City Council

Monday, July 27, 2026
4:00 PM
Elk River City Hall

Regular Meeting
&
Work Session
Agenda

- Regular meeting in Council Chambers
- Work Session meeting in Upper Town Conference Room immediately following regular meeting

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1. CALL MEETING TO ORDER

2. PLEDGE OF ALLEGIANCE

3. PRESENTATIONS, AWARDS, AND RECOGNITION

    3.1 Recognize Eric Balabon for 30 Years of Service

    3.2 Recognize Brian Boos for 28 Years of Service and Upcoming Retirement

4. WORK SESSION
   Work Sessions are less formal meetings to encourage dialog. Official action or votes are not typically taken. At the conclusion of a discussion, a simple consensus provides staff direction for execution of the item. This portion of the agenda is audio recorded but not video recorded or broadcast. Work Sessions are open to the public; however, visitors who wish to provide input must be invited by the presiding officer, assume a seat at the discussion table and provide their full name and address for the official record.

    4.1 2027 Budget

5. MOTION TO ADJOURN

Request for Action

To
City Council

Item Number
3.1

Meeting Date
July 27, 2026

Prepared By
Justin Dunford, City Clerk

Item Description
Recognize Eric Balabon for 30 Years of Service

Reviewed by
David Kuhnly
Cal Portner

Action Requested
Thank and recognize Eric Balabon for his 30 years of service to the city.

Background/Discussion
Eric Balabon has proudly served the Elk River Police Department since 1996. Throughout his distinguished career, Eric has served in numerous roles, including patrol officer, SWAT team member, detective, and supervisor of the Detective Unit. Over the past 30 years, Eric has consistently represented the department with professionalism, dedication, and integrity. His commitment to serving the community has left a lasting impact on both the organization and those he has worked alongside.

Financial Impact
None

Mission/Policy/Goal
Together we win

Attachments
None

Request for Action

To
City Council

Item Number
3.2

Meeting Date
July 27, 2026

Prepared By
Justin Dunford, City Clerk

Item Description
Recognize Brian Boos for 28 Years of Service and Upcoming Retirement

Reviewed by
David Kuhnly
Cal Portner

Action Requested
Thank and recognize Brian Boos for his 28 years of service to the city and his upcoming retirement.

Background/Discussion
Brian has proudly served the Elk River community since June 1998. Throughout his career, he has served in a variety of roles, including Field Training Officer, K-9 Handler, and Honor Guard member. While each assignment was impactful, Brian's greatest contribution came as a Patrol Sergeant, where he earned the respect of his peers by mentoring officers and leading with integrity, professionalism, and a steadfast commitment to excellence.

Financial Impact
None

Mission/Policy/Goal
Together we win

Attachments
None

Request for Action

To
City Council

Item Number
4.1

Meeting Date
July 27, 2026

Prepared By
Lori Stich, Finance Manager

Item Description
2027 Budget

Reviewed by
Lori Stich
Joe Stremcha
Cal Portner
Justin Dunford

Action Requested
Review the 2027 preliminary department/division budgets, discuss, and provide staff.

Background/Discussion

Included are the 2027 preliminary budget worksheets along with department/division goals for the following departments. The staff budget committee included the City Administrator, Assistant City Administrator/Business Services Director, Finance Manager, and Accountants.

General Fund:

- Human Resources
- Information Technology
- Senior Programs
- Recreation
- Police
- Fire
- City Council
- Communications
- Administration
- Elections
- Finance
- Legal

Special Revenue Funds:

- FTCenter

Enterprise Funds: (funded by generated revenues)

- Liquor

The Preliminary General Fund budget is currently $26,664,150. This is a proposed 12.7% increase over the 2026 budget. The approved 2026 final budget was 6.5% over the 2025 final budget. The following items account for a large share of the proposed $3.01 million increase.

1) Capital Equipment — due to the loss of Local Government Aid, new vehicles/equipment and vehicle/equipment upgrades will need to be initially funded in the General Fund and their annual amortization costs, reflecting the expected life cycle plus inflation added in future General Fund budgets to account for their future replacement. This is a best practice to ensure consistent budgeting and the minimizing of large budget swings. The 2027 budget request includes a new tandem axle snow plow, sidewalk plowing machine, and multiple vehicle upgrades. Vehicle/equipment adds and upgrades account for $785,350.

2) Personnel — The 2026 General Fund included an Employee Compensation Plan Update to align employee wages with peer cities. To reduce the 2026 General Fund increase, the Council implemented the wage update at midyear. The 2027 proposed budget includes the costs of that full-year wage adjustment, plus COLA and steps. The city also has two union contracts open for 2027, both of which are police and are subject to interest arbitration. Personnel costs account for 74.6% of city expenses. The budget includes two additional full-time police officers and two full-time public works employees, as well as two position upgrades to supervisory positions. The total personnel increase accounts for $1,853,100, including the new employee expenditure request of $533,350.

3) Software — annual licensing cost increases and contracts were previously approved by the City Council.

4) Building/equipment repair and maintenance increases totaling $131,500.

On September 21, Council will adopt the Preliminary Tax Levy for taxes payable in 2027. The Final Tax Levy will be adopted in December and can be the same or lower but cannot be greater than the Preliminary Tax Levy.

Financial Impact
N/A

Mission/Policy/Goal
Responsible for every dollar - good stewards

Attachments
1. 2027 General Fund Summary-Updated
2. Department Goals-Budgets
3. 2027 Staff Requests
4. 2027 Capital Requests-Updated

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	$20,861,550	78.2%	$3,997,100	23.7%
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	3.7%	$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	8.1%	($753,650)	-25.9%
Total General Fund Revenues	**20,653,401**	**21,724,062**	**23,011,986**	**23,659,950**	**8,315,004**	**26,664,150**	**100.0%**	**$3,004,200**	**12.7%**
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	701,169	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	2.0%	27,150	5.3%
Facilities Maintenance	1,054,680	1,087,119	1,118,738	1,165,950	683,703	1,226,600	4.6%	60,650	5.2%
Energy City	56,284	21,268	0	0	0	0	0.0%	-	0.0%
Total General Government	**4,941,603**	**5,470,284**	**5,439,013**	**5,956,350**	**3,472,275**	**6,207,250**	**23.3%**	**250,900**	**4.2%**
Public Safety:									
Police	7,190,412	7,847,040	8,688,370	8,635,300	5,046,688	9,963,900	37.4%	1,328,600	15.4%
Fire	1,979,598	2,103,602	2,302,889	2,203,550	1,224,784	2,463,800	9.2%	260,250	11.8%
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**	**13,302,550**	**49.9%**	**1,630,300**	**14.0%**
Public Works:									
Street Maintenance	1,532,241	1,500,154	1,634,178	1,885,900	979,849	2,437,200	9.1%	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	1.6%	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**	**14.5%**	**694,000**	**22.0%**
Culture & Recreation:									
Park Maintenance	1,558,303	1,649,764	1,627,409	1,779,650	1,037,763	2,167,850	8.1%	388,200	21.8%
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**	**3,299,550**	**12.4%**	**439,000**	**15.3%**
Total General Fund Expenditures	**$20,138,105**	**$21,504,815**	**$22,672,793**	**$23,649,950**	**$13,711,832**	**$26,664,150**	**100.0%**	**$3,014,200**	**12.7%**

Performance Measures & Goals for 2027

Division:	Human Resources
Completed by:	Mike Eichten
Date:	June 18, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Retention Rate - regular employees	92%	83%	91%	89%	95%	91%
- Retired	1	6	5	5	0	5
- New Job	7	5	4	7	5	5
- Other	4	12	5	5	2	4
Positions Filled/Employees Hired:	108	224	92	176	33	90
- Regular FT & PT	16	28	26	16	8	25
- Seasonal & non-reg PT	92	63	66	56	28	65
- Election Judge	0	133	0	104	52	0
Job applications processed	640	1,532	1,817	1,358	679	1,800
Avg applications received per job - regular fulltime positions	22	40	55	60	60	60

Division Goal	Goal Objective/Task
Maintain employee retention	Develop programs to ensure professional development, consider personnel program suggestions, provide opportunities for a healthy workforce.
Continue to help build a positive workplace	Assist management with policy development; promote safe and healthy workplace.
Develop opportunities to promote future workforce	Internships, apprenticeship programs, school work experience days, job and career fairs.
Maintain compliance with law changes	Successfully interpret, write policy for, and implement new laws resulting from recent legislative sessions.
Provide attractive and sustainable employee benefits	Manage benefit costs while maintaining competitive offerings.
Maximize the use of available technology	Improve efficiency through technology and process improvements.

