



AGENDA
City Council Work Session
Tuesday, September 2, 2025
5:00 PM
City Hall - Conference Room

1. CALL TO ORDER

- a. FOLLOWING THE CITY COUNCIL REGULAR MEETING:

The Council may choose to reconvene the work session after the adjournment of the regular meeting if the business of the work session is unable to be completed in the allotted time.

2. DISCUSSION

- a. Preliminary 2026 Budget discussion

3. UPDATES

- a. Staff Reports

4. ADJOURNMENT

City Council Work Session: September 2, 2025

AGENDA ITEM: Preliminary 2026 Budget discussion	AGENDA SECTION: DISCUSSION
PREPARED BY: Logan Martin, City Administrator Teah Malecha, Administrative Services Director	AGENDA NO. 2.a.
ATTACHMENTS: Preliminary 2026 Budget	APPROVED BY: LJM
RECOMMENDED ACTION: Discussion only, no action requested	

BACKGROUND

Work on the 2026 Budget has been underway since May and City staff have submitted all budget requests. Individual meetings with each department head have also occurred, and we have reviewed those requests to balance operational needs with tax impacts. Council direction on operational / staffing decisions will be requested.

During the meeting, staff will discuss the most significant operational proposals being considered and will gauge Council's overall direction related to the Budget as we approach preliminary authorization in late September.

The draft 2026 Budget is attached for information and to assist in the discussion during the work session. As directed at the last work session, the current levy amount is 8.9% for the General Levy and 4% for the Debt Service levy, making the cumulative increase 12.9% or \$131 per median valued home.

RECOMMENDATION

Discussion only, no action requested

**City of Rosemount
Budget and Tax Levy
2024 Adopted, 2025 Adopted, 2026 Budget**



Company	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Non-Property Tax Revenues					
Licenses and Permits	62,600	68,100	113,600	45,500	66.81%
Building Permits	1,206,110	1,238,610	1,248,100	9,490	0.77%
Intergovernmental Revenue	1,604,500	1,843,300	1,915,500	72,200	3.92%
Charges for Services	1,470,700	1,536,150	1,536,350	200	0.01%
Recreation Fees	396,800	403,900	426,500	22,600	5.60%
Fines and Forfeitures	97,000	105,000	112,000	7,000	6.67%
Investment Income	260,000	305,000	310,000	5,000	1.64%
Miscellaneous	17,600	42,100	183,600	141,500	336.10%
Transfers In	3,500	368,400	45,000	(323,400)	(87.79)%
Total Revenues	5,118,810	5,910,560	5,890,650	(19,910)	(0.34)%
Expenditures					
Legislative Control	202,900	189,600	189,600	0	0.00%
General Government	394,870	399,850	689,280	289,430	72.38%
Administrative Services	2,130,155	2,277,482	2,254,390	(23,092)	(1.01)%
Administration	1,082,800	1,170,045	978,440	(191,605)	(16.38)%
Finance	349,620	354,170	453,570	99,400	28.07%
Communications	334,985	413,865	426,100	12,235	2.96%
Human Resources	362,750	339,402	396,280	56,878	16.76%
Community Development	1,379,000	1,490,200	1,743,220	253,020	16.98%
Planning & Zoning	621,400	663,500	761,020	97,520	14.70%
Building Inspections	757,600	826,700	982,200	155,500	18.81%
Police	6,587,950	7,358,683	7,904,465	545,782	7.42%
Fire	736,500	1,196,400	1,800,033	603,633	50.45%
Public Works	4,549,120	4,983,700	5,182,100	198,400	3.98%
Engineering			58,850	58,850	
Street Maintenance	1,928,905	2,026,900	2,005,750	(21,150)	(1.04)%
Fleet Maintenance	908,105	931,800	988,650	56,850	6.10%
Government Buildings	668,905	729,800	793,600	63,800	8.74%
Parks Maintenance	1,043,205	1,295,200	1,335,250	40,050	3.09%
Parks and Recreation	2,123,800	2,177,400	2,247,700	70,300	3.23%
Transfers Out	130,000	130,000	130,000	0	0.00%
Total Expenditures	18,234,295	20,203,315	22,140,788	1,937,473	9.59%
Revenues Over (Under) Expenditures	(13,115,485)	(14,292,755)	(16,250,138)	(1,957,383)	13.69%
General Fund Levy	13,115,485	14,292,755	16,250,138	1,957,383	13.69%
Capital Improvement Funds	1,861,281	1,910,923	1,723,200	(187,723)	(9.82)%
Building Capital Improvement					
Equipment Capital Improvement	873,200	893,200	623,200	(270,000)	(30.23)%
Park Capital Improvement					
Street Capital Improvement	988,081	1,017,723	1,100,000	82,277	8.08%
Total Capital Improvement Fund Levy	1,861,281	1,910,923	1,723,200	(187,723)	(9.82)%
Insurance Fund Levy	500,000	550,000	550,000	0	0.00%
Port Authority Levy	170,900	130,900	170,900	40,000	30.56%
Debt Levy					
Series 2015B	183,855	0		0	
Series 2023A	666,658	1,247,689	1,777,834	530,145	42.49%
Total Debt Levy	850,513	1,247,689	1,777,834	530,145	42.49%
Gross Tax Levy	16,498,179	18,132,267	20,472,072	2,339,805	12.90%

General Fund Revenue Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Internal Revenues								
Licenses								
Business Licenses & Permits	5,805	13,650	12,720	10,500	12,500	13,000	500	4.00%
Rental Housing Licensing	32,445	2,205	45,325	12,000	10,000	60,000	50,000	500.00%
Animal Licenses	1,710	1,387	1,643	1,600	1,600	1,600	0	0.00%
Alcoholic Beverages	39,701	38,995	39,740	38,000	38,000	39,000	1,000	2.63%
Tobacco Licenses	150	6,050	0	500	6,000	0	(6,000)	(100.00)%
Licenses	79,811	62,287	99,428	62,600	68,100	113,600	45,500	66.81%
Permits								
Building Permit Revenue	999,529	1,525,145	2,288,691	950,000	950,000	950,000	0	0.00%
Electrical Permit Revenue	28,353	58,840	124,127	30,000	40,000	50,000	10,000	25.00%
Sewer Permit Revenue	83,151	28,467	28,017	50,000	50,000	40,000	(10,000)	(20.00)%
HVAC Permit Revenue	83,247	239,077	1,172,760	75,000	85,000	85,000	0	0.00%
Plumbing Permit Revenue	94,764	234,317	174,497	85,000	100,000	110,000	10,000	10.00%
Code Enforcement Revenue	303	177	0	1,000	500	1,000	500	100.00%
Mineral Extraction Permit	0	0	0	2,000	0	0	0	
Admin Fee - Electrical Permit	10,960	13,161	14,010	12,000	12,000	12,000	0	0.00%
Admin Fee - Sewer Permit	130	60	70	110	110	100	(10)	(9.09)%
Other Non-Business Licenses & Permits	910	900	200	1,000	1,000	0	(1,000)	(100.00)%
Permits	1,301,346	2,100,145	3,804,954	1,206,110	1,238,610	1,248,100	9,490	0.77%
Intergovernmental Revenues								
Delinquent Property Tax	58,518	69,403	90,617		40,000	45,000	5,000	12.50%
Mobile Home Tax	11,040	10,040	10,261	12,000	11,000	11,000	0	0.00%
Tax Increment								
Gravel Tax	165,701	133,059	159,239	200,000	180,000	160,000	(20,000)	(11.11)%
Other Taxes	0	0	1,983	5,000	4,000	2,000	(2,000)	(50.00)%
Franchise Fees	215,961	202,538	183,034	220,000	215,000	195,000	(20,000)	(9.30)%
Forfeited Tax Sale	1,539	0	0					
Federal Grants and Aids	2,756,805	8,754	5,367			0	0	
Federal Grants - CDBG		42,906	17,094			0	0	
State Grants and Aids	4,367	0	353,369	358,000	275,000	245,000	(30,000)	(10.91)%
Local Governmental Aid	3,659	3,772	3,775	0	3,800	3,800	0	0.00%
Police Training Reimbursement	305,356	325,930	377,309	275,000	300,000	330,000	30,000	10.00%
MSA Maintenance - Streets	358,969	362,563	408,984	360,000	420,000	430,000	10,000	2.38%
Agricultural Market Value Credit	2,107	1,911	1,826	2,500	2,500	2,500	0	0.00%

