Memorandum

To: **Mayor Nelson and Members of the City Council**

From: **Daniel R. Buchholtz, ICMA-CM, Administrator, Clerk/Treasurer**

Date: **July 28, 2026**

Subject: **Administrator's Recommendation -- 2027 General Fund Budget**

I am pleased to present the City Administrator's Recommended 2027 General Fund Budget for your review and discussion. This budget reflects the work of City staff to develop a financial plan that maintains the high level of services our residents expect while responding to rising operating costs and the City's long-term needs. Throughout the process, staff focused on controlling expenditures, identifying efficiencies and preserving the City's strong financial position. The result is a balanced budget that maintains core services and provides a fiscally responsible path forward for 2027 and beyond.

Executive Summary

The City Administrator's Recommended 2027 General Fund Budget totals $6,508,463 in revenues and expenditures, an increase of $389,691, or 6.37%, from the 2026 amended budget. The recommendation maintains current core services and does not use General Fund balance to support operations.

General Fund property-tax revenue is proposed at $4,613,881, an increase of $303,347, or 7.04%. Including the Capital Improvement Plan, street-project, and debt-service levies, the total proposed 2027 City levy is $5,295,663, an increase of $313,563 or 6.29%.

The largest expenditure increase is in the Police Department, primarily due to full-year funding for the Administrative Captain position and related personnel costs. The budget uses $125,000 of remaining one-time Public Safety Aid to phase in this ongoing cost. Consequently, the 2028 budget will need approximately $125,000 in recurring revenue, expenditure reductions, or a combination of both.

The principal ongoing cost pressures are wages and benefits, which represent approximately 71% of General Fund expenditures; insurance and utility costs; technology and operating expenses; and future capital and debt obligations. The recommendation also reduces the General Fund contingency from $46,339 to $25,000, leaving limited capacity for unanticipated expenditures.

Staff is seeking Council direction regarding the proposed levy, service levels, staffing assumptions, use of one-time Public Safety Aid, and the appropriate level of contingency before preparing revisions for the August budget work sessions.

Council Direction Requested

Staff is seeking City Council direction regarding the proposed levy, service levels, staffing assumptions, use of remaining Public Safety Aid, and the appropriate level of contingency. Based on Council direction, staff will prepare revisions for consideration prior to adoption of the preliminary property tax levy.

Budget Development and Fiscal Discipline

The recommended budget was developed through a line-by-line review of departmental expenditures and revenue assumptions. Staff compared proposed amounts with prior-year budgets, recent actual spending, known contractual increases, staffing changes, insurance and benefit costs, equipment and technology needs, and anticipated service demands. Revenue estimates were also reviewed for consistency with recent collection trends, statutory aid certifications, updated fee schedules, and other available information.

Particular attention was given to distinguishing ongoing costs from one-time expenditures and recurring revenues from temporary funding. Where possible, expenditures were reduced, deferred, or absorbed through operational efficiencies. The recommendation is balanced for 2027 without using General Fund reserves; however, the use of $125,000 in one-time Public Safety Aid creates a known funding issue that must be addressed in the 2028 budget.

Current General Fund Position

	2026 Amended	2027 Proposed	$ Change	% Change
Total revenues	$6,118,772	$6,508,463	$389,691	6.37%
Total expenditures	$6,118,772	$6,508,463	$389,691	6.37%
Surplus / (gap)	$0	$0	$0	—
Current property taxes	$4,310,534	$4,613,881	$303,347	7.04%
Non-property-tax revenue	$1,808,238	$1,898,912	$90,674	5.01%

Revenue Summary

Revenue	2026 Amended	2027 Proposed	$ Change	% Change
Current property taxes	$4,310,534	$4,613,881	$303,347	7.04%
Licenses and permits	$193,950	$179,000	($14,950)	(7.71%)
Intergovernmental revenue	$982,077	$981,552	($525)	(0.05%)
Charges for current services	$161,275	$167,030	$5,755	3.57%
Miscellaneous revenues	$263,490	$281,000	$17,510	6.65%
Interfund transfers	$207,446	$286,000	$78,554	37.87%
Total revenues	**$6,118,772**	**$6,508,463**	**$389,691**	**6.37%**

Principal Revenue Changes

- **Property Taxes.** Current property tax revenue increases by $303,347. This is the principal funding source used to support the proposed budget.
- **Public Safety Aid.** With the hiring of the Administrative Captain position postponed due to staffing vacancies in the Police Department, the General Fund will not need to transfer as many dollars from the Public Safety Aid Fund in 2026 as was budgeted. Staff is proposing a transfer of $125,000 from the Public Safety Aid Fund in 2027 to help phase in the cost of the Administrative Captain position. These are one-time funds and alternative funding sources will need to be identified to permanently fund the position.

- **Public Utilities Transfer.** The General Fund transfer from Public Utilities increases from $61,946 to $90,000. This transfer represents approximately 5% of revenues generated by the City's water and sanitary sewer utilities. The transfer reimburses the General Fund for administrative, finance, information-technology, facility, and other support services provided to the utilities.
- **Administrative Citations.** Administrative-offense fine revenue is estimated at $55,000 based on updated fine amounts and the anticipated transition to proactive code enforcement. The purpose of the program is to improve code compliance rather than generate revenue; actual collections will depend on the number and nature of violations and the effectiveness of voluntary-compliance efforts. This approach is consistent with both past Council direction and the citizen survey results, which found that 65% of residents believe code enforcement is not strict enough.
- **State aid.** Local Government Aid increases by $5,975 to $782,512, while the $11,500 Class 4D(1) transition aid received in 2026 is eliminated.
- **Fees and charges.** Plan-checking revenue decreases by $15,000, while housing-registration revenue increases by $5,000. Other license and permit revenue remains generally stable.

Expenditures by Department

Department	2026 Amended	2027 Proposed	$ Change	% Change
City Council (41110)	$78,264	$79,291	$1,027	1.31%
Administration (41400)	$602,451	$646,408	$43,957	7.30%
Assessor (41500)	$40,610	$40,134	($476)	(1.17%)
Audit (41540)	$16,400	$17,095	$695	4.24%
Information Technology (41600)	$89,035	$96,903	$7,868	8.84%
Legal (41610)	$130,000	$130,000	$0	0.00%
Engineering (41710)	$5,000	$5,000	$0	0.00%
Planning and Zoning (41720)	$2,150	$2,300	$150	6.98%
Government Buildings (41940)	$164,333	$181,761	$17,428	10.61%
Police (42100)	$2,634,126	$2,995,525	$361,399	13.72%
Fire (42200)	$446,012	$462,932	$16,920	3.79%
Code Enforcement (42300)	$363,085	$330,718	($32,367)	(8.91%)
Streets (43000)	$411,377	$384,533	($26,844)	(6.53%)
Recreation (45100)	$528,161	$539,535	$11,374	2.15%
Parks (45200)	$430,589	$441,088	$10,499	2.44%
Miscellaneous (49000)	$177,179	$155,240	($21,939)	(12.38%)
Total expenditures	**$6,118,772**	**$6,508,463**	**$389,691**	**6.37%**

Principal Expenditure Drivers

- **Wages and Benefits.** Personnel costs are a principal driver of the 2027 budget increase. Collective bargaining agreements provide a 4% cost-of-living adjustment for union employees, and the proposed budget applies the same adjustment to non-bargaining employees to preserve established compensation relationships and maintain pay-equity compliance. The budget also assumes step increases, a 15% increase in health insurance premiums, and estimated costs associated with the authorized compensation and classification study. Final implementation of study recommendations will remain subject to separate City Council approval.

- **Police Department.** The budget increases by $361,399, or 13.72%. Major changes include a $209,427 increase in full-time payroll, including the $140,183 Administrative Captain salary; a $71,188 increase in health insurance; a $38,480 increase in employer retirement contributions; and higher data-service, training, maintenance, and capital costs.
- **Administration.** The budget increases by $43,957, primarily because of wage and benefit changes and the cost of maintaining administrative, finance, elections, licensing, records, and customer-service functions.
- **Government buildings.** The budget increases by $17,428, including higher electricity, natural gas, rubbish removal, contracted service, and building-operating costs.
- **Fire services.** The SBM operating contribution increases by $16,920, from $329,270 to $346,190. The $116,742 capital contribution remains unchanged.
- **Offsetting reductions.** Code Enforcement expenditures decrease by $32,367 because the Building Official will transition from 40 to 32 hours per week, at the Building Official's request. Streets expenditures decrease by $26,844 primarily because a portion of the Mechanic's salary and benefits is being allocated to other funds and departments that receive the services. This is a cost reallocation, not a reduction in hours or maintenance capacity. Miscellaneous expenditures decrease by $21,939 largely because the contingency appropriation is reduced from $46,339 to $25,000. The proposed contingency equals approximately 0.30% of General Fund expenditures; costs exceeding that amount would require savings elsewhere, an interfund transfer, or Council authorization to use General Fund balance.

Staffing Requests Not Funded

The recommended budget does not include the Recreation Department's request to increase the Recreation Office Support Specialist position from 28 hours to 40 hours per week. The estimated annual cost of increasing the position to full-time status is approximately $19,365 in salary and $19,080 in benefits, for a total estimated annual impact of $38,445.

The comparatively modest increase in the Recreation budget from 2026 to 2027 is attributable in part to the Department's reconfiguration of the summer child care program, which allows over $21,000 in seasonal payroll costs to be shifted from the General Fund to the Recreation Fund. The program generated an estimated $30,000 loss in 2025, but operational changes implemented by the Recreation Department are expected to reduce that loss to approximately $5,000 in 2026 and eliminate it entirely in 2027.

The request may be considered during the City Council's budget work session(s) if the Council determines that the additional staffing capacity and service benefits justify the ongoing personnel cost.