HUMAN RESOURCES

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	233,142	249,466	252,879	220,150	96,775	212,700	(7,450)	-3.4%
Part-time Pay	0	0	26,038	39,500	17,878	41,150	15,112	4.2%
PERA	17,500	18,568	19,266	19,500	8,599	19,050	(216)	-2.3%
FICA	13,980	14,748	16,354	16,100	6,618	15,750	(604)	-2.2%
Medicare	3,269	3,449	3,825	3,750	1,548	3,700	(125)	-1.3%
Insurance	26,485	27,629	31,959	37,500	18,894	39,400	7,441	5.1%
Workers Comp	1,048	1,273	1,020	1,200	774	1,000	(20)	-16.7%
PFML	0	0	0	1,300	535	1,300	1,300	0.0%
Total Personal Services	295,423	315,134	351,341	339,000	151,621	334,050	(17,291)	-1.5%
Supplies								
Office Supplies	4,011	3,771	3,974	5,200	1,766	5,700	500	9.6%
Total Supplies	4,011	3,771	3,974	5,200	1,766	5,700	500	43.4%
Services & Charges								
Other Professional Services	2,240	2,698	3,654	7,000	1,911	7,800	800	11.4%
Telephone	360	180	0	350	0	350	0	0.0%
Postage	203	253	87	300	14	100	(200)	-66.7%
Travel, Conferences & Schools	795	350	100	900	285	900	0	0.0%
Equip Repair/Maint Services	92,381	108,658	116,590	115,000	55,082	118,000	3,000	2.6%
Dues & Subscriptions	930	749	230	1,000	0	950	(50)	-5.0%
IT Equip Charge	1,900	1,900	1,900	2,900	1,450	1,750	(1,150)	-39.7%
Total Services & Charges	98,809	114,787	122,561	127,450	58,743	129,850	2,400	1.9%
TOTAL HUMAN RESOURCES	**398,243**	**433,692**	**477,875**	**471,650**	**212,129**	**469,600**	**(2,050)**	**-0.4%**

Performance Measures & Goals for 2026

Division:	Information Technology
Completed by:	Seth Calvin
Date:	July 2, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Physical Servers	11	11	11	11	11	11
Virtual Servers	32	36	36	38	36	38
Computers	282	267	260	270	273	274
Desk Phones	105	94	94	94	94	94
Cell Phones	89	95	95	97	125	125
Data Cards	36	41	41	41	11	11
Security Cameras	163	191	195	210	194	210
Wireless Access Points	51	54	60	62	55	62
Support Tickets	1,060	1,978	1,585	1,900	1,289	1,900

Division Goal	Goal Objective/Task
Strengthen Security Posture	Move toward Zero Trust access, enforce phishing-resistant MFA (FIDO2/passkeys), tune and expand EDR coverage in Defender.
Build Cyber Resilience	Immutable, tested backups; ransomware recovery drills; defined RTO/RPO; run an annual incident tabletop exercise.
Modernize Core Infrastructure	Refresh end-of-life hardware, migrate to hyperconverged/cloud platform, close warranty and compliance gaps.
Develop and Retain the IT Team	Cross-train new staff, document procedures, eliminate single-points-of-knowledge, pursue targeted certifications.

INFORMATION TECHNOLOGY

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	282,444	296,010	267,482	328,000	145,798	347,300	19,300	5.9%
Overtime Pay	26	0	0	0	0	0	0	0.0%
PERA	20,329	21,984	18,829	24,600	10,935	26,050	1,450	5.9%
FICA	16,896	17,456	15,557	20,350	8,546	21,550	1,200	5.9%
Medicare	3,952	4,083	3,638	4,750	1,999	5,050	300	6.3%
Insurance	51,733	65,786	42,789	54,400	19,665	64,600	10,200	18.8%
Workers Comp	1,291	1,615	1,349	1,550	996	1,450	(100)	-6.5%
PFML	0	0	0	1,700	662	1,800	100	5.9%
Total Personal Services	376,671	406,933	349,644	435,350	188,600	467,800	32,450	7.5%
Supplies								
Operating Supplies	19,605	26,927	14,625	35,500	7,904	11,000	(24,500)	-69.0%
Total Supplies	19,605	26,927	14,625	35,500	7,904	11,000	(24,500)	-69.0%
Services & Charges								
Other Professional Services	61,639	24,782	61,368	35,000	14,020	20,000	(15,000)	-42.9%
Telephone	3,589	4,817	3,586	1,900	1,976	3,000	1,100	57.9%
Travel, Conferences & Schools	9,969	17,044	5,061	11,000	6,077	11,000	0	0.0%
Equip Repair/Maint Services	115,156	204,689	229,130	323,800	159,581	335,300	11,500	3.6%
IT Equip Charge	4,000	4,000	4,150	4,300	2,150	3,800	(500)	-11.6%
Total Services & Charges	194,353	255,332	303,295	376,000	183,803	373,100	(2,900)	-0.8%
Capital Outlay								
Lease Expenditure	0	99,914	0	0	0	0	0	0.0%
Principal Payment - Lease	23,641	23,562	18,400	0	0	0	0	0.0%
Interest Expense - Lease	2,746	2,115	3,722	0	0	0	0	0.0%
Total Capital Outlay	26,387	125,591	22,122	0	0	0	0	-100.0%
TOTAL INFORMATION TECHNOLOGY	**617,017**	**814,783**	**689,686**	**846,850**	**380,308**	**851,900**	**162,214**	**23.5%**

Performance Measures & Goals for 2027

Division:	Liquor
Completed by:	Joe Audette
Date:	June 30, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Guest Count	267,312	293,170	298,215	295,500	127,563	300,000
Basket Size (Avg. Sale per Guest)	$29.80	$29.42	$29.12	$29.00	$28.47	$29.00
Gross Profit % (Cost of Goods/Revenue)	28%	29%	29%	29%	29%	29%
Labor Costs % (Cost of Labor/Revenue) Rev. Calc. Method eff. 2025)	14.04%	13.56%	13.51%	15.78%	14.16%	15.50%
Net Profit % (Total Expenses/Revenue)	12.10%	10.95%	7.75%	11.00%	-10.00%	11.00%
Delivery Gross Sales	$22,870	$38,261	$28,442	$120,000	$65,176	$120,000
Loyalty Rewards Members	N/A	N/A	8447	8600	8539	8700
Loyalty Pts Redemption ($)	N/A	N/A	$47,500	$75,000	$39,270	$80,000
# of Deliveries	326	506	*406	*Online Sales	N/A	N/A

Division Goal	Goal Objective/Task
Promote community value of liquor operations	Promote a unified "message" paired with liquor transfers and a better knowledge of where consumer dollars go. Make your Community Shine has grown year over year.
Educate residents on the Northbound Project	Marketing and educational materials to inform public of project.
Improve delivery sales and service offerings	Leverage eCommerce site through Door Dash. Eliminated in-house delivery, November of 2025.
Recruit and retain staff	Explore new strategies to recruit and retain liquor store employees.