General Fund Revenue Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Other State Grants and Aids	26,628	270,780	51,514	80,000	300,000	436,200	136,200	45.40%
Other County Grants and Aids	45,566	51,679	43,947	92,000	92,000	55,000	(37,000)	(40.22)%
Other Organizational Grants			40,461					
Intergovernmental Revenues	3,956,214	1,483,334	1,748,781	1,604,500	1,843,300	1,915,500	72,200	3.92%
Charges for Services								
General Government								
Zoning and Subdivision Fees	143,408	67,183	81,481	90,000	90,000	85,000	(5,000)	(5.56)%
Plan Checking Fees	378,959	698,001	1,033,271	300,100	350,100	375,000	24,900	7.11%
Assessment Fees	9,661	7,636	6,860			7,500	7,500	
Administrative Fees	498,941	803,019	562,138	375,000	375,000	400,000	25,000	6.67%
Other General Governmental								
Other General Governmental Charges	91,761	65,618	47,994	86,000	87,500	7,000	(80,500)	(92.00)%
SKB User Fees	375,000	375,000	375,000	375,000	375,000	365,000	(10,000)	(2.67)%
National Guard Maintenance Fees	45,100	45,100	4,753	54,500	54,500	50,000	(4,500)	(8.26)%
Public Safety								
Police Services	52,972	49,917	56,724	31,000	46,500	133,000	86,500	186.02%
Fire Protection Services	18,976	20,052	20,692	19,000	19,000	20,000	1,000	5.26%
Daycare Inspection Fees	250	250	450	100	250	250	0	0.00%
Impound Fees	504	453	349	1,000	600	600	0	0.00%
Highways and Streets								
Right of Way Permits	32,388	33,530	73,496	40,000	35,000	55,000	20,000	57.14%
Other Highways and Streets	192,643	55,497	178,801	91,000	90,700	25,000	(65,700)	(72.44)%
Sanitation								
Metro SAC Charges	9,731	28,105	21,296	8,000	12,000	13,000	1,000	8.33%
Culture - Recreation								
Concession Revenue	1,618	1,493	1,514	3,000	3,000	2,000	(1,000)	(33.33)%
Rental Revenue	225,402	202,664	199,721	222,000	227,000	203,000	(24,000)	(10.57)%
Audio Visual Rental Revenue	5,200	3,135	1,770	2,500	2,500	1,450	(1,050)	(42.00)%
Liquor Provider Revenue	1,680	1,260	1,140	1,200	1,200	700	(500)	(41.67)%
Security Services Revenue	2,149	6,300	6,245	3,100	3,100	2,500	(600)	(19.35)%
Program Revenue	162,583	173,335	225,301	161,000	163,100	213,050	49,950	30.63%
City-Wide Event Revenue	3,774	3,739	3,720	4,000	4,000	3,800	(200)	(5.00)%
Other Revenue			457					
Charges for Services	2,252,702	2,641,287	2,903,172	1,867,500	1,940,050	1,962,850	22,800	1.18%
Court Fines								

General Fund Revenue Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Court Fines	97,024	120,522	130,885	97,000	105,000	112,000	7,000	6.67%
Court Fines	97,024	120,522	130,885	97,000	105,000	112,000	7,000	6.67%
Miscellaneous Revenues								
Forfeitures	30	7,232	282	100	100	200	100	100.00%
Refunds and Reimbursements	39,831	59,306	300,099	3,000	25,000	97,200	72,200	288.80%
Wage Reimbursements		62,985	67,160			60,000	60,000	
Solar Credit Revenue								
Other Revenue	115,275	53,544	5,624	12,000	12,000	13,000	1,000	8.33%
Rents and Royalties	5,729	13,645	8,331	2,500	5,000	13,100	8,100	162.00%
Contributions	1,125	10,629	14,900					
Donations								
Miscellaneous Revenues	161,991	207,342	396,396	17,600	42,100	183,500	141,400	335.87%
Interest Earnings								
Interest Earnings	(867,701)	939,714	167,655	260,000	305,000	310,000	5,000	1.64%
Interest Earnings	(867,701)	939,714	(139,498)	260,000	305,000	310,000	5,000	1.64%
Transfers In								
Transfers In	47,543	23,203	44,807	3,500	368,400	45,000	(323,400)	(87.79)%
Transfers In	47,543	23,203	44,807	3,500	368,400	45,000	(323,400)	(87.79)%
Total Internal Revenues	7,032,027	7,586,891	8,988,779	5,118,810	5,910,560	5,890,650	(19,910)	(0.34)%

General Fund Expenditure Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Expenditures								
Personnel Costs								
Wages & Benefits	10,952,067	11,537,390	12,667,854	12,936,855	14,286,500	15,596,650	1,310,150	9.17%
Personnel Costs	10,952,067	11,537,390	12,667,854	12,936,855	14,286,500	15,596,650	1,310,150	9.17%
Supplies								
Office Supplies	68,743	70,139	70,774	76,600	90,700	89,300	(1,400)	-1.54%
Operating Supplies	4,862	0	12,276			12,700	12,700	
Cleaning Supplies	15,132	16,133	20,464	16,800	16,800	25,450	8,650	51.49%
Fuel	186,057	225,504	212,960	150,000	170,000	205,000	35,000	20.59%
Oils & Additives	11,891	13,983	25,631	12,000	15,000	15,000	0	0.00%
Shop Supplies	17,926	15,583	10,150	22,000	18,000	21,000	3,000	16.67%
Other Operating Supplies	128,833	153,546	163,900	203,000	208,600	269,100	60,500	29.00%
Supplies	619,863	655,525	595,946	655,400	704,100	757,550	53,450	7.59%
Repairs & Maintenance Supplies								
Equipment Repair Supplies	181,789	244,407	234,490	181,600	209,600	194,500	(15,100)	-7.20%
Tires	30,329	26,498	30,205	35,000	35,000	35,000	0	0.00%
Building Repair Supplies	15,719	19,466	9,516	19,600	19,600	20,100	500	2.55%
Street Maintenance Supplies	81,404	129,883	143,869	112,300	121,500	125,000	3,500	2.88%
Landscaping Supplies	109,509	88,771	101,536	59,500	56,000	56,000	0	0.00%
Sign Repair Supplies	24,689	18,581	20,908	25,500	40,500	40,500	0	0.00%
Utility System Maintenance Supplies, Meters								
Other Maintenance Supplies	58,401	43,239	49,629	52,600	60,600	65,900	5,300	8.75%
Repairs & Maintenance Supplies	501,840	570,844	590,153	486,100	542,800	537,000	(5,800)	-1.07%
Small Tools & Minor Equipment								
Small Tools	11,280	9,538	12,919	18,200	18,900	25,450	6,550	34.66%
Minor Equipment	20,438	22,475	46,040	23,200	21,200	27,200	6,000	28.30%
Small Tools & Minor Equipment	31,719	32,013	58,959	41,400	40,100	52,650	12,550	31.30%
Merchandise for Resale								
Food for Resale		1,555	1,524	3,000	3,000	1,600	(1,400)	-46.67%
Merchandise for Resale		1,555	1,524	3,000	3,000	1,600	(1,400)	-46.67%
Services & Charges								
Professional Services	797,814	901,061	952,453	887,500	1,001,250	1,432,876	431,626	43.11%
Accounting Services	77,369	86,346	106,512	70,000	85,000	85,000	0	0.00%
Architect Services			0					
Engineering Services	94,934	112,876	142,739	10,000	31,000	51,000	20,000	64.52%

