**New Brighton City Council**
**Work Session Agenda**
**New Brighton City Hall | City Conference Room**
**803 Old Hwy 8 NW, New Brighton , MN 55112**
**5:00 PM July 28, 2026**

Members of the City Council will attend the meeting in person unless eligible to attend remotely per MN Stat. 13D.02

To participate in this meeting, members of the public may:

- **Attend the meeting in person.**
- **Watch the meeting electronically.** Tune into CTV Channel 8023 (CenturyLink) or Channel 16 (Comcast). To observe the meeting as a livestream or a webcast, visit NBMN.info/View-A-Meeting
- **Join the meeting electronically.** Members of the public who need to interact with our public officials about agenda items, City Administration, and matters that are otherwise of public concern to the City Council but are unable to or not comfortable attending the meeting in person, may join the meeting electronically at: *https://newbrightonmn.gov/zoom* (no app needed), by scanning the QR Code on the right, or by using their Zoom app to join and entering: Meeting ID 898 6240 2361, Passcode 867530

## I. Work Session Item

1. 2027 City Manager Recommended Budget Presentation

| | |
|---|---|
| **Agenda Section:** | **Work Session Item** |
| **Meeting Date:** | **July 28, 2026** |

**REQUEST FOR COUNCIL CONSIDERATION – EXECUTIVE SUMMARY**

**ITEM DESCRIPTION: 2027 City Manager Recommended Budget Presentation**

**Action Requested:** **Discussion**
**Informational**

**Form of Action:** **N/A**

**Votes Needed:** **N/A**

| | |
|---|---|
| **Summary Statement:** | The 2027 budget will be presented and discussed. |

| | |
|---|---|
| **Recommendations:** | This work session item will be a chance for City staff to share with the City Council the current status of the 2027 budget. At this time, it is still being refined, but staff want to ensure Council has awareness of the budget and the ability to provide feedback at this point in the development process. |

| | |
|---|---|
| **Applicable Deadlines:** | The preliminary levy must be adopted and certified by September 30, 2026. |

| | |
|---|---|
| **Community Impact:** | The 2027 General Fund budget will determine the 2027 property tax levy. |

| | |
|---|---|
| **Legislative History:** | N/A |

| | |
|---|---|
| **Strategic Priority:** | **Financial Sustainability** |

| | |
|---|---|
| | |

| | |
|---|---|
| **Fiscal Impact:** | |

| | |
|---|---|
| **Financial Consideration?** | **Yes** |
| Revenue/Expenditure Amount: | $TBD |
| Financing Source: | **Budgeted** |
| Notes: | |

| | |
|---|---|
| **Attachments:** | |

| | |
|---|---|
| 1. | 2027 CM Budget Report |
| 2. | Presentation Slides |

# 2027 Budget

City of New Brighton, Minnesota

# Table of Contents

**2027 Property Tax Levy Changes**

| 2026 Adopted | 2027 Target | 2027 CM Recommended | $ Increase | % Increase | Over(Under) Target |
|---|---|---|---|---|---|
| $16,117,900 | $17,301,000 | $17,423,800 | $1,305,900 | 8.10% | $122,800 |

**2027 Core Opearting Changes**

| | 2027 CM Recommended | % of Increase | |
|---|---|---|---|
| | 751,200 | 4.66% | General Personnel (Steps, COLA, Benefits, etc) |
| | 38,400 | 0.24% | Risk Mgmt (Work Comp) Internal Service Charges |
| | (20,100) | -0.12% | Change in 2% Turnover Ratio |
| **General Personnel** | 769,500 | 4.77% | **Total** |
| | (8,100) | -0.05% | Parks Phase 1 Bond Payment Change |
| | 26,000 | 0.16% | Street Reconstruction Debt Payments (net change) |
| | 56,500 | 0.35% | Fleet Internal Service Charges |
| | 147,000 | 0.91% | Non-Fleet Internal Service Charges |
| | 21,300 | 0.13% | Pavement Mgmt Internal Service Charges |
| | 143,800 | 0.89% | Information Technology Internal Service Charges |
| **Capital-Related** | 386,500 | 2.40% | **Total** |
| | 18,400 | 0.11% | Risk Mgmt (Property Liability) Internal Service Charges |
| | 28,800 | 0.18% | Admin |
| | 3,400 | 0.02% | Finance |
| | 28,000 | 0.17% | DCAD |
| | 20,800 | 0.13% | Parks & Recreation |
| | 75,700 | 0.47% | Public Safety |
| **General Operating** | 175,100 | 1.09% | **Total** |
| | (74,700) | -0.46% | Non-Property Tax Revenues - P&R Revenues |
| | (118,900) | -0.74% | Non-Property Tax Revenues - PS Revenues |
| | (47,800) | -0.30% | Non-Property Tax Revenues - LB & Passports Revenues |
| | (47,800) | -0.30% | Non-Property Tax Revenues - Other |
| **Non-Tax Revenues** | (289,200) | -1.79% | **Total** |
| **Net Increase in Levy for Core** | $ 1,041,900 | 6.46% | |

**New Requests**

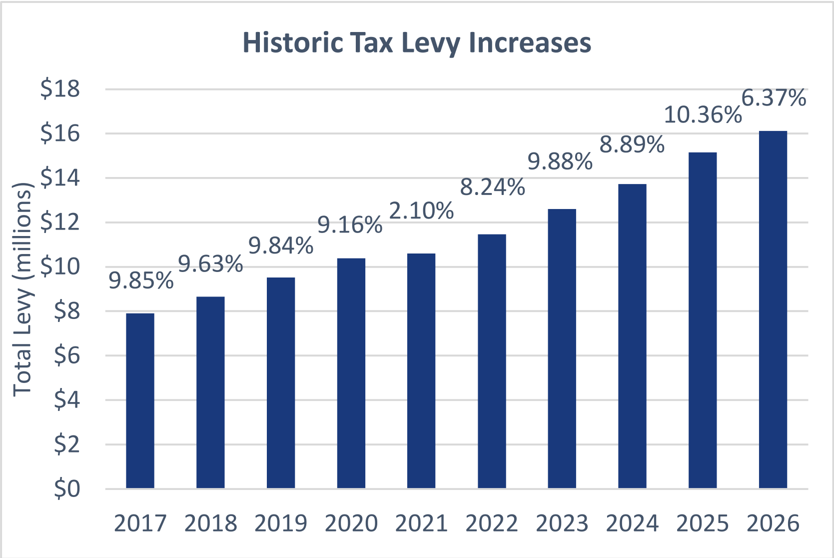
| | | | |
|---|---|---|---|
| | | | ***Finance:*** |
| | 2,900 | 0.02% | Increased Passports OT Hours |
| | 2,900 | 0.02% | ***Net Levy Impact: Finance*** |
| | | | ***Parks & Recreation:*** |
| | (45,200) | -0.28% | FT to PT: Maintenance Operations Coordinator |
| | 83,000 | 0.51% | Contracted Cleaning Services to Supplement PT MOC |
| | 4,200 | 0.03% | Re-grade Facilities Manager from Gr 11 to Gr 12 |
| | 16,000 | 0.10% | Increase Seasonal Maint Worker Hours at Golf Course |
| | 28,300 | 0.18% | Increase Seasonal Recreation Hours |
| | (40,000) | -0.25% | Offsetting Revenues Generated by Additional Seasonal Recreation Hours |
| | 46,300 | 0.29% | ***Net Levy Impact: Parks & Recreation*** |
| | | 0.00% | ***Public Safety:*** |
| | 41,600 | 0.26% | Increased Police OT Hours |
| | 43,000 | 0.27% | Firefighter Pay Rate Increases |
| | 130,200 | 0.81% | 33rd Police Officer |
| | 214,800 | 1.33% | ***Net Levy Impact: Public Safety*** |
| | 264,000 | 1.64% | ***All New Requests*** |
| **Core + New** | $ 1,305,900 | 8.10% | |
| | - | | |

