GENERAL FUND 101 - BUDGET SUMMARY **9/14/2026**

REVENUES

	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-	% Change
TAXES	11,961,591	12,827,463	14,751,073	16,534,327	18,209,749	19,672,050	8.03%
LICENSES AND PERMITS	843,010	1,058,097	1,610,437	1,446,884	992,850	1,024,350	3.17%
INTERGOVERNMENTAL REVENUES	885,575	1,508,405	920,634	1,016,315	845,500	926,300	9.56%
CHARGES FOR SERVICES	814,985	1,067,192	1,227,700	1,213,938	808,700	844,200	4.39%
FINES AND FORFEITS	45,717	39,681	8,603	53,017	48,000	48,000	0.00%
SPECIAL ASSESSMENTS	-	-	26,103	7,502	-	-	
MISCELLANEOUS	235,737	27,875	34,247	10,019	21,050	21,000	-0.24%
INVESTMENT EARNINGS	(57,081)	312,520	295,273	351,913	75,000	75,000	0.00%
OTHER FINANCING SOURCES	659,892	1,700,265	4,031,473	883,408	1,788,750	2,354,670	31.64%
TOTAL REVENUES	**15,389,426**	**18,541,497**	**22,905,543**	**21,517,323**	**22,789,599**	**24,965,570**	9.55%

EXPENDITURES

	-2022 Actual-	-2023 Actual-	-2024 Adopted-	-2025 Actual-	-2026 Adopted-	-2027 Requested-	% Change
GENERAL GOVERNMENT	3,814,959	4,053,311	4,663,423	5,125,885	5,773,308	6,172,530	6.91%
PUBLIC SAFETY	6,822,296	7,876,060	9,504,535	9,177,537	10,317,079	11,478,461	11.26%
PUBLIC WORKS	2,153,946	3,451,351	4,325,197	2,877,702	3,879,900	4,488,977	15.70%
PARKS AND RECREATION	1,445,077	1,628,641	2,298,424	2,127,945	2,604,912	2,644,229	1.51%
MISCELLANEOUS/CONTINGENCY	334,541	154,609	1,381,700	1,499,274	214,400	181,373	-15.40%
TOTAL EXPENDITURES	**14,570,820**	**17,163,971**	**22,173,279**	**20,808,344**	**22,789,599**	**24,965,570**	9.55%

2025 GENERAL FUND REVENUES

GENERAL FUND 101 - REVENUE SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-	% Change
TAXES	11,961,591	12,827,463	14,751,073	16,534,327	18,209,749	19,672,050	8.03%
LICENSES AND PERMITS	843,010	1,058,097	1,610,437	1,446,884	992,850	1,024,350	3.17%
INTERGOVERNMENTAL REVENUES	885,575	1,508,405	920,634	1,016,315	845,500	926,300	9.56%
CHARGES FOR SERVICES	814,985	1,067,192	1,227,700	1,213,938	808,700	844,200	4.39%
FINES AND FORFEITS	45,717	39,681	8,603	53,017	48,000	48,000	0.00%
SPECIAL ASSESSMENTS	-	-	26,103	7,502			
MISCELLANEOUS	235,737	27,875	34,247	10,019	21,050	21,000	-0.24%
INVESTMENT EARNINGS	(57,081)	312,520	295,273	351,913	75,000	75,000	0.00%
SALE OF FIXED ASSETS	-	-	-	14,000			
OTHER FINANCING SOURCES	659,892	1,700,265	4,031,473	883,408	1,788,750	2,354,670	31.64%
TOTAL REVENUES	**15,389,426**	**18,541,497**	**22,905,543**	**21,531,323**	**22,789,599**	**24,965,570**	9.55%

2022 Levy	$	11,712,590	9.76%			
2023 Levy	$	13,145,820	12.24%			
2024 Levy	$	14,962,220	13.82%			
2025 Levy	$	16,931,046	13.16%			
2026 Levy	$	18,248,749	7.78%			
2027 Levy	$	19,740,050	8.17%	**$**	**1,491,301**	**Increase**

GENERAL FUND 101 - REVENUE BY SOURCE		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
TAXES							
4011	CURRENT-AD VALOREM TAXES	10,068,520	11,454,193	13,286,680	14,953,491	16,505,920	17,667,050
401A	CURRENT-UNCOLLECTED ALLOWANCE	-	-	-	-	(100,000)	(100,000)
4012	DELINQUENT-AD VALOREM TAXES	50,370	(127,723)	(92,345)	(63,879)	20,000	5,000
4014	FISCAL DISPARITIES	1,535,653	1,505,453	1,537,812	1,593,918	1,742,829	2,073,000
4015	EXCESS TAX INCREMENTS	304,151	144	16,725	56,495	38,000	25,000
4018	PENALTY/INT-AD VALOREM TAXES	2,742	(9,611)	2,202	(5,698)	3,000	2,000
4019	FORFEITED TAX SALE APPROPRIATION	153	5,006				
TAXES Total		**11,961,591**	**12,827,463**	**14,751,073**	**16,534,327**	**18,209,749**	**19,672,050**
LICENSES AND PERMITS							
- BUSINESS LICENSES/PERMITS							
4140	CREDIT CARD PROCESSING FEES	(3,967)	(2,465)	(3,921)	(978)	(2,000)	(2,000)
4155	LIQUOR-ON SALE	48,185	44,620	46,220	48,820	50,000	50,000
4156	LIQUOR-OFF SALE	-	-	-	-	-	-
4159	MECHANICAL LICENSE	18,265	15,525	21,250	17,950	15,000	15,000
4163	PAWNSHOP LICENSE	4,000	4,000	4,000	4,000	4,000	4,000
4164	CIGARETTE SALES LICENSE	3,988	3,525	3,450	2,800	4,000	3,000
4165	REFUSE HAULERS LICENSE	400	350	350	350	350	350
4168	PEDDLERS LICENSE	4,100	4,500	24,150	14,408	10,000	12,000
4170	OTHER BUSINESS LICENSES & PERM	2,210	4,105	8,075	9,815	5,000	9,000
4171	INVESTIGATIVE FEES	2,441	2,415	3,475	4,911	3,000	3,000
- NON-BUSINESS LICENSES/PERMITS							
4205	BUILDING PERMIT	520,770	637,240	849,543	794,771	450,000	450,000
4206	PLUMBING PERMIT	46,037	74,144	97,393	99,107	60,000	70,000
4207	ANIMAL LICENSE	2,000	500	2,750	1,225	-	-
4208	HEATING PERMIT	53,494	75,098	118,275	114,409	75,000	85,000
4209	CONDITIONAL USE PERMIT	9,600	22,150	14,000	13,000	15,000	12,000
4211	SIGN PERMITS	1,500	2,900	3,000	3,275	2,500	3,000
4212	RENTAL LICENSE	4,010	10,250	201,555	93,055	141,000	120,000
4213	FIRE PERMIT	10,750	21,044	16,695	18,925	14,000	15,000
4214	ELECTRICAL INSPECTION PERMIT	80,988	95,787	135,326	143,092	100,000	120,000
4220	SEPTIC SYSTEM PERMIT	21,685	22,433	26,890	25,535	20,000	25,000
4221	URBAN SEWER PERMIT	6,025	8,550	17,800	16,983	12,000	14,000
4222	URBAN WATER PERMIT	6,925	9,150	17,800	16,983	12,000	14,000
4230	OTHER NON-BUSINESS LIC & PERM	(395)	2,275	2,361	4,450	2,000	2,000
LICENSES AND PERMITS Total		**843,010**	**1,058,097**	**1,610,437**	**1,446,884**	**992,850**	**1,024,350**
INTERGOVERNMENTAL REVENUES							
- FEDERAL INTERGOVERNMENTAL							
4253	FEDERAL EXCISE TAX REFUND	1,333	324	-	-	-	-
4252	FEDERAL GRANTS	-	70,000	-	-	-	-
- STATE INTERGOVERNMENTAL							
4255	FEDERAL CARES ACT	55,624	650,000	-	-	-	-
4263	MARKET VALUE HOMESTEAD CREDIT	3,644	3,223	3,759	3,785	-	-
4268	MSA FOR STREETS	302,316	210,000	240,000	260,000	300,000	350,000
4269	POLICE - INSURANCE PREMIUM TAX	277,956	296,737	346,825	405,362	280,000	300,000
4271	POST BOARD REIMBURSEMENT	29,430	26,265	29,396	27,844	25,000	25,000
4272	STATE EXCISE TAX REFUND	525	566	793	1,646	500	1,000
4273	OTHER STATE GRANTS & AIDS	214,747	251,290	299,860	317,678	240,000	240,000
- LOCAL INTERGOVERNMENTAL							
4287	OTHER LOCAL GOVERNMENT GRANTS	-	-	-	-	-	10,300
INTERGOVERNMENTAL REVENUES Total		**885,575**	**1,508,405**	**920,634**	**1,016,315**	**845,500**	**926,300**

CHARGES FOR SERVICES							
4304	RENTAL FEES - REAL PROPERTY	160,542	173,489	247,971	228,037	180,000	200,000
4305	RENTAL FEES	13,672	19,325	27,400	39,014	25,000	35,000
4306	ZONING & SUBDIVISION FEES	2,490	1,530	275	-	-	-
4307	PLAN CHECKING FEES	249,663	309,777	347,737	368,751	225,000	225,000
4308	SALES OF MAPS & PUBLICATIONS	137	235	171	16	100	100
4309	ASSESSMENT SEARCHES	270	360	300	30	100	100
4310	SPECIAL MEETING FEES	-	-	350	-	-	-
4312	GENERAL GOVERNMENT STAFF TIME	36,184	19,513	23,312	19,949	15,000	15,000
4313	OTHER GENERAL GOVERNMENT	-	-	125	-	-	-
4326	SPECIAL POLICE SERVICES	15,939	5,000	10,152	5,060	5,000	5,000
4327	SPECIAL FIRE PROTECTION SERVIC	130	30	-	600	-	-
4328	ACCIDENT REPORTS	763	857	914	878	1,000	1,000
4329	OPEN BURN PERMIT FEES	1,000	675	975	1,000	500	1,000
4330	OTHER PUBLIC SAFETY	4,325	4,195	3,060	5,457	2,000	2,000
4337	ENGINEERING	299,006	446,839	474,669	463,060	310,000	310,000
4338	PLAN & SPECIFICATION FEES	-	-	-	-	-	-
4339	OTHER PUBLIC WORKS	16,994	47,893	34,413	39,375	20,000	20,000
4347	OTHER CULTURE-RECREATION	13,869	37,474	55,875	42,710	25,000	30,000
CHARGES FOR SERVICES Total		**814,985**	**1,067,192**	**1,227,700**	**1,213,938**	**808,700**	**844,200**
FINES AND FORFEITS							
4452	COURT FINES	40,563	37,225	52,891	50,117	45,000	45,000
4453	OTHER FINES & FORFEITS	-	-	-	-	-	-
4454	ADMINISTRATIVE FINES	5,155	2,456	(44,288)	2,900	3,000	3,000
FINES AND FORFEITS Total		**45,717**	**39,681**	**8,603**	**53,017**	**48,000**	**48,000**
SPECIAL ASSESSMENTS							
4502	PRINCIPAL-SPECIAL ASSESSMENT	-	-	26,103	7,502	-	-
SPECIAL ASSESSMENTS Total		**-**	**-**	**26,103**	**7,502**	**-**	**-**
MISCELLANEOUS							
4601	MISCELLANEOUS REVENUE	-	-	(12)	531	-	-
4604	SURCHARGES	708	959	1,216	1,102	1,000	1,000
4605	ELECTION FILING FEES	30	-	40	-	50	-
4609	OTHER MISCELLANEOUS REVENUES	234,999	26,915	33,004	8,386	20,000	20,000
4608	CONTRIBUTIONS & DONATIONS	-	-	-	-	-	-
MISCELLANEOUS Total		**235,737**	**27,875**	**34,247**	**10,019**	**21,050**	**21,000**
INVESTMENT EARNINGS							
4701	INTEREST ON INVESTMENTS	(57,081)	312,520	295,273	351,913	75,000	75,000
INVESTMENT EARNINGS Total		**(57,081)**	**312,520**	**295,273**	**351,913**	**75,000**	**75,000**
OTHER FINANCING SOURCES							
4722	SALE OF GENERAL FIXED ASSETS	-	-	94,090	14,000	-	-
FIXED ASSET DISPOSITION Total		**-**	**-**	**94,090**	**14,000**	**-**	**-**
OTHER FINANCING SOURCES							
TRANSFERS IN							
4901	TRANSFER IN FROM OTHER FUNDS	659,892	1,700,265	3,937,383	883,408	1,788,750	2,354,670
OTHER FINANCING SOURCES Total		**659,892**	**1,700,265**	**3,937,383**	**883,408**	**1,788,750**	**2,354,670**
TOTAL REVENUE		**15,389,426**	**18,541,497**	**22,905,543**	**21,531,323**	**22,789,599**	**24,965,570**

GENERAL FUND 101 - LINE ITEM DETAIL	-2022 Actual-	-2023 Adopted-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
4901 Other Finance Sources						
Water Fund Administrative Transfer	49,000	51,000	55,000	59,000	63,000	67,000
Sewer Fund Administrative Transfer	43,000	45,000	49,000	53,000	57,000	61,000
St. Lighting Fund Administrative Transfer	25,000	27,000	29,000	31,000	34,000	36,000
Recycling Fund Administrative Transfer						-
Storm Water Utility Fund Administrative Transfer	38,000	40,000	44,000	49,000	53,000	57,000
PW Campus Fund	-	167,931	571,972			-
HRA/COR Funds					917,000	1,196,670
Landfill Fund	63,000	-	-			-
Capital Maintenance Fund - For Trail Maintenance	60,000	70,000	70,000	70,000	70,000	70,000
Capital Maintenance Fund - For Capital Improvements	29,710	-	16,500		55,750	-
Facility Fund (Building Improvements)	-	-	36,000		100,000	7,000
Pavement Management Fund	-	-	60,104			-
Fleet Vehicle Fund	17,800	93,066	59,244	30,000		50,000
PIR Fund-Street Maintenance	150,000	597,595	200,000	200,000	200,000	225,000
Equipment Fund - Loan for Fire Truck	-	-	-	300,000		-
Equipment Revolving Fund - QCTV Funds	-	-	-	-	71,000	-
Capital Bonding	-	-	1,509,275			-
Equipment Revolving Fund	184,382	608,673	73,288	68,000	168,000	585,000
	659,892	1,700,265	3,973,383	883,408	1,788,750	2,354,670

2025 GENERAL FUND EXPENDITURES

EXPENDITURE BY OBJECT SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-	% Change
PERSONNEL SERVICES	10,181,456	11,319,181	12,588,749	14,108,909	15,703,113	16,998,175	8.25%
SUPPLIES	1,237,507	1,232,853	1,241,320	1,342,605	1,597,959	1,688,950	5.69%
OTHER SERVICES & CHARGES	2,521,359	3,555,551	3,337,053	3,189,996	3,886,154	4,386,902	12.89%
CAPITAL OUTLAY	295,957	901,777	3,624,458	633,928	1,496,000	1,785,170	19.33%
TRANSFERS OUT	272,688	92,756	1,319,847	1,437,421	106,373	106,373	0.00%
DEBT SERVICE	61,853	61,853	61,853	61,853	-	-	
TOTAL EXPENDITURE BY OBJECT	**14,570,820**	**17,163,971**	**22,173,279**	**20,774,712**	**22,789,599**	**24,965,570**	9.55%

SUMMARY:							
OPERATING EXPENSE:	**13,940,322**	**16,107,585**	**17,167,122**	**18,641,511**	**21,187,226**	**23,074,027**	**8.91%**
CAPITAL OUTLAY:	**295,957**	**901,777**	**3,624,458**	**633,928**	**1,496,000**	**1,785,170**	**19.33%**
TRANSFERS OUT/DEBT SERVICE:	**334,541**	**154,609**	**1,319,847**	**1,437,421**	**106,373**	**106,373**	**0.00%**
TOTAL EXPENDITURES	**$ 14,570,820**	**$ 17,163,971**	**$ 22,111,426**	**$ 20,712,859**	**$ 22,789,599**	**$ 24,965,570**	**9.55%**

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-	% Change
GENERAL GOVERNMENT								
0111	MAYOR AND COUNCIL	106,114	107,719	106,831	97,516	98,999	132,353	33.69%
0114	CHARTER/PLAN/HORSE COMMISSIONS	2,709	2,467	2,521	2,756	3,275	3,045	-7.02%
0130	ADMINISTRATION	913,981	977,369	1,030,356	1,191,673	1,185,218	1,290,481	8.88%
0141	ELECTIONS	44,689	6,357	95,352	20	47,663	180	-99.62%
0153	FINANCE	362,854	370,861	448,446	534,823	559,837	601,724	7.48%
0155	ASSESSING	125,272	126,096	129,777	132,211	138,000	137,000	-0.72%
0161	LEGAL	121,422	116,142	121,605	134,501	133,150	181,800	36.54%
0191	PLANNING & ZONING	665,874	818,640	951,445	1,092,953	1,210,213	1,262,425	4.31%
0192	DATA PROCESSING	773,912	840,343	958,559	1,109,890	1,302,634	1,462,298	12.26%
0194	GENERAL GOVERNMENT BUILDINGS	643,514	629,571	759,196	770,048	1,024,670	1,033,052	0.82%
0195	NEWSLETTER	54,618	57,746	59,337	59,495	69,649	68,172	-2.12%
GENERAL GOVERNMENT Total		**3,814,959**	**4,053,311**	**4,663,423**	**5,125,885**	**5,773,308**	**6,172,530**	6.91%
PUBLIC SAFETY								
0211	POLICE PROTECTION	4,726,260	5,196,605	6,135,488	5,896,781	6,725,452	7,464,760	10.99%
0220	FIRE PROTECTION	1,427,516	1,785,989	2,314,915	2,207,478	2,424,671	2,686,413	10.79%
0240	PROTECTIVE INSPECTIONS	564,838	718,231	876,090	889,919	925,013	1,065,688	15.21%
0250	CIVIL DEFENSE	9,637	67,325	38,541	41,509	47,000	45,700	-2.77%
0260	TRAFFIC ENGINEERING	79,873	85,061	112,316	121,950	162,493	173,750	6.93%
0270	ANIMAL CONTROL	1,399	8,175	10,039	4,685	10,250	20,050	95.61%
0280	COMMUNITY ORIENTING POLICING	12,774	14,673	17,147	15,215	22,200	22,100	-0.45%
PUBLIC SAFETY Total		**6,822,296**	**7,876,060**	**9,504,535**	**9,177,537**	**10,317,079**	**11,478,461**	
PUBLIC WORKS								
0301	ENGINEERING	446,849	566,809	674,634	564,420	652,564	823,257	26.16%
0311	STREET MAINTENANCE	1,332,827	2,510,567	3,314,818	1,901,725	2,753,284	3,158,644	14.72%
0312	SNOW & ICE REMOVAL	374,270	373,975	335,746	411,557	474,052	507,076	6.97%
PUBLIC WORKS Total		**2,153,946**	**3,451,351**	**4,325,197**	**2,877,702**	**3,879,900**	**4,488,977**	15.70%
PARKS AND RECREATION								
0452	PARK & RECREATION	1,445,077	1,628,641	2,298,424	2,127,945	2,604,912	2,644,229	1.51%
PARKS AND RECREATION Total		**1,445,077**	**1,628,641**	**2,298,424**	**2,127,945**	**2,604,912**	**2,644,229**	1.51%
MISCELLANEOUS/CONTINGENCY								
0892	EXPENDITURE RESERVE	334,541	154,609	1,381,700	1,499,274	214,400	181,373	-15.40%
MISCELLANEOUS/CONTINGENCY Total		**334,541**	**154,609**	**1,381,700**	**1,499,274**	**214,400**	**181,373**	-15.40%
TOTAL EXPENDITURES & OTHER FINANCING		**14,570,820**	**17,163,971**	**22,173,279**	**20,808,344**	**22,789,599**	**24,965,570**	

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Adopted-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	6,528,037	7,445,527	8,278,948	9,319,530	10,503,711	11,543,155
6103	FULL TIME-REGULAR-OVERTIME	183,834	180,095	199,100	232,865	173,000	208,540
6104	PART TIME-WAGES & SALARIES	746,543	773,014	871,155	1,013,834	934,233	1,052,082
6105	TEMPORARY-WAGES & SALARIES	179,828	88,117	134,959	98,720	172,002	178,891
6106	OVERTIME-TEMPORARY	636	-	-	-	-	-
6107	OVERTIME-PART TIME	-	-	-	-	-	-
WAGES AND SALARIES		**7,638,878**	**8,486,752**	**9,484,162**	**10,664,950**	**11,782,946**	**12,982,668**
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY	108,460	52,334	82,751	130,824	50,000	50,000
OTHER GROSS EARNINGS		**108,460**	**52,334**	**82,751**	**130,824**	**50,000**	**50,000**
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	839,838	929,059	1,019,017	1,139,206	1,256,767	1,388,954
6122	FICA/MEDICARE CONTRIBUTIONS	367,731	416,569	464,185	534,509	630,512	691,139
6123	ICMA RETIREMENT TRUST	800	-	-	-	-	-
6131	GROUP INSURANCE	878,018	1,049,605	1,165,820	1,354,012	1,543,011	1,522,509
6132	DISABILITY INSURANCE	1,313	1,313	1,313	1,313	1,313	1,313
6133	WORKERS COMP INSURANCE PREMIUM	346,417	383,549	371,500	284,093	381,507	305,378
6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	57,057	56,214
EMPLOYER CONTRIBUTIONS		**2,434,117**	**2,780,095**	**3,021,835**	**3,313,135**	**3,870,167**	**3,965,507**
PERSONNEL SERVICES Total		**10,181,456**	**11,319,181**	**12,588,749**	**14,108,909**	**15,703,113**	**16,998,175**

