEOUS | | | | | | | | | |
| Interest on Investments | 216,206 | 225,427 | 100,000 | 100,000 | 150,000 | - | 50,000 | 50.00% | |
| Year-end adjust to Fair Value | 83,574 | 61,918 | - | - | - | - | - | 0.00% | |
| Other Revenue | 24,546 | 47,948 | 12,821 | 12,821 | 9,700 | - | (3,121) | -24.34% | |
| TOTAL MISCELLANEOUS | 324,326 | 335,293 | 112,821 | 112,821 | 159,700 | - | 46,879 | 41.55% | |

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|-----------------------------------|--------------|
| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Revised 2025 vs Requested 2026 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | TRANSFERS IN | | | | | |
| Transfers in Storm Water Fee | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - | - | 0.00% |
| Transfers in Water/Sewer | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - | 0.00% |
| Transfers In Street Light Utility | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - | 0.00% |
| Transfer from HRA/EDA/Library | 43,570 | 30,000 | 30,000 | 30,000 | 30,000 | - | - | 0.00% |
| TOTAL TRANSFERS IN | 203,570 | 190,000 | 190,000 | 190,000 | 190,000 | - | - | 0.00% |
| TOTAL REVENUES | 20,013,829 | 21,574,336 | 21,863,221 | 21,863,221 | 23,205,932 | - | 1,342,711 | 6.14% |
| Surplus/(Deficit) | 1,401,582 | 705,396 | - | - | - | - | | |
| <u>DETAIL OF TAX LEVY</u> | | | | | | | | |
| Current and Delinquent | 9,682,154 | 10,446,860 | 10,400,315 | 10,400,315 | 11,639,855 | - | 1,239,540 | |
| Fiscal Disparities | 3,005,018 | 2,942,560 | 3,176,105 | 3,176,105 | 3,052,580 | - | (123,525) | |
| General Fund Levy | 12,687,172 | 13,389,420 | 13,576,420 | 13,576,420 | 14,692,435 | - | 1,116,015 | 8.22% |

| GENERAL FUND SUMMARY OF EXPENDITURES | | | | | | | | |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------|-----------------------------------|--------------|
| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Revised 2024 vs Requested 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| GENERAL GOVERNMENT | | | | | | | | |
| Mayor and Council | 173,657 | 165,918 | 185,884 | 185,884 | 195,816 | - | 9,932 | 5.34% |
| City Administration | 570,617 | 621,047 | 595,113 | 595,113 | 670,209 | - | 75,096 | 12.62% |
| Human Resources | 270,118 | 290,543 | 344,991 | 344,991 | 375,024 | - | 30,033 | 8.71% |
| City Attorney | 321,590 | 807,687 | 299,000 | 321,000 | 344,000 | - | 0% | 0.00% |
| City Clerk | 222,137 | 288,977 | 240,859 | 240,859 | 295,818 | - | 54,959 | 22.82% |
| Finance | 481,786 | 514,732 | 540,049 | 540,049 | 541,790 | - | 1,741 | 0.32% |
| Information Technology | 719,570 | 780,019 | 868,269 | 868,269 | 902,418 | - | 34,149 | 3.93% |
| Recycling | 23,127 | 22,439 | 23,713 | 23,713 | 25,464 | - | 1,751 | 7.38% |
| Community Affairs | 131,259 | 138,569 | 140,940 | 140,940 | 142,161 | - | 1,221 | 0.87% |
| TOTAL GENERAL GOVERNMENT | 2,913,861 | 3,629,931 | 3,238,818 | 3,260,818 | 3,492,700 | - | 208,882 | 6.41% |
| PUBLIC SAFETY | | | | | | | | |
| Police Protection | 7,304,019 | 7,923,097 | 8,810,167 | 8,810,167 | 9,141,539 | - | 331,372 | 3.76% |
| Fire Department | 566,148 | 2,772,182 | 2,795,797 | 2,795,797 | 2,770,026 | - | (25,771) | -0.92% |
| TOTAL PUBLIC SAFETY | 7,870,167 | 10,695,279 | 11,605,964 | 11,605,964 | 11,911,565 | - | 305,601 | 2.63% |
| PUBLIC WORKS | | | | | | | | |
| Engineering | 688,795 | 738,233 | 775,304 | 775,304 | 643,068 | - | (132,236) | -17.06% |
| Public Works (Streets) | 2,019,835 | 2,353,223 | 2,462,186 | 2,551,274 | 2,859,004 | - | 307,730 | 12.06% |
| Buildings | 307,945 | 431,756 | 407,167 | 407,167 | 439,721 | - | 32,554 | 8.00% |
| Parks Facilities and Maintenance | 1,162,822 | 1,348,675 | 1,538,366 | 1,449,278 | 1,481,573 | - | 32,295 | 2.23% |
| TOTAL PUBLIC WORKS | 4,179,397 | 4,871,887 | 5,183,023 | 5,183,023 | 5,423,366 | - | 240,343 | 4.64% |

| GENERAL FUND SUMMARY OF EXPENDITURES | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------|-----------------------------------|----------------|
| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Revised 2024 vs Requested 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| Development Services | 575,193 | 629,422 | 650,683 | 650,683 | 635,997 | - | (14,686) | -2.26% |
| Code Enforcement | 149,185 | 176,941 | 192,336 | 192,336 | 218,087 | - | 25,751 | 13.39% |
| TOTAL COMMUNITY DEVELOPMENT | 724,378 | 806,363 | 843,019 | 843,019 | 854,084 | - | 11,065 | 1.31% |
| PARKS AND RECREATION | | | | | | | | |
| Parks Administration | 285,654 | 311,396 | 330,460 | 330,460 | 361,676 | - | 31,216 | 9.45% |
| Splash Pool | 86,821 | 116,553 | 99,149 | 99,149 | 107,876 | - | 8,727 | 8.80% |
| Northview Pool | 93,139 | 139,290 | 116,547 | 116,547 | - | - | (116,547) | -100.00% |
| Recreation Programs | 251,842 | 298,241 | 285,241 | 285,241 | 379,665 | - | 94,424 | 33.10% |
| TOTAL PARKS AND RECREATION | 717,456 | 865,480 | 831,397 | 831,397 | 849,217 | - | 17,820 | 2.14% |
| CONTINGENCY | - | - | 161,000 | 139,000 | 675,000 | - | 536,000 | 385.61% |
| TRANSFERS OUT | | | | | | | | |
| Transfer to Capital Project Funds | 2,206,988 | - | - | - | - | - | - | 0.00% |
| Transfer to Central Garage | 250,000 | - | - | - | - | - | 0% | 0.00% |
| Transfer excess fund balance | 1,027,985 | 434,879 | - | - | - | - | - | 0.00% |
| TOTAL TRANSFERS OUT | 3,484,973 | 434,879 | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 19,890,232 | 21,303,819 | 21,863,221 | 21,863,221 | 23,205,932 | - | 1,342,711 | 6.14% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Mayor and Council | BUSINESS UNIT: 10110 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Mayor and Council program is accountable for:

- the legislative and policy-making activities of the City's government, including regular City Council meetings on the 1st and 3rd Mondays and Council Worksession meetings on the 2nd and 4th Mondays of each month.
- the exercise of the Mayor and Council's duties and responsibilities as required by law, the City Charter and City Ordinances.
- the appointment of members to advisory boards and commissions.
- Policy and Governance of the Economic Development Authority & Housing and Redevelopment Authority.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Mayor and Council | BUSINESS UNIT: 10110 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Mayor | 1.000 | 1.000 | 1.000 | 1.000 |
| Council Members | 6.000 | 6.000 | 6.000 | 6.000 |
| Total Staffing | <u>7.000</u> | <u>7.000</u> | <u>7.000</u> | <u>7.000</u> |

| MAYOR AND COUNCIL SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10110 - MAYOR AND COUNCIL EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 64,500 | 64,500 | 64,500 | 32,250 | 64,500 | 64,500 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 8,377 | 8,377 | 8,387 | 4,188 | 8,387 | 8,387 | |
| 6150 - WORKERS COMPENSATION | 84 | 87 | 80 | 30 | 80 | 80 | |
| PERSONNEL SERVICES | 72,960 | 72,963 | 72,967 | 36,468 | 72,967 | 72,967 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 20 | 0 | 0 | 0 | 0 | 0 | |
| 6245 - CLOTHING ALLOWANCE | 203 | 0 | 700 | 448 | 700 | 700 | |
| SUPPLIES | 223 | 0 | 700 | 448 | 700 | 700 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 5,689 | 9,105 | 11,500 | 3,630 | 11,500 | 11,500 | |
| 6361 - INSURANCE | 47,747 | 50,160 | 53,115 | 33,600 | 53,115 | 62,544 | |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 4,748 | 0 | 0 | 0 | 0 | 0 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 12,892 | 14,892 | 15,725 | 7,866 | 15,725 | 15,725 | |
| OTHER SERVICES AND CHARGES | 71,076 | 74,157 | 80,340 | 45,096 | 80,340 | 89,769 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 2,609 | 4,466 | 3,000 | 184 | 3,000 | 3,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 26,789 | 14,333 | 28,877 | 28,248 | 28,877 | 29,380 | |
| MISCELLANEOUS | 29,398 | 18,799 | 31,877 | 28,432 | 31,877 | 32,380 | |
| TOTAL EXPENDITURES | 173,657 | 165,918 | 185,884 | 110,444 | 185,884 | 195,816 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 9,932 5.34% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Administration | BUSINESS UNIT: 10120 |
|--|--|--------------------------------|

Activities and Responsibilities:

The City Administration program is accountable for:

- providing general management for all City operations and intergovernmental relations
- advising the City Council on matters pertaining to or affecting the operation of City government
- supporting the City Administrator as the chief management and administrative officer of the City
- coordinating and monitoring response to citizen concerns
- ensuring that the laws, ordinances, resolutions, policies and programs of the City Council are enforced and implemented
- preparing the weekly Council agenda and informational packets and other communications to and from the City
- publishing the City's quarterly newsletter

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- \$4500 - Social Media Archiving: The Minnesota Government Data Practices Act treats social media content as public record. Posts, edits, deletions, and comments all need to be readily accessible for compliance.
- NEW Regular Part-time (20 hrs) Communications Specialist Position

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Administration | BUSINESS UNIT: 10120 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| City Administrator | 0.944 | 0.944 | 0.944 | 0.944 |
| Asst City Administrator/HR Director | 0.450 | 0.450 | 0.350 | 0.350 |
| Communications Coordinator | 1.000 | 1.000 | 1.000 | 1.000 |
| HR Specialist/Admin Coord | 0.750 | 0.750 | 0.500 | 0.300 |
| Communications Specialist | - | - | - | 0.500 |
| Total Staffing | <u>3.144</u> | <u>3.144</u> | <u>2.794</u> | <u>3.094</u> |

| CITY ADMINISTRATION | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10120 - CITY ADMINISTRATION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 363,843 | 394,125 | 362,907 | 176,413 | 362,907 | 381,288 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 9,389 | 4,192 | 8,822 | 0 | 8,822 | 12,506 | |
| 6112 - SERVICE RECOGNITION | 1,000 | 3,938 | 0 | 9,250 | 0 | 9,653 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 53,941 | 57,521 | 53,788 | 27,078 | 53,788 | 57,851 | |
| 6130 - EMPLOYER PAID INSURANCE | 47,778 | 56,396 | 46,793 | 20,068 | 46,793 | 46,390 | |
| 6135 - RETIREE PAID INSURANCE | | 12,217 | 12,218 | 5,951 | 12,218 | 11,904 | |
| 6150 - WORKERS COMPENSATION | 2,438 | 2,561 | 1,824 | 973 | 1,824 | 2,562 | |
| 6170 - EMPLOYER CONTR TO HCSP | 5,745 | 3,955 | 5,689 | 783 | 5,689 | 4,317 | |
| PERSONNEL SERVICES | 484,134 | 534,906 | 492,041 | 240,517 | 492,041 | 526,471 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 2,755 | 1,803 | 2,750 | 397 | 2,750 | 2,250 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 0 | 0 | 0 | 0 | 3,500 | |
| 6245 - CLOTHING ALLOWANCE | 142 | 0 | 300 | 0 | 300 | 450 | |
| SUPPLIES | 2,897 | 1,803 | 3,050 | 397 | 3,050 | 6,200 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 30,026 | 28,291 | 47,936 | 9,550 | 47,936 | 81,500 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,007 | 1,694 | 4,000 | 3,299 | 4,000 | 7,000 | |
| 6344 - NEWSLETTER/BROCHURE | 45,317 | 35,148 | 40,000 | 19,220 | 40,000 | 42,000 | |
| 6375 - OTHER CONTRACTED SERVICES | 30 | 0 | 0 | 0 | 0 | 0 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,191 | 1,525 | 1,896 | 948 | 1,896 | 1,728 | |
| 6390 - POSTAGE AND TELEPHONE | 4,209 | 6,583 | 4,000 | 2,054 | 4,000 | 3,410 | |
| OTHER SERVICES AND CHARGES | 81,780 | 73,241 | 97,832 | 35,071 | 97,832 | 135,638 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 453 | 855 | 300 | 0 | 300 | 300 | |
| 6471 - DUES & SUBSCRIPTIONS | 1,353 | 1,605 | 1,890 | 1,202 | 1,890 | 1,600 | |
| MISCELLANEOUS | 1,806 | 2,460 | 2,190 | 1,202 | 2,190 | 1,900 | |
| CAPITAL OUTLAY | | | | | | | |
| 6572 - COMPUTER SOFTWARE | 0 | 8,636 | 0 | 5,036 | 0 | 0 | |
| CAPITAL OUTLAY | 0 | 8,636 | 0 | 5,036 | 0 | 0 | |
| TOTAL EXPENDITURES | 570,617 | 621,047 | 595,113 | 282,223 | 595,113 | 670,209 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 75,096 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 12.62% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Human Resources | BUSINESS UNIT: 10125 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Human Resources program is accountable for:

- Negotiation and administration of labor contracts
- Recruitment and retention of employees
- Classification and pay strategies
- Performance management
- Employee relations
- Coordinate selection and administration of employee benefits including insurances and wellness program
- Coordinate employee safety program and workplace environmental risk management
- Coordinate employee EAP and wellness programs
- Coordinate training and network opportunities for employees
- Legal compliance with State and Federal labor laws and reporting requirements
- Policy development

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Human Resources | BUSINESS UNIT: 10125 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Asst City Administrator/HR Director | 0.500 | 0.500 | 0.600 | 0.600 |
| Payroll Specialist | 1.000 | 1.000 | 1.000 | 1.000 |
| HR Specilist/Admin Coord | 0.250 | 0.250 | 0.500 | 0.700 |
| Total Staffing | <u><u>1.750</u></u> | <u><u>1.750</u></u> | <u><u>2.100</u></u> | <u><u>2.300</u></u> |

| HUMAN RESOURCES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10125 - HUMAN RESOURCES | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 165,696 | 178,786 | 217,183 | 102,544 | 217,183 | 233,488 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 518 | 0 | 0 | 0 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 1,796 | 757 | 235 | 0 | 235 | 1,055 | |
| 6112 - SERVICE RECOGNITION | 1,000 | 0 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 25,170 | 26,884 | 32,928 | 15,450 | 32,928 | 35,459 | |
| 6130 - EMPLOYER PAID INSURANCE | 22,605 | 27,531 | 31,762 | 13,141 | 31,762 | 37,771 | |
| 6150 - WORKERS COMPENSATION | 1,074 | 1,162 | 1,066 | 431 | 1,066 | 1,526 | |
| 6170 - EMPLOYER CONTR TO HCSP | 3,645 | 2,887 | 3,251 | 890 | 3,251 | 3,837 | |
| PERSONNEL SERVICES | 221,505 | 238,008 | 286,425 | 132,456 | 286,425 | 313,136 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 914 | 350 | 0 | 281 | 0 | 0 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 99 | 0 | 0 | 0 | 0 | 0 | |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 200 | 0 | 200 | 300 | |
| SUPPLIES | 1,013 | 350 | 200 | 281 | 200 | 300 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 11,486 | 12,869 | 11,150 | 5,343 | 11,150 | 11,500 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 21,321 | 8,346 | 20,000 | 4,833 | 20,000 | 22,000 | |
| 6341 - ADVERTISING | 395 | 405 | 2,000 | 0 | 2,000 | 2,000 | |
| 6375 - OTHER CONTRACTED SERVICES | 12,054 | 27,790 | 22,056 | 4,207 | 22,056 | 22,170 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 737 | 858 | 960 | 480 | 960 | 1,248 | |
| 6390 - POSTAGE AND TELEPHONE | 686 | 731 | 675 | 438 | 675 | 1,170 | |
| OTHER SERVICES AND CHARGES | 46,679 | 50,999 | 56,841 | 15,302 | 56,841 | 60,088 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 492 | 436 | 1,025 | 0 | 1,025 | 1,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 430 | 750 | 500 | 280 | 500 | 500 | |
| MISCELLANEOUS | 922 | 1,186 | 1,525 | 280 | 1,525 | 1,500 | |
| TOTAL EXPENDITURES | 270,118 | 290,543 | 344,991 | 148,319 | 344,991 | 375,024 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 30,033 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 8.71% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Attorney | BUSINESS UNIT: 10130 |
|--|--|--------------------------------|

Activities and Responsibilities:

The City Attorney program provides for:

- Engagement of a chief legal advisor to the Mayor and City Council, and all offices, departments and agencies and of all city officers and employees in matters relating to their official powers and duties
- Representation for the City in all legal proceedings
- Special counsel for representation of the City in matters requiring special expertise (e.g. labor relations)
- Prosecution Services

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Attorney | BUSINESS UNIT: 10130 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

Contracted City Attorney

| CITY ATTORNEY SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10130 - CITY ATTORNEY EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 136,666 | 89,167 | 80,000 | 42,054 | 100,000 | 110,000 | |
| 6304 - PROFESSIONAL SVCS-CRIMINAL | 166,924 | 169,027 | 201,000 | 105,505 | 201,000 | 210,000 | |
| 6306 - PROFESSIONAL SVCS - RETAINER | 18,000 | 18,000 | 18,000 | 7,750 | 20,000 | 24,000 | |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 408,484 | 0 | 0 | 0 | 0 | |
| 6375 - OTHER CONTRACTED SERVICES | 0 | 123,009 | 0 | 17,254 | 0 | 0 | |
| OTHER SERVICES AND CHARGES | 321,590 | 807,687 | 299,000 | 172,564 | 321,000 | 344,000 | |
| TOTAL EXPENDITURES | 321,590 | 807,687 | 299,000 | 172,564 | 321,000 | 344,000 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 23,000 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 7.17% |

| | | |
|--|---------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Clerk | BUSINESS UNIT: 10140 |
|--|---------------------------------------|--------------------------------|

Activities and Responsibilities:

The City Clerk program is accountable for:

- Administering municipal elections and serve as filing officer
- Processing all data practices requests
- Support and service to administrator and other departments
- Acting as the recording secretary to the City Council
- Serving as staff liaison for Charter Commission
- Administer all business, liquor, animal and rental licenses
- Process Rental Inspections
- Administer Charitable Gambling Licensing
- Research, recommend and draft amendments to City licensing ordinances

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

- All the major increases are related to 2026 being an election year. Outside of the August Primary and the November General, there are no significant revisions to the City Clerk Budget.

Notable Expenditure Changes for 2026

- 2026 is an election year, there will be additional costs for election judges and temp. employees for early voting at City Hall.

| | | |
|--|---------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Clerk | BUSINESS UNIT: 10140 |
|--|---------------------------------------|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- None

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| City Clerk | 1.000 | 1.000 | 1.000 | 1.000 |
| Deputy City Clerk | 1.000 | - | - | - |
| Department Support Specialist | - | 0.500 | 0.500 | 0.500 |
| Total Staffing | <u>2.000</u> | <u>1.500</u> | <u>1.500</u> | <u>1.500</u> |

| CITY CLERK | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10140 - CITY CLERK | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 133,826 | 130,015 | 139,790 | 65,119 | 139,790 | 145,976 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 0 | 3,000 | 0 | 3,000 | 3,000 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 0 | 0 | 0 | 0 | 0 | 5,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 889 | 966 | 0 | 0 | 0 | 0 | |
| 6112 - SERVICE RECOGNITION | 0 | 1,000 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 19,862 | 19,328 | 21,181 | 9,633 | 21,181 | 22,119 | |
| 6130 - EMPLOYER PAID INSURANCE | 26,595 | 32,614 | 30,969 | 13,768 | 30,969 | 32,033 | |
| 6135 - RETIREE PAID INSURANCE | 10,737 | 12,217 | 12,218 | 6,109 | 12,218 | 12,228 | |
| 6150 - WORKERS COMPENSATION | 1,122 | 1,208 | 686 | 356 | 686 | 950 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,980 | 3,028 | 2,440 | 636 | 2,440 | 2,661 | |
| PERSONNEL SERVICES | 196,011 | 200,376 | 210,284 | 95,619 | 210,284 | 223,967 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 82 | 1,378 | 500 | 273 | 500 | 500 | |
| 6210 - OPERATING SUPPLIES | 739 | 2,710 | 1,000 | 112 | 1,000 | 3,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 359 | 0 | 0 | 0 | 0 | |
| SUPPLIES | 822 | 4,447 | 1,500 | 386 | 1,500 | 3,500 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 5,891 | 5,972 | 6,000 | 1,439 | 6,000 | 11,036 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 729 | 568 | 1,200 | 415 | 1,200 | 1,200 | |
| 6341 - ADVERTISING | 575 | 1,001 | 1,000 | 239 | 1,000 | 1,500 | |
| 6342 - PRINTING AND BINDING | 0 | 0 | 0 | 0 | 0 | 500 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 1,724 | 24,657 | 2,000 | 0 | 2,000 | 2,000 | |
| 6375 - OTHER CONTRACTED SERVICES | 6,779 | 43,692 | 16,000 | 2,589 | 16,000 | 46,000 | |
| 6381 - OTHER RENTALS | 0 | 3,300 | 0 | 0 | 0 | 2,500 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 760 | 974 | 800 | 402 | 800 | 840 | |
| 6390 - POSTAGE AND TELEPHONE | 1,386 | 2,166 | 1,200 | 1,637 | 1,200 | 1,500 | |
| OTHER SERVICES AND CHARGES | 17,843 | 82,330 | 28,200 | 6,720 | 28,200 | 67,076 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 1,503 | 835 | 675 | 465 | 675 | 675 | |
| 6430 - MISCELLANEOUS | 40 | 938 | 0 | 31 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 170 | 50 | 200 | 0 | 200 | 600 | |
| MISCELLANEOUS | 1,713 | 1,823 | 875 | 496 | 875 | 1,275 | |

| CITY CLERK SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|--------------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| CAPITAL OUTLAY 6580 - OTHER EQUIPMENT | 5,748 | 0 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | 5,748 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | 222,137 | 288,977 | 240,859 | 103,220 | 240,859 | 295,818 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 54,959 22.82% |

| | | |
|--|------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Finance | BUSINESS UNIT: 10150 |
|--|------------------------------------|--------------------------------|