General Fund Expenditure Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Legal Services	187,259	167,730	206,358	195,200	204,200	202,700	(1,500)	-0.73%
Pre-Employment Screening Services	18,702	19,175	43,981	14,000	25,500	28,500	3,000	11.76%
Recruitment Services	4,757	2,864	8,992	20,800	21,300	21,300	0	0.00%
Software Fees	277,567	344,559	295,188	469,285	454,597	521,232	66,635	14.66%
Services & Charges	1,458,401	1,634,612	1,756,223	1,666,785	1,822,847	2,342,608	519,761	28.51%
Communications Costs								
Telephone/Cellular	121,751	133,020	119,140	116,220	121,950	98,020	(23,930)	-19.62%
Internet			4,300			42,380	42,380	
Postage	17,730	28,670	31,940	24,400	25,300	26,800	1,500	5.93%
Radio Units	16,774	17,295	32,872	18,600	18,600	19,000	400	2.15%
Other Communication Costs	107,897	121,347	132,224	121,600	121,600	137,600	16,000	13.16%
Communications Costs	264,153	300,331	320,475	280,820	287,450	323,800	36,350	12.65%
Transportation Costs								
Travel Costs	12,469	14,523	12,348	32,700	32,700	42,250	9,550	29.20%
Freight Costs	12	0	40	200	200	200	0	0.00%
Other Transportation Costs	1,025	43	3,790	1,050	1,050	1,300	250	23.81%
Transportation Costs	13,505	14,566	16,178	33,950	33,950	43,750	9,800	28.87%
Advertising								
Employment Advertising	0	366	0	500	0	0	0	
Other Advertising	53,302	65,446	49,461	42,900	42,900	42,900	0	0.00%
Legal Notices	5,806	3,566	6,182	5,500	5,200	7,000	1,800	34.62%
Printing Costs	1,451	14,683	36,899	13,000	19,300	23,000	3,700	19.17%
Advertising	60,559	84,062	92,542	61,900	67,400	72,900	5,500	8.16%
Utilities								
Electric	178,999	154,352	127,151	150,100	150,100	163,100	13,000	8.66%
Water			246			250	250	
Gas	117,377	82,656	42,064	90,000	85,000	68,000	(17,000)	-20.00%
Trash	94,320	100,993	101,542	82,100	107,100	114,330	7,230	6.75%
Other Utility Services			928					
Utilities	390,697	338,002	271,930	322,200	342,200	345,680	3,480	1.02%
Repairs & Maintenance								
Building Repairs & Maintenance	77,492	82,401	155,223	84,000	85,500	15,000	(70,500)	-82.46%
Structure Repairs & Maintenance	312,639	417,574	351,103	415,000	450,000	450,000	0	0.00%
Improvement Repairs & Maintenance	31,280	31,937	165,464	41,500	52,500	50,500	(2,000)	-3.81%
Machinery & Equipment Repairs	125,947	242,378	329,874	108,000	110,000	88,000	(22,000)	-20.00%

General Fund Expenditure Detail
2024 Adopted, 2025 Adopted, 2026 Budget

Company	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %
Other Repairs & Maintenance	125,378	115,641	92,691	109,365	110,200	114,900	4,700	4.26%
Repairs & Maintenance	672,737	889,931	1,094,355	757,865	808,200	718,400	(89,800)	-11.11%
Rentals								
Building Rentals	20,160	20,160	10,860	22,000	15,000	20,000	5,000	33.33%
Equipment Rentals	48,115	50,082	63,284	27,400	8,900	53,600	44,700	502.25%
Machinery Rentals	34,098	42,565	43,840	39,500	23,000	23,000	0	0.00%
Other Rentals	11,956	10,640	19,845	28,000	60,000	35,000	(25,000)	-41.67%
Rentals	114,328	123,447	137,828	116,900	106,900	131,600	24,700	23.11%
Miscellaneous								
Dues & Subscriptions	92,183	125,202	101,191	108,620	168,368	205,050	36,682	21.79%
Towing Charges	139	0	115	200	200	200	0	0.00%
Training Costs	87,087	80,886	117,755	111,400	103,400	111,800	8,400	8.12%
Tuition Reimbursement		6,576	32,060	12,000	12,000	12,000	0	0.00%
Credit Card & Bank Fees	14,529	22,068	31,232	15,000	25,000	25,000	0	0.00%
Meeting Expense	900	0	432			3,800	3,800	
Recognition & Wellness	3,509	743	9,838	21,250	21,250	21,500	250	1.18%
Other Miscellaneous	140,312	420,464	376,793	174,550	354,750	397,250	42,500	11.98%
Miscellaneous	338,660	655,938	669,415	443,020	684,968	776,600	91,632	13.38%
Capital Outlay								
Buildings & Structures			0					
Improvements Other Than Buildings	229,479	391,108	703,158	175,000	175,000	175,000	0	0.00%
Furniture & Fixtures								
Office Equipment, Furnishings, IT	15,080	17,562	40,037	11,100	17,900	12,800	(5,100)	-28.49%
Other Equipment	41,100	94,833	78,088	112,000	150,000	122,200	(27,800)	-18.53%
Capital Outlay	285,659	503,504	821,283	298,100	342,900	310,000	(32,900)	-9.59%
Debt Service								
Principal - GASB		114,505	101,271					
Interest - GASB		2,125	3,773					
Debt Service		116,630	105,044					
Transfers Out								
Transfers Out	3,030,000	1,100,000	2,375,738	130,000	130,000	130,000	0	0.00%
Transfers Out	3,030,000	1,100,000	2,375,738	130,000	130,000	130,000	0	0.00%
Total Expenditures	18,734,187	18,558,350	21,575,447	18,234,295	20,203,315	22,140,788	1,937,473	9.59%