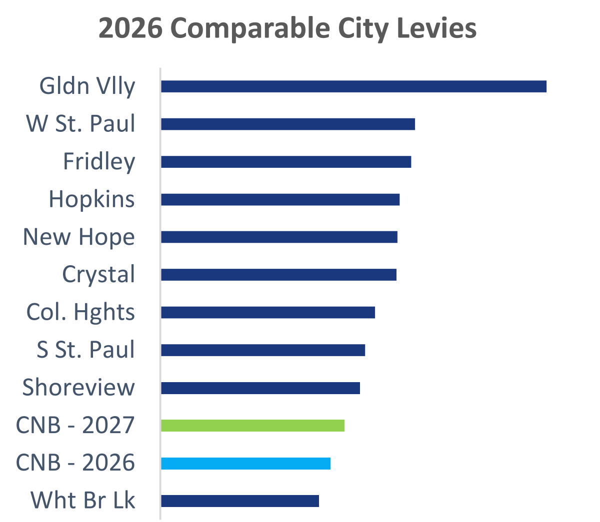
Table of Contents

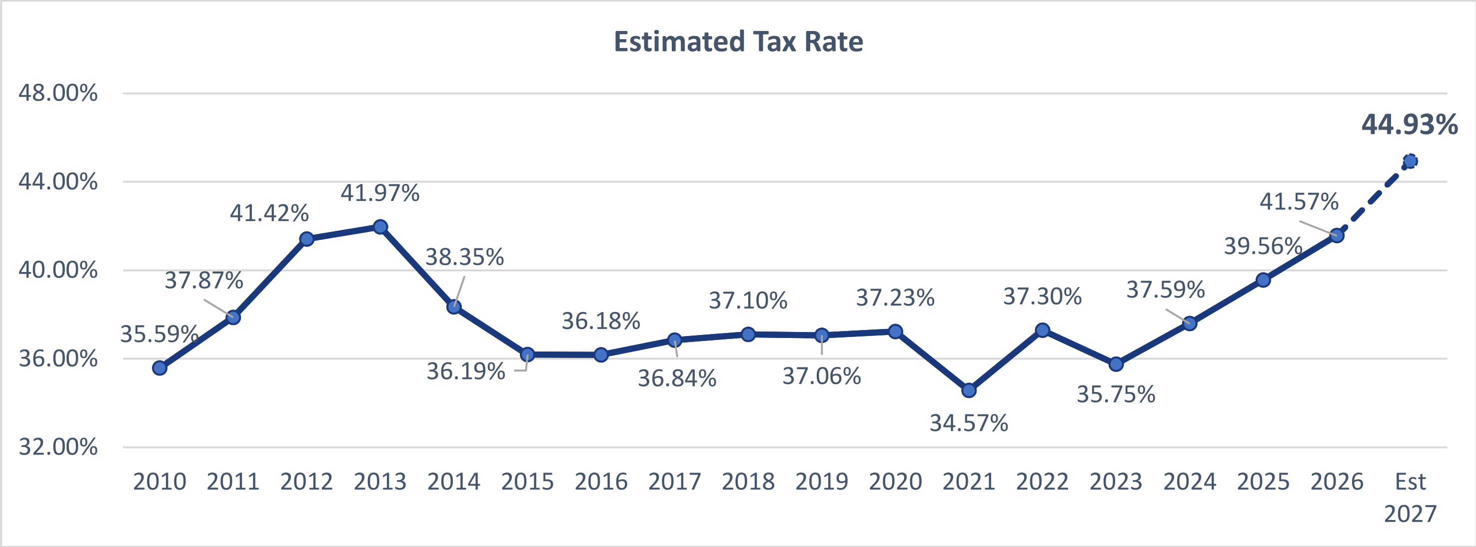
# 2027 CM RECOMMENDED BUDGET

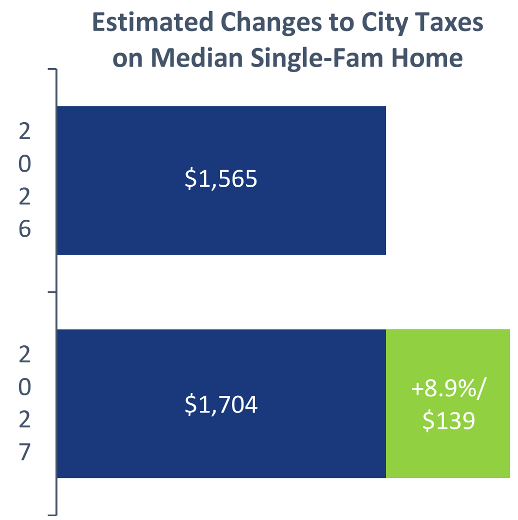
## LEVY AND TAX RATE COMPARISONS

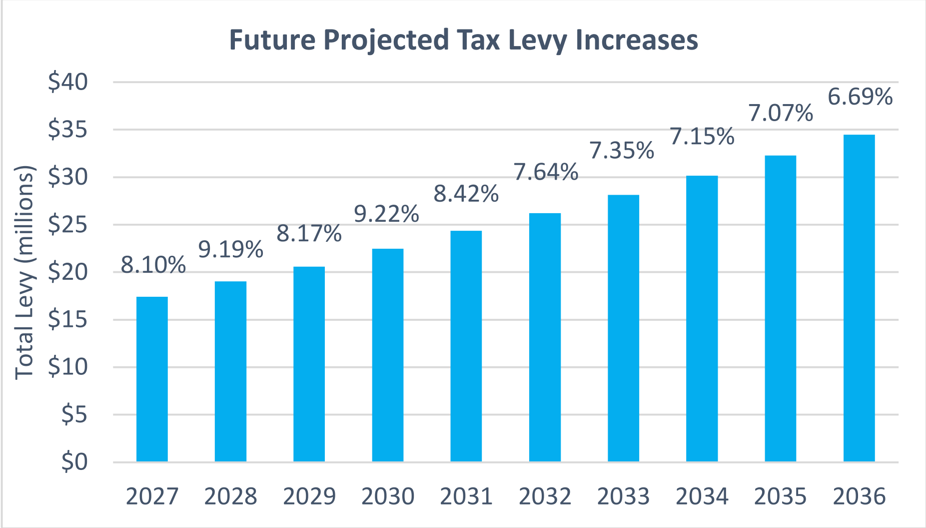
AS OF 07/28/2026



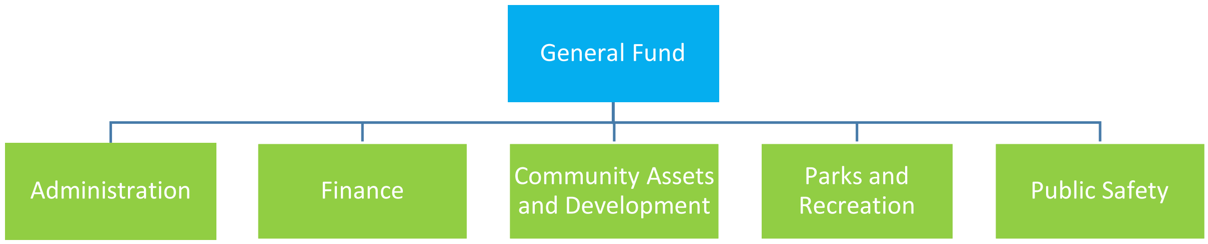



# General Fund




The General Fund is the primary operating fund of the City. It accounts for the financial activities of most of the City's core functions and its main funding source is the property tax levy.

## Ongoing Commitments

- Maintain the Public Safety model
- Continue the Street Reconstruction Plan of reconstructing 2 miles of road each year, financed internally
- Provide safe and reliable water
- No external debt issuance for street projects
- No General Fund reliance on Local Government Aid (LGA)
- Maintain a 10-year Capital Improvement Plan (CIP), including related internal financing charges, to ensure funding is available for future projects and capital replacements
- Maintain a fund balance of not less than 35% of the subsequent year's budgeted operating expenditures
- At least 40% of the General Fund budget will be from non-tax revenues
- Operating tax levy will not impact the tax rate by more than 3%