Activities and Responsibilities:

The Finance program is accountable for:

- Facilitating the development and administration of the City's annual budget.
- Developing and communicating the City's long-term financial plans, including the City's Capital Improvement Plan
- Preparing interim and annual financial reports
- Managing and safeguarding of the City's financial resources and assets
- Providing fiscal analysis and counsel in support of the Mayor, City Council, Administrator and Management Team
- Providing ongoing financial support services (investments, payroll, receivables, and disbursements)

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Finance | BUSINESS UNIT: 10150 |
|--|------------------------------------|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Finance Director | 0.800 | 0.800 | 0.800 | 0.800 |
| Assistant Finance Director | 0.800 | 0.800 | 0.800 | 0.800 |
| Accounting Specialist - AP | 0.800 | 0.800 | 0.800 | 0.800 |
| Accounting Specialist - AR | - | 0.313 | 0.313 | 0.313 |
| Total Staffing | <u>2.400</u> | <u>2.713</u> | <u>2.713</u> | <u>2.713</u> |

Currently 3 full-time staff positions, remainder of full-time staff time is charged directly to the Utility Administration Fund.
 Remainder of part-time position is also charged directly to Utility Administration Fund.

| FINANCE | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10150 - FINANCE EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 253,412 | 291,762 | 301,425 | 140,958 | 301,425 | 302,449 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 7,638 | 8,490 | 8,436 | 0 | 8,436 | 8,667 | |
| 6112 - SERVICE RECOGNITION | 7,258 | 500 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 39,418 | 43,544 | 46,318 | 21,339 | 46,318 | 46,490 | |
| 6130 - EMPLOYER PAID INSURANCE | 28,345 | 33,773 | 32,026 | 13,662 | 32,026 | 34,706 | |
| 6150 - WORKERS COMPENSATION | 1,703 | 1,788 | 1,521 | 739 | 1,521 | 2,024 | |
| 6170 - EMPLOYER CONTR TO HCSP | 9,205 | 5,997 | 6,281 | 1,018 | 6,281 | 6,632 | |
| PERSONNEL SERVICES | 346,980 | 385,854 | 396,007 | 177,716 | 396,007 | 400,968 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 3,502 | 2,256 | 3,750 | 3,216 | 3,750 | 4,600 | |
| SUPPLIES | 3,502 | 2,256 | 3,750 | 3,216 | 3,750 | 4,600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 22,449 | 12,379 | 12,000 | 14,744 | 12,000 | 13,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 5,620 | 5,841 | 6,300 | 539 | 6,300 | 6,300 | |
| 6341 - ADVERTISING | 0 | 44 | 200 | 0 | 200 | 200 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 2,306 | 2,254 | 2,400 | 965 | 2,400 | 2,400 | |
| 6375 - OTHER CONTRACTED SERVICES | 91,807 | 97,601 | 108,060 | 69,798 | 108,060 | 103,350 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 2,028 | 1,804 | 2,392 | 1,200 | 2,392 | 2,032 | |
| 6390 - POSTAGE AND TELEPHONE | 3,358 | 3,677 | 4,440 | 2,726 | 4,440 | 4,440 | |
| OTHER SERVICES AND CHARGES | 127,567 | 123,601 | 135,792 | 89,972 | 135,792 | 131,722 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 0 | 47 | 0 | 73 | 0 | 0 | |
| 6430 - MISCELLANEOUS | 2,915 | 2,143 | 3,500 | 1,600 | 3,500 | 3,500 | |
| 6471 - DUES & SUBSCRIPTIONS | 822 | 832 | 1,000 | 520 | 1,000 | 1,000 | |
| MISCELLANEOUS | 3,737 | 3,021 | 4,500 | 2,193 | 4,500 | 4,500 | |
| TOTAL EXPENDITURES | 481,786 | 514,732 | 540,049 | 273,097 | 540,049 | 541,790 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,741 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 0.32% |

| | | |
|--|---|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Information Technology | BUSINESS UNIT: 10160 |
|--|---|--------------------------------|

Activities and Responsibilities:

The Information Technology program is accountable for:

- providing technical desktop and other technology support to City staff for computer hardware and software
- maintaining local server network systems for the City operations
- researching and recommending new or improved technologies for the City
- assisting in implementation of new technology for all city operations
- serving as primary representative for City membership in LOGIS
- serving as chief resource for input and advice to Mayor/City Council, City Administrator and Management Team for technology considerations

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

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Notable Expenditure Changes for 2026

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| | | |
|--|---|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Information Technology | BUSINESS UNIT: 10160 |
|--|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Asst City Administrator/HR Director | 0.050 | 0.050 | 0.050 | 0.050 |
| IT Director | 1.000 | 1.000 | 1.000 | 1.000 |
| IT Specialist | 1.000 | 1.000 | 1.000 | 1.000 |
| Total Staffing | <u>2.050</u> | <u>2.050</u> | <u>2.050</u> | <u>2.050</u> |

| INFORMATION TECHNOLOGY | | | | | | | |
|--|----------------|----------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10160 - INFORMATION TECHNOLOGY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 215,323 | 229,595 | 235,352 | 111,085 | 235,352 | 235,352 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 180 | 76 | 20 | 0 | 20 | 63 | |
| 6112 - SERVICE RECOGNITION | 1,500 | 0 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 32,211 | 34,327 | 35,662 | 16,614 | 35,662 | 35,665 | |
| 6130 - EMPLOYER PAID INSURANCE | 29,924 | 36,412 | 33,722 | 14,075 | 33,722 | 35,801 | |
| 6150 - WORKERS COMPENSATION | 1,459 | 1,509 | 1,155 | 562 | 1,155 | 1,532 | |
| 6170 - EMPLOYER CONTR TO HCSP | 8,444 | 4,852 | 5,762 | 868 | 5,762 | 5,300 | |
| PERSONNEL SERVICES | 289,041 | 306,771 | 311,673 | 143,203 | 311,673 | 313,713 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 60 | 350 | 200 | 0 | 200 | 200 | |
| 6210 - OPERATING SUPPLIES | 2,966 | 2,889 | 3,600 | 1,699 | 3,600 | 4,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 1,183 | 1,773 | 4,000 | 38 | 4,000 | 5,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 5,998 | 5,473 | 6,000 | 2,959 | 6,000 | 6,000 | |
| SUPPLIES | 10,207 | 10,485 | 13,800 | 4,695 | 13,800 | 15,200 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 23,829 | 21,043 | 50,000 | 8,664 | 50,000 | 40,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 440 | 2,500 | 475 | 2,500 | 2,500 | |
| 6375 - OTHER CONTRACTED SERVICES | 302,876 | 338,051 | 376,000 | 226,668 | 376,000 | 406,710 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 6,003 | 6,503 | 7,500 | 698 | 7,500 | 7,500 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 85,770 | 94,770 | 104,946 | 52,476 | 104,946 | 114,945 | |
| 6390 - POSTAGE AND TELEPHONE | 1,845 | 1,955 | 1,850 | 812 | 1,850 | 1,850 | |
| OTHER SERVICES AND CHARGES | 420,322 | 462,763 | 542,796 | 289,794 | 542,796 | 573,505 | |
| TOTAL EXPENDITURES | 719,570 | 780,019 | 868,269 | 437,692 | 868,269 | 902,418 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 34,149 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 3.93% |

| | | |
|--|--------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Recycling | BUSINESS UNIT: 10170 |
|--|--------------------------------------|--------------------------------|

Activities and Responsibilities:

The Recycling program is accountable for:

- Facilitating, developing and marketing the City-wide recycling program
- Managing the City compost site
- Community Events and Festival Recycling
- Complete Work Plan under Local Solid Waste Plan Grant Funding
- Conduct City Wide Clean Up Day
- Continue Joint Partnership with the City of West St. Paul, Mendota Heights and Sunfish Lake for Joint Recycling Coordinator
- Residential Outreach and Education of recycling

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

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| | | |
|--|--------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Recycling | BUSINESS UNIT: 10170 |
|--|--------------------------------------|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

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Staffing:

Contracted shared position with the City of West St. Paul/Sunfish Lake/Mendota Heights/Lillydale

| RECYCLING PROGRAM | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10170 - RECYCLING PROGRAM | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6104 - TEMPORARY EMPLOYEES-REG | 7,199 | 7,882 | 7,400 | 1,544 | 7,400 | 7,648 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 920 | 1,014 | 567 | 198 | 567 | 586 | |
| 6130 - EMPLOYER PAID INSURANCE | 0 | 0 | 0 | 0 | 0 | 68 | |
| 6150 - WORKERS COMPENSATION | 93 | 68 | 46 | 23 | 46 | 62 | |
| PERSONNEL SERVICES | 8,212 | 8,964 | 8,013 | 1,764 | 8,013 | 8,364 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 41 | 0 | 100 | 138 | 100 | 100 | |
| SUPPLIES | 41 | 0 | 100 | 138 | 100 | 100 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6342 - PRINTING AND BINDING | 400 | 0 | 0 | 0 | 0 | 0 | |
| 6375 - OTHER CONTRACTED SERVICES | 1,344 | 1,384 | 0 | 0 | 0 | 1,400 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 743 | 446 | 600 | 0 | 600 | 600 | |
| 6391 - CLEAN UP DAY | 12,388 | 11,646 | 15,000 | 0 | 15,000 | 15,000 | |
| OTHER SERVICES AND CHARGES | 14,874 | 13,475 | 15,600 | 0 | 15,600 | 17,000 | |
| TOTAL EXPENDITURES | 23,127 | 22,439 | 23,713 | 1,903 | 23,713 | 25,464 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,751 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 7.38% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Community Affairs | BUSINESS UNIT: 10530 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Community Affairs program is accountable for:

- Coordination of Volunteer Programs to engage residents, organizations, schools and businesses
- Staff person to assist the Mayor with Mayor's Youth Task Force and Pastors in Action, NIGH/SSP Prayer Breakfast Task Force, Border Battle Committee and SSP Memorial Day Committee.
- Coordination of Community Events (SSP Night to Unite, Great Halloween Get Together, SSP Farmers Market, All City Garage Sale, Tree Lighting River Clean-up).
- Continue linking with Community Organizations, Businesses and Schools to develop Community Ownership in South St. Paul
- Building relationships with community groups, organizations and the City of South St. Paul
- Solicitation of Grants/Donations for Community Activities
- Assist with city website and social media content.
- Facilitate and coordinate public housing activities and initiatives for residents

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

- none

Notable Expenditure Changes for 2026

- None

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Community Affairs | BUSINESS UNIT: 10530 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- none

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Community Affairs Liaison | 1.000 | 1.000 | 1.000 | 1.000 |
| Total Staffing | <u>1.000</u> | <u>1.000</u> | <u>1.000</u> | <u>1.000</u> |

| COMMUNITY AFFAIRS | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10530 - COMMUNITY AFFAIRS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 88,385 | 92,629 | 94,909 | 44,625 | 94,909 | 94,909 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,380 | 2,469 | 2,556 | 0 | 2,556 | 2,556 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 13,523 | 14,172 | 14,576 | 6,737 | 14,576 | 14,576 | |
| 6130 - EMPLOYER PAID INSURANCE | 12,344 | 15,020 | 13,630 | 5,321 | 13,630 | 14,470 | |
| 6150 - WORKERS COMPENSATION | 602 | 615 | 478 | 233 | 478 | 634 | |
| 6170 - EMPLOYER CONTR TO HCSP | 4,838 | 3,044 | 3,091 | 423 | 3,091 | 3,091 | |
| PERSONNEL SERVICES | 122,071 | 127,948 | 129,240 | 57,339 | 129,240 | 130,236 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,812 | 1,109 | 1,800 | 154 | 1,800 | 1,800 | |
| 6210 - OPERATING SUPPLIES | 5,023 | 6,206 | 6,500 | 2,027 | 6,500 | 6,500 | |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 125 | |
| SUPPLIES | 6,835 | 7,315 | 8,300 | 2,181 | 8,300 | 8,425 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 300 | 0 | 300 | 300 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 454 | 454 | 600 | 300 | 600 | 600 | |
| 6390 - POSTAGE AND TELEPHONE | 1,345 | 1,416 | 1,400 | 472 | 1,400 | 1,400 | |
| OTHER SERVICES AND CHARGES | 1,799 | 1,870 | 2,300 | 772 | 2,300 | 2,300 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 0 | 3 | 0 | 0 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 553 | 1,434 | 1,100 | 536 | 1,100 | 1,200 | |
| MISCELLANEOUS | 554 | 1,436 | 1,100 | 536 | 1,100 | 1,200 | |
| TOTAL EXPENDITURES | 131,259 | 138,569 | 140,940 | 60,828 | 140,940 | 142,161 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,221 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 0.87% |

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Police Protection | BUSINESS UNIT: 10210 |
|-----------------------------------|--|--------------------------------|

Activities and Responsibilities:

The Police Protection program is accountable for:

- Preventing and controlling criminal behavior and creating security in the community
- Aiding, assisting and protecting citizens and their property
- Resolving conflict, protecting constitutional guarantees
- Promoting and expanding community oriented-problem solving policing
- Treating all individuals with dignity and respect, while holding ourselves to the values of integrity, professionalism and courtesy.
- Updating Department Policy and training to comply with the latest State and Federal mandates, court decisions and best practices for Law Enforcement.
- Continue learning and applying specialized police training that will enhance police response to criminal incident cases.
- Investigating and preparing criminal cases for prosecution holding individuals accountable for their actions
- Enforcing State criminal and traffic laws as well as City and County ordinances
- Conducting crime prevention presentations/participating in Neighborhood Watch Groups
- Continuing on-going planning for responding to Emergency Management incidents
- Community education and awareness
- Animal patrol and related service calls
- Contracting care, boarding and when necessary euthanizing of animals
- Conducting investigations involving animal bites and potentially dangerous dogs

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

- Significant staffing turnover and labor market conditions prevented achievement of authorized staffing strength of 37 sworn officers

Notable Expenditure Changes for 2026

- Increase in Dakota 911 member fee
- Increase in fixed cost(s) for multiple contracted services

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Police Protection | BUSINESS UNIT: 10210 |
|-----------------------------------|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Year four of Axon BWC and Fleet technology

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Police Chief | 1.000 | 1.000 | 1.000 | 1.000 |
| Commanders & Sergeants | 8.000 | 8.000 | 8.000 | 8.000 |
| Officers/Special Assignments | 26.000 | 28.000 | 28.000 | 28.000 |
| Community Service Officers | 6.000 | 6.000 | 6.000 | 6.000 |
| Office Manager | 1.000 | 1.000 | 1.000 | 1.000 |
| Department Support Specialist | 3.000 | 3.000 | 3.000 | 3.000 |
| Total Staffing | <u>45.000</u> | <u>47.000</u> | <u>47.000</u> | <u>47.000</u> |

| POLICE PROTECTION | | | | | | | |
|---|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10210 - POLICE PROTECTION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 3,560,648 | 3,880,933 | 4,595,570 | 1,938,542 | 4,535,570 | 4,632,495 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 217,226 | 219,697 | 150,000 | 39,400 | 150,000 | 165,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 222,018 | 233,733 | 221,059 | 4,759 | 221,059 | 199,388 | |
| 6112 - SERVICE RECOGNITION | 6,555 | 10,725 | 0 | 0 | 0 | 5,041 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 703,335 | 749,261 | 863,989 | 405,788 | 863,989 | 870,779 | |
| 6130 - EMPLOYER PAID INSURANCE | 459,487 | 541,267 | 603,525 | 228,995 | 603,525 | 682,728 | |
| 6135 - RETIREE PAID INSURANCE | 180,543 | 196,040 | 183,755 | 98,030 | 183,755 | 184,476 | |
| 6150 - WORKERS COMPENSATION | 307,205 | 349,283 | 277,554 | 139,853 | 277,554 | 375,029 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 6,819 | 11,096 | 0 | 3,218 | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 109,758 | 76,313 | 106,087 | 14,792 | 106,087 | 101,148 | |
| PERSONNEL SERVICES | 5,773,593 | 6,268,349 | 7,001,539 | 2,873,376 | 6,941,539 | 7,216,084 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 5,802 | 5,898 | 6,500 | 1,426 | 6,500 | 6,500 | |
| 6210 - OPERATING SUPPLIES | 40,737 | 34,643 | 46,000 | 6,886 | 46,000 | 46,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 5,018 | 4,669 | 6,000 | 3,912 | 6,000 | 6,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 1,535 | 1,585 | 4,000 | 1,544 | 4,000 | 3,000 | |
| 6245 - CLOTHING ALLOWANCE | 39,676 | 46,381 | 50,000 | 18,609 | 50,000 | 50,000 | |
| SUPPLIES | 92,767 | 93,176 | 112,500 | 32,378 | 112,500 | 111,500 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 30,180 | 44,779 | 35,000 | 7,086 | 35,000 | 43,200 | |
| 6305 - DISPATCH SERVICES | 534,182 | 541,252 | 573,079 | 280,637 | 573,079 | 613,045 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 65,884 | 82,919 | 110,300 | 39,871 | 110,300 | 105,000 | |
| 6341 - ADVERTISING | 241 | 0 | 0 | 0 | 0 | 0 | |
| 6361 - INSURANCE | 83,478 | 84,366 | 89,208 | 64,158 | 89,208 | 114,201 | |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 500 | 3,500 | 500 | 3,500 | 3,500 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 20,616 | 31,152 | 17,420 | 7,810 | 17,420 | 21,320 | |
| 6375 - OTHER CONTRACTED SERVICES | 133,427 | 193,188 | 241,031 | 184,415 | 241,031 | 262,858 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 939 | 750 | 1,600 | 147 | 1,600 | 1,500 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 243,658 | 263,151 | 272,361 | 136,182 | 272,361 | 291,904 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 174,609 | 217,240 | 236,364 | 118,182 | 236,364 | 239,232 | |
| 6385 - UTILITY SERVICE | 1,516 | 822 | 700 | 314 | 700 | 500 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 17,699 | 22,179 | 23,855 | 11,928 | 23,855 | 24,335 | |
| 6390 - POSTAGE AND TELEPHONE | 30,441 | 34,030 | 35,000 | 13,344 | 35,000 | 36,600 | |
| OTHER SERVICES AND CHARGES | 1,336,871 | 1,516,329 | 1,639,418 | 864,573 | 1,639,418 | 1,757,195 | |

| POLICE PROTECTION | | | | | | | |
|--|------------------|------------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 0 | 3 | 0 | 0 | 0 | 0 | |
| 6430 - MISCELLANEOUS | 62,547 | 11,775 | 18,000 | 9,244 | 18,000 | 18,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 4,327 | 4,385 | 5,710 | 2,762 | 5,710 | 5,760 | |
| MISCELLANEOUS | 66,874 | 16,163 | 23,710 | 12,006 | 23,710 | 23,760 | |
| CAPITAL OUTLAY | | | | | | | |
| 6580 - OTHER EQUIPMENT | 33,914 | 29,080 | 33,000 | 26,434 | 93,000 | 33,000 | |
| CAPITAL OUTLAY | 33,914 | 29,080 | 33,000 | 26,434 | 93,000 | 33,000 | |
| TOTAL EXPENDITURES | 7,304,019 | 7,923,097 | 8,810,167 | 3,808,767 | 8,810,167 | 9,141,539 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 331,372 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 3.76% |

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Fire Department | BUSINESS UNIT: 10220 |
|-----------------------------------|--|--------------------------------|

Activities and Responsibilities:

The Fire Department program is accountable for:

- Providing fire protection services including fire suppression, emergency medical services, hazardous materials response, and specialized rescue.
- Providing fire prevention services including Fire Code inspection and enforcement, preconstruction building plan review, fire investigation to determine cause and origin, and public safety education.
- The Cities of South St. Paul and West St. Paul entered into a joint powers agreement to consolidate the City's respective fire departments, thereby creating a new entity known as the South Metro Fire Department (SMFD) as of January 1, 2008, the operational date. The SMFD is governed by a five-member board of directors that include two council members from each joint city, and one public member which is not an employee not a resident of either city. The activities of the SMFD will continue to be funded by each respective city, reflected in the professional service cost.
- The SMFD receives various revenues and has a separate EMS Taxing district levy. These revenues are not reflected in the City's budget directly, they are netted against expenditures to arrive at the Professional Service Charge.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- The professional service cost is programmed to increase by 9.99% for 2026. SSP segregates the portion of cost related to debt issued into the debt service fund.
- The Central Garage Maintenance Charge reflects the cost to provide maintenance services for the Fire department equipment - this is an in-kind cost.