**Debt Fund Budgets
2025 Adopted, 2026 Proposed**

Object Account	2025 Adopted Budget Series 2014A	2026 Proposed Budget Series 2014A	2025 Adopted Budget Series 2015B	2026 Proposed Budget Series 2015B	2025 Adopted Budget Series 2023A Campus Project	2026 Proposed Budget Series 2023A Campus Project	2025 Adopted Budget Series 2023B Life Time - City Portion	2026 Proposed Budget Series 2023B Life Time - City Portion	2025 Adopted Budget Series 2023B Life Time - Life Time Portion	2026 Proposed Budget Series 2023B Life Time - Life Time Portion	2025 Adopted Budget Series 2015A TIF	2026 Proposed Budget Series 2015A TIF	2025 Adopted Budget Series 2015A Well #16	2026 Proposed Budget Series 2015A Well #16
Revenues														
Taxes			0		1,247,689	1,777,834								
<i>Charges For Services</i>														
General Government							2,000,000	1,700,000						
Special Assessments					33,600	33,600								
Interest Earnings	0		0			10,000		33,260		500	500	500		500
Rents & Royalties									1,424,722	1,525,260				
Transfers In	0				1,253,025						450,000	450,000	160,000	170,000
Total Revenues	\$0		\$0		\$2,534,314	\$1,821,434	\$2,000,000	\$1,733,260	\$1,424,722	\$1,525,760	\$450,500	\$450,500	\$160,000	\$170,500
Expenditures	95,080		173,800		2,761,300	1,782,834	1,427,560	1,423,310	1,276,879	1,444,379	447,225	448,000	173,701	173,800
Principal - Bonds	90,000		170,000		45,000	195,000	335,000	350,000	170,000	170,000	365,000	375,000	165,000	170,000
Interest - Bonds	1,080		2,550		2,711,300	1,582,834	1,087,560	1,070,810	1,271,879	1,271,879	80,975	71,750	7,451	2,550
Fiscal Agent Fees	4,000		1,250		5,000	5,000	5,000	2,500	5,000	2,500	1,250	1,250	1,250	1,250
Total Expenditures	\$1,080		\$2,550		\$2,711,300	\$1,582,834	\$1,087,560	\$1,070,810	\$1,271,879	\$1,271,879	\$80,975	\$71,750	\$7,451	\$2,550

**Legislative Control Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Miscellaneous Revenues								
Total Revenues								
Expenditures								
Personnel Services	42,634	44,459	47,700	49,400	49,400	0	0.00%	
Supplies		49						
Repairs & Maintenance	25,882	25,049	25,000	25,000	25,000	0	0.00%	Landscaping supplies
Services & Charges	22,279	22,810	7,000	7,000	3,500	(3,500)	-50.00%	State of the City, volunteer recognition
Communications Costs	528	556	800	800	800	0	0.00%	
Travel & Freight Costs	4,531	4,009	8,000	8,000	8,000	0	0.00%	Travel for training
Printing & Advertising								
Repairs & Maintenance - Contracted								
Miscellaneous	74,314	58,592	114,400	99,400	102,900	3,500	3.52%	Dues, subscriptions, training, food for meeting, Council designated
Total Expenditures	170,168	155,523	202,900	189,600	189,600	0	0.00%	

**General Government Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	1,920,156	1,844,137	1,859,985	2,032,289	1,995,289	(37,000)	(1.82)%	Delinquent, fiscal disparities, gravel, franchise fees - no property taxes
Licenses & Permits	62,287	99,428	62,600	68,100	113,600	45,500	66.81%	Rental housing, liquor
Building Permits	2,100,145	3,804,954	1,206,110	1,238,610	1,248,100	9,490	0.77%	Building, electrical, sewer, HVAC, plumbing
Intergovernmental	379,802	410,454	532,500	443,300	487,500	44,200	9.97%	
<i>Charges For Services</i>								
General Government	2,001,644	2,071,327	1,196,600	1,248,100	1,289,500	41,400	3.32%	SKB fees, plan check, administrative (development), zoning & subdivision
Public Safety	703	799	1,100	850	850	0	0.00%	Day care inspection, impound fees
Highways & Streets	33,530	73,496	40,000	35,000	55,000	20,000	57.14%	Right-of-way permits
Sanitation	28,105	21,296	8,000	12,000	13,000	1,000	8.33%	SAC charges
Recreation	1,493	1,514	3,000	3,000	2,000	(1,000)	(33.33)%	Concession revenue
Fines & Forfeitures	120,522	130,885	97,000	105,000	112,000	7,000	6.67%	
Special Assessments	9,057	(148)			100	100		
Miscellaneous Revenues	183,068	104,737	15,100	37,100	42,200	5,100	13.75%	Wage reimbursement, refunds & reimbursements
Interest Earnings	939,714	(139,498)	260,000	305,000	310,000	5,000	1.64%	
Rents & Royalties	13,645	8,331	2,500	5,000	5,000	0	0.00%	
Contributions & Donations	10,629	14,900						
Transfers In	23,203	44,807	3,500	368,400	45,000	(323,400)	(87.79)%	
Proceeds-Bonds/Leases/SBITAs	108,067	0						
Total Revenues	7,935,771	8,491,421	5,287,995	5,901,749	5,719,139	(182,610)	(3.09)%	
Expenditures								
Personnel Services		(98,675)						
Supplies	41,754	46,427	50,500	58,400	58,400	0	0.00%	
Repairs & Maintenance	0	291						
Small Tools & Minor Equipment		273						
Merchandise for Resale	1,555	1,524	3,000	3,000	1,600	(1,400)	(46.67)%	Food for resale
Services & Charges	200,376	329,112	210,400	203,500	431,000	227,500	111.79%	Audit, legal, volunteer coordinator, software fees
Communications Costs	96,310	89,456	79,720	69,700	90,780	21,080	30.24%	Phones, internet, postage
Travel & Freight Costs	43	1,270	1,050	1,050	1,300	250	23.81%	Vehicle tab renewal
Printing & Advertising	3,566	6,593	5,500	5,500	10,200	4,700	85.45%	Copier printing, published notices
Repairs & Maintenance - Contracted	1,073	1,440			5,000	5,000		
Rentals	3,341	7,828	2,400	8,900	26,000	17,100	192.13%	Copier & postage machine rentals - including new building
Miscellaneous	121,916	66,595	20,300	31,300	60,000	28,700	91.69%	Dues, subscriptions, training, credit card fees
Capital Outlay	19,672	25,544	22,000	18,500	5,000	(13,500)	(72.97)%	
Transfers Out	1,100,000	2,375,738	130,000	130,000	130,000	0	0.00%	
Total Expenditures	1,589,607	2,853,416	524,870	529,850	819,280	289,430	54.62%	

**Administrative Services Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Miscellaneous Revenues								
Total Revenues								
Expenditures								
Personnel Services	795,499	731,260	730,500	822,900	888,600	65,700	7.98%	
Supplies	169	1,007	5,500	6,300	2,600	(3,700)	(58.73)%	
Repairs & Maintenance	0	381						
Services & Charges	3	207,209	250,185	248,245	22,200	(226,045)	(91.06)%	Moved IT software to general government
Communications Costs	2,032	3,161	4,200	4,200	1,340	(2,860)	(68.10)%	Reduced cell phone with restructuring of staff
Travel & Freight Costs	361	536	1,000	1,000	1,200	200	20.00%	
Printing & Advertising	258	710	300	300	300	0	0.00%	
Utilities								
Repairs & Maintenance - Contracted	15,305	11,802	5,815	6,500	5,000	(1,500)	(23.08)%	
Miscellaneous	28,130	42,198	52,000	52,300	53,700	1,400	2.68%	Dues, subscriptions, training, election dues
Capital Outlay	1,422	2,956	33,300	28,300	3,500	(24,800)	(87.63)%	Previous included AB balloting
Total Expenditures	843,180	1,001,220	1,082,800	1,170,045	978,440	(191,605)	(16.38)%	

Finance Budget
2024 Adopted, 2025 Adopted, 2026 Budget

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Expenditures								
Personnel Services	605,709	372,115	343,700	348,100	375,300	27,200	7.81%	
Supplies	2,449	198			200	200		
Services & Charges	105,295	(30,883)			72,820	72,820		JD Edwards, Tungsten (AP), special assessment software
Communications Costs	1,999	0						
Travel & Freight Costs	802	0	800	800	800	0	0.00%	
Repairs & Maintenance - Contracted	477	225	250	400	400	0	0.00%	
Rentals								
Miscellaneous	2,606	5,985	3,870	3,870	3,050	(820)	(21.19)%	
Capital Outlay	2,104	0	1,000	1,000	1,000	0	0.00%	
Debt Service	53,713	40,285						Software (accounting standard)
Total Expenditures	775,154	387,925	349,620	354,170	453,570	99,400	28.07%	