Overall Proposed Levy and Taxpayer Impact

The overall proposed 2027 City levy is $5,295,663, an increase of $313,563, or 6.29%, from the adopted 2026 levy. The total includes the General Revenue levy supporting the General Fund, the Capital Improvement Plan levy, the continuing 2022 and 2024 street-project levies, and the debt-service levy.

The General Fund budget shows a 7.04% increase in current property-tax revenue because it compares the 2027 recommendation with the 2026 amended budget. Neither the 6.29% total levy increase nor the General Fund percentage means every property owner's City tax will increase by the same amount. Individual results depend on changes in property value relative to other property, tax classification, fiscal disparities, final tax capacity, and the final distribution of the levy.

Levy Component	2026 Levy	2027 Proposed	$ Change	% Change
General Revenue	$4,310,534	$4,613,881	$303,347	7.04%
CIP Levy	$204,320	$214,536	$10,216	5.00%
2022 Street Project	$24,078	$24,078	$0	0.00%
2024 Street Project	$28,421	$28,421	$0	0.00%
Debt Service	$414,747	$414,747	$0	0.00%
Total City Levy	**$4,982,100**	**$5,295,663**	**$313,563**	**6.29%**

Once the County Auditors provide final tax capacity and fiscal disparities data, we will be able to estimate the tax impact on properties at various property value levels.

Financial Condition and Multi-Year Risks

- **General Fund balance.** No General Fund balance draw is included in the recommended 2027 budget. The budget is intended to support ongoing operations with recurring revenues rather than using reserves to balance recurring expenditures.

General Fund Balance and Policy Comparison				
Balance Date	**General Fund Balance**	**Annual GF Expenditures**	**Fund Balance %**	**Policy Position**
January 1, 2024	$2,606,515	$5,248,664	49.7%	Within policy range
January 1, 2025	$2,983,954	$5,970,395	50.0%	Within policy range
January 1, 2026 (estimated)	$3,093,611	$6,118,772	50.6%	Above policy range
January 1, 2027 (projected)	**$3,093,611**	**$6,508,463**	**47.5%**	**Within policy range**

Based on proposed 2027 expenditures of $6,508,463, the projected January 1, 2027 General Fund balance of $3,093,611 would equal approximately 47.5% of expenditures, or about 5.7 months of operating costs. This is within the City's policy range and provides reasonable financial flexibility. Although the balance is approximately $816,000 above the policy minimum, fund balance is a one-time resource and should not be viewed as available to support new ongoing expenditures.

- **Personnel and benefit costs.** Wages and benefits remain a major ongoing cost pressure across the City. Personnel and benefit costs represent approximately 71% of the proposed General Fund budget. Accordingly, changes in wages, staffing levels, health insurance premiums, retirement contributions, and other employee benefits have a significant effect on the City's overall operating budget.
- **Limited tax-base growth.** Spring Lake Park is largely developed, which limits the amount of new construction available to expand the tax base. As a result, increases in personnel costs, contracted services, and capital needs cannot be absorbed through growth alone. As part of the upcoming comprehensive plan update, the City Council may wish to identify appropriate redevelopment, reinvestment, and land-use opportunities that could strengthen the City's commercial and industrial tax base over time. Future budgets will still need to balance these costs against the effect of property-tax increases on residents and businesses.
- **Capital improvement needs.** The City has several significant tax-supported capital needs on the horizon, including streets, parks, public buildings, technology, vehicles, and major equipment. Grants, assessments, and existing capital funds will help pay for some of these costs, but they are unlikely to cover everything. The City will need to continue prioritizing projects through the capital improvement plan and identifying a realistic funding source for each project.

- **Future fire-station debt.** The SBM Fire Department is planning for construction of the long-awaited northeast fire station near 125th Avenue and Lexington Avenue in 2028. The project is currently estimated to cost approximately $37 million. Based on the existing cost-sharing formula, Spring Lake Park's estimated share (8.5%) would be approximately $3.145 million, which is expected to be financed over 20 years. At current interest rates, the City's estimated annual debt-service obligation would be approximately $240,000. The actual amount will depend on the final project cost, market conditions, financing terms, and timing of the bond issue. It will also depend on whether a review of the SBM Capital Plan identifies existing capital contributions that could be redirected to offset a portion of the new debt service.
- **Economic uncertainty.** The economic outlook continues to present conflicting signals. Real GDP grew at an annual rate of 2.1% during the first quarter of 2026, indicating continued economic expansion. At the same time, June payroll growth was limited to 57,000 jobs, while the unemployment rate remained relatively stable at 4.2%. Inflation also moderated during June, but consumer prices remained 3.5% above the prior year, with energy costs increasing substantially. These mixed indicators make it difficult to predict future inflation, interest rates, construction costs, and revenue growth with confidence. The City should therefore maintain conservative revenue assumptions and sufficient financial flexibility.

Financial Forecast

To provide additional context for the Council's consideration of the 2027 budget, staff prepared a preliminary financial forecast extending through 2029. The forecast applies current planning assumptions for wages, health insurance, other General Fund expenditures, non-property-tax revenues, and the CIP levy; phases out the remaining Public Safety Aid over 2028 and 2029; and adds the estimated $240,000 annual fire-station debt-service obligation beginning in 2028. Under these assumptions, the total City levy would increase approximately 10.1% in 2028 and 5.3% in 2029, following the proposed 6.3% increase in 2027. The forecast is intended to identify the magnitude and timing of known financial pressures and does not represent a proposed budget or levy for either future year.

Three-Year General Fund and City Levy Forecast

This preliminary forecast extends the recommended 2027 budget through 2029 to show the potential effect of known financial pressures. The forecast is a planning tool and does not represent a proposed budget, levy, bargaining position, or commitment for 2028 or 2029.

Financial Measure	2027 Recommended	2028 Forecast	2029 Forecast
General Fund expenditures	$6,508,463	$6,748,623	$7,002,677
General Revenue levy	$4,613,881	$4,898,845	$5,197,527
Annual General Revenue levy increase	7.0%	6.2%	6.1%
Total City levy	**$5,295,663**	**$5,831,354**	**$6,141,299**
Annual total levy increase ($)	$313,563	**$535,691**	$309,945
Annual total levy increase (%)	**6.3%**	**10.1%**	**5.3%**

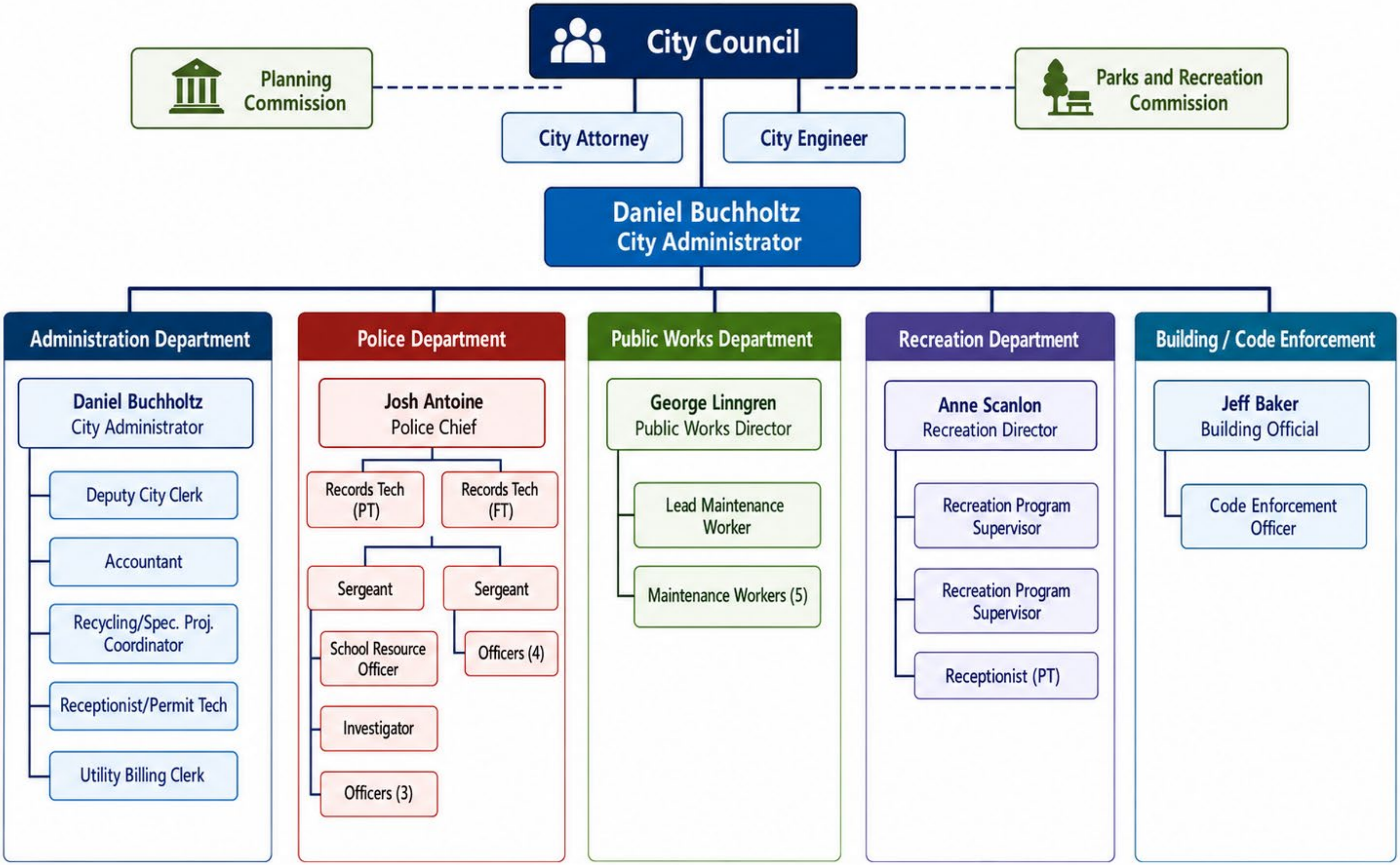
Budget Calendar

Date	Action
July 28, 2026	City Administrator's recommended budget distributed.
August 3, 2026	Budget work session to review budget priorities, service impacts, and levy components
August 17, 2026	Additional budget work session (if needed).
September 8, 2026	Consider adoption of the preliminary property tax levy.
September 21, 2026	Alternate date to adopt the preliminary property tax levy (if needed)
December 7, 2026	Truth in Taxation hearing; Fee Schedule public hearing
December 21, 2026	Adopt the final property tax levy and 2027 General Fund budget

If you have any questions regarding the proposed 2027 General Fund budget, please do not hesitate to contact me at 763-784-6491.