LIQUOR SUMMARY

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES:								
Sales	7,973,270	8,625,315	8,660,724	8,845,000	4,169,135	8,922,500	77,500	0.9%
Cost of Sales	5,762,668	6,169,283	6,109,655	6,344,000	2,636,803	6,305,400	(38,600)	-0.6%
GROSS PROFIT	**2,210,602**	**2,456,033**	**2,551,069**	**2,501,000**	**1,532,332**	**2,617,100**	**116,100**	**4.6%**
Other Revenue								
Other Sales - Events	1,483	0	0	0	0	0	0	0.0%
Delivery Fee	1,660	2,525	2,030	3,000	0	0	(3,000)	-100.0%
Interest Income	329,635	186,554	265,176	75,000	0	150,000	75,000	100.0%
Refunds & Reimbursements	0	0	0	0	404	0	0	0.0%
Miscellaneous Revenue	3,033	2,503	2,652	2,400	2,302	2,400	0	0.0%
ATM Revenue	58	0	0	0	0	0	0	0.0%
Cash Over/(Short)	(612)	995	328	0	(272)	0	0	0.0%
Disposal of Assets	(4,150)	135	0	0	0	0	0	0.0%
Transfers	0	9,682	0	0	0	0	0	0.0%
TOTAL LIQUOR REVENUE	**2,541,710**	**2,658,426**	**2,821,255**	**2,581,400**	**1,534,765**	**2,769,500**	**188,100**	**7.3%**

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
EXPENDITURES:								
Personal Services								
Regular Pay	581,819	602,498	672,595	754,550	321,853	820,700	66,150	8.8%
Overtime Pay	395	87	17	0	0	0	0	0.0%
Part-time Pay	278,385	293,184	263,079	290,000	112,187	290,000	0	0.0%
PERA	60,472	42,175	(1,432)	78,350	31,524	83,300	4,950	6.3%
FICA	51,958	53,427	55,347	64,800	25,730	68,850	4,050	6.3%
Other Retirement Contributions	10,293	13,436	15,587	0	0	0	0	0.0%
Medicare	12,151	12,495	12,944	15,150	5,941	16,150	1,000	6.6%
Insurance	104,880	128,240	132,541	155,300	63,986	138,100	(17,200)	-11.1%
Workers Comp	20,190	24,023	19,689	26,600	14,508	20,950	(5,650)	-21.2%
Unemployment Benefits	767	41	0	0	166	0	0	0.0%
PFML	0	0	0	10,600	1,999	10,950	350	100.0%
Total Personal Services	1,121,309	1,169,605	1,170,366	1,395,350	577,895	1,449,000	53,650	3.8%
Supplies								
Fuels & Lubes	833	624	541	2,000	0	0	(2,000)	-100.0%
Uniform Allowance	4,137	3,093	2,319	8,000	869	4,500	(3,500)	-43.8%
Operating Supplies	33,119	34,594	13,479	30,000	7,529	28,000	(2,000)	-6.7%
Total Supplies	38,089	38,312	16,339	40,000	8,397	32,500	(7,500)	-18.8%
Services & Charges								
Audit Fees	9,919	10,740	10,750	11,500	5,750	12,500	1,000	8.7%
Other Professional Services	0	0	128,406	271,000	83,319	7,260,850	6,989,850	2579.3%
Telephone	3,312	884	1,129	2,250	454	1,500	(750)	-33.3%
Travel, Conferences & Schools	959	4,046	7,096	5,500	845	3,000	(2,500)	-45.5%
Advertising/Marketing	6,526	10,848	7,937	20,000	6,971	17,000	(3,000)	-15.0%
Insurance	18,730	20,773	24,819	21,600	3,440	20,650	(950)	-4.4%
Utilities	72,604	70,731	75,170	69,500	27,373	75,000	5,500	7.9%
Repair/Maint Services	95,956	50,171	63,193	50,050	23,229	50,000	(50)	-0.1%
Depreciation	57,854	59,545	43,075	60,000	0	44,500	(15,500)	-25.8%
Amortization	4,175	4,192	4,282	0	0	0	0	0.0%
Dues & Subscriptions	6,225	9,906	6,761	10,000	0	8,400	(1,600)	-16.0%
Taxes & Licenses	940	1,336	3,546	1,700	1,011	3,450	1,750	102.9%
Credit Card Fees	144,472	231,287	608,652	245,000	179,451	350,000	105,000	42.9%
Miscellaneous	13	0	0	0	0	0	0	0.0%
Total Services & Charges	421,686	474,461	984,815	768,100	331,844	7,846,850	7,078,750	921.6%
Capital Outlay								
Land	0	0	0	0	811,026	0	0	0.0%
Improvement Project Contract	0	0	0	130,000	0	120,000	(10,000)	-7.7%
Equipment	0	0	0	0	0	750,000	750,000	0.0%
Total Capital Outlay	0	0	0	130,000	811,026	870,000	740,000	569.2%
Debt Service								
Interest	0	0	798	0	0	0	0	0.0%
Interest Expense - Lease	461	360	0	0	0	0	0	0.0%
Total Debt Service	461	360	798	0	0	0	0	0.0%
Transfers Out								
Transfers	250,000	250,000	750,000	250,000	0	250,000	0	0.0%
Transfer-General Fund	1,000,000	1,000,000	850,000	850,000	0	0	(850,000)	-100.0%
Total Transfers Out	1,250,000	1,250,000	1,600,000	1,100,000	0	250,000	(850,000)	-77.3%
TOTAL LIQUOR EXPENDITURES	**2,831,545**	**2,932,737**	**3,772,318**	**3,433,450**	**1,729,163**	**10,448,350**	**7,014,900**	**204.3%**
LIQUOR SUMMARY	**(289,836)**	**(274,311)**	**(951,064)**	**(852,050)**	**(194,398)**	**(7,678,850)**	**(6,826,800)**	

Performance Measures & Goals for 2027

Division:	Senior Programs
Completed by:	Natalie/Jeff
Date:	6/15/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Memberships	629	570	557	565	544	575
Activity Center Attendance	16,662	17,550	18,347	19,000	9,239	19,000

Division Goal	Goal Objective/Task
Increase access to public recreation	Engage in program and facility analysis to determine ideal program offerings within available resources that will engage and serve the community.
Fiscal responsibility of public funds	Balance recreation programs that are offered as a service with programs that produce revenue.
Increase marketing efforts to spur engagement	Ensure that community members are aware of senior center programs and opportunities.
Efficient membership and program registration	Promote online registration for all activities and allow membership renewal via phone.
Effective membership program and events	Analyze current membership program to determine needed adjustments to function most productively in the facility - implement needed adjustments to membership and activity fees to meet financial standards. Survey members and consider auto renewal.

SENIOR PROGRAMS

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES								
Charges for Services								
Sr Center Activities	**43,817**	**46,450**	**56,605**	**55,500**	**24,273**	**57,750**	**2,250**	**4.1%**
EXPENDITURES								
Personal Services								
Regular Pay	79,042	82,862	85,848	88,900	39,529	97,500	8,600	9.7%
Part-time Pay	12,746	30,196	30,774	41,200	16,570	48,450	7,250	17.6%
PERA	6,884	8,434	8,692	9,350	4,207	10,500	1,150	12.3%
FICA	5,400	6,883	6,997	8,050	3,270	9,050	1,000	12.4%
Medicare	1,263	1,610	1,636	1,900	765	2,100	200	10.5%
Insurance	22,374	23,922	25,254	25,900	13,293	27,200	1,300	5.0%
Workers Comp	326	603	526	700	408	650	(50)	-7.1%
PFML	0	0	0	700	275	750	50	7.1%
Total Personal Services	128,035	154,509	159,727	176,700	78,318	196,200	19,500	11.0%
Supplies								
Operating Supplies	12,664	9,857	7,552	11,000	3,116	8,500	(2,500)	-22.7%
Total Supplies	12,664	9,857	7,552	11,000	3,116	8,500	(2,500)	-22.7%
Services & Charges								
Telephone	296	296	297	300	149	300	0	0.0%
Postage	4,293	5,325	4,363	5,000	2,002	5,000	0	0.0%
Travel, Conferences & Schools	145	426	1,001	1,500	734	1,500	0	0.0%
Contractual Services	30,919	31,669	36,017	75,000	41,249	78,000	3,000	4.0%
Dues & Subscriptions	622	544	647	850	430	850	0	0.0%
IT Equip Charge	1,100	1,100	1,600	2,100	1,050	1,200	(900)	-42.9%
Total Services & Charges	37,375	39,360	43,925	84,750	45,614	86,850	2,100	2.5%
TOTAL SENIOR PROGRAMS	**178,074**	**203,726**	**211,204**	**272,450**	**127,047**	**291,550**	**19,100**	**7.0%**

