



## City Council

### Special Meeting

Monday, July 28, 2025

4:00 PM

Elk River City Hall

### Agenda

- Special meeting in Upper Town Conference Room

- 
1. CALL MEETING TO ORDER
    - 1.1 Notice of Meeting by Interactive Technology
  2. PLEDGE OF ALLEGIANCE
  3. 2026 BUDGET
    - 3.1 2026 Budget Discussion/Presentations
  4. MOTION TO ADJOURN



**Notice for Meeting pursuant to Minn. Stat. § 13D.02  
City of Elk River**

**City Council Meeting  
Notice of Meeting by Interactive Technology**

NOTICE IS HEREBY GIVEN that the City Council of the City of Elk River will hold a special meeting on Monday, July 28, 2025, at 4:00 p.m. at Elk River City Hall, 13065 Orono Parkway, Elk River, MN.

The purpose of the meeting is to review the 2026 budgets for city departments.

In accordance with the requirements of Minnesota Statute Section 13D.02, Councilmember Mike Beyer will appear remotely via interactive technology.

Members of the public may acquire information on the meeting by contacting City Administrator Cal Portner [cportner@elkrivernm.gov](mailto:cportner@elkrivernm.gov) or Accountant Jill Knutson [jknutson@elkrivernm.gov](mailto:jknutson@elkrivernm.gov) or calling 763-635-1000.



# Request for Action

**To**  
City Council

**Item Number**  
3.1

**Meeting Date**  
July 28, 2025

**Prepared By**  
Lori Stich, Finance Manager

**Item Description**  
2026 Budget Discussion/Presentations

**Reviewed by**  
Lori Stich  
Joe Stremcha  
Cal Portner  
Tina Allard

### Action Requested

Overview of 2026 budget, budget review, discussion, and provide staff with direction.

### Background/Discussion

Staff have been developing their preliminary 2026 budgets over the past few months. Meetings with department directors and/or division managers to review their preliminary budget requests were held in June/July. All of this leads up to the Council adopting a maximum tax levy before September 30 and the final budget being adopted in December.

### Proposed Budget Schedule

- July/August Budget Work Sessions – Council budget work session dates are as follows:
  - 1<sup>st</sup> Budget Work Session – **Monday, July 28, at 4:00 p.m.**
  - 2<sup>nd</sup> Budget Work Session – **Monday, August 25 at 4:00 p.m.**
- September 15 Regular Meeting – Approve maximum tax levy.
- October/November – Continue budget, Capital Improvement Plan, and tax levy discussion.
- December 1 Regular Meeting – Present and adopt final budget and tax levy.

The preliminary 2026 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 2025 budget.
- Insurance benefits - 5% increase.
- Workers' compensation – 10% average rate increase, which is consistent with estimates for previous years. A change to what is included in wages for the workers' compensation calculation resulted in significant premium increases for all job classes.

### The Elk River Vision

*A welcoming community with revolutionary and spirited resourcefulness, exceptional service, and community engagement that encourages and inspires prosperity*



- Property/liability insurance – 10% average rate increase. The premiums did not increase for the 2025 renewal period, but we expect an increase for the 2026 renewal period.

Included are the 2026 preliminary budget worksheets, along with department/division goals for the following departments, following review by the budget committee, which consists of the City Administrator, Assistant City Administrator/Business Services Director, Finance Manager, and Accountant.

**General Fund:**

- Facilities Maintenance
- Park Maintenance
- Streets/Snow Removal
- Equipment Services
- Engineering
- Environmental
- Senior Programs
- Recreation
- Finance
- Legal

**Enterprise Funds:** (funded by generated revenues)

- WWTP
- Stormwater
- Garbage
- Liquor
- Cannabound

**Financial Impact**

N/A

**Mission/Policy/Goal**

Responsible for every dollar - good stewards.

**Attachments**

1. 2026 General Fund Summary
2. Department Budgets-Goals
3. 2026 Position Requests
4. 2025 Org Chart Changes

**CITY OF ELK RIVER  
2026 PRELIMINARY BUDGET  
GENERAL FUND**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2026 PRELIMINARY	% of Budget	Increase/ (Decrease)	% Change
<b>General Fund Revenues:</b>									
Property taxes	13,017,377	13,785,282	14,887,537	15,626,050	5,620,248	\$16,252,600	70.7%	\$626,550	4.0%
Other taxes	173,039	156,365	168,050	225,000	15,290	220,000	1.0%	(\$5,000)	-2.2%
Licenses & Permits	939,133	976,260	768,995	974,200	650,623	984,700	4.3%	\$10,500	1.1%
Intergovernmental Revenues	657,106	706,917	921,230	778,000	41,903	816,000	3.5%	\$38,000	4.9%
Charges for Services	1,129,410	1,210,808	1,271,008	1,243,850	803,724	1,281,750	5.6%	\$37,900	3.0%
Fines	127,954	169,910	176,559	155,000	66,586	170,000	0.7%	\$15,000	9.7%
Other Revenues	335,594	445,610	477,201	361,000	349,901	414,000	1.8%	\$53,000	14.7%
Other Financing Source - Lease	225,719	-	99,914.00	-	-	-	0.0%	\$0	0.0%
Transfers In	2,599,306	3,202,249	2,953,568	2,847,000	583,620	2,859,050	12.4%	\$12,050	0.4%
<b>Total General Fund Revenues</b>	<b>19,204,638</b>	<b>20,653,401</b>	<b>21,724,062</b>	<b>22,210,100</b>	<b>8,131,895</b>	<b>22,998,100</b>	<b>100.0%</b>	<b>\$788,000</b>	<b>3.5%</b>
<b>General Fund Expenditures</b>									
<b>General Government:</b>									
Mayor & Council	180,733	196,879	196,900	233,000	90,787	243,000	1.1%	10,000	4.3%
Communications	368,036	436,535	461,967	522,150	244,153	553,150	2.4%	31,000	5.9%
Administrative Services	609,868	691,952	732,615	727,050	317,814	764,750	3.3%	37,700	5.2%
Human Resources	367,643	398,243	433,692	456,150	204,884	472,200	2.1%	16,050	3.5%
Elections	41,864	6,280	76,300	6,800	6,306	53,400	0.2%	46,600	685.3%
Finance	696,918	733,973	822,161	850,250	439,512	907,100	3.9%	56,850	6.7%
Information Technology	652,096	617,017	814,783	748,200	282,049	785,600	3.4%	37,400	5.0%
Legal	270,650	288,808	334,342	300,000	116,579	340,000	1.5%	40,000	13.3%
Community Dev/Planning	479,845	460,952	489,137	504,750	250,250	514,700	2.2%	9,950	2.0%
Facilities Maintenance	925,910	1,054,680	1,087,119	1,151,350	499,172	1,093,750	4.8%	(\$7,600)	-5.0%
Energy City	24,475	56,284	21,268	40,200	0	0	0.0%	(40,200)	-100.0%
<b>Total General Government</b>	<b>4,618,038</b>	<b>4,941,603</b>	<b>5,470,284</b>	<b>5,539,900</b>	<b>2,451,506</b>	<b>5,727,650</b>	<b>24.9%</b>	<b>187,750</b>	<b>3.4%</b>
<b>Public Safety:</b>									
Police	6,909,469	7,190,412	7,847,040	8,028,300	3,642,382	8,288,100	36.0%	259,800	3.2%
Fire	1,733,540	1,979,598	2,103,602	2,096,450	819,856	2,209,500	9.6%	113,050	5.4%
Building Safety	610,684	572,772	621,274	648,400	285,530	686,250	3.0%	37,850	5.8%
Code Enforcement	76,049	116,261	123,987	132,900	58,916	141,650	0.6%	8,750	6.6%
Environmental	111,919	128,842	125,041	57,800	28,699	76,650	0.3%	18,850	32.6%
<b>Total Public Safety</b>	<b>9,441,661</b>	<b>9,987,885</b>	<b>10,820,944</b>	<b>10,963,850</b>	<b>4,835,383</b>	<b>11,402,150</b>	<b>49.6%</b>	<b>438,300</b>	<b>4.0%</b>
<b>Public Works:</b>									
Street Maintenance	1,391,531	1,532,241	1,500,154	1,778,350	686,274	1,798,050	7.8%	19,700	1.1%
Snow Removal	366,282	338,473	263,917	380,650	224,361	388,950	1.7%	8,300	2.2%
Equipment Services	353,287	363,728	402,213	428,700	193,827	448,600	2.0%	19,900	4.6%
Engineering	426,794	464,372	408,497	382,100	166,330	409,900	1.8%	27,800	7.3%
<b>Total Public Works</b>	<b>2,537,894</b>	<b>2,698,814</b>	<b>2,574,781</b>	<b>2,969,800</b>	<b>1,270,792</b>	<b>3,045,500</b>	<b>13.2%</b>	<b>75,700</b>	<b>2.5%</b>
<b>Culture &amp; Recreation:</b>									
Park Maintenance	1,572,359	1,558,303	1,649,764	1,736,000	701,565	1,736,950	7.6%	950	0.1%
Recreation	761,741	773,426	785,316	784,500	330,684	816,950	3.6%	32,450	4.1%
Sr. Citizen Programs	136,016	178,074	203,726	216,050	98,928	268,900	1.2%	52,850	24.5%
<b>Total Culture &amp; Recreation</b>	<b>2,470,116</b>	<b>2,509,803</b>	<b>2,638,806</b>	<b>2,736,550</b>	<b>1,131,177</b>	<b>2,822,800</b>	<b>12.3%</b>	<b>86,250</b>	<b>3.2%</b>
Transfers Out	-	-	-	-	-	-	0.0%	-	0.0%
<b>Total General Fund Expenditures</b>	<b>\$19,067,709</b>	<b>\$20,138,105</b>	<b>\$21,504,815</b>	<b>\$22,210,100</b>	<b>\$9,688,858</b>	<b>\$22,998,100</b>	<b>100.0%</b>	<b>\$788,000</b>	<b>3.5%</b>

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## Performance Measures & Goals for 2026

Division:	Facilities Maintenance
Completed by:	Gary Lore
Date:	6/11/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 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	269	569	452	600	433	600
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