## 2025-2028 Strategic Priorities

- Enhance Financial Sustainability
  - Adequately funded long-range plans
  - Minimal tax impact from operations
  - Diverse revenue sources fund our budget
- Accelerate Economic Development
  - Successful development of City-owned properties
  - Maximization of commercial property potential
  - A well-planned community
- Strengthen City Assets
  - Clarity on Phase 2 park improvements
  - Meaningful progress on Climate Action Plan
  - Improved resilience and adaptability of City-owned facilities
- Optimize Staff Capabilities
  - A workforce that reflects diverse life experiences
  - A fully trained and capable workforce
  - Safe, healthy and engaged workforce
  - Demonstrated quality in service delivery
- Foster Community Engagement and Belonging
  - Effective two-way communication
  - Increased community representation in City functions
  - Expanded civic engagement

| Personnel Summary – Full-Time Equivalents | | | | | |
|---|---|---|---|---|---|
| **DEPARTMENT** | **2023** | **2024** | **2025** | **2026** | **2027** |
| **ADMINISTRATION** | | | | | |
| Admin | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Manager/Administrative Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk/Communications Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| People Operations Lead (HR Analyst) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| DEI Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology | | | | | |
| IT Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Technician | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| **TOTAL ADMINISTRATION** | **9.00** | **9.00** | **10.00** | **10.00** | **10.00** |
| **FINANCE** | | | | | |
| Finance | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Billing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| License Bureau | | | | | |
| License Bureau Manager | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| License Bureau Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| License Bureau Lead | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| License Bureau Clerk | 5.50 | 5.00 | 6.00 | 5.00 | 5.00 |
| License Bureau PT Temp | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Passports Office | | | | | |
| Passport Lead | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Passport Clerk | 2.00 | 3.00 | 3.50 | 2.50 | 2.50 |
| **TOTAL FINANCE** | **16.00** | **16.50** | **18.00** | **18.00** | **18.00** |
| **COMMUNITY ASSETS AND DEVELOPMENT** | | | | | |
| Engineering | | | | | |
| DCAD Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Sustainability Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Garage | | | | | |
| Mechanic Lead | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Development | | | | | |
| Assistant DCAD Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works | | | | | |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Chief Water Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Crew Lead | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Maintenance Worker | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL COMMUNITY ASSETS AND DEVELOPMENT** | **27.00** | **28.00** | **28.00** | **28.00** | **28.00** |

*(continued)*

| Personnel Summary – Full-Time Equivalents (Continued) | | | | | |
|---|---|---|---|---|---|
| DEPARTMENT | 2023 | 2024 | 2025 | 2026 | 2027 |
| **PARKS AND RECREATION** | | | | | |
| Parks | | | | | |
| P&R Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Coordinator | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Parks Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Crew Lead | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Forestry | | | | | |
| Forester | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation | | | | | |
| Recreation Supervisor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Recreation Coordinator | 1.00 | 1.00 | 1.00 | 3.00 | 3.00 |
| Sports and Aquatics Specialist | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Lead Guest Services | 1.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Community Center | | | | | |
| Assistant P&R Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Membership Clerk | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Events and Administration Coordinator | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance Operations Coordinator | 2.00 | 2.00 | 2.00 | 4.00 | 3.50 |
| Golf | | | | | |
| Golf Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total Full-Time, Permanent Part-Time** | **23.00** | **23.00** | **23.00** | **26.00** | **25.50** |
| **Total Part-Time, Seasonal** | **19.23** | **19.08** | **18.51** | **18.95** | **18.95** |
| **TOTAL PARKS AND RECREATION** | **42.23** | **42.08** | **41.51** | **44.95** | **44.45** |
| **PUBLIC SAFETY** | | | | | |
| Police | | | | | |
| Director of Public Safety | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Director of Public Safety | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Sergeant | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Detective | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Police Officer | 19.50 | 19.50 | 19.50 | 20.00 | 21.00 |
| DWI Officer (Grant Funded) | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Public Safety Officer | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Administrative Support Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Fire* | | | | | |
| Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL PUBLIC SAFETY** | **40.00** | **40.00** | **40.00** | **41.50** | **42.50** |
| **Excludes Paid-On-Call Firefighters* | | | | | |
| **TOTAL ALL DEPARTMENTS** | **134.23** | **135.58** | **137.51** | **142.45** | **142.95** |

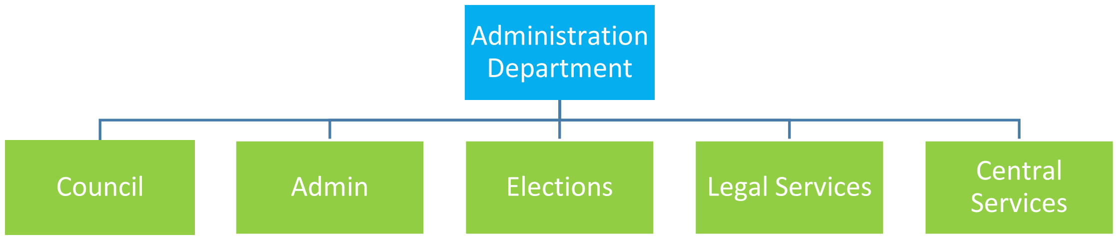
BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| GENERAL FUND 101 | | | | | | | |
| Estimated Revenues | | | | | | | |
| GENERAL TAXES | 13,644,600 | 14,224,100 | 15,465,700 | 6,044,700 | 15,465,700 | 16,779,700 | 8.50 |
| FRANCHISE TAXES | 1,241,800 | 1,232,300 | 1,233,000 | 377,500 | 1,233,000 | 1,226,900 | (0.49) |
| LICENSES | 213,100 | 306,600 | 199,300 | 239,800 | 199,500 | 214,200 | 7.48 |
| PERMITS | 766,700 | 725,200 | 500,000 | 285,600 | 500,000 | 500,000 | 0.00 |
| IN-HOUSE ENG AND ADMIN | 914,400 | 925,900 | 932,900 | 460,600 | 932,900 | 950,700 | 1.91 |
| INTERGOVERNMENTAL | 1,184,000 | 1,267,800 | 1,246,400 | 39,000 | 1,273,300 | 1,305,600 | 4.75 |
| CHARGES FOR SERVICE | 4,088,900 | 4,472,800 | 4,596,200 | 2,375,400 | 4,596,200 | 4,788,600 | 4.19 |
| CHARGES FOR SERVICE - LATE CHARGES | 5,300 | 5,600 | 0 | 3,200 | 0 | 5,000 | 0.00 |
| INVESTMENT INCOME | 305,900 | 422,700 | 125,000 | 60,700 | 125,000 | 125,000 | 0.00 |
| CHANGE IN FAIR VALUE | 114,500 | 186,100 | 0 | 0 | 0 | 0 | 0.00 |
| SPECIAL ASSESSMENTS - PEN & INT | 1,700 | 200 | 0 | 0 | 0 | 0 | 0.00 |
| OTHER/MISC | 0 | 0 | 16,500 | 0 | 16,500 | 0 | (100.00) |
| FINES & FORFEITURES | 58,600 | 78,300 | 55,000 | 43,700 | 105,000 | 90,000 | 63.64 |
| RENTS | 377,300 | 427,300 | 438,000 | 322,000 | 438,000 | 460,500 | 5.14 |
| REFUNDS & REIMB | 88,600 | 72,700 | 55,000 | 31,400 | 55,000 | 60,000 | 9.09 |
| CONTRIBUTIONS | 0 | 15,000 | 0 | 4,700 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 2,700 | 2,200 | 0 | 200 | 0 | 0 | 0.00 |
| TRANSFER IN | 1,033,900 | 795,900 | 753,000 | 376,500 | 753,000 | 753,000 | 0 |
| Estimated Revenues | 24,042,000 | 25,160,700 | 25,616,000 | 10,665,000 | 25,693,100 | 27,259,200 | 6.41 |
| Expenditures | | | | | | | |
| 1110 COUNCIL | 42,500 | 41,300 | 43,900 | 23,000 | 43,900 | 43,300 | (1.37) |
| 2112 ADMINISTRATION | 1,372,700 | 1,461,200 | 1,548,000 | 784,600 | 1,548,000 | 1,670,900 | 7.94 |
| 2114 ELECTIONS | 179,400 | 145,300 | 162,100 | 69,300 | 162,100 | 172,300 | 6.29 |
| 2115 LEGAL | 137,100 | 153,700 | 134,000 | 67,400 | 134,000 | 145,000 | 8.21 |
| 2119 CENTRAL SERVICES | 203,000 | 234,000 | 217,300 | 115,400 | 217,300 | 225,500 | 3.77 |
| 4113 FINANCE | 756,700 | 809,500 | 789,900 | 387,600 | 792,000 | 894,800 | 13.28 |
| 4116 LICENSE BUREAU | 703,500 | 759,900 | 957,100 | 351,100 | 957,100 | 931,500 | (2.67) |
| 4117 PASSPORTS | 281,800 | 339,200 | 418,400 | 207,900 | 418,400 | 525,400 | 25.57 |
| 5131 ENGINEERING | 553,700 | 555,500 | 603,600 | 275,100 | 603,600 | 633,000 | 4.87 |
| 5132 STREETS | 381,800 | 396,900 | 434,500 | 202,500 | 434,500 | 481,100 | 10.72 |
| 5134 GARAGE | 734,800 | 740,300 | 720,100 | 371,500 | 720,100 | 781,500 | 8.53 |
| 5151 COMMUNITY DEVELOPMENT | 956,400 | 1,005,900 | 1,101,600 | 499,600 | 1,101,600 | 1,142,100 | 3.68 |
| 5152 RECYCLING | 379,800 | 425,700 | 452,200 | 181,000 | 452,200 | 450,700 | (0.33) |
| 6141 PARKS | 1,794,900 | 1,948,700 | 2,199,800 | 1,021,700 | 2,199,800 | 2,268,900 | 3.14 |
| 6142 FORESTRY | 273,600 | 307,800 | 336,900 | 181,400 | 336,900 | 348,100 | 3.38 |
| 6143 RECREATION | 1,138,600 | 1,319,200 | 1,311,000 | 515,200 | 1,311,000 | 1,360,900 | 3.81 |
| 6144 COMMUNITY CENTER | 2,098,300 | 2,359,000 | 2,514,400 | 1,150,600 | 2,514,400 | 2,712,500 | 7.88 |
| 6241 GOLF COURSE | 391,200 | 446,400 | 435,600 | 215,400 | 435,600 | 474,300 | 8.88 |
| 7121 POLICE | 6,705,000 | 7,066,400 | 7,681,700 | 3,446,400 | 7,687,200 | 8,309,000 | 8.17 |
| 7129 FIRE | 1,371,400 | 1,401,500 | 1,526,300 | 536,100 | 1,534,300 | 1,654,900 | 8.43 |
| 9000 TRANSFERS | 3,023,700 | 2,878,100 | 2,346,800 | 500,000 | 2,346,800 | 2,372,800 | 1.11 |
| 9100 TURN OVER RATIO - BUDGET | 0 | 0 | (319,200) | 0 | (319,200) | (339,300) | 6.3 |
| Expenditures | 23,479,900 | 24,795,500 | 25,616,000 | 11,102,800 | 25,631,600 | 27,259,200 | 6.42 |
| Fund 101 - General Fund: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 24,042,000 | 25,160,700 | 25,616,000 | 10,665,000 | 25,693,100 | 27,259,200 | 6.41 |
| TOTAL EXPENDITURES | 23,479,900 | 24,795,500 | 25,616,000 | 11,102,800 | 25,631,600 | 27,259,200 | 6.42 |
| NET OF REVENUES & EXPENDITURES: | 562,100 | 365,200 | 0 | (437,800) | 61,500 | 0 | |
| BEG. FUND BALANCE - ALL FUNDS | 10,156,474 | 10,718,494 | 11,082,608 | 11,082,608 | 11,082,608 | 11,144,108 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 10,718,574 | 11,083,694 | 11,082,608 | 10,644,808 | 11,144,108 | 11,144,108 | |

