City Council

Special Budget Meeting
Agenda

Monday, July 13, 2026
4:00 PM
Elk River City Hall

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE
3. 2027 BUDGET
    3.1 2027 Budget
4. MOTION TO ADJOURN

Request for Action

To
City Council

Item Number
3.1

Meeting Date
July 13, 2026

Prepared By
Lori Stich, Finance Manager

Item Description
2027 Budget

Reviewed by
Lori Stich
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Overview of the 2027 budget, budget review, discussion, and provide staff with direction.

Background/Discussion
Staff have been developing their preliminary 2027 budgets over the past few months. The City Administrator and finance team met with department directors and division managers to review their preliminary budget requests in June and July. The Council, by law, will need to adopt a maximum tax levy before September 30 and will adopt the final budget in December.

Proposed Budget Schedule

- July/August Budget Work Sessions – Council budget work session dates are as follows:
    - 1st Budget Work Session – **Monday, July 13 at 4:00 p.m.**
    - 2nd Budget Work Session – **Monday, July 27 at 4:00 p.m.**
- September 21 Regular Meeting – Approve maximum tax levy.
- October/November – Continue budget, Capital Improvement Plan, and tax levy discussion.
- December 7 Regular Meeting – Present and adopt the final budget and tax levy.

The preliminary 2027 budget is developed based on the following initial estimates and may be adjusted as we progress through the budget process:

- Same level of services as the 2026 budget.
- Insurance benefits - 5% increase. The city rate experience calls for more than 19%, which is our rate cap for 2027.
- Workers' compensation – 5% average rate increase, which is consistent with the actual costs for previous years.
- Property/liability insurance – 2% average rate increase.

Included are the 2027 preliminary budget worksheets, along with department/division goals for the following divisions.

General Fund:

- Building Safety
- Community Development/Planning
- Code Enforcement
- Engineering
- Environmental
- Facilities Maintenance
- Park Maintenance
- Streets/Snow Removal
- Equipment Services

Special Revenue Funds:

- Library

Enterprise Funds:(funded by generated revenues)

- WWTP
- Stormwater
- Garbage

Financial Impact

The 2027 Preliminary Budget General Fund Expenditures are an 11.6% increase from 2026. This number is larger than typical due to the need to account for new equipment purchases following the loss of State Local Government Aid, personnel requests, and inclusion of full-year salary adjustments after beginning the Compensation Plan adjustments at mid-year in 2026.

The Preliminary Budget does not include our Net Tax Capacity growth over 2025. Sherburne County typically does not make those available until later in the summer. We expect a similar increase to the 5% we experienced in 2025,

The preliminary property tax impact is a 22.1% increase without the Net Tax Capacity increase. The increase reflects the revenue losses of the intergovernmental transfer from the Liquor Operations Fund, Local Government Aid, and the Otsego Fire Contract.

Mission/Policy/Goal

Responsible for every dollar - good stewards.

Attachments

1. 2027 General Fund Summay
2. Department Budgets-Goals
3. 2027 Staff Requests

4. 2027 Capital Requests

CITY OF ELK RIVER
2027 PRELIMINARY BUDGET
GENERAL FUND

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	% of Budget	Increase/ (Decrease)	% Change
General Fund Revenues:									
Property taxes	13,785,282	14,887,537	15,631,649	16,864,450	6,015,287	$20,583,200	78.0%	$3,718,750	22.1%
Other taxes	156,365	168,050	149,280	220,000	9,624	200,000	0.8%	($20,000)	-9.1%
Licenses & Permits	976,260	768,995	941,230	984,700	527,314	992,000	3.8%	$7,300	0.7%
Intergovernmental Revenues	706,917	921,230	952,922	816,000	26,108	851,000	3.2%	$35,000	4.3%
Charges for Services	1,210,808	1,271,008	1,321,088	1,281,750	1,012,966	904,200	3.4%	($377,550)	-29.5%
Fines	169,910	176,559	141,275	170,000	52,351	150,000	0.6%	($20,000)	-11.8%
Other Revenues	445,610	477,201	525,948	414,000	49,722	550,000	2.1%	$136,000	32.9%
Other Financing Source - Lease	-	99,914.00	501,594.00	-	-	-	0.0%	$0	0.0%
Transfers In	3,202,249	2,953,568	2,847,000	2,909,050	621,632	2,155,400	8.2%	($753,650)	-25.9%
Total General Fund Revenues	**20,653,401**	**21,724,062**	**23,011,986**	**23,659,950**	**8,315,004**	**26,385,800**	**100.0%**	**$2,725,850**	**11.5%**
General Fund Expenditures									
General Government:									
Mayor & Council	196,879	196,900	193,314	243,150	153,135	231,050	0.9%	(12,100)	-5.0%
Communications	436,535	461,967	501,604	554,850	321,633	615,500	2.3%	60,650	10.9%
Administrative Services	691,952	732,615	696,130	722,950	438,747	772,000	2.9%	49,050	6.8%
Human Resources	398,243	433,692	477,875	471,650	295,238	469,600	1.8%	(2,050)	-0.4%
Elections	6,280	76,300	6,321	53,550	6,306	6,500	0.0%	(47,050)	-87.9%
Finance	733,973	822,161	878,938	1,040,450	599,438	1,120,000	4.2%	79,550	7.6%
Information Technology	617,017	814,783	689,686	846,850	438,846	851,900	3.2%	5,050	0.6%
Legal	288,808	334,342	340,357	340,000	186,187	370,000	1.4%	30,000	8.8%
Community Dev/Planning	460,952	489,137	531,009	516,950	349,043	544,100	2.1%	27,150	5.3%
Facilities Maintenance	1,054,680	1,087,119	1,118,738	1,165,950	683,703	1,208,600	4.6%	42,650	3.7%
Energy City	56,284	21,268	0	0	0	0	0.0%	-	0.0%
Total General Government	**4,941,603**	**5,470,284**	**5,433,973**	**5,956,350**	**3,472,275**	**6,189,250**	**23.5%**	**232,900**	**3.9%**
Public Safety:									
Police	7,190,412	7,847,040	8,688,370	8,635,300	5,046,688	9,919,700	37.6%	1,284,400	14.9%
Fire	1,979,598	2,103,602	2,302,889	2,203,550	1,224,784	2,341,650	8.9%	138,100	6.3%
Building Safety	572,772	621,274	608,892	614,200	400,974	640,500	2.4%	26,300	4.3%
Code Enforcement	116,261	123,987	130,129	142,150	82,417	150,850	0.6%	8,700	6.1%
Environmental	128,842	125,041	67,623	77,050	42,031	83,500	0.3%	6,450	8.4%
Total Public Safety	**9,987,885**	**10,820,944**	**11,797,903**	**11,672,250**	**6,796,895**	**13,136,200**	**49.8%**	**1,463,950**	**12.5%**
Public Works:									
Street Maintenance	1,532,241	1,500,154	1,634,178	1,885,900	979,849	2,437,200	9.2%	551,300	29.2%
Snow Removal	338,473	263,917	341,681	398,200	228,947	508,200	1.9%	110,000	27.6%
Equipment Services	363,728	402,213	426,239	465,400	268,708	471,400	1.8%	6,000	1.3%
Engineering	464,372	408,497	402,436	411,300	251,647	438,000	1.7%	26,700	6.5%
Total Public Works	**2,698,814**	**2,574,781**	**2,804,534**	**3,160,800**	**1,729,150**	**3,854,800**	**14.6%**	**694,000**	**22.0%**
Culture & Recreation:									
Park Maintenance	1,558,303	1,649,764	1,627,409	1,779,650	1,037,763	2,073,850	7.9%	294,200	16.5%
Recreation	773,426	785,316	792,730	808,450	535,722	840,150	3.2%	31,700	3.9%
Sr. Citizen Programs	178,074	203,726	211,204	272,450	140,026	291,550	1.1%	19,100	7.0%
Total Culture & Recreation	**2,509,803**	**2,638,806**	**2,631,343**	**2,860,550**	**1,713,511**	**3,205,550**	**12.1%**	**345,000**	**12.1%**
Transfers Out	-	-	-		-	-	0.0%	-	0.00%
Total General Fund Expenditures	**$20,138,105**	**$21,504,815**	**$22,667,754**	**$23,649,950**	**$13,711,832**	**$26,385,800**	**100.0%**	**$2,735,850**	**11.6%**