Performance Measures & Goals for 2027

Division:	Recreation
Completed by:	Karen, Warren, and Jeff
Date:	6/15/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
YMCA Annual Hourly Gym Usage	64	115	129	130	115	130
Number of Community Events	49	56	58	58	9	58
Recreation Program Participants	2,156	2,526	2,660	2,500	1,337	2,750
Event Attendees	26,866	26,500	28,637	28,000	1,563	28,000
Shelter/Pavilion Rentals	436	295	449	450	105	450
Warming House Participants During Hours Staffed	2,130	1,377	4,070	3,500	4,697	3,750
Rec Programs at FT Center	1	1	1	2	2	2

Division Goal	Goal Objective/Task
Increase access to public recreation	Engage in program and facility analysis to determine ideal program offerings within available resources that will engage and serve the community.
Fiscal responsibility of public funds	Balance recreation programs that are offered in the program plan as a service with programs that produce revenue based on our revenue and pricing policy. Utilizing business sponsors through collaboration.
Promote the public health and wellness benefits of Parks and Recreation	Engage in marketing analysis and implement adjustments to most effectively communicate services to the community.
Maintain facilities and programs that continue to meet the community's needs	Continually evaluate programs and partner with community groups when opportunities exist.
Responsible use of public rental facilities	Implement facility rental use policy and fee structure that balances the needs of service groups and revenue generating groups based on our organized use policy.

RECREATION SUMMARY

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES								
Charges for Services								
Recreation Fees	53,082	49,424	56,662	52,500	52,203	69,000	16,500	31.4%
Farmer's Market	48,492	57,987	57,077	15,000	25,544	15,600	600	4.0%
Elk RiverFest	27,250	23,028	7,915	15,000	14,280	15,200	200	1.3%
Park Use Fee	64,433	83,509	88,912	77,000	52,365	93,600	16,600	21.6%
Contributions	42,260	26,250	26,000	27,000	31,000	35,000	8,000	29.6%
Bank of Elk River - concert series								
Total Revenues/Charges for Services	**235,518**	**240,198**	**236,566**	**186,500**	**175,392**	**228,400**	**41,900**	**22.5%**
EXPENDITURES								
Personal Services								
Regular Pay	370,754	391,120	404,746	413,100	191,706	438,600	25,500	6.2%
Overtime Pay	108	0	0	0	0	0	0	0.0%
Part-time Pay	53,901	49,561	52,022	59,850	19,891	59,850	0	0.0%
PERA	28,998	27,163	30,986	31,450	14,761	33,400	1,950	6.2%
FICA	24,475	25,200	26,354	28,500	11,864	30,050	1,550	5.4%
Medicare	5,724	5,893	6,163	6,850	2,775	7,250	400	5.8%
Insurance	84,314	84,788	95,825	98,300	50,393	102,250	3,950	4.0%
Workers Comp	4,098	5,829	3,382	4,300	2,802	4,400	100	2.3%
PFML	0	0	0	2,500	1,042	2,650	150	6.0%
Total Personal Services	572,371	589,553	619,478	644,850	295,234	678,450	33,600	9.5%
Supplies								
Operating Supplies	57,313	55,974	49,394	26,500	24,234	27,000	500	1.9%
Total Supplies	57,313	55,974	49,394	26,500	24,234	27,000	500	1.9%
Services & Charges								
Telephone	1,922	2,370	2,219	2,000	1,050	2,000	0	0.0%
Postage	645	621	473	100	63	100	0	0.0%
Travel, Conferences & Schools	7,587	3,131	3,067	4,500	675	4,500	0	0.0%
Advertising/Marketing	9,819	2,704	2,447	8,000	1,698	4,500	(3,500)	-43.8%
Insurance	4,230	4,784	4,870	5,500	2,374	5,050	(450)	-8.2%
Bldg Repair/Maint Services	11,208	13,312	5,433	6,000	1,775	6,000	0	0.0%
Equip Repair/Maint Services	10,534	12,588	10,564	11,000	0	11,000	0	0.0%
Contractual Services	82,642	79,881	70,179	77,500	31,672	79,500	2,000	2.6%
Building Rent	1,841	7,754	9,809	5,500	3,864	5,500	0	0.0%
Dues & Subscriptions	2,669	2,196	1,759	2,850	2,365	2,850	0	0.0%
Credit Card Fees	5,444	5,247	6,091	6,000	3,155	6,100	100	1.7%
Miscellaneous	0	0	745	0	1,500	0	0	0.0%
IT Equip Charge	5,200	5,200	6,200	8,150	4,075	7,600	(550)	0.0%
Total Services & Charges	143,741	139,789	123,857	137,100	54,263	134,700	(2,400)	-1.8%
TOTAL RECREATION	**773,426**	**785,316**	**792,730**	**808,450**	**373,732**	**840,150**	**31,700**	**3.9%**

Performance Measures & Goals for 2027

Division:	Police
Completed by:	David Kuhnly, Joe Gacke, Darren McKernan
Date:	June 17, 2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Initial Complaint Reports (ICRS)	24,314	23,303	21,051	20,900	8416 as of 6/11/26	21,500
Number of Crashes in the City of Elk River	735	668	706	650	315 as of 6/10/26	600
Social Media Followers	12,752	14,453	15,312	17,500	17,092	18,250
Night to Unite Participants	33	33	28	35	N/A	40

Division Goal	Goal Objective/Task
Strategic Staffing & Transition Planning	Implement the multi-year staffing transition plan that ensures all anticipated retirements are backfilled in advance, allowing sufficient overlap for training and minimizing disruptions to service delivery and patrol coverage.
Continuing to expand community engagement and communication through social media and crime prevention programs	Maintain timely communications with informative and engaging social media messaging. Build on community engagement programs.
Crash Reduction and Traffic Safety	Strengthen enforcement of traffic violations contributing to crashes through TZD strategies, Safe Roads funding, traffic safety data tools, and grant-funded enforcement vehicles.
Professional Development	Ensure all officers receive comprehensive, up-to-date, and legally mandated training that promotes the highest level of professionalism. Maintain compliance with the POST Board and legislative requirements.

POLICE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	4,355,677	4,734,315	5,050,608	5,195,850	2,162,982	6,013,600	817,750	15.7%
Overtime Pay	202,348	338,572	265,210	187,500	99,624	176,500	(11,000)	-5.9%
Part-Time Pay	36,187	683	31,969	66,650	680	98,100	31,450	47.2%
PERA	740,804	805,280	854,062	882,350	354,749	1,027,750	145,400	16.5%
FICA	35,750	41,549	44,684	49,900	19,984	55,250	5,350	10.7%
Medicare	63,477	69,496	72,928	79,000	30,509	91,700	12,700	16.1%
Insurance	494,535	503,216	511,770	599,250	253,845	671,400	72,150	12.0%
Workers Comp	241,855	267,203	236,900	265,500	161,622	369,350	103,850	39.1%
Unemployment Benefits	0	1,070	4,551	0	4,281	0	0	0.0%
PFML	0	0	0	26,550	0	30,700	4,150	15.6%
Total Personal Services	6,170,634	6,761,382	7,072,680	7,352,550	3,088,276	8,534,350	1,181,800	16.1%
Supplies								
Office Supplies	5,812	2,526	4,450	6,650	1,056	6,650	0	0.0%
Fuels & Lubes	76,484	69,358	81,980	85,000	41,226	85,000	0	0.0%
Uniform Allowance	45,211	53,789	65,701	73,450	23,081	56,800	(16,650)	-22.7%
Operating Supplies	114,568	102,432	99,955	125,950	59,978	125,850	(100)	-0.1%
Equipment Parts	21,776	26,787	15,770	26,800	7,351	26,800	0	0.0%
Total Supplies	263,850	254,891	267,857	317,850	132,692	301,100	(16,750)	-5.3%
Services & Charges								
Other Professional Services	29,530	63,822	56,083	41,700	16,209	56,650	14,950	35.9%
Telephone	33,563	37,321	36,011	54,000	16,058	71,000	17,000	31.5%
Postage	1,277	1,058	1,719	1,500	944	1,500	0	0.0%
Travel, Conferences & Schools	69,396	42,636	63,739	92,500	35,024	100,500	8,000	8.6%
Insurance	85,657	97,890	99,266	115,500	52,488	103,400	(12,100)	-10.5%
Utilities	114,227	105,314	107,710	124,000	48,950	127,850	3,850	3.1%
Bldg Repair/Maint Services	50,518	58,346	75,948	49,700	18,055	47,200	(2,500)	-5.0%
Equip Repair/Maint Services	93,238	104,249	93,831	223,400	143,383	312,100	88,700	39.7%
Contractual Services	10,512	18,633	11,401	17,500	5,215	17,500	0	0.0%
Dues & Subscriptions	18,092	35,272	30,648	64,000	26,862	59,800	(4,200)	-6.6%
Taxes & Licenses	252	495	265	350	186	350	0	0.0%
Misc - Grant Distribution	29,076	40,925	36,369	0	8,535	0	0	0.0%
Equip Replacement Charge	102,000	110,050	118,950	142,050	59,475	150,550	8,500	6.0%
IT Equip Charge	31,400	31,400	30,800	38,700	15,400	36,950	(1,750)	-4.5%
Total Services & Charges	668,740	747,409	762,739	964,900	446,784	1,085,350	120,450	12.5%
Capital Outlay								
Equipment	3,830	0	0	0	0	43,100	43,100	0.0%
Lease Expenditure	0	0	501,594	0	0	0	0	0.0%
Principal Payment - Lease	81,335	81,886	83,500	0	0	0	0	0.0%
Interest Expense - Lease	2,023	1,472	0	0	0	0	0	0.0%
Total Capital Outlay	87,188	83,358	585,094	0	0	43,100	43,100	0.0%
TOTAL POLICE	**7,190,412**	**7,847,040**	**8,688,370**	**8,635,300**	**3,667,752**	**9,963,900**	**1,328,600**	**15.4%**