SUPPLIES								
OFFICE SUPPLIES								
6203	DUPLICATING SUPPLY & COPY PAPE	2,198	4,594	1,267	2,501	4,500	3,500	
6204	STATIONERY, ENVELOPES & FORMS	9,542	8,707	7,744	5,338	9,700	9,000	
6205	DRAFTING SUPPLIES	-	-	-	-	-	-	
6206	FILM, MICROFILM, TAPES, DISKS	370	208	128	179	800	450	
6207	TRAINING SUPPLIES	3,562	10,165	8,170	5,437	10,500	19,000	
6208	MISCELLANEOUS OFFICE SUPPLIES	9,670	12,230	13,452	11,427	14,125	14,100	
OFFICE SUPPLIES		**25,343**	**35,904**	**30,762**	**24,882**	**39,625**	**46,050**	
OPERATING SUPPLIES								
6221	CLEANING SUPPLIES	1,910	4,025	4,759	3,618	5,000	5,000	
6223	GASOLINE	156,406	134,883	125,471	125,873	159,000	162,500	
6225	DIESEL FUEL	73,397	65,682	49,086	57,305	84,000	82,000	
6227	LUBRICANTS & ADDITIVES	7,730	9,014	8,082	4,947	12,000	12,250	
6229	SHOP MATERIALS	8,830	5,539	10,843	7,879	9,100	9,900	
6231	UNIFORMS & TURN-OUT GEAR	124,187	132,811	166,428	133,672	174,200	176,400	
6233	BATTERIES	2,013	1,940	435	1,354	5,000	2,500	
6235	AMMUNITION	13,725	13,274	14,827	11,050	15,000	17,000	
6237	CRIME SCENE KIT MATERIALS	-	509	495	713	1,500	1,500	
6239	FIRST AID SUPPLIES	5,444	6,005	5,425	5,934	11,000	9,000	
6241	COMMUNITY POLICING SUPPLIES	9,967	10,351	14,111	12,220	15,000	15,000	
6247	HAPPY DAYS SUPPLIES	7,000	12,000	12,000	7,000	7,000	7,000	
6249	MISCELLANEOUS OPERATING SUPPLY	143,977	123,827	162,790	155,998	172,625	179,250	
6246	MARKETING	198	2,951	2,986	1,188	3,000	2,000	
OPERATING SUPPLIES		**554,783**	**522,811**	**577,737**	**528,750**	**673,425**	**681,300**	
REPAIR AND MAINTENANCE SUPPLIES								
6251	BATTERIES	-	829	922	2,178	2,500	3,200	
6253	BRAKES	3,238	4,045	1,739	180	4,000	4,000	
6255	TIRES	6,616	7,315	6,529	7,360	9,500	8,000	
6257	OTHER VEHICLE PARTS	122,472	146,373	156,213	153,395	156,500	172,300	
6259	BUILDING MAINT/REPAIR SUPPLIES	51,453	23,188	55,456	53,670	54,700	60,000	
6261	SAND & GRAVEL	2,300	2,779	-	-	5,300	4,800	
6263	SALT	129,704	68,426	117,442	147,311	135,000	150,000	
6265	ASPHALT	104,227	142,180	117,072	148,661	185,000	186,000	
6266	SCBA-PARTS	5,899	23,874	25,450	11,437	25,000	25,000	
6267	OTHER STREET MAINTENANCE SUPPL	10,675	14,920	17,050	14,245	17,500	17,500	
6269	LANDSCAPE MATERIALS	17,795	24,599	9,489	47,797	19,500	64,500	
6271	SIGN REPAIR MATERIALS	1,148	1,464	3,103	1,611	6,000	6,000	
6275	OTHER EQUIPMENT PARTS	2,933	945	554	1,990	3,000	25,750	
6268	IRRIGATION SUPPLIES	16,118	20,540	10,881	10,498	60,000	15,000	
REPAIR AND MAINTENANCE SUPPLIES		**474,577**	**481,476**	**521,899**	**600,333**	**683,500**	**742,050**	
SMALL TOOLS AND MINOR EQUIPMENT								
6282	EMERGENCY SUPPLIES - COVID	-	-	-	-	-	-	
6281	SMALL TOOLS & MINOR EQUIPMENT	182,804	192,347	110,815	188,640	201,009	219,300	police set up n
SMALL TOOLS AND MINOR EQUIPMENT		**182,804**	**192,347**	**110,815**	**188,640**	**201,009**	**219,300**	
MERCHANDISE FOR RESALE								
6291	CULVERTS, SIGNS, STREET SUPPLY	-	316	107	-	400	250	
MERCHANDISE FOR RESALE		**-**	**316**	**107**	**-**	**400**	**250**	
SUPPLIES Total		**1,237,507**	**1,232,853**	**1,241,320**	**1,342,605**	**1,597,959**	**1,688,950**	
OTHER SERVICES & CHARGES								
PROFESSIONAL SERVICES								
6302	AUDITING & ACCOUNTING SERVICES	39,128	45,174	46,421	58,655	60,000	65,200	
6304	LEGAL FEES	120,510	115,288	120,849	133,866	156,300	181,000	
6305	MEDICAL/PSYCHOLOGICAL FEES	-	-	-	-	-	-	
6306	PERSONNEL TESTING & RECRUITMT	24,634	14,849	26,235	32,128	33,000	25,534	
6315	MISCELLANEOUS PROFESSIONAL SER	273,357	224,706	555,366	387,418	373,647	380,498	
PROFESSIONAL SERVICES		**457,629**	**400,017**	**748,871**	**612,066**	**622,947**	**652,232**	
COMMUNICATION								
6321	TELEPHONE	13,675	13,945	13,095	16,508	17,750	23,055	
6322	POSTAGE	17,806	19,369	21,796	24,016	27,800	32,772	
6323	CELLULAR PHONES	43,623	50,176	52,295	59,565	64,032	68,020	
6325	LONG DISTANCE CHARGES	-	-	-	-	-	-	
COMMUNICATION		**75,103**	**83,490**	**87,186**	**100,089**	**109,582**	**123,847**	

EMPLOYEE REIMBURSEMENTS							
6331	TRAVEL & LODGING	9,975	9,898	10,895	14,872	27,100	29,100
6334	MILEAGE REIMBURSEMENT	559	429	198	379	1,100	1,300
6335	TRAINING	107,609	114,653	128,414	120,605	192,760	195,900
EMPLOYEE REIMBURSEMENTS		**118,143**	**124,980**	**139,506**	**135,856**	**220,960**	**226,300**
ADVERTISING AND PUBLISHING							
6352	GENERAL NOTICE & PUBLIC INFOR	38,966	42,257	42,270	44,011	48,600	52,900
6353	ORDINANCE PUBLICATION	2,322	1,430	1,403	798	2,000	1,000
6354	HELP WANTED ADVERTISEMENTS	7,302	549	38	1,319	2,000	2,000
ADVERTISING AND PUBLISHING		**48,591**	**44,235**	**43,710**	**46,127**	**52,600**	**55,900**
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	175,764	232,341	235,256	230,221	253,937	267,319
INSURANCE		**175,764**	**232,341**	**235,256**	**230,221**	**253,937**	**267,319**
UTILITIES							
6371	ELECTRIC UTILITIES	172,305	172,445	175,874	183,816	206,000	232,200
6372	WATER/IRRIGATION	18,053	24,680	19,406	23,373	66,000	113,600
6373	GAS	72,127	66,293	67,558	71,768	83,500	97,800
6374	REFUSE/RECYCLING	16,853	15,458	18,809	22,248	24,500	27,700
UTILITIES		**279,338**	**278,876**	**281,647**	**301,205**	**380,000**	**471,300**
REPAIRS AND MAINTENANCE - LABOR							
6381	BUILDING & STRUCTURE REPAIR	33,095	11,746	62,519	49,391	132,000	130,000
6382	MACHINERY & EQUIPMENT REPAIR	48,494	56,936	45,517	60,453	112,000	109,000
6383	OFFICE EQUIPMENT REPAIR	-	-	-	-	-	-
6386	BRAKE REPAIR	-	-	-	-	-	-
6387	TIRE MOUNTING & BALANCING	60	-	-	40	400	400
6388	OTHER VEHICLE REPAIR	78,514	71,913	79,128	64,334	110,000	110,800
6389	TOWING SERVICES	3,096	345	526	519	3,000	3,000
REPAIRS AND MAINTENANCE - LABOR		**163,259**	**140,940**	**187,689**	**174,737**	**357,400**	**353,200**
REPAIRS AND MAINTENANCE - CONTRACTS							
6404	MACHINERY & EQUIPMENT	3,458	-	2,880	3,159	4,000	4,000
6405	OFFICE & DATA PROCESSING EQUIP	434,785	437,303	491,800	560,663	656,420	811,416
REPAIRS AND MAINTENANCE - CONTRACTS		**438,243**	**437,303**	**494,680**	**563,822**	**660,420**	**815,416**
RENTALS							
6413	OFFICE EQUIPMENT RENTAL	3,483	5,265	5,160	5,160	7,500	5,300
6415	OTHER EQUIPMENT RENTAL	41,405	41,583	52,281	39,763	57,250	191,100
6416	MACHINERY RENTAL	-	-	-	-	350	-
6417	UNIFORM RENTAL	913	1,233	2,404	1,503	1,850	1,600
RENTALS		**45,800**	**48,080**	**59,845**	**46,426**	**66,950**	**198,000**
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	47,023	47,587	32,699	49,943	57,288	59,568
6452	SUBSCRIPTIONS	1,458	1,511	931	298	1,770	1,770
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		**48,481**	**49,098**	**33,630**	**50,241**	**59,058**	**61,338**
BOOKS AND PAMPHLETS							
6471	BOOKS & PAMPHLETS	2,384	1,963	3,267	1,471	5,300	5,250
BOOKS AND PAMPHLETS		**2,384**	**1,963**	**3,267**	**1,471**	**5,300**	**5,250**
CONTRACTED SERVICES							
6488	STREET MAINTENANCE CONTRACT	294,998	1,272,595	571,622	500,175	650,000	685,000
6489	OTHER CONTRACTED SERVICES	373,625	441,631	450,143	427,560	447,000	471,800
CONTRACTED SERVICES		**668,623**	**1,714,226**	**1,021,765**	**927,734**	**1,097,000**	**1,156,800**
OTHER SERVICES & CHARGES Total		**2,521,359**	**3,555,551**	**3,337,053**	**3,189,996**	**3,886,154**	**4,386,902**
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6520	BUILDINGS	-	-	-	-	-	-
6540	HEAVY MACHINERY	103,199	266,007	1,529,889	-	-	727,000
6550	MOTOR VEHICLES	47,226	512,086	1,348,000	349,198	1,302,000	924,000
6580	OTHER EQUIPMENT	118,639	123,685	682,521	236,962	123,000	76,700
6585	COMPUTER HARDWARE/SOFTWARE	26,894	-	64,048	47,768	71,000	57,470
CAPITAL OUTLAY		**295,957**	**901,777**	**3,624,458**	**633,928**	**1,496,000**	**1,785,170**
CAPITAL OUTLAY Total		**295,957**	**901,777**	**3,624,458**	**633,928**	**1,496,000**	**1,785,170**
TRANSFERS OUT							
OPERATING TRANSFERS							
6820	OPERATING TRANSFERS TO OTHER F	272,688	92,756	1,319,847	1,437,421	106,373	106,373
OPERATING TRANSFERS		**272,688**	**92,756**	**1,319,847**	**1,437,421**	**106,373**	**106,373**
TRANSFERS OUT Total		**272,688**	**92,756**	**1,319,847**	**1,437,421**	**106,373**	**106,373**
DEBT SERVICE							
DEBT SERVICE							
6603	OTHER L.T. OBLIGATION PRINCIPA	61,853	61,853	61,853	61,853	-	-
DEBT SERVICE		**61,853**	**61,853**	**61,853**	**61,853**	**-**	**-**
DEBT SERVICE Total		**61,853**	**61,853**	**61,853**	**61,853**	**-**	**-**
TOTAL EXPENDITURES & OTHER FINANCING		**14,570,820**	**17,163,971**	**22,173,279**	**20,774,712**	**22,789,599**	**24,965,570**

SUMMARY:

OPERATING EXPENSE(Includes Transfers Out & Debt Service):	**14,274,863**	**16,262,194**	**18,548,821**	**20,140,785**	**21,293,599**	**23,180,400**
CAPITAL OUTLAY:	**295,957**	**901,777**	**3,624,458**	**633,928**	**1,496,000**	**1,785,170**
TOTAL EXPENDITURES	**$ 14,570,820**	**$ 17,163,971**	**$ 22,173,279**	**$ 20,774,712**	**$ 22,789,599**	**$ 24,965,570**

FUND: GENERAL

Business Unit	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
REVENUE						
9101 - GENERAL FUND REVENUE	15,389,426	18,541,497	22,905,543	21,531,323	22,789,599	24,965,570
TOTAL REVENUE	**15,389,426**	**18,541,497**	**22,905,543**	**21,531,323**	**22,789,599**	**24,965,570**

EXPENDITURES						
111 - MAYOR AND COUNCIL	106,114	107,719	106,831	97,516	98,999	132,353
114 - COMMISSIONS	2,709	2,467	2,521	2,756	3,275	3,045
130 - ADMINISTRATION	913,981	977,369	1,030,356	1,191,673	1,185,218	1,290,481
141 - ELECTIONS	44,689	6,357	95,352	20	47,663	180
153 - FINANCE	362,854	370,861	448,446	534,823	559,837	601,724
155 - ASSESSING	125,272	126,096	129,777	132,211	138,000	137,000
161 - LEGAL SERVICES	121,422	116,142	121,605	134,501	133,150	181,800
191 - PLANNING AND ZONING	665,874	818,640	951,445	1,092,953	1,210,213	1,262,425
192 - DATA PROCESSING	773,912	840,343	958,559	1,109,890	1,302,634	1,462,298
194 - GENERAL GOVERNMENT BUILDINGS	643,514	629,571	759,196	770,048	1,024,670	1,033,052
195 - NEWSLETTER	54,618	57,746	59,337	59,495	69,649	68,172
211 - POLICE PROTECTION	4,726,260	5,196,605	6,135,488	5,896,781	6,725,452	7,464,760
220 - FIRE PROTECTION	1,427,516	1,785,989	2,314,915	2,207,478	2,424,671	2,686,413
240 - BUILDING INSPECTION	564,838	718,231	876,090	889,919	925,013	1,065,688
250 - CIVIL DEFENSE	9,637	67,325	38,541	41,509	47,000	45,700
260 - TRAFFIC ENGINEERING	79,873	85,061	112,316	121,950	162,493	173,750
270 - ANIMAL CONTROL	1,399	8,175	10,039	4,685	10,250	20,050
280 - COMMUNITY ORIENTING POLICING	12,774	14,673	17,147	15,215	22,200	22,100
301 - ENGINEERING	446,849	566,809	674,634	564,420	652,564	823,257
311 - STREET MAINTENANCE	1,332,827	2,510,567	3,314,818	1,901,725	2,753,284	3,158,644
312 - SNOW AND ICE REMOVAL	374,270	373,975	335,746	411,557	474,052	507,076
452 - PARK AND RECREATION	1,445,077	1,628,641	2,298,424	2,127,945	2,604,912	2,644,229
892 - MISCELLANEOUS/CONTINGENCY	334,541	154,609	1,381,700	1,499,274	214,400	181,373
TOTAL EXPENDITURES	**14,570,820**	**17,163,971**	**22,173,279**	**20,808,344**	**22,789,599**	**24,965,570**

GENERAL FUND 101 - GENERAL GOVERNMENT

GENERAL GOVERNMENT	111-195

EXPENDITURE BY OBJECT SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES	2,349,661	2,663,698	3,043,567	3,461,163	3,628,345	3,902,983
SUPPLIES	150,454	140,016	131,541	114,723	165,634	162,100
OTHER SERVICES & CHARGES	1,240,724	1,249,598	1,347,076	1,503,457	1,833,329	2,049,977
CAPITAL OUTLAY	74,120	-	141,240	47,768	146,000	57,470
TOTAL EXPENDITURE BY OBJECT	**3,814,959**	**4,053,311**	**4,663,423**	**5,127,111**	**5,773,308**	**6,172,530**

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

GENERAL GOVERNMENT	111-195

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	1,618,640	1,887,389	2,150,142	2,490,224	2,589,393	2,808,608
6103	FULL TIME-REGULAR-OVERTIME	4,477	2,842	7,732	5,221	-	-
6104	PART TIME-WAGES & SALARIES	144,822	171,229	178,115	165,306	164,472	223,675
6105	TEMPORARY-WAGES & SALARIES	62,028	2,285	46,874	2,535	33,800	2,800
6107	OVERTIME-PART TIME						
TOTAL WAGES AND SALARIES		**1,829,967**	**2,063,745**	**2,382,863**	**2,663,286**	**2,787,665**	**3,035,083**
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY	20,888	22,959	2,705	33,791	-	-
TOTAL OTHER GROSS EARNINGS		**20,888**	**22,959**	**2,705**	**33,791**	**-**	**-**
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	129,895	151,796	169,704	194,873	200,810	217,255
6122	FICA/MEDICARE CONTRIBUTIONS	133,584	155,758	172,137	195,790	226,892	245,742
6123	ICMA RETIREMENT TRUST	800	-	-	-	-	-
6131	GROUP INSURANCE	215,835	247,981	294,909	362,066	380,636	376,290
6133	WORKERS COMP INSURANCE PREMIUM	18,693	21,459	21,249	11,357	18,496	15,157
6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	13,846	13,456
TOTAL EMPLOYER CONTRIBUTIONS		**498,806**	**576,994**	**657,999**	**764,086**	**840,680**	**867,900**
Total PERSONNEL SERVICES		**2,349,661**	**2,663,698**	**3,043,567**	**3,461,163**	**3,628,345**	**3,902,983**
SUPPLIES							
OFFICE SUPPLIES							
6203	DUPLICATING SUPPLY & COPY PAPE	2,198	4,594	1,267	2,501	4,500	3,500
6204	STATIONERY, ENVELOPES & FORMS	5,830	2,899	2,489	1,656	3,700	3,000
6206	FILM, MICROFILM, TAPES, DISKS	-	-	-	-	-	-
6208	MISCELLANEOUS OFFICE SUPPLIES	4,680	5,396	7,604	5,657	6,850	6,900
TOTAL OFFICE SUPPLIES		**12,708**	**12,889**	**11,361**	**9,814**	**15,050**	**13,400**
OPERATING SUPPLIES							
6221	CLEANING SUPPLIES	1,910	4,025	4,759	3,618	5,000	5,000
6223	GASOLINE	3,390	3,347	3,522	3,546	4,500	7,000
6225	DIESEL FUEL	2,172	563	1,304	1,448	2,500	3,500
6231	UNIFORMS & TURN-OUT GEAR	2,199	1,695	3,020	3,206	3,500	3,500
6247	HAPPY DAYS SUPPLIES	7,000	12,000	12,000	7,000	7,000	7,000
6249	MISCELLANEOUS OPERATING SUPPLY	53,046	32,725	44,632	33,484	38,475	35,400
6246	MARKETING	198	2,951	2,986	1,188	3,000	2,000
TOTAL OPERATING SUPPLIES		**69,915**	**57,306**	**72,222**	**53,490**	**63,975**	**63,400**
REPAIR AND MAINTENANCE SUPPLIES							
6257	OTHER VEHICLE PARTS	3,200	2,136	8,517	1,076	2,500	2,500
6259	BUILDING MAINT/REPAIR SUPPLIES	5,313	5,329	8,335	9,695	10,000	10,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES		**8,513**	**7,464**	**16,852**	**10,772**	**12,500**	**12,500**
SMALL TOOLS AND MINOR EQUIPMENT							
6281	SMALL TOOLS & MINOR EQUIPMENT	59,318	62,356	31,106	40,649	74,109	72,800
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		**59,318**	**62,356**	**31,106**	**40,649**	**74,109**	**72,800**
Total SUPPLIES		**150,454**	**140,016**	**131,541**	**114,723**	**165,634**	**162,100**