# General Administration

Table of Contents

# Administration Department 2027 Budget




| | | | |
|---|---|---|---|
| Council Support | Commission Administration | Elections Support | Legal Contracts |
| Policies | Diversity, Equity, & Inclusion | Archiving & Data Practices | IT Oversight |
| Operational Oversight | Community Partnerships | Meeting Management | City Hall Maintenance |
| Human Resources & Wellbeing | Communications | Business Licensing | Citizen Engagement |

## Ongoing Commitments

- Provide effective customer service and communication to internal and external stakeholders, with continued collaboration across departments on communication tools and strategies
- Operationalize Council priorities and provide management to the organization
- Maintain relationships with local, regional, state, and national organizations that focus on municipalities
- Continued commitment to inclusion and belonging in daily operations

## 2027 Key Initiatives

- Refine methods for achieving engagement and staff capacity Strategic Priority outcomes
- Explore community conversations and civic academy
- Prepare for accessibility compliance deadlines
- Complete a market study to evaluate compensation and remain competitive in recruitment and retention
- Initiate evaluation of paid leave program, paid time off plan design, and overall values of benefits

## Potential Challenges Ahead

- Continued trade-offs between staffing capacity, Council priorities, and community interests

## 2027 Budget Highlights and Changes

- Increased personnel budget due to COLA, steps, benefits, wages
- Professional Services reduced $6,200 to reflect expected consultant support needs
- Central Services Cleaning reduced $5,200 due to discontinuation of contracted services
- Postage costs increased $11,700 due to 8% increase in July 2026 and addition of an emergency mailing
- Subscription, Memberships, & Dues, including community partnership contributions, increased $10,100
- Legal budget increased $11,000 to reflect use trends across departments
- Ramsey County election services agreement & equipment costs will be updated this year and were unavailable at the due date of departmental budget requests

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund 101 - ADMINISTRATION | | | | | | | |
| Estimated Revenues | | | | | | | |
| LICENSES | 68,800 | 83,000 | 65,000 | 74,600 | 65,000 | 65,000 | 0.00 |
| CHARGES FOR SERVICE | 0 | 300 | 0 | (100) | 0 | 0 | 0.00 |
| OTHER/MISC | 0 | 0 | 16,500 | 0 | 16,500 | 0 | (100.00) |
| REFUNDS & REIMB | 3,300 | 2,600 | 0 | 0 | 0 | 0 | 0.00 |
| CONTRIBUTIONS | 0 | 100 | 0 | 1,000 | 0 | 0 | 0.00 |
| TRANSFER IN | 80,900 | 42,900 | 0 | 0 | 0 | 0 | 0.00 |
| Estimated Revenues | 153,000 | 128,900 | 81,500 | 75,500 | 81,500 | 65,000 | (20.25) |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 967,100 | 984,300 | 1,073,800 | 483,200 | 1,073,800 | 1,121,900 | 4.48 |
| MATERIAL & SUPPLIES | 29,300 | 35,900 | 26,200 | 17,900 | 26,200 | 26,200 | 0.00 |
| CONTRACTUAL SVCS | 561,200 | 624,700 | 605,800 | 375,100 | 605,800 | 694,300 | 14.61 |
| PROFESSIONAL SERVICES | 213,500 | 202,500 | 202,700 | 85,100 | 202,700 | 199,900 | (1.38) |
| INTERNAL SERVICE CHARGES | 163,600 | 188,100 | 196,800 | 98,400 | 196,800 | 214,700 | 9.10 |
| Expenditures | 1,934,700 | 2,035,500 | 2,105,300 | 1,059,700 | 2,105,300 | 2,257,000 | 7.21 |
| TOTAL ESTIMATED REVENUES | 153,000 | 128,900 | 81,500 | 75,500 | 81,500 | 65,000 | (20.25) |
| TOTAL EXPENDITURES | 1,934,700 | 2,035,500 | 2,105,300 | 1,059,700 | 2,105,300 | 2,257,000 | 7.21 |
| NET OF REVENUES & EXPENDITURES: ADMINISTRATION | (1,781,700) | (1,906,600) | (2,023,800) | (984,200) | (2,023,800) | (2,192,000) | |

# 2027 Budget
## Significant Changes
### (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** ADMINISTRATION - Council, Administration, Elections, Legal, Central Services

**ADMINISTRATION 2112**

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Use of Reserves | 37860 | $0 | $16,500 | -100% | ($16,500) | One-time use of 2024 excess fund balance in 2026 |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $1,056,400 | $1,008,500 | 5% | $47,900 | No department-driven changes. 3% COLA, 4% benefit contribution increase, standard step increases |
| Professional Services | 43300 | $82,700 | $88,900 | -7% | ($6,200) | Reduction in contracted projects (ex: Employee Engagement Survey, Zoning Codification, and Paid Leave support were completed); 2027 budget request reflects expected support needs |
| Postage | 43330 | $22,000 | $10,300 | 114% | $11,700 | Reflects 8% postage increase and actual cost for three newsletters plus an emergency mailing |
| Subscriptions/ Memberships/Dues | 43360 | $261,100 | $251,000 | 4% | $10,100 | Anticipated inflationary increases to various partnerships & membership dues, including LMC, NMMA, NYFS, Metro Cities, CPY, RCLLG, NSCC, & Compass Peer Group |
| Info Tech Internal Charge | 43564 | $101,300 | $90,200 | 12% | $11,100 | 12% average increase to the General Fund departments, related to subscription increases and shared tech. |

**ELECTIONS 2114**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Non-Fleet Internal Charge | 43561 | $24,700 | $18,900 | 31% | $5,800 | Increase needed to accommodate new replacement cost of election equipment purchased in 2026. Equipment selection and replacement timing driven by Ramsey County. |

**LEGAL 2115**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Legal Costs | 43703 | $145,000 | $134,000 | 8% | $11,000 | Reflects actual costs for legal counsel across all departments |

**CENTRAL SERVICES 2119**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Cleaning | 43350 | $5,700 | $10,900 | -48% | ($5,200) | Reduced due to discontinuation of contracted cleaning services, includes rug cleaning only |
| Non-Fleet Internal Charge | 43561 | $93,900 | $82,100 | 14% | $11,800 | Increase needed for upcoming replacements of City Hall carpet, doors, and furniture |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

| | |
|---|---|
| Department(s) | Administration & Legal |
| Prepared By | Jen Lehmann |
| Date | 06/08/2026 |