Performance Measures & Goals for 2027

Division:	Library
Completed by:	Jeannette Burkhardt
Date:	6.11.2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Circulation: items checked out (physical only)	205,653	207,183	179,283	184,459	76,858	186,304
Programs: people attending	4,064	4,070	3,862	4,694	1,956	4,741
Door Count: number through door	60,632	65,416	74,360	74,732	n/a	75,479

Library Mission	Strategic Directions 2026-2030	Goal/Objective Task
To serve all Central Minnesotans with library collections and services	Support learning	**Goal:** Support patrons' literacy. **Objective:** Promote the importance of reading to the children's academic success through programs such as Read2Grow and 1000 Books Before Kindergarten.
	Share our story	**Goal:** Improve communication to increase awareness of existing services. **Objective:** Evaluate current outreach events and practices through pre-planning and post-event evaluations.
	Welcome all	**Goal:** Eliminate barriers to library service. **Objective:** Reduce barriers to obtaining a library account by expanding accessibility for library card registration policy practices and developing additional homebound and/or offsite services.
	Grow partnerships	**Goal:** Collaborate with organizations to reach complementary goals. **Objective:** Continue to build and strengthen meaningful local relationships with schools, organizations, counties and cities to support library service.

LIBRARY

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES:									
211-3-0000-3111	Current Ad Valorem Taxes	74,391	78,419	78,421	84,550	30,089	104,750	20,200	23.9%
211-3-0000-3112	Delinquent Ad Valorem Taxes	(94)	352	482	0	4	0	0	0.0%
211-3-0000-3621	Interest Income	5,563	5,660	6,450	6,000	0	6,500	500	8.3%
211-3-0000-3945	Transfer-Utilities	28,000	28,000	28,000	28,000	0	28,000	0	0.0%
	TOTAL LIBRARY REVENUES	**107,860**	**112,431**	**113,353**	**118,550**	**30,093**	**139,250**	**25,897**	**22.8%**
EXPENDITURES:									
Supplies									
211-4-5600-4219	Operating Supplies	12,353	8,769	16,917	12,000	6,177	18,000	6,000	50.0%
	Total Supplies	12,353	8,769	16,917	12,000	6,177	18,000	1,083	6.4%
Services & Charges									
211-4-5600-4361	Insurance	5,772	6,508	6,774	7,700	3,382	7,150	(550)	-7.1%
211-4-5600-4389	Utilities	35,737	31,785	49,438	36,900	15,227	49,400	12,500	33.9%
211-4-5600-4401	Bldg Repair/Maint Services	21,946	25,333	12,656	24,750	5,010	27,500	2,750	11.1%
211-4-5600-4404	Equip Repair/Maint Services	299	0	0	0	4,861	0	0	0.0%
211-4-5600-4405	Cleaning Services	29,880	29,880	29,880	30,000	15,015	30,000	0	0.0%
211-4-5600-4409	Contractual Services	6,464	10,991	5,793	7,200	2,250	7,200	0	0.0%
	Total Services & Charges	100,097	104,497	104,542	106,550	45,746	121,250	16,708	16.0%
Capital Outlay									
211-4-5600-4520	Buildings & Structures	0	0	145,318	0	0	0	0	0.0%
211-4-5600-4560	Equipment	9,211	0	0	0	0	0	0	0.0%
	Total Capital Outlay	9,211	0	145,318	0	0	0	(145,318)	0.0%
TOTAL LIBRARY EXPENDITURES		**121,661**	**113,266**	**266,776**	**118,550**	**51,923**	**139,250**	**20,700**	**17.5%**
TOTAL REVENUES OVER/(UNDER) EXPENDITURES		**(13,801)**	**(836)**	**(153,423)**	**0**	**(21,830)**	**0**	**0**	

Performance Measures & Goals for 2027

Division:	Building Safety
Completed by:	Mark Pistulka
Date:	June 5, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
New Comm/Ind'l & Institutional building permits issued	9	4	3	5	2	5
New Residential permits issued (SFD)	92	98	93	100	57	125
New Residential permits issued (MFD)	1 (52 units)	0	0	0	0	0
Total number of permits issued	2,734	2,198	2,152	2,200	889	2,350
Turnaround time (est.) for commercial permit issue	20 days	20 days	20	15	15	15
Turnaround time (est.) for residential permit issue	10 days	10 days	10	6	6	6

Division Goal	Goal Objective/Task
Provide a high level of service to our contractors and residents to ensure code compliance	We are committed to ongoing collaboration with local building departments to continuously improve our plan review and inspection processes, ensuring thorough evaluations and timely service, while maintaining compliance with applicable codes and standards.
Ensure that building safety practices and activities align with the MN State Building Code	Educate contractors, design professionals, and residents on newly adopted changes to the Minnesota State Building Code coming in 2027. Continue to provide staff with training and professional development opportunities to maintain and expand their knowledge, ensuring consistent and effective code administration and enforcement.
Continue to search for ways to ensure first-class customer service	Conduct pre-construction meetings with designers, contractors, and building owners for new commercial projects to review expectations, improve communication, and address potential issues early. This collaborative approach helps keep projects moving forward efficiently and reduces delays during construction.

BUILDING SAFETY

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	403,190.89	440,567.16	439,542.36	416,400.00	184,014.02	438,850.00	22,450	5.4%
Overtime Pay	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0	0.0%
Part-time Pay	0.00	0.00	7,433.53	31,200.00	15,067.98	34,800.00	3,600	11.5%
PERA	30,239.34	33,042.56	33,610.82	33,950.00	14,931.13	35,900.00	1,950	5.7%
FICA	24,188.45	25,998.70	26,302.07	28,050.00	11,564.86	29,700.00	1,650	5.9%
Medicare	5,656.99	6,080.33	6,151.29	6,550.00	2,704.70	6,950.00	400	6.1%
Insurance	80,850.00	85,638.00	68,037.71	58,050.00	26,394.00	54,200.00	(3,850)	-6.6%
Workers Comp	2,430.00	2,643.25	2,426.00	2,400.00	2,157.00	3,000.00	600	25.0%
PFML	0.00	0.00	0.00	2,250.00	894.34	2,350.00	100	4.4%
Total Personal Services	546,555.67	593,970.00	583,503.78	583,850.00	257,728.03	610,750.00	26,900	4.6%
Supplies								
Office Supplies	744.50	1,254.18	938.36	1,000.00	195.90	1,000.00	0	0.0%
Fuels & Lubes	4,335.84	3,647.07	3,741.82	5,400.00	1,269.45	5,400.00	0	0.0%
Uniform Allowance	1,102.79	1,143.18	977.63	1,000.00	0.00	1,000.00	0	0.0%
Operating Supplies	0.00	3,688.79	280.56	400.00	60.75	400.00	0	0.0%
Total Supplies	6,183.13	9,733.22	5,938.37	7,800.00	1,526.10	7,800.00	0	0.0%
Services & Charges								
Telephone	1,323.72	693.72	693.72	1,550.00	346.86	1,550.00	0	0.0%
Postage	77.27	18.69	45.09	50.00	5.38	50.00	0	0.0%
Travel, Conferences & Schools	7,111.66	4,265.72	5,803.65	6,700.00	205.64	6,700.00	0	0.0%
Insurance	390.00	400.00	424.00	500.00	212.00	500.00	0	0.0%
Equip Repair/Maint Services	490.38	971.12	2,068.23	700.00	170.84	700.00	0	0.0%
Dues & Subscriptions	340.00	421.21	215.00	400.00	0.00	400.00	0	0.0%
Equip Replacement Charge	6,000.00	6,500.00	7,050.00	6,750.00	2,812.50	7,150.00	400	5.9%
IT Equip Charge	4,300.00	4,300.00	3,150.00	5,900.00	2,458.35	4,900.00	(1,000)	-16.9%
Total Services & Charges	20,033.03	17,570.46	19,449.69	22,550.00	6,211.57	21,950.00	(600)	-2.7%
TOTAL BUILDING SAFETY	**572,771.83**	**621,273.68**	**608,891.84**	**614,200.00**	**265,465.70**	**640,500.00**	**26,300**	**4.3%**