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>Personal Services</b>								
Regular Pay	523,176	613,253	659,324	298,783	695,700	650,850	(44,850)	-6.4%
Overtime Pay	3,985	2,784	1,401	1,998	8,000	8,000	0	0.0%
Part-time Pay	100	20,280	14,313	1,842	4,700	4,700	0	0.0%
PERA	39,537	46,203	49,558	22,035	52,800	49,400	(3,400)	-6.4%
FICA	32,895	38,922	41,295	18,522	43,900	41,150	(2,750)	-6.3%
Medicare	7,693	9,103	9,658	4,332	10,250	9,600	(650)	-6.3%
Insurance	66,557	87,373	78,711	37,855	83,900	72,300	(11,600)	-13.8%
Workers Comp	24,448	25,949	33,640	21,111	31,500	28,700	(2,800)	-8.9%
Unemployment Benefits	700	603	4,270	2,083	0	0	0	0.0%
<b>Total Personal Services</b>	<b>699,092</b>	<b>844,470</b>	<b>892,170</b>	<b>408,561</b>	<b>930,750</b>	<b>864,700</b>	<b>(66,050)</b>	<b>-7.1%</b>
<b>Supplies</b>								
Fuels & Lubes	5,623	6,959	6,137	1,824	7,000	7,500	500	7.1%
Uniform Allowance	3,670	3,597	3,377	2,741	3,600	4,000	400	11.1%
Operating Supplies	21,869	30,095	25,656	14,298	34,750	34,750	0	0.0%
<b>Total Supplies</b>	<b>31,163</b>	<b>40,651</b>	<b>35,171</b>	<b>18,864</b>	<b>45,350</b>	<b>46,250</b>	<b>900</b>	<b>2.0%</b>
<b>Services &amp; Charges</b>								
Telephone	14,307	11,662	10,216	4,993	14,550	14,550	0	0.0%
Travel, Conferences & Schools	845	3,066	2,000	1,000	3,000	3,000	0	0.0%
Insurance	7,822	8,711	9,900	5,192	10,500	11,550	1,050	10.0%
Utilities	102,931	84,007	74,207	20,716	89,600	77,300	(12,300)	-13.7%
Bldg Repair/Maint Services	34,447	35,897	40,280	23,617	36,100	43,850	7,750	21.5%
Equip Repair/Maint Services	30,203	16,716	13,176	4,663	10,300	12,500	2,200	21.4%
Contractual Services	0	0	0	6,920	0	0	0	0.0%
Equip Replacement Charge	5,100	6,000	6,500	2,938	7,050	14,600	7,550	107.1%
IT Equip Charge	0	3,500	3,500	1,729	4,150	5,450	1,300	31.3%
<b>Total Services &amp; Charges</b>	<b>195,655</b>	<b>169,559</b>	<b>159,778</b>	<b>71,767</b>	<b>175,250</b>	<b>182,800</b>	<b>7,550</b>	<b>4.3%</b>
<b>TOTAL FACILITIES MAINTENANCE</b>	<b>925,910</b>	<b>1,054,681</b>	<b>1,087,119</b>	<b>499,192</b>	<b>1,151,350</b>	<b>1,093,750</b>	<b>(57,600)</b>	<b>-5.0%</b>

## Performance Measures & Goals for 2026

Division:	Park Maintenance
Completed by:	Joshua Baas
Date:	6/11/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Athletic Fields	17	17	17	17	17	17
Sport Court Surfaces	13	13	13	13	13	13
Playgrounds	18	18	18	18	18	17
Miles of Sidewalks	24.1	24.1	56.0	56.8	56.8	58.0
Miles of Bituminous Trails	30.1	30.1	34.8	36.6	36.6	37.0
EAB Tree Removals	0	0	25	30	20	0
Miles of Grass Trails	12	12	12	12	12	12
Acres of Park Property	1,392	1,392	1,392	1,392	1,394	1,416

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.
EAB Management	Conclude EAB tree removal of ash trees within city parks and assist the Street Division with tree removals of publicly owned ash trees in public road ROWs in accordance with the city's EAB Management Plan. Continue to work towards replacement of trees as a result of EAB management.
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**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>6/30/2025 YTD</b>	<b>2025 BUDGET</b>	<b>2026 PRELIMINARY</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Personal Services</u></b>								
Regular Pay	666,974	527,000	662,607	276,755	617,250	636,600	19,350	3.1%
Overtime Pay	8,295	30,429	5,137	4,309	9,000	9,000	0	0.0%
Part-time Pay	54,727	63,328	69,342	30,700	116,000	116,000	0	0.0%
PERA	42,612	47,508	47,412	20,995	46,950	48,400	1,450	3.1%
FICA	43,276	35,861	43,536	18,302	46,000	47,200	1,200	2.6%
Medicare	10,121	8,387	10,182	4,280	10,750	11,050	300	2.8%
Insurance	112,573	135,273	147,486	72,300	153,050	151,700	(1,350)	-0.9%
Workers Comp	26,114	32,271	41,615	26,610	36,250	37,350	1,100	3.0%
Unemployment Benefits	4,830	537	95	1,024	0	0	0	0.0%
<b>Total Personal Services</b>	<b>969,521</b>	<b>880,594</b>	<b>1,027,413</b>	<b>455,275</b>	<b>1,035,250</b>	<b>1,057,300</b>	<b>22,050</b>	<b>2.1%</b>
<b><u>Supplies</u></b>								
Fuels & Lubes	31,009	32,529	29,305	7,721	37,200	35,700	(1,500)	-4.0%
Uniform Allowance	6,770	5,793	5,589	2,950	6,550	6,700	150	2.3%
Operating Supplies	160,880	153,772	140,851	69,782	164,150	159,650	(4,500)	-2.7%
Equipment Parts	35,603	38,804	23,145	26,405	40,000	40,000	0	0.0%
<b>Total Supplies</b>	<b>234,262</b>	<b>230,898</b>	<b>198,889</b>	<b>106,858</b>	<b>247,900</b>	<b>242,050</b>	<b>(5,850)</b>	<b>-2.4%</b>
<b><u>Services &amp; Charges</u></b>								
Telephone	1,235	1,770	826	401	1,600	1,700	100	6.3%
Postage	0	214	56	0	0	0	0	0.0%
Travel, Conferences & Schools	2,047	4,210	3,222	2,060	8,950	8,750	(200)	-2.2%
Insurance	42,749	26,423	29,388	15,278	30,600	33,650	3,050	10.0%
Utilities	140,750	179,373	159,146	43,590	181,000	179,000	(2,000)	-1.1%
Bldg Repair/Maint Services	21,410	6,270	10,662	3,309	12,000	14,000	2,000	16.7%
Equip Repair/Maint Services	21,192	15,615	13,747	6,265	36,000	38,000	2,000	5.6%
Contractual Services	37,991	116,133	64,743	29,314	72,850	64,350	(8,500)	-11.7%
Equipment Rental	29,401	18,103	23,342	1,360	19,000	23,000	4,000	21.1%
Equip Replacement Charge	71,800	77,000	83,150	37,417	89,800	73,850	(15,950)	-17.8%
IT Equip Charge	0	1,700	1,700	438	1,050	1,300	250	23.8%
Equipment	0	0	33,480	0	0	0	0	0.0%
<b>Total Services &amp; Charges</b>	<b>368,577</b>	<b>446,810</b>	<b>423,463</b>	<b>139,432</b>	<b>452,850</b>	<b>437,600</b>	<b>(15,250)</b>	<b>-3.4%</b>
<b>TOTAL PARKS MAINTENANCE</b>	<b>1,572,359</b>	<b>1,558,303</b>	<b>1,649,764</b>	<b>701,565</b>	<b>1,736,000</b>	<b>1,736,950</b>	<b>950</b>	<b>0.1%</b>

## Performance Measures & Goals for 2026

Division:	Streets
Completed by:	Chris Teff
Date:	6/11/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Centerline Miles of Bituminous Roadway	159	161	157	158	157	159
Pavement Maintenance Miles	16	18	20	20	5	22
Street Sweepings Per Year	2.5	2.5	2.5	2.5	1.5	2.5
EAB Tree Removals	0	0	25	175	125	150
ROW Mowing Per Year	2	2	2	2	1	2
Parking Lots	21	21	22	22	22	23

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**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>6/30/2025 YTD</b>	<b>2025 BUDGET</b>	<b>2026 PRELIMINARY</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Personal Services</u></b>								
Regular Pay	502,727	530,221	531,073	258,907	641,950	652,850	10,900	1.7%
Overtime Pay	2,429	3,828	2,999	1,180	3,000	3,000	0	0.0%
Part-time Pay	57,456	64,106	66,487	32,455	87,500	90,350	2,850	3.3%
PERA	41,850	44,296	43,682	21,679	53,700	5,700	(48,000)	-89.4%
FICA	33,372	35,446	35,946	17,317	45,400	46,250	850	1.9%
Medicare	7,805	8,290	8,407	4,050	10,600	10,800	200	1.9%
Insurance	97,177	91,498	83,747	41,814	124,350	112,050	(12,300)	-9.9%
Workers Comp	29,997	32,078	37,189	24,309	41,550	41,450	(100)	-0.2%
<b>Total Personal Services</b>	<b>772,812</b>	<b>809,763</b>	<b>809,527</b>	<b>401,712</b>	<b>1,008,050</b>	<b>962,450</b>	<b>(45,600)</b>	<b>-4.5%</b>
<b><u>Supplies</u></b>								
Office Supplies	1,390	652	799	293	1,500	1,000	(500)	-33.3%
Fuels & Lubes	68,677	98,232	57,187	50,253	97,000	100,000	3,000	3.1%
Uniform Allowance	5,186	5,584	6,420	2,986	5,950	6,100	150	2.5%
Operating Supplies	86,346	129,761	94,769	34,589	101,000	100,000	(1,000)	-1.0%
Equipment Parts	80,549	75,503	53,491	30,746	75,000	75,000	0	0.0%
Street Signs	22,109	11,205	24,417	2,377	31,000	31,000	0	0.0%
<b>Total Supplies</b>	<b>264,257</b>	<b>320,938</b>	<b>237,084</b>	<b>121,244</b>	<b>311,450</b>	<b>313,100</b>	<b>1,650</b>	<b>0.5%</b>
<b><u>Services &amp; Charges</u></b>								
Other Professional Services	0	0	0	1,096	0	0	0	0.0%
Telephone	3,689	3,874	2,439	1,020	700	2,500	1,800	257.1%
Postage	128	426	274	71	350	350	0	0.0%
Travel, Conferences & Schools	270	9,297	19,302	4,814	8,500	8,500	0	0.0%
Publishing	0	0	60	0	0	0	0	0.0%
Insurance	19,104	18,070	19,973	10,526	21,150	23,250	2,100	9.9%
Utilities	94,489	92,038	90,043	41,344	95,000	95,000	0	0.0%
Bldg Repair/Maint Services	44,880	39,379	46,559	10,072	43,000	46,000	3,000	7.0%
Equip Repair/Maint Services	8,756	66,969	1,671	1,138	10,000	10,000	0	0.0%
Contractual Services	43,001	19,014	62,445	6,475	97,300	107,500	10,200	10.5%
Equipment Rental	3,254	98	978	0	6,500	5,000	(1,500)	-23.1%
Dues & Subscriptions	0	26	0	0	0	0	0	0.0%
Taxes & Licenses	689	551	4,370	13,491	500	1,500	1,000	200.0%
Equip Replacement Charge	136,200	146,000	157,700	71,000	170,400	213,300	42,900	25.2%
IT Equip Charge	0	5,800	5,800	2,271	5,450	9,600	4,150	76.1%
Equipment	0	0	41,929	0	0	0	0	0.0%
<b>Total Services &amp; Charges</b>	<b>354,461</b>	<b>401,540</b>	<b>453,543</b>	<b>163,318</b>	<b>458,850</b>	<b>522,500</b>	<b>63,650</b>	<b>13.9%</b>
<b>TOTAL STREETS MAINTENANCE</b>	<b>1,391,531</b>	<b>1,532,241</b>	<b>1,500,154</b>	<b>686,274</b>	<b>1,778,350</b>	<b>1,798,050</b>	<b>19,700</b>	<b>1.1%</b>