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Budget Target Performance

Targets assigned by the City Manager are intended for all operating accounts, excluding personnel costs and internal service charges.

| | Target Increase | Target | Budget | Over/ (Under) | |
|---|---|---|---|---|---|
| 2027 Revenue | 3.25% | $84,100 | $65,000 | $(19,100) | ⃠ |
| 2027 Expenditures | $28,800 | $863,500 | $863,500 | $0 | ✓ |

## Section 2 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| Subscriptions/Memberships/Dues with LMC, NMMA, NYFS (base contract & Community Advocate), Metro Cities, CPY, RCLLG, & NSCC | $254,300 | 101-2112-43360 | Partnership commitments – amount on this form includes only those listed; total requested in this GL is $261,100) | Ongoing |
| Legal | $145,000 | 101-2115-43703 | Legal counsel across all departments to reflect actual costs & use trends | Ongoing |
| Postage | $22,000 | 101-2112-43330 | Includes 8% postage increase for 3 resident newsletters, plus emergency postcard mailing | Ongoing |

## Section 3 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced/Removed) | Operational or Service Impact |
|---|---|---|---|---|
| MVPS/Ralph Reeder | $30,000 | 101-2112-43360 | | Ongoing commitment to food shelf |
| Resident Survey | $30,000 | 101-2112-43300 | | Bi-annual survey, prefer odd years |

## Section 4 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| Sick Leave for Healthy Living | $90,000 | TBD | Wellbeing Policy recommendation to convert 20 sick leave hours for healthy living reimbursement |
| Lump Sum Merit | $25,000 | TBD | Reinstate recognition of merit pay for high performers |

## Section 5 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

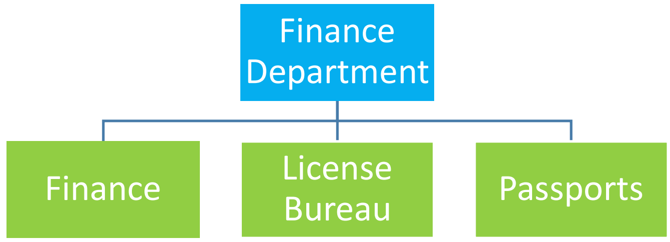
Section 3 items are shown as deferrals because they are individually over the 2027 budget target allocation for Admin; the majority of the requested 2027 Admin budget covers standard inflationary increases.

Ramsey County election services agreement & equipment costs will be updated this year and final numbers were unavailable in June 2026; the departmental budget request reflects a 3% increase.

# Finance

NEW BRIGHTON
building tomorrow today

# Finance Department 2027 Budget




| | | | |
|---|---|---|---|
| Accounts Payable | Capital Assets | Budgeting | Financial Reporting |
| Accounts Receivable | Insurance | Long-Term Planning | Customer Service |
| Payroll | Debt Management | Internal Service Funds | License Bureau |
| Utility Billing | Investments | Utility Funds | Passports |

## Ongoing Commitments

- Maintain a Bond Rating of AA or better, requiring strong management oversight and compliance with current financial policies
- Conduct a 20-year Utility Rate Analysis annually to ensure that funding is available for future utility fund projects
- Maintain a 10-year Capital Improvement Plan (CIP), including related internal financing charges, to ensure funding is available for future projects and capital replacements
- Continue receiving the Certificate of Achievement for Excellence in Financial Reporting for the City's annual financial report
- The License Bureau and Passport Office are intended to be self-sustaining with no reliance on property taxes.

## 2027 Key Initiatives

- Maintain funding levels of at least 10% for capital replacements
- Minimize operating tax levy impact on taxpayers by targeting a tax rate change of less than +/- 3% annually
- Diversify the revenue sources funding our budget, with at least 40% from non-tax sources

## Potential Challenges Ahead

- Continued efforts will be required to refine, update and implement our CIP and long-term financial strategies.

## 2027 Budget Highlights and Changes

- 3% projected increase in Charges for Service revenue in Passports Office
- 5% projected increase in Charges for Service revenue in the License Bureau
- $115,400 increase in personnel costs related to standard COLA, step and benefit increases

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund 101 - FINANCE DEPARTMENTT | | | | | | | |
| Estimated Revenues | | | | | | | |
| IN-HOUSE ENG AND ADMIN | 28,800 | 29,700 | 30,600 | 0 | 30,600 | 31,600 | 3.27 |
| CHARGES FOR SERVICE | 1,174,200 | 1,387,200 | 1,440,900 | 662,400 | 1,440,900 | 1,487,700 | 3.25 |
| Estimated Revenues | 1,203,000 | 1,416,900 | 1,471,500 | 662,400 | 1,471,500 | 1,519,300 | 3.25 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 1,451,900 | 1,589,500 | 1,881,000 | 789,200 | 1,881,000 | 1,996,400 | 6.14 |
| MATERIAL & SUPPLIES | 18,000 | 24,700 | 23,700 | 14,300 | 25,800 | 24,000 | 1.27 |
| CONTRACTUAL SVCS | 113,200 | 122,200 | 92,800 | 57,900 | 92,800 | 103,400 | 11.42 |
| PROFESSIONAL SERVICES | 1,300 | 2,000 | 4,700 | 3,500 | 4,700 | 4,700 | 0.00 |
| INTERNAL SERVICE CHARGES | 147,300 | 169,500 | 163,200 | 81,700 | 163,200 | 223,200 | 36.76 |
| MISCELLANEOUS EXP | 500 | 700 | 0 | 0 | 0 | 0 | 0.00 |
| CAPITAL OUTLAY | 9,800 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Expenditures | 1,742,000 | 1,908,600 | 2,165,400 | 946,600 | 2,167,500 | 2,351,700 | 8.60 |
| TOTAL ESTIMATED REVENUES | 1,203,000 | 1,416,900 | 1,471,500 | 662,400 | 1,471,500 | 1,519,300 | 3.25 |
| TOTAL EXPENDITURES | 1,742,000 | 1,908,600 | 2,165,400 | 946,600 | 2,167,500 | 2,351,700 | 8.60 |
| NET OF REVENUES & EXPENDITURES: FINANCE | (539,000) | (491,700) | (693,900) | (284,200) | (696,000) | (832,400) | |

# 2027 Budget
## Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** FINANCE - FINANCE, LICENSE BUREAU, PASSPORTS

**FINANCE 4113**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $681,600 | $649,900 | 5% | $31,700 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |
| Audit & Financial | 43701 | $46,000 | $40,700 | 13% | $5,300 | 3% contractual increase to audit services ($1,200).<br><br>$4,100 increase for "on-year" actuarial valuation. GASB 75 requires employers to report the estimated future cost of retiree health and other post-employment benefits on the financial statements. |
| Info Tech Internal | 43564 | $76,300 | $70,700 | 8% | $5,600 | 12% average increase to the General Fund departments, related to subscription increases and shared tech. |

**LICENSE BUREAU 4116**

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Charges for Service | 366XX | $938,500 | $894,500 | 5% | $44,000 | Projected increases to "passive income" sources - kiosk fee sharing and no-fee transaction reimbursements. |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| subscrip/member/dues | 43360 | $15,000 | $0 | 100% | $15,000 | Not previously budgeted - includes various membership and license renewals for department staff |
| Personnel | 41XXX | $850,400 | $800,000 | 6% | $50,400 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |
| Info Tech Internal | 43564 | $64,200 | $57,400 | 12% | $6,800 | 12% average increase to the General Fund departments, related to subscription increases and shared tech. |

**PASSPORTS 4117**

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Charges for Service | 366XX | $556,400 | $538,900 | 3% | $17,500 | Budget target compliance |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $464,400 | $431,100 | 8% | $33,300 | Increased OT Hours to match demand ($2,900)<br><br>3% COLA, 4% benefit contribution increase, standard step increases |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

| | |
|---|---|
| Department(s) | Finance, License Bureau, Passports |
| Prepared By | Gina Foschi |
| Date | 6/12/2026 |

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Budget Target Performance

Targets assigned by the City Manager are intended for all operating accounts, excluding personnel costs and internal service charges.

| | Target Increase | Target | Budget | Over/ (Under) | |
|---|---|---|---|---|---|
| 2027 Revenue | 3.25% | $1,519,300 | $1,519,300 | $0 | ✓ |
| 2027 Expenditures | $5,600 | $126,800 | $124,600 | $(2,200) | ✓ |