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Fire Department | BUSINESS UNIT: 10220 |
|-----------------------------------|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

No City Staff are allocated to this department, South Metro Fire Department provides these services.

| FIRE PROTECTION SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10220 - FIRE PROTECTION EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 535,813 | 2,739,420 | 2,761,888 | 2,071,416 | 2,761,888 | 2,734,926 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 30,335 | 32,762 | 33,909 | 16,956 | 33,909 | 35,100 | |
| OTHER SERVICES AND CHARGES | 566,148 | 2,772,182 | 2,795,797 | 2,088,372 | 2,795,797 | 2,770,026 | |
| TOTAL EXPENDITURES | 566,148 | 2,772,182 | 2,795,797 | 2,088,372 | 2,795,797 | 2,770,026 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (25,771) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (0.92)% |

| | | |
|----------------------------------|--|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Engineering | BUSINESS UNIT: 10315 |
|----------------------------------|--|--------------------------------|

Activities and Responsibilities:

The Engineering program is accountable for:

- managing, design, inspection and administration of all infrastructure projects and specific maintenance activities
- overseeing project budgets, estimate costs, and quantities of labor and materials
- developing and overseeing environmental projects for stormwater management and wetlands
- monitoring fill permits, NPDES permits, and permits for all activities within the right of way
- supporting economic development activities and projects
- processing all phases of assessment procedures
- managing all mapping and project as built information in GIS and AutoCAD
- plan review of private developments

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- Not filling open Department Support Specialist Position

| | | |
|----------------------------------|--|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Engineering | BUSINESS UNIT: 10315 |
|----------------------------------|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- The City's 2026-2030 CIP includes major infrastructure improvement projects for 2026 including the following:
 - Marie Avenue Reconstruction Porject - 9th Avenue to 21st Avenue
 - Verderosa Extension Project
 - Lead Service Line Replacement Project
 - Sidewalk Removal and Replacement Project

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| City Engineer | 0.500 | 1.000 | 1.000 | 1.000 |
| Assistant City Engineer | 1.000 | 1.000 | 1.000 | 1.000 |
| Engineering Project Coordinator | 1.000 | 1.000 | 1.000 | 1.000 |
| Engineering Technician | 1.000 | 1.000 | 1.000 | 1.000 |
| Department Support Specialist | - | 0.500 | 0.250 | - |
| Total Staffing | <u>3.500</u> | <u>4.500</u> | <u>4.250</u> | <u>4.000</u> |

| ENGINEERING | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10315 - ENGINEERING EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 365,102 | 460,172 | 488,964 | 226,837 | 488,964 | 327,271 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 7,350 | 9,246 | 25,000 | 324 | 25,000 | 25,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,916 | 1,189 | 0 | 16,905 | 0 | 568 | |
| 6112 - SERVICE RECOGNITION | 0 | 1,000 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 56,232 | 71,080 | 74,086 | 35,514 | 74,086 | 49,629 | |
| 6130 - EMPLOYER PAID INSURANCE | 45,989 | 65,600 | 60,491 | 24,693 | 60,491 | 44,624 | |
| 6135 - RETIREE PAID INSURANCE | 28,026 | 12,688 | 12,620 | 6,310 | 12,620 | 12,624 | |
| 6150 - WORKERS COMPENSATION | 3,170 | 4,014 | 2,967 | 120 | 2,967 | 2,657 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 0 | 0 | (1,001) | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 12,714 | 10,932 | 10,775 | 1,696 | 10,775 | 8,136 | |
| PERSONNEL SERVICES | 521,498 | 635,921 | 674,903 | 311,398 | 674,903 | 470,509 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 436 | 1,389 | 2,500 | 132 | 2,500 | 2,000 | |
| 6210 - OPERATING SUPPLIES | 549 | 483 | 1,500 | 0 | 1,500 | 1,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | |
| 6245 - CLOTHING ALLOWANCE | 0 | 1,068 | 750 | 0 | 750 | 750 | |
| SUPPLIES | 985 | 2,939 | 5,750 | 132 | 5,750 | 4,750 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 40,922 | 56,204 | 40,000 | 4,576 | 40,000 | 115,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 7,680 | 7,550 | 8,000 | 3,586 | 8,000 | 8,000 | |
| 6341 - ADVERTISING | 403 | 52 | 500 | 0 | 500 | 500 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 80,189 | 5,123 | 4,500 | 19,091 | 4,500 | 4,500 | |
| 6375 - OTHER CONTRACTED SERVICES | 0 | 0 | 1,500 | 0 | 1,500 | 0 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 0 | 0 | 1,500 | 0 | 1,500 | 1,500 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 11,846 | 12,794 | 13,242 | 6,624 | 13,242 | 13,716 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 16,336 | 5,460 | 12,204 | 6,102 | 12,204 | 11,388 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 3,307 | 3,641 | 4,705 | 2,358 | 4,705 | 4,705 | |
| 6390 - POSTAGE AND TELEPHONE | 4,189 | 6,706 | 5,000 | 2,413 | 5,000 | 5,000 | |
| OTHER SERVICES AND CHARGES | 164,871 | 97,530 | 91,151 | 44,750 | 91,151 | 164,309 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 40 | 0 | 500 | 14 | 500 | 500 | |
| 6471 - DUES & SUBSCRIPTIONS | 400 | 843 | 1,500 | 100 | 1,500 | 1,500 | |
| MISCELLANEOUS | 440 | 843 | 2,000 | 114 | 2,000 | 2,000 | |

| ENGINEERING | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6572 - COMPUTER SOFTWARE | 1,000 | 1,000 | 1,500 | 20,288 | 1,500 | 1,500 | |
| CAPITAL OUTLAY | 1,000 | 1,000 | 1,500 | 20,288 | 1,500 | 1,500 | |
| TOTAL EXPENDITURES | 688,795 | 738,233 | 775,304 | 376,681 | 775,304 | 643,068 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (132,236) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (17.06)% |

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Public Works | BUSINESS UNIT: 10320 |
|----------------------------------|---|--------------------------------|

Activities and Responsibilities:

The Public Works program is accountable for:

- Perform maintenance on all streets and alleys
- Maintenance of 112 miles of highways, streets & alleys including overlays, patching, sweeping, cracksealing, painting, sign repair
- Boulevard tree care, snow & ice plowing & removal
- Maintenance of certain street lights and all holiday decorations
- Maintenance and upkeep of Municipal Service Center and surrounding property
- Coordinate striping, pavement marking, sign maintenance and seal coating
- Coordinate with South St Paul Public Schools on a variety of functions

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- Increase in supplies for increased use of paver within the city.
- Loader Attachment-Plow/Wing
- Loader Grapple Bucket

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Public Works | BUSINESS UNIT: 10320 |
|----------------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Public Works Director | 0.500 | 0.300 | 0.300 | 0.300 |
| Public Works Superintendent | 0.300 | - | - | - |
| Streets Lead Worker | 1.000 | 1.000 | 1.000 | 1.000 |
| Maintenancer/Equipment Operator | 6.000 | 6.000 | 6.000 | 6.000 |
| Asst to the Public Works Director | 0.300 | 0.300 | 0.300 | 0.300 |
| Total Staffing | <u>8.100</u> | <u>7.600</u> | <u>7.600</u> | <u>7.600</u> |

| PUBLIC WORKS | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 FULL-TIME EMPLOYEES-REG | 554,517 | 600,686 | 625,060 | 294,516 | 625,060 | 628,281 | |
| 6102 FULL-TIME EMPLOYEES-OVERTIME | 31,174 | 29,620 | 40,000 | 13,236 | 40,000 | 40,000 | |
| 6104 TEMPORARY EMPLOYEES-REG | 0 | 0 | 11,560 | 0 | 11,560 | 11,560 | |
| 6108 ACCUMULATED VACATION/COMP LEAV | 702 | 2,331 | 1,425 | 0 | 1,425 | 1,098 | |
| 6112 SERVICE RECOGNITION | 2,000 | 1,000 | 0 | 0 | 0 | 859 | |
| 6120 EMPLOYER CONTR FOR RETIREMENT | 88,140 | 94,566 | 94,819 | 46,673 | 94,819 | 95,346 | |
| 6130 EMPLOYER PAID INSURANCE | 110,746 | 138,668 | 129,346 | 54,795 | 129,346 | 134,917 | |
| 6135 RETIREE PAID INSURANCE | 3,425 | 0 | 0 | 0 | 0 | 0 | |
| 6150 WORKERS COMPENSATION | 46,487 | 48,894 | 34,810 | 18,228 | 34,810 | 46,425 | |
| 6151 WORKERS COMP DEDUCTIBLE | 0 | 394 | 0 | 0 | 0 | 0 | |
| 6170 EMPLOYER CONTR TO HCSP | 12,522 | 9,127 | 13,634 | 3,222 | 13,634 | 10,460 | |
| TOTAL PERSONNEL SERVICES | 849,713 | 925,287 | 950,654 | 430,669 | 950,654 | 968,946 | |
| SUPPLIES | | | | | | | |
| 6201 OFFICE SUPPLIES | 444 | 579 | 500 | 426 | 500 | 500 | |
| 6210 OPERATING SUPPLIES | 4,670 | 4,086 | 5,000 | 2,298 | 5,000 | 5,500 | |
| 6220 REPAIR & MAINTENANCE SUPPLIES | 150,295 | 195,896 | 250,000 | 17,822 | 250,000 | 300,000 | |
| 6221 SEAL COATING & TREE MAIN | 118,926 | 208,904 | 140,000 | 44,356 | 140,000 | 160,000 | |
| 6225 ROAD SALT | 121,448 | 101,447 | 127,000 | 84,215 | 127,000 | 130,800 | |
| 6225 1 ROAD SALT-INV ADJ | (21,527) | 25,849 | 0 | 0 | 0 | 0 | |
| 6240 MINOR EQUIPMENT AND FURNITURE | 3,591 | 3,615 | 4,000 | 407 | 4,000 | 4,000 | |
| 6245 CLOTHING ALLOWANCE | 6,498 | 6,929 | 6,200 | 2,113 | 6,200 | 6,400 | |
| TOTAL SUPPLIES | 384,345 | 547,307 | 532,700 | 151,639 | 532,700 | 607,200 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 PROFESSIONAL SERVICES | 13,877 | 5,345 | 0 | 3,451 | 0 | 0 | |
| 6331 CONFERENCES, TRAINING, TRAVEL | 1,136 | 5,024 | 2,000 | 56 | 2,000 | 2,500 | |
| 6361 INSURANCE | 22,429 | 24,720 | 26,130 | 14,422 | 26,130 | 27,035 | |
| 6365 INS CLAIMS WITHIN DEDUCTIBLE | 0 | 500 | 0 | 0 | 0 | 0 | |
| 6371 REPAIRS & MAINT CONTRACTUAL | 65,392 | 63,804 | 95,000 | 20,780 | 95,000 | 97,850 | |
| 6378 COPIER MAINTENANCE AGREEMENT | 487 | 596 | 500 | 318 | 500 | 500 | |
| 6379 CONT SERV/REFUSE & SANITATION | 16,728 | 16,276 | 20,600 | 8,966 | 20,600 | 21,200 | |
| 6380 CENTRAL GARAGE MAINT. CHARGE | 346,134 | 373,825 | 386,909 | 193,458 | 386,909 | 400,452 | |
| 6382 CENTRAL GARAGE EQUIP. CHARGE | 280,047 | 357,676 | 397,548 | 198,774 | 486,636 | 598,176 | |
| 6385 UTILITY SERVICE | 33,215 | 23,777 | 42,000 | 17,001 | 42,000 | 42,000 | |
| 6388 TECHNOLOGY EQUIP CHARGE | 1,476 | 1,476 | 1,720 | 864 | 1,720 | 1,480 | |
| 6390 POSTAGE AND TELEPHONE | 4,856 | 5,451 | 5,500 | 2,273 | 5,500 | 5,665 | |
| TOTAL OTHER SERVICES AND CHARGES | 785,777 | 878,469 | 977,907 | 460,364 | 1,066,995 | 1,196,858 | |

| PUBLIC WORKS | | | | | | | |
|--|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6471 DUES & SUBSCRIPTIONS | 0 | 2,160 | 925 | 125 | 925 | 1,000 | |
| TOTAL MISCELLANEOUS | 0 | 2,160 | 925 | 125 | 925 | 1,000 | |
| CAPITAL OUTLAY | | | | | | | |
| 6580 OTHER EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 85,000 | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 85,000 | |
| TOTAL EXPENDITURES | 2,019,835 | 2,353,223 | 2,462,186 | 1,042,797 | 2,551,274 | 2,859,004 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 307,730 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 12.06% |

FUNCTION:

Public Works

DEPT. & DIV:

Buildings

BUSINESS UNIT:

10330

Activities and Responsibilities:**The Buildings program is accountable for:**

- Providing secure and a clean environment for City Hall, Police, and Fire Dept
- Heating and cooling the City Hall, Police, and Fire Dept
- Providing general repairs and maintenance to City Hall, Police, Fire Dept
- Maintaining the City Hall, Museum and Library grounds, including snow removal and lawn care

Budget Highlights and Changes:**Significant Revisions - 2025 Original vs. 2025 Revisions**

-

Notable Expenditure Changes for 2026

- Upgrade CH Elevator Button Board
- Old Library will have Temp Heat

| | | |
|----------------------------------|--------------------------------------|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Buildings | BUSINESS UNIT: 10330 |
|----------------------------------|--------------------------------------|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Asst to the Public Works Director | 0.200 | 0.200 | 0.200 | 0.200 |
| Facilities Maintenance Lead Worker | - | 0.300 | 0.300 | 0.300 |
| Facilities Maintenance & Operations | 1.000 | - | - | - |
| General Facilities Maintenance | - | 1.000 | 1.000 | 1.000 |
| Total Staffing | <u>1.200</u> | <u>1.500</u> | <u>1.500</u> | <u>1.500</u> |

| BUILDINGS | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10330 - BUILDINGS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 78,237 | 109,678 | 113,442 | 53,187 | 113,442 | 114,248 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,487 | 456 | 1,500 | 455 | 1,500 | 1,500 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 9,436 | 124 | 151 | 0 | 151 | 154 | |
| 6112 - SERVICE RECOGNITION | 6,300 | 0 | 0 | 0 | 0 | 573 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 12,014 | 16,700 | 17,203 | 8,101 | 17,203 | 17,368 | |
| 6130 - EMPLOYER PAID INSURANCE | 13,970 | 24,299 | 20,365 | 9,103 | 20,365 | 23,220 | |
| 6135 - RETIREE PAID INSURANCE | 9,396 | 12,688 | 12,620 | 6,310 | 12,620 | 12,624 | |
| 6150 - WORKERS COMPENSATION | 5,187 | 5,358 | 4,116 | 2,046 | 4,116 | 5,493 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,235 | 1,659 | 3,220 | 628 | 3,220 | 2,271 | |
| PERSONNEL SERVICES | 138,261 | 170,961 | 172,617 | 79,829 | 172,617 | 177,451 | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 7,232 | 8,070 | 7,800 | 4,129 | 7,800 | 8,800 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 14,425 | 17,424 | 16,000 | 5,530 | 16,000 | 17,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 1,872 | 1,601 | 8,000 | 356 | 8,000 | 8,000 | |
| 6245 - CLOTHING ALLOWANCE | 990 | 974 | 800 | 256 | 800 | 800 | |
| SUPPLIES | 24,518 | 28,068 | 32,600 | 10,270 | 32,600 | 34,600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 190 | 200 | 0 | 200 | 200 | |
| 6361 - INSURANCE | 14,014 | 19,626 | 22,367 | 12,646 | 22,367 | 23,582 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 91,296 | 151,105 | 100,000 | 78,277 | 100,000 | 125,000 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 0 | 0 | 500 | 0 | 500 | 0 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 3,046 | 5,435 | 3,600 | 1,690 | 3,600 | 3,800 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 0 | 5,000 | 5,175 | 2,592 | 5,175 | 5,364 | |
| 6381 - OTHER RENTALS | 2,100 | 2,100 | 2,100 | 0 | 2,100 | 2,100 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 5,460 | 12,228 | 6,114 | 12,228 | 11,844 | |
| 6385 - UTILITY SERVICE | 29,810 | 38,427 | 50,000 | 22,776 | 50,000 | 50,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 521 | 521 | 680 | 342 | 680 | 680 | |
| 6390 - POSTAGE AND TELEPHONE | 4,378 | 4,863 | 4,600 | 2,294 | 4,600 | 4,600 | |
| OTHER SERVICES AND CHARGES | 145,166 | 232,726 | 201,450 | 126,731 | 201,450 | 227,170 | |

| BUILDINGS | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 0 | 0 | 500 | 0 | 500 | 500 | |
| MISCELLANEOUS | 0 | 0 | 500 | 0 | 500 | 500 | |
| CAPITAL OUTLAY | | | | | | | |
| TOTAL EXPENDITURES | 307,945 | 431,756 | 407,167 | 216,830 | 407,167 | 439,721 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 32,554 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 8.00% |

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Parks Facilities and Maintenance | BUSINESS UNIT: 10340 |
|----------------------------------|---|--------------------------------|

Activities and Responsibilities:

The Parks Facilities and Maintenance program is accountable for:

- General maintenance of all city parks, recreational facilities, boat landing, Wakota Wall, Regional trail and Pools
- Holiday lighting (in cooperation with street dept.)
- Maintenance of outdoor skating/hockey rinks
- Tree and shrub trimming on boulevards, and City property
- Trash removal at parks and trail locations

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- V-Plow for MT5

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Parks Facilities and Maintenance | BUSINESS UNIT: 10340 |
|----------------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Parks Lead Worker | 1.000 | 1.000 | 1.000 | 1.000 |
| Maintenance/Equipment Operator | 6.000 | 5.625 | 5.625 | 5.625 |
| Total Staffing | <u>7.000</u> | <u>6.625</u> | <u>6.625</u> | <u>6.625</u> |

| PARKS FACILITIES AND MTNCE | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10340 - PARKS FACILITIES AND MTNCE EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 429,145 | 499,748 | 521,204 | 246,589 | 521,204 | 524,698 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 15,536 | 8,790 | 24,000 | 1,736 | 24,000 | 24,000 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 47,391 | 52,756 | 62,560 | 10,197 | 62,560 | 62,560 | |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 26 | 338 | 0 | 0 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 1,789 | 3,082 | 1,702 | 0 | 1,702 | 2,470 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 71,228 | 81,485 | 79,102 | 38,680 | 79,102 | 79,690 | |
| 6130 - EMPLOYER PAID INSURANCE | 69,567 | 92,096 | 86,414 | 38,536 | 86,414 | 96,682 | |
| 6150 - WORKERS COMPENSATION | 38,668 | 39,900 | 26,355 | 14,851 | 26,355 | 35,430 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 0 | 0 | (647) | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 13,379 | 9,255 | 13,652 | 2,545 | 13,652 | 10,136 | |
| PERSONNEL SERVICES | 686,729 | 787,448 | 814,989 | 352,489 | 814,989 | 835,666 | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 53,388 | 63,908 | 95,000 | 25,241 | 95,000 | 97,850 | |
| 6221 - SEAL COATING & TREE MAIN | 0 | 17,646 | 10,000 | 2,686 | 10,000 | 10,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 8,679 | 12,865 | 15,000 | 2,033 | 15,000 | 15,000 | |
| 6245 - CLOTHING ALLOWANCE | 5,099 | 6,829 | 6,200 | 1,774 | 6,200 | 7,000 | |
| SUPPLIES | 67,166 | 101,248 | 126,200 | 31,735 | 126,200 | 129,850 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,306 | 2,273 | 1,600 | 1,335 | 1,600 | 1,800 | |
| 6361 - INSURANCE | 18,632 | 21,055 | 22,249 | 14,424 | 22,249 | 26,169 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 108,006 | 108,488 | 120,000 | 74,157 | 120,000 | 133,600 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 11,629 | 10,014 | 16,350 | 3,649 | 16,350 | 16,350 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 152,236 | 164,415 | 170,170 | 85,086 | 170,170 | 176,136 | |
| 6381 - OTHER RENTALS | 70 | 0 | 0 | 0 | 0 | 0 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 83,427 | 99,404 | 206,688 | 103,344 | 117,600 | 120,732 | |
| 6385 - UTILITY SERVICE | 22,441 | 20,020 | 25,000 | 11,151 | 25,000 | 25,750 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,054 | 1,054 | 1,120 | 564 | 1,120 | 1,120 | |
| 6390 - POSTAGE AND TELEPHONE | 3,095 | 4,385 | 4,000 | 1,720 | 4,000 | 4,400 | |
| OTHER SERVICES AND CHARGES | 401,895 | 431,109 | 567,177 | 295,430 | 478,089 | 506,057 | |

| PARKS FACILITIES AND MTNCE | | | | | | | |
|--|------------------|------------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 0 | 740 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 0 | 740 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | | | | | | | |
| 6580 - OTHER EQUIPMENT | 7,031 | 28,129 | 30,000 | 23,260 | 30,000 | 10,000 | |
| CAPITAL OUTLAY | 7,031 | 28,129 | 30,000 | 23,260 | 30,000 | 10,000 | |
| TOTAL EXPENDITURES | 1,162,822 | 1,348,675 | 1,538,366 | 702,913 | 1,449,278 | 1,481,573 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 32,295 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 2.23% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Development Services | BUSINESS UNIT: 10410 |
|---|---|--------------------------------|

Activities and Responsibilities:

The Development Services Program is Accountable for:

- Comprehensive land-use planning and zoning for the City
- Providing staff services to the Planning Commission
- Administering all aspects of the comprehensive plan and zoning ordinances
- Enforcing land use ordinances
- Reviewing, processing, and coordinating building permit applications and issue building permits
- Performing field inspections of building construction related to permit applications
- Researching and interpreting building codes
- Coordinating development review with Engineering and other City Departments for proposed development projects
- Providing counter service to residents and businesses who have questions about their property

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- A new version of the State Building Code is coming out in 2026 and the Building Official needs a \$1,000 budget to purchase code books.
- Eliminate the \$60,000 budget for contracted backup building inspectors and eliminate the shared department support specialist.
 Create a new in-house position that would do inspections and code enforcement.
 This individual would be a trained building inspector and could provide skilled support to the Code Enforcement Officer and City Clerk when dealing with complaints about substandard building conditions at rental properties. There is currently a lack of skilled capacity to investigate these complaints.
 This individual would need to be provided with a car, workstation, cell phone, and ipad/hotspot. They would also need an allowance for professional organization dues and trainings.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Development Services | BUSINESS UNIT: 10410 |
|---|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Roughly \$40,000 would be needed to purchase a vehicle for the new in-house building inspector. This will be purchased from the Capital Program Fund.