**SNOW REMOVAL**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>6/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Increase/</b>	<b>%</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>YTD</b>	<b>BUDGET</b>	<b>PRELIMINARY</b>	<b>(Decrease)</b>	<b>Change</b>
	<b>12/31/2022</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>6/30/2025</b>	<b>12/31/2025</b>	<b>12/31/2026</b>		
<b>Personal Services</b>								
Regular Pay	131,240	109,429	123,142	94,952	144,400	147,500	3,100	2.1%
Overtime Pay	52,888	41,031	13,740	11,680	50,000	50,000	0	0.0%
PERA	13,810	11,285	11,150	7,113	14,600	14,800	200	1.4%
FICA	11,416	9,329	9,218	5,880	12,050	12,250	200	1.7%
Medicare	2,670	5,364	2,156	1,375	2,800	2,850	50	1.8%
Insurance	19,703	14,431	16,263	15,102	24,850	22,400	(2,450)	-9.9%
Workers Comp	7,880	9,718	10,248	6,309	8,950	9,150	200	2.2%
<b>Total Personal Services</b>	<b>239,606</b>	<b>200,587</b>	<b>185,917</b>	<b>142,413</b>	<b>257,650</b>	<b>258,950</b>	<b>1,300</b>	<b>0.5%</b>
<b>Supplies</b>								
Operating Supplies	126,675	137,886	78,000	81,948	123,000	130,000	7,000	5.7%
<b>Total Supplies</b>	<b>126,675</b>	<b>137,886</b>	<b>78,000</b>	<b>81,948</b>	<b>123,000</b>	<b>130,000</b>	<b>7,000</b>	<b>5.7%</b>
<b>TOTAL SNOW REMOVAL</b>	<b>366,282</b>	<b>338,473</b>	<b>263,917</b>	<b>224,361</b>	<b>380,650</b>	<b>388,950</b>	<b>8,300</b>	<b>2.2%</b>

## Performance Measures & Goals for 2026

Division:	Equipment Services
Completed by:	Mitch Litfin
Date:	6/11/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Preventative Repairs	366	364	337	400	195	370
Corrective Repairs	481	411	491	320	158	425

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

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b><u>Personal Services</u></b>								
Regular Pay	211,642	221,121	243,712	112,824	253,150	253,150	0	0.0%
Overtime Pay	2,013	1,505	3,599	30	1,000	1,000	0	0.0%
PERA	16,024	16,700	18,558	8,469	19,050	19,050	0	0.0%
FICA	12,353	12,524	13,891	6,224	15,750	15,750	0	0.0%
Medicare	2,889	2,929	3,249	1,456	3,700	3,700	0	0.0%
Insurance	52,894	53,909	64,974	34,221	67,200	70,550	3,350	5.0%
Workers Comp	6,034	5,945	7,664	4,938	7,450	7,700	250	3.4%
<b>Total Personal Services</b>	<b>303,849</b>	<b>314,633</b>	<b>355,647</b>	<b>168,161</b>	<b>367,300</b>	<b>370,900</b>	<b>3,600</b>	<b>1.0%</b>
<b><u>Supplies</u></b>								
Fuels & Lubes	8,765	7,063	4,192	3,601	9,000	10,000	1,000	11.1%
Uniform Allowance	1,932	2,064	2,205	1,025	2,000	2,000	0	0.0%
Operating Supplies	16,132	28,299	24,569	8,579	21,200	25,600	4,400	20.8%
Equipment Parts	5,656	1,614	(18)	(34)	4,500	7,000	2,500	55.6%
<b>Total Supplies</b>	<b>32,485</b>	<b>39,039</b>	<b>30,948</b>	<b>13,170</b>	<b>36,700</b>	<b>44,600</b>	<b>7,900</b>	<b>21.5%</b>
<b><u>Services &amp; Charges</u></b>								
Telephone	296	296	296	149	300	300	0	0.0%
Travel, Conferences & Schools	2,074	570	1,988	520	1,500	1,800	300	20.0%
Equip Repair/Maint Services	14,528	4,373	7,445	4,437	8,000	10,000	2,000	25.0%
Contractual Services	56	3,117	4,189	6,724	13,300	19,100	5,800	43.6%
IT Equip Charge	0	1,700	1,700	667	1,600	1,900	300	18.8%
<b>Total Services &amp; Charges</b>	<b>16,954</b>	<b>10,056</b>	<b>15,618</b>	<b>12,496</b>	<b>24,700</b>	<b>33,100</b>	<b>8,400</b>	<b>34.0%</b>
<b>TOTAL EQUIPMENT SERVICES</b>	<b>353,287</b>	<b>363,728</b>	<b>402,213</b>	<b>193,827</b>	<b>428,700</b>	<b>448,600</b>	<b>19,900</b>	<b>4.6%</b>

## Performance Measures & Goals for 2026

Division:	Wastewater Treatment
Completed by:	Matt Stevens
Date:	6/23/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Flow Rate (MGD)	1.35	1.35	1.35	1.36	1.36	1.36
Tons of biosolids landfilled	2,850	3,335	3,167	3,958	1,979	3,500
Total gallons of leachate treated	12,604,243	13,339,132	10,562,624	11,204,600	4,677,184	11,500,000
# of pump station call outs	88	105	82	90	46	95
# of pump stations	23	23	24	24	24	25
# of plant and collection call outs	23	37	31	20	11	20

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:
	<ul style="list-style-type: none"> <li>● Inspect 25 lift stations weekly</li> </ul>
	<ul style="list-style-type: none"> <li>● Clean 25 lift station 2 times/year and exercise valves</li> </ul>
	<ul style="list-style-type: none"> <li>● Annual lift station inspection</li> </ul>
	<ul style="list-style-type: none"> <li>● Ongoing inspection of sanitary sewer system</li> </ul>
	<ul style="list-style-type: none"> <li>● Jet 50% of city sewer lines/year</li> </ul>