City of Spring Lake Park Organizational Chart

June 2026



2027 BUDGET REPORT
REVENUE

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Estimated Revenues							
101.00000.31010	CURRENT TAXES	3,949,150.84	4,152,813.55	2,339,315.75	4,310,534.00	4,613,881.00	0.00
101.00000.31020	DELINQ TAXES	20,960.89	(12,726.29)	40,962.83	0.00	0.00	0.00
101.00000.31910	PENALTIES & INTEREST	25,023.74	22,068.18	13,495.77	0.00	0.00	0.00
101.00000.32110	LIQUOR LICENSES	54,376.74	35,260.00	250.00	24,000.00	24,000.00	0.00
101.00000.32178	PAWN INVESTIGATION FEE	100.00	0.00	0.00	0.00	0.00	0.00
101.00000.32179	PAWN SHOP LICENSES	5,731.00	5,210.00	0.00	0.00	0.00	0.00
101.00000.32180	CIGARETTE,DANCE,BINGO & MISC LIC	8,675.00	6,600.00	200.00	6,500.00	6,500.00	0.00
101.00000.32181	SIGN PERMITS	7,482.50	7,735.00	2,058.75	6,000.00	6,000.00	0.00
101.00000.32182	CANNABIS LICENSE	0.00	500.00	500.00	1,500.00	1,500.00	0.00
101.00000.32208	CONTRACTORS LICENSES	11,480.00	10,345.00	8,625.00	12,500.00	12,500.00	0.00
101.00000.32210	BUILDING PERMIT	85,450.15	81,290.22	29,176.73	75,000.00	75,000.00	0.00
101.00000.32211	BUILDING PERMIT SURCHARGES	2,582.46	2,635.98	831.50	2,500.00	2,500.00	0.00
101.00000.32215	DEMOLITION PERMIT	0.00	150.00	265.55	0.00	0.00	0.00
101.00000.32216	ELECTRICAL PERMITS / PLAN REVIEW	855.00	19,042.50	11,330.10	20,000.00	20,000.00	0.00
101.00000.32217	ELECTRICAL PERMIT SURCHARGES	32.00	281.54	256.14	250.00	500.00	0.00
101.00000.32230	PLUMBING PERMIT	6,492.95	8,653.40	4,049.60	6,000.00	6,000.00	0.00
101.00000.32231	PLUMBING PERMIT SURCHARGES	95.12	140.02	64.26	150.00	150.00	0.00
101.00000.32232	HEATING & A/C PERMITS	12,287.26	11,164.75	5,158.42	10,000.00	10,000.00	0.00
101.00000.32233	HTG & A/C SURCHARGES	241.85	215.14	84.53	250.00	250.00	0.00
101.00000.32240	PET LICENSE	1,073.00	1,295.00	545.00	1,000.00	1,000.00	0.00
101.00000.32260	CERTIFICATE OF OCCUPANCY	2,850.00	2,750.00	950.00	2,800.00	2,800.00	0.00
101.00000.32261	VACANT PROPERTY REGISTRATION	600.00	0.00	0.00	500.00	0.00	0.00
101.00000.32262	SOLICITORS LICENSE	50.00	150.00	300.00	0.00	300.00	0.00
101.00000.33401	LOCAL GOVERNMENT AID	771,720.00	773,640.00	388,268.50	776,537.00	782,512.00	0.00
101.00000.33403	LOCAL PERFORMANCE AID	1,030.00	1,049.00	0.00	1,040.00	1,040.00	0.00
101.00000.33405	CLASS 4D(1) TRANSITION AID	0.00	23,637.00	11,818.50	11,500.00	0.00	0.00
101.00000.33416	POLICE TRAINING REIMB	11,150.06	10,198.31	0.00	10,000.00	10,000.00	0.00
101.00000.33421	INSURANCE PREMIUM-POLICE	138,730.12	143,204.65	0.00	135,000.00	140,000.00	0.00
101.00000.34102	ZONING LETTERS	200.00	300.00	300.00	200.00	300.00	0.00
101.00000.34103	SPEC USE,ZONING,SUB-DIV	13,435.44	13,325.28	9,840.75	7,500.00	8,000.00	0.00
101.00000.34104	PLAN CHECKING FEES	4,867.23	2,070.00	1,618.00	25,000.00	10,000.00	0.00
101.00000.34105	SALE OF MAPS,COPIES ETC	0.00	4.25	3.00	0.00	5.00	0.00
101.00000.34107	ASSESSMENT SEARCHES	25.00	25.00	25.00	50.00	25.00	0.00
101.00000.34108	ADMINISTRATION SAC CHARGES	0.00	800.00	0.00	0.00	0.00	0.00
101.00000.34109	FILING FEES	75.00	0.00	90.00	75.00	0.00	0.00
101.00000.34111	ADM. GAMBLING EXPENSES	41,027.00	42,462.00	0.00	43,950.00	43,950.00	0.00
101.00000.34115	GUN RANGE FACILITY USE	0.00	25.00	20.00	250.00	0.00	0.00
101.00000.34117	ROOM-FACILITY RENTAL	0.00	0.00	0.00	250.00	250.00	0.00
101.00000.34201	POLICE & FIRE ALARM PERMIT	0.00	1,200.00	0.00	2,000.00	1,500.00	0.00
101.00000.34202	POLICE REPORTS	1,603.40	2,680.25	1,696.50	1,000.00	2,000.00	0.00
101.00000.34204	HOUSING REGISTRATION	115,100.00	114,525.00	31,350.00	105,000.00	110,000.00	0.00
101.00000.34205	RIGHT OF WAY APPLICATIONS	2,850.00	1,060.00	0.00	1,000.00	1,000.00	0.00

2027 BUDGET REPORT
REVENUE

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
101.00000.34801	INSURANCE DIVIDENDS	15,982.00	0.00	0.00	10,000.00	10,000.00	0.00
101.00000.34949	RESTITUTION	1,593.00	547.41	723.00	0.00	0.00	0.00
101.00000.34950	REFUNDS & REIMB	4,031.11	2,182.82	829.64	5,000.00	2,500.00	0.00
101.00000.35101	COURT FINES	43,825.65	46,075.14	19,781.10	48,000.00	48,000.00	0.00
101.00000.35102	ADM OFFENSE FINES	40,600.00	24,359.25	18,286.88	35,000.00	55,000.00	0.00
101.00000.35348	PROPERTY ROOM REVENUE	0.00	0.00	81.72	0.00	0.00	0.00
101.00000.36200	MISC REVENUES	52,804.83	0.00	4.04	0.00	0.00	0.00
101.00000.36201	SOLAR ENERGY CREDITS-XCEL	23,254.41	24,342.39	8,412.56	15,000.00	15,000.00	0.00
101.00000.36210	INTEREST EARNINGS	395,185.99	213,992.97	74,735.81	90,000.00	90,000.00	0.00
101.00000.36230	CONTRIBUTIONS-PRIVATE	0.00	(2,741.00)	0.00	0.00	0.00	0.00
101.00000.36901	LIAISON OFFICER	32,427.19	101,017.94	72,327.12	108,490.00	108,500.00	0.00
101.00000.39100	REIM FOR SERVICES	150.00	0.00	0.00	0.00	0.00	0.00
101.00000.39202	TRANSFER FROM PUBLIC UTILITIES	57,002.00	58,997.00	0.00	61,946.00	90,000.00	0.00
101.00000.39205	TRANSFER-FROM TIF FUND	3,000.00	3,000.00	0.00	3,500.00	3,500.00	0.00
101.00000.39206	TRANSFER FROM RECYCLING FUND	4,000.00	4,000.00	0.00	4,500.00	5,000.00	0.00
101.00000.39207	TRANSFER FROM RECREATION	62,500.00	62,500.00	0.00	62,500.00	62,500.00	0.00
101.00000.39208	TRANSFER FROM PUBLIC SAFETY AID	40,000.00	20,000.00	0.00	75,000.00	125,000.00	0.00
Estimated Revenues		6,073,759.93	6,044,053.65	3,098,632.05	6,118,772.00	6,508,463.00	0.00
Fund 101 - GENERAL FUND: TOTAL ESTIMATED REVENUES		6,073,759.93	6,044,053.65	3,098,632.05	6,118,772.00	6,508,463.00	0.00