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Planning Manager | 1.000 | 1.000 | 1.000 | 1.000 |
| Building Official | 1.000 | 1.000 | 1.000 | 1.000 |
| Associate Planner | 0.500 | 0.500 | 0.500 | 0.500 |
| Building Inspector | - | - | - | 0.600 |
| Department Support Specialist | 0.600 | 0.600 | 0.600 | 0.600 |
| Department Support Specialist | - | 0.500 | 0.250 | - |
| Total Staffing | <u>3.100</u> | <u>3.600</u> | <u>3.350</u> | <u>3.700</u> |

| DEVELOPMENT SERVICES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10410 - DEVELOPMENT SERVICES EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 297,874 | 320,998 | 350,671 | 162,552 | 350,671 | 365,468 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 0 | 1,200 | 0 | 1,200 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,970 | 2,573 | 592 | 0 | 592 | 829 | |
| 6112 - SERVICE RECOGNITION | 3,000 | 2,000 | 3,813 | 3,821 | 3,813 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 44,704 | 48,050 | 53,470 | 24,567 | 53,470 | 55,437 | |
| 6130 - EMPLOYER PAID INSURANCE | 52,763 | 62,425 | 59,654 | 27,108 | 59,654 | 72,396 | |
| 6150 - WORKERS COMPENSATION | 2,069 | 2,452 | 1,873 | 912 | 1,873 | 2,629 | |
| 6170 - EMPLOYER CONTR TO HCSP | 6,113 | 7,824 | 5,343 | 1,315 | 5,343 | 7,792 | |
| PERSONNEL SERVICES | 409,492 | 446,321 | 476,616 | 220,274 | 476,616 | 504,551 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 884 | 350 | 1,500 | 679 | 1,500 | 1,500 | |
| 6210 - OPERATING SUPPLIES | 103 | 0 | 1,000 | 0 | 1,000 | 1,000 | |
| 6230 - BOOKS, MATERIALS & PERIODICALS | 0 | 143 | 0 | 0 | 0 | 1,000 | |
| 6245 - CLOTHING ALLOWANCE | 0 | 239 | 0 | 0 | 0 | 400 | |
| SUPPLIES | 987 | 732 | 2,500 | 679 | 2,500 | 3,900 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 110,073 | 113,098 | 100,000 | 30,366 | 100,000 | 40,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,516 | 2,647 | 3,200 | 568 | 3,200 | 4,300 | |
| 6341 - ADVERTISING | 768 | 640 | 1,250 | 156 | 1,250 | 1,250 | |
| 6375 - OTHER CONTRACTED SERVICES | 41,276 | 42,829 | 44,403 | 22,759 | 44,403 | 46,030 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 492 | 0 | 0 | 0 | 0 | 0 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 0 | 5,000 | 5,175 | 2,592 | 5,175 | 10,364 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 6,036 | 5,376 | 2,688 | 5,376 | 11,724 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 621 | 2,063 | 1,408 | 708 | 1,408 | 1,528 | |
| 6390 - POSTAGE AND TELEPHONE | 2,748 | 2,382 | 3,000 | 1,014 | 3,000 | 4,000 | |
| OTHER SERVICES AND CHARGES | 157,493 | 174,694 | 163,812 | 60,851 | 163,812 | 119,196 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 6,363 | 6,155 | 6,500 | 3,836 | 6,500 | 6,500 | |
| 6471 - DUES & SUBSCRIPTIONS | 857 | 1,520 | 1,255 | 1,291 | 1,255 | 1,850 | |
| MISCELLANEOUS | 7,220 | 7,675 | 7,755 | 5,127 | 7,755 | 8,350 | |
| TOTAL EXPENDITURES | 575,193 | 629,422 | 650,683 | 286,931 | 650,683 | 635,997 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (14,686) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (2.26)% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Code Enforcement | BUSINESS UNIT: 10420 |
|---|---|--------------------------------|

Activities and Responsibilities:

The Code Enforcement program is accountable for:

- Investigate complaints related to city and zoning code
- Notification to owners and business of violations and issuance of citations
- Address questions and concerns from residents regarding city ordinances
- Process on-line complaints
- Promotes public awareness on common code violations and property complaints

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- The City has brought its odor enforcement program in-house and SEH's services are seldom needed. The \$5,000 odor consultant budget can be reduced to \$2,000.
- Create a new in-house building inspector position that would do inspections and code enforcement. This individual would be a trained building inspector who could assist the Code Enforcement and City Clerk in investigating complaints about substandard conditions at rental properties. This individual could also help expand the reach of the City's new proactive code enforcement program that Council created in 2025.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Code Enforcement | BUSINESS UNIT: 10420 |
|---|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Code Enforcement Officer | 1.000 | 1.000 | 1.000 | 1.000 |
| Building Inspector | - | - | - | 0.400 |
| Department Support Specialist | 0.400 | 0.400 | 0.400 | 0.400 |
| Total Staffing | <u>1.400</u> | <u>1.400</u> | <u>1.400</u> | <u>1.800</u> |

| CODE ENFORCEMENT | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10420 - CODE ENFORCEMENT EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 92,128 | 100,291 | 106,506 | 49,789 | 106,506 | 129,677 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 0 | 1,200 | 0 | 1,200 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 13,893 | 15,111 | 16,138 | 7,504 | 16,138 | 19,650 | |
| 6130 - EMPLOYER PAID INSURANCE | 8,112 | 22,963 | 21,452 | 9,071 | 21,452 | 28,958 | |
| 6150 - WORKERS COMPENSATION | 907 | 787 | 614 | 301 | 614 | 1,004 | |
| 6170 - EMPLOYER CONTR TO HCSP | 1,591 | 2,491 | 1,821 | 702 | 1,821 | 2,650 | |
| PERSONNEL SERVICES | 116,631 | 141,644 | 147,731 | 67,367 | 147,731 | 181,939 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 774 | 634 | 1,000 | 156 | 1,000 | 1,000 | |
| 6210 - OPERATING SUPPLIES | 37 | 0 | 0 | 0 | 0 | 0 | |
| 6245 - CLOTHING ALLOWANCE | 200 | 132 | 150 | 0 | 150 | 150 | |
| SUPPLIES | 1,011 | 766 | 1,150 | 156 | 1,150 | 1,150 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 4,106 | 5,520 | 7,000 | 11,983 | 7,000 | 4,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 38 | 151 | 500 | 0 | 500 | 500 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 10,823 | 8,625 | 15,000 | 0 | 15,000 | 15,000 | |
| 6375 - OTHER CONTRACTED SERVICES | 2,892 | 3,274 | 3,275 | 1,476 | 3,275 | 3,300 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 5,158 | 5,571 | 5,766 | 2,886 | 5,766 | 5,976 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 4,319 | 9,480 | 5,112 | 2,556 | 5,112 | 780 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 2,276 | 588 | 1,152 | 576 | 1,152 | 792 | |
| 6390 - POSTAGE AND TELEPHONE | 1,674 | 829 | 5,000 | 398 | 5,000 | 4,000 | |
| OTHER SERVICES AND CHARGES | 31,285 | 34,038 | 42,805 | 19,875 | 42,805 | 34,348 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 258 | 493 | 500 | 0 | 500 | 500 | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 150 | 0 | 150 | 150 | |
| MISCELLANEOUS | 258 | 493 | 650 | 0 | 650 | 650 | |
| TOTAL EXPENDITURES | 149,185 | 176,941 | 192,336 | 87,397 | 192,336 | 218,087 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 25,751 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 13.39% |

| | | |
|--|---|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Park and Recreation Administration | BUSINESS UNIT: 10520 |
|--|---|--------------------------------|

Activities and Responsibilities:

The Park and Recreation Administration program is accountable for:

- Administer and direct the operation and programming of all city park land.
- Coordinate park and trail capital improvement projects.
- Plan, administer and evaluate all city-sponsored recreation programs and activities.
- Coordinate and schedule athletic fields, programs, activities, and other community events.
- Administer and direct the operation of the Splash Pool at Lorraine Park and Northview Pool facilities.
- Administer the admission of city park facilities including disc golf course and off-leash dog area.
- Coordinate rental of city park facilities including park shelters, Kaposia Park Pavilion, & Community Garden plots.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- An increase of approximately \$20,000 is proposed for the Recreation Specialist position. HR is currently reviewing the job description to ensure appropriate classification and compensation.

| | | |
|--|---|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Park and Recreation Administration | BUSINESS UNIT: 10520 |
|--|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Park & Recreation Director | 0.900 | 0.900 | 0.900 | 0.900 |
| Recreation Supervisor | 0.200 | 0.200 | 0.200 | 0.200 |
| Recreation Specialist | 0.200 | 0.200 | 0.200 | 0.200 |
| Department Support Specialist | 0.500 | 0.500 | 0.500 | 0.500 |
| Total Staffing | <u>1.800</u> | <u>1.800</u> | <u>1.800</u> | <u>1.800</u> |

| PARKS ADMINISTRATION | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10520 - PARKS ADMINISTRATION | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 169,035 | 186,550 | 193,128 | 90,803 | 193,128 | 201,656 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 159 | 1,271 | 0 | 0 | 0 | 20,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 7,248 | 6,402 | 6,114 | 0 | 6,114 | 7,059 | |
| 6112 - SERVICE RECOGNITION | 5,977 | 1,000 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 26,531 | 27,705 | 29,733 | 13,586 | 29,733 | 31,097 | |
| 6130 - EMPLOYER PAID INSURANCE | 19,600 | 31,492 | 29,598 | 12,156 | 29,598 | 31,166 | |
| 6150 - WORKERS COMPENSATION | 1,278 | 1,261 | 979 | 493 | 979 | 1,358 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,567 | 2,216 | 3,354 | 764 | 3,354 | 2,956 | |
| PERSONNEL SERVICES | 232,395 | 257,897 | 262,906 | 117,802 | 262,906 | 295,292 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 533 | 372 | 1,800 | 130 | 1,800 | 1,800 | |
| 6210 - OPERATING SUPPLIES | 2,226 | 3,098 | 1,500 | 181 | 1,500 | 2,500 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 151 | 0 | 0 | 0 | 0 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 5,330 | 5,000 | 3,066 | 5,000 | 5,000 | |
| SUPPLIES | 2,760 | 8,951 | 8,300 | 3,377 | 8,300 | 9,300 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,414 | 123 | 5,550 | 59 | 5,550 | 5,550 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 27,212 | 27,375 | 28,690 | 15,407 | 28,690 | 30,070 | |
| 6375 - OTHER CONTRACTED SERVICES | 511 | 633 | 0 | 0 | 0 | 0 | |
| 6381 - OTHER RENTALS | 13,652 | 12,501 | 16,000 | 4,732 | 16,000 | 13,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 2,868 | 3,096 | 3,344 | 1,674 | 3,344 | 1,664 | |
| 6390 - POSTAGE AND TELEPHONE | 1,369 | 1,381 | 1,770 | 609 | 1,770 | 1,400 | |
| OTHER SERVICES AND CHARGES | 47,025 | 45,108 | 55,354 | 22,481 | 55,354 | 51,684 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 2,585 | 4,081 | 2,500 | 2,454 | 2,500 | 4,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 890 | 360 | 1,400 | 1,285 | 1,400 | 1,400 | |
| MISCELLANEOUS | 3,475 | 4,441 | 3,900 | 3,739 | 3,900 | 5,400 | |
| TOTAL EXPENDITURES | 285,654 | 316,396 | 330,460 | 147,399 | 330,460 | 361,676 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 31,216 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 9.45% |

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Splash Pool | BUSINESS UNIT: 10527 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Splash Pool program is accountable for:

- Providing a safe and accessible outdoor water play structure featuring a zero-depth entry.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Daily hours of operation (weather permitting): 12:30 -6:00 p.m. (plus 11:00-12:30 toddler swim).
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Splash Pool | BUSINESS UNIT: 10527 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Recreation Supervisor | 0.100 | 0.100 | 0.100 | 0.100 |
| Total Staffing | <u>0.100</u> | <u>0.100</u> | <u>0.100</u> | <u>0.100</u> |

| SPLASH POOL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10527 - SPLASH POOL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 10,171 | 9,393 | 9,949 | 4,687 | 9,949 | 10,376 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 35,675 | 49,711 | 37,000 | 5,182 | 37,000 | 42,000 | |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 14 | 0 | 0 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 835 | 93 | 0 | 0 | 0 | 21 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 4,319 | 5,170 | 7,115 | 1,063 | 7,115 | 7,938 | |
| 6130 - EMPLOYER PAID INSURANCE | 1,633 | 2,454 | 2,322 | 1,091 | 2,322 | 2,786 | |
| 6150 - WORKERS COMPENSATION | 2,150 | 2,381 | 1,829 | 898 | 1,829 | 2,761 | |
| 6170 - EMPLOYER CONTR TO HCSP | 433 | 275 | 164 | 43 | 164 | 224 | |
| PERSONNEL SERVICES | 55,216 | 69,492 | 58,379 | 12,964 | 58,379 | 66,106 | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 2,218 | 3,143 | 2,500 | 1,488 | 2,500 | 3,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 9,501 | 24,965 | 10,000 | 1,649 | 10,000 | 10,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 104 | 308 | 5,500 | 0 | 5,500 | 5,500 | |
| 6250 - MERCHANDISE FOR RESALE | 5,624 | 5,536 | 5,000 | 2,675 | 5,000 | 5,500 | |
| SUPPLIES | 17,446 | 33,952 | 23,000 | 5,811 | 23,000 | 24,000 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 629 | 816 | 1,000 | 10 | 1,000 | 1,000 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 3,296 | 3,074 | 6,000 | 180 | 6,000 | 6,000 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6385 - UTILITY SERVICE | 10,136 | 9,125 | 10,000 | 3,073 | 10,000 | 10,000 | |
| 6390 - POSTAGE AND TELEPHONE | 97 | 95 | 100 | 41 | 100 | 100 | |
| OTHER SERVICES AND CHARGES | 14,158 | 13,110 | 17,100 | 3,304 | 17,100 | 17,100 | |
| MISCELLANEOUS | | | | | | | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 670 | 0 | 670 | 670 | |
| MISCELLANEOUS | 0 | 0 | 670 | 0 | 670 | 670 | |
| TOTAL EXPENDITURES | 86,821 | 116,553 | 99,149 | 22,079 | 99,149 | 107,876 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 8,727 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 8.80% |

| | | |
|--|---|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Northview Pool | BUSINESS UNIT: 10528 |
|--|---|--------------------------------|

Activities and Responsibilities:

The Northview Pool program is accountable for:

- Providing an eleven week swim season: June - August (Daily hours of operation 1:00 - 7:00 p.m.).
- Providing a safe and accessible swimming environment in 1950s era box-type pool.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Hosting of special community events.
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

- A new aquatic facility will start construction in the Spring of 2026. Northview pool will be closed for the 2026 season.

| | | |
|--|---|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Northview Pool | BUSINESS UNIT: 10528 |
|--|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------|---------------------|---------------------|---------------------|-----------------|
| Recreation Supervisor | 0.100 | 0.100 | 0.100 | - |
| Total Staffing | <u>0.100</u> | <u>0.100</u> | <u>0.100</u> | <u>-</u> |

| NORTHVIEW POOL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10528 - NORTHVIEW POOL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 10,171 | 9,393 | 9,949 | 4,687 | 9,949 | 0 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 39,429 | 59,005 | 40,000 | 13,126 | 40,000 | 0 | |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 235 | 0 | 0 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 835 | 93 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 4,606 | 5,898 | 7,569 | 1,671 | 7,569 | 0 | |
| 6130 - EMPLOYER PAID INSURANCE | 1,633 | 2,454 | 2,322 | 1,091 | 2,322 | 0 | |
| 6150 - WORKERS COMPENSATION | 2,150 | 2,398 | 1,973 | 959 | 1,973 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 433 | 275 | 164 | 43 | 164 | 0 | |
| PERSONNEL SERVICES | 59,257 | 79,752 | 61,977 | 21,577 | 61,977 | 0 | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 1,986 | 3,355 | 2,500 | 2,239 | 2,500 | 0 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 9,101 | 8,369 | 10,000 | 2,035 | 10,000 | 0 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 334 | 455 | 2,500 | 0 | 2,500 | 0 | |
| 6250 - MERCHANDISE FOR RESALE | 7,347 | 7,629 | 6,000 | 3,405 | 6,000 | 0 | |
| SUPPLIES | 18,769 | 19,809 | 21,000 | 7,678 | 21,000 | 0 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 556 | 626 | 1,000 | 10 | 1,000 | 0 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 5,780 | 31,618 | 17,800 | 872 | 17,800 | 0 | |
| 6375 - OTHER CONTRACTED SERVICES | 0 | 0 | 5,000 | 0 | 5,000 | 0 | |
| 6385 - UTILITY SERVICE | 8,680 | 7,391 | 9,000 | 1,970 | 9,000 | 0 | |
| 6390 - POSTAGE AND TELEPHONE | 97 | 95 | 100 | 41 | 100 | 0 | |
| OTHER SERVICES AND CHARGES | 15,113 | 39,729 | 32,900 | 2,893 | 32,900 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 670 | 0 | 670 | 0 | |
| MISCELLANEOUS | 0 | 0 | 670 | 0 | 670 | 0 | |
| TOTAL EXPENDITURES | 93,139 | 139,290 | 116,547 | 32,148 | 116,547 | 0 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (116,547) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (100.00)% |

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Recreational Programs | BUSINESS UNIT: 10529 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Recreational Programs program is accountable for:

- Providing recreational activities, fall, winter, spring and summer for youth, teens, and adults.
- Providing youth programs, special events, and field trips programming.
- Coordinate and promote the Summer Playhouse program.
- Administer the youth sport leagues of football and T-ball.
- Coordinate winter season outdoor rink and warming house operation at four locations.
- Coordinate the rental and use of athletic fields, picnic shelters, Kaposia Pavilion building, and Community Garden plots.
- Coordinating adult softball leagues.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Recreational Programs | BUSINESS UNIT: 10529 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Park & Recreation Director | 0.100 | 0.100 | 0.100 | 0.200 |
| Recreation Supervisor | 0.600 | 0.600 | 0.600 | 0.600 |
| Recreation Specialist | 0.800 | 0.800 | 0.800 | 0.800 |
| Total Staffing | <u>1.500</u> | <u>1.500</u> | <u>1.500</u> | <u>1.600</u> |

| RECREATIONAL PROGRAMS | | | | | | | |
|--|----------------|----------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 10529 - RECREATIONAL PROGRAMS EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 117,627 | 122,592 | 127,573 | 61,334 | 127,573 | 146,285 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 141 | 0 | 0 | 0 | 0 | 0 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 47,536 | 65,417 | 48,000 | 18,283 | 48,000 | 100,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 5,625 | 1,251 | 680 | 0 | 680 | 925 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 21,804 | 23,165 | 26,655 | 10,410 | 26,655 | 37,390 | |
| 6130 - EMPLOYER PAID INSURANCE | 20,027 | 28,139 | 26,145 | 11,384 | 26,145 | 30,669 | |
| 6140 - UNEMPLOYMENT COMP INS. | 158 | 351 | 0 | 0 | 0 | | |
| 6150 - WORKERS COMPENSATION | 1,345 | 1,238 | 923 | 482 | 923 | 4,290 | |
| 6170 - EMPLOYER CONTR TO HCSP | 3,547 | 2,840 | 2,346 | 637 | 2,346 | 2,754 | |
| PERSONNEL SERVICES | 217,809 | 244,994 | 232,322 | 102,530 | 232,322 | 322,313 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 0 | 147 | 0 | 13 | 0 | 0 | |
| 6210 - OPERATING SUPPLIES | 16,008 | 22,859 | 21,000 | 5,204 | 21,000 | 30,000 | |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 450 | 0 | 450 | 600 | |
| SUPPLIES | 16,008 | 23,006 | 21,450 | 5,217 | 21,450 | 30,600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 952 | 0 | 237 | 0 | 0 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 10,045 | 10,849 | 11,229 | 5,616 | 11,229 | 11,628 | |
| 6381 - OTHER RENTALS | 2,870 | 1,512 | 2,800 | 1,505 | 2,800 | 2,800 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 1,498 | 12,372 | 13,524 | 6,762 | 13,524 | 7,908 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 988 | 949 | 916 | 462 | 916 | 916 | |
| 6390 - POSTAGE AND TELEPHONE | 1,336 | 1,423 | 1,500 | 601 | 1,500 | 1,500 | |
| OTHER SERVICES AND CHARGES | 16,738 | 28,057 | 29,969 | 15,184 | 29,969 | 24,752 | |
| MISCELLANEOUS | | | | | | | |
| 6452 - TRIPS AND TOURS | 1,288 | 2,182 | 1,500 | 175 | 1,500 | 2,000 | |
| MISCELLANEOUS | 1,288 | 2,182 | 1,500 | 175 | 1,500 | 2,000 | |
| TOTAL EXPENDITURES | 251,842 | 298,241 | 285,241 | 123,106 | 285,241 | 379,665 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 94,424 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 33.10% |

LEVY SUPPORTED FUND

DOUG WOOG ARENA

OPERATING BUDGET

| DOUG WOOG ARENA | | | | | | | |
|---------------------------------------|----------------|----------------|-----------|-----------|-------------|-----------|---------------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2025 vs 2026 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 1,459,964 | 1,353,784 | 1,289,500 | 1,289,500 | 1,520,340 | - | 230,840 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 1,459,964 | 1,353,784 | 1,289,500 | 1,289,500 | 1,520,340 | - | 230,840 |
| Expenditures | | | | | | | |
| Operational | 1,258,344 | 1,284,672 | 1,226,100 | 1,226,100 | 1,358,287 | - | 132,187 |
| Capital Outlay/Debt Service/Transfers | 31,424 | 44,124 | 210,000 | 210,000 | 1,335,000 | - | 1,125,000 |
| Total | 1,289,768 | 1,328,796 | 1,436,100 | 1,436,100 | 2,693,287 | - | 1,257,187 |
| Change in Fund Balance | 170,196 | 24,988 | (146,600) | (146,600) | (1,172,947) | - | |
| Cash and Investment Balance * | (617,725) | (581,886) | (728,486) | (728,486) | (1,901,433) | (728,486) | |
| * - estimated for 2025 and 2026 | | | | | | | |

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Doug Woog Arena | BUSINESS UNIT: 20243 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Doug Woog Arena program is accountable for:

- Providing operation and ice-time rentals for 2 sheets of ice, seven days a week.
- Providing concession sales to patrons of the facility.
- Host facility for Youth, High School and Independent hockey leagues and tournaments.
- Host for figure skating, learn to skate lessons, and open general skating.
- Facilitate community special events.
- Accounting for operational and capital expenditures.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--|--|--------------------------------|
| FUNCTION: Culture and Recreation | DEPT. & DIV: Doug Woog Arena | BUSINESS UNIT: 20243 |
|--|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Replace rink one floor and boards \$1,300,000