**WWTP SUMMARY**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>6/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Increase/</b>	<b>%</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>YTD</b>	<b>BUDGET</b>	<b>PRELIMINARY</b>	<b>(Decrease)</b>	<b>Change</b>
<b>REVENUES</b>								
<b><u>Other Revenue</u></b>								
Special Assmts-County	1,496	1,735	2,946	(2,795)	0	0	0	0.0%
Special Assmts-City	0	0	0	0	1,500	0	(1,500)	-100.0%
Interest Income	(999,746)	515,308	419,464	90,599	135,000	130,000	(5,000)	-3.7%
Miscellaneous Revenue	13,140	1,928	3,825	(205)	0	0	0	0.0%
<b>Total Other Revenue</b>	<b>(985,110)</b>	<b>518,970</b>	<b>426,235</b>	<b>87,599</b>	<b>136,500</b>	<b>130,000</b>	<b>(6,500)</b>	<b>-4.8%</b>
<b><u>Charges for Services</u></b>								
Sewer Customer Charges	2,441,729	2,581,293	2,782,896	1,223,267	2,745,000	0	(2,745,000)	-100.0%
Sewer Connection Fee	1,789,641	840,480	831,976	167,657	1,000,000	1,000,000	0	0.0%
Disposal Fees	177,367	189,121	172,106	74,835	195,000	0	(195,000)	-100.0%
<b>Total Charges for Services</b>	<b>4,408,737</b>	<b>3,610,894</b>	<b>3,786,978</b>	<b>1,465,759</b>	<b>3,940,000</b>	<b>1,000,000</b>	<b>(2,940,000)</b>	<b>-74.6%</b>
<b><u>Other Financing Sources</u></b>								
Disposal of Assets	0	0	1,878	0	0	0	0	0.0%
Transfers	0	0	640,795	0	0	0	0	0.0%
Capital Contributions	2,700,332	1,641,841	356,602	0	0	0	0	0.0%
<b>Total Other Financing Sources</b>	<b>2,700,332</b>	<b>1,641,841</b>	<b>999,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL WWTP REVENUES</b>	<b>6,123,959</b>	<b>5,771,705</b>	<b>5,212,489</b>	<b>1,553,357</b>	<b>4,076,500</b>	<b>1,130,000</b>	<b>(2,946,500)</b>	<b>-72.3%</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>EXPENDITURES</b>								
<b>Personal Services</b>								
Regular Pay	514,823	542,825	548,339	266,711	603,400	615,250	11,850	2.0%
Overtime Pay	28,262	36,635	37,287	18,025	40,900	39,400	(1,500)	-3.7%
Part-time Pay	1,184	0	3,200	0	9,600	9,600	0	0.0%
PERA	40,731	43,472	10,424	21,361	48,350	49,100	750	1.6%
FICA	31,154	32,767	33,461	16,525	40,550	41,200	650	1.6%
Other Retirement Contributions	66,584	31,786	18,091	0	0	0	0	0.0%
Medicare	7,286	7,663	7,825	3,865	9,500	9,650	150	1.6%
Insurance	109,009	117,810	113,895	58,448	129,500	135,750	6,250	4.8%
Workers Comp	15,943	16,325	20,220	13,185	19,500	19,950	450	2.3%
Unemployment Benefits	0	0	15,444	0	0	0	0	0.0%
<b>Total Personal Services</b>	<b>814,977</b>	<b>829,284</b>	<b>808,185</b>	<b>398,119</b>	<b>901,300</b>	<b>919,900</b>	<b>18,600</b>	<b>2.1%</b>
<b>Supplies</b>								
Office Supplies	177	0	0	92	4,400	500	(3,900)	-88.6%
Fuels & Lubes	12,579	11,587	8,821	3,195	14,000	14,000	0	0.0%
Operating Supplies	285,798	296,137	240,935	109,805	316,500	309,500	(7,000)	-2.2%
Equipment Parts	0	0	0	3,541	0	5,000	5,000	0.0%
<b>Total Supplies</b>	<b>298,554</b>	<b>307,724</b>	<b>249,756</b>	<b>116,633</b>	<b>334,900</b>	<b>329,000</b>	<b>(7,000)</b>	<b>-1.8%</b>
<b>Services &amp; Charges</b>								
Audit Fees	5,233	5,951	6,444	5,400	6,900	6,900	0	0.0%
Engineering Fees	0	0	0	0	5,000	5,000	0	0.0%
Legal Fees	31,040	37,728	351,812	0	0	0	0	0.0%
Professional Services	34,856	52,711	35,223	28,769	44,500	45,800	1,300	2.9%
Telephone	6,079	5,994	4,675	2,379	5,850	4,800	(1,050)	-17.9%
Postage	71	113	151	153	300	300	0	0.0%
Travel, Conferences & Schools	10,011	1,769	2,895	1,648	3,700	4,300	600	16.2%
Publishing	0	138	0	0	0	0	0	0.0%
Insurance	28,744	32,647	36,710	18,966	37,950	41,750	3,800	10.0%
Waste Disposal	3,139	1,742	1,867	778	0	0	0	0.0%
Utilities	414,474	419,053	343,186	180,859	460,600	438,400	(22,200)	-4.8%
Equip Repair/Maint Services	138,919	78,980	154,717	53,672	159,050	165,050	6,000	3.8%
Contractual Services	208,351	255,482	250,684	133,947	264,000	264,000	0	0.0%
Uniform Rental	7,267	7,375	7,552	3,424	7,500	8,000	500	6.7%
Depreciation	1,636,649	1,705,514	1,703,318	0	1,710,000	1,710,000	0	0.0%
Amortization	4,795	5,427	5,356	0	5,450	0	(5,450)	-100.0%
Dues & Subscriptions	576	420	400	550	550	550	0	0.0%
Taxes & Licenses	6,285	5,946	9,799	2,638	6,600	7,900	1,300	19.7%
<b>Total Services &amp; Charges</b>	<b>2,536,490</b>	<b>2,616,991</b>	<b>2,914,790</b>	<b>433,185</b>	<b>2,717,950</b>	<b>2,702,750</b>	<b>(15,200)</b>	<b>-0.6%</b>
<b>Capital Outlay</b>								
Improvements	0	0	0	0	150,000	0	(150,000)	-100.0%
Equipment	0	134,413	477,951	202,754	193,000	117,200	(75,800)	-39.3%
<b>Total Capital Outlay</b>	<b>0</b>	<b>134,413</b>	<b>477,951</b>	<b>202,754</b>	<b>343,000</b>	<b>117,200</b>	<b>(225,800)</b>	<b>-65.8%</b>
<b>Debt Service</b>								
Principal	0	0	0	530,000	530,000	535,000	5,000	0.9%
Interest	106,424	82,807	78,066	39,818	77,000	71,660	(5,340)	-6.9%
Interest Expense - Lease	448	600	0	0	0	0	0	0.0%
Agent Fees	500	500	500	0	550	550	0	0.0%
<b>Total Debt Service</b>	<b>107,372</b>	<b>83,907</b>	<b>78,566</b>	<b>569,818</b>	<b>607,550</b>	<b>607,210</b>	<b>(340)</b>	<b>-0.1%</b>
<b>Transfers Out</b>								
Transfers	0	0	0	0	0	0	0	0.0%
Transfer-General Fund	165,000	170,000	175,000	0	180,000	187,200	7,200	4.0%
<b>Total Transfers Out</b>	<b>165,000</b>	<b>170,000</b>	<b>175,000</b>	<b>0</b>	<b>180,000</b>	<b>187,200</b>	<b>7,200</b>	<b>4.0%</b>
<b>Total WWTP EXPENDITURES</b>	<b>3,922,393</b>	<b>4,142,318</b>	<b>4,704,249</b>	<b>1,720,507</b>	<b>5,084,700</b>	<b>4,863,260</b>	<b>(229,400)</b>	<b>-4.4%</b>

### Performance Measures & Goals for 2026

Division:	Engineering
Completed by:	J Femrite
Date:	6/10/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Active Public Engineering Projects	12	14	10	10	11	9
Active Private Development Projects	10	4	3	5	5	4
Total Projects	22	18	13	15	16	13

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

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b><u>Personal Services</u></b>								
Regular Pay	324,218	348,930	310,452	125,842	283,650	299,650	16,000	5.6%
Overtime Pay	0	0	0	0	0	0	0	0.0%
PERA	24,316	26,170	21,801	9,438	21,300	22,450	1,150	5.4%
FICA	20,282	21,636	19,096	7,727	17,600	18,600	1,000	5.7%
Medicare	4,779	5,060	4,466	1,807	4,100	4,350	250	6.1%
Insurance	17,676	42,198	33,246	14,884	29,700	31,050	1,350	4.5%
Workers Comp	1,405	1,934	2,161	984	1,500	1,550	50	3.3%
<b>Total Personal Services</b>	<b>392,676</b>	<b>445,928</b>	<b>391,221</b>	<b>160,681</b>	<b>357,850</b>	<b>377,650</b>	<b>19,800</b>	<b>5.5%</b>
<b><u>Supplies</u></b>								
Office Supplies	310	251	266	63	250	250	0	0.0%
Fuels & Lubes	562	430	309	106	550	550	0	0.0%
Operating Supplies	2,663	484	2,241	0	2,000	2,000	0	0.0%
<b>Total Supplies</b>	<b>3,534</b>	<b>1,165</b>	<b>2,815</b>	<b>169</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	<b>0.0%</b>
<b><u>Services &amp; Charges</u></b>								
Engineering Fees	17,348	4,220	1,088	0	0	1,500	1,500	0.0%
Professional Services	2,016	57	45	50	5,500	1,000	(4,500)	-81.8%
Telephone	887	730	591	116	700	720	20	2.9%
Postage	38	277	228	1	250	250	0	0.0%
Travel, Conferences & Schools	3,093	956	1,223	589	3,650	5,800	2,150	58.9%
Car Allowance	4,800	4,800	4,800	2,400	4,800	4,800	0	0.0%
Insurance	128	136	140	74	150	150	0	0.0%
Equip Repair/Maint Services	73	103	96	0	1,000	12,500	11,500	1150.0%
Equip Replacement Charge	2,200	3,000	3,250	1,458	3,500	0	(3,500)	-100.0%
IT Equip Charge	0	3,000	3,000	792	1,900	2,700	800	42.1%
Equipment	0	0	0	0	0	0	0	0.0%
<b>Total Services &amp; Charges</b>	<b>30,584</b>	<b>17,279</b>	<b>14,461</b>	<b>5,479</b>	<b>21,450</b>	<b>29,420</b>	<b>7,970</b>	<b>37.2%</b>
<b>TOTAL ENGINEERING</b>	<b>426,794</b>	<b>464,372</b>	<b>408,497</b>	<b>166,330</b>	<b>382,100</b>	<b>409,870</b>	<b>27,770</b>	<b>7.3%</b>

## Performance Measures & Goals for 2026

Division:	Stormwater
Completed by:	Ryan Sandhoefner
Date:	6/11/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Active Stormwater Projects Reviewed	10	6	12	10	5	8
Completed Stormwater Projects	6	4	4	2	0	8
Water Quality Inspections	275	280	280	285	120	320
Active Site Inspections in Compliance	70%	70%	70%	70%	70%	70%
Stormwater Basin Cleaned	0	0	5	1	0	3
Stormwater Basin % Performance:						
<70% - Considerable Maintenance	6	6	3	2	3	2
70-80% - Notable Maintenance	23	24	25	25	25	24
80-90% - Some Maintenance	92	92	92	92	92	92
>90% - Little to No Maintenance	230	230	235	240	239	245
Permit Application Reviews	351	352	320	345	205	350

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
Asset Management	Electronically track all stormwater assets, conditions and track potential illicit discharges
Permit compliance	Ensure that all construction site obtain required permits and continue to improve active inspection compliance with the city building department
Apply for water quality grants	Reduce the financial impact on the stormwater fund for future projects that reduce nutrient loading to Lake Orono
Review permit applications	Ensure that all city water resource protection ordinances are considered in the preliminary planning stages before building permits are issued