OTHER SERVICES & CHARGES							
PROFESSIONAL SERVICES							
6302	AUDITING & ACCOUNTING SERVICES	34,712	40,216	40,870	50,604	52,000	56,200
6304	LEGAL FEES	120,510	115,288	120,849	133,866	132,300	181,000
6305	MEDICAL/PSYCHOLOGICAL FEES	-	-	-	-	-	-
6306	PERSONNEL TESTING & RECRUITMT	24,634	14,849	26,235	32,128	33,000	25,534
6315	MISCELLANEOUS PROFESSIONAL SER	64,693	57,420	76,338	65,546	146,647	116,873
TOTAL PROFESSIONAL SERVICES		**244,549**	**227,773**	**264,292**	**282,143**	**363,947**	**379,607**
COMMUNICATION							
6321	TELEPHONE	13,675	13,945	13,095	16,508	17,750	23,055
6322	POSTAGE	14,867	15,582	18,004	20,146	21,100	26,122
6323	CELLULAR PHONES	43,623	50,176	52,295	59,565	64,032	68,020
6325	LONG DISTANCE CHARGES	-	-	-	-	-	-
TOTAL COMMUNICATION		**72,165**	**79,703**	**83,394**	**96,219**	**102,882**	**117,197**
EMPLOYEE REIMBURSEMENTS							
6331	TRAVEL & LODGING	1,460	2,086	1,716	2,348	7,400	6,400
6334	MILEAGE REIMBURSEMENT	84	230	-	218	500	700
6335	TRAINING	17,959	23,534	25,383	29,622	47,875	46,000
TOTAL EMPLOYEE REIMBURSEMENTS		**19,504**	**25,850**	**27,099**	**32,189**	**55,775**	**53,100**
ADVERTISING AND PUBLISHING							
6352	GENERAL NOTICE & PUBLIC INFOR	38,966	42,257	42,270	44,011	48,600	52,900
6353	ORDINANCE PUBLICATION	2,322	1,430	1,403	798	2,000	1,000
6354	HELP WANTED ADVERTISEMENTS	7,302	549	38	1,319	2,000	2,000
TOTAL ADVERTISING AND PUBLISHING		**48,591**	**44,235**	**43,710**	**46,127**	**52,600**	**55,900**
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	30,378	30,050	29,652	27,567	30,757	33,869
TOTAL INSURANCE		**30,378**	**30,050**	**29,652**	**27,567**	**30,757**	**33,869**
UTILITIES							
6371	ELECTRIC UTILITIES	99,439	102,932	102,872	111,440	120,000	135,000
6372	WATER/IRRIGATION	2,928	3,358	2,676	3,636	4,000	4,600
6373	GAS	40,961	38,397	36,661	42,316	44,000	48,000
6374	REFUSE/RECYCLING	5,569	5,681	6,803	6,394	8,000	8,000
TOTAL UTILITIES		**148,896**	**150,369**	**149,013**	**163,785**	**176,000**	**195,600**
REPAIRS AND MAINTENANCE - LABOR							
6381	BUILDING & STRUCTURE REPAIR	9,127	3,272	13,457	13,966	75,000	75,000
6382	MACHINERY & EQUIPMENT REPAIR	19,344	20,262	24,393	37,044	75,000	75,000
6388	OTHER VEHICLE REPAIR	241	71	-	222	3,000	3,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		**28,712**	**23,606**	**37,850**	**51,231**	**153,000**	**153,000**
REPAIRS AND MAINTENANCE - CONTRACTS							
6405	OFFICE & DATA PROCESSING EQUIP	387,787	395,677	456,285	531,631	601,870	760,716
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		**387,787**	**395,677**	**456,285**	**531,631**	**601,870**	**760,716**
RENTALS							
6415	OTHER EQUIPMENT RENTAL	-	-	-	-	-	-
TOTAL RENTALS		**-**	**-**	**-**	**-**	**-**	**-**
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	38,014	38,494	24,240	42,300	45,728	47,218
6452	SUBSCRIPTIONS	1,458	1,511	931	298	1,770	1,770
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		**39,472**	**40,005**	**25,171**	**42,598**	**47,498**	**48,988**
BOOKS AND PAMPHLETS							
6471	BOOKS & PAMPHLETS	-	-	-	-	-	-
TOTAL BOOKS AND PAMPHLETS		**-**	**-**	**-**	**-**	**-**	**-**
CONTRACTED SERVICES							
6489	OTHER CONTRACTED SERVICES	220,670	232,330	230,609	229,966	249,000	252,000
TOTAL CONTRACTED SERVICES		**220,670**	**232,330**	**230,609**	**229,966**	**249,000**	**252,000**
Total OTHER SERVICES & CHARGES		**1,240,724**	**1,249,598**	**1,347,076**	**1,503,457**	**1,833,329**	**2,049,977**
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6520	BUILDINGS	-	-	-	-	-	-
6550	MOTOR VEHICLES	47,226	-	60,692	-	75,000	-
6580	OTHER EQUIPMENT	-	-	16,500	-	-	-
6585	COMPUTER HARDWARE/SOFTWARE	26,894	-	64,048	47,768	71,000	57,470
TOTAL CAPITAL OUTLAY		**74,120**	**-**	**141,240**	**47,768**	**146,000**	**57,470**
Total CAPITAL OUTLAY		**74,120**	**-**	**141,240**	**47,768**	**146,000**	**57,470**
TOTAL EXPENDITURES & OTHER FINANCING		**3,814,959**	**4,053,311**	**4,663,423**	**5,127,111**	**5,773,308**	**6,172,530**
SUMMARY:							
OPERATING EXPENSE:		**3,740,839**	**4,053,311**	**4,522,183**	**5,079,343**	**5,627,308**	**6,115,060**
CAPITAL OUTLAY:		**74,120**	**-**	**141,240**	**47,768**	**146,000**	**57,470**
TOTAL EXPENDITURES		**$ 3,814,959**	**$ 4,053,311**	**$ 4,663,423**	**$ 5,127,111**	**$ 5,773,308**	**$ 6,172,530**

FUND GENERAL

MAYOR AND COUNCIL

BUDGET SUMMARY:

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0111	6104	PART TIME-WAGES & SALARIES	38,000	46,050	44,000	46,290	44,000	74,400
0111	6121	PERA CONTRIBUTIONS	1,300	1,600	1,600	900	1,600	900
0111	6122	FICA/MEDICARE CONTRIBUTIONS	2,907	3,523	3,366	3,541	3,366	5,692
0111	6133	WORKERS COMP INSURANCE PREMIUM	116	144	137	91	189	230
0111	6135	PAID FAMILY MEDICAL LEAVE						294
0111	6247	HAPPY DAYS	7,000	12,000	12,000	7,000	7,000	7,000
0111	6249	MISCELLANEOUS OPERATING SUPPLY	21,308	6,736	7,041	1,244	1,000	1,000
0111	6315	MISCELLANEOUS PROFESSIONAL SER	-	-	16,840		-	-
0111	6331	TRAVEL & LODGING	-	166	-	-	1,000	1,000
0111	6335	TRAINING	-	1,135	773	839	1,400	1,400
0111	6361	GENERAL LIABILITY/PROPERTY INS	823	875	746	526	787	504
0111	6451	MEMBERSHIP DUES	34,661	35,491	20,328	37,085	38,657	39,933
Total Expenditure			**106,114**	**107,719**	**106,831**	**97,516**	**98,999**	**132,353**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	106,114	107,719	106,831	97,516	98,999	132,353
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 106,114	$ 107,719	$ 106,831	$ 97,516	$ 98,999	$ 132,353

PERSONNEL COMPLEMENT

Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Council	6.00	6.00	6.00	6.00	6.00	6.00
Mayor and Council Total	7.00	7.00	7.00	7.00	7.00	7.00

6249 Miscellaneous Operating Supplies

Mayor's Prayer Breakfast	340	78	648	-		
Meals for Council Work sessions	2,353	3,586	3,208	223	-	-
Employee Recognition Event (January Event)	4,047	3,010	3,114	-		-
Tree Lighting/Outside Lights & Light Contest	10,438	-		-	-	-
Gala/Fundraising Events	805	-				
Miscellaneous	3,325	62	70	1,021	1,000	1,000
	21,308	6,736	7,041	1,244	1,000	1,000

6315 Miscellaneous Professional Services

Candidate Forum Recording			200			
Citizen Survey		-	16,640	-	-	-
	-	-	16,840	-	-	-

6451 Dues

North Metro Mayors Association	11,417	11,303	11,303	11,303	11,575	11,303
North Metro Chamber (EDA)				-	-	-
Missippi/Champlin Streamgage Agreement	620	620	675	702	750	800
Anoka Area Chamber of Commerce (EDA)				-	-	-
League of Minnesota Cities	22,594	23,538	8,350	25,050	26,302	27,800
MN Mayors Assoc	30	30		30	30	30
National League of Cities				-	-	-
	34,661	35,491	20,328	37,085	38,657	39,933

DESCRIPTION OF SERVICES:

The Mayor and Council budget provides for legislative and policy making activities of the city on behalf of the citizens of Ramsey. They provide for the planning and control of all financial activities including approving the tax levy, rates and charges, and approval of expenditures.

BUDGET HIGHLIGHTS
Computer Reimbursements - $800 Each for 3 incoming members (6104)
Salary Increase Mayor & Council - ($28,000) (6104)
Happy Days offset with Lodging Tax - ($-5,000) (6247)

GOALS OF CURRENT YEAR BUDGET:
• Establish and implement a Strategic Action Plan
• Establish legislative priorities for the City
• Maintain a stable tax levy rate

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Tax Levy Rate	42.24%	40.43%	41.43%	46.21%	46.30%	TBD

FUND GENERAL

COMMISSIONS

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0114	6105	TEMPORARY-WAGES & SALARIES	2,490	2,285	2,330	2,535	3,000	2,800
0114	6122	FICA/MEDICARE CONTRIBUTIONS	191	175	168	204	230	215
0114	6133	WORKERS COMP INSURANCE PREMIUM	7	7	11	7	25	9
0114	6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	-	11
0114	6361	GENERAL LIABILITY/PROPERTY INS	21	-	12	10	20	10
Total Expenditure			**2,709**	**2,467**	**2,521**	**2,756**	**3,275**	**3,045**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	**2,709**	**2,467**	**2,521**	**2,756**	**3,275**	**3,045**
CAPITAL OUTLAY:	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 2,709**	**$ 2,467**	**$ 2,521**	**$ 2,756**	**$ 3,275**	**$ 3,045**

PERSONNEL COMPLEMENT						
Charter Commission Members	9.00	9.00	9.00	9.00	9.00	9.00
Planning Commission Members	7.00	7.00	7.00	7.00	7.00	7.00
Commission Total	16.00	16.00	16.00	16.00	16.00	16.00

DESCRIPTION OF SERVICES:

The Commissions budget provides council-appointed committee members tasked to

BUDGET HIGHLIGHTS

No major changes

GOALS OF CURRENT YEAR BUDGET:

- Implement individual commissions' work plans and missions
- Implement and manage individual commissions' budgets

Performance Measurements:

	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
# of Meetings: Charter Commission	2	2	2	2	2	2
# of Meetings: Economic Development Authority Commission	12	12	12	12	12	12
# of Meetings: Environmental Policy Board Commission	11	11	11	11	11	11
# of Meetings: Parks and Recreation Commission	10	10	10	10	10	10
# of Meetings: Planning Commission	17	17	17	17	17	17
# of Meetings: City Council Regular Session	23	23	23	23	23	23
# of Meetings: City Council Work Session	25	25	25	25	25	25
# of Meetings: Public Works Committee	8	8	8	8	8	8

FUND GENERAL **ADMINISTRATION**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0130	6102	F.T. REGULAR-WAGES & SALARIES	562,006	651,397	678,132	767,665	738,328	818,997
0130	6103	FULL TIME-REGULAR-OVERTIME						
0130	6104	PART TIME-WAGES & SALARIES	16,383	24,686	24,764	27,027	26,701	34,402
0130	6105	TEMPORARY-WAGES & SALARIES	37,276					
0130	6108	SEVERANCE				30,865	-	
0130	6121	PERA CONTRIBUTIONS	42,721	50,252	51,848	59,219	57,378	64,005
0130	6122	FICA/MEDICARE CONTRIBUTIONS	43,360	51,500	52,292	59,525	63,645	70,765
0130	6123	ICMA RETIREMENT TRUST	800	-				-
0130	6131	GROUP INSURANCE	71,806	75,814	85,737	97,876	87,946	91,545
0130	6133	WORKERS COMP INSURANCE PREMIUM	3,077	3,504	3,045	1,743	1,975	2,266
0130	6135	PAID FAMILY MEDICAL LEAVE					3,732	3,714
0130	6203	DUPLICATING SUPPLY & COPY PAPE	2,198	4,594	1,267	2,501	4,500	3,500
0130	6204	STATIONERY, ENVELOPES & FORMS	5,458	1,890	1,350	1,350	2,500	2,000
0130	6208	MISCELLANEOUS OFFICE SUPPLIES	3,413	3,515	4,900	3,677	4,950	4,500
0130	6246	MARKETING	198	2,951	2,986	1,188	3,000	2,000
0130	6249	MISCELLANEOUS OPERATING SUPPLY	4,204	3,536	5,727	4,167	6,600	6,600
0130	6306	PERSONNEL TESTING	24,634	14,849	26,235	32,128	33,000	25,534
0130	6315	MISCELLANEOUS PROFESSIONAL SER	63,894	57,243	59,152	65,099	101,647	116,873
0130	6322	POSTAGE	121	67	52	44	600	200
0130	6331	TRAVEL & LODGING	491	1,765	1,716	1,799	4,000	3,000
0130	6334	MILEAGE REIMBURSEMENT	84	-	-	-	-	200
0130	6335	TRAINING	10,128	16,760	18,648	22,666	27,875	25,000
0130	6352	GENERAL NOTICE & PUBLIC INFOR	172	102	108	600	1,000	800
0130	6353	ORDINANCE PUBLICATION	2,322	1,430	1,403	798	2,000	1,000
0130	6354	HELP WANTED ADVERTISEMENTS	7,302	549	38	1,319	2,000	2,000
0130	6361	GENERAL LIABILITY/PROPERTY INS	7,067	6,883	6,309	5,995	6,700	6,325
0130	6405	OFFICE & DATA PROCESSING EQUIP	2,231	1,897	1,897	1,897	2,000	2,000
0130	6451	MEMBERSHIP DUES	1,919	1,525	2,543	2,318	2,371	2,485
0130	6452	SUBSCRIPTIONS	714	659	208	208	770	770
Total Expenditure			913,981	977,369	1,030,356	1,191,673	1,185,218	1,290,481

SUMMARY:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
OPERATING EXPENSE:	**913,981**	**977,369**	**1,030,356**	**1,191,673**	**1,185,218**	**1,290,481**
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 913,981**	**$ 977,369**	**$ 1,030,356**	**$ 1,191,673**	**$ 1,185,218**	**$ 1,290,481**

PERSONNEL COMPLEMENT	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	0.80	0.80	0.80	0.80	0.80
HR Generalist	1.00	1.00	1.00	1.00	1.00	1.00
HR Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerks	1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist					0.50	0.50
Receptionist	1.50	1.50	1.50	1.50	-	-
Administration Total	8.50	8.30	8.30	8.30	7.30	7.30

6249 Miscellaneous Operating Supplies						
Employee Recognition (Spring & Fall)	2,253	2,605	4,856	2,383	3,600	3,600
Expenses for staff workshops and other misc. operating supplies.	1,951	931	871	1,784	3,000	3,000
	4,204	3,536	5,727	4,167	6,600	6,600
6315 Miscellaneous Professional Services						
Insurance Agent of Record Annual Fee	7,000	7,000	7,000	8,000	8,500	8,500
HRA(admin & deposit)/REBA, Paper Shred,Contract Neg	3,621	4,514	3,004	5,453	3,004	3,004
Employee Assistance Program-Cobra/HSA/Group Health	3,687	4,198	8,972	6,436	5,500	5,500
City Code Codification	6,363	5,905	9,377	5,845	9,377	6,201
Workers Comp/Unemployment	12,039	11,879	4,826	16,637	17,499	17,499
Recruiting Software (NEOGOV)	3,920	4,670	4,997	5,297	5,560	6,121
HRIS Software					25,535	39,438
Minute Taking	27,263	19,077	20,976	17,431	26,672	27,606
	63,894	57,243	59,152	65,099	101,647	116,873
6451 Dues						
IPMA - National		150	-			
ICMA	1,356			1,200	1,200	1,200
MCCMA	174	257	199	267	226	275
MAMA						
Miscellaneous	389	504	1,944	551	185	250
HR organizations-misc		614		300	760	760
Notary Fees	-		400			
	1,919	1,525	2,543	2,318	2,371	2,485

DESCRIPTION OF SERVICES:

The Administration Department is generally responsible for the execution of city policy/ strategic plan as adopted by the City Council, prepares and maintains official records, provides for the licensing of local businesses and activities as required by state law or city ordinance, provides Human Resource services, and generally oversees the coordination of events and communications for the City.

BUDGET HIGHLIGHTS

- Adding online benefits administration (6315)
-

GOALS OF CURRENT YEAR BUDGET:

- Oversee implementation of the Council Strategic Action Plan and Legislative Priorities
- Optimize use of non-city funding through joint projects, grants, and partnerships

FUND GENERAL **ELECTIONS**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0141	6102	F.T. REGULAR-WAGES & SALARIES	8,041	-	32,996		8,883	
0141	6103	FULL TIME-REGULAR-OVERTIME	1,095	-	2,450		-	
0141	6104	PART TIME-WAGES & SALARIES		-	2,874		-	
0141	6105	TEMPORARY-WAGES & SALARIES	22,261	-	44,544		30,800	
0141	6121	PERA CONTRIBUTIONS	706	-	2,821		667	
0141	6122	FICA/MEDICARE CONTRIBUTIONS	642	-	2,900		3,036	
0141	6133	WORKERS COMP INSURANCE PREMIUM	130	-	158		258	
0141	6135	PAID FAMILY MEDICAL LEAVE					310	
0141	6249	MISCELLANEOUS OPERATING SUPPLY	5,631	203	6,195		2,000	
0141	6281	SMALL TOOLS & MINOR EQUIPMENT	5,717	6,083	-	-	1,309	
0141	6322	POSTAGE	120	26	91	1	100	150
0141	6361	GENERAL LIABILITY/PROPERTY INS	346	45	321	18	300	30
Total Expenditure			**44,689**	**6,357**	**95,352**	**20**	47,663	180

SUMMARY:

OPERATING EXPENSE:	**44,689**	**6,357**	**95,352**	**20**	**47,663**	**180**
CAPITAL OUTLAY:	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 44,689**	**$ 6,357**	**$ 95,352**	**$ 20**	**$ 47,663**	**$ 180**

DESCRIPTION OF SERVICES:

The Elections budget provides funds needed to conduct the national, state, and local elections in accordance with statutory requirements.

BUDGET HIGHLIGHTS

- Non-Election Year

Performance Measurements:

	2022	2024	2026
Number of Votes	12318	16991	
Number of Voters registered Election Day	18059	18849	
Percent (votes/registered)	68.21%	90.14%	
Number of Wards	4	4	
Number of Precincts	9	9	

FUND GENERAL **FINANCE**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0153	6102	F.T. REGULAR-WAGES & SALARIES	247,373	255,114	308,032	366,758	370,297	406,886
0153	6108	SEVERANCE PAY	8,699					
0153	6121	PERA CONTRIBUTIONS	18,501	18,890	22,344	26,899	23,741	26,000
0153	6122	FICA/MEDICARE CONTRIBUTIONS	19,299	19,179	21,672	25,612	31,254	33,902
0153	6131	GROUP INSURANCE	19,708	26,186	41,342	51,632	61,112	57,959
0153	6133	WORKERS COMP INSURANCE PREMIUM	1,246	1,308	527	159	2,135	1,041
0153	6135	PAID FAMILY MEDICAL LEAVE					1,898	1,836
0153	6204	STATIONERY, ENVELOPES & FORMS	372	1,009	1,139	306	1,200	1,000
0153	6208	MISCELLANEOUS OFFICE SUPPLIES	312	225	746	322	500	500
0153	6302	AUDITING & ACCOUNTING SERVICES	34,712	40,216	40,870	50,604	52,000	56,200
0153	6322	POSTAGE	1,716	1,543	1,899	2,294	2,200	2,400
0153	6335	TRAINING	2,218	-	681	1,635	3,000	3,000
0153	6352	GENERAL NOTICE & PUBLIC INFOR	306	505	580	600	600	700
0153	6361	GENERAL LIABILITY/PROPERTY INS	2,800	2,612	2,582	2,676	2,700	3,000
0153	6451	MEMBERSHIP DUES	640	365	365	1,100	1,200	1,300
0153	6489	OTHER CONTRACTED SERVICES	4,952	3,709	5,667	4,226	6,000	6,000
Total Expenditure			**362,854**	**370,861**	**448,446**	**534,823**	**559,837**	**601,724**

SUMMARY:						
OPERATING EXPENSE:	362,854	370,861	448,446	534,823	559,837	601,724
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 362,854	$ 370,861	$ 448,446	$ 534,823	$ 559,837	$ 601,724

PERSONNEL COMPLEMENT						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Accountant I	-	1.00	1.00	1.00	1.00	1.00
Accountant II	-	-	1.00	1.00	1.00	1.00
Accountant III	1.00	-	-	-		
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Finance Total	4.00	4.00	5.00	5.00	5.00	5.00

DESCRIPTION OF SERVICES:

The Finance Department is responsible for financial reporting and budgeting, assessments, cash receipts, accounts receivable, accounts payable, payroll processing, debt service management and investment of all city funds.

BUDGET HIGHLIGHTS

- Personnel Costs

GOALS OF CURRENT YEAR BUDGET:

- Continued long-term financial planning (5-Year Budget & 10-Year CIP)
- ContinuedACFR award recognition
- Ensure compliance with state and federal laws

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Average Rate of Return	1.64%	3.05%	3.39%	2.99%	2.50%	2.50%
Bond Rating	AA+	AA+	AA+	AA+	AA+	AA+

FUND GENERAL

ASSESSING

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0155	6489	OTHER CONTRACTED SERVICES	125,272	126,096	129,777	132,211	138,000	137,000
Total Expenditure			**125,272**	**126,096**	**129,777**	**132,211**	**138,000**	**137,000**

	2022	2023	2024	2025	2026	2027
SUMMARY:						
OPERATING EXPENSE:	**125,272**	**126,096**	**129,777**	**132,211**	**138,000**	**137,000**
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 125,272**	**$ 126,096**	**$ 129,777**	**$ 132,211**	**$ 138,000**	**$ 137,000**

DESCRIPTION OF SERVICES:

The Assessing budget provides contractual assessing services provided by Anoka County.