**Communications Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Expenditures								
Personnel Services	0	175,614	194,935	247,200	265,900	18,700	7.56%	
Supplies		617	100	100	100	0	0.00%	
Services & Charges	17,903	19,755	18,100	36,450	16,620	(19,830)	(54.40)%	Website licensing moved to general government, Canva, HootSuite, accessibility, graphic design
Communications Costs	104,483	108,100	106,450	107,600	120,180	12,580	11.69%	Cable Commission JPA, postage
Travel & Freight Costs	0	0	300	300	1,300	1,000	333.33%	
Printing & Advertising	14,460	14,885	12,700	18,700	18,000	(700)	(3.74)%	Newsletter printing
Miscellaneous	204	435	900	2,015	2,500	485	24.07%	Dues, subscriptions, training
Capital Outlay	0	1,980	1,500	1,500	1,500	0	0.00%	
Total Expenditures	137,050	321,386	334,985	413,865	426,100	12,235	2.96%	

**Human Resources Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Expenditures								
Personnel Services	0	235,684	307,600	275,400	293,300	17,900	6.50%	
Supplies		30	100	100	100	0	0.00%	
Services & Charges	34,708	46,953	18,500	27,352	67,580	40,228	147.08%	NeoGov (recruiting & onboarding), JD Edwards
Communications Costs		1,067	750	1,250	0	(1,250)	(100.00)%	
Travel & Freight Costs	466	2	1,000	1,000	1,000	0	0.00%	
Printing & Advertising	331	0	500	0	0	0		
Miscellaneous	7,951	16,372	34,100	34,100	34,100	0	0.00%	Dues, subscriptions, training, wellness/recognition
Capital Outlay			200	200	200	0	0.00%	
Total Expenditures	43,456	300,108	362,750	339,402	396,280	56,878	16.76%	

**Planning & Zoning Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Building Permits								
Miscellaneous Revenues								
Total Revenues								
Expenditures								
Personnel Services	1,159,108	554,052	588,600	625,500	655,400	29,900	4.78%	
Supplies	3,624	421	3,350	3,350	500	(2,850)	(85.07)%	
Repairs & Maintenance	1,170	0						
Small Tools & Minor Equipment	108	0						
Services & Charges	115,440	48,488	20,700	25,500	95,870	70,370	275.96%	Comp plan update (year 1 of 2), small area study
Communications Costs	5,701	600	1,000	1,000	0	(1,000)	(100.00)%	
Travel & Freight Costs	106	213	400	400	250	(150)	(37.50)%	
Printing & Advertising		1,345			1,500	1,500		Legal notices
Repairs & Maintenance - Contracted	1,805	0						
Miscellaneous	10,552	8,146	7,350	7,750	7,500	(250)	(3.23)%	Dues, subscriptions, conferences
Capital Outlay	938	1,215			0	0		
Total Expenditures	1,298,553	614,480	621,400	663,500	761,020	97,520	14.70%	

**Building Inspections Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Expenditures								
Personnel Services	0	675,079	711,500	742,700	823,900	81,200	10.93%	
Supplies		434	2,150	3,150	500	(2,650)	(84.13)%	
Repairs & Maintenance		177	500	500		(500)	(100.00)%	
Small Tools & Minor Equipment		41	800	500	50	(450)	(90.00)%	
Services & Charges		14,288	21,200	65,000	144,500	79,500	122.31%	WSB code enforcement 16-24 hours/week, hearing officer, inspections
Communications Costs		6,477	4,000	5,500	7,000	1,500	27.27%	
Travel & Freight Costs		27	400	400	500	100	25.00%	
Repairs & Maintenance - Contracted		1,430	3,000	3,000	1,500	(1,500)	(50.00)%	
Miscellaneous		2,098	14,050	5,950	4,250	(1,700)	(28.57)%	Dues, subscriptions, training
Capital Outlay	1,711	3,331						
Total Expenditures	1,711	703,382	757,600	826,700	982,200	155,500	18.81%	

**Police Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Intergovernmental	325,930	484,208	275,000	330,000	330,000	0	0.00%	State aid, POST reimbursement
<i>Charges For Services</i>								
General Government	59,912	36,319	84,000	84,000		(84,000)	(100.00)%	
Public Safety	49,917	54,524	31,000	46,500	133,000	86,500	186.02%	Coding change; contractual OT reimbursement, SRO
Recreation					16,000	16,000		CJN office space rental
Miscellaneous Revenues					3,000	3,000		Refunds and reimbursements
Total Revenues	435,758	575,051	390,000	460,500	482,000	21,500	4.67%	
Expenditures								
Personnel Services	4,925,676	5,622,583	5,680,500	6,399,700	6,860,950	461,250	7.21%	
Supplies	19,840	25,315	33,500	24,500	43,000	18,500	75.51%	Increase for additional ammunition
Repairs & Maintenance	33,025	19,369	8,000	12,000	0	(12,000)	(100.00)%	Coding change
Small Tools & Minor Equipment	6,855	9,859	8,800	9,000	9,000	0	0.00%	
Services & Charges	693,905	762,380	737,900	734,500	796,915	62,415	8.50%	Coding changes: Dakota 911 (majority of increase), DPC, ECU, language line, lexipol, therapy, subpoenas, shredding
Communications Costs	40,757	45,325	32,100	44,600	47,200	2,600	5.83%	Squad internet, cell phones, postage, radio units
Travel & Freight Costs	6,782	8,532	11,200	11,200	11,200	0	0.00%	
Utilities								
Repairs & Maintenance - Contracted		253						
Miscellaneous	94,025	142,024	73,450	120,683	133,700	13,017	10.79%	Coding changes: Dues and subscriptions: staff plus SMS, towing charges, training costs, community engagement supplies, employee recognition and wellness
Capital Outlay	15,383	3,736	2,500	2,500	2,500	0	0.00%	
Total Expenditures	5,836,250	6,639,376	6,587,950	7,358,683	7,904,465	545,782	7.42%	

Fire Budget
2024 Adopted, 2025 Adopted, 2026 Budget

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Intergovernmental				200,000	255,000	55,000	27.50%	State aid pass thru, MBFTE training reimbursement
<i>Charges For Services</i>								
Public Safety	20,052	22,892	19,000	19,000	20,000	1,000	5.26%	Agreements with Coates & UofM
Miscellaneous Revenues								
Contributions & Donations								
Total Revenues	20,052	22,892	19,000	219,000	275,000	56,000	25.57%	
Expenditures								
Personnel Services	462,470	486,333	479,200	653,100	1,132,000	478,900	73.33%	Addition of duty crews, deputy fire marshal 4/1, admin 1/1
Supplies	4,517	10,679	14,600	17,100	22,500	5,400	31.58%	Office, cleaning, medical supplies
Repairs & Maintenance	2,719	14,429	12,700	12,700	21,500	8,800	69.29%	Update aging vehicle & training equipment
Small Tools & Minor Equipment	558	6,626	6,400	6,400	11,400	5,000	78.13%	General tool replacements
Services & Charges	52,888	46,358	77,200	101,700	145,533	43,833	43.10%	Annual pump, hose, & tool testing, mental health check-ins, reccruitment costs, department training, Active 911, Guardian Tracker, Lexipol, etc.
Communications Costs	23,707	29,940	28,400	28,400	35,600	7,200	25.35%	Cell phone, postage, radio fees, Chief radio encryption
Travel & Freight Costs	1,273	1,235	8,600	8,600	17,000	8,400	97.67%	Addition of Fire Chief and Fire Marshal training
Printing & Advertising								
Repairs & Maintenance - Contracted	149	1,846						
Miscellaneous	265,810	292,611	49,400	256,400	296,500	40,100	15.64%	Annual dues, State aid pass thru, City contribution
Capital Outlay	68,370	73,362	60,000	112,000	118,000	6,000	5.36%	Fire gear
Total Expenditures	882,463	963,419	736,500	1,196,400	1,800,033	603,633	50.45%	