Performance Measures & Goals for 2027

.

Division:	Fire Department
Completed by:	John Kreuser
Date:	6/17/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Total Incidents:	613	566	702	661	306	650
Fires	77	65	125	N/A	67	N/A
Rescue/EMS Incidents	165	124	155	N/A	25	N/A
Hazardous Conditions	102	80	93	N/A	72	N/A
Service Calls	12	24	36	N/A	28	N/A
Good Intent Calls	80	103	98	N/A	N/A	N/A
False Alarms	175	166	188	N/A	N/A	N/A
Severe Weather	3	1	2	N/A	N/A	N/A
Special Incidents	2	1	5	N/A	N/A	N/A
Rental Inspections	478	308	199	250	113	N/A
Paid on-call firefighters	47	47	56	60	54	60
Firefighter Training Hours	447	561	561	561	561	561
Fire Academy:	16	15	17	16	N/A	N/A
Elk River students	3	7	8	6		
Outside Agency students	13	8	9	10		

Division Goal	Goal Objective/Task
Enhance Community Safety and Regulatory Compliance through Expanded Prevention Services.	To enhance community safety and compliance, the Elk River Fire Department will seek to hire a dedicated Community Risk Reduction Specialist. This role will significantly reduce nuisance alarms via targeted education, ensure 100% rental property inspection compliance, and ultimately boost overall community fire safety awareness.
Reducing call volume and enhancing community safety	Expand the reach of our community risk reduction program through the development and implementation of programs that enhance community outreach, reduce false alarms, and protect the vulnerable population.
Ensure adequate coverage throughout the entire fire district.	Improve outreach and recruitment to fill staffing needs. Monitor event coverage/response. Study types of response and identify means to decrease response costs.
Continue to develop and enhance current and future leaders of the organization.	Enhance the newly implemented Officer Development Program to ensure we are meeting the goals of developing our current firefighters into future officers and leaders. Create a leadership program for all officers, that will develop and build their abilities as leaders. Succession planning.
Promote health and wellness for all fire personnel	Provide consistent health and wellness throughout all facilities and apparatus.

FIRE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	484,851	529,775	535,280	618,400	217,717	627,900	9,500	1.5%
Part-time Pay	297,798	313,324	402,561	326,050	184,414	329,250	3,200	1.0%
PERA	78,870	88,849	92,893	111,400	37,352	113,350	1,950	1.8%
FICA	21,362	22,000	26,739	20,200	12,289	20,400	200	1.0%
Other Retirement Contributions	309,775	359,633	407,036	330,000	1,000	355,000	25,000	7.6%
Medicare	11,032	11,642	13,207	13,700	5,629	13,900	200	1.5%
Insurance	74,801	81,218	82,510	100,550	32,958	114,200	13,650	13.6%
Workers Comp	72,383	82,252	70,002	82,500	68,868	91,600	9,100	11.0%
Unemployment Benefits	34	958	179	0	5,124	0	0	0.0%
PFML	0	0	0	4,050	1,043	4,700	650	0.0%
Total Personal Services	1,350,906	1,489,649	1,630,414	1,606,850	566,393	1,670,300	63,450	3.9%
Supplies								
Office Supplies	944	1,493	224	1,000	13	1,000	0	0.0%
Fuels & Lubes	22,034	18,913	18,927	22,500	6,171	22,500	0	0.0%
Uniform Allowance	18,367	18,945	8,122	20,000	6,138	16,800	(3,200)	-16.0%
Operating Supplies	171,134	130,534	178,736	155,000	50,029	151,000	(4,000)	-2.6%
Equipment Parts	51,931	51,192	11,349	33,000	4,018	33,000	0	0.0%
Total Supplies	264,411	221,077	217,357	231,500	66,368	224,300	(7,200)	-3.1%
Services & Charges								
Other Professional Services	7,159	27,465	21,169	10,000	1,597	20,000	10,000	100.0%
Telephone	13,849	15,129	14,980	8,300	7,017	19,600	11,300	136.1%
Postage	276	56	3,286	300	2,735	3,000	2,700	900.0%
Travel, Conferences & Schools	18,861	32,324	40,369	34,800	7,105	34,800	0	0.0%
Publishing	3,210	4,562	2,736	4,000	2,684	4,000	0	0.0%
Insurance	12,698	14,576	16,010	17,550	8,048	18,400	850	4.8%
Utilities	66,328	58,616	65,485	65,300	30,441	65,300	0	0.0%
Bldg Repair/Maint Services	40,150	36,071	30,426	40,000	22,934	40,000	0	0.0%
Equip Repair/Maint Services	81,410	71,083	129,247	67,400	59,108	59,400	(8,000)	-11.9%
Dues & Subscriptions	1,885	1,355	1,908	1,700	695	1,700	0	0.0%
Contractual Services	11,855	17,889	9,352	16,750	8,779	16,000	(750)	-4.5%
Equip Replacement Charge	94,000	101,150	109,350	86,000	43,000	91,150	5,150	6.0%
IT Equip Charge	12,600	12,600	10,800	13,100	6,550	10,550	(2,550)	-19.5%
Total Services & Charges	364,281	392,876	455,118	365,200	200,693	383,900	18,700	5.1%
Capital Outlay								
Equipment	0	0		0	44,178	0	0	0.0%
Interfund Loan payment (Aerial)	0	0	0	0	0	185,300	185,300	0.0%
Total Capital Outlay	0	0	0	0	44,178	185,300	(185,300)	0.0%
TOTAL FIRE	**1,979,598**	**2,103,602**	**2,302,889**	**2,203,550**	**877,632**	**2,463,800**	**260,250**	**11.8%**

Performance Measures & Goals for 2027

Division:	FT Center
Completed by:	Katie Harstad
Date:	July 1, 2026

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Arena (Ice) Hours:							
Hours Sold	3,367	3,606	3,930	4,121	3,900	1,645	4,200
Total Hours Utilized	4,469	4,598	4,499	7,515	6,200	3,930	8,000
Field House Hours:							
Hours Sold	832	1,153	1,011	2,179	1,700	908	2,000
Total Hours Utilized	1,644	1,707	1,575	3,749	3,000	1,850	4,000
Event Room Hours:							
Hours Sold	273	366	491	668	500	377	800
Total Hours Utilized	2,795	1,904	2,105	4,194	2,300	2,707	5,500
BRE Visits	0	0	0	12	18	8	18
Cafe Revenue	$31,932	$146,257	$224,584	$269,993	$295,000	$144,254	$280,000
Lounge Revenue	$0	$0	$33,108	$125,962	$120,000	$72,992	$145,000
Catering Revenue	$0	$0	$6,465	$43,897	$39,000	$36,603	$113,500