**STORMWATER**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>REVENUES:</b>								
Delinq Taxes	4	0	0	0	0	0	0	0.0%
Special Assmts - County	301	212	139	(242)	0	0	0	0.0%
Interest Income	(191,635)	85,586	72,876	22,680	30,000	35,000	5,000	16.7%
Miscellaneous Revenue	0	271,710	0	0	0	0	0	0.0%
Storm Water Charges	608,796	633,969	674,715	280,441	675,000	640,000	(35,000)	-5.2%
Capital Contributions	872,439	487,524	0	0	0	0	0	0.0%
<b>TOTAL STORMWATER REVENUE</b>	<b>1,289,905</b>	<b>1,479,001</b>	<b>747,729</b>	<b>302,879</b>	<b>705,000</b>	<b>675,000</b>	<b>(30,000)</b>	<b>0.0%</b>
<b>EXPENDITURES:</b>								
<b>Supplies</b>								
Operating Supplies	2,075	757	315	0	1,000	1,000	0	0.0%
<b>Total Supplies</b>	<b>2,075</b>	<b>757</b>	<b>315</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
<b>Services &amp; Charges</b>								
Audit Fees	1,744	1,984	2,148	1,800	2,300	2,300	0	0.0%
Engineering Dept Svcs	0	0	0	0	0	0	0	0.0%
Professional Services	13,633	10,570	10,359	4,363	13,000	13,000	0	0.0%
Telephone	330	300	90	0	350	0	(350)	-100.0%
Travel, Conferences & Schools	3,000	0	0	0	500	500	0	0.0%
Equip/Software Maint	0	0	0	0	20,000	0	(20,000)	-100.0%
Contractual Services	162,637	470,915	50,360	8,021	265,000	50,000	(215,000)	-81.1%
Equipment Rental	0	0	0	0	0	0	0	0.0%
Depreciation	478,502	494,793	481,076	0	500,000	500,000	0	0.0%
Dues & Subscriptions	1,500	1,650	1,970	1,840	1,800	1,300	(500)	-27.8%
<b>Total Services &amp; Charges</b>	<b>661,346</b>	<b>980,212</b>	<b>546,002</b>	<b>16,024</b>	<b>802,950</b>	<b>567,100</b>	<b>(235,850)</b>	<b>-29.4%</b>
<b>Capital Outlay</b>								
Improvement Project Contract	0	0	0	0	150,000	100,000	(50,000)	-33.3%
Equipment	0	0	0	0	0	0	0	0.0%
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>100,000</b>	<b>(50,000)</b>	<b>-33.3%</b>
<b>Transfers Out</b>								
Transfers	0	0	40,000	0	0	0	0	0.0%
Transfer-General Fund	135,000	135,000	135,000	0	125,000	130,000	5,000	4.0%
<b>Total Transfers Out</b>	<b>135,000</b>	<b>135,000</b>	<b>175,000</b>	<b>0</b>	<b>125,000</b>	<b>130,000</b>	<b>5,000</b>	<b>4.0%</b>
<b>TOTAL STORMWATER EXPENDITURES</b>	<b>798,420</b>	<b>1,115,969</b>	<b>721,318</b>	<b>16,024</b>	<b>1,078,950</b>	<b>798,100</b>	<b>(280,850)</b>	<b>0.0%</b>

## Performance Measures & Goals for 2026

Division:	Environmental
Completed by:	Joe Hail
Date:	6/10/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Wetland Conservation Act applications/decisions	12	11	9	12	5	12
Shoreland permit applications	6	5	7	5	0	5
Wetland and shoreland resident interactions (calls, emails, etc. but not permits)	29	33	30	35	10	32

Division Goal	Goal Objective/Task
Increase public education on environmental topics	Increase public outreach on environmental issues and regulations (via social media, website and publications) about city's natural resource protection requirements.
Coordinate Wetland Conservation Act projects to comply with state laws protecting natural resources.	Work cooperatively with TEP members to ensure water resource protection regulations are applied and maintained.
Detailed review of existing city ordinances related to wetlands, floodplain, shoreland, etc.	Perform a review of environmental ordinances and work with the Council to determine if ordinances are consistent with statutory requirements and the Council's vision.

## ENVIRONMENTAL

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>Personal Services</b>								
Regular Pay	65,429	65,152	66,660	15,850	39,800	56,100	16,300	41.0%
PERA	4,358	4,886	4,065	1,189	3,000	4,200	1,200	40.0%
FICA	3,976	3,912	3,797	970	2,450	3,500	1,050	42.9%
Medicare	930	915	888	227	600	800	200	33.3%
Insurance	3,445	3,772	3,226	1,720	8,050	5,850	(2,200)	-27.3%
Workers Comp	446	892	943	546	500	550	50	10.0%
Unemployment Benefits	0	0	0	0	0	0	0	0.0%
<b>Total Personal Services</b>	<b>78,584</b>	<b>79,528</b>	<b>79,580</b>	<b>20,501</b>	<b>54,400</b>	<b>71,000</b>	<b>16,600</b>	<b>30.5%</b>
<b>Supplies</b>								
Fuels & Lubes	33	0	0	0	0	0	0	0.0%
Operating Supplies	345	1,616	545	172	50	50	0	0.0%
<b>Total Supplies</b>	<b>379</b>	<b>1,616</b>	<b>545</b>	<b>172</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0.0%</b>
<b>Services &amp; Charges</b>								
Telephone	210	360	180	0	350	360	10	2.9%
Postage	258	183	332	5	100	100	0	0.0%
Travel, Conferences & Schools	279	346	199	90	350	350	0	0.0%
Contractual Services	32,149	45,359	42,739	7,930	2,200	4,700	2,500	113.6%
Dues & Subscriptions	60	700	716	0	350	100	(250)	-71.4%
IT Equip Charge	0	750	750	0	0	0	0	0.0%
<b>Total Services &amp; Charges</b>	<b>32,956</b>	<b>47,698</b>	<b>44,917</b>	<b>8,026</b>	<b>3,350</b>	<b>5,610</b>	<b>2,260</b>	<b>67.5%</b>
<b>TOTAL ENVIRONMENTAL</b>	<b>111,919</b>	<b>128,842</b>	<b>125,041</b>	<b>28,699</b>	<b>57,800</b>	<b>76,660</b>	<b>18,860</b>	<b>32.6%</b>

### Performance Measures & Goals for 2026

Division:	Garbage
Completed by:	Joe Hale
Date:	6/25/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
% Residential recycling participants	89	89	88	85	83	87
Organics participation	347	359	403	411	411	N/A
Clean Up Day participation	317	321	311	331	331	320
Recycle Coach monthly interactions	1,638	1,664	1,330	700	640	1,700

Division Goal	Goal Objective/Task
Promote responsible waste disposal	Use public outreach to educate city residents about solid waste 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

**GARBAGE**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>REVENUES:</b>								
Special Assmts-County	2,275	2,312	2,433	(2,301)	0	0	0	0.0%
Interest Income	(75,952)	30,922	30,738	9,387	10,000	15,000	5,000	50.0%
Garbage Customer Charges	1,886,972	1,918,204	1,962,002	826,802	2,070,000	2,195,000	125,000	6.0%
<b>TOTAL GARBAGE REVENUE</b>	<b>1,813,295</b>	<b>1,951,438</b>	<b>1,995,173</b>	<b>833,888</b>	<b>2,080,000</b>	<b>2,210,000</b>	<b>130,000</b>	<b>6.3%</b>
<b>EXPENDITURES:</b>								
<b><u>Personal Services</u></b>								
Regular Pay	32,592	36,196	29,246	6,604	22,100	23,400	1,300	5.9%
PERA	2,426	2,715	(5,138)	495	1,650	1,750	100	6.1%
FICA	1,978	2,173	1,761	404	1,400	1,450	50	3.6%
Other Retirement Contributions	7,236	2,631	0	0	0	0	0	0.0%
Medicare	462	508	412	95	300	350	50	16.7%
Insurance	1,941	2,095	1,790	716	4,450	2,450	(2,000)	-44.9%
<b>Total Personal Services</b>	<b>46,636</b>	<b>46,318</b>	<b>28,070</b>	<b>8,315</b>	<b>29,900</b>	<b>29,400</b>	<b>(500)</b>	<b>-1.7%</b>
<b><u>Supplies</u></b>								
Operating Supplies	8,539	2,958	2,107	666	23,250	2,000	(21,250)	-91.4%
<b>Total Supplies</b>	<b>8,539</b>	<b>2,958</b>	<b>2,107</b>	<b>666</b>	<b>23,250</b>	<b>2,000</b>	<b>(21,250)</b>	<b>-91.4%</b>
<b><u>Services &amp; Charges</u></b>								
Audit Fees	1,744	1,984	2,148	1,800	2,300	2,300	0	0.0%
Other Professional Services	20,704	25,049	23,292	13,021	35,000	35,000	0	0.0%
Postage	2,792	59	0	0	250	200	(50)	-20.0%
Travel, Conferences & Schools	0	0	0	0	150	150	0	0.0%
Advertising/Marketing	154	0	0	0	500	250	(250)	-50.0%
Waste Disposal	497,081	522,506	524,418	220,069	578,150	605,000	26,850	4.6%
Contractual Services	1,088,203	1,099,338	1,153,607	512,367	1,223,400	1,275,000	51,600	4.2%
Miscellaneous	4,600	4,600	4,600	5,449	4,800	5,500	700	14.6%
<b>Total Services &amp; Charges</b>	<b>1,615,279</b>	<b>1,653,536</b>	<b>1,708,065</b>	<b>752,705</b>	<b>1,844,550</b>	<b>1,923,400</b>	<b>78,850</b>	<b>4.3%</b>
<b><u>Transfers Out</u></b>								
Transfer-General Fund	54,000	56,500	58,000	0	60,000	62,400	2,400	4.0%
<b>Total Transfers Out</b>	<b>54,000</b>	<b>56,500</b>	<b>58,000</b>	<b>0</b>	<b>60,000</b>	<b>62,400</b>	<b>2,400</b>	<b>4.0%</b>
<b>TOTAL GARBAGE EXPENDITURES</b>	<b>1,724,453</b>	<b>1,759,311</b>	<b>1,796,242</b>	<b>761,687</b>	<b>1,957,700</b>	<b>2,017,200</b>	<b>59,500</b>	<b>3.0%</b>

## Performance Measures & Goals for 2026

Division:	Liquor
Completed by:	Joe Audette
Date:	July 11, 2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Guest Count	285,953	267,312	293,170	290,000	136,444	295,000
Basket Size (Avg. Sale per Guest)	\$29.68	\$29.80	\$29.42	\$29.00	\$31.16	\$29.00
Gross Profit % (cost of good/revenue)	28%	28%	29%	28%	30%	28%
Labor Costs % (cost of labor/revenue) Rev. Calc. Method eff. 2025)	12.76%	14.04%	13.56%	14.00%	13.67%	14.00%
Net Profit % (total expenses/revenue)		12.10%	10.95%	11.00%	11.04%	12.00%
# of Deliveries	318	326	505	1,000	230	1,000

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.
Promote Hemp-based THC product offerings	Promote the new sales category and educational awareness videos such as THC 101.
Increase user engagement through events at the FT Center	Facilitate events to boost community engagement through educational tastings, wine clubs, "No & Low" tastings for non-alcoholic and low-calorie options, etc. Leverage the FT Center Overlook Lounge as an Emporium venue.
Improve delivery sales and service offerings	Leverage eCommerce site through City Hive. Add Northbound to deliveries
Recruit and retain staff	Explore new strategies to recruit and retain liquor store employees.