Performance Measures & Goals for 2027

Division:	Comm Dev/Planning
Completed by:	Zack Carlton
Date:	June 25, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Land Use Applications (Exclude Plats)	81	67	89	70	41	75
Plats	15	21	26	20	10	20
Building Permits Reviewed	410	360	376	400	251	450

Division Goal	Goal Objective/Task
Improve public access to information.	Long-term documentation of Planned Unit Developments (PUD) have been transitioned to ordinances. To improve the availability of information for existing PUDs, staff will work with the city attorney to review old PUDs and transition them to an ordinance when possible.
Streamline processes and reduce regulation	Continually evaluate processes for improvements to city permitting and reducing steps for residents and applicants.
Customer Service	Implement the required changes to the application processes resulting from the development code updates. Prepare informational handouts that guide developers and consultants through the new processes. The code updates are expected to be completed in the spring of 2027.

COMM DEV/PLANNING

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
	12/31/2023	12/31/2024	12/31/2025	12/31/2026	6/30/2026	12/31/2027		
Personal Services								
Regular Pay	181,567.93	338,683.66	375,656.62	362,850.00	161,052.29	386,750.00	23,900	6.6%
PERA	13,640.37	25,275.11	26,283.92	27,200.00	12,078.87	29,000.00	1,800	6.6%
FICA	10,818.08	19,845.57	22,411.17	22,500.00	9,537.68	24,000.00	1,500	6.7%
Medicare	2,530.03	4,641.32	5,241.31	5,250.00	2,230.60	5,600.00	350	6.7%
Insurance	19,932.00	44,705.43	44,086.99	39,300.00	19,665.00	41,050.00	1,750	4.5%
Workers Comp	1,383.00	2,441.50	1,559.00	1,750.00	1,320.00	1,850.00	100	5.7%
PFML	0.00	0.00	0.00	1,750.00	715.69	1,900.00	150	0.0%
Total Personal Services	229,871.41	435,592.59	475,239.01	460,600.00	206,600.13	490,150.00	29,550	6.4%
Supplies								
Office Supplies	1,103.20	1,989.71	2,012.95	1,200.00	334.43	1,200.00	0	0.0%
Operating Supplies	418.56	161.16	52.03	0.00	0.00	0.00	0	0.0%
Total Supplies	1,521.76	2,150.87	2,064.98	1,200.00	334.43	1,200.00	0	0.0%
Services & Charges								
Telephone	360.00	360.00	240.00	350.00	0.00	350.00	0	0.0%
Postage	1,242.78	726.77	1,049.72	1,000.00	437.91	1,000.00	0	0.0%
Travel, Conferences & Schools	3,934.75	2,147.30	3,714.38	4,200.00	3,292.17	4,200.00	0	0.0%
Publishing	7,172.40	9,907.20	9,302.00	7,500.00	2,971.80	7,500.00	0	0.0%
Insurance	116.00	122.00	130.00	150.00	66.00	150.00	0	0.0%
Equip Repair/Maint Services	35,087.65	35,356.10	35,424.87	36,500.00	37,800.00	37,800.00	1,300	3.6%
Dues & Subscriptions	702.00	724.00	744.00	750.00	753.40	800.00	50	6.7%
Miscellaneous	0.00	0.00	0.00	400.00	0.00	400.00	0	0.0%
IT Equip Charge	2,050.00	2,050.00	3,100.00	4,300.00	1,791.65	550.00	(3,750)	-87.2%
Total Services & Charges	50,665.58	51,393.37	53,704.97	55,150.00	47,112.93	52,750.00	(2,400)	-4.4%
TOTAL COMM DEV/PLANNING	**282,058.75**	**489,136.83**	**531,008.96**	**516,950.00**	**254,047.49**	**544,100.00**	**27,150**	**5.3%**

Performance Measures & Goals for 2027

Division:	Code Enforcement
Completed by:	Zack Carlton
Date:	June 18, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Inspections completed	1,017	1,083	770	1,200	323	900

Division Goal	Goal Objective/Task
Community Aesthetics	Proactively address highly visible code violations throughout the community to improve community aesthetics, reduce incidents of code violations reported by residents, and maintain/improve property values.
Community Outreach	Speak with residents about their ordinance violations to improve their understanding of the ordinance and create a personal connection with the code enforcement department.
Community Aesthetics - CUP	Continue to develop the rotating inspection program for CUPs. Enforcement would be a team effort with planning and code enforcement.

CODE ENFORCEMENT

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	75,174.15	79,611.61	85,902.01	92,500.00	40,379.04	96,750.00	4,250	4.6%
PERA	5,638.06	5,970.87	6,442.65	6,950.00	3,028.43	7,250.00	300	4.3%
FICA	4,546.75	4,474.20	4,698.29	5,750.00	2,148.01	6,000.00	250	4.3%
Medicare	1,063.36	1,046.39	1,098.79	1,350.00	502.35	1,400.00	50	3.7%
Insurance	22,374.00	23,922.00	25,254.00	25,900.00	13,293.00	27,200.00	1,300	5.0%
Workers Comp	331.00	520.25	554.00	600.00	573.00	800.00	200	33.3%
PFML	0.00	0.00	0.00	500.00	211.84	550.00	50	0.0%
Total Personal Services	109,127.32	115,545.32	123,949.74	133,550.00	60,135.67	139,950.00	6,400	4.8%
Supplies								
Fuels & Lubes	2,010.41	1,626.80	1,225.96	2,000.00	406.96	2,000.00	0	0.0%
Uniform Allowance	247.84	502.95	282.80	300.00	0.00	300.00	0	0.0%
Operating Supplies	99.50	281.31	0.00	300.00	20.25	150.00	(150)	-50.0%
Total Supplies	2,357.75	2,411.06	1,508.76	2,600.00	427.21	2,450.00	(150)	-5.8%
Services & Charges								
Telephone	527.10	527.58	528.57	550.00	264.33	550.00	0	0.0%
Postage	260.60	752.23	543.95	600.00	115.80	600.00	0	0.0%
Travel, Conferences & Schools	18.97	0.00	0.00	0.00	0.00	0.00	0	0.0%
Insurance	136.00	140.00	148.00	150.00	74.00	150.00	0	0.0%
Equip Repair/Maint Services	233.34	810.40	0.00	600.00	270.52	600.00	0	0.0%
Equip Replacement Charge	2,500.00	2,700.00	2,900.00	3,000.00	1,250.00	3,200.00	200	6.7%
IT Equip Charge	1,100.00	1,100.00	550.00	1,100.00	458.35	3,350.00	2,250	204.5%
Total Services & Charges	4,776.01	6,030.21	4,670.52	6,000.00	2,433.00	8,450.00	2,450	40.8%
TOTAL CODE ENFORCEMENT	**116,261.08**	**123,986.59**	**130,129.02**	**142,150.00**	**62,995.88**	**150,850.00**	**8,700**	**6.1%**