BUDGET HIGHLIGHTS

No major changes

GOALS OF CURRENT YEAR BUDGET:

- Increase number of in-person assessment appraisals to better reflect market values

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Number of Assessed Parcels - Residential Properties	9,347	9,475	9,642	9,853	10,113	10,315
Number of Assessed Parcels - Commercial Properties	402	396	385	387	388	390

FUND GENERAL

LEGAL

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0161	6304	LEGAL FEES	120,510	115,288	120,849	133,866	132,300	181,000
0161	6361	GENERAL LIABILITY/PROPERTY INS	913	855	755	636	850	800
Total Expenditure			**121,422**	**116,142**	**121,605**	**134,501**	**133,150**	**181,800**

	2022	2023	2024	2025	2026	2027
SUMMARY:						
OPERATING EXPENSE:	121,422	116,142	121,605	134,501	133,150	181,800
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 121,422	$ 116,142	$ 121,605	$ 134,501	$ 133,150	$ 181,800

DESCRIPTION OF SERVICES:

The Legal budget provides for legal counsel to the City Council and city staff, reviews ordinances, resolutions, contracts and other legal documents. The budget also provides for prosecution services. The City's prosecution services are provided by Eckberg, Lammers Attorneys at Law and other legal services are provided by Holstad & Knaak, PLC

BUDGET HIGHLIGHTS

Increase in Civil due to contract change (6304)

GOALS OF CURRENT YEAR BUDGET:

- Ensure city compliance with all laws

FUND GENERAL

PLANNING AND ZONING

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0191	6102	F.T. REGULAR-WAGES & SALARIES	442,889	556,589	658,500	779,662	839,459	895,163
0191	6104	PART-TIME WAGES & SALARIES	62,985	71,849	73,059	51,789	51,527	54,415
0191	6108	SEVERANCE PAY	7,504	4,934		475		
0191	6121	PERA CONTRIBUTIONS	37,800	47,023	54,103	61,776	66,824	71,218
0191	6122	FICA/MEDICARE CONTRIBUTIONS	38,380	46,887	53,627	60,751	73,748	77,944
0191	6131	GROUP INSURANCE	56,284	71,843	90,547	116,840	127,502	120,961
0191	6133	WORKERS COMP INSURANCE PREMIUM	2,566	3,279	3,095	1,850	5,173	2,095
0191	6135	PAID FAMILY MEDICAL LEAVE					4,480	4,229
0191	6208	MISCELLANEOUS OFFICE SUPPLIES	542	1,276	1,596	1,458	1,000	1,500
0191	6223	GASOLINE	-	-	-	-	-	1,500
0191	6249	MISCELLANEOUS OPERATING SUPPLY	1,347	2,304	2,346	5,017	3,000	1,500
0191	6315	MISCELLANEOUS PROFESSIONAL SER	799	177	346	447	10,000	-
0191	6322	POSTAGE	565	876	878	1,519	1,500	4,000
0191	6331	TRAVEL & LODGING	969	155	-	550	2,400	2,400
0191	6334	MILEAGE REIMBURSEMENT	-	230	-	218	500	500
0191	6335	TRAINING	4,260	1,831	5,128	2,112	9,300	10,300
0191	6352	GENERAL NOTICE & PUBLIC INFOR	2,079	1,408	527	587	3,000	3,000
0191	6361	GENERAL LIABILITY/PROPERTY INS	5,366	6,016	5,967	6,013	6,300	7,200
0191	6451	MEMBERSHIP DUES	794	1,113	1,004	1,797	3,500	3,500
0191	6452	SUBSCRIPTIONS	744	852	723	90	1,000	1,000
Total Expenditure			**665,874**	**818,640**	**951,445**	**1,092,953**	**1,210,213**	**1,262,425**

SUMMARY:						
OPERATING EXPENSE:	665,874	818,640	951,445	1,092,953	1,210,213	1,262,425
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 665,874	$ 818,640	$ 951,445	$ 1,092,953	$ 1,210,213	$ 1,262,425

PERSONNEL COMPLEMENT						
City Planner	-	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior City Planner	1.00	1.00	1.00	1.00	1.00	1.00
Rental Housing Inspector	-	-	1.00	1.00	1.00	1.00
Zoning Code Enforcment Officer	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator/Community Development Director	1.00	-	-	-		
Community Development Director		1.00	1.00	1.00	1.00	1.00
Planning Technician	1.00	-	-	-		
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
Community/Economic Development Assistant	0.50	0.50	0.63	0.63	0.63	0.63
Administrative Assistant	0.73	0.73	0.73	1.00	1.00	1.00
Planning & Zoning Total	7.23	7.23	8.36	8.63	8.63	8.63

DESCRIPTION OF SERVICES:

The mission of the Community Development Department is to guide residential and commercial growth through comprehensive planning processes and administer the city's building and zoning codes in a equitable and professional manner to promote and sustain public safety, quality of life, and the health and well being of the whole community.

The Planning Division's function is to prepare and implement the City's Comprehensive Plan (the City's land use guide) which comprises of two (2) major functions: long-range land use planning and zoning administration, code

BUDGET HIGHLIGHTS

- No major changes

GOALS OF CURRENT YEAR BUDGET:

- All Land Use Applications processed with 60 days.
- Standard plan review completed within 5 business day (previously 10 business days).
- Improve Responsiveness to Code Violation Complaints
- Improve image of key nodes/corridors and be proactive on site plans due to Ramsey Gateway Project.
- Improve the application process for land use applications.

Performance Measurements:

5	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Number of Land Use Applications	44	25	40	25	40	40
Number of Rental Inspections Completed				952		
Number of Code Enforcement Cases	470	817	400	321	400	400

FUND GENERAL

DATA PROCESSING

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0192	6102	F.T. REGULAR-WAGES & SALARIES	189,159	246,057	267,133	318,957	336,817	366,896
0192	6108	SEVERANCE PAY						
0192	6121	PERA CONTRIBUTIONS	13,959	18,402	19,824	23,643	25,261	27,517
0192	6122	FICA/MEDICARE CONTRIBUTIONS	14,080	18,460	19,839	23,510	25,767	28,068
0192	6131	GROUP INSURANCE	28,513	37,695	40,137	43,227	45,333	50,135
0192	6133	WORKERS COMP INSURANCE PREMIUM	976	1,316	1,218	757	1,448	974
0192	6135	PAID FAMILY MEDICAL LEAVE					1,681	1,647
0192	6208	MISCELLANEOUS OFFICE SUPPLIES	414	380	362	199	400	400
0192	6249	MISCELLANEOUS OPERATING SUPPLY	542	162	1,456	1,202	875	1,300
0192	6281	SMALL TOOLS & MINOR EQUIPMENT	49,366	50,158	18,594	37,074	64,800	64,800
0192	6315	MISCELLANEOUS PROFESSIONAL SER	-	-	-	-	35,000	
0192	6321	TELEPHONE	13,675	13,945	13,095	16,508	17,750	23,055
0192	6323	CELLULAR PHONES	43,623	50,176	52,295	59,565	64,032	68,020
0192	6335	TRAINING	1,354	3,809	154	2,370	6,300	6,300
0192	6361	GENERAL LIABILITY/PROPERTY INS	5,802	5,526	6,016	5,376	6,300	7,000
0192	6374	REFUSE/RECYCLING	-	479	-	-	-	-
0192	6405	OFFICE & DATA PROCESSING EQUIP	385,556	393,779	454,388	529,734	599,870	758,716
0192	6585	COMPUTER HARDWARE/SOFTWARE	26,894		64,048	47,768	71,000	57,470
Total Expenditure			**773,912**	**840,343**	**958,559**	**1,109,890**	**1,302,634**	**1,462,298**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	**747,018**	**840,343**	**894,511**	**1,062,122**	**1,231,634**	**1,404,828**
CAPITAL OUTLAY:	**26,894**	**-**	**64,048**	**47,768**	**71,000**	**57,470**
TOTAL EXPENDITURES	**$ 773,912**	**$ 840,343**	**$ 958,559**	**$ 1,109,890**	**$ 1,302,634**	**$ 1,462,298**

PERSONNEL COMPLEMENT	2022	2023	2024	2025	2026	2027
IT Manager	1	1	1	1	1	1
Systems & Security	1	1	1	1	1	1
IT Tech	1	1	1	1	1	1
Data Processing Total	3.00	3.00	3.00	3.00	3.00	3.00

6405 Office Equipment Contracts	2022	2023	2024	2025	2026	2027
Support (LOGIS)	6,470			10,800	12,500	30,193
Financial Support(General Ledger,P/R, S/A, F/A & System Dev)(LOGIS)	96,110		104,530	108,260	112,730	113,795
PIMS becomes Accella System Support (LOGIS)	47,875		67,126	53,425	83,735	85,800
Tungsten(LOGIS)	3,860		4,260	4,475	4,700	4,935
DigiPlan(LOGIS)	-	-	-	20,000	42,000	42,000
GIS (LOGIS)	50,115		55,251	58,000	60,900	63,000
Laserfiche Licensing	6,423		23,940	28,137	16,500	13,650
Licensing/maintenance through Logis	37,247		24,088	27,308	47,365	146,227
Malware Bytes (3-Year Renewal)	10,411			10,932	-	700
Digital Signage	5,870		4,733	3,380	3,448	3,264
Other Licensing/Maintenance (Civic Rec/Engineering-Autocad)	17,055		50,502	78,127	82,000	53,585
Internet (Included in LOGIS Support)	17,560		19,360	20,330	21,145	21,990
Server Backup/Hosting LOGIS	39,790		53,030	55,950	48,021	101,925
Copier/Printer Support	13,595		15,449	16,685	17,562	17,840
Agenda Quick	3,500		6,800	6,700	6,900	7,212
Phone Support	6,041		10,869	6,343	16,602	9,500
Miscellaneous	15,430		5,404	5,783	7,912	5,202
Website Annual Fee	8,205		9,046	15,098	15,850	37,898
	385,556	393,779	454,388	529,734	599,870	758,716

6585 Computer Hardware / Software	2022	2023	2024	2025	2026	2027
Server Virtualization				0	33,000	-
Replace 17 laptops (17 Police)				0	-	57,470
Universal Power Supply	26,894	-	-	-	-	-
Firewall				24,574	-	-
City Hall Copier Replacements				23,194	-	-
computer purchases			26,821	-	-	-
Networking Switches			37,227	-	38,000	

	26,894	-	64,048	47,768	71,000	57,470
PERSONNEL COMPLEMENT						
IT Manager	1.00	1.00	1.00	1.00	1.00	1.00
Security Administrator	1.00	1.00	1.00	1.00	1.00	1.00
IT Support Technician	-	-	-	-	1.00	1.00
IT Systems Specialist	1.00	1.00	1.00	1.00	-	-
Data Processing Total	3.00	3.00	3.00	3.00	3.00	3.00

DESCRIPTION OF SERVICES:

The Information Technology Department manages and maintains all voice, network, and data systems for the city. They also handle long-term project planning, technology implementations and helpdesk support for city staff.

BUDGET HIGHLIGHTS

- LOGIS Network Services added (Naaas) - $49,630 Less $6,776 current costs-net $42,854 (6405)
- Website annual fee increase - $22,048 (6405)
- Office 365- Implementation-$20,000/$50,000 Licensing (6405)
- ADA Remediation Software - $14,100 (6405)
- New AutoDesk Licensing & Desk Phone Licensing - $5,500 (6405)
- New Endpoint Security Software - $5,200 (6405)
- Police Squad Hardware Refresh - $3,100 (6405)
- Replace 17 Laptops (17 Police) - $57,470 (6585)

GOALS OF CURRENT YEAR BUDGET:

- Ensure staff access to tools and resources in order to provide effective services to citizens.
- Identify efficiency, security, and cost-saving opportunities that improve/maintain city services using technology & staff

Performance Measurements:

	2022 Actual	2023 Actual	2024 Projected	2025 Actual	2026 Actual	2027 Projected
Number of Physical Servers	3	3	3	3	3	0
Number of Virtualized Servers	14	13	13	17	13	14
Number of Desktop PCs / Laptops	177	180	180	174	171	176
Number of Phones	109	112	112	114	119	120
Number of Mobile Phones	65	65	65	81	85	83
Number of Other Cell Devices (hot spots, cameras, etc.)				48	49	49
Number of Tablets	23	30	30	7	4	4
Number of Wireless Access Points	18	28	28	29	24	25

FUND GENERAL

GENERAL GOVERN BUILDINGS

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0194	6102	F.T. REGULAR-WAGES & SALARIES	164,491	174,759	202,928	256,636	288,241	320,666
0194	6103	FULL TIME-REGULAR-OVERTIME	3,382	2,842	5,281	5,221		
0194	6104	PART TIME-WAGES & SALARIES	27,454	28,644	33,418	40,199	42,244	60,458
0194	6108	SEVERANCE PAY	4,686	18,025	2,705	1,225		
0194	6121	PERA CONTRIBUTIONS	14,556	15,369	16,983	22,394	24,786	27,615
0194	6122	FICA/MEDICARE CONTRIBUTIONS	14,339	15,749	18,072	22,601	25,282	29,156
0194	6131	GROUP INSURANCE	39,524	36,444	37,147	52,491	58,743	55,690
0194	6133	WORKERS COMP INSURANCE PREMIUM	10,552	11,885	13,033	6,734	7,261	8,542
0194	6135	PAID FAMILY MEDICAL LEAVE					1,713	1,725
0194	6221	CLEANING SUPPLIES	1,910	4,025	4,759	3,618	5,000	5,000
0194	6223	GASOLINE	3,390	3,347	3,522	3,546	4,500	5,500
0194	6225	DIESEL FUEL	2,172	563	1,304	1,448	2,500	3,500
0194	6231	UNIFORMS & TURN-OUT GEAR	2,199	1,695	3,020	3,206	3,500	3,500
0194	6249	MISCELLANEOUS OPERATING SUPPLY	20,014	19,784	21,867	21,854	25,000	25,000
0194	6257	OTHER VEHICLE PARTS	3,200	2,136	8,517	1,076	2,500	2,500
0194	6259	BUILDING MAINT/REPAIR SUPPLIES	5,313	5,329	8,335	9,695	10,000	10,000
0194	6281	SMALL TOOLS & MINOR EQUIPMENT	4,235	6,115	12,512	3,575	8,000	8,000
0194	6361	GENERAL LIABILITY/PROPERTY INS	6,816	6,841	6,574	5,983	6,400	8,600
0194	6371	ELECTRIC UTILITIES	99,439	102,932	102,872	111,440	120,000	135,000
0194	6372	WATER/IRRIGATION	2,928	3,358	2,676	3,636	4,000	4,600
0194	6373	GAS	40,961	38,397	36,661	42,316	44,000	48,000
0194	6374	REFUSE/RECYCLING	5,569	5,203	6,803	6,394	8,000	8,000
0194	6381	BUILDING & STRUCTURE REPAIR	9,127	3,272	13,457	13,966	75,000	75,000
0194	6382	MACHINERY & EQUIPMENT REPAIR	19,344	20,262	24,393	37,044	75,000	75,000
0194	6388	OTHER VEHICLE REPAIR	241	71	-	222	3,000	3,000
0194	6489	OTHER CONTRACTED SERVICES	90,445	102,525	95,165	93,529	105,000	109,000
0194	6550	MOTOR VEHICLES	47,226	-	60,692		75,000	
0194	6580	OTHER EQUIPMENT	-	-	16,500			
Total Expenditure			**643,514**	**629,571**	**759,196**	**770,048**	**1,024,670**	**1,033,052**

	2022	2023	2024	2025	2026	2027
SUMMARY:						
OPERATING EXPENSE:	596,288	629,571	682,004	770,048	949,670	1,033,052
CAPITAL OUTLAY:	47,226	-	77,192	-	75,000	-
TOTAL EXPENDITURES	$ 643,514	$ 629,571	$ 759,196	$ 770,048	$ 1,024,670	$ 1,033,052

PERSONNEL COMPLEMENT						
Gen. Gov't. Bldgs.						
Building Maintenance	3.50	3.50	4.50	4.50	4.50	4.85
Gen Govt Bldgs Total	3.50	3.50	4.50	4.50	4.50	4.85

DESCRIPTION OF SERVICES:

The General Government Buildings Department is responsible for cleaning city buildings and the repair and maintenance of all building systems, as well as two cemeteries.

BUDGET HIGHLIGHTS

- Increased electric costs - $15,000 (6371)
- Seasonal Worker (5/10/27-9/17/27) -$14,316

GOALS OF CURRENT YEAR BUDGET:

- Clean and maintain our municipal buildings to the highest level possible
- Continue to prepare and support voting precincts during elections
- Respond to all maintenance requests in a timely manner

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected	2027 Projected
Buildings Maintained	13	13	13	13	17	18
Rooms Prepared for Meetings Annually	1210	1210	1250	1250	1270	1280
Maintenance Request Cleared	45	45	50	50	53	60

FUND GENERAL

NEWSLETTER

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0195	6102	F.T. REGULAR-WAGES & SALARIES	4,682	3,474	2,422	548	7,368	
0195	6121	PERA CONTRIBUTIONS	351	261	182	41	553	
0195	6122	FICA/MEDICARE CONTRIBUTIONS	386	286	199	45	564	
0195	6133	WORKERS COMP INSURANCE PREMIUM	22	15	26	15	32	
0195	6135	PAID FAMILY MEDICAL LEAVE					32	
0195	6322	POSTAGE	12,345	13,069	15,084	16,287	16,700	19,372
0195	6352	GENERAL NOTICE & PUBLIC INFOR	36,409	40,241	41,055	42,225	44,000	48,400
0195	6361	GENERAL LIABILITY/PROPERTY INS	424	399	370	334	400	400
Total Expenditure			**54,618**	**57,746**	**59,337**	**59,495**	**69,649**	**68,172**

SUMMARY:						
OPERATING EXPENSE:	54,618	57,746	59,337	59,495	69,649	68,172
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 54,618	$ 57,746	$ 59,337	$ 59,495	$ 69,649	$ 68,172

DESCRIPTION OF SERVICES:

The community newsletter, The Ramsey Resident, is distributed to residential homes every two months. It is intended to provide public information about community events and local government.

BUDGET HIGHLIGHTS

Staff Costs Reflected under 0130-Administration (6102-6135)

Advertising now produced in-house; reduced fees, increased revenue.