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Facility & Operations Supervisor | 1.000 | 1.000 | 1.000 | 1.000 |
| Facility Maintenance Lead Worker | 1.000 | 0.700 | 0.700 | 0.700 |
| General Facility Maintenance | 3.400 | 4.200 | 4.200 | 4.200 |
| Total Staffing | <u>5.400</u> | <u>5.900</u> | <u>5.900</u> | <u>5.900</u> |

| DOUG WOOG ARENA | | | | | | | |
|-------------------------------------|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20243 - DOUG WOOG ARENA | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 323,000 | 323,000 | 323,000 | 161,500 | 323,000 | 500,000 | |
| TAXES | 323,000 | 323,000 | 323,000 | 161,500 | 323,000 | 500,000 | |
| CHARGES FOR SERVICES | | | | | | | |
| DOUG WOOG ARENA | | | | | | | |
| 4501 - ICE RENTALS-FALL & WINTER | 641,684 | 523,973 | 550,000 | 280,153 | 550,000 | 550,000 | |
| 4502 - ICE RENTALS-SUMMER | 294,907 | 309,970 | 250,000 | 199,549 | 250,000 | 275,000 | |
| 4503 - ICE RENTALS-OTHER (IDENTIFY) | 0 | 4,296 | 0 | 0 | 0 | 0 | |
| 4505 - PUBLIC SKATING | 6,056 | 8,284 | 2,000 | 1,466 | 2,000 | 2,000 | |
| 4506 - FIGURE SKATING | 28,455 | 16,812 | 14,000 | 7,222 | 14,000 | 14,000 | |
| 4508 - SKATE SHARPENING | 1,438 | 1,244 | 1,000 | 481 | 1,000 | 1,000 | |
| 4509 - ICE TRAINING SESSIONS | 0 | 9,871 | 20,000 | 14,787 | 20,000 | 25,000 | |
| 4510 - CONCESSION SALES | 91,452 | 86,077 | 65,000 | 46,845 | 65,000 | 85,000 | |
| 4511 - RENTAL-LEASE | 30,000 | 30,000 | 30,000 | 15,000 | 30,000 | 32,340 | |
| 4513 - SIGN RENTAL | 6,023 | 2,000 | 0 | 0 | 0 | 0 | |
| 4515 - VENDING - WOOG ARENA | 5,315 | 5,172 | 4,000 | 1,719 | 4,000 | 4,000 | |
| 4402 - RENT | 2,557 | 2,442 | 500 | 8,291 | 500 | 2,000 | |
| DOUG WOOG ARENA | 1,107,887 | 1,000,139 | 936,500 | 575,513 | 936,500 | 990,340 | |
| CHARGES FOR SERVICES | 1,107,887 | 1,000,139 | 936,500 | 575,513 | 936,500 | 990,340 | |
| INTEREST | | | | | | | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (6,441) | (5,270) | 0 | 0 | 0 | 0 | |
| INTEREST | (6,441) | (5,270) | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 4,773 | 4,232 | 0 | 1,270 | 0 | 0 | |
| 4673 - CASH OVER/SHORT | (85) | 220 | 0 | 143 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 830 | 811 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 652 | 0 | 0 | 0 | 0 | |
| 4685 - CONTRIB-ARENA CAPITAL | 30,000 | 30,000 | 30,000 | 0 | 30,000 | 30,000 | |
| MISCELLANEOUS | 35,517 | 35,915 | 30,000 | 1,413 | 30,000 | 30,000 | |
| OTHER FINANCING SOURCES | | | | | | | |
| REVENUE | 1,459,964 | 1,353,784 | 1,289,500 | 738,425 | 1,289,500 | 1,520,340 | |

| DOUG WOOG ARENA | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20243 - DOUG WOOG ARENA | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 376,849 | 375,241 | 444,054 | 199,185 | 444,054 | 453,278 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 20,296 | 9,087 | 8,000 | 4,482 | 8,000 | 8,000 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 69,288 | 71,553 | 40,000 | 31,024 | 40,000 | 65,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 940 | 10,818 | 1,816 | 0 | 1,816 | 3,893 | |
| 6112 - SERVICE RECOGNITION | 2,000 | 0 | 0 | 0 | 0 | 3,268 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 65,903 | 64,512 | 67,424 | 34,087 | 67,424 | 69,230 | |
| 6130 - EMPLOYER PAID INSURANCE | 62,009 | 74,520 | 75,191 | 33,704 | 75,191 | 83,448 | |
| 6150 - WORKERS COMPENSATION | 16,534 | 18,111 | 12,445 | 6,756 | 12,445 | 17,010 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 1,773 | 0 | 0 | 0 | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 9,826 | 7,848 | 10,891 | 1,987 | 10,891 | 8,403 | |
| PERSONNEL SERVICES | 625,420 | 631,690 | 659,821 | 311,223 | 659,821 | 711,530 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 698 | 747 | 500 | 35 | 500 | 500 | |
| 6210 - OPERATING SUPPLIES | 14,261 | 18,903 | 13,000 | 8,556 | 13,000 | 14,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 79,365 | 48,259 | 30,000 | 42,146 | 30,000 | 30,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 8,673 | 7,243 | 2,500 | 1,812 | 2,500 | 3,500 | |
| 6245 - CLOTHING ALLOWANCE | 4,533 | 4,164 | 3,500 | 660 | 3,500 | 3,500 | |
| 6250 - MERCHANDISE FOR RESALE | 33,234 | 38,657 | 25,000 | 20,432 | 25,000 | 35,000 | |
| SUPPLIES | 140,764 | 117,973 | 74,500 | 73,641 | 74,500 | 86,500 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 6,008 | 3,040 | 5,000 | 1,570 | 5,000 | 5,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 4,665 | 1,241 | 2,500 | 1,443 | 2,500 | 2,500 | |
| 6341 - ADVERTISING | 3,200 | 1,600 | 1,500 | 0 | 1,500 | 1,500 | |
| 6361 - INSURANCE | 25,072 | 28,206 | 29,792 | 17,164 | 29,792 | 31,883 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 51,578 | 59,709 | 60,000 | 25,320 | 60,000 | 60,000 | |
| 6373 - INTERNAL LABOR CHARGE | 10,000 | 10,000 | 10,000 | 5,004 | 10,000 | 10,000 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 69,001 | 84,976 | 110,388 | 55,194 | 110,388 | 115,936 | |
| 6375 - OTHER CONTRACTED SERVICES | 28,011 | 39,254 | 30,000 | 19,406 | 30,000 | 30,000 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 842 | 745 | 600 | 225 | 600 | 600 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 5,007 | 5,511 | 4,800 | 1,951 | 4,800 | 5,000 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 258 | 279 | 289 | 150 | 289 | 300 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 12,499 | 23,512 | 24,228 | 12,114 | 24,228 | 34,656 | |
| 6385 - UTILITY SERVICE | 263,994 | 264,925 | 200,000 | 102,167 | 200,000 | 250,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 3,166 | 3,196 | 3,982 | 1,992 | 3,982 | 3,982 | |
| 6390 - POSTAGE AND TELEPHONE | 2,851 | 2,869 | 2,800 | 1,402 | 2,800 | 2,800 | |
| OTHER SERVICES AND CHARGES | 486,151 | 529,064 | 485,879 | 245,102 | 485,879 | 554,157 | |

| DOUG WOOG ARENA | | | | | | | |
|--|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 4,878 | 5,491 | 4,800 | 1,977 | 4,800 | 5,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 1,131 | 455 | 1,100 | 315 | 1,100 | 1,100 | |
| MISCELLANEOUS | 6,009 | 5,946 | 5,900 | 2,292 | 5,900 | 6,100 | |
| CAPITAL OUTLAY | | | | | | | |
| 6520 - BUILDINGS AND STRUCTURE | 0 | 171 | 185,000 | 165,868 | 185,000 | 1,300,000 | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 350 | 0 | 0 | 0 | 0 | 0 | |
| 6580 - OTHER EQUIPMENT | 14,403 | 0 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | 14,753 | 171 | 185,000 | 165,868 | 185,000 | 1,300,000 | |
| DEBT SERVICE | | | | | | | |
| 6612 - INTEREST EXPENSE | 16,671 | 19,115 | 25,000 | 0 | 25,000 | 35,000 | |
| DEBT SERVICE | 16,671 | 19,115 | 25,000 | 0 | 25,000 | 35,000 | |
| TRANSFERS | | | | | | | |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 0 | 24,837 | 0 | 0 | 0 | 0 | |
| TRANSFERS | 0 | 24,837 | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | 1,289,768 | 1,328,796 | 1,436,100 | 798,126 | 1,436,100 | 2,693,287 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,257,187 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 87.54% |

LEVY SUPPORTED FUND

DEBT SERVICE BUDGETS

SCHEDULED DEBT SERVICE

| | | |
|--------------------------|---|--------------------------------|
| FUNCTION: Debt | FUND/PROGRAM: Debt Service Funds/Debt Service | BUSINESS UNIT: 303XX |
|--------------------------|---|--------------------------------|

SUMMARY OF REVENUES AND EXPENDITURES

| Business Unit | DESCRIPTION | Final Levy | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Proposed | 2026 Final |
|---------------|--|------------|-------------|-------------|-------------|---------------|------------|
| | <u>REVENUES</u> | | | | | | |
| | Property Taxes | | 1,472,290 | 1,475,444 | 1,475,528 | 1,487,701 | - |
| | TOTAL REVENUES | | 1,472,290 | 1,475,444 | 1,475,528 | 1,487,701 | - |
| | <u>EXPENDITURES</u> | | | | | | |
| 30318 | GO Improvement & Refunding Bonds - 2012A | 2/1/2026 | 271,839 | 278,952 | 278,322 | 277,713 | - |
| 30320 | GO Park Referendum Bonds - 2014B | 2/1/2034 | 490,639 | 492,608 | 492,555 | 492,188 | - |
| 30321 | GO Park Referendum Bonds - 2015B | 2/1/2035 | 220,671 | 217,626 | 219,070 | 220,382 | - |
| 30323 | GO Bonds Series 2017B-equipment | 2/1/2026 | 182,805 | 187,005 | 185,535 | 183,855 | - |
| 30323 | GO Bonds Series 2017B-streets | 2/1/2037 | 78,571 | 61,711 | 66,481 | 78,831 | - |
| 30324 | GO Bonds 2019A - streets | 2/1/2039 | 132,110 | 139,682 | 136,335 | 138,237 | - |
| 30324 | GO Bonds 2019A - Fire equip | 2/1/2028 | 95,655 | 97,860 | 97,230 | 96,495 | - |
| | TOTAL EXPENDITURES | | 1,472,290 | 1,475,444 | 1,475,528 | 1,487,701 | - |

HRA LEVY SUPPORTED FUND

HOUSING FUND

OPERATING BUDGET

| HOUSING GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|-----------|-----------|-----------|---------|---------------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2025 vs 2026 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 431,282 | 596,357 | 442,631 | 442,631 | 751,600 | - | 308,969 |
| Capital Outlay | - | - | - | - | - | - | - |
| Transfer from NM & JC | 670,835 | 765,420 | 784,333 | 784,333 | 850,056 | - | 65,723 |
| Total | 1,102,117 | 1,361,777 | 1,226,964 | 1,226,964 | 1,601,656 | - | 374,692 |
| Expenditures | | | | | | | |
| Operational | 93,486 | 106,877 | 122,179 | 122,179 | 444,037 | - | 321,858 |
| NM/JC Administration | 355,898 | 395,662 | 407,131 | 407,131 | 430,366 | - | 23,235 |
| NM Operations | 124,702 | 159,618 | 176,638 | 176,638 | 194,325 | - | 17,687 |
| JC Operations | 190,511 | 211,515 | 200,564 | 200,564 | 225,365 | - | 24,801 |
| Capital Outlay/Debt Service/Transfers | 625,522 | 325,175 | 320,452 | 320,452 | 307,563 | - | (12,889) |
| Total | 1,390,119 | 1,198,847 | 1,226,964 | 1,226,964 | 1,601,656 | - | 374,692 |
| Change in Fund Balance | (288,002) | 162,930 | - | - | - | - | |
| Cash and Investment Balance | 340,123 | 519,288 | 519,288 | 519,288 | 519,288 | 519,288 | |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Housing Division | BUSINESS UNIT: 20260 |
|---|---|--------------------------------|

Activities and Responsibilities:

The Housing program is accountable for:

- Administration of the City's HUD Public Housing for Seniors program at the John Carroll and Nan McKay Public Highrises.
- Providing professional and technical support to contracted support service providers at the John Carroll and Nan McKay Public Highrise properties.
- Providing professional and technical support to homeowners that have utilized legacy CDBG-funded programs that remain within the purview of the City, and technical support to Dakota County CDA for programs that have been recently turned over to the CDA. Loan monitoring and administration.
- Administration and oversight of HUD and other grant programs that benefit and serve residential housing within the City.
- Identifying, researching, applying for, and administering grant programs that support a range of Community Development programs and initiatives.
- Administration and implementation of the Master Housing Assessment and Strategy, including program development and facilitation of residential redevelopment projects.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

Revenues

- (Estimated) Maximum HRA levy for 2026 is \$451,600
- Administrative charge to the public housing program is \$823,056; this revenue source comes from HUD and funds the program staff.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Housing Division | BUSINESS UNIT: 20260 |
|---|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Housing Manager | 1.000 | 1.000 | 1.000 | 1.000 |
| HRA Property Manager | 2.000 | 2.000 | 2.000 | 2.000 |
| HRA Maintenance | 2.000 | 2.000 | 2.000 | 2.000 |
| HRA Caretaker | 2.000 | 2.000 | 2.000 | 2.000 |
| Department Support Specialist | 0.900 | 0.900 | 0.900 | 0.900 |
| Total Staffing | <u>7.900</u> | <u>7.900</u> | <u>7.900</u> | <u>7.900</u> |

| HOUSING GENERAL | | | | | | | |
|--------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20260 - HOUSING GENERAL | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 290,562 | 346,920 | 442,631 | 130,476 | 442,631 | 451,600 | |
| 4120 - DELINQUENT AD VALOREM TAX | 3,195 | 6,037 | 0 | 0 | 0 | 0 | |
| 4125 - PENALTIES & INT ON AD VAL TAX | (9) | (1) | 0 | 0 | 0 | 0 | |
| 4130 - MOBILE HOME TAX | 46 | 49 | 0 | 0 | 0 | 0 | |
| 4140 - FISCAL DISPARITIES | 70,263 | 68,321 | 0 | 0 | 0 | 0 | |
| TAXES | 364,057 | 421,326 | 442,631 | 130,476 | 442,631 | 451,600 | |
| INTERGOVERNMENTAL | | | | | | | |
| 4325 - STATE GRANTS AND AIDS | 0 | 120,170 | 0 | 0 | 0 | 300,000 | |
| INTERGOVERNMENTAL | 0 | 120,170 | 0 | 0 | 0 | 300,000 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 48,398 | 40,019 | 0 | 0 | 0 | 0 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 18,775 | 14,642 | 0 | 0 | 0 | 0 | |
| INTEREST | 67,173 | 54,661 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 0 | 5 | 0 | 0 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 52 | 57 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 138 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 52 | 200 | 0 | 0 | 0 | 0 | |
| REVENUE | 431,282 | 596,357 | 442,631 | 130,476 | 442,631 | 751,600 | |

| HOUSING GENERAL | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20261 - HOUSING-ADMIN SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 355,286 | 394,382 | 407,131 | 188,191 | 407,131 | 430,366 | |
| COMMUNITY DEVELOPMENT | 355,286 | 394,382 | 407,131 | 188,191 | 407,131 | 430,366 | |
| CHARGES FOR SERVICES | 355,286 | 394,382 | 407,131 | 188,191 | 407,131 | 430,366 | |
| REVENUE | 355,286 | 394,382 | 407,131 | 188,191 | 407,131 | 430,366 | |
| | | | | | | | |
| 20267 - HOUSING-NM SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 124,580 | 159,618 | 176,638 | 77,855 | 176,638 | 194,325 | |
| COMMUNITY DEVELOPMENT | 124,580 | 159,618 | 176,638 | 77,855 | 176,638 | 194,325 | |
| CHARGES FOR SERVICES | 124,580 | 159,618 | 176,638 | 77,855 | 176,638 | 194,325 | |
| REVENUE | 124,580 | 159,618 | 176,638 | 77,855 | 176,638 | 194,325 | |
| | | | | | | | |
| 20268 - HOUSING-JC SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 190,969 | 211,420 | 200,564 | 105,474 | 200,564 | 206,865 | |
| COMMUNITY DEVELOPMENT | 190,969 | 211,420 | 200,564 | 105,474 | 200,564 | 206,865 | |
| CHARGES FOR SERVICES | 190,969 | 211,420 | 200,564 | 105,474 | 200,564 | 206,865 | |
| REVENUE | 190,969 | 211,420 | 200,564 | 105,474 | 200,564 | 206,865 | |
| | | | | | | | |

| HOUSING GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20260 - HOUSING GENERAL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 38,622 | 39,341 | 40,660 | 19,477 | 40,660 | 42,770 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,944 | 5,007 | 0 | 649 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 442 | 363 | 394 | 0 | 394 | 283 | |
| 6112 - SERVICE RECOGNITION | 0 | 1,000 | 797 | 0 | 797 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 6,107 | 6,616 | 6,254 | 2,969 | 6,254 | 6,503 | |
| 6130 - EMPLOYER PAID INSURANCE | 8,536 | 8,049 | 7,679 | 3,386 | 7,679 | 8,051 | |
| 6150 - WORKERS COMPENSATION | 598 | 267 | 313 | 101 | 313 | 281 | |
| 6170 - EMPLOYER CONTR TO HCSP | 715 | 465 | 700 | 191 | 700 | 514 | |
| PERSONNEL SERVICES | 56,962 | 61,107 | 56,797 | 26,773 | 56,797 | 58,402 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 2,362 | 1,845 | 2,000 | 625 | 2,000 | 2,000 | |
| 6210 - OPERATING SUPPLIES | 316 | 335 | 500 | 112 | 500 | 500 | |
| SUPPLIES | 2,677 | 2,180 | 2,500 | 737 | 2,500 | 2,500 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 4,730 | 13,629 | 5,000 | 5,258 | 5,000 | 7,500 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 5,000 | 0 | 5,000 | 7,500 | |
| 6361 - INSURANCE | 1,596 | 1,972 | 2,106 | 1,538 | 2,106 | 2,730 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 17,835 | 25,920 | 46,886 | 23,448 | 46,886 | 62,765 | |
| 6375 - OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 120,170 | 0 | 300,000 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 492 | 0 | 0 | 0 | 0 | 0 | |
| 6381 - OTHER RENTALS | 37 | 0 | 0 | 0 | 0 | 0 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 4,728 | 1,508 | 1,640 | 822 | 1,640 | 1,640 | |
| 6390 - POSTAGE AND TELEPHONE | 409 | 561 | 1,750 | 714 | 1,750 | 1,000 | |
| OTHER SERVICES AND CHARGES | 29,827 | 43,590 | 62,382 | 151,951 | 62,382 | 383,135 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 4,020 | 0 | 0 | 0 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 500 | 0 | 500 | 0 | |
| MISCELLANEOUS | 4,020 | 0 | 500 | 0 | 500 | 0 | |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 625,522 | 325,175 | 320,452 | 0 | 320,452 | 307,563 | |
| TRANSFERS | 625,522 | 325,175 | 320,452 | 0 | 320,452 | 307,563 | |
| TOTAL EXPENDITURES | 719,009 | 432,052 | 442,631 | 179,460 | 442,631 | 751,600 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 308,969 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 69.80% |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20261 - HOUSING-ADMIN SAL&BENEFITS EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 260,464 | 284,547 | 295,278 | 141,890 | 295,278 | 315,489 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,915 | 1,280 | 1,181 | 0 | 1,181 | 849 | |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 2,389 | 0 | 2,389 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 39,185 | 42,364 | 45,015 | 21,110 | 45,015 | 47,865 | |
| 6130 - EMPLOYER PAID INSURANCE | 44,489 | 55,532 | 51,789 | 21,481 | 51,789 | 54,455 | |
| 6150 - WORKERS COMPENSATION | 1,666 | 1,836 | 2,571 | 621 | 2,571 | 2,347 | |
| 6170 - EMPLOYER CONTR TO HCSP | 5,339 | 6,507 | 5,308 | 1,462 | 5,308 | 5,761 | |
| PERSONNEL SERVICES | 354,057 | 392,065 | 403,531 | 186,564 | 403,531 | 426,766 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 0 | 668 | 800 | 402 | 800 | 800 | |
| 6390 - POSTAGE AND TELEPHONE | 1,840 | 2,929 | 2,800 | 1,225 | 2,800 | 2,800 | |
| OTHER SERVICES AND CHARGES | 1,840 | 3,597 | 3,600 | 1,627 | 3,600 | 3,600 | |
| TOTAL EXPENDITURES | 355,898 | 395,662 | 407,131 | 188,191 | 407,131 | 430,366 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 23,235 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 5.71% |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20267 - HOUSING-NM SAL&BENEFITS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 83,380 | 102,304 | 125,974 | 53,895 | 125,974 | 132,270 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 7,418 | 9,363 | 0 | 2,491 | 0 | 8,500 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 0 | 938 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 13,745 | 16,957 | 19,089 | 8,537 | 19,089 | 20,042 | |
| 6130 - EMPLOYER PAID INSURANCE | 16,755 | 24,739 | 25,649 | 10,903 | 25,649 | 26,826 | |
| 6150 - WORKERS COMPENSATION | 863 | 959 | 1,198 | 319 | 1,198 | 1,073 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,296 | 2,679 | 2,088 | 773 | 2,088 | 2,974 | |
| PERSONNEL SERVICES | 124,457 | 157,938 | 173,998 | 76,919 | 173,998 | 191,685 | |
| SUPPLIES | | | | | | | |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 600 | 0 | 600 | 600 | |
| SUPPLIES | 0 | 0 | 600 | 0 | 600 | 600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 0 | 1,002 | 1,200 | 600 | 1,200 | 1,200 | |
| 6390 - POSTAGE AND TELEPHONE | 245 | 678 | 840 | 337 | 840 | 840 | |
| OTHER SERVICES AND CHARGES | 245 | 1,680 | 2,040 | 937 | 2,040 | 2,040 | |
| TOTAL EXPENDITURES | 124,702 | 159,618 | 176,638 | 77,855 | 176,638 | 194,325 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 17,687 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 10.01% |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20268 - HOUSING-JC SAL&BENEFITS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 110,819 | 125,214 | 131,746 | 64,375 | 131,746 | 134,791 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 20,868 | 16,984 | 0 | 8,007 | 0 | 18,500 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 0 | 95 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 18,816 | 20,289 | 19,963 | 10,296 | 19,963 | 20,425 | |
| 6130 - EMPLOYER PAID INSURANCE | 35,971 | 43,094 | 41,990 | 20,643 | 41,990 | 45,265 | |
| 6150 - WORKERS COMPENSATION | 869 | 985 | 1,252 | 334 | 1,252 | 1,093 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,679 | 2,965 | 2,973 | 848 | 2,973 | 2,651 | |
| PERSONNEL SERVICES | 190,021 | 209,625 | 197,924 | 104,503 | 197,924 | 222,725 | |
| SUPPLIES | | | | | | | |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 600 | 0 | 600 | 600 | |
| SUPPLIES | 0 | 0 | 600 | 0 | 600 | 600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 0 | 1,002 | 1,200 | 600 | 1,200 | 1,200 | |
| 6390 - POSTAGE AND TELEPHONE | 490 | 888 | 840 | 372 | 840 | 840 | |
| OTHER SERVICES AND CHARGES | 490 | 1,890 | 2,040 | 972 | 2,040 | 2,040 | |
| TOTAL EXPENDITURES | 190,511 | 211,515 | 200,564 | 105,474 | 200,564 | 225,365 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 24,801 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 12.37% |

EDA LEVY SUPPORTED FUND

ECONOMIC DEVELOPMENT FUND

OPERATING BUDGET

| ECONOMIC DEVELOPMENT GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|----------|---------|-----------|---------|---------------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2023 Actual | 2024 Actual | 2025 | | 2025 | | Requested 2024 vs 2025 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 420,426 | 505,381 | 433,778 | 433,778 | 442,568 | - | 8,790 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 420,426 | 505,381 | 433,778 | 433,778 | 442,568 | - | 8,790 |
| Expenditures | | | | | | | |
| Operational | 141,142 | 196,290 | 279,870 | 279,870 | 197,598 | - | (82,272) |
| Capital Outlay/Debt Service/Transfers | 80,000 | 191,262 | 153,908 | 153,908 | 244,970 | - | 91,062 |
| Total | 221,142 | 387,552 | 433,778 | 433,778 | 442,568 | - | 8,790 |
| Change in Fund Balance | 199,284 | 117,829 | - | - | - | - | |
| Cash and Investment Balance | 378,776 | 488,399 | 488,399 | 488,399 | 488,399 | 488,399 | |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Economic Development | BUSINESS UNIT: 20280 |
|---|---|--------------------------------|

Activities and Responsibilities:

The Economic Development program is accountable for:

- Developing and implementing plans and strategies for advancing economic and community development.
- Assisting existing and prospective businesses and developers.
- Assisting existing businesses with expansion and reconstruction projects. Providing guidance to bring new development projects to fruition.
- Providing expertise regarding available public and private business financing resources, including state assistance, possible local initiatives and other funding sources.
- Administration of Tax Increment Financing (TIF) plans and Business and Development Loan Programs.
- Providing staff services to the EDA and City Council.
- Administration of portfolio of vacant properties located throughout the City and held for future resale and redevelopment, including managing property maintenance issues.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