Performance Measures & Goals for 2027

Division:	Wastewater Treatment
Completed by:	Matt Stevens
Date:	6/8/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Flow Rate (MGD)	1.35	1.35	1.42	1.42	1.4	1.45
Tons of biosolids landfilled	3,335	3,167	4,091	4,000		4,000
Total gallons of leachate treated	13,339,132	10,562,624	12,549,380	10,88,3944	4,541,972	12,000,000
# of pump station call outs	105	82	106	110	54	100
# of pump stations	23	24	24	25	25	27
# of plant and collection call outs	37	31	34	40	22	30

Division Goal	Goal Objective/Task
Meet all the requirements that are given to us by the MPCA, and maintain an efficient plant and collection system. Keep the hybrid sunfish alive.	Preventative maintenance program:
	● Inspect 27 lift stations weekly
	● Clean 27 lift stations 2 times/year and exercise valves
	● Annual lift station inspection
	● Ongoing inspection of sanitary sewer system
	● Jet 50% of city sewer lines/year

WWTP	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
EXPENDITURES								
Personal Services								
Regular Pay	542,825	548,339	595,456	615,250	269,023	649,350	34,100	5.5%
Overtime Pay	36,635	37,287	47,914	40,900	22,129	43,400	2,500	6.1%
Part-time Pay	0	3,200	0	9,600	0	9,600	0	0.0%
PERA	43,472	10,424	(1,113)	49,200	21,846	51,950	2,750	5.6%
FICA	32,767	33,461	37,184	41,300	16,930	43,550	2,250	5.4%
Other Retirement Contributions	31,786	18,091	18,915	0	0	0	0	0.0%
Medicare	7,663	7,825	8,696	9,650	3,959	10,200	550	5.7%
Insurance	117,810	113,895	116,895	135,750	61,357	132,900	(2,850)	-2.1%
Workers Comp	16,325	20,220	17,057	19,950	12,736	21,650	1,700	8.5%
Unemployment Benefits	0	15,444	0	0	0	0	0	0.0%
PFML	0	0	0	7,050	287	1,450	(5,600)	0.0%
Total Personal Services	829,284	808,185	841,004	928,650	408,268	964,050	35,400	3.8%
Supplies								
Office Supplies	0	0	1,160	500	0	500	0	0.0%
Fuels & Lubes	11,587	8,821	10,369	14,000	3,705	11,500	(2,500)	-17.9%
Operating Supplies	296,137	240,935	307,362	309,500	115,653	324,500	15,000	4.8%
Equipment Parts	0	0	4,622	5,000	0	5,000	0	0.0%
Total Supplies	307,724	249,756	323,513	329,000	119,358	341,500	12,500	3.8%
Services & Charges								
Audit Fees	5,951	6,444	6,450	6,900	3,450	7,500	600	8.7%
Engineering Fees	0	0	5,871	5,000	14,869	5,000	0	0.0%
Legal Fees	37,728	351,812	0	0	0	0	0	0.0%
Engineering Dept Svcs	0	0	5,048	0	0	0	0	0.0%
Professional Services	52,711	35,223	59,141	45,800	19,270	48,000	2,200	4.8%
Telephone	5,994	4,675	5,055	4,800	2,319	4,800	0	0.0%
Postage	113	151	262	300	2	300	0	0.0%
Travel, Conferences & Schools	1,769	2,895	2,233	4,300	2,243	4,300	0	0.0%
Publishing	138	0	0	0	0	0	0	0.0%
Insurance	32,647	36,710	38,046	41,750	19,080	38,700	(3,050)	-7.3%
Waste Disposal	1,742	1,867	2,735	0	1,368	3,000	3,000	0.0%
Utilities	419,053	343,186	464,409	438,400	172,069	464,400	26,000	5.9%
Equip Repair/Maint Services	78,980	154,717	134,294	165,050	137,823	171,450	6,400	3.9%
Contractual Services	255,482	250,684	413,102	264,000	232,460	400,000	136,000	51.5%
Uniform Rental	7,375	7,552	8,060	8,000	3,707	8,000	0	0.0%
Depreciation	1,705,514	1,703,318	1,656,647	1,710,000	0	1,700,000	(10,000)	-0.6%
Amortization	5,427	5,356	4,996	0	0	0	0	0.0%
Dues & Subscriptions	420	400	550	550	575	600	50	9.1%
Taxes & Licenses	5,946	9,799	8,612	7,900	6,211	7,900	0	0.0%
Total Services & Charges	2,616,991	2,914,790	2,815,510	2,702,750	615,445	2,863,950	160,600	6.0%
Capital Outlay								
Improvements	0	0	0	0	220,000	0	0	0.0%
Equipment	134,413	477,951	68,511	182,200	49,717	315,000	132,800	72.9%
Total Capital Outlay	134,413	477,951	68,511	182,200	269,717	315,000	132,800	72.9%
Debt Service								
Principal	0	0	0	535,000	535,000	535,000	0	0.0%
Interest	82,807	78,066	73,247	71,650	37,168	66,300	(5,350)	-7.5%
Interest Expense - Lease	600	0	0	0	0	0	0	0.0%
Agent Fees	500	500	475	550	0	550	0	0.0%
Total Debt Service	83,907	78,566	73,722	607,200	572,168	601,850	(5,350)	-0.9%
Transfers Out								
Transfers	0	0	0	0	4,100	0	0	0.0%
Transfer-General Fund	170,000	175,000	180,000	187,200	0	194,700	7,500	4.0%
Total Transfers Out	170,000	175,000	180,000	187,200	4,100	194,700	7,500	4.0%
Total WWTP EXPENDITURES	**4,142,318**	**4,704,249**	**4,302,260**	**4,937,000**	**1,989,055**	**5,281,050**	**341,300**	**7.0%**

Performance Measures & Goals for 2027

Division:	Engineering
Completed by:	Justin Femrite
Date:	6/9/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Active Public Engineering Projects	14	10	10	9	9	10
Active Private Development Projects	4	3	4	3	6	5
Total Projects	18	13	14	12	15	15

Division Goal	Goal Objective/Task
Responsibly Grow	Continue planning for utility service extension in new urban service target areas
Community Engagement	Work with internal and external team members to establish downtown revitalization goals.

ENGINEERING

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	348,930	310,452	284,793	299,650	132,316	322,500	22,850	7.6%
Overtime Pay	0	0	0	0	0	0	0	0.0%
PERA	26,170	21,801	21,173	22,450	9,924	24,200	1,750	7.8%
FICA	21,636	19,096	17,310	18,600	7,904	20,000	1,400	7.5%
Medicare	5,060	4,466	4,048	4,350	1,849	4,700	350	8.0%
Insurance	42,198	33,246	29,983	31,050	21,535	32,400	1,350	4.3%
Workers Comp	1,934	2,161	1,517	1,550	1,599	2,200	650	41.9%
PFML	0	0	0	1,450	626	1,550	100	6.9%
Total Personal Services	445,928	391,221	358,823	379,100	175,753	407,550	28,450	7.5%
Supplies								
Office Supplies	251	266	154	250	55	250	0	0.0%
Fuels & Lubes	430	309	373	550	56	600	50	9.1%
Operating Supplies	484	2,241	813	2,000	652	2,000	0	0.0%
Total Supplies	1,165	2,815	1,340	2,800	764	2,850	50	1.8%
Services & Charges								
Engineering Fees	4,220	1,088	16,165	1,500	0	1,000	(500)	0.0%
Other Professional Services	57	45	13,084	1,000	0	1,000	0	0.0%
Telephone	730	591	591	700	116	700	0	0.0%
Postage	277	228	1	250	1	50	(200)	-80.0%
Travel, Conferences & Schools	956	1,223	1,989	5,800	123	5,800	0	0.0%
Car Allowance	4,800	4,800	4,800	4,800	2,400	4,800	0	0.0%
Insurance	136	140	148	150	74	150	0	0.0%
Equip Repair/Maint Services	103	96	96	12,500	140	12,500	0	0.0%
Equip Replacement Charge	3,000	3,250	3,500	0	0	0	0	0.0%
IT Equip Charge	3,000	3,000	1,900	2,700	1,125	1,600	(1,100)	-40.7%
Total Services & Charges	17,279	14,461	42,273	29,400	3,978	27,600	(1,800)	-6.1%
TOTAL ENGINEERING	**464,372**	**408,497**	**402,436**	**411,300**	**180,495**	**438,000**	**26,700**	**6.5%**