## Section 2 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

### Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 3 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced/Removed) | Operational or Service Impact |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 4 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## Section 5 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

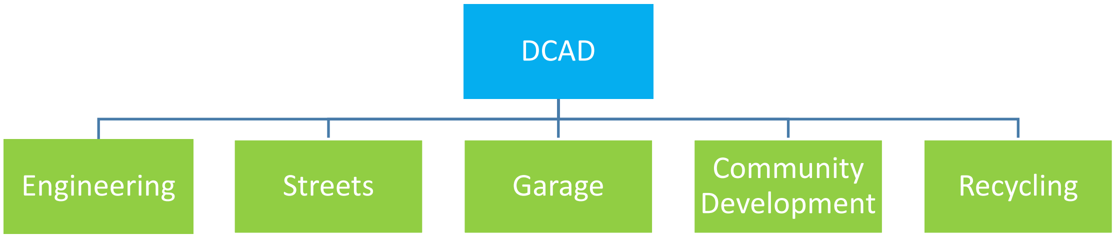
# Department of Community Assets and Development

NEW BRIGHTON
building tomorrow today

Table of Contents

# Department of Community Assets and Development

# 2027 Budget




| | | | |
|---|---|---|---|
| Redevelopment | Housing | Streets and Sidewalks | Water Utility |
| Building Inspections | Code Compliance | Comprehensive Plan | Sanitary Sewer Utility |
| Building Permits | Recycling | Fleet Maintenance | Stormwater Mgmt |
| Planning and Zoning | Geographic Info Systems | Engineering | Streetlight System |

## Ongoing Commitments

- Continue the Street Reconstruction Plan of reconstructing 2 miles of road each year
- Provide safe and reliable water
- Develop plans designed to maintain and improve the community and ensure a healthy residential and business environment
- Maintain and improve the City's economic vitality and ensure New Brighton is a preferred place to live, work, play and do business.
- Ensure safe and orderly development and compatible land uses.
- Provide a healthy and attractive urban environment through the collection of sanitary sewage
- To prevent flooding and erosion and enhance the water quality of City lakes, wetlands and watercourses

## 2027 Key Initiatives

- Initiate Safe Streets and Roads for All Grant with 3 pilot/demonstration projects
- Complete the 2027 Street Project
- Construction of Old Highway 8 RR Bridge, $10^{th}$ Street NW and Silver Lake Road (north of Mississippi) 4 to 3 conversions
- Construction Golf Clubhouse Public Private Partnership

## Potential Challenges Ahead

- Equipment and Building Cost Increases
- Clean-up day recycling cost increases
- Facility Maintenance vs. Replacement
- ROW use for fiber

## 2027 Budget Highlights and Changes

- Fuel costs raised to match current pricing
- Unknown amount for recycling grant (2026 was lower based on Ramsey County allocation, this number used for 2024), recycling carrier fees passed to residents
- Continuation of Professional services for 2040 Comprehensive Plan
- Increase in Personnel due to COLA, Steps and Healthcare

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| FUND 101 - DEPT OF COMMUNITY ASSETS AND DEVELOPMENT | | | | | | | |
| Estimated Revenues | | | | | | | |
| LICENSES | 100,400 | 179,400 | 90,000 | 118,600 | 90,000 | 97,500 | 8.33 |
| PERMITS | 766,700 | 725,200 | 500,000 | 285,600 | 500,000 | 500,000 | 0.00 |
| IN-HOUSE ENG AND ADMIN | 885,600 | 896,200 | 902,300 | 460,600 | 902,300 | 919,100 | 1.86 |
| INTERGOVERNMENTAL | 86,900 | 104,600 | 104,700 | 11,200 | 104,700 | 87,400 | (16.52) |
| CHARGES FOR SERVICE | 331,800 | 338,900 | 358,700 | 147,200 | 358,700 | 389,600 | 8.61 |
| CHARGES FOR SERVICE - LATE CHARGE | 5,300 | 5,600 | 0 | 3,200 | 0 | 5,000 | 0.00 |
| RENTS | 372,400 | 423,400 | 433,500 | 319,800 | 433,500 | 456,000 | 5.19 |
| REFUNDS & REIMB | 8,900 | 800 | 0 | 0 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 800 | 100 | 0 | 0 | 0 | 0 | 0.00 |
| Estimated Revenues | 2,558,800 | 2,674,200 | 2,389,200 | 1,346,200 | 2,389,200 | 2,454,600 | 2.74 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 1,770,800 | 1,792,500 | 1,885,800 | 891,300 | 1,885,800 | 2,000,200 | 6.07 |
| MATERIAL & SUPPLIES | 372,700 | 382,800 | 402,200 | 187,000 | 402,200 | 436,100 | 8.43 |
| CONTRACTUAL SVCS | 643,500 | 675,400 | 646,100 | 301,500 | 646,100 | 657,000 | 1.69 |
| PROFESSIONAL SERVICES | 15,800 | 13,900 | 86,000 | 8,700 | 86,000 | 86,000 | 0.00 |
| INTERNAL SERVICE CHARGES | 195,000 | 245,200 | 282,500 | 141,200 | 282,500 | 309,100 | 9.42 |
| CAPITAL OUTLAY | 8,700 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER OUT | 0 | 14,500 | 9,400 | 0 | 9,400 | 0 | (100.00) |
| Expenditures | 3,006,500 | 3,124,300 | 3,312,000 | 1,529,700 | 3,312,000 | 3,488,400 | 5.33 |
| TOTAL ESTIMATED REVENUES | 2,558,800 | 2,674,200 | 2,389,200 | 1,346,200 | 2,389,200 | 2,454,600 | 2.74 |
| TOTAL EXPENDITURES | 3,006,500 | 3,124,300 | 3,312,000 | 1,529,700 | 3,312,000 | 3,488,400 | 5.33 |
| NET OF REVENUES & EXPENDITURES: COMMUNITY ASSETS AND DEVELOPMENT | (447,700) | (450,100) | (922,800) | (183,500) | (922,800) | (1,033,800) | |

# 2027 Budget
## Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** DCAD - ENGINEERING, STREETS, GARAGE, COMM DEV

| ENGINEERING 5131 | | | | | | |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Rental/Leases Revenue | 37803 | $456,000 | $433,500 | 5% | $22,500 | cell carrier annual increase |
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $571,700 | $543,100 | 5% | $28,600 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |

| STSREETS 5132 | | | | | | |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $253,700 | $229,900 | 10% | $23,800 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |
| Non-Fleet Internal Charge | 43561 | $45,700 | $34,600 | 32% | $11,100 | Increase needed to finance future Maintenance Building Improvements |
| Fleet Internal Charge | 43562 | $44,500 | $32,500 | 37% | $12,000 | Increase needed to finance future fleet replacements |

| GARAGE 5134 | | | | | | |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| In-House Eng & Admin | 36647 | $499,400 | $483,700 | 3% | $15,700 | Internal charge for Garage services to utility funds |
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $243,400 | $222,200 | 10% | $21,200 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |
| Fuels | 42240 | $184,000 | $150,000 | 23% | $34,000 | gas and diesel costs increase with high oil pricing |

| COMMUNITY DEVELOPMENT 5151 | | | | | | |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Single Family Rental Licenses | 32232 | $7,500 | $0 | 100% | $7,500 | annual renewal of rental home licenses, based on PY activity |
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $895,500 | $855,600 | 5% | $39,900 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |

| RECYCLING 5152 | | | | | | |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Recycling Grant | 35439 | $76,200 | $93,500 | -19% | ($17,300) | Unknown allocation, 2026 was budgeted higher than actuals |
| Late Charges | 36603 | $5,000 | $0 | 100% | $5,000 | Late charges on unpaid utility bills not previously budgeted |
| Recycling Fee | 36640 | $389,600 | $358,700 | 9% | $30,900 | Fees charged adjusted to meet increase in carrier costs |

# 2027 Budget
## Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** DCAD - ENGINEERING, STREETS, GARAGE, COMM DEV

| EXPENDITURES | | | | | | |
|---|---|---|---|---|---|---|
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Waste Removal | 43351 | $389,600 | $372,900 | 4% | $16,700 | Annual carrier rate increase |
| Clean-up Day Expenses | 43352 | $17,000 | $25,100 | -32% | ($8,100) | Reduced clean-up allowances to align with grant received |
| Info Tech Internal Charge | 43561 | $85,200 | $75,900 | 12% | $9,300 | 12% average increase to the General Fund departments, related to subscription increases and shared tech. |
| Transfer to Other Funds | 49992 | $0 | $9,400 | -100% | ($9,400) | Reduced climate action plan allocation to align with grant received |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

| | |
|---|---|
| Department(s) | DCAD (Engineering, Streets, Garage, Comm Dev, Recycling) |
| Prepared By | Craig Schlichting |
| Date | 6/12/2026 |