Division Goal	Goal Objective/Task
Increase Facility Revenue	Increase earned revenue by expanding tournaments, rentals, sponsorships, and food & beverage sales while maintaining competitive pricing and excellent customer service.
Enhance the Customer Experience	Improve the overall guest experience by streamlining operations, providing responsive service, and offering well-maintained amenities.
Expand Community Partnerships	Build relationships with local businesses, schools, nonprofits, and sports organizations to create new programming opportunities and increase community engagement.
Strengthen Financial Sustainability	Identify new funding opportunities, sponsorships, grants, and operational efficiencies that support long-term financial stability.
Invest in Facility Improvements	Complete strategic capital improvements and preventative maintenance projects that enhance safety, accessibility, operational efficiency, and the overall appearance or usability of the facility.
Develop Staff and Organizational Excellence	Foster a positive workplace culture by investing in employee training, leadership development, cross-training, and clear operational standards that improve service, with a focus on great customer service and hospitality.

FTCENTER SUMMARY

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
REVENUES:								
FTCenter Staff								
Recreation Fees	201,548	165,407	153,090	160,000	91,873	140,000	(20,000)	-12.5%
Ice Rental	807,498	946,645	994,991	990,000	423,434	1,060,000	70,000	7.1%
Admissions	44,448	31,874	10,493	10,000	7,556	7,000	(3,000)	-30.0%
Dry Floor Events	(7,906)	1,278	3,672	0	0	0	0	0.0%
Concessions	139,945	221,298	232,912	260,000	125,010	245,000	(15,000)	-5.8%
Skate Sharpening	2,647	4,270	6,689	5,000	3,848	7,000	2,000	40.0%
Special Event Admissions	556	0	0	0	0	0	0	0.0%
Catering	0	3,851	43,897	39,000	36,856	113,000	74,000	189.7%
Facility Rental	173,139	271,693	228,227	313,300	227,199	376,000	62,700	20.0%
Advertising fee	54,738	21,763	44,492	80,000	22,689	40,000	(40,000)	-50.0%
Naming Rights/Sponsorship	64,250	113,000	139,167	132,500	61,000	132,500	0	0.0%
Interest Income	1,944	1,917	9,912	2,000	0	5,000	3,000	150.0%
Vending Machines	6,312	6,043	6,859	16,000	3,541	16,000	0	0.0%
Refunds & Reimbursements	51,756	0	6,768	0	0	0	0	0.0%
Contributions	0	2,000	0	0	0	0	0	0.0%
Miscellaneous Revenue	5,741	5,118	10,801	12,050	8,597	244,550	232,500	1929.5%
Liquor	0	3,018	27,330	25,000	18,271	40,000	15,000	60.0%
Beer	0	29,133	94,170	90,000	52,169	100,000	10,000	11.1%
Wine	0	957	4,462	5,000	2,362	5,000	0	0.0%
Non-tax	0	3,286	30,222	35,000	16,494	35,000	0	0.0%
ATM Revenue	0	8	969	1,000	464	1,000	0	0.0%
Cash Over/(Short)	(1)	476	(145)	0	(186)	0	0	0.0%
Sale of Assets	30,000	0	0	0	0	0	0	0.0%
Other Financing Source - Lease	0	32,115	0	0	0	0	0	0.0%
Transfers	0	405,518	10,000	0	0	0	0	0.0%
TOTAL FTCENTER REVENUE	**1,576,614**	**2,270,669**	**2,058,977**	**2,175,850**	**1,101,177**	**2,567,050**	**391,200**	**18.0%**

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
EXPENDITURES:								
Personal Services								
Regular Pay	491,087	559,787	456,880	530,350	218,879	579,200	48,850	9.2%
Overtime Pay	7,361	4,781	1,817	0	0	0	0	0.0%
Part-time Pay	290,073	246,712	304,970	251,100	156,386	251,100	0	0.0%
PERA	50,553	47,381	50,864	57,550	25,240	61,250	3,700	6.4%
FICA	47,709	49,439	46,500	48,450	22,503	51,500	3,050	6.3%
Medicare	11,158	11,562	10,875	11,350	5,263	12,000	650	5.7%
Insurance	93,852	81,944	83,799	86,800	47,318	104,850	18,050	20.8%
Workers Comp	10,122	13,980	10,377	12,050	7,893	11,350	(700)	-5.8%
Unemployment Benefits	140	21,752	30,133	0	1,963	0	0	0.0%
PFML	0	0	0	8,800	1,350	3,400	(5,400)	-61.4%
Total Personal Services	1,002,053	1,037,338	996,214	1,006,450	486,794	1,074,650	68,200	6.8%
Supplies								
Fuels & Lubes	44	367	219	400	154	1,000	600	150.0%
Uniform Allowance	2,556	0	2,136	0	0	0	0	0.0%
Operating Supplies	119,750	164,430	98,554	135,500	57,848	150,500	15,000	11.1%
Liquor	0	870	10,772	12,000	4,805	12,000	0	0.0%
Beer	0	9,677	22,116	20,000	7,508	25,000	5,000	25.0%
Wine	0	266	1,821	2,500	412	2,000	(500)	-20.0%
Misc - Bar	0	843	425	1,000	0	1,000	0	0.0%
Merchandise For Resale	59,077	76,096	109,733	102,500	60,606	122,500	20,000	19.5%
Total Supplies	181,427	252,549	245,777	273,900	131,333	314,000	40,100	14.6%
Services & Charges								
Professional Services	81	2,300	2,363	500	26,986	0	(500)	-100.0%
Telephone	4,815	4,688	5,632	5,000	3,304	6,500	1,500	30.0%
Postage	2	34	22	50	3	50	0	0.0%
Travel, Conferences & Schools	165	30	1,908	2,500	327	2,500	0	0.0%
Marketing	10,664	4,025	5,624	10,000	1,883	10,000	0	0.0%
Publishing	3,165	1,294	549	450	161	450	0	0.0%
Insurance	26,272	33,971	32,231	40,950	16,282	36,000	(4,950)	-12.1%
Utilities	419,509	423,881	470,771	444,500	136,387	491,000	46,500	10.5%
Repair/Maint Services	73,912	64,808	75,078	60,000	47,320	85,000	25,000	41.7%
Contractual Services	73,348	55,873	49,589	38,450	27,836	39,450	1,000	2.6%
Equipment Rental	694	(2,318)	1,446	5,600	3,801	6,000	400	7.1%
Dues & Subscriptions	1,060	1,268	250	250	300	300	50	20.0%
Taxes & Licenses	0	15,344	16,501	16,000	15,274	17,500	1,500	9.4%
Credit Card Fees	13,177	29,595	27,642	34,000	16,739	34,500	500	1.5%
Miscellaneous	0	994	3,364	3,000	1,949	5,000	2,000	66.7%
Total Services & Charges	626,863	635,787	692,968	661,250	298,552	734,250	73,000	11.0%
Capital Outlay								
Buildings & Structures	0	0	0	132,500	0	0	(132,500)	-100.0%
Improvements	0	0	249,537	0	50,731	290,000	290,000	0.0%
Equipment	199,844	0	0	0	14,448	20,000	20,000	0.0%
Lease Expenditure	0	32,115	0	0	0	0	0	0.0%
Principal Payment - Lease	7,213	7,243	5,914	0	0	0	0	0.0%
Interest Expense	0	800	750	750	0	5,600	4,850	646.7%
Interest Expense - Lease	838	651	1,196	0	0	0	0	0.0%
Total Capital Outlay	207,895	40,809	257,397	133,250	65,179	315,600	182,350	136.8%
Transfers Out								
Transfers	0	20,000	20,000	20,000	7,700	20,000	0	0.0%
Total Transfers Out	0	20,000	20,000	20,000	7,700	20,000	0	0.0%
TOTAL FTCENTER EXPENDITURES	**2,018,237**	**1,986,483**	**2,212,356**	**2,094,850**	**989,558**	**2,458,500**	**363,650**	**17.4%**
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	**(441,623)**	**284,186**	**(153,379)**	**81,000**	**111,618**	**108,550**		