2027 BUDGET REPORT
EXPENDITURE - CITY COUNCIL

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41110.41030	PART TIME EMPLOYEES	31,294.56	31,294.56	18,255.16	31,297.00	31,297.00	0.00
MAYOR ($7,453)						7,453.00	0.00
COUNCILMEMBERS ($5,961/MEMBER)						23,844.00	0.00
101.41110.41211	DEFINED CONTR PLAN/PERA	1,564.92	1,564.92	912.87	1,565.00	1,565.00	0.00
101.41110.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	2,394.00	2,394.00	1,396.54	2,394.00	2,394.00	0.00
101.41110.41230	MN PAID LEAVE	0.00	0.00	72.03	276.00	276.00	0.00
101.41110.41510	WORKERS COMPENSATION	102.02	200.32	118.02	130.00	130.00	0.00
101.41110.42100	OPERATING SUPPLIES	449.23	286.25	258.43	850.00	850.00	0.00
LOGO APPAREL						500.00	0.00
BUSINESS CARDS/ID BADGES						300.00	0.00
MISCELLANEOUS						50.00	0.00
101.41110.43310	TRAVEL EXPENSE	438.52	891.74	0.00	650.00	650.00	0.00
101.41110.43500	PRINTING & PUBLISHING	1,015.85	1,598.58	66.00	1,900.00	2,400.00	0.00
BUSINESS CARDS						500.00	0.00
ORDINANCES AND RESOLUTIONS						1,000.00	0.00
SPECIAL MEETING POSTINGS						100.00	0.00
ASSESSMENT NOTICES						300.00	0.00
LEGAL NOTICES						500.00	0.00
101.41110.44000	CONTRACTUAL SERVICE	3,080.00	2,100.00	(455.00)	4,680.00	4,680.00	0.00
BOARD/COMMISSION STIPENDS ($30/MEETING)						4,680.00	0.00
101.41110.44300		4,258.12	6,170.09	(363.00)	5,920.00	5,890.00	0.00
LMC ANNUAL CONFERENCE						4,000.00	0.00
LMC ELECTED OFFICIALS CONFERENCE						1,050.00	0.00
LMC LEGISLATIVE CONFERENCE						250.00	0.00
ANOKA COUNTY LOCAL OFFICIALS MEETING						240.00	0.00
MISCELLANEOUS						350.00	0.00
101.41110.44330	DUES & SUBSCRIPTIONS	10,460.00	15,996.15	17,346.00	16,552.00	17,109.00	0.00
LMC DUES						9,935.00	0.00
NORTH METRO MAYORS ASSOCIATION						2,718.00	0.00
MN MAYOR'S ASSOCIATION						30.00	0.00
METRO CITIES						3,450.00	0.00
SUBURBAN RATE AUTHORITY						976.00	0.00
101.41110.44955	DISCRETIONARY FUND	1,125.32	2,302.19	429.76	12,050.00	12,050.00	0.00
MEMORIALS						250.00	0.00
RETREAT/WORKSHOP EXPENSES						1,000.00	0.00
PARADE CANDY/SUPPLIES						800.00	0.00
COUNCIL DISCRETIONARY						10,000.00	0.00
Appropriations		56,182.54	64,798.80	38,036.81	78,264.00	79,291.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		56,182.54	64,798.80	38,036.81	78,264.00	79,291.00	0.00

2027 BUDGET REPORT
EXPENDITURE - ADMINISTRATION

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41400.41010	FULL TIME EMPLOYEES	392,266.06	401,159.72	221,110.97	407,959.00	434,594.00	0.00
CITY ADMINISTRATOR (100%)						185,112.00	0.00
ACCOUNTANT (100%)						99,003.00	0.00
DEPUTY CLERK (100%)						89,825.00	0.00
ACCOUNTING CLERK/SPECIAL PROJECTS COORDINATOR (30%)						23,019.00	0.00
PERMIT TECH/RECEPTIONIST (50%)						36,435.00	0.00
ADMINISTRATOR DEFERRED COMP ($1,200)						1,200.00	0.00
101.41400.41050	VACATION BUY BACK	12,076.82	12,676.23	0.00	8,500.00	10,500.00	0.00
101.41400.41210	PERA CONTRIBUTIONS-EMPLOYER	24,693.89	28,976.84	17,438.33	30,507.00	33,291.00	0.00
101.41400.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	25,125.16	29,240.72	16,588.64	31,117.00	33,958.00	0.00
101.41400.41230	MN PAID LEAVE	0.00	0.00	928.06	1,790.00	1,953.00	0.00
101.41400.41300	HEALTH INSURANCE	54,115.80	66,355.86	40,302.50	70,694.00	79,038.00	0.00
101.41400.41313	LIFE INSURANCE	181.56	202.15	115.81	225.00	200.00	0.00
101.41400.41510	WORKERS COMPENSATION	2,810.31	3,810.80	2,272.96	2,668.00	2,820.00	0.00
PREMIUM						1,820.00	0.00
DEDUCTIBLE						1,000.00	0.00
101.41400.42000	OFFICE SUPPLIES	3,215.16	2,905.22	2,447.25	3,000.00	3,000.00	0.00
COPY PAPER						750.00	0.00
OFFICE SUPPLIES						1,250.00	0.00
TONER						1,000.00	0.00
101.41400.42030	PRINTED FORMS	622.25	537.06	350.00	1,950.00	1,725.00	0.00
CHECKS/ENVELOPES						300.00	0.00
MINUTE BOOKS						225.00	0.00
STATIONARY/ENVELOPES						600.00	0.00
BUSINESS CARDS						400.00	0.00
MISC. PRINTING						200.00	0.00
101.41400.42100	OPERATING SUPPLIES	3,611.38	3,620.14	1,537.44	970.00	1,970.00	0.00
ANIMAL TAGS/RECEIPT BOOKS						150.00	0.00
BATTERIES						250.00	0.00
LMC CITY OFFICIAL DIRECTORY						70.00	0.00
MISCELLANEOUS						1,500.00	0.00
101.41400.42200	REPAIR & MAINTENANCE	0.00	20.00	0.00	0.00	0.00	0.00
101.41400.42220	POSTAGE	2,125.93	2,321.48	1,190.66	2,706.00	2,796.00	0.00
POSTAGE						1,890.00	0.00
METER RENTAL						538.00	0.00
MAINTENANCE AGREEMENT						368.00	0.00
101.41400.43210	TELEPHONE	624.45	600.10	115.19	625.00	600.00	0.00
101.41400.43310	TRAVEL EXPENSE	3,536.18	3,877.74	2,135.21	4,000.00	4,200.00	0.00
ADMINISTRATOR CAR ALLOWANCE						3,000.00	0.00
STAFF MILEAGE						1,200.00	0.00
101.41400.43410	EMPLOYMENT ADVERTISING	538.17	60.00	0.00	0.00	0.00	0.00

2027 BUDGET REPORT
EXPENDITURE - ADMINISTRATION

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
101.41400.43500	PRINTING & PUBLISHING	46.00	512.75	178.05	350.00	350.00	0.00
101.41400.43550	COUNTY FEES FOR SERVICE	1,773.48	1,824.59	1,616.98	1,850.00	1,850.00	0.00
ANOKA COUNTY (SPECIAL ASSESSMENT/TNT)						1,800.00	0.00
RAMSEY COUNTY (SPECIAL ASSESSMENT/TNT)						50.00	0.00
101.41400.44000	CONTRACTUAL SERVICE	2,200.00	195.00	462.50	0.00	500.00	0.00
101.41400.44050	MAINTENANCE AGREEMENTS	13,113.51	14,858.82	11,656.38	14,905.00	14,162.00	0.00
COPY MACHINE						4,200.00	0.00
BS&A SUPPORT						6,071.00	0.00
LASERFICHE						3,591.00	0.00
COPY OVERAGE						300.00	0.00
101.41400.44300	CONFERENCE & SCHOOLS	8,412.54	6,915.97	2,113.06	7,850.00	7,875.00	0.00
MISCELLANEOUS						750.00	0.00
MCMA ANNUAL CONFERENCE						975.00	0.00
MCFOA ANNUAL CONFERENCE						775.00	0.00
LEADERSHIP GROWTH GROUP						600.00	0.00
LMC ANNUAL CONFERENCE						1,250.00	0.00
MCFOA ADVANCED ACADEMY						525.00	0.00
LMC LOSS CONTROL WORKSHO						100.00	0.00
MN GFOA CONFERENCE						900.00	0.00
BS&A ANNUAL TRAINING						2,000.00	0.00
101.41400.44330	DUES & SUBSCRIPTIONS	1,175.55	1,404.39	2,010.20	1,585.00	1,720.00	0.00
ICMA						950.00	0.00
MCFOA						50.00	0.00
MN GFOA						80.00	0.00
MCMA						300.00	0.00
NOTARY RENEWAL						140.00	0.00
PSHRA-MN CHAPTER						150.00	0.00
SAM'S CLUB						50.00	0.00
101.41400.44380	BANK CHARGES	1,833.55	1,699.60	865.00	1,900.00	1,800.00	0.00
101.41400.44390	MISCELLANEOUS	(2,382.52)	(3,873.14)	(1,164.91)	0.00	0.00	0.00
101.41400.44500	CONTRACTUAL SERVICES	8,423.72	6,834.41	6,983.84	7,300.00	7,506.00	0.00
CONTINGENCY						1,000.00	0.00
SHRED-IT SHREDING SERVICE						900.00	0.00
CONTINUING DISCLOSURE - NORTHLAND SEC.						550.00	0.00
MUNICODE SELF-PUBLICATION LICENSE						2,200.00	0.00
STRATEGIC INSIGHTS (PLAN-IT CIP SOFTWARE)						2,756.00	0.00
PRE-EMPLOYMENT DRUG TESTING						100.00	0.00
101.41400.44502	RECREATION REFUNDS	150.00	0.00	0.00	0.00	0.00	0.00
Appropriations		560,288.95	586,736.45	331,254.12	602,451.00	646,408.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		560,288.95	586,736.45	331,254.12	602,451.00	646,408.00	0.00

2027 BUDGET REPORT
EXPENDITURE - ASSESSOR

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41500.44000	CONTRACTUAL SERVICE	37,702.52	38,223.24	19,111.60	40,610.00	40,134.00	0.00
Appropriations		37,702.52	38,223.24	19,111.60	40,610.00	40,134.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		37,702.52	38,223.24	19,111.60	40,610.00	40,134.00	0.00