**Engineering Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Building Permits								
<i>Charges For Services</i>								
General Government		3,500						
Highways & Streets	55,497	178,801	91,000	90,700		(90,700)	(100.00)%	Development revenue - fog seal, seal coat
Miscellaneous Revenues		39,474			50,000	50,000		Development pass thru bills
Total Revenues	55,497	221,775	91,000	90,700	50,000	(40,700)	(44.87)%	
Expenditures								
Supplies		595			1,500	1,500		
Services & Charges		46,631			50,000	50,000		Development pass thru bills
Communications Costs		183						
Travel & Freight Costs		38						
Repairs & Maintenance - Contracted								
Miscellaneous		674			7,150	7,150		Dues, subscriptions, training
Capital Outlay					200	200		
Total Expenditures		48,122			58,850	58,850		

**Street Maintenance Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Intergovernmental	362,563	408,984	360,000	420,000	430,000	10,000	2.38%	MSA maintenance
<i>Charges For Services</i>								
Highways & Streets					25,000	25,000		Development revenue
Miscellaneous Revenues		201,480			0	0		
Total Revenues	362,563	610,464	360,000	420,000	455,000	35,000	8.33%	
Expenditures								
Personnel Services	887,368	1,056,796	1,057,705	1,113,900	1,144,400	30,500	2.74%	
Supplies	101,403	20,891	116,200	116,200	53,750	(62,450)	(53.74)%	Reduction in road salt - stockpile from winter 24-25
Repairs & Maintenance	167,211	193,014	161,800	167,500	172,000	4,500	2.69%	Blacktop patching, concrete, boulevard and ditch restoration, sign replacement
Small Tools & Minor Equipment	1,294	10,790	6,200	5,000	4,000	(1,000)	(20.00)%	Hand tools, handheld power equipment
Services & Charges	116,250	36,264	49,500	57,500	58,000	500	0.87%	
Communications Costs	4,331	14,317	6,000	6,000	4,500	(1,500)	(25.00)%	Budget based on actual
Travel & Freight Costs	52	0	200	200	200	0	0.00%	
Utilities	5,654	15,166	6,100	6,100	8,100	2,000	32.79%	
Repairs & Maintenance - Contracted	586,213	705,790	484,500	512,500	512,500	0	0.00%	
Rentals	10,186	25,910	25,000	25,000	25,000	0	0.00%	Short-term heavy equipment and specialty equipment rentals
Miscellaneous	11,215	11,134	15,700	15,700	21,800	6,100	38.85%	CDL license renewals, technical training
Capital Outlay	0	15,228		1,300	1,500	200	15.38%	
Debt Service	19,134	19,555						
Total Expenditures	1,910,311	2,124,855	1,928,905	2,026,900	2,005,750	(21,150)	(1.04)%	

**Fleet Maintenance Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Miscellaneous Revenues		66						
Total Revenues		66						
Expenditures								
Personnel Services	326,486	442,603	480,805	470,000	501,400	31,400	6.68%	
Supplies	266,479	250,514	188,000	207,000	242,000	35,000	16.91%	Cleaning supplies, fuel, oils & additives, shop supplies
Repairs & Maintenance	181,579	183,305	160,000	175,000	175,000	0	0.00%	Equipment repair supplies, tires
Small Tools & Minor Equipment	13,850	9,605	16,000	16,000	16,000	0	0.00%	
Services & Charges	25,499	11,065	11,000	11,500	12,000	500	4.35%	Cartegraph, fuel tracking system
Communications Costs	1,118	1,030	1,400	1,400	1,400	0	0.00%	Cell phones, radios
Utilities								
Repairs & Maintenance - Contracted	53,816	58,835	50,000	50,000	40,000	(10,000)	(20.00)%	
Rentals	55	1,250						
Miscellaneous	691	551	900	900	850	(50)	(5.56)%	Dues, subscriptions, training
Capital Outlay	0	0						
Debt Service	7,746	8,133						
Total Expenditures	877,319	966,891	908,105	931,800	988,650	56,850	6.10%	

**Government Buildings Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Miscellaneous Revenues								
Total Revenues								
Expenditures								
Personnel Services	146,200	124,956	140,605	129,500	141,300	11,800	9.11%	
Supplies	22,001	26,740	28,500	35,000	41,500	6,500	18.57%	Office supplies, cleaning supplies, flag replacements
Repairs & Maintenance	9,426	5,677	17,000	12,000	12,000	0	0.00%	Building repair parts, hardware
Small Tools & Minor Equipment	513	12,413	2,200	2,200	2,200	0	0.00%	
Merchandise for Resale					0	0		
Services & Charges	132,212	116,617	125,000	175,500	286,000	110,500	62.96%	Contracted cleaning, preventative maintenance (HVAC, sprinkler), system testing, cartograph, HVAC controls - increase with new building
Communications Costs	947	1,313	1,000	1,000	1,000	0	0.00%	
Utilities	218,664	182,475	205,000	230,000	234,500	4,500	1.96%	Gas, electric, trash
Repairs & Maintenance - Contracted	54,721	103,152	72,000	73,500	3,000	(70,500)	(95.92)%	
Rentals	992	170	1,500	0		0		
Miscellaneous	11,942	1,045	26,000	21,000	22,000	1,000	4.76%	Dues, subscriptions, training
Capital Outlay	128,008	453,883	50,100	50,100	50,100	0	0.00%	
Debt Service	7,746	8,133						Software (accounting standard)
Total Expenditures	733,369	1,036,573	668,905	729,800	793,600	63,800	8.74%	

**Parks Maintenance Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Miscellaneous Revenues								
Total Revenues								
Expenditures								
Personnel Services	682,659	658,394	554,305	737,300	777,500	40,200	5.45%	
Supplies	60,165	62,277	115,400	135,400	136,100	700	0.52%	Park mulch, fertilizers, herbicides
Repairs & Maintenance	124,051	129,527	81,600	116,600	118,600	2,000	1.72%	Playground and irrigation repairs/replacements, hanging baskets, field striping paint, hardware
Small Tools & Minor Equipment	8,836	9,101			9,200	9,200		Replacement handheld power equipment
Services & Charges	50,026	17,207	44,500	53,500	39,000	(14,500)	(27.10)%	GIS software, coding changes
Communications Costs	7,841	9,289	7,500	7,500	7,500	0	0.00%	
Utilities	36,241	30,882	25,000	25,000	31,250	6,250	25.00%	Budget based on actual
Repairs & Maintenance - Contracted	47,447	59,739	42,800	62,800	60,000	(2,800)	(4.46)%	Budget based on actual
Rentals	42,661	46,170	38,000	23,000	23,000	0	0.00%	
Miscellaneous	6,750	5,967	6,600	6,600	6,600	0	0.00%	
Capital Outlay	265,897	237,706	127,500	127,500	126,500	(1,000)	(0.78)%	
Debt Service	19,134	19,555						
Total Expenditures	1,351,708	1,285,813	1,043,205	1,295,200	1,335,250	40,050	3.09%	