Performance Measures & Goals for 2027

Division:	Stormwater
Completed by:	Ryan Sandhoefner
Date:	6/15/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Active Stormwater Projects Reviewed	6	12	8	8	5	6
Completed Stormwater Projects	4	4	4	8	3	4
Water Quality Inspections	280	280	290	320	150	280
Active Site Inspections in Compliance	70%	70%	70%	70%	70%	70%
Stormwater Basin Cleaned	0	5	1	3	0	1
Stormwater Basin % Performance:						
<70% - Considerable Maintenance	6	3	2	2	2	1
70-80% - Notable Maintenance	24	25	26	24	24	24
80-90% - Some Maintenance	92	92	90	92	92	92
>90% - Little to No Maintenance	230	235	240	245	250	255
Permit Application Reviews	352	320	330	350	180	300

Division Goal	Goal Objective/Task
Maintain Municipal Separate Storm Sewer System (MS4) Permit	Ensure compliance to protect and improve water quality and continue Stormwater Program Guide updates and implementation
TMDL Waste Load Reduction	Construct stormwater management projects that reduce nutrients entering Lake Orono and apply for water quality grants
Asset Management	Electronically track all stormwater assets, conditions and track potential illicit discharges
Permit compliance	Ensure that all construction sites obtain required permits and continue to improve active inspection compliance with the city building department
Review permit applications	Ensure that all city water resource protection ordinances are considered in the preliminary planning stages before building permits are issued

STORMWATER

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES:								
Special Assmts - County	212	139	271	0	(294)	0	0	0.0%
Interest Income	85,586	72,876	175,349	35,000	0	75,000	40,000	114.3%
Miscellaneous Revenue	271,710	0	0	0	0	0	0	0.0%
Storm Water Charges	633,969	674,715	679,115	680,500	234,221	710,000	29,500	4.3%
Capital Contributions	487,524	0	0	0	0	0	0	0.0%
TOTAL STORMWATER REVENUE	**1,479,001**	**747,729**	**854,735**	**715,500**	**233,926**	**785,000**	**69,500**	**0.0%**
EXPENDITURES:								
Supplies								
Operating Supplies	757	315	0	1,000	0	1,000	0	0.0%
Total Supplies	757	315	0	1,000	0	1,000	0	0.0%
Services & Charges								
Audit Fees	1,984	2,148	2,150	2,300	1,150	2,500	200	8.7%
Professional Services	10,570	10,359	10,474	13,000	4,419	12,000	(1,000)	-7.7%
Telephone	300	90	0	0	0	0	0	0.0%
Travel, Conferences & Schools	0	0	0	500	225	500	0	0.0%
Contractual Services	470,915	50,360	154,831	50,000	0	50,000	0	0.0%
Equipment Rental	0	0	0	0	0	0	0	0.0%
Depreciation	494,793	481,076	479,687	500,000	0	500,000	0	0.0%
Dues & Subscriptions	1,650	1,970	1,840	1,300	1,510	1,500	200	15.4%
Total Services & Charges	980,212	546,002	648,982	567,100	7,304	566,500	(600)	-0.1%
Capital Outlay								
Improvement Project Contract	0	0	0	100,000	0	575,000	475,000	475.0%
Total Capital Outlay	0	0	0	100,000	0	575,000	475,000	475.0%
Transfers Out								
Transfers	0	40,000	0	0	0	0	0	0.0%
Transfer-General Fund	135,000	135,000	125,000	130,000	0	135,200	5,200	4.0%
Total Transfers Out	135,000	175,000	125,000	130,000	0	135,200	5,200	4.0%
TOTAL STORMWATER EXPENDITURES	**1,115,969**	**721,318**	**773,982**	**798,100**	**7,304**	**1,277,700**	**479,600**	**60.1%**

Performance Measures & Goals for 2027

Division:	Environmental
Completed by:	Joe Hale
Date:	6/15/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Wetland Conservation Act applications/decisions	11	9	15	20	10	15
Shoreland permit applications	5	7	2	5	2	5
Wetland and shoreland resident interactions (calls, emails, etc. but not permits)	33	30	30	35	20	35

Division Goal	Goal Objective/Task
Increase public education on environmental topics.	Continue to update and publish communications about environmental issues and regulations via social media, the city website, and other publications.
Ensure compliance with state laws and local ordinances protecting natural resources.	Work cooperatively with state, county, and city staff to ensure land use activities comply with regulations related to the wetlands, shoreland, floodplain, Wild and Scenic Rivers, etc.
Continue review of existing city ordinances related to wetlands, floodplain, shoreland, etc.	Review environmental ordinances for consistency with state requirements. Amend any ordinances to provide more clarity and address any inconsistencies with state law.

ENVIRONMENTAL

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	65,152	66,660	44,423	56,100	24,740	61,400	5,300	9.4%
PERA	4,886	4,065	3,332	4,200	1,855	4,600	400	9.5%
FICA	3,912	3,797	2,719	3,500	1,510	3,800	300	8.6%
Medicare	915	888	636	800	353	900	100	12.5%
Insurance	3,772	3,226	4,299	5,850	2,727	6,150	300	5.1%
Workers Comp	892	943	712	500	498	700	200	40.0%
PFML	0	0	0	450	110	300	(150)	0.0%
Total Personal Services	79,528	79,580	56,120	71,400	31,793	77,850	6,450	9.0%
Supplies								
Fuels & Lubes	0	0	0	0	0	0	0	0.0%
Operating Supplies	1,616	545	328	50	97	50	0	0.0%
Total Supplies	1,616	545	328	50	97	50	0	0.0%
Services & Charges								
Telephone	360	180	300	350	0	350	0	0.0%
Postage	183	332	196	100	1	100	0	0.0%
Travel, Conferences & Schools	346	199	90	350	303	350	0	0.0%
Contractual Services	45,359	42,739	10,589	4,700	215	4,700	0	0.0%
Dues & Subscriptions	700	716	0	100	0	100	0	0.0%
IT Equip Charge	750	750	0	0	0	0	0	0.0%
Total Services & Charges	47,698	44,917	11,175	5,600	518	5,600	0	0.0%
TOTAL ENVIRONMENTAL	**128,842**	**125,041**	**67,623**	**77,050**	**32,409**	**83,500**	**6,450**	**8.4%**

Performance Measures & Goals for 2027

Division:	Garbage
Completed by:	Joe Hale
Date:	6/17/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
% Residential recycling participants	89	88	85	88	90	88
Organics participation	359	403	410	Administered by Sherburne County	Administered by Sherburne County	Administered by Sherburne County
Clean Up Day participation	321	311	330	229	229	300
Recycle Coach monthly interactions	1,664	1,330	640	0	0	0

Division Goal	Goal Objective/Task
Promote responsible waste disposal.	Use public outreach to educate city residents about solid waste rules and best management practices.
Increase curbside recycling and yard waste participation.	Promote the various waste and recycling resources that are available to city residents and increase monthly participation rates.
Review contract with Republic.	Review the current contract (expires 12/31/27) with the Council, and determine if it should be extended or if an RFP should be issued.