CITY COUNCIL

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Part-time Pay	38,500	39,142	37,858	38,500	19,250	38,500	0	0.0%
PERA	850	892	1,153	1,250	590	1,250	0	0.0%
FICA	1,333	1,321	880	900	450	850	(50)	-5.6%
Medicare	558	568	547	600	279	550	(50)	-8.3%
Workers Comp	104	67	68	250	69	100	(150)	-60.0%
PFML	0	0	0	0	92	150	150	100.0%
Total Personal Services	41,345	41,989	40,507	41,500	20,729	41,400	(100)	-0.2%
Supplies								
Office Supplies	225	869	311	600	837	600	0	0.0%
Operating Supplies	42	13	3	0	0	0	0	0.0%
Total Supplies	267	882	314	600	837	600	0	0.0%
Services & Charges								
Other Professional Services	4,769	7,122	5,049	15,000	7,033	16,200	1,200	8.0%
Telephone	1,263	1,263	1,263	1,300	593	1,300	0	0.0%
Postage	64	139	41	100	3	100	0	0.0%
Travel, Conferences & Schools	859	950	1,922	1,400	450	4,400	3,000	214.3%
Publishing	5,219	6,432	3,677	6,400	2,432	6,400	0	0.0%
Insurance	65,506	73,125	66,942	88,200	31,450	80,000	(8,200)	-9.3%
Contractual Services	39,166	44,683	41,484	49,000	207	42,500	(6,500)	-13.3%
Dues & Subscriptions	23,211	8,055	24,195	27,550	25,565	26,100	(1,450)	-5.3%
Miscellaneous	12,710	9,759	7,920	12,100	2,101	12,050	(50)	-0.4%
IT Equip Charge	2,500	2,500	0	0	0	0	0	0.0%
Total Services & Charges	155,267	154,029	152,493	201,050	69,835	189,050	(12,000)	-6.0%
TOTAL CITY COUNCIL	**196,879**	**196,900**	**193,314**	**243,150**	**91,401**	**231,050**	**(12,100)**	**-5.0%**

Performance Measures & Goals for 2027

Division:	Communications
Completed by:	Justin Dunford
Date:	06/18/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Total number of productions	89	104	N/A	N/A	N/A	N/A
YouTube views	37,309	76,879	203,674	250,000	N/A	300,000
YouTube impressions	562,167	1.2 M	1,108,851	1,750,000	N/A	2,000,000
Facebook followers (city page)	7,405	7,867	9,931	10,500	N/A	11,000
Facebook Page Visits (city page)	53,100	63,304	48,639	53,000	N/A	55,000
Facebook total reach	605,334	573,416	2,023,616	2,100,000	N/A	2,200,000
Website Visits		637,000	680,448	690,000	N/A	750,000
Website Users		204,000	254,534	260,000	N/A	270,000
Print Jobs		59	112	250	N/A	350
Marketing Plans		44	45	50	N/A	50

Division Goal	Goal Objective/Task
Enhance community awareness of city functions and amenities	Market Furniture and Things Community Event Center
	Market Liquor Operations
	Design and execute dedicated communications campaigns across multiple media platforms for city programs and educational campaigns.
Public education	Distribute public service announcements, notices, and educational videos though various media tools.
Unified messaging to build public trust and transparency	Work with departments to ensure the delivery of internal and external communications is united and consistent with the city message, brand, tone, and vision.
Graphic design services	Photography, signage, logo creation, design creation, and brand consistency throughout each program.

COMMUNICATIONS

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	313,724	336,271	348,255	374,050	164,595	408,050	34,000	9.1%
Part-time Pay	0	24	0	0	0	0	0	0.0%
PERA	23,529	25,220	25,938	28,050	12,345	30,600	2,550	9.1%
FICA	19,066	20,121	20,512	23,200	9,353	25,300	2,100	9.1%
Medicare	4,459	4,706	4,797	5,400	2,187	5,900	500	9.3%
Insurance	49,212	55,298	61,871	64,250	36,576	77,100	12,850	20.0%
Workers Comp	933	1,301	1,161	1,300	1,035	1,500	200	15.4%
PFML	0	0	0	1,950	801	2,150	200	0.0%
Total Personal Services	410,923	442,940	462,534	498,200	226,892	550,600	52,400	10.5%
Supplies								
Office Supplies	735	3,607	653	2,000	176	700	(1,300)	-65.0%
Sign Materials	0	0	4,114	1,000	1,970	4,500	3,500	0.0%
Total Supplies	735	3,607	4,767	3,000	2,146	5,200	2,200	73.3%
Services & Charges								
Other Professional Services	18,316	5,692	27,165	40,600	6,524	41,700	1,100	2.7%
Telephone	414	415	416	400	208	0	(400)	-100.0%
Travel, Conferences & Schools	1,247	4,753	3,373	7,600	4,901	7,100	(500)	-6.6%
Dues & Subscriptions	1,800	1,461	400	1,550	1,160	7,550	6,000	387.1%
IT Equip Charge	3,100	3,100	2,950	3,500	1,750	3,350	(150)	-4.3%
Total Services & Charges	24,877	15,420	34,303	53,650	14,543	59,700	6,050	11.3%
TOTAL COMMUNICATIONS	**436,535**	**461,967**	**501,604**	**554,850**	**243,581**	**615,500**	**60,650**	**10.9%**

Performance Measures & Goals for 2027

Division:	Administration
Completed by:	Justin Dunford
Date:	6/18/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Licenses/permits issued	231	255	~250	265	~170	270
Scanned pages into digital system	62,441	62,573	67,391	70,000	68,060	72,000
Volume of paper records eliminated (cubic feet)	19	24	N/A	N/A	N/A	40
1 cubic foot = 1 banker box						

Division Goal	Goal Objective/Task
Foster trust and transparency	Review and update personnel and operating policies. Ensure fair and equitable processes. Provide effective communication channels. Set and uphold standards and expectations. Identify and provide leadership and management training.
Enhance customer service	Timely responses to resident and elected/appointed official communication. Organization-wide customer service focus and training.
City Council and Commission Support	Prepare meeting agendas/staff reports/minutes for City Council and Commission meetings. Research and provide Council guidance for policy and resident questions.
Maintain/enhance organization-wide morale, professionalism, leadership	Review and update personnel and operating policies. Ensure fair and equitable processes. Provide effective communication channels. Set and uphold standards and expectations. Identify and provide leadership and management training.
Efficient and effective general management of all city operations and intergovernmental relations	Advise City Council on matters affecting operation of city government. Monitoring and responding to concerns. Effective communication and collaboration with other governmental agencies.