Revenues

- (Estimated) Maximum EDA levy for 2026 is \$442,568

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Economic Development | BUSINESS UNIT: 20280 |
|---|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| City Administrator | 0.057 | 0.057 | 0.057 | 0.057 |
| Associate Planner | 0.500 | 0.500 | 0.500 | 0.500 |
| Department Support Specialist | 0.100 | 0.100 | 0.100 | 0.100 |
| Total Staffing | <u>0.657</u> | <u>0.657</u> | <u>0.657</u> | <u>0.657</u> |

| ECONOMIC DEVELOPMENT | | | | | | | |
|--------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20280 - ECON DEV GENERAL | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 284,748 | 339,982 | 433,778 | 127,867 | 433,778 | 442,568 | |
| 4120 - DELINQUENT AD VALOREM TAX | 3,002 | 5,849 | 0 | 0 | 0 | 0 | |
| 4125 - PENALTIES & INT ON AD VAL TAX | (9) | (1) | 0 | 0 | 0 | 0 | |
| 4130 - MOBILE HOME TAX | 45 | 38 | 0 | 0 | 0 | 0 | |
| 4140 - FISCAL DISPARITIES | 68,816 | 66,954 | 0 | 0 | 0 | 0 | |
| TAXES | 356,602 | 412,822 | 433,778 | 127,867 | 433,778 | 442,568 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 46,042 | 72,323 | 0 | 0 | 0 | 0 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 17,282 | 20,192 | 0 | 0 | 0 | 0 | |
| INTEREST | 63,325 | 92,515 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 460 | 0 | 0 | 0 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 40 | 32 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | | 12 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 500 | 44 | 0 | 0 | 0 | 0 | |
| REVENUE | 420,426 | 505,381 | 433,778 | 127,867 | 433,778 | 442,568 | |

| ECONOMIC DEVELOPMENT | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20280 - ECON DEV GENERAL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 51,664 | 56,621 | 58,285 | 27,834 | 58,285 | 59,030 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 555 | 186 | 521 | 0 | 521 | 723 | |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 578 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 7,742 | 8,428 | 8,762 | 4,190 | 8,762 | 8,950 | |
| 6130 - EMPLOYER PAID INSURANCE | 8,499 | 9,759 | 9,345 | 3,515 | 9,345 | 9,791 | |
| 6150 - WORKERS COMPENSATION | 351 | 371 | 449 | 141 | 449 | 389 | |
| 6170 - EMPLOYER CONTR TO HCSP | 1,654 | 1,420 | 1,361 | 256 | 1,361 | 1,346 | |
| PERSONNEL SERVICES | 70,464 | 76,784 | 78,723 | 35,936 | 78,723 | 80,807 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 0 | 0 | 500 | 0 | 500 | 300 | |
| 6230 - BOOKS, MATERIALS & PERIODICALS | 0 | 0 | 200 | 0 | 200 | 200 | |
| SUPPLIES | 0 | 0 | 700 | 0 | 700 | 500 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 5,592 | 15,555 | 105,000 | 31,607 | 105,000 | 40,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,031 | 675 | 2,500 | 394 | 2,500 | 2,000 | |
| 6341 - ADVERTISING | 87 | 429 | 0 | 0 | 0 | 0 | |
| 6361 - INSURANCE | 1,112 | 1,109 | 1,179 | 828 | 1,179 | 1,476 | |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 1,738 | 0 | 0 | 0 | 0 | 0 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 23,978 | 24,757 | 24,278 | 12,144 | 24,278 | 20,445 | |
| 6375 - OTHER CONTRACTED SERVICES | 34,535 | 75,679 | 65,000 | 25,584 | 65,000 | 50,000 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 492 | 0 | 0 | 0 | 0 | 0 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 621 | 120 | 240 | 120 | 240 | 120 | |
| 6390 - POSTAGE AND TELEPHONE | 762 | 790 | 1,500 | 351 | 1,500 | 1,500 | |
| OTHER SERVICES AND CHARGES | 69,948 | 119,114 | 199,697 | 71,028 | 199,697 | 115,541 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 20 | 0 | 0 | 219 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 710 | 392 | 750 | 0 | 750 | 750 | |
| MISCELLANEOUS | 730 | 392 | 750 | 219 | 750 | 750 | |

| ECONOMIC DEVELOPMENT SUMMARY OF EXPENDITURES | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 80,000 | 191,262 | 153,908 | 15,000 | 153,908 | 244,970 | |
| TRANSFERS | 80,000 | 191,262 | 153,908 | 15,000 | 153,908 | 244,970 | |
| TOTAL EXPENDITURES | 221,142 | 387,552 | 433,778 | 122,183 | 433,778 | 442,568 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 8,790 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 2.03% |

NON-LEVY SUPPORTED FUND

AIRPORT OPERATING FUND

AIRPORT CAPITAL FUND

**AIRPORT COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES**

| Description | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Change 2024 vs 2025 |
|--|------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| | | | Original | Revised | Requested | Final | |
| OPERATING FUND | | | | | | | |
| Revenues | 1,641,569 | 1,550,036 | 1,443,681 | 1,443,681 | 1,552,874 | - | 109,193 |
| Expenditures | 1,544,080 | 1,744,952 | 1,850,067 | 1,850,067 | 1,866,640 | - | 16,573 |
| Operating Surplus/(Deficit) | 97,489 | (194,916) | (406,386) | (406,386) | (313,766) | - | |
| Cash and Invest (Internal Loan) | 102,289 | 21,812 | (384,574) | (384,574) | (698,340) | (384,574) | |
| Cash deficit at 6/30/2025 is \$10,237 | | | | | | | |
| CAPITAL FUND | | | | | | | |
| Revenues | 209,532 | 1,942,687 | 1,875,000 | 1,875,000 | 1,600,000 | - | (275,000) |
| Expenditures | 861,171 | 2,738,190 | 1,890,000 | 1,890,000 | 1,620,000 | - | (270,000) |
| Capital Surplus/(Deficit) | (651,639) | (795,503) | (15,000) | (15,000) | (20,000) | - | |
| Cash and Invest (Internal Loan) | (846,603) | (846,603) | (861,603) | (861,603) | (881,603) | (861,603) | |
| Cash deficit at 4/30/2025 is \$1,645,083 | | | | | | | |
| COMBINED AIRPORT OPERATING & CAPITAL | | | | | | | |
| Revenues | 1,851,101 | 3,492,723 | 3,318,681 | 3,318,681 | 3,152,874 | - | (165,807) |
| Expenditures | 2,405,251 | 4,483,142 | 3,740,067 | 3,740,067 | 3,486,640 | - | (253,427) |
| Combined Surplus/(Deficit) | (554,150) | (990,419) | (421,386) | (421,386) | (333,766) | - | |
| Cash and Invest (Internal Loan) | (744,314) | (824,791) | (1,246,177) | (1,246,177) | (1,579,943) | (1,246,177) | |
| Combined Cash deficit at 04/30/2025 is \$1,655,320 | | | | | | | |

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Operating Fund | BUSINESS UNIT: 20245 |
|------------------------------------|---|--------------------------------|

Activities and Responsibilities:

The Airport Operating Fund is accountable for:

- Maintaining the buildings, grounds, and airfield in a safe, efficient manner
- Providing high quality aviation fuels, 24 hrs. a day, to the flying public
- Providing courteous and timely information to pilots, businesses and tenants using Fleming Field
- Overseeing city owned facilities occupied by tenants and businesses

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Operating Fund | BUSINESS UNIT: 20245 |
|------------------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Airport Manager | 1.000 | 1.000 | 1.000 | 1.000 |
| Airport Operations Specialist | 1.000 | 1.000 | 1.000 | 1.000 |
| Airport Maintenance Worker | 0.725 | 1.000 | 1.000 | 1.000 |
| Building/Office Attendant | 0.650 | 0.650 | 0.650 | 0.650 |
| Total Staffing | <u>3.375</u> | <u>3.650</u> | <u>3.650</u> | <u>3.650</u> |

| AIRPORT | | | | | | | |
|------------------------------------|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20245 - AIRPORT | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4302 - FEDERAL GRANTS - OTHER | 59,000 | 0 | 0 | 0 | 0 | 0 | |
| 4321 - AIRPORT OPERATIONS & MAINT | 35,242 | 36,680 | 36,680 | 0 | 36,680 | 36,680 | |
| INTERGOVERNMENTAL | 94,242 | 36,680 | 36,680 | 0 | 36,680 | 36,680 | |
| CHARGES FOR SERVICES | | | | | | | |
| AIRPORT | | | | | | | |
| 4411 - PILOT | 55,270 | 63,461 | 61,000 | 32,890 | 61,000 | 63,440 | |
| 4402 - RENT | 10,090 | 13,065 | 18,000 | 6,543 | 18,000 | 15,000 | |
| 4581 - RENT OF HANGARS | 171,819 | 205,366 | 241,885 | 105,705 | 241,885 | 218,000 | |
| 4583 - AIRPORT FUEL RECEIPTS | 881,803 | 822,552 | 700,000 | 285,336 | 700,000 | 825,000 | |
| 4585 - LAND LEASE | 272,160 | 274,475 | 254,616 | 229,392 | 254,616 | 262,254 | |
| 4586 - TEE HANGAR RENTAL | 102,786 | 111,622 | 117,800 | 51,105 | 117,800 | 117,800 | |
| 4587 - AIRCRAFT PARKING FEES | 6,435 | 5,790 | 8,000 | 5,470 | 8,000 | 8,000 | |
| 4588 - AIRPORT RAMP FEES | 10 | 120 | 200 | 50 | 200 | 200 | |
| 4590 - AIRPORT GATE CARD | 2,394 | 3,267 | 3,000 | 2,002 | 3,000 | 4,000 | |
| 4591 - AIRPORT VENDING SALES | 1,578 | 1,712 | 2,000 | 663 | 2,000 | 2,000 | |
| AIRPORT | 1,504,344 | 1,501,429 | 1,406,501 | 719,156 | 1,406,501 | 1,515,694 | |
| CHARGES FOR SERVICES | 1,504,344 | 1,501,429 | 1,406,501 | 719,156 | 1,406,501 | 1,515,694 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 1,997 | 3,821 | 0 | 0 | 0 | 0 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 762 | 1,024 | 0 | 0 | 0 | 0 | |
| INTEREST | 2,759 | 4,845 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 38,892 | 4,946 | 500 | 2,077 | 500 | 500 | |
| 4673 - CASH OVER/SHORT | 239 | 501 | 0 | 240 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 1,092 | 1,086 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 549 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 40,224 | 7,082 | 500 | 2,317 | 500 | 500 | |
| REVENUE | 1,641,569 | 1,550,036 | 1,443,681 | 721,473 | 1,443,681 | 1,552,874 | |

| AIRPORT | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 20245 - AIRPORT EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 256,782 | 276,023 | 285,151 | 134,366 | 285,151 | 285,151 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,249 | 2,012 | 3,000 | 2,373 | 3,000 | 3,000 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 8,586 | 14,341 | 16,000 | 5,492 | 16,000 | 16,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 472 | 113 | 344 | 0 | 344 | 156 | |
| 6112 - SERVICE RECOGNITION | 2,832 | 500 | 0 | 0 | 0 | 0 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 40,102 | 43,727 | 43,231 | 21,024 | 43,231 | 45,641 | |
| 6130 - EMPLOYER PAID INSURANCE | 37,685 | 51,038 | 47,029 | 19,397 | 47,029 | 48,609 | |
| 6150 - WORKERS COMPENSATION | 15,891 | 17,465 | 12,478 | 6,490 | 12,478 | 16,606 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 2,500 | 0 | 0 | 0 | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 2,777 | 3,414 | 3,657 | 1,272 | 3,657 | 3,702 | |
| PERSONNEL SERVICES | 368,875 | 408,633 | 410,890 | 190,414 | 410,890 | 418,865 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,022 | 617 | 1,500 | 47 | 1,500 | 1,500 | |
| 6210 - OPERATING SUPPLIES | 2,017 | 1,415 | 1,500 | 594 | 1,500 | 1,500 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 44,688 | 26,649 | 45,000 | 5,875 | 45,000 | 45,000 | |
| 6245 - CLOTHING ALLOWANCE | 316 | 495 | 0 | 0 | 0 | 0 | |
| 6250 - MERCHANDISE FOR RESALE | 797,390 | 718,208 | 600,000 | 201,374 | 600,000 | 700,000 | |
| SUPPLIES | 845,433 | 747,384 | 648,000 | 207,889 | 648,000 | 748,000 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 14,386 | 17,697 | 16,450 | 6,538 | 16,450 | 18,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,380 | 1,733 | 3,000 | 1,002 | 3,000 | 5,000 | |
| 6341 - ADVERTISING | 2,930 | 2,169 | 1,600 | 934 | 1,600 | 1,600 | |
| 6361 - INSURANCE | 33,096 | 37,765 | 39,881 | 24,117 | 39,881 | 44,355 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 101,132 | 54,649 | 51,000 | 15,660 | 51,000 | 60,000 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 94,249 | 116,283 | 141,505 | 70,758 | 141,505 | 139,984 | |
| 6375 - OTHER CONTRACTED SERVICES | 511 | 633 | 0 | 0 | 0 | 0 | |
| 6378 - COPIER MAINTENANCE AGREEMENT | 173 | 152 | 300 | 532 | 300 | 300 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 1,330 | 1,044 | 1,500 | 522 | 1,500 | 1,500 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 37,321 | 40,307 | 41,718 | 20,862 | 41,718 | 43,188 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 19,296 | 15,528 | 7,764 | 15,528 | 14,628 | |
| 6385 - UTILITY SERVICE | 19,208 | 17,364 | 25,000 | 9,416 | 25,000 | 20,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,708 | 1,828 | 2,520 | 1,260 | 2,520 | 2,520 | |
| 6390 - POSTAGE AND TELEPHONE | 7,294 | 5,775 | 7,000 | 2,537 | 7,000 | 7,000 | |
| OTHER SERVICES AND CHARGES | 314,718 | 316,696 | 347,002 | 161,903 | 347,002 | 358,075 | |

| AIRPORT | | | | | | | |
|--|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 179 | 131 | 300 | 53 | 300 | 200 | |
| 6430 - MISCELLANEOUS | 0 | 0 | 0 | 1,392 | 0 | 0 | |
| 6453 - REMITTANCE OF REV/OTHER | 400 | 0 | 1,000 | 0 | 1,000 | 1,000 | |
| 6471 - DUES & SUBSCRIPTIONS | 206 | 356 | 1,000 | 211 | 1,000 | 500 | |
| MISCELLANEOUS | 784 | 487 | 2,300 | 1,656 | 2,300 | 1,700 | |
| CAPITAL OUTLAY | | | | | | | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 14,269 | 1,318 | 10,000 | 0 | 10,000 | 10,000 | |
| CAPITAL OUTLAY | 14,269 | 1,318 | 10,000 | 0 | 10,000 | 10,000 | |
| TRANSFERS | | | | | | | |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 0 | 270,435 | 431,875 | 0 | 431,875 | 330,000 | |
| TRANSFERS | 0 | 270,435 | 431,875 | 0 | 431,875 | 330,000 | |
| TOTAL EXPENDITURES | 1,544,080 | 1,744,952 | 1,850,067 | 561,863 | 1,850,067 | 1,866,640 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 16,573 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 0.90% |

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Capital Fund | BUSINESS UNIT: 40404 |
|------------------------------------|---|--------------------------------|

Activities and Responsibilities:

The Airport Capital Fund is accountable for:

- Significant and/or multi-year capital improvements for the Airport.

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Capital Fund | BUSINESS UNIT: 40404 |
|------------------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Fuel System Replacement

Staffing:

No staff time charged to this fund - only capital expenditures and grant funding.

| AIRPORT CAPITAL FUND | | | | | | | |
|-------------------------------------|----------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 40404 - AIRPORT CAPITAL FUND | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4302 - FEDERAL GRANTS - OTHER | 190,874 | 1,663,857 | 451,250 | 195,348 | 451,250 | 780,000 | |
| 4325 - STATE GRANTS AND AIDS | 12,299 | 15,275 | 991,875 | 7,997 | 991,875 | 490,000 | |
| INTERGOVERNMENTAL | 203,172 | 1,679,131 | 1,443,125 | 203,345 | 1,443,125 | 1,270,000 | |
| CHARGES FOR SERVICES | | | | | | | |
| AIRPORT | | | | | | | |
| 4572 - USER IMPROVEMENT FEES | 10,629 | 2,637 | 0 | 7,394 | 0 | 0 | |
| 4592 - OTHER TRANSPORTATION | 0 | 0 | 0 | 4,771 | 0 | 0 | |
| AIRPORT | 10,629 | 2,637 | 0 | 12,165 | 0 | 0 | |
| CHARGES FOR SERVICES | 10,629 | 2,637 | 0 | 12,165 | 0 | 0 | |
| SPECIAL ASSESSMENTS | | | | | | | |
| 4657 - OTHER ASSESSMENTS | 2,404 | 3,529 | 0 | 0 | 0 | 0 | |
| SPECIAL ASSESSMENTS | 2,404 | 3,529 | 0 | 0 | 0 | 0 | |
| INTEREST | | | | | | | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (6,672) | (13,045) | 0 | 0 | 0 | 0 | |
| INTEREST | (6,672) | (13,045) | 0 | 0 | 0 | 0 | |
| OTHER FINANCING SOURCES | | | | | | | |
| 4920 - INTERFUND OPERATING TRANSFER | 0 | 270,435 | 431,875 | 0 | 431,875 | 330,000 | |
| OTHER FINANCING SOURCES | 0 | 270,435 | 431,875 | 0 | 431,875 | 330,000 | |
| REVENUE | 209,532 | 1,942,687 | 1,875,000 | 215,510 | 1,875,000 | 1,600,000 | |

| AIRPORT CAPITAL FUND | | | | | | | |
|--|----------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 40404 - AIRPORT CAPITAL FUND | | | | | | | |
| EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 275,306 | 189,470 | 0 | 216 | 0 | 0 | |
| 6341 - ADVERTISING | 97 | 0 | 0 | 0 | 0 | 0 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 420,534 | 2,269,210 | 1,400,000 | (19,770) | 1,400,000 | 1,600,000 | |
| OTHER SERVICES AND CHARGES | 695,937 | 2,458,680 | 1,400,000 | (19,554) | 1,400,000 | 1,600,000 | |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 0 | 0 | 0 | 7,922 | 0 | 0 | |
| MISCELLANEOUS | 0 | 0 | 0 | 7,922 | 0 | 0 | |
| CAPITAL OUTLAY | | | | | | | |
| 6510 - LAND | 49,900 | 0 | 0 | 0 | 0 | 0 | |
| 6520 - BUILDINGS AND STRUCTURE | 66,747 | 227,011 | 125,000 | 40 | 125,000 | 0 | |
| 6530 - IMPR OTHER THAN BUILDING | 5,436 | 6,098 | 350,000 | 717 | 350,000 | 0 | |
| 6560 - BUILDING FIXTURES AND IMPRS | 25,660 | 0 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | 147,743 | 233,108 | 475,000 | 757 | 475,000 | 0 | |
| DEBT SERVICE | | | | | | | |
| 6612 - INTEREST EXPENSE | 17,491 | 46,401 | 15,000 | 0 | 15,000 | 20,000 | |
| DEBT SERVICE | 17,491 | 46,401 | 15,000 | 0 | 15,000 | 20,000 | |
| TOTAL EXPENDITURES | 861,171 | 2,738,190 | 1,890,000 | (10,875) | 1,890,000 | 1,620,000 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (270,000) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (14.29)% |

NON-LEVY SUPPORTED FUND

WATER AND SEWER UTILITY

OPERATING BUDGET

**WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2024 vs 2025 |
|--|----------------|----------------|------------|------------|-------------|------------|---------------------------|
| | | | Original | Revised | Requested | Final | |
| UTILITY ADMINISTRATION | | | | | | | |
| Revenue (includes Interest & Misc Revenue) | 235,448 | 834,808 | 745,946 | 745,946 | 778,496 | - | 32,550 |
| Expense - Utility Administration | 545,415 | 582,000 | 745,946 | 745,946 | 778,496 | - | 32,550 |
| ADMINISTRATION INCOME (LOSS) | (309,967) | 252,808 | - | - | - | - | - |
| WATER UTILITY | | | | | | | |
| Revenue | 3,128,944 | 3,722,758 | 12,616,225 | 12,616,225 | 4,735,394 | - | (7,880,831) |
| Expense - Water Utility Operations | 1,248,350 | 1,262,168 | 1,482,795 | 1,482,795 | 1,528,278 | - | 45,483 |
| Expense - Water Treatment Plant | - | 29,713 | 864,983 | 864,983 | 876,306 | - | 11,323 |
| Expense - Depreciation/Capital Outlay | 391,051 | 489,269 | 8,450,000 | 8,450,000 | 2,365,000 | - | (6,085,000) |
| Transfers Out | 500,390 | 360,407 | 432,673 | 432,673 | 447,423 | - | 14,750 |
| Capital Contributions | (4,283,451) | - | - | - | - | - | - |
| WATER INCOME (LOSS) | 5,272,604 | 1,581,201 | 1,385,774 | 1,385,774 | (481,613) | - | (1,867,387) |
| SANITARY SEWER UTILITY | | | | | | | |
| Revenue | 5,170,095 | 5,053,440 | 5,695,000 | 5,695,000 | 6,042,200 | - | 347,200 |
| Expense - Sewer Utility Operations | 3,938,525 | 4,370,245 | 4,415,999 | 4,415,999 | 4,517,139 | - | 101,140 |
| Expense - Depreciation/Capital Outlay | 92,172 | 120,547 | 115,000 | 115,000 | 1,910,000 | - | 1,795,000 |
| Transfers Out | 174,500 | 423,007 | 498,773 | 498,773 | 516,823 | - | 18,050 |
| Capital Contributions | (1,403,287) | - | - | - | - | - | - |
| SANITARY SEWER INCOME (LOSS) | 2,368,185 | 139,641 | 665,228 | 665,228 | (901,762) | - | (1,566,990) |
| TOTAL INCOME (LOSS) | 7,330,822 | 1,720,842 | 2,051,002 | 2,051,002 | (1,383,375) | - | (3,434,377) |
| Year End Cash Balance | 7,878,962 | 10,036,787 | 12,087,789 | 12,087,789 | 10,704,414 | 12,087,789 | |

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Utility Administration | BUSINESS UNIT: 50600 |
|-----------------------------|---|--------------------------------|

Activities and Responsibilities:

The Utility Administration program is accountable for:

- billing all utility accounts on a quarterly and monthly basis
- receipting, reconciling and processing utility bill payments
- providing customer service to all Residential, Commercial and Industrial Customers
- maintaining customer accounts on the City's Billing system
- Certification of delinquent accounts to the County
- providing financial administration and analysis of the Utility Funds