GOALS OF CURRENT YEAR BUDGET:

- Continue refreshed Ramsey branding items into the newsletter

Performance Measurements:	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Number of newsletters completed annually	6	6	6	6	6	6
Number of full color newsletters completed annually	6	6	6	6	6	6

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC SAFETY	211-280

EXPENDITURE BY OBJECT SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES	5,636,560	6,231,938	6,663,698	7,417,715	8,322,129	9,056,386
SUPPLIES	503,417	524,930	545,425	598,941	633,550	712,450
OTHER SERVICES & CHARGES	604,391	601,831	881,388	735,023	721,900	904,625
CAPITAL OUTLAY	77,929	517,361	1,414,024	413,507	639,500	805,000
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURE BY OBJECT	**6,822,296**	**7,876,060**	**9,504,535**	**9,165,187**	**10,317,079**	**11,478,461**

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PUBLIC SAFETY	211-280

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	3,495,004	3,916,991	4,150,959	4,591,368	5,353,411	5,967,684
6103	FULL TIME-REGULAR-OVERTIME	135,588	128,145	137,910	161,186	130,000	145,000
6104	PART TIME-WAGES & SALARIES	601,722	601,786	693,040	848,528	769,761	828,407
6105	TEMPORARY-WAGES & SALARIES	270	45	5,638	576	-	-
6107	OVERTIME-PART TIME	-	-	-	-	-	-
TOTAL WAGES AND SALARIES		**4,232,583**	**4,646,966**	**4,987,547**	**5,601,659**	**6,253,172**	**6,941,091**
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY	21,943	20,251	78,603	97,033	-	-
TOTAL OTHER GROSS EARNINGS		**21,943**	**20,251**	**78,603**	**97,033**	**-**	**-**
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	598,194	651,108	699,964	772,989	860,664	957,343
6122	FICA/MEDICARE CONTRIBUTIONS	115,980	127,619	136,414	161,218	192,416	214,168
6131	GROUP INSURANCE	421,109	512,677	503,629	570,900	707,147	697,292
6132	DISABILITY INSURANCE	1,313	1,313	1,313	1,313	1,313	1,313
6133	WORKERS COMP INSURANCE PREMIUM	245,437	272,004	256,228	212,603	278,300	216,071
6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	29,117	29,108
TOTAL EMPLOYER CONTRIBUTIONS		**1,382,034**	**1,564,721**	**1,597,549**	**1,719,023**	**2,068,957**	**2,115,295**
Total PERSONNEL SERVICES		**5,636,560**	**6,231,938**	**6,663,698**	**7,417,715**	**8,322,129**	**9,056,386**
SUPPLIES							
OFFICE SUPPLIES							
6204	STATIONERY, ENVELOPES & FORMS	3,712	5,808	5,255	3,682	6,000	6,000
6206	FILM, MICROFILM, TAPES, DISKS	370	208	128	179	800	450
6207	TRAINING SUPPLIES	3,562	10,165	8,170	5,437	10,500	19,000
6208	MISCELLANEOUS OFFICE SUPPLIES	1,800	2,991	3,515	2,928	3,700	4,200
TOTAL OFFICE SUPPLIES		**9,444**	**19,172**	**17,068**	**12,227**	**21,000**	**29,650**
OPERATING SUPPLIES							
6223	GASOLINE	109,192	94,580	80,769	77,780	90,000	96,000
6225	DIESEL FUEL	7,163	9,858	14,266	15,133	15,000	18,000
6227	LUBRICANTS & ADDITIVES	1,624	2,709	2,382	2,938	3,000	3,250
6229	SHOP MATERIALS	1,538	1,425	2,282	2,537	2,000	2,500
6231	UNIFORMS & TURN-OUT GEAR	108,626	115,974	144,578	109,749	146,200	147,400
6233	BATTERIES	2,013	1,940	435	1,354	5,000	2,500
6235	AMMUNITION	13,725	13,274	14,827	11,050	15,000	17,000
6237	CRIME SCENE KIT MATERIALS	-	509	495	713	1,500	1,500
6239	FIRST AID SUPPLIES	5,444	6,005	5,425	5,934	11,000	9,000
6241	COMMUNITY POLICING SUPPLIES	9,967	10,351	14,111	12,220	15,000	15,000
6249	MISCELLANEOUS OPERATING SUPPLY	48,417	51,315	69,159	82,939	84,250	88,350
TOTAL OPERATING SUPPLIES		**307,710**	**307,939**	**348,729**	**322,347**	**387,950**	**400,500**
REPAIR AND MAINTENANCE SUPPLIES							
6251	BATTERIES	-	829	922	2,178	2,500	3,200
6253	BRAKES	3,238	4,045	1,739	180	4,000	4,000
6255	TIRES	6,616	7,315	6,529	7,360	9,500	8,000
6257	OTHER VEHICLE PARTS	18,440	41,515	40,784	63,718	43,000	51,000
6259	BUILDING MAINT/REPAIR SUPPLIES	43,518	14,241	47,031	43,975	42,000	47,500
6266	SCBA-PARTS	5,899	23,874	25,450	11,437	25,000	25,000
6271	SIGN REPAIR MATERIALS	1,148	1,464	3,103	1,611	6,000	6,000
6275	OTHER EQUIPMENT PARTS	2,933	945	554	1,990	3,000	25,750
TOTAL REPAIR AND MAINTENANCE SUPPLIES		**81,792**	**94,227**	**126,110**	**132,449**	**135,000**	**170,450**
SMALL TOOLS AND MINOR EQUIPMENT							
6281	SMALL TOOLS & MINOR EQUIPMENT	104,472	103,276	53,410	131,919	89,200	111,600
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		**104,472**	**103,276**	**53,410**	**131,919**	**89,200**	**111,600**
MERCHANDISE FOR RESALE							
6291	CULVERTS, SIGNS, STREET SUPPLY	-	316	107	-	400	250
TOTAL MERCHANDISE FOR RESALE		**-**	**316**	**107**	**-**	**400**	**250**
Total SUPPLIES		**503,417**	**524,930**	**545,425**	**598,941**	**633,550**	**712,450**

OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6302 AUDITING & ACCOUNTING SERVICES	4,416	4,958	5,551	8,051	8,000	9,000
6315 MISCELLANEOUS PROFESSIONAL SER	150,362	134,615	413,781	284,732	132,000	163,125
TOTAL PROFESSIONAL SERVICES	**154,778**	**139,573**	**419,332**	**292,783**	**140,000**	**172,125**
COMMUNICATION						
6321 TELEPHONE	-	-	-	-	-	-
6322 POSTAGE	2,584	2,603	2,584	3,351	4,300	4,100
6323 CELLULAR PHONES	-	-	-	-	-	-
TOTAL COMMUNICATION	**2,584**	**2,603**	**2,584**	**3,351**	**4,300**	**4,100**
EMPLOYEE REIMBURSEMENTS						
6331 TRAVEL & LODGING	8,515	7,685	9,179	12,523	18,700	22,700
6334 MILEAGE REIMBURSEMENT	474	199	198	161	600	600
6335 TRAINING	81,528	75,342	75,269	80,423	110,500	108,600
TOTAL EMPLOYEE REIMBURSEMENTS	**90,517**	**83,225**	**84,645**	**93,107**	**129,800**	**131,900**
INSURANCE						
6361 GENERAL LIABILITY/PROPERTY INS	106,710	133,713	130,366	127,567	141,250	137,450
TOTAL INSURANCE	**106,710**	**133,713**	**130,366**	**127,567**	**141,250**	**137,450**
UTILITIES						
6371 ELECTRIC UTILITIES	31,828	29,147	32,984	30,019	37,000	38,200
6372 WATER/IRRIGATION	2,117	2,791	2,166	4,320	3,000	4,000
6373 GAS	11,838	9,987	16,603	13,263	18,500	24,800
6374 REFUSE/RECYCLING	1,571	1,718	1,773	1,928	2,000	2,200
TOTAL UTILITIES	**47,354**	**43,642**	**53,526**	**49,529**	**60,500**	**69,200**
REPAIRS AND MAINTENANCE - LABOR						
6382 MACHINERY & EQUIPMENT REPAIR	15,015	14,124	13,489	15,460	24,000	22,500
6383 OFFICE EQUIPMENT REPAIR	-	-	-	-	-	-
6386 BRAKE REPAIR	-	-	-	-	-	-
6388 OTHER VEHICLE REPAIR	68,786	52,534	69,794	62,416	77,000	78,000
6389 TOWING SERVICES	3,096	345	526	519	3,000	3,000
TOTAL REPAIRS AND MAINTENANCE - LABOR	**86,897**	**67,004**	**83,809**	**78,395**	**104,000**	**103,500**
REPAIRS AND MAINTENANCE - CONTRACTS						
6405 OFFICE & DATA PROCESSING EQUIP	43,253	41,626	35,515	29,032	49,000	49,900
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS	**43,253**	**41,626**	**35,515**	**29,032**	**49,000**	**49,900**
RENTALS						
6413 OFFICE EQUIPMENT RENTAL	3,483	5,265	5,160	5,160	7,500	5,300
6415 OTHER EQUIPMENT RENTAL	38,215	37,867	42,640	37,684	50,250	184,000
TOTAL RENTALS	**41,698**	**43,132**	**47,800**	**42,844**	**57,750**	**189,300**
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451 MEMBERSHIP DUES	7,039	7,596	6,843	5,999	9,000	9,100
6452 SUBSCRIPTIONS	-	-	-	-	-	-
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	**7,039**	**7,596**	**6,843**	**5,999**	**9,000**	**9,100**
BOOKS AND PAMPHLETS						
6471 BOOKS & PAMPHLETS	2,384	1,963	3,267	1,471	5,300	5,250
TOTAL BOOKS AND PAMPHLETS	**2,384**	**1,963**	**3,267**	**1,471**	**5,300**	**5,250**
CONTRACTED SERVICES						
6489 OTHER CONTRACTED SERVICES	21,177	37,754	13,702	10,945	21,000	32,800
TOTAL CONTRACTED SERVICES	**21,177**	**37,754**	**13,702**	**10,945**	**21,000**	**32,800**
Total OTHER SERVICES & CHARGES	**604,391**	**601,831**	**881,388**	**735,023**	**721,900**	**904,625**
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6540 HEAVY MACHINERY	-	-	-	-	-	-
6550 MOTOR VEHICLES	-	417,176	1,102,015	349,198	516,500	770,000
6580 OTHER EQUIPMENT	77,929	100,185	312,009	64,309	123,000	35,000
TOTAL CAPITAL OUTLAY	**77,929**	**517,361**	**1,414,024**	**413,507**	**639,500**	**805,000**
Total CAPITAL OUTLAY	**77,929**	**517,361**	**1,414,024**	**413,507**	**639,500**	**805,000**
DEBT SERVICE						
DEBT SERVICE						
6603 OTHER L.T. OBLIGATION PRINCIPA	-	-	-	-	-	-
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL DEBT SERVICE	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES & OTHER FINANCING	**6,822,296**	**7,876,060**	**9,504,535**	**9,165,187**	**10,317,079**	**11,478,461**
SUMMARY:						
OPERATING EXPENSE:	**6,744,368**	**7,358,699**	**8,090,511**	**8,751,680**	**9,677,579**	**10,673,461**
CAPITAL OUTLAY:	**77,929**	**517,361**	**1,414,024**	**413,507**	**639,500**	**805,000**
TOTAL EXPENDITURES	**$ 6,822,296**	**$ 7,876,060**	**$ 9,504,535**	**$ 9,165,187**	**$ 10,317,079**	**$ 11,478,461**

FUND GENERAL **POLICE PROTECTION**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0211	6102	F.T. REGULAR-WAGES & SALARIES	2,865,943	3,108,329	3,364,368	3,643,410	4,087,554	4,567,800
0211	6103	FULL TIME-REGULAR-OVERTIME	131,945	126,091	126,294	160,935	130,000	145,000
0211	6104	PART TIME-WAGES & SALARIES	90,750	72,089	99,259	147,871	197,606	206,525
0211	6108	SEVERANCE PAY	14,582	20,251	59,252	36,397		
0211	6121	PERA CONTRIBUTIONS	511,012	542,373	588,572	637,160	695,644	776,652
0211	6122	FICA/MEDICARE CONTRIBUTIONS	66,062	71,967	79,784	92,226	109,281	120,378
0211	6131	GROUP INSURANCE	339,894	377,986	385,895	398,757	472,364	462,213
0211	6133	WORKERS COMP INSURANCE PREMIUM	191,818	209,520	204,207	170,623	228,647	168,348
0211	6135	PAID FAMILY MEDICAL LEAVE					21,356	21,119
0211	6204	STATIONERY, ENVELOPES & FORMS	3,134	4,692	4,962	3,399	4,500	4,500
0211	6206	FILM, MICROFILM, TAPES, DISKS	370	208	128	179	500	350
0211	6207	TRAINING SUPPLIES	3,562	10,165	8,170	5,437	10,500	19,000
0211	6208	MISCELLANEOUS OFFICE SUPPLIES	1,271	2,605	2,430	1,926	2,500	2,500
0211	6223	GASOLINE	85,351	74,806	67,842	63,558	72,000	75,000
0211	6227	LUBRICANTS & ADDITIVES	1,624	2,709	2,382	2,938	3,000	3,250
0211	6229	SHOP MATERIALS	1,538	1,425	2,282	2,537	2,000	2,500
0211	6231	UNIFORMS & TURN-OUT GEAR	48,896	63,393	71,023	43,379	80,000	80,000
0211	6233	BATTERIES	2,013	1,940	435	1,354	2,000	2,500
0211	6235	AMMUNITION	13,725	13,274	14,827	11,050	15,000	17,000
0211	6237	CRIME SCENE KIT MATERIALS	-	509	495	713	1,500	1,500
0211	6239	FIRST AID SUPPLIES	4,287	4,252	4,287	3,644	8,000	6,000
0211	6249	MISCELLANEOUS OPERATING SUPPLY	10,886	14,510	22,506	27,321	25,500	28,000
0211	6251	BATTERIES	-	829	647	2,178	1,500	2,200
0211	6253	BRAKES	3,238	4,045	1,739	180	4,000	4,000
0211	6255	TIRES	6,616	7,315	6,529	7,360	9,500	8,000
0211	6257	OTHER VEHICLE PARTS	13,425	20,154	21,950	24,718	23,000	27,000
0211	6259	BUILDING MAINT/REPAIR SUPPLIES	13,502	512	14,715	9,372	12,000	15,500
0211	6275	OTHER EQUIPMENT PARTS	220	550	554	597	1,000	24,250
0211	6281	SMALL TOOLS & MINOR EQUIPMENT	76,843	69,237	19,643	94,301	48,000	70,200
0211	6315	MISCELLANEOUS PROFESSIONAL SER	11,892	7,840	50,070	16,549	22,000	38,125
0211	6322	POSTAGE	1,182	1,204	1,208	1,745	2,600	2,100
0211	6331	TRAVEL & LODGING	5,159	5,706	8,212	10,890	12,000	16,000
0211	6335	TRAINING	28,335	31,667	36,762	25,714	50,000	46,000
0211	6361	GENERAL LIABILITY/PROPERTY INS	86,707	105,032	102,814	100,731	110,000	105,000
0211	6371	ELECTRIC UTILITIES			2,307	2,693	2,500	3,000
0211	6373	GAS			6,086	8,946	6,500	9,800
0211	6382	MACHINERY & EQUIPMENT REPAIR	509	187	1,975	785	2,000	1,500
0211	6388	OTHER VEHICLE REPAIR	10,675	13,287	10,709	4,148	17,000	18,000
0211	6389	TOWING SERVICES	3,096	345	526	519	3,000	3,000
0211	6405	OFFICE & DATA PROCESSING EQUIP	9,179	2,706	2,695	2,823	22,000	15,900
0211	6413	OFFICE EQUIPMENT RENTAL	3,483	5,265	5,160	5,160	7,500	5,300
0211	6415	OTHER EQUIPMENT RENTAL	38,215	37,867	42,530	37,684	50,000	183,750
0211	6451	MEMBERSHIP DUES	3,246	3,822	3,447	3,569	4,400	4,000
0211	6489	OTHER CONTRACTED SERVICES	12,625	25,079	373	1,462	1,000	2,000
0211	6550	MOTOR VEHICLES	-	115,083	428,959	49,198	126,500	150,000
0211	6580	OTHER EQUIPMENT	9,453	15,780	256,477	30,644	18,000	
Total Expenditure			**4,726,260**	**5,196,605**	**6,135,488**	**5,896,781**	**6,725,452**	**7,464,760**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	**4,716,807**	**5,065,742**	**5,450,053**	**5,816,939**	**6,580,952**	**7,314,760**
CAPITAL OUTLAY:	**9,453**	**130,863**	**685,436**	**79,842**	**144,500**	**150,000**
TOTAL EXPENDITURES	**$ 4,726,260**	**$ 5,196,605**	**$ 6,135,488**	**$ 5,896,781**	**$ 6,725,452**	**$ 7,464,760**

PERSONNEL COMPLEMENT						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	5.00	5.00	5.00	5.00
Drug Task Force Officer	1.00	1.00	1.00	1.00	1.00	1.00
Patrol Officer	21.00	22.00	21.00	21.00	22.00	22.00
Lead CSO/Community Service Officer	1.26	2.00	3.07	3.07	3.07	3.07
Police Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Clerical/Support Personnel	3.64	3.64	3.64	4.27	4.64	4.64
Public Safety Total	34.90	36.64	37.71	38.34	39.71	39.71

6550 Motor Vehicles						
Chev Silverado			66,957			
Dodge Durango (2 in 2024)			119,173	49,198	54,500	
Ford Explorers (3 in2024)			180,455			
2 Chargers		73,400				
Ford Explorer with set up					72,000	
Ford Explorers (2) $50K each						100,000
Ford F-150						50,000
Tahoe		41,683	62,375			
	-	115,083	428,959	49,198	126,500	150,000

6580 Other Equipment						
Axon Squad Car Cameras	-	-	219,708	-	-	-
Radios	-	-	36,769	-	-	-
Tire Changer (1/2 cost with PW)	-	-	-	13,606	-	-
Drone	-	-	-	-	18,000	-
Audio/Video Recorder in Interview Rooms	9,453	-	-	17,038	-	-
		-	-	-	-	-
	9,453	-	256,477	30,644	18,000	-

DESCRIPTION OF SERVICES:

The Police Department is responsible for the protection of life and property and a sense of community security and responds to all emergencies in the city. The Police Department will deter criminal activity by visible patrols; the enforcement of traffic laws; and the apprehension of criminal offenders. The department investigates criminal incidents and apprehends offenders through the gathering, analysis, preservation and presentation of evidence.The Police department provides other community services such as code enforcement, animal control, crime prevention, and school liaison.

BUDGET HIGHLIGHTS

- Personnel Costs - COLA & Steps
- Patrol Officer added mid-year 2026 - $114,108
- Overtime Increase - $15,000 (6103)
- Wellness Sauna -$4,800 (DTF Funded); Replace 20-year old Treadmill - $7,000 (6207)
- Handgun Replacements $14,500 (6231)
- Case Mgmt Room into 2 offices -$7,000 (Facility Fund funded); Garage Floor Patch $6,000 (6259)
- Portable Radio Upgrades (FBI Required) - $23,500 (500 x 47 radios) - (6275)
- 3-replacement squad set up-$46,500 (HRA/COR Funded) part of 3 new squad setup; 3 new radars-$11,600; Forceable Tools-$6,600; Wellness Massage Chair-$5,500 (DTF Funded) (6281)
- Policies 360 Program-manage & update police department policies through Eckberg Lammers - $16,125 (6315)
- PSDS JLEC cost increase-$50,470; AXON Body Worn Camers & Fleet 3 renewal-$100,419 per year for 5 years (6415)
- Annual renewal current 6 flock license plate readers-$18,000 (6415)
- Replace 2023 Dodge Charger #330 with Ford F-150 - $50,000 (6550)
- Replace 2021 Ford Explorer #312 - $50,000 (6550)
- Replace 2021 Ford Explorer #313 - $50,000 (6550)

GOALS OF CURRENT YEAR BUDGET:

- Reduce criminal activity in the community
- Adequately staff public safety based on changing demographics and needs
- Leverage technology to create operational efficiencies
- Enhance traffic safety in the community

Performance Measurements:						
Police Department Activity	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Dispatched Calls for Service	15609	15172	16,069	16487	16718	16995
Motor Vehicle Accidents	465	384	390	417	394	382
Citations and Warnings	1042	968	1649	1480	1809	2001
Criminal	869	798	709	751	685	643
Non-Criminal	9000	6914	7675	7037	7402	7577
State CPM Performance Measurement Results	2022	2023	2024	2025	2026	2027
Total Reported Crimes Rate (per 100,000 population)	17.78	16.81	15.13	16.49	17	17
Crime Clearance Rates (per 100,000 population)	19%	27%	28%	30%	35%	40%
Average police response time - highest priority calls	6:08	5:46	5:46	5:40	under 6 minutes	under 6 minutes

FUND GENERAL **FIRE PROTECTION**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0220	6102	F.T. REGULAR-WAGES & SALARIES	352,050	440,276	471,515	514,371	666,986	721,288
0220	6103	FULL TIME-REGULAR-OVERTIME	3,373					
0220	6104	PART TIME-WAGES & SALARIES	459,516	469,149	518,151	638,772	532,794	580,571
0220	6105	TEMPORARY-WAGES & SALARIES						
0220	6108	SEVERANCE PAY	6,400			58,847		
0220	6121	PERA CONTRIBUTIONS	62,760	76,554	81,484	98,726	117,153	126,698
0220	6122	FICA/MEDICARE CONTRIBUTIONS	25,178	24,861	26,254	34,121	34,311	38,717
0220	6131	GROUP INSURANCE	45,603	64,206	67,860	73,326	113,879	109,277
0220	6132	DISABILITY INSURANCE	1,313	1,313	1,313	1,313	1,313	1,313
0220	6133	WORKERS COMP INSURANCE PREMIUM	49,688	56,968	44,564	38,045	42,823	41,901
0220	6135	PAID FAMILY MEDICAL LEAVE					4,612	4,648
0220	6206	FILM, MICROFILM, TAPES, DISKS						
0220	6208	MISCELLANEOUS OFFICE SUPPLIES	316	289	673	466	700	700
0220	6223	GASOLINE	21,492	17,844	11,797	12,801	14,000	17,000
0220	6225	DIESEL FUEL	7,163	9,858	14,266	15,133	15,000	18,000
0220	6231	UNIFORMS & TURN-OUT GEAR	57,894	51,594	70,591	64,451	65,000	65,000
0220	6233	BATTERIES					3,000	
0220	6239	FIRST AID SUPPLIES	1,157	1,752	1,137	2,290	3,000	3,000
0220	6249	MISCELLANEOUS OPERATING SUPPLY	16,920	19,922	18,936	25,938	24,000	24,000
0220	6255	TIRES						
0220	6257	OTHER VEHICLE PARTS	5,016	21,361	18,834	39,000	20,000	24,000
0220	6259	BUILDING MAINT/REPAIR SUPPLIES	30,016	13,729	32,315	34,603	30,000	32,000
0220	6266	SCBA-PARTS	5,899	23,874	25,450	11,437	25,000	25,000
0220	6275	OTHER EQUIPMENT PARTS						
0220	6281	SMALL TOOLS & MINOR EQUIPMENT	26,684	32,303	32,012	36,362	40,000	40,000
0220	6302	AUDITING & ACCOUNTING SERVICES	4,416	4,958	5,551	8,051	8,000	9,000
0220	6315	MISCELLANEOUS PROFESSIONAL SER						
0220	6321	TELEPHONE	-					
0220	6322	POSTAGE	4	81	76	65	100	100
0220	6323	CELLULAR PHONES	-					
0220	6335	TRAINING	47,504	37,255	34,025	50,024	50,000	52,000
0220	6361	GENERAL LIABILITY/PROPERTY INS	14,421	21,296	20,208	19,474	23,000	24,000
0220	6371	ELECTRIC UTILITIES	17,091	14,515	16,702	16,602	17,000	19,000
0220	6372	WATER/IRRIGATION	2,117	2,791	2,166	4,320	3,000	4,000
0220	6373	GAS	11,838	9,987	10,517	13,263	12,000	15,000
0220	6374	REFUSE/RECYCLING	1,571	1,718	1,773	1,928	2,000	2,200
0220	6388	OTHER VEHICLE REPAIR	58,111	39,247	59,085	58,268	60,000	60,000
0220	6405	OFFICE & DATA PROCESSING EQUIP	18,183	18,920	22,820	26,209	27,000	34,000
0220	6451	MEMBERSHIP DUES	2,029	2,929	1,635	1,445	2,000	2,000
0220	6452	SUBSCRIPTIONS						
0220	6471	BOOKS & PAMPHLETS	1,052	1,282	1,609	1,471	2,000	2,000
0220	6489	OTHER CONTRACTED SERVICES	2,266	4,724	5,011	6,358	5,000	6,000
0220	6550	MOTOR VEHICLES		275,027	673,056	300,000	390,000	584,000
0220	6580	OTHER EQUIPMENT	68,475	25,405	23,532	-	70,000	
Total Expenditure			**1,427,516**	**1,785,989**	**2,314,915**	**2,207,478**	**2,424,671**	**2,686,413**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	**1,359,041**	**1,485,557**	**1,618,326**	**1,907,478**	**1,964,671**	**2,102,413**
CAPITAL OUTLAY:	**68,475**	**300,432**	**696,588**	**300,000**	**460,000**	**584,000**
TOTAL EXPENDITURES	**$ 1,427,516**	**$ 1,785,989**	**$ 2,314,915**	**$ 2,207,478**	**$ 2,424,671**	**$ 2,686,413**