2027 BUDGET REPORT
EXPENDITURE - ASSESSOR

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41540.43010	AUDIT & ACCTG SERVICES	13,925.00	21,650.00	9,056.26	16,400.00	17,095.00	0.00
AUDIT EXPENSE						14,595.00	0.00
ACCOUNTING SUPPORT SERVICE						2,500.00	0.00
Appropriations		13,925.00	21,650.00	9,056.26	16,400.00	17,095.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		13,925.00	21,650.00	9,056.26	16,400.00	17,095.00	0.00

2027 BUDGET REPORT
EXPENDITURE - INFORMATION TECHNOLOGY

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41600.44000	CONTRACTUAL SERVICE	91,512.84	111,533.74	63,043.60	89,035.00	96,903.00	0.00
EASY DMARC						240.00	0.00
MULTIFACTOR AUTHENTICATION						3,025.00	0.00
IT SERVICE CONTRACT						46,620.00	0.00
INTERNET						3,505.00	0.00
CONSTANT CONTACT						1,248.00	0.00
DOMAIN HOSTING/SSL						1,000.00	0.00
MICROSOFT 365 SUBSCRIPTION						10,896.00	0.00
ADOBE ACROBAT SUBSCRIPTION						1,200.00	0.00
OFF-SITE BACKUP (CITY)						600.00	0.00
DATTO OFF-SITE BACKUP (PD)						16,140.00	0.00
AGENDA MANAGEMENT SYSTEM						5,300.00	0.00
CIVIC PLUS WEBSITE						6,129.00	0.00
MISCELLANEOUS						1,000.00	0.00
Appropriations		91,512.84	111,533.74	63,043.60	89,035.00	96,903.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		91,512.84	111,533.74	63,043.60	89,035.00	96,903.00	0.00

2027 BUDGET REPORT
EXPENDITURE - LEGAL

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41610.43040	LEGAL FEES	126,439.09	139,697.13	56,659.50	130,000.00	130,000.00	0.00
HR LEGAL SERVICES						7,500.00	0.00
CRIMINAL PROSECUTION						81,000.00	0.00
CIVIL SERVICES						41,500.00	0.00
Appropriations		126,439.09	139,697.13	56,659.50	130,000.00	130,000.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		126,439.09	139,697.13	56,659.50	130,000.00	130,000.00	0.00

2027 BUDGET REPORT
EXPENDITURE - ENGINEERING

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41710.43030	ENGINEERING FEES	2,547.32	2,919.82	1,972.87	5,000.00	5,000.00	0.00
Appropriations		2,547.32	2,919.82	1,972.87	5,000.00	5,000.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		2,547.32	2,919.82	1,972.87	5,000.00	5,000.00	0.00

2027 BUDGET REPORT
EXPENDITURE - PLANNING

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41720.42100	OPERATING SUPPLIES	0.00	0.00	0.00	100.00	200.00	0.00
101.41720.42220	POSTAGE	0.00	95.89	133.20	100.00	200.00	0.00
101.41720.43500	PRINTING & PUBLISHING	48.37	0.00	0.00	200.00	150.00	0.00
101.41720.44000	CONTRACTUAL SERVICE	1,552.45	969.25	522.51	1,750.00	1,750.00	0.00
Appropriations		1,600.82	1,065.14	655.71	2,150.00	2,300.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		1,600.82	1,065.14	655.71	2,150.00	2,300.00	0.00

2027 BUDGET REPORT
EXPENDITURE - GOVERNMENT BUILDINGS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.41940.41010	FULL TIME EMPLOYEES	19,976.78	(512.58)	0.00	0.00	0.00	0.00
101.41940.41013	OVERTIME	819.20	868.00	423.20	0.00	0.00	0.00
101.41940.41020	ON CALL SALARIES	368.38	302.25	0.00	0.00	0.00	0.00
101.41940.41050	VACATION BUY BACK	366.13	626.78	0.00	0.00	0.00	0.00
101.41940.41210	PERA CONTRIBUTIONS-EMPLOYER	1,373.72	98.91	31.74	0.00	0.00	0.00
101.41940.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	1,399.96	152.02	47.82	0.00	0.00	0.00
101.41940.41230	MN PAID LEAVE	0.00	0.00	2.56	0.00	0.00	0.00
101.41940.41300	HEALTH INSURANCE	2,248.13	181.37	81.15	0.00	0.00	0.00
101.41940.41313	LIFE INSURANCE	11.79	0.86	0.36	0.00	0.00	0.00
101.41940.41510	WORKERS COMPENSATION	1,362.01	62.40	16.46	0.00	0.00	0.00
101.41940.42000	OFFICE SUPPLIES	129.53	41.22	2.87	0.00	0.00	0.00
101.41940.42100	OPERATING SUPPLIES	16,301.28	18,625.92	10,685.99	16,000.00	16,000.00	0.00
101.41940.42200	REPAIR & MAINTENANCE	7,533.75	7,765.76	1,374.97	12,000.00	12,000.00	0.00
101.41940.42210	EQUIPMENT PARTS	76.19	0.00	0.00	0.00	0.00	0.00
101.41940.42280	UNIFORM ALLOWANCE	187.50	206.26	218.76	0.00	0.00	0.00
101.41940.43210	TELEPHONE	11,087.12	10,926.07	6,412.94	11,000.00	11,000.00	0.00
101.41940.43810	ELECTRIC UTILITIES	30,944.89	43,690.02	27,114.23	31,000.00	38,000.00	0.00
BULLETIN BOARD							
CITY HALL							
PUBLIC WORKS BUILDING							
101.41940.43830	GAS UTILITIES	15,147.35	20,544.73	14,808.71	20,000.00	24,000.00	0.00
CITY HALL							
PUBLIC WORKS BUILDING							
101.41940.43841	RUBBISH REMOVAL	8,854.18	8,918.01	6,921.87	4,850.00	8,500.00	0.00
RUBBISH REMOVAL							
FOR THE BIG DUMPSTER AT THE SHOP TOO							
ANOKA COUNTY SOLID WASTE MANAGEMENT FEE							
101.41940.44000	CONTRACTUAL SERVICE	24,374.49	50,589.60	34,883.96	53,083.00	55,737.00	0.00
CITY HALL MECH. MAINT. CONTRACT							
PEST CONTROL							
SAFETY CONSULTANT							
SECURITY CAMERA MAINTENANCE							
CITY HALL CUSTODIAL SERVICES							
101.41940.44330	DUES & SUBSCRIPTIONS	0.00	200.00	0.00	0.00	0.00	0.00
101.41940.45000	CAPITAL OUTLAY	23,073.98	0.00	9,484.82	0.00	0.00	0.00
101.41940.47000	PERMANENT TRANSFERS OUT	14,754.00	15,420.00	0.00	16,400.00	16,524.00	0.00
Appropriations		180,390.36	178,707.60	112,512.41	164,333.00	181,761.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		180,390.36	178,707.60	112,512.41	164,333.00	181,761.00	0.00

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.42100.41010	FULL TIME EMPLOYEES	1,256,320.68	1,340,355.37	774,106.67	1,481,239.00	1,690,666.00	0.00
POLICE CHIEF						163,022.00	0.00
ADMIN CAPTAIN						140,183.00	0.00
SERGEANTS						253,940.00	0.00
INVESTIGATOR						119,727.00	0.00
PATROL OFFICERS						896,641.00	0.00
RECORDS TECHNICIANS						115,713.00	0.00
TERMINAL AGENCY COORDINATOR						1,440.00	0.00
101.42100.41013	OVERTIME	96,949.20	85,831.83	69,988.53	95,000.00	95,000.00	0.00
OFFICERS						85,000.00	0.00
RECORDS MANAGEMENT TECHNICIANS						5,000.00	0.00
SPECIAL ASSIGNMENTS						5,000.00	0.00
101.42100.41050	VACATION BUY BACK	6,931.63	7,447.91	0.00	8,000.00	8,000.00	0.00
101.42100.41210	PERA CONTRIBUTIONS-EMPLOYER	192,366.56	231,883.68	149,538.85	268,256.00	306,736.00	0.00
COORDINATED (7.5%)						13,159.00	0.00
POLICE & FIRE PLAN (17.70%)						293,577.00	0.00
101.42100.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	23,175.03	27,521.48	16,539.51	28,681.00	31,573.00	0.00
101.42100.41230	MN PAID LEAVE	0.00	0.00	3,517.70	6,925.00	7,175.00	0.00
101.42100.41300	HEALTH INSURANCE	161,639.01	207,137.29	121,996.21	269,697.00	340,885.00	0.00
101.42100.41313	LIFE INSURANCE	589.87	717.55	430.68	783.00	783.00	0.00
101.42100.41510	WORKERS COMPENSATION	115,357.88	178,957.47	113,824.69	116,774.00	126,141.00	0.00
RECORD TECH (CLERICAL) PREMIUM						722.00	0.00
DEDUCTIBLE						3,000.00	0.00
OFFICER PREMIUM						122,419.00	0.00
101.42100.42000	OFFICE SUPPLIES	2,464.32	2,549.95	1,462.64	3,600.00	3,600.00	0.00
ADOBE							
TICKET WRITING PAPER							
INK CARTRIDGES							
PRINTED PAPER							
MISC OFFICE SUPPLIES							
101.42100.42030	PRINTED FORMS	410.33	1,082.68	490.95	2,200.00	2,200.00	0.00
STATE MANDATED FORMS							
BUSINESS CARDS AND LETTERHEAD							
101.42100.42040	RANGE EQUIP & SUPPLIES	9,428.83	8,950.72	2,926.51	9,800.00	9,500.00	0.00
RANGE RENTAL							
AMMUNITION							
TARGETS							
RANGE FILTER							
CLEANING SUPPLIES							
RANGE CLEANING							
RANGE SERVICE CALLS							
101.42100.42100	OPERATING SUPPLIES	5,302.27	6,050.63	2,098.61	6,610.00	6,700.00	0.00