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Budget Target Performance

Targets assigned by the City Manager are intended for all operating accounts, excluding personnel costs and internal service charges.

| | Target Increase | Target | Budget | Over/ (Under) |
|---|---|---|---|---|
| 2027 Revenue | 3.25% | $2,466,800 | $2,454,600 | $(12,200) |
| 2027 Expenditures | $40,300 | $1,184,000 | $1,171,700 | $(12,300) |

## Section 2 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 3 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced/ Removed) | Operational or Service Impact |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 4 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

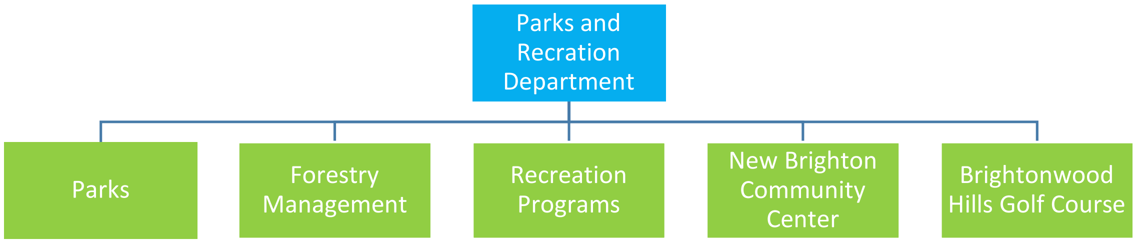
## Section 5 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

| |
|---|
| |

# Parks and Recreation

# Parks and Recreation Department 2027 Budget




| | | | |
|---|---|---|---|
| Athletic Fields and Courts | Meeting & Event Space | Youth Programs | Picnic Pavilions |
| Parks | Eagles Nest | Community Events | Playground Equipment |
| Ice Skating Rinks | Fitness Center | Golf Course | Trails |
| Hazardous Tree Removals | Adult/Senior Programs | PREC Commission | Adaptive Programs |

## Ongoing Commitments

- Advance the community-driven 2040 Comprehensive Parks Strategic Master Plan vision.
- Create welcoming, inclusive, and pride-filled sense of place for residents and visitors.
- Provide welcoming and inclusive parks, facilities, and programs that encourage connection, activity, and play for all.
- Preserve and enhance the tree canopy to support environmental, economic, and community benefits.
- Deliver diverse programs and services that reflect the evolving interests and needs of the community.
- Strengthen community connections and improve well-being through events and gathering spaces.
- Provide meaningful employment opportunities for youth, retirees, and seasonal workers.

## 2027 Key Initiatives

- Advance the Brightwood Hills Golf Course Clubhouse project through construction planning, operational readiness, staffing considerations, and business planning for the new clubhouse.
- Continue evaluating the future role of Parks and Recreation facilities within broader City Campus planning efforts.
- Redevelop Vermont Park, including implementation of planned park improvements and community amenities.
- Implement organizational changes to improve maintenance responsiveness, coordination, and operational efficiency across City-owned buildings.
- Replace the Eagles Nest Indoor Playground

## Potential Challenges Ahead

- Golf Course and Clubhouse Redevelopment – Construction timing, phasing, and facility closures may create uncertainty for revenue and operational planning.
- Eagles Nest Replacement – Temporary disruptions to attendance and revenue may occur during the transition to a new indoor playground, with the pace of revenue recovery remaining uncertain.
- As the park system and facility portfolio continue to grow, sustainable funding for ongoing operations, maintenance, and replacement needs will remain a key priority.

## 2027 Budget Highlights and Changes

- Revenue projections remain relatively flat as the department evaluates the long-term impacts of recent pricing adjustments and potential construction projects.
- The budget proposes reclassifying the Facilities Manager position to a Facilities Superintendent position to provide centralized oversight of facility operations, projects, custodial services, and maintenance coordination across City facilities. The change is expected to improve efficiency and coordination for an estimated cost increase of less than $5,000 annually.
- The department proposes funding a 0.5 permanent part-time facilities position through savings from supplies and contracted services while maintaining contracted cleaning at the New Brighton Community Center. This position will provide daytime facility support, respond to maintenance needs across City buildings, improve customer service, and enhance the overall condition and appearance of public facilities.

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| FUND 101 - PARKS AND RECREATION | | | | | | | |
| Estimated Revenues | | | | | | | |
| INTERGOVERNMENTAL | 41,600 | 700 | 0 | 0 | 0 | 0 | 0.00 |
| CHARGES FOR SERVICE | 2,545,200 | 2,710,200 | 2,752,300 | 1,542,200 | 2,752,300 | 2,867,000 | 4.17 |
| RENTS | 4,900 | 3,900 | 4,500 | 2,200 | 4,500 | 4,500 | 0.00 |
| REFUNDS & REIMB | (400) | 900 | 0 | 0 | 0 | 0 | 0.00 |
| CONTRIBUTIONS | 0 | 14,900 | 0 | 0 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 200 | 400 | 0 | 0 | 0 | 0 | 0.00 |
| Estimated Revenues | 2,591,500 | 2,731,000 | 2,756,800 | 1,544,400 | 2,756,800 | 2,871,500 | 4.16 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 3,272,900 | 3,527,900 | 4,019,500 | 1,725,800 | 4,019,500 | 4,181,900 | 4.05 |
| MATERIAL & SUPPLIES | 271,900 | 336,500 | 309,200 | 135,000 | 309,200 | 313,900 | 1.52 |
| CONTRACTUAL SVCS | 831,700 | 1,061,600 | 872,600 | 388,400 | 872,600 | 981,600 | 12.49 |
| PROFESSIONAL SERVICES | 207,300 | 237,500 | 251,300 | 140,200 | 251,300 | 243,400 | (3.14) |
| INTERNAL SERVICE CHARGES | 1,112,800 | 1,217,500 | 1,345,100 | 672,700 | 1,345,100 | 1,443,900 | 7.35 |
| CAPITAL OUTLAY | 0 | 100 | 0 | 22,200 | 0 | 0 | 0.00 |
| Expenditures | 5,696,600 | 6,381,100 | 6,797,700 | 3,084,300 | 6,797,700 | 7,164,700 | 5.40 |
| TOTAL ESTIMATED REVENUES | 2,591,500 | 2,731,000 | 2,756,800 | 1,544,400 | 2,756,800 | 2,871,500 | 4.16 |
| TOTAL EXPENDITURES | 5,696,600 | 6,381,100 | 6,797,700 | 3,084,300 | 6,797,700 | 7,164,700 | 5.40 |
| NET OF REVENUES & EXPENDITURES: PARKS AND RECREATION | (3,105,100) | (3,650,100) | (4,040,900) | (1,539,900) | (4,040,900) | (4,293,200) | |

# 2027 Budget
## Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** PARKS & RECREATION: Parks, Forestry, Recreation, NBCC, Golf

**PARKS 6141**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $1,380,500 | $1,329,000 | 4% | $51,500 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |
| Non-Fleet Internal Charge | 43561 | $323,100 | $313,700 | 3% | $9,400 | Increase needed to finance future park equipment replacements |

**FORESTRY 6142**

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $195,400 | $187,900 | 4% | $7,500 | No department-driven changes - 3% COLA, 4% benefit contribution increase, standard step increases |

**RECREATION 6143**

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Rec Programs - Adult Softball | 36645-22005 | $11,500 | $17,500 | -34% | ($6,000) | Participation in this adult recreation activity declines as participation in other leisure time pursuits trend upwards. |
| Rec Programs - EdVentures | 36645-22503 | $178,000 | $156,500 | 14% | $21,500 | Change in program structure projected to bring in additional revenue |
| Rec Programs - Gymnastics | 36645-22504 | $200,400 | $147,400 | 36% | $53,000 | Interest in team gymnastics has increased |
| Rec Programs - Karate | 36645-22507 | $18,000 | $23,000 | -22% | ($5,000) | Decreased interest in karate and martial arts programming |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Personnel | 41XXX | $922,000 | $862,400 | 7% | $59,600 | Increase to PT/Seasonal/Temp hours needed for gymnastics, ice skating, parks discovery, etc. Dept-wide increase of 938 hours. ($28,300)<br><br>3% COLA, 4% benefit contribution increase, standard step increases |
| Info Tech Internal Charge | 43564 | $68,500 | $61,000 | 12% | $7,500 | 12% average increase to the General Fund departments, related to subscription increases and shared tech. |
| Non-Professional Services - Gymnastics | 43590-22504 | $56,000 | $37,500 | 49% | $18,500 | Increase in participants will require additional gym time, which will increase rental amounts |