PERSONNEL COMPLEMENT	2022	2023	2024	2025	2026	2027
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Secretary	0.70	-	-	-	-	-
Fire Captain of Admin/Deputy Fire Chief of Operations & Logistics	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	1.00	1.00	-	1.00	1.00	1.00
Assistant Chief of Operations & Training	-	-	-	-	1.00	1.00
Assistant Fire Chief/Fire Marshall	1.00	1.00	2.00	2.00	1.00	1.00
Firefighter/Fire Technician					1.00	1.00
Firefighters	7.58	7.58	7.58	7.58	7.58	7.58
Fire Total	12.28	11.58	11.58	12.58	13.58	13.58

6550 Motor Vehicles						
1/2 of funding Replace 2008 Fire Engine #565 (1.2M) $600K 2027 less resale $115K & paid in full discount $35K				300,000	300,000	450,000
Replace 2017 Ford Explorer #569 (net $5,000 sale proceeds)					45,000	
Replace 2013 Chev Tahoe #333 net $5,000 sale proceeds)					45,000	
Replace 2019 Chev Tahoe #395 net $10,000 sale proceeds)						45,000
Replace 2020 Chev Tahoe #573 net $8,000 sale proceeds)						42,000
Replace 2020 Chev Tahoe #373 net $8,000 sale proceeds)						47,000
Replace Tanker #II Veh #501			372,027			
Replace Rescue #21		275,027				
Rescue 2 replacement			301,029			
	-	275,027	673,056	300,000	390,000	584,000

6580 Other Equipment						
SCBA Compressor		24,405				
SCBA bottles					45,000	
Fire Training Room Table & Chairs	21,039					
Extrication Tools	47,436					
Thermal Imaging Camera	-				25,000	
radios			23,532			
	68,475	24,405	23,532	-	70,000	-

BUDGET HIGHLIGHTS

- Personnel Costs - COLA & Steps
- On-Call - $28K Average + 3% Cola = $346,080 ($220K is state aid)
- 3rd Installment for Fire Engine Replace #365 -$450,000 net sale of $115,000 & $35K discount on full pay chassis (6550)
- Replace 2019 Chev Tahoe (Asst Fire Chief of Opertions #395) - $45,000 (net of $10,000 resale) (6550)
- Replace 2020 Chev Tahoe (Fire Prevention #373) - $47,000 (net of $8,000 resale) (6550)
- Replace 2020 Chev Tahoe (Fire Chief #573) - $42,000 (net of $8,000 resale) (6550)

GOALS OF CURRENT YEAR BUDGET:

- Establish and maintain outreach programs that enhance fire safety within community
- Ensure adequate staff numbers to meet increased demand of calls for service
- Research/plan for space needs and staffing over next 5 year period.

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Number of Calls for Service	1381	1735	2016	2284	2500	2750
Mutual Aid	66	75	80	99	105	115
Given	44	54	51	75	80	85
Received	22	21	29	22	25	30
Number of firefighters	47	49	57	60	60	60
Prevention:						
# of Public Education contacts	45	34	40	65	90	100
# of commericial property inspections	320	319	394	1126	1135	1150
# of permits issued	106	286	250	292	315	330
State CPM Performance Measurement Results	**2022**	**2023**	**2024**	**2025**	**2026 Estimated**	**2027 Estimated**
Insurance industry rating of fire services	4/7	4/7	4/7	4/7	4/7	4/7
Fire calls per 1,000 population	13	21	25	28	30	32
Average response times	6:15	6:58	6:30	5:24	5:24	5:24
EMS calls per 1,000 population	36	39	42	54	60	62

FUND GENERAL **PROTECTIVE INSPECTIONS**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0240	6102	F.T. REGULAR-WAGES & SALARIES	253,395	332,414	266,839	376,876	528,122	597,639
0240	6103	FULL TIME-REGULAR-OVERTIME		2,053	11,616			
0240	6104	PART TIME-WAGES & SALARIES	51,455	60,547	75,630	61,885	39,361	41,311
0240	6105	TEMPORARY-WAGES & SALARIES			4,543			
0240	6108	SEVERANCE PAY	961		19,351	1,789		
0240	6121	PERA CONTRIBUTIONS	22,626	29,547	26,304	32,826	42,561	47,921
0240	6122	FICA/MEDICARE CONTRIBUTIONS	22,794	27,975	26,627	30,470	43,412	48,880
0240	6131	GROUP INSURANCE	35,612	70,485	49,209	98,818	120,904	125,802
0240	6133	WORKERS COMP INSURANCE PREMIUM	1,911	2,684	2,479	2,223	3,816	3,214
0240	6135	PAID FAMILY MEDICAL LEAVE					2,837	3,021
0240	6204	STATIONERY, ENVELOPES & FORMS	552	609	292	284	1,000	1,000
0240	6208	MISCELLANEOUS OFFICE SUPPLIES	213	98	412	536	500	1,000
0240	6223	GASOLINE	2,349	1,930	1,131	1,421	4,000	4,000
0240	6231	UNIFORMS & TURN-OUT GEAR	1,836	987	2,965	1,919	1,200	2,400
0240	6249	MISCELLANEOUS OPERATING SUPPLY	630	1,020	2,158	981	2,000	2,000
0240	6315	MISCELLANEOUS PROFESSIONAL SER	138,470	126,775	363,711	268,182	110,000	125,000
0240	6322	POSTAGE	1,399	1,102	1,201	1,541	1,500	1,800
0240	6331	TRAVEL AND LODGING	2,710	1,797	764	1,573	5,200	5,200
0240	6334	MILEAGE REIMBURSEMENT	474	199	198	161	600	600
0240	6335	TRAINING	5,509	5,250	3,162	2,775	8,500	8,500
0240	6361	GENERAL LIABILITY/PROPERTY INS	4,809	5,161	4,916	5,194	5,400	5,800
0240	6405	OFFICE & DATA PROCESSING EQUIP	15,891	20,000	10,000	-	-	
0240	6451	MEMBERSHIP DUES	245	100	925	465	1,100	1,600
0240	6471	BOOKS & PAMPHLETS	997	435	1,658	-	3,000	3,000
0240	6550	MOTOR VEHICLES		27,066				36,000
Total Expenditure			**564,838**	**718,231**	**876,090**	**889,919**	**925,013**	**1,065,688**

SUMMARY:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
OPERATING EXPENSE:	**564,838**	**691,166**	**876,090**	**889,919**	**925,013**	**1,029,688**
CAPITAL OUTLAY:	**-**	**27,066**	**-**	**-**	**-**	**36,000**
TOTAL EXPENDITURES	**$ 564,838**	**$ 718,231**	**$ 876,090**	**$ 889,919**	**$ 925,013**	**$ 1,065,688**

PERSONNEL COMPLEMENT	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	2.00	2.00	2.00	2.00	3.00	3.00
Admin Assistant	0.70	0.70	0.70	1.00	1.00	1.00
Permit Technicians	1.10	1.10	1.50	1.50	1.50	1.50
Inspectors	0.25	-	-	-	-	-
Building Inspection Total	5.05	4.80	5.20	5.50	6.50	6.50

6550 Motor Vehicles	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
New Vehicle for building inspector		27,066	-		-	-
	-	27,066	-	-	-	-

DESCRIPTION OF SERVICES:

The mission of the Community Development Department is to guide residential and commercial growth through comprehensive planning processes and administer the city's building and zoning codes in a equitable and professional manner to promote and sustain public safety, quality of life, and the health and well being of the whole community.

The purpose of the Building Division is to help ensure all your construction projects meet the requirements of both the Minnesota State Building Code and the City

BUDGET HIGHLIGHTS

- Personnel Costs - COLA & Steps (Full-Year Building inspector- 9 months budgeted in 2026)
- Reclass Building Inspector I to Building Inspector II - $6,183
- $15,000 increase contracted Electrical & Plumbing Inspectors (6315)
- New 2027 Chevy Equinox for Building Official - $36,000 (6550)

GOALS OF CURRENT YEAR BUDGET:

- Complete standard residential plan review within 10 business days.
- Complete standard commercial plan review within 30 business days.
- Allow for inspection availability within 48 hours.

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
New Residential Units (single family, townhome, multi family)	125	190	244	229	190	190
Total Building Permits	2,932	3,700	3,358	3,344	3,700	3,700
Number of Inspections	7,356	6,593	7,459	9,737	9,000	9,000

FUND GENERAL

CIVIL DEFENSE

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0250	6251	BATTERIES	-	-	275	-	1,000	1,000
0250	6275	OTHER EQUIPMENT PARTS	2,713	395	-	1,394	2,000	1,500
0250	6361	GENERAL LIABILITY/PROPERTY INS	75	1,664	1,808	1,707	2,000	2,000
0250	6371	ELECTRIC UTILITIES	1,020	1,071	935	1,102	1,000	1,200
0250	6382	MACHINERY & EQUIPMENT REPAIR	5,829	5,195	3,523	3,643	6,000	5,000
0250	6580	OTHER CAPITAL EQUIPMENT	-	59,000	32,000	33,665	35,000	35,000
Total Expenditure			**9,637**	**67,325**	**38,541**	**41,509**	**47,000**	**45,700**

SUMMARY:

OPERATING EXPENSE:	**9,637**	**67,325**	**38,541**	**41,509**	**47,000**	**45,700**
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 9,637**	**$ 67,325**	**$ 38,541**	**$ 41,509**	**$ 47,000**	**$ 45,700**

DESCRIPTION OF SERVICES:

The Civil Defence budget funds expenditures related to the city-wide emergency siren notification system.

BUDGET HIGHLIGHTS

- Replace 2 Emergency Sirens - $35,000 (6580)

GOALS OF CURRENT YEAR BUDGET:

- Maintain infastructure of siren warning system

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2026 Projected
Number of Sirens	17	17	17	17	17	17

FUND GENERAL

TRAFFIC ENGINEERING

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0260	6102	F.T. REGULAR-WAGES & SALARIES	23,616	35,972	48,237	56,711	70,749	80,957
0260	6103	FULL TIME-REGULAR-OVERTIME	270			251		
0260	6105	TEMPORARY-WAGES & SALARIES	270	45	1,095	576		
0260	6121	PERA CONTRIBUTIONS	1,797	2,634	3,603	4,276	5,306	6,072
0260	6122	FICA/MEDICARE CONTRIBUTIONS	1,946	2,816	3,749	4,401	5,412	6,193
0260	6131	GROUP INSURANCE			666	710		
0260	6133	WORKERS COMP INSURANCE PREMIUM	2,020	2,832	4,978	1,712	3,014	2,608
0260	6135	PAID FAMILY MEDICAL LEAVE					312	320
0260	6249	MISCELLANEOUS OPERATING SUPPLY	19,641	15,756	25,346	27,988	32,000	33,600
0260	6271	SIGN REPAIR MATERIALS	1,148	1,464	3,103	1,611	6,000	6,000
0260	6361	GENERAL LIABILITY/PROPERTY INS	599	452	507	365	700	500
0260	6371	ELECTRIC UTILITIES	13,717	13,560	13,041	12,316	16,500	15,000
0260	6382	MACHINERY & EQUIPMENT REPAIR	8,677	8,743	7,991	11,033	16,000	16,000
0260	6489	CONTRACTED SERVICES	6,172	787	-	-	6,500	6,500
Total Expenditure			**79,873**	**85,061**	**112,316**	**121,950**	**162,493**	**173,750**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	79,873	85,061	112,316	121,950	162,493	173,750
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 79,873	$ 85,061	$ 112,316	$ 121,950	$ 162,493	$ 173,750

DESCRIPTION OF SERVICES:

The Traffic Engineering budget funds the installation and maintenance of traffic signage on, above, and/or near city streets.

BUDGET HIGHLIGHTS

- No major changes. Staff time redistributed between streets, traffic engr, snow plowing & utilities.

GOALS OF CURRENT YEAR BUDGET:

- Continue to meet FHWA guidelines for traffic signage
- Replace damaged or defective signs within 48 hours
- Bring signage up to current standards on all reconstruct and overlay projects
- Continue to install street signs in new commercial and residential developments.
- Continue to support Engineering and Community Development departments with traffic issues

Performance Measurements:

	2022 Actual	2023 Actual	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Total Hours			2080	2080	2080	2080
Number of Traffic Signs in System						
Number of Traffic Counts Performed						

FUND GENERAL **ANIMAL CONTROL**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0270	6249	MISCELLANEOUS OPERATING SUPPLY	340	108	213	712	750	750
0270	6281	SMALL TOOLS & MINOR EQUIPMENT	945	903	1,509	848	1,000	1,000
0270	6489	OTHER CONTRACTED SERVICES	114	7,164	8,317	3,125	8,500	18,300
Total Expenditure			**1,399**	**8,175**	**10,039**	**4,685**	**10,250**	**20,050**

SUMMARY:

OPERATING EXPENSE:	**1,399**	**8,175**	**10,039**	**4,685**	**10,250**	**20,050**
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,399**	**$ 8,175**	**$ 10,039**	**$ 4,685**	**$ 10,250**	**$ 20,050**

DESCRIPTION OF SERVICES:

This fund covers expenditures related to animal control. Ramsey PD provides animal containment services and incurs expenses for boarding animals at Anoka PD.

BUDGET HIGHLIGHTS

MOU with City of Anoka Animal Containment - $10,000 (6489)

GOALS OF CURRENT YEAR BUDGET:

- Provide animal containment services to residents

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Animal Complaints	270	377	667	473	650	650
Number of Animals Impounded	20	30	46	20	55	55
Number of Animals Released to Owners	15	24	26	16	50	50
Number of Euthanizations	0	1	0	0	2	2

FUND GENERAL

COMMUNITY ORIENTING POLICE

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0280	6204	STATIONERY, ENVELOPES & FORMS	27	508	-	-	500	500
0280	6206	FILM, MICROFILM, TAPES, DISKS	-	-	-	-	300	100
0280	6241	COMMUNITY POLICING SUPPLIES	9,967	10,351	14,111	12,220	15,000	15,000
0280	6281	SMALL TOOLS & MINOR EQUIPMENT	-	832	247	408	200	400
0280	6291	CULVERTS, SIGNS, STREET SUPPLY	-	316	107	-	400	250
0280	6322	POSTAGE	-	216	99	-	100	100
0280	6331	TRAVEL & LODGING	646	182	203	60	1,500	1,500
0280	6335	TRAINING	180	1,170	1,320	1,910	2,000	2,100
0280	6361	GENERAL LIABILITY/PROPERTY INS	99	109	114	97	150	150
0280	6415	OTHER EQUIPMENT RENTAL	-		110		250	250
0280	6451	MEMBERSHIP DUES	1,520	745	836	520	1,500	1,500
0280	6471	BOOKS & PAMPHLETS	335	246	-	-	300	250
Total Expenditure			**12,774**	**14,673**	**17,147**	**15,215**	**22,200**	**22,100**

SUMMARY:

OPERATING EXPENSE:	**12,774**	**14,673**	**17,147**	**15,215**	**22,200**	**22,100**
CAPITAL OUTLAY:	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 12,774**	**$ 14,673**	**$ 17,147**	**$ 15,215**	**$ 22,200**	**$ 22,100**

DESCRIPTION OF SERVICES:

The Community Orientating Policing funds expenditures related to community programs such as: Kids Safety Camp, Car Seat Inspections, Night to Unite, Pet Clinics, Bike Helmet Fitting and Sale, Police Explorers, and Drug Take Back

BUDGET HIGHLIGHTS

No major changes

GOALS OF CURRENT YEAR BUDGET:

- Increase participation in community based programs

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
# of participants attending Kids Safety Camp	121	107	140	150*	110	120
# of car seat inspections	12	12	15	3	10	10
Night to Unite - # of Parties	48	45	45	38	40	40
# of participants in Citizens Academy	8	12	16	11	12	12
# of participants in Home Alone Classes	n/a	n/a	n/a	72	72	72

* in 2025 we did a Safety Fair.

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC WORKS	301-312

EXPENDITURE BY OBJECT SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Adopted-	-2026 Adopted-	-2026 Adopted-
PERSONNEL SERVICES	1,232,690	1,334,945	1,629,459	1,811,991	2,073,300	2,189,077
SUPPLIES	383,218	325,477	354,996	358,075	471,275	481,900
OTHER SERVICES & CHARGES	410,981	1,406,511	738,509	631,661	888,325	937,000
CAPITAL OUTLAY	127,057	384,417	1,602,233	53,468	447,000	881,000
TOTAL EXPENDITURE BY OBJECT	**2,153,946**	**3,451,351**	**4,325,197**	**2,855,195**	**3,879,900**	**4,488,977**

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PUBLIC WORKS	301-312

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Adopted-	-2026 Adopted-	-2026 Adopted-
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	797,269	910,184	1,138,970	1,286,116	1,470,790	1,564,116
6103	FULL TIME-REGULAR-OVERTIME	42,299	48,290	51,473	57,937	42,000	52,270
6105	TEMPORARY-WAGES & SALARIES	30,256	20,426	13,574	15,801	34,874	34,265
6106	OVERTIME-TEMPORARY	636	-	-	-	-	-
TOTAL WAGES AND SALARIES		**870,461**	**978,901**	**1,204,017**	**1,359,854**	**1,547,664**	**1,650,651**
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY	65,629	9,124	-	-	-	-
TOTAL OTHER GROSS EARNINGS		**65,629**	**9,124**	**-**	**-**	**-**	**-**
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	62,881	72,058	86,828	97,873	113,459	121,229
6122	FICA/MEDICARE CONTRIBUTIONS	64,665	73,407	87,825	100,359	119,829	127,507
6131	GROUP INSURANCE	124,889	155,962	201,033	227,506	248,240	249,107
6133	WORKERS COMP INSURANCE PREMIUM	44,165	45,494	49,757	26,399	36,172	33,078
6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	7,936	7,505
TOTAL EMPLOYER CONTRIBUTIONS		**296,601**	**346,921**	**425,443**	**452,137**	**525,636**	**538,426**
Total PERSONNEL SERVICES		**1,232,690**	**1,334,945**	**1,629,459**	**1,811,991**	**2,073,300**	**2,189,077**
SUPPLIES							
OFFICE SUPPLIES							
6205	DRAFTING SUPPLIES	-	-	-	-	-	-
6208	MISCELLANEOUS OFFICE SUPPLIES	2,006	2,922	1,717	2,008	2,575	2,000
TOTAL OFFICE SUPPLIES		**2,006**	**2,922**	**1,717**	**2,008**	**2,575**	**2,000**
OPERATING SUPPLIES							
6221	CLEANING SUPPLIES	-	-	-	-	-	-
6223	GASOLINE	21,314	24,531	19,753	22,918	40,500	33,500
6225	DIESEL FUEL	54,169	48,950	26,444	31,192	55,000	50,000
6227	LUBRICANTS & ADDITIVES	6,106	6,305	5,700	2,009	9,000	9,000
6229	SHOP MATERIALS	3,825	2,915	6,624	3,624	4,600	5,100
6231	UNIFORMS & TURN-OUT GEAR	7,231	9,036	10,754	12,833	18,000	19,000
6249	MISCELLANEOUS OPERATING SUPPLY	10,983	9,825	14,480	13,369	15,900	21,500
TOTAL OPERATING SUPPLIES		**103,627**	**101,563**	**83,754**	**85,945**	**143,000**	**138,100**
REPAIR AND MAINTENANCE SUPPLIES							
6257	OTHER VEHICLE PARTS	83,858	77,135	82,963	66,208	92,000	96,800
6259	BUILDING MAINT/REPAIR SUPPLIES	2,622	3,619	91	-	2,700	2,500
6261	SAND & GRAVEL	2,300	2,779	-	-	5,300	4,800
6263	SALT	129,704	68,426	117,442	147,311	135,000	150,000
6265	ASPHALT	32,311	31,135	26,560	28,770	35,000	36,000
6267	OTHER STREET MAINTENANCE SUPPL	10,675	14,920	17,050	14,245	17,500	17,500
6269	LANDSCAPE MATERIALS	952	1,076	942	2,931	4,500	4,500
6275	OTHER EQUIPMENT PARTS	-	-	-	-	-	-
TOTAL REPAIR AND MAINTENANCE SUPPLIES		**262,422**	**199,090**	**245,048**	**259,465**	**292,000**	**312,100**
SMALL TOOLS AND MINOR EQUIPMENT							
6281	SMALL TOOLS & MINOR EQUIPMENT	15,163	21,903	24,478	10,658	33,700	29,700
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		**15,163**	**21,903**	**24,478**	**10,658**	**33,700**	**29,700**
Total SUPPLIES		**383,218**	**325,477**	**354,996**	**358,075**	**471,275**	**481,900**