ADMINISTRATION

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	512,646	538,960	519,997	517,700	227,801	562,600	44,900	8.7%
Overtime Pay	22	1,071	35	0	0	0	0	0.0%
Part-time Pay	0	0	0	0	0	0	0	0.0%
PERA	38,453	40,105	38,501	38,850	14,139	42,200	3,350	8.6%
FICA	30,220	31,307	29,404	32,100	11,186	34,900	2,800	8.7%
Medicare	7,390	7,628	7,184	7,500	2,584	8,150	650	8.7%
Insurance	55,805	56,417	62,756	85,950	37,412	80,600	(5,350)	-6.2%
Workers Comp	2,343	2,772	2,194	2,400	1,587	2,250	(150)	-6.3%
PFML	0	0	0	2,650	1,061	2,850	200	0.0%
Total Personal Services	646,879	678,260	660,070	687,150	295,770	733,550	46,400	6.8%
Supplies								
Office Supplies	5,093	2,653	3,148	1,000	1,936	3,500	2,500	250.0%
Total Supplies	5,093	2,653	3,148	1,000	1,936	3,500	2,500	250.0%
Services & Charges								
Other Professional Services	10,216	4,796	67	0	3,871	0	0	0.0%
Telephone	1,075	1,251	819	1,250	284	1,250	0	0.0%
Postage	653	146	64	200	156	200	0	0.0%
Travel, Conferences & Schools	5,079	4,461	6,168	7,350	2,216	9,350	2,000	27.2%
Car Allowance	4,800	4,800	4,800	4,800	2,400	4,800	0	0.0%
Insurance	116	122	130	150	66	150	0	0.0%
Equip Repair/Maint Services	12,266	30,703	13,742	14,000	449	12,000	(2,000)	-14.3%
Contractual Services	0	0	5,039	0	0	0	0	0.0%
Dues & Subscriptions	1,712	1,872	1,971	1,950	1,623	2,050	100	5.1%
IT Equip Charge	3,550	3,550	5,150	5,100	2,550	5,150	50	1.0%
Total Services & Charges	39,467	51,702	37,951	34,800	13,613	34,950	150	0.4%
Capital Outlay								
Principal Payment - Lease	509	0	0	0	0	0	0	0.0%
Interest Expense - Lease	4	0	0	0	0	0	0	0.0%
Total Capital Outlay	513	0	0	0	0	0	0	0.0%
TOTAL ADMINISTRATION	**691,952**	**732,615**	**701,169**	**722,950**	**311,319**	**772,000**	**49,050**	**6.8%**

Performance Measures & Goals for 2027

Division:	Elections
Completed by:	Justin Dunford
Date:	6/18/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
Number of persons voting in general election	N/A	15,307	N/A	16,530	N/A	N/A
Registration on election day	N/A	1,281	N/A	950	N/A	N/A
Registered voter turnout for general election	N/A	83%	N/A	87%	N/A	N/A
Percentage of absentee (early) voters	N/A	42%	N/A	0	N/A	N/A
Election judges hired	N/A	142	N/A	150	N/A	N/A

Division Goal	Goal Objective/Task
Prepare and coordinate the general, local, state, and national elections	Ensure legal compliance, security, and equity Conduct fair and impartial elections Ensure equipment works properly and accurately Administer training to election judges

ELECTIONS

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	0	2,139	0	0	0	0	0	0.0%
Part-time Pay	0	58,327	0	34,000	0	0	(34,000)	0.0%
PERA	0	140	0	0	0	0	0	0.0%
FICA	0	111	0	0	0	0	0	0.0%
Medicare	0	28	0	0	0	0	0	0.0%
Insurance	0	1	0	0	0	0	0	0.0%
PFML	0	0	0	150	0	0	(150)	0.0%
Total Personal Services	0	60,747	0	34,150	0	0	(34,150)	0.0%
Supplies								
Operating Supplies	-25	2,381	-151	6,000	66	0	(6,000)	0.0%
Total Supplies	-25	2,381	-151	6,000	66	0	(6,000)	0.0%
Services & Charges								
Travel, Conferences & Schools	0	216	15	200	0	0	(200)	0.0%
Publishing	0	582	0	600	0	0	(600)	0.0%
Equip Repair/Maint Services	6,300	6,300	6,457	6,500	6,457	6,500	0	0.0%
Facility Rental	0	6,075	0	6,100	0	0	(6,100)	0.0%
Total Services & Charges	6,305	13,173	6,472	13,400	6,457	6,500	(6,900)	-51.5%
TOTAL ELECTIONS	**6,280**	**76,300**	**6,321**	**53,550**	**6,523**	**6,500**	**(47,050)**	**-87.9%**

Performance Measures & Goals for 2027

Division:	Finance
Completed by:	Erika Pudas
Date:	6/16/2026

Performance Measure	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2026 YTD	2027 Projected
City bond rating	AA+	AA+	AA+	AA+	AA+	AA+
Avg rate of return to maturity	4.72%	4.63%	3.94%	4.50%	4.35%	4.45%
Accounts payable disbursements	4,651	4,444	4,464	4,700	2,138	5,000
Number of invoices processed	10,564	10,228	10,026	10,200	4,610	10,500
AP ACH vendors	358	364	388	400	397	410
% ACH to overall number of payments	0%	9%	40%	45%	40%	50%

Division Goal	Goal Objective/Task
Transparency of public finances	Continued participation in ACFR award program
	Provide meaningful and timely financial reports and information to Council and city departments
	Ensure compliance with applicable federal/state laws and GASB auditing standards and reporting requirements
	Administer the final reporting requirements of the ARPA funds
Efficient and effective processes	Review effectiveness of internal controls and implement auditor recommendations
	Redistribute work and cross train staff to ensure timely completion of all tasks
	Continue to enhance efficiencies and streamline operations
Sustainable funding	Continue to develop a long-term financial management plan to provide financial sustainability for the city
Employee development	Enhance employee development through conference and workshop attendance along with peer networking opportunities

FINANCE

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Personal Services								
Regular Pay	450,161	503,794	546,606	661,500	257,449	710,800	49,300	7.5%
Overtime Pay	31	0	0	0	376	0	0	0.0%
Part-time Pay	1,125	0	0	0	0	0	0	0.0%
PERA	31,423	37,239	40,955	49,600	19,354	53,300	3,700	7.5%
FICA	27,103	30,563	32,733	41,000	15,351	44,050	3,050	7.4%
Medicare	6,339	7,148	7,655	9,600	3,590	10,300	700	7.3%
Insurance	56,509	55,459	51,375	79,500	30,567	73,800	(5,700)	-7.2%
Workers Comp	2,024	2,628	2,252	2,950	1,932	2,700	(250)	-8.5%
PFML	0	0	0	3,250	1,160	3,450	200	0.0%
Total Personal Services	574,715	636,832	681,577	847,400	329,779	898,400	51,000	6.0%
Supplies								
Office Supplies	1,538	2,932	1,094	1,800	391	2,550	750	41.7%
Total Supplies	1,538	2,932	1,094	1,800	391	2,550	750	41.7%
Services & Charges								
Audit Fees	19,838	21,480	21,500	23,000	11,500	27,000	4,000	17.4%
Other Professional Services	63,726	57,734	62,900	61,500	59,038	63,000	1,500	2.4%
Postage	2,692	1,950	2,290	2,500	1,179	2,500	0	0.0%
Travel, Conferences & Schools	4,188	6,209	8,000	10,550	1,013	11,800	1,250	11.8%
Publishing	273	215	258	250	0	250	0	0.0%
Equip Repair/Maint Services	24,877	31,907	29,274	29,250	29,917	33,750	4,500	15.4%
Dues & Subscriptions	1,700	3,061	2,744	3,200	2,074	3,300	100	3.1%
Credit Card Fees	34,612	54,864	63,676	55,000	30,539	70,000	15,000	27.3%
Miscellaneous	2,465	1,626	1,676	2,000	647	2,000	0	0.0%
IT Equip Charge	3,350	3,350	3,950	4,000	2,000	5,450	1,450	36.3%
Total Services & Charges	157,720	182,396	196,267	191,250	137,908	219,050	27,800	14.5%
TOTAL FINANCE	**733,973**	**822,161**	**878,938**	**1,040,450**	**468,078**	**1,120,000**	**79,550**	**7.6%**

LEGAL

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	6/30/2026 YTD	2027 PRELIMINARY	Increase/ (Decrease)	% Change
Legal Fees	288,808	334,342	340,357	340,000	152,902	370,000	30,000	8.8%
TOTAL LEGAL	**288,808**	**334,342**	**340,357**	**340,000**	**152,902**	**370,000**	**30,000**	**8.8%**

2027 BUDGET
PERSONNEL REQUESTS

									GENERAL FUND
	Department:	**Police**	**Police**	**Police**	**Streets**	**Streets**	**Parks**		
	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		14,200
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
Facilities Maint.	Salt spreader		6,000
Facilities Maint.	Gate lift for van		12,000
Parks	Transition from John Deere tractor to Cat Mini Wheel Loader		50,000
Parks	Perkins Garbage Dump Box		44,000
Police	Transition from Ford PIU to Tahoe		14,450
Police	Transition from Ford PIU to Tahoe		14,450
		Total	**785,350**
Fire	Interfund loan payment (Ladder truck)		185,300
			970,650

Not included or updated from previous meeting.