2027 BUDGET REPORT
EXPENDITURE - POLICE

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
FIRST AID SUPPLIES							
CITY LICENSING CHECKS							
VEHICLE REGISTRATION							
VEHICLE TITLE TRANSFER							
DMT-G MOUTHPIECES							
AED PADS							
BIOHAZARD CLEAN UP KITS							
EYEGLASSES							
ANNUAL FIRE EXT INSPECTIONS							
NARCAN							
CRIME PREVENTION							
MISC ITEMS							
101.42100.42120	MOTOR FUELS & LUBRICANTS	23,180.10	22,415.59	16,765.71	25,000.00	25,000.00	0.00
101.42100.42210	EQUIPMENT PARTS	10.21	0.00	0.00	0.00	0.00	0.00
101.42100.42220	POSTAGE	281.14	443.64	384.32	1,000.00	750.00	0.00
101.42100.43050	MEDICAL EXPENSE	4,956.00	2,608.00	3,481.00	3,000.00	4,000.00	0.00
NEW HIRES							
101.42100.43210	TELEPHONE	4,066.46	4,984.22	990.68	3,500.00	3,500.00	0.00
101.42100.43211	DATA SERVICES	38,066.50	39,210.76	39,828.19	67,096.00	74,600.00	0.00
AXON SERVICES						43,500.00	0.00
TWINGATE ZTNA (CGIS)						1,800.00	0.00
SECURITY INFORMATION AND EVENT MGMT (SIEM) (CGIS)						20,000.00	0.00
MOBILE DATA QUARTERLY FEES						1,800.00	0.00
MONTHLY MOBILE ACCESS						2,800.00	0.00
CJDN FEES						1,700.00	0.00
NET MOTION MOBILITY (METRO INET)						3,000.00	0.00
101.42100.43300	CLOTHING & PERSONAL EQUIP	14,450.84	11,469.05	9,359.61	16,450.00	17,600.00	0.00
UNIFORM ALLOWANCE						14,300.00	0.00
RECORDS TECHS						800.00	0.00
NEW OFFICER SETUP						2,500.00	0.00
101.42100.43310	TRAVEL EXPENSE	471.76	844.40	0.00	1,200.00	1,200.00	0.00
101.42100.43420	ENTERPRISE ADVERTISING	58.00	0.00	0.00	0.00	0.00	0.00
101.42100.44000	CONTRACTUAL SERVICE	48,671.92	63,947.97	47,845.13	71,075.00	74,996.00	0.00
POLICY 360						4,856.00	0.00
SHREDDING SERVICES						600.00	0.00
RADAR CALIBRATION						300.00	0.00
PUBLIC DATA SAFETY SYSTEM						26,646.00	0.00
MN IT COSWEB						600.00	0.00
CONFITREK						1,300.00	0.00
VECTOR SOLUTIONS						1,700.00	0.00
LANGUAGE LINE						2,500.00	0.00
MARIE RIDGEWAY (SLP POWER PROGRAM)						23,240.00	0.00
EMBEDDED SYSTEMS (SIRENS)						1,200.00	0.00
METRO FENCING CONSORTIUM						5,504.00	0.00
FRONTLINE						1,550.00	0.00

2027 BUDGET REPORT
EXPENDITURE - POLICE

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
MISC.						5,000.00	0.00
101.42100.44050	MAINTENANCE AGREEMENTS	8,121.81	7,643.16	6,399.64	10,000.00	14,000.00	0.00
COORDINATED BUSINESS (COPIER)						2,500.00	0.00
FLOCK CAMERA						6,000.00	0.00
ALL TRAFFIC SOLUTIONS						5,500.00	0.00
101.42100.44060	AUTO EQUIPMENT REPAIR	15,934.96	23,205.16	7,476.28	23,000.00	25,000.00	0.00
101.42100.44070	OTHER EQUIPMENT REPAIR	2,339.74	2,324.40	464.19	3,000.00	2,500.00	0.00
101.42100.44300	CONFERENCE & SCHOOLS	14,322.05	26,789.71	3,923.34	26,000.00	30,000.00	0.00
MANDATED TRAINING						22,000.00	0.00
IACP CONFERENCE						3,000.00	0.00
BCA PTT						1,000.00	0.00
RECORDS MANAGEMENT TRAIN						1,000.00	0.00
MN CHIEFS CONFERENCE						3,000.00	0.00
101.42100.44310	TRAINING-PER CONTRACT	0.00	51.90	0.00	13,000.00	13,000.00	0.00
101.42100.44330	DUES & SUBSCRIPTIONS	1,448.94	4,267.78	1,539.60	2,540.00	3,180.00	0.00
LEGAL DEFENSE FUND						440.00	0.00
ANOKA CHIEFS						500.00	0.00
MN CHIEFS						750.00	0.00
IACP						450.00	0.00
POST BOARD LICENSES						400.00	0.00
MN CRIME PREVENTION						60.00	0.00
ASSN. TRAINING OFFICERS						15.00	0.00
SAMS CLUB						35.00	0.00
TRI COUNTY INVESTIGATIONS						75.00	0.00
MOCIC						250.00	0.00
PLEAA						105.00	0.00
IAPE (EVIDENCE ROOM)						65.00	0.00
MAPET						35.00	0.00
101.42100.44390	MISCELLANEOUS	0.00	490.26	0.00	0.00	500.00	0.00
101.42100.45000	CAPITAL OUTLAY	46,698.71	60,096.36	56,423.42	57,700.00	62,740.00	0.00
SQUAD CAR						43,740.00	0.00
TEAR DOWN AND REBUILD						18,000.00	0.00
GRAPHICS						1,000.00	0.00
101.42100.47000	PERMANENT TRANSFERS OUT	18,000.00	15,000.00	0.00	13,000.00	14,000.00	0.00
RADIO REPLACEMENT (FUND 243)						10,000.00	0.00
EMERGENCY MANGEMENT (FUND 249)						2,000.00	0.00
ANIMAL CONTROL (FUND 250)						2,000.00	0.00
Appropriations		2,112,014.75	2,384,278.92	1,451,802.66	2,634,126.00	2,995,525.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		2,112,014.75	2,384,278.92	1,451,802.66	2,634,126.00	2,995,525.00	0.00
							0.00%

2027 BUDGET REPORT
EXPENDITURE - FIRE

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.42200.44000	CONTRACTUAL SERVICE	278,580.00	304,740.00	190,820.00	329,270.00	346,190.00	0.00
SPRING LAKE PARK SHARE - 8.5%						346,190.00	0.00
101.42200.45000	CAPITAL OUTLAY	66,742.00	66,742.00	56,780.00	116,742.00	116,742.00	0.00
SPRING LAKE PARK SHARE - 8.5%						116,742.00	0.00
Appropriations		345,322.00	371,482.00	247,600.00	446,012.00	462,932.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		345,322.00	371,482.00	247,600.00	446,012.00	462,932.00	0.00

2027 BUDGET REPORT
EXPENDITURE - CODE ENFORCEMENT

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.42300.41010	FULL TIME EMPLOYEES	221,306.87	179,886.91	118,511.57	228,751.00	214,304.00	0.00
BLDG OFFICIAL/CODE ENFORCEMENT DIR.						92,913.00	0.00
CODE ENFORCEMENT INSPECTOR						84,956.00	0.00
PERMIT TECHNICIAN/RECEPTIONIST (50%)						36,435.00	0.00
101.42300.41050	VACATION BUY BACK	0.00	0.00	0.00	1,500.00	1,500.00	0.00
101.42300.41210	PERA CONTRIBUTIONS-EMPLOYER	14,401.46	9,766.51	4,408.85	25,514.00	16,186.00	0.00
COORDINATED (7.5%)						16,186.00	0.00
101.42300.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	9,311.89	10,414.43	8,784.29	12,581.00	16,509.00	0.00
101.42300.41230	MN PAID LEAVE	0.00	0.00	485.12	1,013.00	853.00	0.00
101.42300.41300	HEALTH INSURANCE	30,556.63	27,004.11	19,115.42	55,325.00	60,024.00	0.00
101.42300.41313	LIFE INSURANCE	117.08	104.03	76.06	129.00	129.00	0.00
101.42300.41510	WORKERS COMPENSATION	1,967.69	2,537.12	1,617.30	2,622.00	2,513.00	0.00
PREMIUM						1,513.00	0.00
DEDUCTIBLE						1,000.00	0.00
101.42300.42000	OFFICE SUPPLIES	228.25	0.00	103.36	600.00	500.00	0.00
101.42300.42030	PRINTED FORMS	0.00	129.76	159.81	150.00	300.00	0.00
101.42300.42100	OPERATING SUPPLIES	3,013.17	928.02	363.75	2,700.00	1,600.00	0.00
PRINTED FORMS - PERMITS							
BUSINESS CARDS							
IDENTIFICATION ATTIRE							
CODE BOOKS & PUBLICATIONS							
COLOR COPPIES							
101.42300.42120	MOTOR FUELS & LUBRICANTS	1,541.87	1,485.13	1,114.44	3,000.00	3,000.00	0.00
101.42300.42200	REPAIR & MAINTENANCE	50.32	59.79	0.00	1,750.00	1,750.00	0.00
101.42300.42280	UNIFORM ALLOWANCE	0.00	7.66	0.00	0.00	800.00	0.00
101.42300.43210	TELEPHONE	1,102.49	1,180.07	230.38	1,300.00	1,300.00	0.00
101.42300.43300	CLOTHING & PERSONAL EQUIP	0.00	0.00	563.68	0.00	0.00	0.00
101.42300.43310	TRAVEL EXPENSE	14.28	0.00	15.81	300.00	300.00	0.00
101.42300.44000	CONTRACTUAL SERVICE	668.00	15,552.20	9,188.08	17,500.00	0.00	0.00
ELECTRICAL INSPECTIONS							
PLUMBING INSPECTIONS							
CITY OF MOUNDS VIEW							
101.42300.44050	MAINTENANCE AGREEMENTS	0.00	4,325.00	3,430.50	0.00	0.00	0.00
101.42300.44060	AUTO EQUIPMENT REPAIR	0.00	259.66	0.00	0.00	500.00	0.00
101.42300.44300	CONFERENCE & SCHOOLS	830.00	4,645.00	235.00	2,700.00	3,000.00	0.00
ANNUAL BLDG OFFICIAL CONF							
FMAM							
M.A.H.C.O							
M.B.P.T.A							
101.42300.44330	DUES & SUBSCRIPTIONS	5,405.49	1,557.49	3,618.49	5,650.00	5,650.00	0.00
ICC MEMBERSHIP							
10K LAKES MEMBERSHIP							