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Utility Administration | BUSINESS UNIT: 50600 |
|-----------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Implementation of new utility billing software scheduled for late 2026 into 2027

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Finance Director | 0.200 | 0.200 | 0.200 | 0.200 |
| Assistant Finance Director | 0.200 | 0.200 | 0.200 | 0.200 |
| Accounting Specialist - AP | 0.200 | 0.200 | 0.200 | 0.200 |
| Accounting Specialist - UB | 1.000 | 1.000 | 1.000 | 1.000 |
| Accounting Specialist - AR | - | 0.313 | 0.313 | 0.313 |
| Total Staffing | <u>1.600</u> | <u>1.913</u> | <u>1.913</u> | <u>1.913</u> |

| UTILITY ADMINISTRATION | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50600 - UTILITY ADMINISTRATION | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4775 - CERTIFICATION CHARGE | 20,675 | 20,525 | 21,000 | 0 | 21,000 | 21,250 | |
| UTILITIES | 20,675 | 20,525 | 21,000 | 0 | 21,000 | 21,250 | |
| CHARGES FOR SERVICES | 20,675 | 20,525 | 21,000 | 0 | 21,000 | 21,250 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 155,663 | 243,096 | 75,000 | 0 | 75,000 | 75,000 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 59,109 | 68,544 | 0 | 0 | 0 | 0 | |
| INTEREST | 214,773 | 311,640 | 75,000 | 0 | 75,000 | 75,000 | |
| MISCELLANEOUS | | | | | | | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 30 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 0 | 30 | 0 | 0 | 0 | 0 | |
| OTHER FINANCING SOURCES | | | | | | | |
| 4920 - INTERFUND OPERATING TRANSFER | 0 | 502,614 | 649,946 | 0 | 649,946 | 682,246 | |
| OTHER FINANCING SOURCES | 0 | 502,614 | 649,946 | 0 | 649,946 | 682,246 | |
| REVENUE | 235,448 | 834,809 | 745,946 | 0 | 745,946 | 778,496 | |

| UTILITY ADMINISTRATION | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50600 - UTILITY ADMINISTRATION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 123,736 | 139,313 | 152,978 | 71,084 | 152,978 | 156,894 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 1,910 | 2,123 | 2,109 | 0 | 2,109 | 2,167 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 18,864 | 20,939 | 23,344 | 10,765 | 23,344 | 23,942 | |
| 6130 - EMPLOYER PAID INSURANCE | 7,324 | 16,400 | 20,833 | 8,850 | 20,833 | 22,948 | |
| 6150 - WORKERS COMPENSATION | 870 | 874 | 763 | 376 | 763 | 1,037 | |
| 6170 - EMPLOYER CONTR TO HCSP | 3,724 | 3,209 | 2,789 | 678 | 2,789 | 3,454 | |
| PERSONNEL SERVICES | 156,427 | 182,857 | 202,816 | 91,754 | 202,816 | 210,442 | |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 739 | 933 | 750 | 59 | 750 | 1,000 | |
| SUPPLIES | 739 | 933 | 750 | 59 | 750 | 1,000 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 117,687 | 91,912 | 201,900 | 50,966 | 201,900 | 208,480 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 86 | 0 | 100 | 0 | 100 | 100 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 205,207 | 231,973 | 268,532 | 134,268 | 268,532 | 273,606 | |
| 6375 - OTHER CONTRACTED SERVICES | 25,885 | 27,848 | 28,000 | 11,741 | 28,000 | 32,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 708 | 935 | 1,248 | 624 | 1,248 | 1,008 | |
| 6390 - POSTAGE AND TELEPHONE | 2,716 | 2,305 | 2,800 | 283 | 2,800 | 2,860 | |
| OTHER SERVICES AND CHARGES | 352,290 | 354,972 | 502,580 | 197,882 | 502,580 | 518,054 | |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 32,835 | 39,601 | 36,000 | 22,115 | 36,000 | 45,000 | |
| 6430 - MISCELLANEOUS | 3,124 | 3,637 | 3,800 | 3,925 | 3,800 | 4,000 | |
| MISCELLANEOUS | 35,959 | 43,237 | 39,800 | 26,040 | 39,800 | 49,000 | |
| TOTAL EXPENDITURES | 545,415 | 582,000 | 745,946 | 315,735 | 745,946 | 778,496 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 32,550 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 4.36% |

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water | BUSINESS UNIT: 50605 |
|-----------------------------|--|--------------------------------|

Activities and Responsibilities:

The Water Utility program is accountable for:

- pumping, distribution of potable water to residential, commercial and Industrial customers
- the maintenance of the water supply system which includes: meters, watermains, pumps and wells
- improvements to the water supply system infrastructure
- the reading, installation, and maintenance of water meters

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water | BUSINESS UNIT: 50605 |
|-----------------------------|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Hydrant Replacement - \$125,000
- Marie Ave Reconstruction - \$1,200,000
- Verderosa Ext - \$750,000
- South St Reconstruction - \$180,000
- ERP Replacement - \$110,000

Revenue Increases

- The 2026 utility rates have an increase factored in which is based on the Utility Rate Study updated in 2023 by Ehlers and Associates.

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Public Works Director | 0.300 | 0.300 | 0.300 | 0.300 |
| Utilities Lead | 1.000 | 1.000 | 1.000 | 1.000 |
| Utility Worker | 1.000 | 1.000 | 1.000 | 1.000 |
| Asst to the Public Works Director | 0.200 | 0.200 | 0.200 | 0.200 |
| Total Staffing | <u>2.500</u> | <u>2.500</u> | <u>2.500</u> | <u>2.500</u> |

| WATER UTILITY | | | | | | | |
|--------------------------------------|------------------|------------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50605 - WATER UTILITY REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4325 - STATE GRANTS AND AIDS | 0 | 0 | 8,000,000 | 93,041 | 8,000,000 | 0 | |
| INTERGOVERNMENTAL | 0 | 0 | 8,000,000 | 93,041 | 8,000,000 | 0 | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 1,226,274 | 1,741,954 | 2,120,000 | 595,684 | 2,120,000 | 2,172,400 | |
| 4715 - MULTI-FAMILY | 214,550 | 376,803 | 470,000 | 133,324 | 470,000 | 489,400 | |
| 4720 - COMMERCIAL/INDUSTRIAL | 615,410 | 693,760 | 900,000 | 190,580 | 900,000 | 918,000 | |
| 4725 - HEAVY INDUSTRY | 315,834 | 420,966 | 686,000 | 260,874 | 686,000 | 699,720 | |
| 4750 - METER SERVICE CHARGE | 573,791 | 300,248 | 291,000 | 90,057 | 291,000 | 296,649 | |
| 4755 - MN WATER TEST FEE | 66,561 | 66,750 | 68,000 | 20,989 | 68,000 | 68,000 | |
| 4760 - PENALTY CHARGE | 64,563 | 78,004 | 55,000 | 30,430 | 55,000 | 65,000 | |
| 4765 - MISC CHARGES- UTILITIES | 19,220 | 14,168 | 15,000 | 14,413 | 15,000 | 15,000 | |
| 4770 - WATER METER & CONN PERMITS | 15,775 | 5,250 | 10,000 | 1,170 | 10,000 | 10,000 | |
| 4771 - HYDRANT RENT | 0 | 1,546 | 0 | 0 | 0 | 0 | |
| UTILITIES | 3,111,977 | 3,699,449 | 4,615,000 | 1,337,521 | 4,615,000 | 4,734,169 | |
| CHARGES FOR SERVICES | 3,111,977 | 3,699,449 | 4,615,000 | 1,337,521 | 4,615,000 | 4,734,169 | |
| SPECIAL ASSESSMENTS | | | | | | | |
| 4652 - PREPAYMENTS AT COUNTY | 133 | 0 | 0 | 0 | 0 | 0 | |
| 4656 - PENALTIES AND INTEREST | 4,778 | 6,575 | 0 | 0 | 0 | 0 | |
| SPECIAL ASSESSMENTS | 4,910 | 6,575 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 9,372 | 13,998 | 0 | 4,417 | 0 | 0 | |
| 4673 - CASH OVER/SHORT | 121 | (0) | 0 | 2 | 0 | 0 | |
| 4674 - BAD CHECK CHARGE | 1,960 | 1,855 | 1,225 | 1,260 | 1,225 | 1,225 | |
| 4675 - INSURANCE DIVIDEND | 603 | 563 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 319 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 12,057 | 16,734 | 1,225 | 5,680 | 1,225 | 1,225 | |
| REVENUE | 3,128,944 | 3,722,759 | 12,616,225 | 1,436,241 | 12,616,225 | 4,735,394 | |

| WATER UTILITY | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50605 - WATER UTILITY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 205,210 | 219,910 | 228,452 | 107,599 | 228,452 | 231,092 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 35,535 | 33,487 | 35,000 | 17,726 | 35,000 | 35,000 | |
| 6104 - TEMPORARY EMPLOYEES-REG | 9,269 | 5,113 | 10,000 | 0 | 10,000 | 10,000 | |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 36 | 0 | 0 | 0 | 0 | 0 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 543 | 2,270 | 1,403 | 0 | 1,403 | 1,599 | |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 573 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 37,174 | 38,759 | 34,726 | 18,876 | 34,726 | 35,182 | |
| 6130 - EMPLOYER PAID INSURANCE | 36,314 | 44,282 | 41,388 | 17,381 | 41,388 | 43,445 | |
| 6135 - RETIREE PAID INSURANCE | 2,284 | 0 | 0 | 0 | 0 | 0 | |
| 6150 - WORKERS COMPENSATION | 7,200 | 7,482 | 4,775 | 2,765 | 4,775 | 6,395 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 675 | 0 | 0 | 0 | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 6,611 | 4,522 | 4,726 | 1,060 | 4,726 | 4,746 | |
| PERSONNEL SERVICES | 340,850 | 355,824 | 360,470 | 165,407 | 360,470 | 368,032 | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 125,893 | 150,166 | 125,000 | 38,347 | 125,000 | 128,750 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 6,476 | 3,804 | 6,100 | 0 | 6,100 | 5,800 | |
| 6245 - CLOTHING ALLOWANCE | 1,500 | 1,861 | 1,500 | 414 | 1,500 | 1,800 | |
| SUPPLIES | 133,868 | 155,831 | 132,600 | 38,761 | 132,600 | 136,350 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 67,009 | 83,188 | 50,000 | 169,132 | 50,000 | 60,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 2,114 | 1,322 | 2,000 | 808 | 2,000 | 2,000 | |
| 6341 - ADVERTISING | 113 | 0 | 0 | 0 | 0 | 0 | |
| 6361 - INSURANCE | 18,075 | 19,569 | 20,707 | 11,688 | 20,707 | 21,804 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 147,024 | 212,693 | 150,000 | 93,077 | 150,000 | 160,000 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 30,276 | 32,698 | 33,842 | 16,926 | 33,842 | 35,028 | |
| 6381 - OTHER RENTALS | 25,000 | 25,000 | 25,000 | 12,504 | 25,000 | 25,000 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 44,581 | 29,232 | 27,768 | 13,884 | 35,052 | 40,416 | |
| 6385 - UTILITY SERVICE | 302,027 | 189,888 | 300,000 | 85,540 | 300,000 | 300,000 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 923 | 925 | 980 | 492 | 980 | 1,040 | |
| 6390 - POSTAGE AND TELEPHONE | 7,773 | 9,400 | 8,000 | 3,953 | 8,000 | 9,000 | |
| 6395 - PAYMENT TO STATE WATER | 67,323 | 67,323 | 67,000 | 33,246 | 67,000 | 68,000 | |
| OTHER SERVICES AND CHARGES | 712,238 | 671,238 | 685,297 | 441,250 | 692,581 | 722,288 | |

| WATER UTILITY | | | | | | | |
|--|--------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6407 - OTHER CITY WATER/SEWER | 10,555 | 8,759 | 9,500 | 4,587 | 9,500 | 10,000 | |
| 6420 - DEPRECIATION | 391,051 | 489,269 | 0 | 0 | 0 | 0 | |
| 6453 - REMITTANCE OF REV/OTHER | 8,031 | 9,381 | 9,250 | 7,633 | 9,250 | 9,500 | |
| 6471 - DUES & SUBSCRIPTIONS | 2,245 | 2,437 | 2,500 | 2,668 | 2,500 | 2,575 | |
| MISCELLANEOUS | 411,882 | 509,845 | 21,250 | 14,888 | 21,250 | 22,075 | |
| CAPITAL OUTLAY | | | | | | | |
| 6520 - BUILDINGS AND STRUCTURE | 0 | 0 | 0 | 1,335,474 | 0 | 0 | |
| 6530 - IMPR OTHER THAN BUILDING | 0 | 0 | 8,450,000 | 0 | 8,450,000 | 2,365,000 | |
| 6580 - OTHER EQUIPMENT | 2,100 | 0 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | 2,100 | 0 | 8,450,000 | 1,335,474 | 8,450,000 | 2,365,000 | |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 251,000 | 105,000 | 251,000 | 253,000 | |
| 6611 - BOND INTEREST | 37,905 | 57,435 | 31,428 | 2,750 | 31,428 | 25,783 | |
| 6620 - FISCAL AGENTS FEES | 557 | 1,263 | 750 | 0 | 750 | 750 | |
| DEBT SERVICE | 38,462 | 58,698 | 283,178 | 107,750 | 283,178 | 279,533 | |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | (4,283,451) | 0 | 0 | 0 | 0 | 0 | |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 389,891 | 0 | 0 | 0 | 0 | 0 | |
| 6720 - OPERATING TRANSFERS | 110,500 | 360,407 | 432,673 | 71,702 | 432,673 | 447,423 | |
| TRANSFERS | (3,783,060) | 360,407 | 432,673 | 71,702 | 432,673 | 447,423 | |
| TOTAL EXPENDITURES | (2,143,659) | 2,111,844 | 10,365,468 | 2,175,232 | 10,372,752 | 4,340,701 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (6,032,051) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (58.15)% |

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water Treatment Plant | BUSINESS UNIT: 50607 |
|-----------------------------|--|--------------------------------|

Activities and Responsibilities:

The Water Treatment Plant program is accountable for:

- the operation and maintenance of the water treatment plant at Well 3

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water Treatment Plant | BUSINESS UNIT: 50607 |
|-----------------------------|--|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Staffing:

No staff time charged to this program.

| WATER TREATMENT PLANT SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50607 - WATER TREATMENT PLANT EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 0 | 0 | 10,000 | 0 | 10,000 | 10,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 0 | 70,000 | 0 | 70,000 | 70,000 | |
| SUPPLIES | 0 | 0 | 80,000 | 0 | 80,000 | 80,000 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6361 - INSURANCE | 0 | 0 | 15,000 | 0 | 15,000 | 19,271 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 0 | 0 | 90,000 | 0 | 90,000 | 90,000 | |
| 6376 - METRO WASTE CONTROL COMMISSION | 0 | 0 | 8,376 | 0 | 8,376 | 15,000 | |
| 6385 - UTILITY SERVICE | 0 | 0 | 30,000 | 0 | 30,000 | 30,000 | |
| OTHER SERVICES AND CHARGES | 0 | 0 | 143,376 | 0 | 143,376 | 154,271 | |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 416,000 | 0 | 416,000 | 426,000 | |
| 6611 - BOND INTEREST | 0 | 29,713 | 225,107 | 34,191 | 225,107 | 215,535 | |
| 6620 - FISCAL AGENTS FEES | 0 | 0 | 500 | 0 | 500 | 500 | |
| DEBT SERVICE | 0 | 29,713 | 641,607 | 34,191 | 641,607 | 642,035 | |
| TOTAL EXPENDITURES | 0 | 29,713 | 864,983 | 34,191 | 864,983 | 876,306 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 11,323 1.31% |

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Sanitary Sewer | BUSINESS UNIT: 50606 |
|-----------------------------|---|--------------------------------|

Activities and Responsibilities:

The Sanitary Sewer Utility program is accountable for:

- the operation and maintenance of sanitary sewer main lines and laterals
- the periodic cleaning and televising of sanitary sewer lines
- monitoring and maintenance of two sanitary sewer lift stations
- improvements to the sanitary sewer system infrastructure

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Sanitary Sewer | BUSINESS UNIT: 50606 |
|-----------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- Relining Sanitary Sewers - \$735,000
- Verderosa Ext - \$565,000
- Marie Ave Reconstruction - \$500,000
- South St Reconstruction - \$100,000

Revenue Increases

- The 2026 utility rates have an increase factored in which is based on the Utility Rate Study updated in 2023 by Ehlers and Associates.

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Public Works Director | 0.300 | 0.300 | 0.300 | 0.300 |
| Utility Worker | 2.000 | 2.000 | 2.000 | 2.000 |
| Asst to the Public Works Director | 0.200 | 0.200 | 0.200 | 0.200 |
| Total Staffing | <u>2.500</u> | <u>2.500</u> | <u>2.500</u> | <u>2.500</u> |

| SEWER UTILITY | | | | | | | |
|--------------------------------------|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50606 - SEWER UTILITY | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4325 - STATE GRANTS AND AIDS | 0 | 0 | 0 | 1,800 | 0 | 0 | |
| 4377 - GRANTS & AIDS FM OTH LOC GOVT | 111,106 | 0 | 0 | 0 | 0 | 0 | |
| INTERGOVERNMENTAL | 111,106 | 0 | 0 | 1,800 | 0 | 0 | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 2,441,405 | 2,566,538 | 2,740,000 | 882,551 | 2,740,000 | 2,904,400 | |
| 4715 - MULTI-FAMILY | 499,361 | 607,779 | 700,000 | 198,629 | 700,000 | 742,000 | |
| 4720 - COMMERCIAL/INDUSTRIAL | 745,962 | 782,235 | 980,000 | 232,828 | 980,000 | 1,038,800 | |
| 4725 - HEAVY INDUSTRY | 899,625 | 985,658 | 1,200,000 | 474,651 | 1,200,000 | 1,272,000 | |
| 4760 - PENALTY CHARGE | 89,100 | 92,941 | 75,000 | 38,871 | 75,000 | 85,000 | |
| 4785 - SAC CHARGES | 382,882 | 17,395 | 0 | 0 | 0 | 0 | |
| UTILITIES | 5,058,334 | 5,052,546 | 5,695,000 | 1,827,530 | 5,695,000 | 6,042,200 | |
| CHARGES FOR SERVICES | 5,058,334 | 5,052,546 | 5,695,000 | 1,827,530 | 5,695,000 | 6,042,200 | |
| MISCELLANEOUS | | | | | | | |
| 4675 - INSURANCE DIVIDEND | 655 | 585 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 309 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 655 | 894 | 0 | 0 | 0 | 0 | |
| REVENUE | 5,170,095 | 5,053,440 | 5,695,000 | 1,829,330 | 5,695,000 | 6,042,200 | |

| SEWER UTILITY | | | | | | | |
|---|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50606 - SEWER UTILITY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 194,233 | 207,852 | 216,496 | 101,995 | 216,496 | 219,136 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,749 | 2,301 | 15,000 | 0 | 15,000 | 15,000 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 606 | 2,643 | 1,787 | 0 | 1,787 | 1,454 | |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 573 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 29,741 | 31,681 | 32,943 | 15,410 | 32,943 | 33,359 | |
| 6130 - EMPLOYER PAID INSURANCE | 36,930 | 44,495 | 41,834 | 18,218 | 41,834 | 43,784 | |
| 6135 - RETIREE PAID INSURANCE | 13,702 | 12,688 | 12,620 | 6,310 | 12,620 | 2,104 | |
| 6150 - WORKERS COMPENSATION | 7,423 | 7,586 | 5,306 | 2,815 | 5,306 | 7,080 | |
| 6170 - EMPLOYER CONTR TO HCSP | 7,292 | 4,025 | 6,106 | 1,059 | 6,106 | 4,977 | |
| PERSONNEL SERVICES | 291,676 | 313,272 | 332,092 | 145,807 | 332,092 | 327,467 | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 24,340 | 14,789 | 25,000 | 1,685 | 25,000 | 25,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 3,616 | 2,184 | 2,500 | 0 | 2,500 | 2,500 | |
| 6245 - CLOTHING ALLOWANCE | 1,393 | 1,567 | 1,500 | 286 | 1,500 | 1,600 | |
| SUPPLIES | 29,349 | 18,540 | 29,000 | 1,971 | 29,000 | 29,100 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 7,549 | 6,287 | 10,000 | 6,527 | 10,000 | 10,000 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 636 | 248 | 1,500 | 2,023 | 1,500 | 1,500 | |
| 6361 - INSURANCE | 19,480 | 20,325 | 21,459 | 11,831 | 21,459 | 22,182 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 71,246 | 184,716 | 224,000 | 74,379 | 224,000 | 224,000 | |
| 6376 - METRO WASTE CONTROL COMMISSION | 3,359,866 | 3,674,634 | 3,657,144 | 2,133,334 | 3,657,144 | 3,752,777 | |
| 6379 - CONT SERV/REFUSE & SANITATION | 149 | 0 | 0 | 0 | 0 | 0 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 47,937 | 51,772 | 53,584 | 26,796 | 53,584 | 55,464 | |
| 6381 - OTHER RENTALS | 25,000 | 25,000 | 25,000 | 12,504 | 25,000 | 25,000 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 57,427 | 27,660 | 34,740 | 17,370 | 43,284 | 41,484 | |
| 6385 - UTILITY SERVICE | 18,580 | 39,560 | 19,000 | 8,472 | 19,000 | 19,570 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 523 | 525 | 580 | 294 | 580 | 640 | |
| 6390 - POSTAGE AND TELEPHONE | 1,700 | 1,846 | 1,900 | 770 | 1,900 | 1,955 | |
| OTHER SERVICES AND CHARGES | 3,610,093 | 4,032,573 | 4,048,907 | 2,294,299 | 4,057,451 | 4,154,572 | |
| MISCELLANEOUS | | | | | | | |
| 6407 - OTHER CITY WATER/SEWER | 5,307 | 5,860 | 6,000 | 0 | 6,000 | 6,000 | |
| 6420 - DEPRECIATION | 92,172 | 120,547 | 0 | 0 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 250 | 0 | 0 | |
| MISCELLANEOUS | 97,479 | 126,407 | 6,000 | 250 | 6,000 | 6,000 | |

| SEWER UTILITY | | | | | | | |
|--|--------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6530 - IMPR OTHER THAN BUILDING | 0 | 0 | 100,000 | 0 | 100,000 | 1,900,000 | |
| 6580 - OTHER EQUIPMENT | 2,100 | 0 | 15,000 | 0 | 15,000 | 10,000 | |
| CAPITAL OUTLAY | 2,100 | 0 | 115,000 | 0 | 115,000 | 1,910,000 | |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | (1,403,287) | 0 | 0 | 0 | 0 | 0 | |
| 6720 - OPERATING TRANSFERS | 174,500 | 423,007 | 498,773 | 125,152 | 498,773 | 516,823 | |
| TRANSFERS | (1,228,787) | 423,007 | 498,773 | 125,152 | 498,773 | 516,823 | |
| TOTAL EXPENDITURES | 2,801,910 | 4,913,799 | 5,029,772 | 2,567,479 | 5,038,316 | 6,943,962 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,905,646 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 37.82% |

NON-LEVY SUPPORTED FUND

STORM UTILITY

OPERATING BUDGET

| STORM WATER FUND SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
|--|----------------|----------------|-----------|-----------|-------------|---------|---------------------------|
| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2025 vs 2026 |
| | | | Original | Revised | Requested | Final | |
| Revenues | 825,062 | 1,291,114 | 986,783 | 986,783 | 1,134,302 | - | 147,519 |
| Expenditures | | | | | | | |
| Operational | 762,262 | 673,495 | 306,372 | 306,372 | 314,163 | - | 7,791 |
| Capital Outlay/debt/transfers | 477,518 | 833,276 | 928,325 | 928,325 | 2,019,775 | - | 1,091,450 |
| Total | 1,239,780 | 1,506,771 | 1,234,697 | 1,234,697 | 2,333,938 | - | 1,099,241 |
| Change in Fund Balance | (414,718) | (215,657) | (247,914) | (247,914) | (1,199,636) | - | (951,722) |
| Cash and Investment Balance | 509,559 | 507,507 | 259,593 | 259,593 | (940,043) | 259,593 | |
| <u>SUMMARY BY CATEGORY</u> | | | | | | | |
| OPERATIONAL ACTIVITY | | | | | | | |
| Revenues | 762,262 | 673,495 | 306,372 | 306,372 | 314,163 | - | 7,791 |
| Expenditures | 762,262 | 673,495 | 306,372 | 306,372 | 314,163 | - | 7,791 |
| Operating Surplus/Deficit | - | - | - | - | - | - | - |
| CAPITAL/DEBT ACTIVITY | | | | | | | |
| Revenues | 62,800 | 617,619 | 680,411 | 680,411 | 820,139 | - | 139,728 |
| Expenditures | 477,518 | 833,276 | 928,325 | 928,325 | 2,019,775 | - | 1,091,450 |
| Surplus/Deficit | (414,718) | (215,657) | (247,914) | (247,914) | (1,199,636) | - | (951,722) |
| Net Change in Fund Balance | (414,718) | (215,657) | (247,914) | (247,914) | (1,199,636) | - | (951,722) |

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Storm Water | BUSINESS UNIT: 50610 |
|-----------------------------|--|--------------------------------|

Activities and Responsibilities:

The Storm Water program is accountable for:

- the maintenance of City's storm water system including sewers, ponds, flood wall and levee systems
- street sweeping, catch basin cleaning and all other NPDES activities as prescribed by the City's MPCA storm water permit
- the review of development plans and storm sewer projects
- Participation in the Watershed Management Organization (WMO) - including annual dues payment

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Storm Water | BUSINESS UNIT: 50610 |
|-----------------------------|--|--------------------------------|

Capital Outlay and Projects:**Notable Capital Project or Asset Acquisitions for 2026**

- Marie Ave Reconstruction - \$925,000
- Verderosa Ext - \$740,000
- South St Reconstruction - \$175,000

Revenue Increases

- The 2026 utility rates have an increase factored in which is based on the Utility Rate Study updated in 2023 by Ehlers and Associates.