GARBAGE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES:								
Special Assmts-County	2,312	2,433	3,626	0	(3,548)	0	0	0.0%
Interest Income	30,922	30,738	72,662	15,000	0	50,000	35,000	233.3%
Garbage Customer Charges	1,918,204	1,962,002	1,998,010	2,132,000	697,582	2,259,000	127,000	6.0%
TOTAL GARBAGE REVENUE	**1,951,438**	**1,995,173**	**2,074,298**	**2,147,000**	**694,035**	**2,309,000**	**162,000**	**7.5%**
EXPENDITURES:								
Personal Services								
Regular Pay	36,196	29,246	18,510	23,400	10,308	25,600	2,200	9.4%
PERA	2,715	(5,138)	(8,144)	1,750	773	1,900	150	8.6%
FICA	2,173	1,761	1,133	1,450	629	1,600	150	10.3%
Other Retirement Contributions	2,631	0	0	0	0	0	0	0.0%
Medicare	508	412	265	350	147	350	0	0.0%
Insurance	2,095	1,790	1,791	2,450	1,136	2,550	100	4.1%
PFML	0	0	0	0	46	100	100	0.0%
Total Personal Services	46,318	28,070	13,555	29,400	13,040	32,100	2,700	9.2%
Supplies								
Operating Supplies	2,958	2,107	980	2,000	0	300	(1,700)	-85.0%
Total Supplies	2,958	2,107	980	2,000	0	300	(1,700)	-85.0%
Services & Charges								
Audit Fees	1,984	2,148	2,150	2,300	1,150	2,500	200	8.7%
Other Professional Services	25,049	23,292	30,801	35,000	13,852	35,000	0	0.0%
Postage	59	0	0	200	0	200	0	0.0%
Travel, Conferences & Schools	0	0	0	150	0	150	0	0.0%
Advertising/Marketing	0	0	0	250	0	250	0	0.0%
Waste Disposal	522,506	524,418	554,184	605,000	241,234	630,000	25,000	4.1%
Contractual Services	1,099,338	1,153,607	1,227,240	1,275,000	531,376	1,326,000	51,000	4.0%
Miscellaneous	4,600	4,600	5,449	5,500	0	0	(5,500)	-100.0%
Total Services & Charges	1,653,536	1,708,065	1,819,824	1,923,400	787,612	1,994,100	70,700	3.7%
Transfers Out								
Transfer-General Fund	56,500	58,000	60,000	62,400	0	64,900	2,500	4.0%
Total Transfers Out	56,500	58,000	60,000	62,400	0	64,900	2,500	4.0%
TOTAL GARBAGE EXPENDITURES	**1,759,311**	**1,796,242**	**1,894,359**	**2,017,200**	**800,652**	**2,091,400**	**74,200**	**3.7%**

Performance Measures & Goals for 2027

Division:	Facilities Maintenance
Completed by:	Gary Lore
Date:	6/9/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Facilities maintained	11	11	11	11	11	11
Square feet cleaned daily	180,000	180,000	180,000	180,000	180,000	180,000
Work order requests	569	452	448	500	333	500
PM work order completion rate	100%	100%	100%	100%	100%	100%

Division Goal	Goal Objective/Task
Maintain clean and safe facilities	Planning and positioning
Maintain longevity of facilities	Updating operating systems and routine preventative maintenance and repair
Improve building operations and efficiency	Keeping up with and implementing new technologies
Continue to complete PM's on schedule	Planning, prioritizing, staffing

FACILITIES MAINTENANCE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	613,253	659,324	669,504	708,550	308,947	728,800	20,250	2.9%
Overtime Pay	2,784	1,401	5,891	8,000	1,102	8,000	0	0.0%
Part-time Pay	20,280	14,313	21,662	4,700	2,071	4,700	0	0.0%
PERA	46,203	49,558	50,131	53,750	23,254	55,250	1,500	2.8%
FICA	38,922	41,295	42,768	44,700	19,063	45,950	1,250	2.8%
Medicare	9,103	9,658	10,002	10,450	4,458	10,750	300	2.9%
Insurance	87,373	78,711	71,306	72,300	34,915	82,700	10,400	14.4%
Workers Comp	25,949	33,640	27,073	30,950	17,886	24,400	(6,550)	-21.2%
Unemployment Benefits	603	4,270	2,227	0	3,425	0	0	0
PFML	0	0	0	3,500	1,401	3,650	150	0.0%
Total Personal Services	844,470	892,170	900,563	936,900	416,522	964,200	27,300	2.9%
Supplies								
Fuels & Lubes	6,959	6,137	5,668	7,500	1,913	7,500	0	0.0%
Uniform Allowance	3,597	3,377	4,901	4,000	2,309	4,000	0	0.0%
Operating Supplies	30,095	25,656	32,081	34,750	15,831	36,250	1,500	4.3%
Total Supplies	40,651	35,171	42,651	46,250	20,053	47,750	1,500	3.2%
Services & Charges								
Telephone	11,662	10,216	9,756	14,550	4,802	15,050	500	3.4%
Travel, Conferences & Schools	3,066	2,000	1,564	3,000	2,623	4,000	1,000	33.3%
Insurance	8,711	9,900	10,556	11,550	5,364	11,400	(150)	-1.3%
Utilities	84,007	74,207	76,723	77,300	31,230	79,800	2,500	3.2%
Bldg Repair/Maint Services	35,897	40,280	37,399	43,850	20,684	48,850	5,000	11.4%
Equip Repair/Maint Services	16,716	13,176	21,407	12,500	0	17,500	5,000	40.0%
Contractual Services	0	0	6,920	0	0	0	0	0.0%
Equip Replacement Charge	6,000	6,500	7,050	14,600	6,083	15,500	900	6.2%
IT Equip Charge	3,500	3,500	4,150	5,450	2,271	4,550	(900)	-16.5%
Total Services & Charges	169,559	159,778	175,524	182,800	73,057	196,650	13,850	7.6%
TOTAL FACILITIES MAINTENANCE	**1,054,681**	**1,087,119**	**1,118,738**	**1,165,950**	**509,632**	**1,208,600**	**42,650**	**3.7%**

Performance Measures & Goals for 2027

Division:	Park Maintenance
Completed by:	Joshua Baas
Date:	6-17-26

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Athletic Fields	17	17	17	17	17	17
Sport Court Surfaces	13	13	13	13	13	13
Playgrounds	18	18	18	18	18	18
Miles of Sidewalks	24.1	56.0	57.0	58.75	58.75	61.0
Miles of Bituminous Trails	30.1	34.8	34.8	36.25	36.25	37.0
EAB Tree Removals	0	25	12	0	0	0
Miles of Grass Trails	12	12	12	12	12	12
Acres of Park Property	1,392	1,392	1,392	1,392	1,392	1,400

Division Goal	Goal Objective/Task
Ensure a safe park and recreation system	Conduct preventative maintenance and safety inspection program utilizing trained staff. Conduct park inspections weekly to included inspection of playgrounds, shelters, electrical infrastructure, trails, etc.
Splash Pad Tuning	Work with vendors to continue to find ways to streamline the splash pad operation based on a user load that is higher than originally expected.
Maximize life expectancy of park amenities and maintain the highest level of aesthetics and safety	Continue preventative maintenance and weekly inspections of park amenities to include splash pads, pickleball courts, picnic shelters, and restroom buildings. Continue to schedule staff for weekend maintenance support for facility reservations and splash pad maintenance.
Continue to maintain our athletic fields to the highest standard	Maintain athletic fields to the standards expected by our user groups and visiting teams. Enhance playability and safety of fields by conducting maintenance on turf/ag-lime transition areas. Edge all ballfields once per season, perform weekly irrigation inspections, drag fields daily, and aerate and topdress to reduce compaction when and where necessary.