2027 BUDGET REPORT
EXPENDITURE - CODE ENFORCEMENT

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
FIRE MARSHALS ASSN							
BS&A ANNUAL SUBSCRIPTION							
M.B.P.T.A							
BLUE BEAM ANNUAL SUBSCRIPTION							
101.42300.44391	NSF CHARGE BACKS	0.00	(35.00)	0.00	0.00	0.00	0.00
Appropriations		290,515.49	259,807.89	172,021.91	363,085.00	330,718.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		290,515.49	259,807.89	172,021.91	363,085.00	330,718.00	0.00

2027 BUDGET REPORT
EXPENDITURE - STREETS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.43000.41010	FULL TIME EMPLOYEES	183,380.72	166,345.05	89,142.04	190,130.00	158,130.00	0.00
PUBLIC WORKS DIRECTOR (20%)						28,334.00	0.00
MECHANIC (70%)						64,618.00	0.00
PUBLIC WORKS EMPLOYEE (25% * 3)						60,955.00	0.00
CERTIFICATION PAY						4,223.00	0.00
101.43000.41013	OVERTIME	3,815.31	4,366.17	5,660.68	10,100.00	7,916.00	0.00
101.43000.41020	ON CALL SALARIES	2,352.98	3,447.12	1,573.55	4,525.00	6,550.00	0.00
101.43000.41050	VACATION BUY BACK	1,391.68	1,998.81	0.00	1,900.00	2,000.00	0.00
101.43000.41210	PERA CONTRIBUTIONS-EMPLOYER	12,110.42	12,925.79	7,635.08	15,500.00	13,094.00	0.00
101.43000.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	11,687.28	12,695.26	7,709.67	15,810.00	13,357.00	0.00
101.43000.41230	MN PAID LEAVE	0.00	0.00	409.14	910.00	690.00	0.00
101.43000.41300	HEALTH INSURANCE	28,228.84	33,305.65	16,925.45	39,492.00	34,694.00	0.00
101.43000.41313	LIFE INSURANCE	93.12	106.23	60.94	105.00	105.00	0.00
101.43000.41510	WORKERS COMPENSATION	17,217.97	17,769.12	10,700.51	12,320.00	9,875.00	0.00
PREMIUM						7,875.00	0.00
DEDUCTIBLE						2,000.00	0.00
101.43000.42000	OFFICE SUPPLIES	0.00	5,313.27	0.00	0.00	2,500.00	0.00
101.43000.42100	OPERATING SUPPLIES	1,217.08	2,917.47	1,942.46	2,500.00	2,500.00	0.00
101.43000.42120	MOTOR FUELS & LUBRICANTS	23,691.11	21,542.30	13,401.31	20,000.00	24,000.00	0.00
101.43000.42130	RUG SERVICE	0.00	0.00	0.00	500.00	500.00	0.00
101.43000.42150	SHOP MATERIALS	4,129.23	2,625.70	454.06	6,000.00	6,000.00	0.00
101.43000.42200	REPAIR & MAINTENANCE	15,765.95	11,116.71	2,484.67	12,000.00	16,000.00	0.00
101.43000.42210	EQUIPMENT PARTS	15,195.65	18,556.54	39,631.11	16,000.00	20,000.00	0.00
101.43000.42221	TIRES	1,384.28	544.70	0.00	5,000.00	5,000.00	0.00
101.43000.42224	STREET MAINT SUPPLIES	1,216.42	2,041.20	19,088.78	3,000.00	3,000.00	0.00
FOR HAULING OUT STREET SWEEPINGS AND RECYCLING							
101.43000.42226	SIGNS & STRIPING	9,182.13	4,694.71	6,033.86	12,500.00	15,000.00	0.00
SIGNS, CONES, BARRICADES, AND CURB/CROSSWALK PAINT							
101.43000.42280	UNIFORM ALLOWANCE	1,343.76	1,597.02	1,721.67	2,170.00	2,077.00	0.00
UNIFORM ALLOWANCE - PER CONTRACT						1,827.00	0.00
MISCELLANEOUS						250.00	0.00
101.43000.43210	TELEPHONE	257.92	175.27	38.40	370.00	300.00	0.00
101.43000.44000	CONTRACTUAL SERVICE	4,252.78	3,136.99	468.00	4,000.00	4,000.00	0.00
SAFETY CONSULTANT							
RANDOM DRUG TESTING							
101.43000.44300	CONFERENCE & SCHOOLS	390.00	270.00	1,467.00	1,300.00	2,000.00	0.00
SAFETY TRAINING							
APWA CONFERENCE							
101.43000.44330	DUES & SUBSCRIPTIONS	61.00	149.00	104.00	245.00	245.00	0.00
AMERICAN PUBLIC WORKS ASSOCIATION						195.00	0.00
SAMS CLUB						50.00	0.00
101.43000.47000	PERMANENT TRANSFERS OUT	50,000.00	50,000.00	0.00	35,000.00	35,000.00	0.00

2027 BUDGET REPORT
EXPENDITURE - STREETS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
FORESTRY (FUND 251)							
Appropriations		388,365.63	377,640.08	226,652.38	411,377.00	384,533.00	0.00
TOTAL APPROPRIATIONS		388,365.63	377,640.08	226,652.38	411,377.00	384,533.00	0.00

2027 BUDGET REPORT
EXPENDITURE - RECREATION

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.45100.41010	FULL TIME EMPLOYEES	303,182.92	272,973.95	165,588.91	304,680.00	331,086.00	0.00
RECREATION DIRECTOR						107,771.00	0.00
RECREATION SUPERVISOR (2)						178,729.00	0.00
RECEPTIONIST (PT)						44,586.00	0.00
101.45100.41040	TEMPORARY EMPLOYEES	25,591.20	31,954.58	27,065.82	34,476.00	14,310.00	0.00
FIELD ATTENDANTS						1,650.00	0.00
SOFTBALL UMPIRE						3,300.00	0.00
BUIDLING ATTENDANTS						9,360.00	0.00
101.45100.41050	VACATION BUY BACK	7,002.14	3,463.98	0.00	4,500.00	4,500.00	0.00
101.45100.41210	PERA CONTRIBUTIONS-EMPLOYER	19,717.95	20,409.39	13,072.85	22,852.00	25,169.00	0.00
101.45100.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	22,032.83	22,553.53	15,016.33	26,290.00	26,767.00	0.00
101.45100.41230	MN PAID LEAVE	0.00	0.00	795.99	1,513.00	1,539.00	0.00
101.45100.41300	HEALTH INSURANCE	37,539.61	35,928.86	25,566.16	43,385.00	47,514.00	0.00
101.45100.41313	LIFE INSURANCE	140.66	149.71	91.35	155.00	155.00	0.00
101.45100.41510	WORKERS COMPENSATION	22,060.01	31,370.51	15,605.19	19,925.00	20,245.00	0.00
PREMIUM						19,245.00	0.00
DEDUCTIBLE						1,000.00	0.00
101.45100.42000	OFFICE SUPPLIES	2,586.37	1,055.49	973.74	2,600.00	1,500.00	0.00
SUPPLIES							
ENVELOPE/STATIONARY							
INK CARTRIDGES, TONER,							
101.45100.42001	SUPPLIES	150.00	0.00	0.00	0.00	0.00	0.00
101.45100.42030	PRINTED FORMS	0.00	383.17	0.00	500.00	500.00	0.00
101.45100.42100	OPERATING SUPPLIES	0.00	653.47	163.34	500.00	500.00	0.00
101.45100.42220	POSTAGE	11,068.41	13,534.77	5,027.74	15,000.00	15,000.00	0.00
REC MAILER 3 TIMES PER YEAR							
MISC MAILINGS							
101.45100.42290	RECREATION EQUIP SUPPLIES	2,325.02	1,946.92	308.65	16,335.00	11,750.00	0.00
MISCELLANEOUS							
LAKESIDE PARK SAND VOLLEYBALL COURTS							
TERRACE PARK OUTFIELD FENCING							
SANBURNOL PARK COMMUNITY GARDEN BOXES							
101.45100.43310	TRAVEL EXPENSE	899.91	294.43	273.11	1,000.00	1,300.00	0.00
101.45100.43410	EMPLOYMENT ADVERTISING	0.00	175.00	0.00	150.00	200.00	0.00
101.45100.43420	ENTERPRISE ADVERTISING	0.00	0.00	0.00	3,500.00	4,500.00	0.00
101.45100.43500	PRINTING & PUBLISHING	20,030.98	21,750.30	6,924.73	25,000.00	25,000.00	0.00
24 PAGE CATATLOG X 2							
8 PAGE CATALOG X 2							
PAPER							
NEW JOURNEYS QUARTERLY							
101.45100.44000	CONTRACTUAL SERVICE	0.00	60.00	0.00	0.00	0.00	0.00
101.45100.44050	MAINTENANCE AGREEMENTS	0.00	0.00	1,125.60	0.00	0.00	0.00