Staffing:

No staff time is charged to this fund.

| STORM WATER UTILITY | | | | | | | |
|--|----------------|------------------|----------------------|------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50610 - STORM WATER UTILITY REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4318 - OTHER STATE GRANTS AND AIDS | 0 | 245,310 | 0 | 0 | 0 | 0 | |
| 4325 - STATE GRANTS AND AIDS | 0 | 0 | 0 | 34,872 | 0 | 0 | |
| INTERGOVERNMENTAL | 0 | 245,310 | 0 | 34,872 | 0 | 0 | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 429,455 | 501,579 | 561,625 | 179,038 | 561,625 | 645,869 | |
| 4715 - MULTI-FAMILY | 35,900 | 40,359 | 45,930 | 14,760 | 45,930 | 52,820 | |
| 4720 - COMMERCIAL/INDUSTRIAL | 112,684 | 134,001 | 151,177 | 39,625 | 151,177 | 173,854 | |
| 4725 - HEAVY INDUSTRY | 140,499 | 171,220 | 176,533 | 53,417 | 176,533 | 203,013 | |
| 4730 - AIRPORT | 8,932 | 10,405 | 11,640 | 3,641 | 11,640 | 13,386 | |
| 4735 - CHURCH/PRIVATE SCHOOL | 6,676 | 7,790 | 8,711 | 3,015 | 8,711 | 10,018 | |
| 4745 - VACANT DEV LAND | 14,248 | 16,594 | 11,167 | 4,887 | 11,167 | 12,842 | |
| 4760 - PENALTY CHARGE | 14,426 | 19,276 | 15,000 | 8,229 | 15,000 | 17,500 | |
| UTILITIES | 762,819 | 901,224 | 981,783 | 306,611 | 981,783 | 1,129,302 | |
| CHARGES FOR SERVICES | 762,819 | 901,224 | 981,783 | 306,611 | 981,783 | 1,129,302 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 16,842 | 12,329 | 5,000 | 0 | 5,000 | 5,000 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 6,372 | 3,440 | 0 | 0 | 0 | 0 | |
| INTEREST | 23,214 | 15,768 | 5,000 | 0 | 5,000 | 5,000 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 39,020 | 128,803 | 0 | 0 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 9 | 9 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 39,029 | 128,812 | 0 | 0 | 0 | 0 | |
| REVENUE | 825,062 | 1,291,114 | 986,783 | 341,484 | 986,783 | 1,134,302 | |

| STORM WATER UTILITY | | | | | | | |
|--|--------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50610 - STORM WATER UTILITY EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 1,406 | 7,983 | 8,000 | 123 | 8,000 | 8,240 | |
| SUPPLIES | 1,406 | 7,983 | 8,000 | 123 | 8,000 | 8,240 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 35,229 | 16,560 | 35,000 | 28,991 | 35,000 | 35,000 | |
| 6361 - INSURANCE | 260 | 301 | 318 | 185 | 318 | 341 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 108,754 | 140,380 | 110,000 | 39,439 | 110,000 | 113,300 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 27,163 | 38,859 | 53,246 | 26,628 | 53,246 | 56,106 | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 18,675 | 20,169 | 20,875 | 10,440 | 20,875 | 21,612 | |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 43,566 | 30,372 | 36,576 | 18,288 | 36,576 | 35,784 | |
| 6385 - UTILITY SERVICE | 24,603 | 31,662 | 26,000 | 7,014 | 26,000 | 26,780 | |
| OTHER SERVICES AND CHARGES | 258,251 | 278,303 | 282,015 | 130,985 | 282,015 | 288,923 | |
| MISCELLANEOUS | | | | | | | |
| 6420 - DEPRECIATION | 294,932 | 369,900 | 0 | 0 | 0 | 0 | |
| 6471 - DUES & SUBSCRIPTIONS | 16,357 | 17,308 | 16,357 | 19,905 | 16,357 | 17,000 | |
| MISCELLANEOUS | 311,289 | 387,209 | 16,357 | 19,905 | 16,357 | 17,000 | |
| CAPITAL OUTLAY | | | | | | | |
| 6530 - IMPR OTHER THAN BUILDING | 171,716 | 747,386 | 750,000 | 91,035 | 750,000 | 1,840,000 | |
| CAPITAL OUTLAY | 171,716 | 747,386 | 750,000 | 91,035 | 750,000 | 1,840,000 | |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 95,000 | 95,000 | 95,000 | 95,000 | |
| 6611 - BOND INTEREST | 19,101 | 16,882 | 16,725 | 1,512 | 16,725 | 13,875 | |
| 6620 - FISCAL AGENTS FEES | 499 | 1,126 | 500 | 0 | 500 | 500 | |
| DEBT SERVICE | 19,600 | 18,008 | 112,225 | 96,512 | 112,225 | 109,375 | |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | (3,715,008) | 0 | 0 | 0 | 0 | 0 | |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 410,218 | 1,182 | 0 | 0 | 0 | 0 | |
| 6720 - OPERATING TRANSFERS | 67,300 | 66,700 | 66,100 | 40,704 | 66,100 | 70,400 | |
| TRANSFERS | (3,237,490) | 67,882 | 66,100 | 40,704 | 66,100 | 70,400 | |
| TOTAL EXPENDITURES | (2,475,228) | 1,506,771 | 1,234,697 | 379,264 | 1,234,697 | 2,333,938 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 1,099,241 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 89.03% |

NON-LEVY SUPPORTED FUND

STREET LIGHT UTILITY

OPERATING BUDGET

**STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2025 vs 2026 |
|---------------------------------------|----------------|----------------|----------|---------|-----------|---------|---------------------------|
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 379,538 | 390,844 | 345,060 | 345,060 | 346,060 | - | 1,000 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 379,538 | 390,844 | 345,060 | 345,060 | 346,060 | - | 1,000 |
| Expenditures | | | | | | | |
| Operational | 219,125 | 266,709 | 318,922 | 318,922 | 332,849 | - | 13,927 |
| Capital Outlay/Debt Service/Transfers | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - |
| Total | 239,125 | 286,709 | 338,922 | 338,922 | 352,849 | - | 13,927 |
| Change in Fund Balance | 140,413 | 104,135 | 6,138 | 6,138 | (6,789) | - | |
| Cash and Investment Balance | 485,702 | 593,985 | 600,123 | 600,123 | 593,334 | 600,123 | |

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Street Light | BUSINESS UNIT: 50615 |
|-----------------------------|---|--------------------------------|

Activities and Responsibilities:

The Street Light Utility program is accountable for:

- City owned light pole repairs
- Utility energy costs for all street lights
- Capital Acquisition and improvements of City owned street light poles

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Street Light | BUSINESS UNIT: 50615 |
|-----------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

-

Revenue Increases

- The 2026 street lights service fees have no increase proposed.

Staffing:

No staff time is charged to this fund.

| STREET LIGHT UTILITY SUMMARY OF REVENUE | | | | | | | |
|---|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50615 - STREET LIGHT UTILITY REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 230,368 | 236,931 | 213,811 | 67,997 | 213,811 | 213,811 | |
| 4715 - MULTI-FAMILY | 40,528 | 37,989 | 35,983 | 10,457 | 35,983 | 35,983 | |
| 4720 - COMMERCIAL/INDUSTRIAL | 59,198 | 62,115 | 57,007 | 15,056 | 57,007 | 57,007 | |
| 4725 - HEAVY INDUSTRY | 2,063 | 2,153 | 1,923 | 790 | 1,923 | 1,923 | |
| 4730 - AIRPORT | 6,098 | 6,302 | 5,961 | 1,866 | 5,961 | 5,961 | |
| 4735 - CHURCH/PRIVATE SCHOOL | 2,571 | 2,657 | 2,187 | 818 | 2,187 | 2,187 | |
| 4740 - DUPLEXES | 14,790 | 15,334 | 13,688 | 4,143 | 13,688 | 13,688 | |
| 4760 - PENALTY CHARGE | 7,583 | 8,520 | 7,000 | 2,873 | 7,000 | 7,500 | |
| UTILITIES | 363,198 | 372,002 | 337,560 | 104,000 | 337,560 | 338,060 | |
| CHARGES FOR SERVICES | 363,198 | 372,002 | 337,560 | 104,000 | 337,560 | 338,060 | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 8,929 | 14,717 | 7,500 | 0 | 7,500 | 8,000 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 3,381 | 4,125 | 0 | 0 | 0 | 0 | |
| INTEREST | 12,310 | 18,842 | 7,500 | 0 | 7,500 | 8,000 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 4,030 | 0 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 4,030 | 0 | 0 | 0 | 0 | 0 | |
| REVENUE | 379,538 | 390,844 | 345,060 | 104,000 | 345,060 | 346,060 | |

| STREET LIGHT UTILITY | | | | | | | |
|--|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 50615 - STREET LIGHT UTILITY | | | | | | | |
| EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 7,517 | 0 | 4,715 | 0 | 0 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 39,900 | 40,000 | 0 | 40,000 | 50,000 | |
| SUPPLIES | 0 | 47,417 | 40,000 | 4,715 | 40,000 | 50,000 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 3,505 | 20,089 | 35,000 | 6,350 | 35,000 | 40,000 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 17,952 | 21,501 | 23,922 | 11,964 | 23,922 | 22,849 | |
| 6385 - UTILITY SERVICE | 197,668 | 177,701 | 220,000 | 90,534 | 220,000 | 220,000 | |
| OTHER SERVICES AND CHARGES | 219,125 | 219,291 | 278,922 | 108,848 | 278,922 | 282,849 | |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 20,000 | 20,000 | 20,000 | 10,002 | 20,000 | 20,000 | |
| TRANSFERS | 20,000 | 20,000 | 20,000 | 10,002 | 20,000 | 20,000 | |
| TOTAL EXPENDITURES | 239,125 | 286,709 | 338,922 | 123,565 | 338,922 | 352,849 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 13,927 |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | 4.11% |

NON-LEVY SUPPORTED FUND

CENTRAL GARAGE

OPERATING BUDGET

**CENTRAL GARAGE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | 2023 Actual | 2024 Actual | 2025 | | 2026 | | Requested 2025 vs 2026 |
|--|----------------|----------------|-----------|-----------|-----------|-------|---------------------------|
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 1,001,114 | 1,078,462 | 1,054,244 | 1,054,244 | 1,106,320 | - | 52,076 |
| Capital Outlay/Transfers ** | 1,125,826 | 1,112,290 | 1,077,884 | 1,077,884 | 1,218,752 | - | 140,868 |
| Total | 2,126,940 | 2,190,752 | 2,132,128 | 2,132,128 | 2,325,072 | - | 192,944 |
| Expenditures | | | | | | | |
| Operational | 1,036,527 | 989,177 | 1,072,344 | 1,072,344 | 1,088,906 | - | 16,562 |
| Depreciation/Capital Outlay/Transfers | 468,167 | 513,285 | 830,000 | 830,000 | 221,500 | - | (608,500) |
| Total | 1,504,694 | 1,502,462 | 1,902,344 | 1,902,344 | 1,310,406 | - | (591,938) |
| | | | | | | | |
| Change in Fund Balance | 622,246 | 688,290 | 229,784 | 229,784 | 1,014,666 | - | 784,882 |
| | | | | | | | |
| Cash and Investment Balance * | 3,789,317 | 3,600,390 | 3,830,174 | 3,830,174 | 4,844,840 | - | |
| | | | | | | | |
| * - estimated for 2025 and 2026 | | | | | | | |
| ** \$250,000 for 2024 replacement charges was transferred from the General Fund 2022 excess fund balance in 2023 | | | | | | | |

| | | |
|--------------------------------------|---|--------------------------------|
| FUNCTION: Internal Service | DEPT. & DIV: Central Garage | BUSINESS UNIT: 60703 |
|--------------------------------------|---|--------------------------------|

Activities and Responsibilities:

The Central Garage program is accountable for:

- Maintenance of all vehicles & equipment for Public Works, Engineering, Code Enforcement, Parks & Police
- Maintenance of all vehicles & equipment for South Metro Fire District (SMFD)
- Fuel Sales and maintenance expenditures
- Replacement of vehicles and equipment

Budget Highlights and Changes:

Significant Revisions - 2025 Original vs. 2025 Revisions

-

Notable Expenditure Changes for 2026

-

| | | |
|--------------------------------------|---|--------------------------------|
| FUNCTION: Internal Service | DEPT. & DIV: Central Garage | BUSINESS UNIT: 60703 |
|--------------------------------------|---|--------------------------------|

Capital Outlay and Projects:

Notable Capital Project or Asset Acquisitions for 2026

- **Police - Replace**
 2021 Ford Police Interceptor Unit #2150 - Replace with 2025 Ford Police Interceptor
 2021 Ford Police Interceptor Unit #2159 - Replace with 2025 Ford Police Interceptor
 2016 Ford Police Interceptor Unit #2166 - Replace with 2025 Ford Police Interceptor
- **Public Works/Utility - Replace**
 Z950R JD Zero Trak Turf Mower Unit #ZR1-21 - Replace with 2026 JD Zero Trak Turf Mower
 Z950R JD Zero Trak Turf Mower Unit #ZR2-21 - Replace with 2026 JD Zero Trak Turf Mower

Staffing:

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Public Works Director | 0.100 | 0.100 | 0.100 | 0.100 |
| Mechanic Lead | 1.000 | 1.000 | 1.000 | 1.000 |
| Mechanic | 1.000 | 1.000 | 1.000 | 1.000 |
| Asst to the Public Works Director | 0.100 | 0.100 | 0.100 | 0.100 |
| Total Staffing | <u>2.200</u> | <u>2.200</u> | <u>2.200</u> | <u>2.200</u> |

| CENTRAL GARAGE FUND | | | | | | | |
|-------------------------------------|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 60703 - CENTRAL GARAGE FUND | | | | | | | |
| REVENUE | | | | | | | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 69,970 | 108,762 | 50,000 | 0 | 50,000 | 50,000 | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 26,488 | 30,021 | 0 | 0 | 0 | 0 | |
| INTEREST | 96,458 | 138,783 | 50,000 | 0 | 50,000 | 50,000 | |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 2,343 | 432 | 0 | 23 | 0 | 0 | |
| 4675 - INSURANCE DIVIDEND | 1,821 | 1,657 | 0 | 0 | 0 | 0 | |
| 4676 - WORKERS COMP INS DIVIDEND | 0 | 244 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 4,164 | 2,333 | 0 | 23 | 0 | 0 | |
| OTHER CHARGES | | | | | | | |
| 4801 - INTERNAL SERVICE - MUNICIPAL | 1,652,188 | 1,861,792 | 2,082,128 | 1,041,108 | 2,082,128 | 2,275,072 | |
| OTHER CHARGES | 1,652,188 | 1,861,792 | 2,082,128 | 1,041,108 | 2,082,128 | 2,275,072 | |
| OTHER FINANCING SOURCES | | | | | | | |
| 4902 - INS PROCEEDS-FIXED ASSETS | 63,071 | 57,537 | 0 | 87,384 | 0 | 0 | |
| 4903 - SALE OF GENERAL FIXED ASSETS | 70,584 | 143,979 | 0 | 8,485 | 0 | 0 | |
| 4919 - GAIN ON DISP-CAP ASSETS | (9,525) | (13,672) | 0 | 0 | 0 | 0 | |
| 4920 - INTERFUND OPERATING TRANSFER | 250,000 | 0 | 0 | 0 | 0 | 0 | |
| OTHER FINANCING SOURCES | 374,130 | 187,844 | 0 | 95,869 | 0 | 0 | |
| REVENUE | 2,126,940 | 2,190,752 | 2,132,128 | 1,137,001 | 2,132,128 | 2,325,072 | |

| CENTRAL GARAGE FUND | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| 60703 - CENTRAL GARAGE FUND | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 176,122 | 187,420 | 194,241 | 91,572 | 194,241 | 195,255 | |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 500 | 64 | 4,500 | 87 | 4,500 | 4,500 | |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 181 | 1,629 | 917 | 0 | 917 | 719 | |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 286 | |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 26,747 | 28,374 | 29,504 | 13,778 | 29,504 | 29,665 | |
| 6130 - EMPLOYER PAID INSURANCE | 27,556 | 33,389 | 30,514 | 12,223 | 30,514 | 32,251 | |
| 6135 - RETIREE PAID INSURANCE | 1,142 | 0 | 0 | 0 | 0 | 0 | |
| 6150 - WORKERS COMPENSATION | 6,588 | 6,826 | 5,134 | 2,574 | 5,134 | 6,837 | |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 659 | 0 | 69 | 0 | 0 | |
| 6170 - EMPLOYER CONTR TO HCSP | 6,111 | 4,436 | 5,364 | 934 | 5,364 | 4,517 | |
| PERSONNEL SERVICES | 244,946 | 262,796 | 270,174 | 121,235 | 270,174 | 274,030 | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 199,101 | 181,715 | 220,000 | 74,963 | 220,000 | 220,000 | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 215,728 | 205,521 | 273,000 | 83,526 | 273,000 | 280,000 | |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 2,829 | 4,236 | 4,500 | 1,036 | 4,500 | 4,600 | |
| 6245 - CLOTHING ALLOWANCE | 6,246 | 6,873 | 6,500 | 2,473 | 6,500 | 7,000 | |
| SUPPLIES | 423,904 | 398,346 | 504,000 | 161,998 | 504,000 | 511,600 | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 8,264 | 7,341 | 6,500 | 4,287 | 6,500 | 6,500 | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 357 | 330 | 1,000 | 0 | 1,000 | 1,000 | |
| 6361 - INSURANCE | 54,303 | 57,622 | 60,832 | 34,289 | 60,832 | 63,990 | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 141,682 | 124,874 | 82,500 | 62,681 | 82,500 | 85,000 | |
| 6374 - ADMINISTRATION SUPPORT FEE | 108,556 | 121,928 | 143,818 | 71,910 | 143,818 | 143,266 | |
| 6381 - OTHER RENTALS | 36,000 | 0 | 0 | 0 | 0 | 0 | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,309 | 1,310 | 1,520 | 762 | 1,520 | 1,520 | |
| 6390 - POSTAGE AND TELEPHONE | 1,980 | 2,092 | 2,000 | 878 | 2,000 | 2,000 | |
| OTHER SERVICES AND CHARGES | 352,451 | 315,497 | 298,170 | 174,807 | 298,170 | 303,276 | |
| MISCELLANEOUS | | | | | | | |
| 6420 - DEPRECIATION | 510,661 | 541,358 | 0 | 0 | 0 | 0 | |
| MISCELLANEOUS | 510,661 | 541,358 | 0 | 0 | 0 | 0 | |
| CAPITAL OUTLAY | | | | | | | |
| 6550 - MOTOR VEHICLES | 8,028 | 2,703 | 738,000 | 948,443 | 738,000 | 216,500 | |
| 6580 - OTHER EQUIPMENT | 7,198 | 9,835 | 92,000 | 82,589 | 92,000 | 5,000 | |
| CAPITAL OUTLAY | 15,226 | 12,538 | 830,000 | 1,031,032 | 830,000 | 221,500 | |

| CENTRAL GARAGE FUND | | | | | | | |
|--|------------------|------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2023 Actual | 2024 Actual | 2025 Original Budget | June 2025 Actual | 2025 Revised Budget | 2026 Requested Budget | 2026 Final Budget |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | (42,494) | (28,072) | 0 | 0 | 0 | 0 | |
| TRANSFERS | (42,494) | (28,072) | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | 1,504,694 | 1,502,462 | 1,902,344 | 1,489,073 | 1,902,344 | 1,310,406 | |
| CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (591,938) |
| PERCENT CHANGE 2025 REVISED TO 2026 REQUESTED | | | | | | | (31.12)% |