## LIQUOR SUMMARY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>REVENUES:</b>								
Sales	8,528,181	7,973,270	8,625,315	4,059,876	8,640,000	8,845,000	205,000	2.4%
Cost of Sales	6,191,510	5,762,668	6,169,283	2,691,280	6,235,750	6,344,000	108,250	1.7%
<b>GROSS PROFIT</b>	<b>2,336,671</b>	<b>2,210,602</b>	<b>2,456,033</b>	<b>1,368,597</b>	<b>2,404,250</b>	<b>2,501,000</b>	<b>96,750</b>	<b>4.0%</b>
<b><u>Other Revenue</u></b>								
Other Sales - Events	0	1,483	0	0	0	0	0	0.0%
Delivery Fee	1,970	1,660	2,525	1,290	5,000	3,000	(2,000)	-40.0%
Interest Income	(489,851)	329,635	186,554	30,278	135,000	75,000	(60,000)	-44.4%
Refunds & Reimbursements	0	0	0	0	0	0	0	0.0%
Miscellaneous Revenue	2,400	3,033	2,503	1,452	4,000	2,400	(1,600)	-40.0%
ATM Revenue	1,339	58	0	0	0	0	0	0.0%
Cash Over/(Short)	(2,477)	(612)	995	3	0	0	0	0.0%
Disposal of Assets	0	(4,150)	135	0	0	0	0	0.0%
Transfers	0	0	9,682	0	0	0	0	0.0%
<b>TOTAL LIQUOR REVENUE</b>	<b>1,850,053</b>	<b>2,541,710</b>	<b>2,658,426</b>	<b>1,401,620</b>	<b>2,548,250</b>	<b>2,581,400</b>	<b>33,150</b>	<b>1.3%</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>EXPENDITURES:</b>								
<b>Personal Services</b>								
Regular Pay	533,642	581,819	602,498	295,937	675,500	702,550	27,050	4.0%
Overtime Pay	8	395	87	0	0	0	0	0.0%
Part-time Pay	264,863	278,385	293,184	118,941	275,000	290,000	15,000	5.5%
PERA	56,928	60,472	42,175	30,116	72,450	74,450	2,000	2.8%
FICA	48,675	51,958	53,427	24,695	59,850	61,550	1,700	2.8%
Other Retirement Contributions	44,571	10,293	13,436	0	0	0	0	0.0%
Medicare	11,384	12,151	12,495	5,776	14,050	14,400	350	2.5%
Insurance	94,856	104,880	128,240	65,022	146,800	154,150	7,350	5.0%
Workers Comp	30,090	20,190	24,023	14,853	24,650	25,400	750	3.0%
Unemployment Benefits	1,126	767	41	0	0	0	0	0.0%
<b>Total Personal Services</b>	<b>1,086,142</b>	<b>1,121,309</b>	<b>1,169,605</b>	<b>555,340</b>	<b>1,268,300</b>	<b>1,322,500</b>	<b>54,200</b>	<b>4.3%</b>
<b>Supplies</b>								
Fuels & Lubes	957	833	624	208	2,000	2,000	0	0.0%
Uniform Allowance	3,772	4,137	3,093	812	4,500	8,000	3,500	77.8%
Operating Supplies	18,701	33,119	34,594	6,077	25,000	30,000	5,000	20.0%
<b>Total Supplies</b>	<b>23,430</b>	<b>38,089</b>	<b>38,312</b>	<b>7,097</b>	<b>31,500</b>	<b>40,000</b>	<b>8,500</b>	<b>27.0%</b>
<b>Services &amp; Charges</b>								
Audit Fees	8,722	9,919	10,740	9,000	11,500	11,500	0	0.0%
Other Professional Services	0	0	0	17,400	0	271,000	271,000	0.0%
Telephone	3,083	3,312	884	576	4,300	2,250	(2,050)	-47.7%
Travel, Conferences & Schools	530	959	4,046	3,222	4,000	5,500	1,500	37.5%
Advertising/Marketing	5,396	6,526	10,848	6,965	20,000	20,000	0	0.0%
Insurance	18,656	18,730	20,773	8,882	19,650	21,600	1,950	9.9%
Utilities	72,674	72,604	70,731	28,962	69,500	69,500	0	0.0%
Repair/Maint Services	104,792	95,956	50,171	21,635	77,700	50,050	(27,650)	-35.6%
Depreciation	90,127	57,854	59,545	0	70,000	60,000	(10,000)	-14.3%
Amortization	3,688	4,175	4,192	0	4,200	0	(4,200)	-100.0%
Dues & Subscriptions	6,200	6,225	9,906	0	6,300	10,000	3,700	58.7%
Taxes & Licenses	459	940	1,336	2,645	500	1,700	1,200	240.0%
Credit Card Fees	167,247	144,472	231,287	126,738	180,000	245,000	65,000	36.1%
Miscellaneous	0	13	0	0	0	0	0	0.0%
<b>Total Services &amp; Charges</b>	<b>481,576</b>	<b>421,686</b>	<b>474,461</b>	<b>226,023</b>	<b>467,650</b>	<b>768,100</b>	<b>300,450</b>	<b>64.2%</b>
<b>Capital Outlay</b>								
Improvement Project Contract	0	0	0	0	0	10,000	10,000	0.0%
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>Debt Service</b>								
Interest Expense - Lease	344	461	360	0	0	0	0	0.0%
<b>Total Debt Service</b>	<b>344</b>	<b>461</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Transfers Out</b>								
Transfers	250,000	250,000	250,000	0	250,000	0	(250,000)	-100.0%
Transfer-General Fund	750,000	1,000,000	1,000,000	0	850,000	850,000	0	0.0%
<b>Total Transfers Out</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>0</b>	<b>1,100,000</b>	<b>850,000</b>	<b>(250,000)</b>	<b>-22.7%</b>
<b>TOTAL LIQUOR EXPENDITURES</b>	<b>2,591,493</b>	<b>2,831,545</b>	<b>2,932,737</b>	<b>788,461</b>	<b>2,867,450</b>	<b>2,990,600</b>	<b>123,150</b>	<b>4.3%</b>

## CANNABOUND

	2024 ACTUAL	6/30/2025 YTD	2025 BUDGET	2026 PRELIMINARY	Increase/ (Decrease)	% Change
<b>REVENUES:</b>						
Sales	0	0	0	1,052,000	1,052,000	0.0%
Cost of Sales	0	0	0	526,000	526,000	0.0%
<b>GROSS PROFIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,000</b>	<b>526,000</b>	<b>#DIV/0!</b>
<b>Other Revenue</b>						
Interest Income	0	0	0	0	0	0.0%
Transfer-Liquor	0	500,000	0	0	0	0.0%
<b>TOTAL CANNABOUD REVENUE</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>526,000</b>	<b>526,000</b>	<b>#DIV/0!</b>
<b>EXPENDITURES:</b>						
<b>Personal Services</b>						
Regular Pay	0	0	0	155,000	155,000	0.0%
Part-time Pay	0	0	0	126,500	126,500	0.0%
PERA	0	0	0	21,200	21,200	0.0%
FICA	0	0	0	17,500	17,500	0.0%
Medicare	0	0	0	4,100	4,100	0.0%
Insurance	0	0	0	52,000	52,000	0.0%
Workers Comp	0	0	0	7,500	7,500	0.0%
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,800</b>	<b>383,800</b>	<b>0.0%</b>
<b>Supplies</b>						
Operating Supplies	0	0	0	40,750	40,750	0.0%
<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,750</b>	<b>40,750</b>	<b>0.0%</b>
<b>Services &amp; Charges</b>						
Audit Fees	0	0	0	3,000	3,000	0.0%
Other Professional Services	0	0	0	0	0	0.0%
Travel, Conferences & Schools	0	0	0	2,000	2,000	0.0%
Advertising/Marketing	0	0	0	30,000	30,000	0.0%
Insurance	0	0	0	0	0	0.0%
Utilities	0	0	0	31,200	31,200	0.0%
Dues & Subscriptions	0	0	0	226,300	226,300	0.0%
Taxes & Licenses	0	0	0	4,000	4,000	0.0%
<b>Total Services &amp; Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>296,500</b>	<b>296,500</b>	<b>0.0%</b>
<b>TOTAL CANABOUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>721,050</b>	<b>721,050</b>	<b>0.0%</b>

## Performance Measures & Goals for 2026

Division:	Senior Programs
Completed by:	Natalie and Jeff
Date:	6/17/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
Memberships	574	629	570	625	533	575
Activity Center Attendance	14,487	16,662	17,550	16,500	8,491	18,000

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**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>6/30/2025 YTD</b>	<b>2025 BUDGET</b>	<b>2026 PRELIMINARY</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>REVENUES</b>								
<b>Charges for Services</b>								
Sr Center Activities	40,515	43,817	46,450	27,924	47,500	55,500	8,000	16.8%
<b>EXPENDITURES</b>								
<b>Personal Services</b>								
Regular Pay	73,319	79,042	82,862	38,800	85,500	88,900	3,400	4.0%
Part-time Pay	7,951	12,746	30,196	17,103	36,950	38,450	1,500	4.1%
PERA	6,095	6,884	8,434	4,193	9,200	9,550	350	3.8%
FICA	5,183	5,400	6,883	3,380	7,600	7,900	300	3.9%
Medicare	1,212	1,263	1,610	790	1,800	1,850	50	2.8%
Insurance	3,654	22,374	23,922	12,627	24,700	25,900	1,200	4.9%
Workers Comp	383	326	603	390	600	600	0	0.0%
Unemployment Benefits	1,275	0	0	0	0	0	0	0.0%
<b>Total Personal Services</b>	<b>99,072</b>	<b>128,035</b>	<b>154,509</b>	<b>77,283</b>	<b>166,350</b>	<b>173,150</b>	<b>6,800</b>	<b>4.1%</b>
<b>Supplies</b>								
Operating Supplies	8,080	12,664	9,857	3,689	10,800	11,000	200	1.9%
<b>Total Supplies</b>	<b>8,080</b>	<b>12,664</b>	<b>9,857</b>	<b>3,689</b>	<b>10,800</b>	<b>11,000</b>	<b>200</b>	<b>1.9%</b>
<b>Services &amp; Charges</b>								
Telephone	296	296	296	149	300	300	0	0.0%
Postage	4,268	4,293	5,325	1,009	4,500	5,000	500	11.1%
Travel, Conferences & Schools	130	145	426	1,001	1,650	1,500	(150)	-9.1%
Contractual Services	23,668	30,919	31,669	14,716	30,000	75,000	45,000	150.0%
Dues & Subscriptions	501	622	544	415	850	850	0	0.0%
IT Equip Charge	0	1,100	1,100	667	1,600	2,100	500	31.3%
<b>Total Services &amp; Charges</b>	<b>28,864</b>	<b>37,375</b>	<b>39,360</b>	<b>17,956</b>	<b>38,900</b>	<b>84,750</b>	<b>45,850</b>	<b>117.9%</b>
<b>TOTAL SENIOR PROGRAMS</b>	<b>136,016</b>	<b>178,074</b>	<b>203,726</b>	<b>98,928</b>	<b>216,050</b>	<b>268,900</b>	<b>52,850</b>	<b>24.5%</b>