PARKS MAINTENANCE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	527,000	662,607	622,305	668,900	302,835	716,350	47,450	7.1%
Overtime Pay	30,429	5,137	11,977	9,000	4,099	9,000	0	0.0%
Part-time Pay	63,328	69,342	68,136	116,000	14,059	116,000	0	0.0%
PERA	47,508	47,412	47,457	50,850	21,432	54,400	3,550	7.0%
FICA	35,861	43,536	41,115	49,200	18,482	52,150	2,950	6.0%
Medicare	8,387	10,182	9,616	11,500	4,322	12,200	700	6.1%
Insurance	135,273	147,486	144,600	151,700	71,740	152,800	1,100	0.7%
Workers Comp	32,271	41,615	37,705	38,700	33,285	38,600	(100)	-0.3%
Unemployment Benefits	537	95	1,215	0	0	0	0	0.0%
PFML	0	0	0	4,150	1,587	4,400	250	0.0%
Total Personal Services	880,594	1,027,413	984,126	1,100,000	471,841	1,155,900	55,900	5.1%
Supplies								
Fuels & Lubes	32,529	29,305	30,097	35,700	8,810	35,700	0	0.0%
Uniform Allowance	5,793	5,589	5,742	6,700	3,238	6,700	0	0.0%
Operating Supplies	153,772	140,851	160,706	159,650	76,634	167,650	8,000	5.0%
Equipment Parts	38,804	23,145	44,154	40,000	21,668	40,000	0	0.0%
Total Supplies	230,898	198,889	240,699	242,050	110,350	250,050	8,000	3.3%
Services & Charges								
Telephone	1,770	826	893	1,700	402	1,700	0	0.0%
Postage	214	56	0	0	0	0	0	0.0%
Travel, Conferences & Schools	4,210	3,222	2,146	8,750	1,716	4,750	(4,000)	-45.7%
Insurance	26,423	29,388	31,156	33,650	15,878	34,600	950	2.8%
Utilities	179,373	159,146	147,453	179,000	46,669	175,000	(4,000)	-2.2%
Bldg Repair/Maint Services	6,270	10,662	9,063	14,000	522	10,000	(4,000)	-28.6%
Equip Repair/Maint Services	15,615	13,747	16,635	38,000	17,099	38,000	0	0.0%
Contractual Services	116,133	64,743	75,826	64,350	26,244	76,000	11,650	18.1%
Equipment Rental	18,103	23,342	28,562	23,000	8,498	25,000	2,000	8.7%
Equip Replacement Charge	77,000	83,150	89,800	73,850	30,771	78,300	4,450	6.0%
IT Equip Charge	1,700	1,700	1,050	1,300	542	4,550	3,250	250.0%
Equipment	0	33,480	0	0	0	0	0	0.0%
Total Services & Charges	446,810	423,463	402,585	437,600	148,340	447,900	10,300	2.4%
Capital Outlay								
Equipment	0	0	0	0	0	220,000	220,000	0.0%
Total Capital Outlay	0	0	0	0	0	220,000	220,000	0.0%
TOTAL PARKS MAINTENANCE	**1,558,303**	**1,649,764**	**1,627,409**	**1,779,650**	**730,531**	**2,073,850**	**74,200**	**16.5%**

Performance Measures & Goals for 2027

Division:	Streets
Completed by:	Chris Teff
Date:	6-17-2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Centerline Miles of Bituminous Roadway	161	157	158	160	158	162
Pavement Maintenance Miles	18	20	15	20	9	20
Street Sweepings Per Year	2.5	2.5	2.5	2.5	1.5	2.5
EAB Tree Removals	0	25	121	65	44	50
ROW Mowing Per Year	2	2	2	2	1	2
Parking Lots	21	22	22	22	22	22

Division Goal	Goal Objective/Task
Snow and Ice Control	Meet approved timelines for snow removal. Continue to reduce road salt usage while maintaining safe winter driving surfaces through utilization of new equipment and applying BMPs for chemical application. Develop a plan of action for future liquid deicing equipment.
EAB Management	Continue EAB tree removal of publicly owned ash trees from road rights-of-way utilizing a systematic approach in accordance with the city's EAB Management Plan. Provide public notice to residents utilizing social media outlets, the city website, and door-knockers in affected areas.
Utilize BMPs to extend pavement life	Crack seal, pothole repair and other procedures to maintain bituminous roadways, parking lots, and trails. Desire BMP application system wide every 7 to 9-years.
Sign Maintenance	Continue to inspect and replace regulatory signage throughout the city. Update citywide signage for consistency. Maintain railroad quiet zone delineators to BNSF standard.

STREETS MAINTENANCE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	530,221	531,073	622,233	681,900	256,507	793,450	111,550	16.4%
Overtime Pay	3,828	2,999	3,382	3,000	814	3,000	0	0.0%
Part-time Pay	64,106	66,487	71,176	90,350	41,256	95,850	5,500	6.1%
PERA	44,296	43,682	51,998	56,900	22,399	66,950	10,050	17.7%
FICA	35,446	35,946	41,441	48,050	17,467	55,350	7,300	15.2%
Medicare	8,290	8,407	9,692	11,250	4,085	12,950	1,700	15.1%
Insurance	91,498	83,747	90,152	112,050	39,938	110,200	(1,850)	-1.7%
Workers Comp	32,078	37,189	30,678	42,900	19,098	36,350	(6,550)	-15.3%
PFML	0	0	0	3,900	1,942	4,400	500	12.8%
Total Personal Services	809,763	809,527	920,753	1,050,300	403,506	1,178,500	128,200	12.2%
Supplies								
Office Supplies	652	799	936	1,000	222	1,000	0	0.0%
Fuels & Lubes	98,232	57,187	39,034	100,000	47,527	100,000	0	0.0%
Uniform Allowance	5,584	6,420	6,422	6,100	3,704	6,100	0	0.0%
Operating Supplies	129,761	94,769	89,930	100,000	37,142	100,000	0	0.0%
Equipment Parts	75,503	53,491	74,229	75,000	34,984	75,000	0	0.0%
Street Signs	11,205	24,417	7,945	31,000	384	27,000	(4,000)	-12.9%
Total Supplies	320,938	237,084	218,496	313,100	123,965	309,100	(4,000)	-1.3%
Services & Charges								
Other Professional Services	0	0	1,096	0	0	0	0	0.0%
Telephone	3,874	2,439	2,040	2,500	1,115	2,500	0	0.0%
Postage	426	274	218	350	655	450	100	28.6%
Travel, Conferences & Schools	9,297	19,302	5,219	8,500	742	4,000	(4,500)	-52.9%
Publishing	0	60	0	0	0	0	0	0.0%
Insurance	18,070	19,973	23,200	23,250	12,674	26,600	3,350	14.4%
Utilities	92,038	90,043	99,679	95,000	35,329	101,000	6,000	6.3%
Bldg Repair/Maint Services	39,379	46,559	28,310	46,000	20,889	48,500	2,500	5.4%
Equip Repair/Maint Services	66,969	1,671	3,367	10,000	1,741	10,000	0	0.0%
Contractual Services	19,014	62,445	141,608	107,500	114,122	107,500	0	0.0%
Equipment Rental	98	978	770	5,000	0	5,000	0	0.0%
Dues & Subscriptions	26	0	0	0	0	0	0	0.0%
Taxes & Licenses	551	4,370	13,573	1,500	2,081	4,000	2,500	166.7%
Equip Replacement Charge	146,000	157,700	170,400	213,300	88,875	226,100	12,800	6.0%
IT Equip Charge	5,800	5,800	5,450	9,600	4,000	3,700	(5,900)	-61.5%
Equipment	0	41,929	0	0	9,595	0	0	0.0%
Total Services & Charges	401,540	453,543	494,929	522,500	291,819	539,350	16,850	3.2%
Capital Outlay								
Equipment	0	0	0	0	0	410,250	410,250	0.0%
Total Capital Outlay	0	0	0	0	0	410,250	410,250	0.0%
TOTAL STREETS MAINTENANCE	**1,532,241**	**1,500,154**	**1,634,178**	**1,885,900**	**819,290**	**2,437,200**	**141,050**	**29.2%**