OTHER SERVICES & CHARGES							
PROFESSIONAL SERVICES							
6315	MISCELLANEOUS PROFESSIONAL SER	29,897	31,744	39,496	35,252	50,000	55,500
TOTAL PROFESSIONAL SERVICES		**29,897**	**31,744**	**39,496**	**35,252**	**50,000**	**55,500**
COMMUNICATION							
6321	TELEPHONE	-	-	-	-	-	-
6322	POSTAGE	143	1,161	1,180	391	2,300	2,450
6323	CELLULAR PHONES	-	-	-	-	-	-
TOTAL COMMUNICATION		**143**	**1,161**	**1,180**	**391**	**2,300**	**2,450**
EMPLOYEE REIMBURSEMENTS							
6331	TRAVEL & LODGING	-	127	-	-	1,000	-
6335	TRAINING	6,952	12,983	18,863	5,527	24,385	33,300
TOTAL EMPLOYEE REIMBURSEMENTS		**6,952**	**13,110**	**18,863**	**5,527**	**25,385**	**33,300**
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	25,801	26,788	29,217	29,480	31,930	36,000
TOTAL INSURANCE		**25,801**	**26,788**	**29,217**	**29,480**	**31,930**	**36,000**
UTILITIES							
6371	ELECTRIC UTILITIES	8,319	8,411	9,991	9,071	13,000	13,000
6372	WATER/IRRIGATION	2,238	2,207	2,384	1,886	3,000	3,000
6373	GAS	6,924	6,150	4,400	5,412	6,000	6,000
6374	REFUSE/RECYCLING	2,180	975	1,101	1,430	2,500	2,500
TOTAL UTILITIES		**19,662**	**17,743**	**17,876**	**17,798**	**24,500**	**24,500**
REPAIRS AND MAINTENANCE - LABOR							
6381	BUILDING & STRUCTURE REPAIR	1,582	3,747	11,173	12,572	20,000	20,000
6382	MACHINERY & EQUIPMENT REPAIR	5,172	6,447	1,184	6,356	6,000	6,000
6387	TIRE MOUNTING & BALANCING	60	-	-	40	400	400
6388	OTHER VEHICLE REPAIR	9,487	16,320	6,353	1,079	27,000	27,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		**16,300**	**26,514**	**18,710**	**20,047**	**53,400**	**53,400**
REPAIRS AND MAINTENANCE - CONTRACTS							
6404	MACHINERY & EQUIPMENT	3,458	-	2,880	3,159	4,000	4,000
6405	OFFICE & DATA PROCESSING EQUIP	3,745	-	-	-	5,550	800
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		**7,203**	**-**	**2,880**	**3,159**	**9,550**	**4,800**
RENTALS							
6415	OTHER EQUIPMENT RENTAL	2,205	2,838	8,444	966	6,000	6,000
6417	UNIFORM RENTAL	689	1,233	1,890	1,503	1,500	1,600
TOTAL RENTALS		**2,894**	**4,071**	**10,334**	**2,469**	**7,500**	**7,600**
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	1,670	964	834	1,024	1,760	2,450
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		**1,670**	**964**	**834**	**1,024**	**1,760**	**2,450**
BOOKS AND PAMPHLETS							
6471	BOOKS & PAMPHLETS	-	-	-	-	-	-
TOTAL BOOKS AND PAMPHLETS		**-**	**-**	**-**	**-**	**-**	**-**
CONTRACTED SERVICES							
6488	STREET MAINTENANCE CONTRACT	294,998	1,272,595	571,622	500,175	650,000	685,000
6489	OTHER CONTRACTED SERVICES	5,461	11,822	27,498	16,340	32,000	32,000
TOTAL CONTRACTED SERVICES		**300,459**	**1,284,417**	**599,119**	**516,515**	**682,000**	**717,000**
Total OTHER SERVICES & CHARGES		**410,981**	**1,406,511**	**738,509**	**631,661**	**888,325**	**937,000**
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6540	HEAVY MACHINERY	103,199	266,007	1,250,996	-	-	727,000
6550	MOTOR VEHICLES	-	94,910	122,698	-	447,000	154,000
6580	OTHER EQUIPMENT	23,858	23,500	228,538	53,468	-	-
TOTAL CAPITAL OUTLAY		**127,057**	**384,417**	**1,602,233**	**53,468**	**447,000**	**881,000**
Total CAPITAL OUTLAY		**127,057**	**384,417**	**1,602,233**	**53,468**	**447,000**	**881,000**
TOTAL EXPENDITURES & OTHER FINANCING		**2,153,946**	**3,451,351**	**4,325,197**	**2,855,195**	**3,879,900**	**4,488,977**
SUMMARY:							
OPERATING EXPENSE:		**2,026,889**	**3,066,934**	**2,722,964**	**2,801,728**	**3,432,900**	**3,607,977**
CAPITAL OUTLAY:		**127,057**	**384,417**	**1,602,233**	**53,468**	**447,000**	**881,000**
TOTAL EXPENDITURES		**$ 2,153,946**	**$ 3,451,351**	**$ 4,325,197**	**$ 2,855,195**	**$ 3,879,900**	**$ 4,488,977**

FUND GENERAL **ENGINEERING**

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0301	6102	F.T. REGULAR-WAGES & SALARIES	293,930	368,610	383,360	370,591	414,399	492,008
0301	6103	FULL TIME-REGULAR-OVERTIME	23,675	28,461	46,444	32,695	30,000	30,000
0301	6105	TEMPORARY-WAGES & SALARIES	14,752	-				
0301	6106	OVERTIME-TEMPORARY	636					
0301	6108	SEVERANCE PAY				21,797		
0301	6121	PERA CONTRIBUTIONS	23,597	29,340	31,457	28,409	33,330	39,151
0301	6122	FICA/MEDICARE CONTRIBUTIONS	23,812	28,270	30,591	28,059	33,997	39,934
0301	6131	GROUP INSURANCE	40,296	51,158	52,266	56,804	76,606	96,460
0301	6133	WORKERS COMP INSURANCE PREMIUM	2,078	2,581	2,035	1,648	3,360	2,811
0301	6135	PAID FAMILY MEDICAL LEAVE					2,327	2,443
0301	6208	MISCELLANEOUS OFFICE SUPPLIES	1,279	2,316	1,001	1,270	1,850	1,000
0301	6223	GASOLINE	5,650	6,823	8,079	6,842	10,500	11,500
0301	6231	UNIFORMS & TURN-OUT GEAR	1,331	2,774	2,276	2,340	3,000	3,000
0301	6249	MISCELLANEOUS OPERATING SUPPLY	854	408	403	714	900	1,500
0301	6257	OTHER VEHICLE PARTS	1,397	1,905	1,990	1,626	2,000	6,800
0301	6281	SMALL TOOLS & MINOR EQUIPMENT	-	1,143	1,994	495	1,700	1,700
0301	6315	MISCELLANEOUS PROFESSIONAL SER	1,288	1,000	2,173	2,321	15,000	16,500
0301	6322	POSTAGE	87	1,107	1,175	165	2,200	2,200
0301	6331	TRAVEL & LODGING	-	127			1,000	-
0301	6335	TRAINING	3,059	4,906	5,260	3,469	8,385	13,300
0301	6361	GENERAL LIABILITY/PROPERTY INS	3,990	4,172	4,303	4,372	4,700	4,700
0301	6405	OFFICE & DATA PROCESSING EQUIP	3,745	-			5,550	800
0301	6451	MEMBERSHIP DUES	1,393	864	734	804	1,760	2,450
0301	6580	OTHER EQUIPMENT	-	-	38,989			
0301	6550	MOTOR VEHICLES	-	30,844	60,104			55,000
Total Expenditure			**446,849**	**566,809**	**674,634**	**564,420**	**652,564**	**823,257**

SUMMARY:	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	446,849	535,965	575,540	564,420	652,564	768,257
CAPITAL OUTLAY:	-	30,844	99,094	-	-	55,000
TOTAL EXPENDITURES	$ 446,849	$ 566,809	$ 674,634	$ 564,420	$ 652,564	$ 823,257

PERSONNEL COMPLEMENT	2022	2023	2024	2025	2026	2027
PW Director/City Engineer	-	1.00	1.00	1.00	0.50	-
City Engineer	1.00	-	-	-	0.50	1.00
Assistant City Engineer	0.50	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	-	-	-	-	-	1.00
Engineering Tech IV	1.00	-	-	-	-	-
Engineering Tech II	1.00	1.00	2.00	2.00	2.00	2.00
Engineering Tech III	-	1.00	1.00	1.00	1.00	0.00
Senior Engineering Technician		1.00	1.00	1.00	1.00	1.00
Civil Engineer I	-	-	-	-	-	1.00
Civil Engineer IV	1.00	1.00	1.00	1.00		
Water Resources Technician					1.00	1.00
Civil Engineer II	0.50	0.00				
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Interns (2)	1.00	1.00				
Engineering Total	7.00	8.00	8.00	8.00	8.00	9.00

DESCRIPTION OF SERVICES:

The Engineering budget covers engineering functions not charged to specific projects. The City Engineer oversees all engineering including working with the Minnesota Department of Transportation, Anoka County, other cities and regulating agencies, maintaining mapping and GIS data, managing stormwater runoff, responding to citizen and staff requests, and general engineering functions.

BUDGET HIGHLIGHTS

- New Full-time GIS Coordinator (Start 8/2/27) - $59,152
- Licensing & Cubicle for new GIS Coordinator ($15,700 include in 192 budget & $1,000 training (6335) - $16,700
- Reclass Engineering Tech III to Civil Engineer I - $8,648
- New 2027 GMC 2500 and retain #411 as second staff vehicle - $55,000 (6550)

GOALS OF CURRENT YEAR BUDGET:

- Ensure stable and sustainable funding exists for Pavement Management
- Support operations of Water Treatment Plant.
- Support improvements identified in Anoka County CSAH 5/Nowthen Blvd. transportation study.
- Conduct well siting study for new municipal wells #9 and #10.
- Develop and plan for key infrastructure improvements (AUAR, utilities, transportation).
- Investigate improved pavement condition rating systems.
- Continue pavement rejuvenation program to replace suspended sealcoat program.

Performance Measurements:

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Active Engineering Projects	14	18	20	21	18	15
Completed Engineering Projects	11	14	17	19	20	18
Infrastructure Asset Management System Upgrades	0	0	0	0	0	0

FUND GENERAL

STREET MAINTENANCE

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0311	6102	F.T. REGULAR-WAGES & SALARIES	393,338	423,207	652,737	784,633	899,486	887,171
0311	6103	FULL TIME-REGULAR-OVERTIME	1,220	3,624	1,361	2,166	2,000	12,270
0311	6105	TEMPORARY-WAGES & SALARIES	6,422	14,738	10,392	12,176	22,874	24,265
0311	6108	SEVERANCE PAY	65,629	9,124				
0311	6121	PERA CONTRIBUTIONS	30,106	31,119	48,510	59,011	67,611	67,458
0311	6122	FICA/MEDICARE CONTRIBUTIONS	30,807	32,704	49,993	61,216	72,146	71,895
0311	6131	GROUP INSURANCE	84,593	104,804	145,897	170,702	171,634	152,647
0311	6133	WORKERS COMP INSURANCE PREMIUM	30,800	32,158	37,828	20,577	26,286	25,936
0311	6135	PAID FAMILY MEDICAL LEAVE					4,822	4,252
0311	6208	MISCELLANEOUS OFFICE SUPPLIES	727	606	715	738	725	1,000
0311	6223	GASOLINE	15,664	5,227	10,241	10,918	18,000	15,000
0311	6225	DIESEL FUEL	31,077	11,394	11,396	7,272	20,000	20,000
0311	6227	LUBRICANTS & ADDITIVES	6,106	6,305	5,700	2,009	9,000	9,000
0311	6229	SHOP MATERIALS	3,825	2,671	6,054	3,446	4,000	4,500
0311	6231	UNIFORMS & TURN-OUT GEAR	5,900	6,262	8,478	10,492	15,000	16,000
0311	6249	MISCELLANEOUS OPERATING SUPPLY	10,129	9,417	14,077	12,655	15,000	20,000
0311	6257	OTHER VEHICLE PARTS	39,496	28,244	34,270	26,565	45,000	45,000
0311	6259	BUILDING MAINT/REPAIR SUPPLIES	2,622	3,619	91	-	2,700	2,500
0311	6261	SAND & GRAVEL	-	-	-	-	1,500	1,000
0311	6265	ASPHALT	32,311	31,135	26,560	28,770	35,000	36,000
0311	6267	OTHER STREET MAINTENANCE SUPPL	9,599	992	3,716	3,408	4,500	4,500
0311	6269	LANDSCAPE MATERIALS	952	1,076	942	2,931	4,500	4,500
0311	6281	SMALL TOOLS & MINOR EQUIPMENT	15,163	20,760	22,484	10,163	32,000	28,000
0311	6315	MISCELLANEOUS PROFESSIONAL SER	28,610	30,744	37,323	32,931	35,000	39,000
0311	6322	POSTAGE	56	54	5	226	100	250
0311	6335	TRAINING	3,893	8,077	13,603	2,058	16,000	20,000
0311	6361	GENERAL LIABILITY/PROPERTY INS	18,960	20,712	22,913	22,987	25,000	29,000
0311	6371	ELECTRIC UTILITIES	8,319	8,411	9,991	9,071	13,000	13,000
0311	6372	WATER/IRRIGATION	2,238	2,207	2,384	1,886	3,000	3,000
0311	6373	GAS	6,924	6,150	4,400	5,412	6,000	6,000
0311	6374	REFUSE/RECYCLING	2,180	975	1,101	1,430	2,500	2,500
0311	6381	BUILDING & STRUCTURE REPAIR	1,582	3,747	11,173	12,572	20,000	20,000
0311	6382	MACHINERY & EQUIPMENT REPAIR	5,172	6,447	1,184	6,356	6,000	6,000
0311	6387	TIRE MOUNTING & BALANCING	60	-	-	40	400	400
0311	6388	OTHER VEHICLE REPAIR	4,205	1,699	3,726	1,079	12,000	12,000
0311	6404	MACHINERY & EQUIPMENT	3,458		2,880	3,159	4,000	4,000
0311	6415	OTHER EQUIPMENT RENTAL	2,205	2,838	8,444	966	6,000	6,000
0311	6417	UNIFORM RENTAL	689	1,233	1,890	1,503	1,500	1,600
0311	6451	MEMBERSHIP DUES	278	100	100	220		
0311	6488	STREET MAINTENANCE CONTRACT	294,998	1,272,595	571,622	500,175	650,000	685,000
0311	6489	OTHER CONTRACTED SERVICES	5,461	11,822	27,498	16,340	32,000	32,000
0311	6540	HEAVY MACHINERY	103,199	266,007	1,250,996		-	727,000
0311	6550	MOTOR VEHICLES		64,066	62,594	-	447,000	99,000
0311	6580	OTHER EQUIPMENT	23,858	23,500	189,549	53,468		
Total Expenditure			**1,332,827**	**2,510,567**	**3,314,818**	**1,901,725**	**2,753,284**	**3,158,644**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	1,205,770	2,156,994	1,811,678	1,848,257	2,306,284	2,332,644
CAPITAL OUTLAY:	127,057	353,573	1,503,139	53,468	447,000	826,000
TOTAL EXPENDITURES	$ 1,332,827	$ 2,510,567	$ 3,314,818	$ 1,901,725	$ 2,753,284	$ 3,158,644

PERSONNEL COMPLEMENT						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Lead Mechanic	-	-	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Streets Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00
PW Maintenance Worker	5.00	5.00	8.00	8.00	8.00	8.00
Temporary - Streets	0.50	0.50	0.50	0.50	1.00	1.00
Street Maintenance Total	10.50	10.50	14.50	14.50	15.00	15.00

6488/6489 Other Contracted Services						
Pavement Management Program Funding (Transfer to Pavement Managem	-	-	-	-		
Cracksealing/Rejuvenation/Pothole Patching	200,000	1,272,595	571,622	500,175	650,000	685,000
Curb Repair/Tree Removal	15,000		23,255	16,340	32,000	32,000
Misc			4,243			
	215,000	1,272,595	599,119	516,515	682,000	717,000

6540 - Heavy Machinery						
F350 truck with plow (2021 & 2022 total cost)	103,199					
2-Single Axls Plow Trucks			917,389			
Tandem Axle Truck with Plow less trade in $15,000		266,007				
Snow Blower attachment less trade in $15,000 (Replace #647)						235,000
Kubota Tractor less trade in $20,000 (replace #686)						112,000
Tandem Axle Truck with Plow (Retain #662?)						380,000
F550 4x4 Truck with 9' 2" V-plow (New) with lift gate			101,176			
721 G Front End Loader			232,432			
	103,199	266,007	1,250,996	-	-	727,000

6550-Motor Vehicle						
1-ton truck						
One-Ton Dump with Dump & Plow less resale $15,000 (replace #692)						99,000
2-3/4 ton trucks with plows (1 new & 1 replacement)	-	64,066	62,594			
Single Axle with dump & Plow less trade in $15,000 (Replace #672)					343,000	
F550 Truck less resale $10,000 (Replace #680)					104,000	
	-	64,066	62,594	-	447,000	99,000

6580 - Other Equipment						
Sidewalk Machine						
Snow Pusher Box for Front End Loader		23,500				
Tire balancer (1/2 cost other 1/2 police)	9,453					
Asphalt floater	14,405					
ExMark Mower				17,814		
Pull behind PTO Mower includes $4,500 trade in)				22,048		
Tire Changer (1/2 cost with PW)				13,606		
Trailer Mounted Boom Lift			57,250			
Bobcat T66 Skidsteer			79,248			
Scissor Lift JLG 2646			26,500			
10-Foot Slide in Removable Salt/Sander Spreader (Truck Mounted)			13,386			
Hydraulic hose Crimping Machine			13,165			
	23,858	23,500	189,549	53,468	-	-

DESCRIPTION OF SERVICES:

The Street Maintenance Department is responsible for maintaining city streets, sidewalks, traffic signs, boulevards, ROW mowing and the storm water collection

BUDGET HIGHLIGHTS

- Staff time redistributed between streets, traffic engr, snow plowing & utilities.
- Increase Cracksealing/Rejuvenation/Pothole Patching - $35,000 (From $650,000 to $685,000) (6488)
- Replace 2004 Snogo Blower (#647) with Laue D40 Series Snow Blower - $235,000 (net of $15,000 trade in) (6540)
- Replace 2015 Kubota Tractor (#686) with Kubota M6-111 Tractor - $112,000 (net of $20,000 trade in)(6540)
- Replace 2016 Ford One-Ton with Dump & Plow (#692) with Ford Crew Cab F550 with Dump & Plow Kubota Tractor with Kubota M6-111 Tractor - $99,000 (net of $15,000 resale)(6550)
- Replace 2007 Sterling Tandem (#662) with 2027 Western Star Tandem Dump Plow Truck with Plow Equipment - $380,000.   (6540)

GOALS OF CURRENT YEAR BUDGET:

- Maintain and improve city's rating of 7.0 average of road condition
- Increase use of contracted services on pothole repair (velocity patching)
- Increase prevenative maintenace to prolong the life of our public streets
- Maintain our city vehicles and equipment to the highest level possible

Performance Measurements:						
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Projected
Crack filling (miles)	10.37	18.36	13.32	19.16	14.19	17
Asphalt patching (tons)	380	385	390	380	370	365

FUND GENERAL

SNOW AND ICE REMOVAL

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0312	6102	F.T. REGULAR-WAGES & SALARIES	110,001	118,368	102,873	130,891	156,905	184,937
0312	6103	FULL TIME-REGULAR-OVERTIME	17,405	16,205	3,668	23,076	10,000	10,000
0312	6105	TEMPORARY-WAGES & SALARIES	9,082	5,689	3,182	3,625	12,000	10,000
0312	6121	PERA CONTRIBUTIONS	9,179	11,599	6,861	10,453	12,518	14,620
0312	6122	FICA/MEDICARE CONTRIBUTIONS	10,046	12,434	7,241	11,083	13,686	15,678
0312	6131	GROUP INSURANCE			2,870	710		
0312	6133	WORKERS COMP INSURANCE PREMIUM	11,287	10,755	9,893	4,175	6,526	4,331
0312	6135	PAID FAMILY MEDICAL LEAVE					787	810
0312	6223	GASOLINE		12,481	1,433	5,158	12,000	7,000
0312	6225	DIESEL FUEL	23,092	37,557	15,048	23,920	35,000	30,000
0312	6229	SHOP MATERIALS	-	244	570	179	600	600
0312	6257	OTHER VEHICLE PARTS	42,965	46,987	46,702	38,017	45,000	45,000
0312	6261	SAND & GRAVEL	2,300	2,779	-	-	3,800	3,800
0312	6263	SALT	129,704	68,426	117,442	147,311	135,000	150,000
0312	6267	OTHER STREET MAINTENANCE SUPPL	1,076	13,928	13,335	10,837	13,000	13,000
0312	6361	GENERAL LIABILITY/PROPERTY INS	2,851	1,903	2,001	2,122	2,230	2,300
0312	6388	OTHER VEHICLE REPAIR	5,282	14,621	2,627		15,000	15,000
Total Expenditure			**374,270**	**373,975**	**335,746**	**411,557**	**474,052**	**507,076**

SUMMARY:

OPERATING EXPENSE:	**374,270**	**373,975**	**335,746**	**411,557**	**474,052**	**507,076**
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 374,270**	**$ 373,975**	**$ 335,746**	**$ 411,557**	**$ 474,052**	**$ 507,076**

DESCRIPTION OF SERVICES:

The Snow and Ice Removal budget provides for snow removal and for ice control on city streets, parking lots, and pathways.