## Performance Measures & Goals for 2026

Division:	Recreation
Completed by:	Jeff, Karen, and Warren
Date:	6/17/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
YMCA Annual Hourly Gym Usage	52	64	115	135	125	135
Number of Community Events	49	49	56	55	9	60
Recreation Program Participants	2,256	2,156	2,526	2,500	963	2,500
Event Attendees	18,690	26,866	26,500	27,000	1,500	35,000
Shelter/Pavilion Rentals	236	436	295	450	387	450
Warming House Participants During Hours Staffed	2,122	2,130	1,377	2,000	4,070	3,500
Rec Programs at FT Center	1	1	1	10	1	10

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 communities needs	Continually evaluate programs, and make necessary adjustments to assure participant safety
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**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>6/30/2025 YTD</b>	<b>2025 BUDGET</b>	<b>2026 PRELIMINARY</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>REVENUES</b>								
<b>Charges for Services</b>								
Recreation Fees	45,160	53,082	49,424	35,332	52,500	52,500	0	0.0%
Farmer's Market	50,381	48,492	57,987	28,378	15,000	15,000	0	0.0%
Elk RiverFest	20,845	27,250	23,028	6,590	20,000	15,000	(5,000)	-25.0%
Park Use Fee	39,033	64,433	83,509	44,140	76,900	77,000	100	0.1%
Contributions	24,811	42,260	26,250	26,000	26,000	27,000	1,000	3.8%
Bank of Elk River - concert series								
<b>Total Revenues/Charges for Services</b>	<b>180,230</b>	<b>235,518</b>	<b>240,198</b>	<b>140,440</b>	<b>190,400</b>	<b>186,500</b>	<b>-3,900</b>	<b>-2.0%</b>
<b>EXPENDITURES</b>								
<b>Personal Services</b>								
Regular Pay	374,848	370,754	391,120	181,835	401,200	422,600	21,400	5.3%
Overtime Pay	551	108	0	0	0	0	0	0.0%
Part-time Pay	56,705	53,901	49,561	16,041	59,850	59,850	0	0.0%
PERA	29,953	28,998	27,163	13,800	30,100	32,200	2,100	7.0%
FICA	25,492	24,475	25,200	11,482	27,750	29,100	1,350	4.9%
Medicare	5,962	5,724	5,893	2,685	6,650	7,000	350	5.3%
Insurance	80,459	84,314	84,788	47,988	93,700	98,300	4,600	4.9%
Workers Comp	4,941	4,098	5,829	2,448	4,200	4,300	100	2.4%
<b>Total Personal Services</b>	<b>578,911</b>	<b>572,371</b>	<b>589,553</b>	<b>276,279</b>	<b>623,450</b>	<b>653,350</b>	<b>29,900</b>	<b>4.8%</b>
<b>Supplies</b>								
Operating Supplies	57,153	57,313	55,974	11,427	26,650	26,500	(150)	-0.6%
<b>Total Supplies</b>	<b>57,153</b>	<b>57,313</b>	<b>55,974</b>	<b>11,427</b>	<b>26,650</b>	<b>26,500</b>	<b>(150)</b>	<b>-0.6%</b>
<b>Services &amp; Charges</b>								
Telephone	2,099	1,922	2,370	1,049	2,000	2,000	0	0.0%
Postage	364	645	621	76	100	100	0	0.0%
Travel, Conferences & Schools	6,215	7,587	3,131	1,847	4,750	4,500	(250)	-5.3%
Advertising/Marketing	5,766	9,819	2,704	1,199	8,000	8,000	0	0.0%
Insurance	2,412	4,230	4,784	2,496	5,000	5,500	500	10.0%
Bldg Repair/Maint Services	4,824	11,208	13,312	(640)	5,950	6,000	50	0.8%
Equip Repair/Maint Services	35,706	10,534	12,588	830	11,500	11,000	(500)	-4.3%
Contractual Services	58,468	82,642	79,881	27,850	76,900	77,500	600	0.8%
Building Rent	1,710	1,841	7,754	880	5,000	5,500	500	10.0%
Dues & Subscriptions	2,359	2,669	2,196	1,530	2,750	2,850	100	3.6%
Credit Card Fees	5,630	5,444	5,247	3,277	6,250	6,000	(250)	-4.0%
IT Equip Charge	0	5,200	5,200	2,583	6,200	8,150	1,950	31.5%
<b>Total Services &amp; Charges</b>	<b>125,554</b>	<b>143,741</b>	<b>139,789</b>	<b>42,978</b>	<b>134,400</b>	<b>137,100</b>	<b>2,700</b>	<b>2.0%</b>
<b>TOTAL RECREATION</b>	<b>761,618</b>	<b>773,426</b>	<b>785,316</b>	<b>330,684</b>	<b>784,500</b>	<b>816,950</b>	<b>32,450</b>	<b>4.1%</b>

## Performance Measures & Goals for 2026

Division:	Finance
Completed by:	Lori Stich, Finance Manager
Date:	6/17/2025

Performance Measure	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2025 YTD	2026 Projected
City bond rating	AA+	AA+	AA+	AA+	AA+	AA+
Avg rate of return to maturity	4.92%	4.72%	4.63%	4.50%	4.43%	4.50%
Accounts payable disbursements	4,663	4,622	4,449	4,500	2,524	4,700
AP ACH vendors	~205	~280	~365	400	~370	400

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 among 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
	Cross training of finance department staff

**FINANCE**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>6/30/2025</b>	<b>2025</b>	<b>2026</b>	<b>Increase/</b>	<b>%</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>YTD</b>	<b>BUDGET</b>	<b>PRELIMINARY</b>	<b>(Decrease)</b>	<b>Change</b>
<b><u>Personal Services</u></b>								
Regular Pay	410,862	450,161	503,794	242,223	542,100	570,100	28,000	5.2%
Overtime Pay	0	31	0	0	0	0	0	0.0%
Part-time Pay	35,414	1,125	0	0	0	0	0	0.0%
PERA	31,842	31,423	37,239	18,141	40,650	42,750	2,100	5.2%
FICA	27,119	27,103	30,563	14,544	33,600	35,350	1,750	5.2%
Medicare	6,342	6,339	7,148	3,401	7,850	8,250	400	5.1%
Insurance	50,084	56,509	55,459	24,866	50,950	55,100	4,150	8.1%
Workers Comp	2,044	2,024	2,628	1,608	2,450	2,500	50	2.0%
<b>Total Personal Services</b>	<b>563,708</b>	<b>574,715</b>	<b>636,832</b>	<b>304,783</b>	<b>677,600</b>	<b>714,050</b>	<b>36,450</b>	<b>5.4%</b>
<b><u>Supplies</u></b>								
Office Supplies	3,338	1,538	2,932	601	1,800	1,800	0	0.0%
<b>Total Supplies</b>	<b>3,338</b>	<b>1,538</b>	<b>2,932</b>	<b>601</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0.0%</b>
<b><u>Services &amp; Charges</u></b>								
Audit Fees	17,442	19,838	21,480	18,000	23,000	23,000	0	0.0%
Other Professional Services	56,656	63,726	57,734	62,900	64,000	61,500	(2,500)	-3.9%
Telephone	180	0	0	0	400	0	(400)	-100.0%
Postage	1,460	2,692	1,950	1,549	3,000	2,500	(500)	-16.7%
Travel, Conferences & Schools	1,865	4,188	6,209	2,246	8,200	10,550	2,350	28.7%
Publishing	240	273	215	0	300	250	(50)	-16.7%
Equip Repair/Maint Services	29,735	24,877	31,907	16,808	28,200	29,250	1,050	3.7%
Dues & Subscriptions	1,484	1,700	3,061	899	2,050	3,200	1,150	56.1%
Credit Card Fees	19,342	34,612	54,864	29,397	35,000	55,000	20,000	57.1%
Miscellaneous	1,467	2,465	1,626	684	2,750	2,000	(750)	-27.3%
IT Equip Charge	0	3,350	3,350	1,646	3,950	4,000	50	1.3%
<b>Total Services &amp; Charges</b>	<b>129,871</b>	<b>157,720</b>	<b>182,396</b>	<b>134,128</b>	<b>170,850</b>	<b>191,250</b>	<b>20,400</b>	<b>11.9%</b>
<b>TOTAL FINANCE</b>	<b>696,918</b>	<b>733,973</b>	<b>822,161</b>	<b>439,512</b>	<b>850,250</b>	<b>907,100</b>	<b>56,850</b>	<b>6.7%</b>

**LEGAL**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>6/30/2025 YTD</b>	<b>2025 BUDGET</b>	<b>2026 PRELIMINARY</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Legal Fees	270,650	288,808	334,342	116,579	300,000	340,000	40,000	13.3%
<b>TOTAL LEGAL</b>	<b>270,649.96</b>	<b>288,807.79</b>	<b>334,342.46</b>	<b>116,578.97</b>	<b>300,000.00</b>	<b>340,000.00</b>	<b>40,000.00</b>	<b>13.3%</b>