SNOW REMOVAL

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	109,429	123,142	146,760	154,350	102,795	220,500	66,150	42.9%
Overtime Pay	41,031	13,740	25,593	50,000	25,961	50,000	0	0.0%
PERA	11,285	11,150	12,042	15,350	9,657	20,300	4,950	32.2%
FICA	9,329	9,218	9,955	12,650	7,983	16,800	4,150	32.8%
Medicare	5,364	2,156	2,328	2,950	1,867	3,900	950	32.2%
Insurance	14,431	16,263	19,562	22,400	16,446	31,400	9,000	40.2%
Workers Comp	9,718	10,248	8,412	9,500	6,309	9,700	200	2.1%
PFML	0	0	0	1,000	0	1,100	100	10.0%
Total Personal Services	200,587	185,917	224,652	268,200	171,018	353,700	85,500	31.9%
Supplies								
Operating Supplies	137,886	78,000	117,029	130,000	103,966	154,500	24,500	18.8%
Total Supplies	137,886	78,000	117,029	130,000	103,966	154,500	24,500	18.8%
TOTAL SNOW REMOVAL	**338,473**	**263,917**	**341,681**	**398,200**	**274,983**	**508,200**	**110,000**	**27.6%**

Performance Measures & Goals for 2027

Division:	Equipment Services
Completed by:	Mitchell Litfin
Date:	6/15/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Preventative Repairs	364	337	395	372	186	423
Corrective Repairs	411	491	317	555	276	312

Division Goal	Goal Objective/Task
Maintain 95% fleet operational rate	Conduct routine preventative maintenance and equipment inspections.
	Carry out unscheduled repairs in conjunction with preventative maintenance.
	Ensure repairs are completed within the manufacturer's specified time standards; outsource any repairs estimated to require over 40 labor hours.
Utilize technology to enhance service time and facilitate tracking of services	Continue training and effectively utilizing ManagerPlus Lightning Software to improve labor tracking for service operations.
	Upgrade and maintain vehicle diagnostic scan tools to improve the identification of deficiencies and minimize equipment downtime
Minimize equipment failures through preventative maintenance	Perform routine maintenance services when equipment reaches 90–110% of the manufacturer’s recommended service intervals.
	Perform comprehensive inspections of all vehicles and equipment during routine maintenance, promptly identifying and repairing any deficiencies.
	Perform at least annual inspections on all equipment, including mandatory annual DOT inspections for all primary movers and trailers.

EQUIPMENT SERVICES

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	221,121	243,712	256,586	266,200	119,228	274,250	8,050	3.0%
Overtime Pay	1,505	3,599	113	1,000	64	1,000	0	0.0%
PERA	16,700	18,558	19,263	20,050	8,957	20,650	600	3.0%
FICA	12,524	13,891	14,087	16,550	6,389	17,050	500	3.0%
Medicare	2,929	3,249	3,295	3,850	1,494	4,000	150	3.9%
Insurance	53,909	64,974	68,442	70,550	36,033	74,100	3,550	5.0%
Workers Comp	5,945	7,664	7,890	8,000	8,856	12,150	4,150	51.9%
PFML	0	0	0	1,500	635	1,550	50	3.3%
Total Personal Services	314,633	355,647	369,677	387,700	181,655	404,750	17,050	4.4%
Supplies								
Fuels & Lubes	7,063	4,192	7,701	10,000	2,816	11,750	1,750	17.5%
Uniform Allowance	2,064	2,205	2,263	2,000	1,202	2,700	700	35.0%
Operating Supplies	28,299	24,569	22,789	25,600	14,633	23,300	(2,300)	-9.0%
Equipment Parts	1,614	(18)	2,802	7,000	3,189	3,500	(3,500)	-50.0%
Total Supplies	39,039	30,948	35,555	44,600	21,840	41,250	(3,350)	-7.5%
Services & Charges								
Telephone	296	296	657	300	149	1,500	1,200	400.0%
Travel, Conferences & Schools	570	1,988	700	1,800	0	2,700	900	50.0%
Equip Repair/Maint Services	4,373	7,445	6,937	10,000	250	10,000	0	0.0%
Contractual Services	3,117	4,189	11,113	19,100	3,322	11,200	(7,900)	-41.4%
IT Equip Charge	1,700	1,700	1,600	1,900	792	0	(1,900)	-100.0%
Total Services & Charges	10,056	15,618	21,007	33,100	4,512	25,400	(7,700)	-23.3%
TOTAL EQUIPMENT SERVICES	**363,728**	**402,213**	**426,239**	**465,400**	**208,008**	**471,400**	**6,000**	**1.3%**

2027 BUDGET
PERSONNEL REQUESTS

	Department:	**Police**	**Police**	**Police**	**Streets**	**Streets**	**Parks**		**GENERAL FUND**
	Position:	**Patrol Officer**	**Patrol Officer**	**Sergeant**	**Lead Operator**	**SMO2**	**Park Maint. Worker**		**TOTAL**
4101	Regular Pay	97,400	97,400	28,350	12,300	67,900	67,900		371,250
4102	Overtime Pay								-
4103	Part-Time Pay								-
4104	PERA	17,250	17,250	5,000	900	5,100	5,100		50,600
4105	FICA				750	4,200	4,200		9,150
4107	Medicare	1,400	1,400	400	200	1,000	1,000		5,400
4108	Insurance	10,200	10,200	-	-	10,200	10,200		40,800
4109	Workers Comp	7,050	7,050	1,850	450	3,000	3,000		22,400
4112	MNPL	500	500	100	150	350	350		1,950
	Total Personal Services	133,800	133,800	35,700	14,750	91,750	91,750	-	**501,550**
	Additional Costs:								
4217	Uniform Allowance	6,400	6,400						12,800
4219	Supplies	4,000	4,000	3,000					11,000
4331	Training/License	4,000	4,000						8,000
4361	Auto insurance								-
4560	Equipment - vehicle					395,000 (plow truck)	220,000 (sidewalk machine)		615,000
	Total Additional Costs	14,400	14,400	3,000	-	395,000	220,000	-	**646,800**
	Total Position Requests	**148,200**	**148,200**	**38,700**	**14,750**	**486,750**	**311,750**	**-**	**1,148,350**
				*promote current officer (not adding staff)	*promote current employee (not adding staff)				

Capital Outlay Requests - 2027

Department	Description	Amount
Police	Transition from Chevy Equinox to 1500 Pick-up	9,000
Streets	Tandem Plow Truck (with staff addition)	395,000
Streets	Upgrade Cat Loader Unit 80	15,250
Parks	Sidewalk Machine (with staff addition)	220,000
	Total	**639,250**
Fire	Interfund loan payment (Ladder truck)	185,300