BUDGET HIGHLIGHTS

- Staff time redistributed between streets, traffic engr, snow plowing & utilities.
- Salt - $15,000 increase (6263)

GOALS OF CURRENT YEAR BUDGET:

- Clearing of parking ramp utilizing PW Staff (full time, temp on call, & seasonal staff). See PUMA Budget.
- Continue to monitor and reduce salt usage
- Continue to complete citywide plowing in 8 hours or less
- Upgrade weather service to MDSS (Maintenance Decision Support Software).
- Equip cul-de-sac trucks and sidewalk plowing equipment with AVL to track snow removal operations

Performance Measurements:

	2022 Actual	2023 Actual	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Miles of Streets Plowed	185	187	189	190	190	190
Cul-de-sacs	291	295	299	303	305	305
Salt/Sand Purchased (tons)	1600	2300	1,400	1,200	1,440	1,440
Snow Removal Hours	1750	2600	950	840	1,500	1,500
Full Scale Plowing Events	13	23	5	5	10	10

GENERAL FUND 101 - GENERAL GOVERNMENT

PARKS AND RECREATION	452-455

EXPENDITURE BY OBJECT SUMMARY	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES	962,545	1,088,600	1,252,025	1,418,040	1,620,312	1,799,729
SUPPLIES	200,417	242,430	209,358	270,865	327,500	332,500
OTHER SERVICES & CHARGES	265,263	297,610	370,080	319,855	393,600	470,300
CAPITAL OUTLAY	16,852	-	466,961	119,185	263,500	41,700
TOTAL EXPENDITURE BY OBJECT	**1,445,077**	**1,628,641**	**2,298,424**	**2,127,945**	**2,604,912**	**2,644,229**

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PARKS AND RECREATION	452-455

	EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2022 Actual-	-2023 Actual-	-2024 Actual-	-2025 Actual-	-2026 Adopted-	-2027 Requested-
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	617,124	730,962	838,878	951,823	1,090,117	1,202,747
6103	FULL TIME-REGULAR-OVERTIME	1,469	818	1,985	8,520	1,000	11,270
6105	TEMPORARY-WAGES & SALARIES	87,275	65,361	68,874	79,808	103,328	141,826
TOTAL WAGES AND SALARIES		**705,868**	**797,141**	**909,736**	**1,040,151**	**1,194,445**	**1,355,843**
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY			1,444			
TOTAL OTHER GROSS EARNINGS		**-**	**-**	**1,444**	**-**	**-**	**-**
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	48,867	54,097	62,522	73,471	81,834	93,127
6122	FICA/MEDICARE CONTRIBUTIONS	53,502	59,784	67,809	77,143	91,375	103,722
6131	GROUP INSURANCE	116,186	132,986	166,248	193,541	206,988	199,820
6133	WORKERS COMP INSURANCE PREMIUM	38,121	44,593	44,265	33,734	39,512	41,072
6135	PAID FAMILY MEDICAL LEAVE	-	-	-	-	6,158	6,145
TOTAL EMPLOYER CONTRIBUTIONS		**256,677**	**291,459**	**340,845**	**377,889**	**425,867**	**443,886**
Total PERSONNEL SERVICES		**962,545**	**1,088,600**	**1,252,025**	**1,418,040**	**1,620,312**	**1,799,729**
SUPPLIES							
OFFICE SUPPLIES							
6208	MISCELLANEOUS OFFICE SUPPLIES	1,185	921	616	834	1,000	1,000
TOTAL OFFICE SUPPLIES		**1,185**	**921**	**616**	**834**	**1,000**	**1,000**
OPERATING SUPPLIES							
6223	GASOLINE	22,510	12,425	21,427	21,629	24,000	26,000
6225	DIESEL FUEL	9,893	6,311	7,072	9,532	11,500	10,500
6229	SHOP MATERIALS	3,467	1,198	1,937	1,717	2,500	2,300
6231	UNIFORMS & TURN-OUT GEAR	6,130	6,106	8,077	7,884	6,500	6,500
6249	MISCELLANEOUS OPERATING SUPPLY	31,531	29,962	34,520	26,207	34,000	34,000
TOTAL OPERATING SUPPLIES		**73,531**	**56,002**	**73,033**	**66,969**	**78,500**	**79,300**
REPAIR AND MAINTENANCE SUPPLIES							
6257	OTHER VEHICLE PARTS	16,974	25,587	23,949	22,393	19,000	22,000
6265	ASPHALT	71,915	111,045	90,512	119,891	150,000	150,000
6269	LANDSCAPE MATERIALS	16,843	23,522	8,547	44,866	15,000	60,000
6268	IRRIGATION SUPPLIES	16,118	20,540	10,881	10,498	60,000	15,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES		**121,851**	**180,694**	**133,889**	**197,648**	**244,000**	**247,000**
SMALL TOOLS AND MINOR EQUIPMENT							
6281	SMALL TOOLS & MINOR EQUIPMENT	3,851	4,813	1,820	5,415	4,000	5,200
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		**3,851**	**4,813**	**1,820**	**5,415**	**4,000**	**5,200**
Total SUPPLIES		**200,417**	**242,430**	**209,358**	**270,865**	**327,500**	**332,500**

OTHER SERVICES & CHARGES							
PROFESSIONAL SERVICES							
6315	MISCELLANEOUS PROFESSIONAL SER	28,405	927	25,751	1,889	20,000	20,000
TOTAL PROFESSIONAL SERVICES		**28,405**	**927**	**25,751**	**1,889**	**20,000**	**20,000**
COMMUNICATION							
6321	TELEPHONE	-	-	-	-	-	-
6322	POSTAGE	211	23	29	129	100	100
6323	CELLULAR PHONES	-	-	-	-	-	-
TOTAL COMMUNICATION		**211**	**23**	**29**	**129**	**100**	**100**
EMPLOYEE REIMBURSEMENTS							
6331	TRAVEL & LODGING	-	-	-	-	-	-
6334	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
6335	TRAINING	1,169	2,794	8,899	5,033	10,000	8,000
TOTAL EMPLOYEE REIMBURSEMENTS		**1,169**	**2,794**	**8,899**	**5,033**	**10,000**	**8,000**
ADVERTISING AND PUBLISHING							
6352	GENERAL NOTICE & PUBLIC INFOR	-	-	-	-	-	-
TOTAL ADVERTISING AND PUBLISHING		**-**	**-**	**-**	**-**	**-**	**-**
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	12,875	41,790	46,020	45,607	50,000	60,000
TOTAL INSURANCE		**12,875**	**41,790**	**46,020**	**45,607**	**50,000**	**60,000**
UTILITIES							
6371	ELECTRIC UTILITIES	32,719	31,956	30,027	33,287	36,000	46,000
6372	WATER/IRRIGATION	10,771	16,324	12,180	13,531	56,000	102,000
6373	GAS	12,404	11,759	9,894	10,778	15,000	19,000
6374	REFUSE/RECYCLING	7,533	7,083	9,131	12,496	12,000	15,000
TOTAL UTILITIES		**63,427**	**67,122**	**61,233**	**70,092**	**119,000**	**182,000**
REPAIRS AND MAINTENANCE - LABOR							
6381	BUILDING & STRUCTURE REPAIR	22,387	4,726	37,888	22,853	37,000	35,000
6382	MACHINERY & EQUIPMENT REPAIR	8,964	16,104	6,451	1,593	7,000	5,500
6388	OTHER VEHICLE REPAIR	-	2,988	2,981	617	3,000	2,800
TOTAL REPAIRS AND MAINTENANCE - LABOR		**31,350**	**23,818**	**47,321**	**25,063**	**47,000**	**43,300**
RENTALS							
6415	OTHER EQUIPMENT RENTAL	985	878	1,197	1,113	1,000	1,100
6416	MACHINERY RENTAL	-	-	-	-	350	-
6417	UNIFORM RENTAL	224	-	514	-	350	-
TOTAL RENTALS		**1,209**	**878**	**1,711**	**1,113**	**1,700**	**1,100**
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	300	534	782	620	800	800
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		**300**	**534**	**782**	**620**	**800**	**800**
CONTRACTED SERVICES							
6489	OTHER CONTRACTED SERVICES	126,317	159,725	178,335	170,309	145,000	155,000
TOTAL CONTRACTED SERVICES		**126,317**	**159,725**	**178,335**	**170,309**	**145,000**	**155,000**
Total OTHER SERVICES & CHARGES		**265,263**	**297,610**	**370,080**	**319,855**	**393,600**	**470,300**
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6540	HEAVY MACHINERY	-	-	278,893	-	-	-
6550	VEHICLES	-	-	62,594	-	263,500	-
6580	OTHER EQUIPMENT	16,852	-	125,474	119,185	-	41,700
TOTAL CAPITAL OUTLAY		**16,852**	**-**	**466,961**	**119,185**	**263,500**	**41,700**
Total CAPITAL OUTLAY		**16,852**	**-**	**466,961**	**119,185**	**263,500**	**41,700**
TOTAL EXPENDITURES & OTHER FINANCING		**1,445,077**	**1,628,641**	**2,298,424**	**2,127,945**	**2,604,912**	**2,644,229**

SUMMARY:

OPERATING EXPENSE:	**1,428,225**	**1,628,641**	**1,831,463**	**2,008,760**	**2,341,412**	**2,602,529**
CAPITAL OUTLAY:	**16,852**	**-**	**466,961**	**119,185**	**263,500**	**41,700**
TOTAL EXPENDITURES	**$ 1,445,077**	**$ 1,628,641**	**$ 2,298,424**	**$ 2,127,945**	**$ 2,604,912**	**$ 2,644,229**

FUND GENERAL

PARK AND RECREATION

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0452	6102	F.T. REGULAR-WAGES & SALARIES	617,124	730,962	838,878	951,823	1,090,117	1,202,747
0452	6103	FULL TIME-REGULAR-OVERTIME	1,469	818	1,985	8,520	1,000	11,270
0452	6104	PART TIME-WAGES & SALARIES	36,452					
0452	6105	TEMPORARY-WAGES & SALARIES	50,823	65,361	68,874	79,808	103,328	141,826
0452	6108	SEVERANCE PAY			1,444			
0452	6121	PERA CONTRIBUTIONS	48,867	54,097	62,522	73,471	81,834	93,127
0452	6122	FICA/MEDICARE CONTRIBUTIONS	53,502	59,784	67,809	77,143	91,375	103,722
0452	6131	GROUP INSURANCE	116,186	132,986	166,248	193,541	206,988	199,820
0452	6133	WORKERS COMP INSURANCE PREMIUM	38,121	44,593	44,265	33,734	39,512	41,072
0452	6135	PAID FAMILY MEDICAL LEAVE					6,158	6,145
0452	6208	MISCELLANEOUS OFFICE SUPPLIES	1,185	921	616	834	1,000	1,000
0452	6223	GASOLINE	22,510	12,425	21,427	21,629	24,000	26,000
0452	6225	DIESEL FUEL	9,893	6,311	7,072	9,532	11,500	10,500
0452	6229	SHOP MATERIALS	3,467	1,198	1,937	1,717	2,500	2,300
0452	6231	UNIFORMS & TURN-OUT GEAR	6,130	6,106	8,077	7,884	6,500	6,500
0452	6249	MISCELLANEOUS OPERATING SUPPLY	31,531	29,962	34,520	26,207	34,000	34,000
0452	6257	OTHER VEHICLE PARTS	16,974	25,587	23,949	22,393	19,000	22,000
0452	6265	ASPHALT	71,915	111,045	90,512	119,891	150,000	150,000
0452	6268	IRRIGATION SUPPLIES	16,118	20,540	10,881	10,498	15,000	15,000
0452	6269	LANDSCAPE MATERIALS	16,843	23,522	8,547	44,866	60,000	60,000
0452	6281	SMALL TOOLS & MINOR EQUIPMENT	3,851	4,813	1,820	5,415	4,000	5,200
0452	6315	MISCELLANEOUS PROFESSIONAL SER	28,405	927	25,751	1,889	20,000	20,000
0452	6322	POSTAGE	211	23	29	129	100	100
0452	6335	TRAINING	1,169	2,794	8,899	5,033	10,000	8,000
0452	6361	GENERAL LIABILITY/PROPERTY INS	12,875	41,790	46,020	45,607	50,000	60,000
0452	6371	ELECTRIC UTILITIES	32,719	31,956	30,027	33,287	36,000	46,000
0452	6372	WATER/IRRIGATION	10,771	16,324	12,180	13,531	56,000	102,000
0452	6373	GAS	12,404	11,759	9,894	10,778	15,000	19,000
0452	6374	REFUSE/RECYCLING	7,533	7,083	9,131	12,496	12,000	15,000
0452	6381	BUILDING & STRUCTURE REPAIR	22,387	4,726	37,888	22,853	37,000	35,000
0452	6382	MACHINERY & EQUIPMENT REPAIR	8,964	16,104	6,451	1,593	7,000	5,500
0452	6388	OTHER VEHICLE REPAIR	-	2,988	2,981	617	3,000	2,800
0452	6415	OTHER EQUIPMENT RENTAL	985	878	1,197	1,113	1,000	1,100
0452	6416	MACHINERY RENTAL	-	-	-		350	-
0452	6417	UNIFORM RENTAL	224	-	514	-	350	-
0452	6451	MEMBERSHIP DUES	300	534	782	620	800	800
0452	6489	OTHER CONTRACTED SERVICES	126,317	159,725	178,335	170,309	145,000	155,000
0452	6540	HEAVY MACHINERY			278,893			
0452	6550	MOTOR VEHICLES		-	62,594		263,500	-
0452	6580	OTHER EQUIPMENT	16,852		125,474	119,185		41,700
Total Expenditure			**1,445,077**	**1,628,641**	**2,298,424**	**2,127,945**	**2,604,912**	**2,644,229**

SUMMARY:

OPERATING EXPENSE:	**1,428,225**	**1,628,641**	**1,831,463**	**2,008,760**	**2,341,412**	**2,602,529**
CAPITAL OUTLAY:	**16,852**	**-**	**466,961**	**119,185**	**263,500**	**41,700**
TOTAL EXPENDITURES	**$ 1,445,077**	**$ 1,628,641**	**$ 2,298,424**	**$ 2,127,945**	**$ 2,604,912**	**$ 2,644,229**

PERSONNEL COMPLEMENT						
Park Maintenance Worker	6.00	6.00	7.00	7.00	8.00	8.00
Utilities Maintenance Worker (Enterprise Funded)	3.00	3.00	4.00	4.00	5.00	5.00
Utilities Supervisor (Enterprise Funded)	1.00	1.00	1.00	1.00	1.00	1.00
Parks/Assistant PW Director	1.00	1.00	1.00	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Parks Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00
Recreation and Special Event Coord.	-	-	1.00	1.00	1.00	1.00
Recreation Specialist	0.50	1.00	-	-	-	-
Happy Days Intern	-	-	-	-	-	0.35
Temporary - Parks	3.62	3.62	3.62	3.62	3.62	3.62
Admin Assistant	-	-	1.00	1.00	1.00	1.00
	17.12	17.62	20.62	20.62	22.62	22.97

6489 Other Contracted Services						
Portable Toilets Rental	5,907	5,117	6,157		8,000	8,000
Photo Contest Winners	-	-	460		600	600
Recreation Programming (Art, Hiking, YOGA, 55+ Trips/Classes)	7,879	8,480	29,438	-	30,000	40,000
Fertilizing	19,466	13,379	27,217		29,000	29,000
Irrigation (Anderson Irrigation/Great Northern Landscape)	10,769	40,045	29,077		-	-
Mowing of The Draw/Fire Station, Weeding (SpeedCutters/Best Outdoor S	26,962	28,715	28,315		35,000	35,000
Vegetation Management (Prairie Restorations)	20,761	25,419	27,000		35,000	35,000
Clean Park Buildings (Christian Pte-Green Tech)	4,075	14,800	21,600		-	-
Park Improvements - Wood Fiber/Turf/Fence/Striping	27,314	3,872	7,265		7,400	7,400
Holiday Lights	-	11,588	-			
EAB Tree Removal	-	5,000	-			
Misc	3,183	3,310	1,804			
	126,317	159,725	178,335	170,309	145,000	155,000

6540/6550 Heavy Machinery						
3/4 ton 4/4 Truck						
Mow truck			68,093			
F550 4/4 truck with plow			100,692			
F350			62,594			
Bobcat loader			110,108			
F250 With topper & Plow less resale $5,000 (Replace #665)					80,000	
Water Truck (1/4 cost) $82,500 less trade in $3,000 (Replace #669)					79,500	
One Ton with Dump & plow less resale $6,000 (Replace #678)					104,000	
	-	-	341,487	-	263,500	-

6580 Other Equipment						
Kubota UTV 4X4 Field Maintenance/Snow Removal (includes $7,000 trade in)				34,752		
Line Striper	19,000					
3-Zero-Turn Mowers			71,604			
Chipper (new)			-	84,433		
Turbine debris blower			31,346			
Snowquip snowblower			22,524			
Exmark mower with bagger less $3,200 trade in (#683)						17,700
8 Pan-tilt zoom security camers for city parks						24,000
	19,000	-	125,474	119,185	-	41,700

DESCRIPTION OF SERVICES:

The Park and Recreation Department is responsible for the outdoor maintenance of all municipal grounds, including the Municipal Center, fire stations, parks, trails and streetscapes. Parks facilities include bulidings, playgrounds, shelters, ballfields.

BUDGET HIGHLIGHTS

- Staff time redistributed between streets, traffic engr, snow plowing & utilities.
- Happy Days Intern: 5/17-9/20/27 - $15,779
- Electric Use - Increase inflation & Splash Pad - $10,000 (6371)
- Water Use - Splash Pad 16M Gallons Est (Memorial to Labor Day) - $46,000
- Replace 2014 Ex-Mark Mower with bagger - $17,700 (net of $3,200 trade in) (6580)
- New 8 Pan-tilted zoom fixed mounted security cameras in City parks - $24,000 (6580)

GOALS OF CURRENT YEAR BUDGET:
• Address bituminus trails, pursuant to the Trail Maintenance Policy adopted in 2024.
• Continue to expand the diversity and opportunities of recreation
• Continue to work year-round with the athletic associations (and PACT) in the provision of youth athletic fields.
• Strive to adequately address formal landscape maintenance and reduce m
• Attempt to adequately address boulevard tree replacements (Emerald Ash Borer and car kills)

Performance Measurements:

	2022 Actual	2023 Actual	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Number of City Parks	26	26	27	28		
Number of Athletic Fields Maintained	42	42	42	42		
Number of Playgrounds Maintained	17	17	17	18		
Miles of Trails Maintained	70	70	70	75		
Total Acreage Mowed	150.11	150.11	150.11	150.11		

FUND GENERAL

EXPENDITURE RESERVE

CONTINGENCY

Business Unit	Object Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Requested Budget
0892	6108	SEVERANCE PAY					50,000	50,000
0892	6102-6135	2027 Personnel Requests-See detailed sheet						
0892	6133	WORKERS COMP INSURANCE PREMIUM					9,027	
0892	6304	LEGAL FEES					24,000	
0892	6315	MISCELLANEOUS PROFESSIONAL SER	-			-	25,000	25,000
0192	6405	OFFICE & DATA PROCESSING EQUIP						
0892	6603	OTHER L.T. OBLIGATION PRINCIPA	61,853	61,853	61,853	61,853		
0892	6820	OPERATING TRANSFERS TO OTHER F	272,688	92,756	1,319,847	1,437,421	106,373	106,373
Total Expenditure			**334,541**	**154,609**	**1,381,700**	**1,499,274**	**214,400**	**181,373**

SUMMARY:

	2022	2023	2024	2025	2026	2027
OPERATING EXPENSE:	**334,541**	**154,609**	**1,381,700**	**1,499,274**	**214,400**	**181,373**
CAPITAL OUTLAY:	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 334,541**	**$ 154,609**	**$ 1,381,700**	**$ 1,499,274**	**$ 214,400**	**$ 181,373**

Severance (6108)						
Based on 4 possible retirements						50,000
6603/6820 Principal & Transfers						
Bury Carlson Internal Loan (PIR Fund)*	44,520	44,520	44,520	44,520	44,520	44,520
Municipal Center debt transfer interfund	61,853	61,853	61,853	61,853	61,853	61,853
	106,373	106,373	106,373	106,373	106,373	106,373

*Coded directly against property tax when collected

6820 Transfers to Other Funds						
Excess Revenue Transfer	272,688	92,756	1,319,847	1,437,421	-	-
	-	-	-	-	-	-
	272,688	92,756	1,319,847	1,437,421	-	-

DESCRIPTION OF SERVICES:

The Contingency budget is to be used for unforeseen expenditures or for

BUDGET HIGHLIGHTS

- Severance Pay no longer in year end fund balance policy - $50,000
- Booking all Personnel Requests here-not individual departments until budget finalized
- Booking all Potential Market Rate Adjustments here until union negotiations & salary survey #'s finalized

GOALS OF CURRENT YEAR BUDGET:

Minimize unbudgeted/unallocated expenses