**2026 BUDGET  
PERSONNEL REQUESTS**

	Department:	Finance	Finance	Fire	GENERAL FUND
	Position:	Accountant*	Payroll Specialist* (to FT Finance)	Community Risk Reduction Specialist**	TOTAL
4101	Regular Pay	91,185	35,191	81,974	126,376
4102	Overtime Pay				-
4103	Part-Time Pay				-
4104	PERA	6,839	2,639	14,509	9,478
4105	FICA	5,653	2,182		7,835
4107	Medicare	1,322	510	1,189	1,832
4108	Insurance	17,861	7,144	17,861	25,005
4109	Workers Comp	436	169	5,207	605
	<b>Total Personal Services</b>	<b>123,296</b>	<b>47,835</b>	<b>120,740</b>	<b>- 171,131</b>
	<u>Additional Costs:</u>				
4217	Uniform Allowance			800	-
4219	Supplies				-
4331	Training/License				-
4361	Auto insurance				-
4560	Equipment - vehicle				-
	<b>Total Additional Costs</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>
	<b>Total Position Requests</b>	<b>123,296</b>	<b>47,835</b>	<b>121,540</b>	<b>- 171,131</b>

Retail Operations
Accounts Payable Assistant
70,153
-
-
5,261
4,349
1,017
3,660
1,634
86,074
-
86,074

\*increase 32 hr/pp

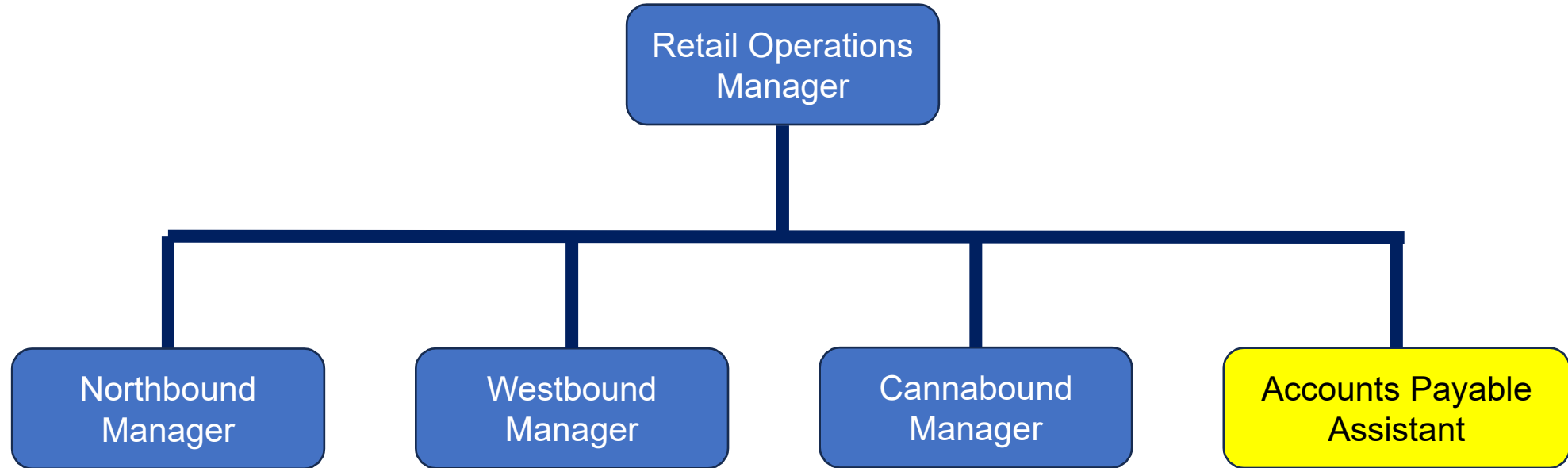
\*These positions are not included in the General Fund budget

\*\*This position is included in the General Fund budget

\*50% Jan - Aug (Recreation)  
\*100% Sep - Dec (Retail)  
(split between liquor & cannabis funds)

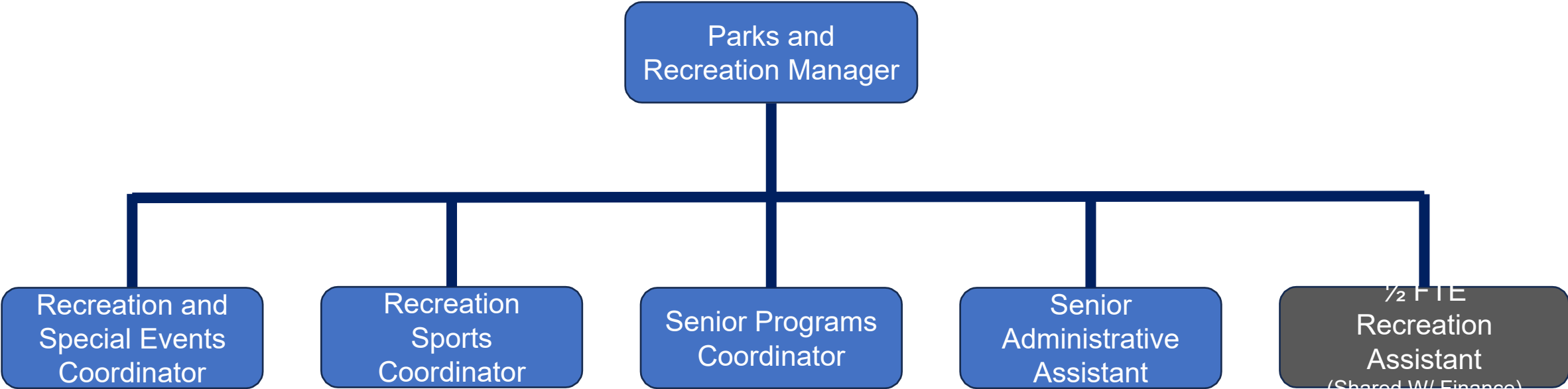


# Retail Operations (Liquor Fund)



**+1 FTE Accounts Payable Assistant**

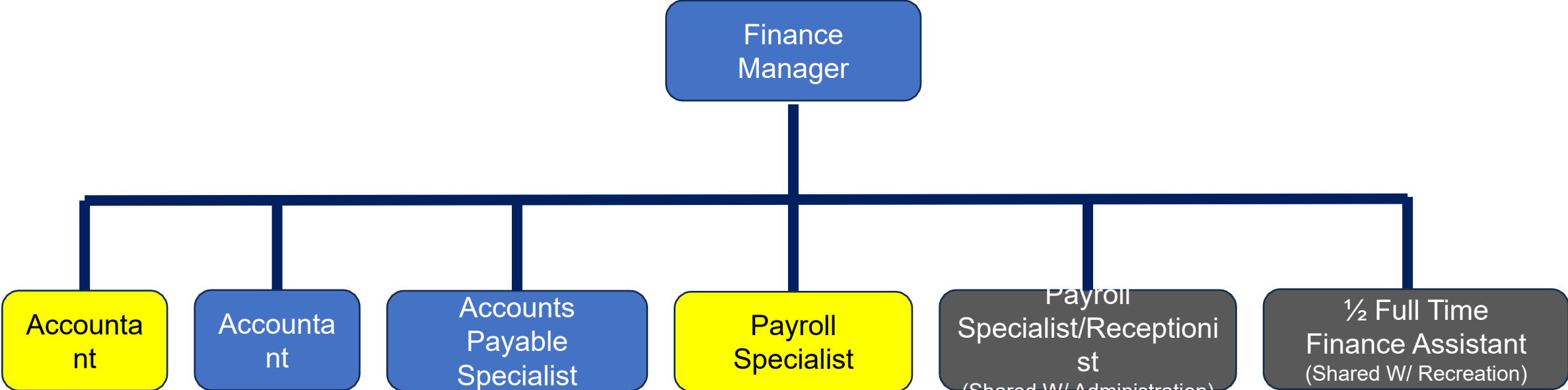
# Recreation



**Currently Job Share  
Recreation/Finance**

**- 0.5 FTE Recreation Assistant**

# Finance



**Current:**

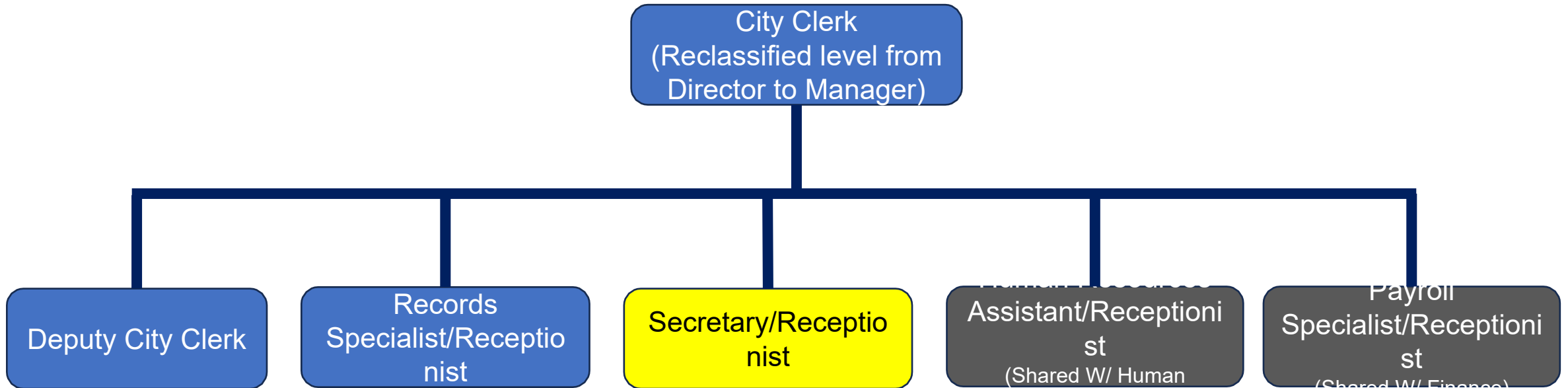
- 0.5 FTE Payroll Specialist\*
- 0.5 FTE Payroll/Receptionist (Admin Job Share)\*
- 0.5 FTE Finance Assistant (Rec Job Share)

**Proposed:**

- 0.5 FTE Finance Assistant (Rec Job Share)
- +0.25 Payroll Specialist (stays FT in Finance)
- +1 FTE Accountant

\*32 hours are payroll

# Administration



**+ 0.5 Receptionist \*\***

**-0.5 FTE Receptionist/Payroll Specialist**

**-0.5 FTE Receptionist/HR Job Share**

**\*\* Remaining 0.5 Receptionist from Permit Tech with Backup from payroll and records.**