**Parks and Recreation Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
<i>Charges For Services</i>								
General Government		350						
Recreation	390,434	438,353	393,800	400,900	408,500	7,600	1.90%	1/2 yr auditorium & gym, reduction in classrooms, increase camp
Miscellaneous Revenues		27,408			75,200	75,200		National Guard agreement, solid waste coordinator reimbursement
Rents & Royalties					8,100	8,100		Parking permits, garden plots
Total Revenues	390,434	466,111	393,800	400,900	491,800	90,900	22.67%	
Expenditures								
Personnel Services	1,503,579	1,586,602	1,619,200	1,671,800	1,687,300	15,500	0.93%	
Supplies	133,122	149,753	97,500	97,500	154,800	57,300	58.77%	Coding changes. Includes program supplies, increased number of camps
Repairs & Maintenance	25,781	18,934	19,500	21,500	12,900	(8,600)	(40.00)%	Coding changes
Small Tools & Minor Equipment	0	252	1,000	1,000	800	(200)	(20.00)%	
Services & Charges	67,827	61,968	75,600	75,600	101,070	25,470	33.69%	Programs: music in the park, bus, yoga, etc. GIS software
Communications Costs	10,578	9,660	7,500	8,500	6,500	(2,000)	(23.53)%	Coding changes
Travel & Freight Costs	149	316	1,000	1,000	1,000	0	0.00%	
Printing & Advertising	65,446	69,010	42,900	42,900	42,900	0	0.00%	
Utilities	77,442	43,408	86,100	81,100	71,830	(9,270)	(11.43)%	Replacing old chiller will reduce overall costs
Repairs & Maintenance - Contracted	128,926	149,844	99,500	99,500	91,000	(8,500)	(8.54)%	
Rentals	66,212	56,500	50,000	50,000	57,600	7,600	15.20%	Dome, portable toilets, vehicle, picnic tables
Miscellaneous	19,832	14,986	24,000	27,000	20,000	(7,000)	(25.93)%	Coding changes
Capital Outlay	0	2,342						
Debt Service	9,157	9,383						Software (accounting standard)
Total Expenditures	2,108,052	2,172,958	2,123,800	2,177,400	2,247,700	70,300	3.23%	

**Debt - 2023A PD/PW Facility Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes		666,658	666,658	1,247,689	1,777,834	530,145	42.49%	Debt levy
<i>Charges For Services</i>								
Special Assessments	80,000	37,333	33,600	33,600	33,600	0	0.00%	Street CIP assessment
Interest Earnings	26,717	53,390			10,000	10,000		
Transfers In	283,703	1,257,151	1,209,150	1,253,025		(1,253,025)	(100.00)%	Previous years were transfers from enterprise funds, charged directly to funds going forward
Proceeds-Bonds/Leases/SBITAs	2,020,000	0						
Total Revenues	2,410,420	2,014,533	1,909,408	2,534,314	1,821,434	(712,880)	(28.13)%	
Expenditures								
Services & Charges	171,482	1,905						
Debt Service	25,242	2,712,925	5,000	2,761,300	1,782,834	(978,466)	(35.43)%	Reduction due to enterprise portion being charged directly to funds going forward
Transfers Out								
Total Expenditures	196,724	2,714,830	5,000	2,761,300	1,782,834	(978,466)	(35.43)%	
Net Change in Fund Balance	2,213,696	(700,298)	1,904,408	(226,986)	38,600	265,586	(117.01)%	

**Debt - 2023B Life Time - City Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
<i>Charges For Services</i>								
General Government	2,296,289	2,144,400	2,000,000	2,000,000	1,700,000	(300,000)	(15.00)%	SKB fees
Interest Earnings	19,803	79,965			33,260	33,260		
Transfers In	58,137	0						
Total Revenues	2,374,229	2,224,365	2,000,000	2,000,000	1,733,260	(266,740)	(13.34)%	
Expenditures								
Services & Charges	56,966	613						
Debt Service	8,830	1,540,941	1,001,930	1,427,560	1,423,310	(4,250)	(0.30)%	Bond payment - City portion
Total Expenditures	65,796	1,541,554	1,001,930	1,427,560	1,423,310	(4,250)	(0.30)%	
Net Change in Fund Balance	2,308,433	682,810	998,070	572,440	309,950	(262,490)	(45.85)%	

**Debt - 2023B Life Time - LT Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Interest Earnings	18,204	27,682			500	500		
Rents & Royalties				1,424,722	1,525,260	100,538	7.06%	Life Time lease revenue
Transfers In	67,522	0						
Proceeds-Bonds/Leases/SBITAs	1,801,828	0						
Total Revenues	1,887,554	27,682		1,424,722	1,525,760	101,038	7.09%	
Expenditures								
Services & Charges	66,093	711						
Debt Service	10,226	1,802,096	1,170,889	1,276,879	1,444,379	167,500	13.12%	Bond payment - Life Time portion
Total Expenditures	76,319	1,802,808	1,170,889	1,276,879	1,444,379	167,500	13.12%	
Net Change in Fund Balance	1,811,235	(1,775,125)	(1,170,889)	147,843	81,381	(66,462)	(44.95)%	

**Debt - 2015A TIF - Brockway Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Interest Earnings	(579)	3,399	1,900	500	500	0	0.00%	
Transfers In	188,661	460,000	150,000	450,000	450,000	0	0.00%	Transfers in from TIF fund
Total Revenues	188,083	463,399	151,900	450,500	450,500	0	0.00%	
Expenditures								
Debt Service	103,875	137,700	138,450	447,225	448,000	775	0.17%	
Total Expenditures	103,875	137,700	138,450	447,225	448,000	775	0.17%	
Net Change in Fund Balance	84,208	325,699	13,450	3,275	2,500	(775)	(23.66)%	

**Debt - 2015A Well #16 Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Interest Earnings	883	1,746			500	500		
Transfers In	360,000	175,000	180,000	160,000	170,000	10,000	6.25%	Transfer in from enterprise fund
Total Revenues	360,883	176,746	180,000	160,000	170,500	10,500	6.56%	
Expenditures								
Debt Service	7,408	2,532	178,404	173,701	173,800	99	0.06%	
Total Expenditures	7,408	2,532	178,404	173,701	173,800	99	0.06%	
Net Change in Fund Balance	353,474	174,214	1,596	(13,701)	(3,300)	10,401	(75.91)%	

**Insurance Fund Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	450,000	500,000	500,000	550,000	550,000	0	0.00%	Tax levy
Miscellaneous Revenues	70,060	50,666	30,000	30,000	30,000	0	0.00%	Refunds & reimbursements, dividends
Interest Earnings	1,330	2,177	700	1,200	1,270	70	5.83%	
Transfers In	300,000	250,000						
Total Revenues	821,390	802,842	530,700	581,200	581,270	70	0.01%	
Expenditures								
Personnel Services	433,159	479,830	300,000	450,000	475,000	25,000	5.56%	
Repairs & Maintenance	22,245	2,889	1,000	10,000	10,000	0	0.00%	Insurance repairs/claims
Small Tools & Minor Equipment								
Services & Charges	30,859	42,830	34,500	28,500	30,000	1,500	5.26%	Legal fees, pre-employment screening, insurance agent fees
Insurance	144,602	141,781	155,000	155,000	155,000	0	0.00%	
Repairs & Maintenance - Contracted	122,066	89,056	40,000	40,000	50,000	10,000	25.00%	
Miscellaneous	0	0						
Capital Outlay		20,500						
Total Expenditures	752,932	776,886	530,500	683,500	720,000	36,500	5.34%	
Net Change in Fund Balance	68,458	25,956	200	(102,300)	(138,730)	(36,430)	35.61%	