2027 BUDGET REPORT
EXPENDITURE - RECREATION

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
101.45100.44300	CONFERENCE & SCHOOLS	697.48	399.00	0.00	1,600.00	2,000.00	0.00
MRPA ANNUAL CONFERENECE OR WORKSHOPS							
101.45100.44310	TRAINING-PER CONTRACT	0.00	0.00	477.26	0.00	0.00	0.00
101.45100.44330	DUES & SUBSCRIPTIONS	407.93	1,041.47	185.00	700.00	1,000.00	0.00
MRPA							
SAM'S CLUB							
MASS -SENIOR ORG							
NPRA							
101.45100.44390	MISCELLANEOUS	0.00	141.75	0.00	0.00	0.00	0.00
101.45100.44501	PROGRAM EXPENSE	0.00	0.00	0.00	3,500.00	5,000.00	0.00
101.45100.44502	RECREATION REFUNDS	36.00	0.00	376.00	0.00	0.00	0.00
Appropriations		475,469.42	460,240.28	278,637.77	528,161.00	539,535.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		475,469.42	460,240.28	278,637.77	528,161.00	539,535.00	0.00

2027 BUDGET REPORT
EXPENDITURE - PARKS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.45200.41010	FULL TIME EMPLOYEES	183,426.62	168,119.23	89,506.33	185,954.00	189,889.00	0.00
LEAD MAINTENANCE WORKER (100%)						95,243.00	0.00
PUBLIC WORKS MAINTENANCE WORKER (3-25%)						61,216.00	0.00
PUBLIC WORKS DIRECTOR (20%)						28,334.00	0.00
CERTIFICATION PAY						5,096.00	0.00
101.45200.41013	OVERTIME	1,426.52	3,009.89	1,233.22	10,550.00	9,495.00	0.00
101.45200.41020	ON CALL SALARIES	368.22	391.53	45.76	3,000.00	7,902.00	0.00
101.45200.41040	TEMPORARY EMPLOYEES	60,311.25	89,253.50	65,416.50	40,000.00	40,000.00	0.00
101.45200.41050	VACATION BUY BACK	3,020.12	3,679.85	0.00	3,250.00	3,680.00	0.00
101.45200.41210	PERA CONTRIBUTIONS-EMPLOYER	12,023.71	12,708.43	7,265.58	15,207.00	15,441.00	0.00
101.45200.41220	FICA/MC CONTRIBUTIONS-EMPLOYER	16,401.58	20,013.15	12,300.08	18,571.00	18,809.00	0.00
101.45200.41230	MN PAID LEAVE	0.00	0.00	647.77	1,069.00	983.00	0.00
101.45200.41300	HEALTH INSURANCE	26,047.37	31,950.36	19,885.29	29,948.00	31,535.00	0.00
101.45200.41313	LIFE INSURANCE	92.56	105.62	60.48	105.00	105.00	0.00
101.45200.41510	WORKERS COMPENSATION	18,006.37	24,374.07	14,952.26	15,965.00	15,522.00	0.00
PREMIUM						13,522.00	0.00
DEDUCTIBLE						2,000.00	0.00
101.45200.42000	OFFICE SUPPLIES	309.45	243.54	297.01	0.00	250.00	0.00
101.45200.42001	SUPPLIES	0.00	0.00	112.87	600.00	600.00	0.00
101.45200.42100	OPERATING SUPPLIES	1,062.09	1,097.96	4,488.33	1,000.00	1,000.00	0.00
PARK BUILDING SUPPLIES							
101.45200.42120	MOTOR FUELS & LUBRICANTS	18,560.90	17,219.83	12,653.71	16,500.00	16,000.00	0.00
101.45200.42200	REPAIR & MAINTENANCE	10,513.16	8,189.81	4,090.75	25,300.00	20,000.00	0.00
PAINT/HARDWARE/ELETRICAL							
IRRIGATION SYSTEM REPAIRS							
AUTO REPAIRS							
PARK REHAB							
MISCELLANEOUS							
101.45200.42205	LAKESIDE PK EXP TO BE REIM	(1,159.95)	(2,944.00)	3,526.65	0.00	0.00	0.00
101.45200.42210	EQUIPMENT PARTS	8,980.19	11,966.03	2,406.33	6,000.00	6,000.00	0.00
101.45200.42220	POSTAGE	0.00	0.00	488.12	0.00	0.00	0.00
101.45200.42221	TIRES	0.00	544.70	1,000.80	2,000.00	2,500.00	0.00
101.45200.42225	LANDSCAPING MATERIALS	9,596.50	9,709.01	12,103.08	16,000.00	19,000.00	0.00
SALT FOR WINTER OPERATIONS							
FERTILIZER & SEED							
AG LIME							
LINE WHITE FIELD MARKING PAINT							
SAFE LINE - FIELD LINING							
PLAYGROUND FIBRE							
BROADLEAF CONTROL							
101.45200.42280	UNIFORM ALLOWANCE	1,343.74	2,343.63	2,375.25	2,070.00	2,077.00	0.00
UNIFORM ALLOWANCE (PER CONTRACT)						1,827.00	0.00

2027 BUDGET REPORT
EXPENDITURE - PARKS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
T-SHIRTS						250.00	0.00
101.45200.42290	RECREATION EQUIP SUPPLIES	2,288.92	4,223.56	0.00	6,700.00	6,500.00	0.00
101.45200.43210	TELEPHONE	564.03	549.35	115.19	550.00	550.00	0.00
101.45200.43810	ELECTRIC UTILITIES	5,587.83	5,966.84	3,462.30	6,000.00	5,500.00	0.00
ABLE PARK WARMING HOUSE/SKATING LIGHTS							
TERRACE PARK TENNIS/BALLFIELD LIGHTS							
TRIANGLE PARK WATER FOUNTAIN							
MORGAN HOUSE							
101.45200.43830	GAS UTILITIES	3,008.88	3,178.19	2,256.19	4,000.00	4,000.00	0.00
ABLE PARK BUILDING							
TERRACE PARK BUILDING							
SANBURNOL BUILDING							
MORGAN HOUSE							
101.45200.43841	RUBBISH REMOVAL	63.90	63.90	63.90	250.00	250.00	0.00
RUBBISH REMOVAL							
ANOKA COUNTY SOLID WASTE MANAGEMENT CHARGE							
101.45200.44000	CONTRACTUAL SERVICE	1,000.00	465.00	1,306.00	0.00	1,000.00	0.00
101.45200.44190	SATELLITE RENTAL	2,422.56	2,694.15	1,060.58	2,500.00	2,500.00	0.00
INCREASE IN MONTHS OF USE							
101.45200.44300	CONFERENCE & SCHOOLS	790.00	0.00	2,475.00	2,500.00	3,000.00	0.00
101.45200.44330	DUES & SUBSCRIPTIONS	0.00	0.00	60.00	0.00	0.00	0.00
101.45200.44500	CONTRACTUAL SERVICES	2,170.32	2,854.88	2,520.32	2,000.00	2,000.00	0.00
SAFETY CONSULTANT							
RANDOM DRUG TESTING							
ABLE PARK BUILDING ALARM INSPECTION							
101.45200.44502	RECREATION REFUNDS	0.00	0.00	1,350.00	0.00	0.00	0.00
101.45200.44901	LAKESIDE PARK EXPENSE	12,500.00	15,495.09	40.43	13,000.00	15,000.00	0.00
SALARIES							
FICA/MEDICARE							
WORKERS COMP							
OPERATING SUPPLIES							
ELECTRICITY							
WATER/SEWER							
MAINTENANCE EQUIPM RENTS							
INSURANCE							
EQUIPMENT REPAIRS							
PORTABLE RESTROOMS							
Appropriations		400,726.84	437,467.10	269,566.08	430,589.00	441,088.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL APPROPRIATIONS		400,726.84	437,467.10	269,566.08	430,589.00	441,088.00	0.00

2027 BUDGET REPORT
EXPENDITURE - PARKS

GL Number	Description	2024 Activity	2025 Activity	2026 Activity	2026 Amended Budget	2027 City Administrator	2027 Council Preliminary
Fund: 101 GENERAL FUND							
Account Category: Appropriations							
101.49000.41300	HEALTH INSURANCE	524.09	535.61	359.61	525.00	550.00	0.00
101.49000.43600	INSURANCE	68,286.76	62,554.42	62,208.20	69,615.00	71,350.00	0.00
LIABILITY						34,978.00	0.00
PROPERTY						18,522.00	0.00
AUTO						12,600.00	0.00
EXCESS LIABILITY ($2 MILLION)						5,250.00	0.00
101.49000.44000	CONTRACTUAL SERVICE	0.00	0.00	0.00	5,000.00	2,500.00	0.00
101.49000.44389	CONTINGENCY FUND	1,000.00	1,000.00	1,000.00	46,339.00	25,000.00	0.00
101.49000.44390	MISCELLANEOUS	2,014.63	731.14	731.14	10,000.00	10,000.00	0.00
101.49000.44420	SURCHARGES-PLBG	53.50	157.09	80.05	200.00	200.00	0.00
101.49000.44430	SURCHARGES-HTG	85.90	337.07	117.55	400.00	400.00	0.00
101.49000.44440	SURCHARGES-BLDG	730.30	3,592.66	1,139.59	5,000.00	5,000.00	0.00
101.49000.44480	SURCHARGES-ELECTRICAL	0.00	238.75	161.87	100.00	240.00	0.00
101.49000.47000	PERMANENT TRANSFERS OUT	602,500.00	465,000.00	0.00	40,000.00	40,000.00	0.00
ELECTION FUND TRANSFER - FUND 102						15,000.00	0.00
SEVERANCE LIABILITY - FUND 700						25,000.00	0.00
Appropriations		675,195.18	534,146.74	65,798.01	177,179.00	155,240.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL ESTIMATED REVENUES							
TOTAL APPROPRIATIONS		675,195.18	534,146.74	65,798.01	177,179.00	155,240.00	0.00