**Port Authority Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	170,900	170,900	170,900	130,900	170,900	40,000	30.56%	Increase to previous year funding
Building Permits	1,200	1,200	1,200	1,200	1,200	0	0.00%	Arvig fiber licenses
Intergovernmental	0	42,524						
<i>Charges For Services</i>								
General Government	11,550	7,575	12,000	12,000	12,000	0	0.00%	Community expo
Miscellaneous Revenues	19,273	0						
Interest Earnings	13,261	19,059	2,300	2,300	7,915	5,615	244.13%	
Rents & Royalties								
Total Revenues	216,184	241,257	186,400	146,400	192,015	45,615	31.16%	
Expenditures								
Personnel Services	95,223	99,865	100,900	112,639	113,100	461	0.41%	
Supplies	10,488	8,745	12,000	12,100	12,100	0	0.00%	Community expo
Services & Charges	52,045	47,531	56,500	26,500	52,650	26,150	98.68%	Open to business, Ehlers, SAC grants, comp plan update
Travel & Freight Costs	56	1,702	500	500	4,000	3,500	700.00%	Downtown trolley, conference travel
Printing & Advertising	2,641	10,240	15,200	10,500	9,100	(1,400)	(13.33)%	MNCAR, vision boards, legal notices, promo cards
Insurance	722	621	600	600	700	100	16.67%	
Utilities	256	170	1,400	1,400	300	(1,100)	(78.57)%	Budget based on actual
Repairs & Maintenance - Contracted			2,000	2,000		(2,000)	(100.00)%	
Rentals								
Miscellaneous	17,983	25,853	8,000	20,500	24,000	3,500	17.07%	Greater MSP, dues and subscriptions
Capital Outlay								
Total Expenditures	179,413	194,728	197,100	186,739	215,950	29,211	15.64%	
Net Change in Fund Balance	36,771	46,530	(10,700)	(40,339)	(23,935)	16,404	(40.67)%	

**TIF - Brockway District Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	1,192,601	1,379,630	1,135,000	1,200,000	1,400,000	200,000	16.67%	Tax increment
Interest Earnings	10,533	34,038	10,000	10,000	17,650	7,650	76.50%	
Total Revenues	1,203,134	1,413,668	1,145,000	1,210,000	1,417,650	207,650	17.16%	
Expenditures								
Services & Charges	17,798	21,738	20,000	20,000	20,000	0	0.00%	
Printing & Advertising	139	78						
Debt Service	128,834	146,750	131,435	126,234	167,265	41,031	32.50%	Per payment schedule
Transfers Out	506,114	460,000	475,000	450,000	450,000	0	0.00%	Transfer for bond payment
Total Expenditures	652,885	628,566	626,435	596,234	637,265	41,031	6.88%	
Net Change in Fund Balance	550,249	785,103	518,565	613,766	780,385	166,619	27.15%	

**TIF - KenRose District Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	127,362	253,116	400,000	400,000	515,000	115,000	28.75%	Tax increment
Interest Earnings	207	808			350	350		
Total Revenues	127,569	253,924	400,000	400,000	515,350	115,350	28.84%	
Expenditures								
Services & Charges	2,328	649	18,000	18,000	5,000	(13,000)	(72.22)%	
Debt Service	60,497	180,727	314,088	322,462	489,980	167,518	51.95%	Per payment schedule
Transfers Out	135	0						
Total Expenditures	62,960	181,376	332,088	340,462	494,980	154,518	45.38%	
Net Change in Fund Balance	64,609	72,548	67,912	59,538	20,370	(39,168)	(65.79)%	

**TIF - Osprey District Budget
2024 Adopted, 2025 Adopted, 2026 Budget**

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Taxes	28,617	321,203	400,000	400,000	400,000	0	0.00%	Tax increment
Interest Earnings	181	672			470	470		
Transfers In	27,620	0						
Total Revenues	56,418	321,875	400,000	400,000	400,470	470	0.12%	
Expenditures								
Services & Charges	4,947	1,507	18,000	18,000	5,000	(13,000)	(72.22)%	
Miscellaneous		3,573						
Debt Service	14,040	142,241	150,000	150,000	150,000	0	0.00%	Per payment schedule
Transfers Out	1,463,826	0						
Total Expenditures	1,482,813	147,321	168,000	168,000	155,000	(13,000)	(7.74)%	
Net Change in Fund Balance	(1,426,395)	174,554	232,000	232,000	245,470	13,470	5.81%	

Arena Fund Budget
2024 Adopted, 2025 Adopted, 2026 Budget

Object Account	2023 Actual	2024 Actual	2024 Adopted Budget	2025 Adopted Budget	2026 Proposed Budget	Variance	Variance %	Comment
Revenues								
Intergovernmental	17	4,724			0	0		
<i>Charges For Services</i>								
Recreation	6,360	6,993	7,000	7,000	7,000	0	0.00%	
Miscellaneous Revenues	38,258	31,356	32,000	32,000	32,000	0	0.00%	
Interest Earnings	23,577	22,693	2,700	2,700	10,000	7,300	270.37%	
Arena Revenue	494,954	493,687	457,500	490,500	511,600	21,100	4.30%	
Transfers In	130,000	130,000	130,000	130,000	130,000	0	0.00%	
Total Revenues	693,166	689,453	629,200	662,200	690,600	28,400	4.29%	
Expenditures								
Personnel Services	277,342	293,834	306,400	322,200	344,960	22,760	7.06%	
Supplies	8,536	8,707	9,800	9,800	10,000	200	2.04%	
Repairs & Maintenance	12,527	6,325	12,500	12,500	12,500	0	0.00%	
Small Tools & Minor Equipment		2,028			2,000	2,000		
Merchandise for Resale	0	518	1,000	1,000	600	(400)	(40.00)%	
Services & Charges	6,310	6,310	6,000	6,000	7,000	1,000	16.67%	
Communications Costs	1,000	1,083	1,300	1,300	1,300	0	0.00%	
Travel & Freight Costs								
Printing & Advertising	1,275	1,197	2,800	2,800	1,200	(1,600)	(57.14)%	
Insurance	6,161	7,458	5,000	5,000	7,800	2,800	56.00%	
Utilities	142,024	89,400	153,000	153,000	116,000	(37,000)	(24.18)%	
Repairs & Maintenance - Contracted	48,966	76,235	36,000	36,000	41,000	5,000	13.89%	
Rentals			300	300	300	0	0.00%	
Miscellaneous	5,078	4,418	4,500	4,500	6,500	2,000	44.44%	
Capital Outlay	120,956	23,733	45,000	15,000	15,000	0	0.00%	
Depreciation	59,999	60,778						
Transfers Out	3,500	3,500	3,500	3,500	3,500	0	0.00%	
Total Expenditures	693,673	585,524	587,100	572,900	569,660	(3,240)	(0.57)%	
Net Change in Fund Balance	(507)	103,929	42,100	89,300	120,940	31,640	35.43%	

City Council Work Session: September 2, 2025

AGENDA ITEM: Staff Reports	AGENDA SECTION: UPDATES
PREPARED BY: Logan Martin, City Administrator	AGENDA NO. 3.a.
ATTACHMENTS:	APPROVED BY: LJM
RECOMMENDED ACTION: Discussion only.	

BACKGROUND

Community Development

- Rental housing code update discussion

Police

- Hunting restrictions code update discussion

Administration

- Sketches of Rosemount Update

RECOMMENDATION

Discussion only.