**NBCC 6144**

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Facility Rentals | 36787 | $480,400 | $505,500 | -5% | ($25,100) | Faciltity rentals will be hard to project in 2027 due to the planned EN replacement. There will be a loss of revenue from groups and birthday parties during the period it is not open. |
| Comm Center Memberships | 36788 | $301,200 | $237,600 | 27% | $63,600 | Changed to match actuals from previous years. |
| Daily Admission | 36790 | $550,000 | $575,800 | -4% | ($25,800) | Daily admisisons will be hard to project in 2027 due to the planned EN replacement. There will be a loss of revenue during the period it is not open, but likely a strong return of visitors when it reopens with a new play structure. Reflective of 2025 actuals. |

# 2027 Budget
## Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
Form E

**Department:** PARKS & RECREATION: Parks, Forestry, Recreation, NBCC, Golf

| | | | | | | |
|---|---|---|---|---|---|---|
| NBCC Silver Sneakers | 36791 | $81,200 | $49,700 | 63% | $31,500 | Participants bounce between different providers of these specialty memberships. These memberships have seen strong visits and it is anticipated this trend will continue. |
| NBCC Renew Active | 36793 | $19,600 | $40,600 | -52% | ($21,000) | |
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $1,462,900 | $1,443,000 | 1% | $19,900 | Reduce FT Maintenance Operations Coordinator to PT (-$50,200)<br><br>3% COLA, 4% benefit contribution increase, standard step increases |
| Natural Gas | 43319 | $45,000 | $62,500 | -28% | ($17,500) | Historical data demonstrates the overall costs for natural gas at NBCC can be reduced. |
| Cleaning | 43350 | $98,400 | $17,000 | 479% | $81,400 | The cleaning contract for NBCC was remved in 2026 with the planned change to MOCs providing this service. The Experience in 2026 with MOCs led to a blended MOC/Cleaning conract need moving forward with MOCs providing services at PSC, City Hall and the NB Maintenance Facility while a cleaning contractor being used to clean NBCC. |
| Non-Fleet Internal Charge | 43561 | $409,500 | $358,700 | 14% | $50,800 | Increase needed to finance upcoming NBCC improvements (Eagles Nest Replacement, Roof replacement, locker room renovations) |
| Info Tech Internal Charge | 43564 | $128,100 | $106,200 | 21% | $21,900 | 12% average increase to the General Fund departments, related to subscription increases and shared tech.<br><br>Includes re-allocation of capital replacement savings previously coded to Parks. |
| Pavement Mgmt Internal Charge | 43565 | $38,200 | $27,400 | 39% | $10,800 | Increase needed to finance 2030 replacement of parking lot and trails |

| **GOLF 6241** | | | | | | |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Green Fees | 36702 | $220,000 | $203,500 | 8% | $16,500 | While the clubhouse project makes projecting numbers for 2027 a challenge, there has continued to be a strong interest in tee times/greens fees at Brightwood Hills. |
| **EXPENDITURES** | | | | | | |
| **Account Description** | **Account #** | **Requested 2027 Budget** | **2026 Budget** | **% Change** | **Amt Change** | **Explanation of Change** |
| Personnel | 41XXX | $221,300 | $197,100 | 12% | $24,200 | Increased Seasonal Maint Worker Hours from 1,500 to 2,240 ($16,000) for maintenance required to keep up increased play.<br><br>3% COLA, 4% benefit contribution increase, standard step increases |
| Fleet Internal Charge | 43562 | $23,800 | $17,300 | 38% | $6,500 | Increase needed to finance future replacements of mowers |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

| | |
|---|---|
| Department(s) | Parks and Recreation |
| Prepared By | Jennifer Fink |
| Date | 06/09/2026 |

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Budget Target Performance

Targets assigned by the City Manager are intended for all operating accounts, excluding personnel costs and internal service charges.

| | Target Increase | Target | Budget | Over/ (Under) | |
|---|---|---|---|---|---|
| 2027 Revenue | 3.25% | $2,846,400 | $2,871,500 | $25,100 | ✓ |
| 2027 Expenditures | $38,200 | $1,481,800 | $1,536,900 | $55,100 | 🚫 |

## Section 2 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

### Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| Contracted Cleaning services at the New Brighton Community Center | $83,000 | 101-6144-43350 | Market conditions have dictated the hire of only one MOC position at this time. The cleaning contract is off set by the removal of 1 FTE in the NBCC budget. | Ongoing at this time. |
| | | | | |
| | | | | |

## Section 3 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced/ Removed) | Operational or Service Impact |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 4 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

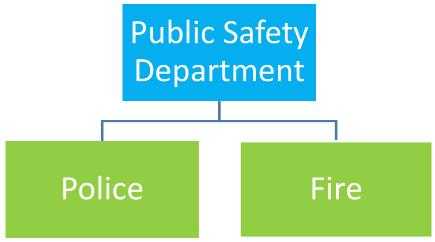
## Section 5 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

| |
|---|
| |

# Public Safety

# Public Safety Department 2027 Budget




| | | | |
|---|---|---|---|
| 911 Emergency Response | Proactive Patrol | Neighborhood-Based Policing | Local Partnerships |
| Firefighting & Technical Rescue | School Resource Officers | Emergency Management | Closest Unit Dispatch |
| Traffic Safety Enforcement | Fire Marshal | Police Explorers & Reserves | Volunteer Programs |
| Investigations | Ramsey County SERT & VCET | Public Safety Commission | Community Engagement |

**Ongoing Commitments**

- Maintain the efficiency and effectiveness of combined public safety service delivery model of police, fire, and emergency management, including police-based EMS response, paid-on-call firefighting staffing, proactive partnerships focused on prevention & preparedness, and co-production of public safety with the community
- Emergency medical response partnership with Allina Health provides advanced and basic life support transport ambulance along with ongoing medical direction and continuing education for police officers & firefighters
- Partnership with Ramsey County Violent Crime Enforcement Team (VCET) and Sheriff Emergency Response Teams (SERT) leverages regional law enforcement resources to address local drug activity and other crimes
- Contractual relationship with Mounds View Schools provides three School Resource Officers (SROs) to ensure safe learning environments while also developing positive, proactive relationships with students and staff
- Neighborhood-based policing and volunteer programs offer resident engagement opportunities, along with “pathways to policing” career pipeline for those pursuing peace officer education and licensure
- Countywide 911 dispatch and shared police records management systems with partner agencies
- Ramsey County Closest Unit Dispatching / Auto-Aid program shares neighboring firefighting resources
- Strategic partnerships with MN Homeland Security & Emergency Management and Chiefs of Police Association
- Community partnership with Northeast Youth & Family Services (NYFS) for juvenile diversion, community advocate, and domestic violence/sexual assault victim therapy & support services

**2027 Key Initiatives**

- Prioritize targeted outreach to multi-family housing neighborhoods through proactive, relationship-based community engagement to lower crime barriers, increase trust, and co-create safety strategies with residents
- Reduce emergency communication gaps within New Brighton’s changing demographic landscape
- Provide efficient and emergency response with new class of recruit firefighters ensuring operational readiness for fire suppression, technical rescue, and hazardous materials response amid regional staffing pressures
- Optimize public-facing accountability tools to utilize data analytics enabling smarter, proactive resource deployment, while reinforcing community trust through open, accessible public safety metrics

**Potential Challenges Ahead**

- Compounding operational strain just to maintain basic emergency responses: recruitment and retention challenges where diminished unit availability meets an increasing volume of high-severity calls for service
- Managing the dual challenge of AI-driven criminal tactics (e.g., advanced cyber-fraud) and the escalating procurement, training, and licensing costs required to leverage AI for law enforcement efficiency
- Navigating the fiscal uncertainty of shifting state/federal public safety priorities following 2026 midterms, with heightened security, risk management, and threat-mitigation resources driven by a polarized political climate

**2027 Budget Highlights and Changes**

- $111,500 additional revenue collection based on aid increases and reimbursements
- $504,900 police personnel increases (Steps, COLA + market adjustments for retention/recruitment, overtime increase to account for Paid Leave absences, 33rd officer-CVBI high-priority “full-staffing” implementation)
- $39,800 total compensation adjustment for 40 paid-on-call firefighters as suggested by organizational assessment & staffing study (last analysis and restructuring was done 26 years ago in 2000)
- $170,600 internal service charge increases (fleet, non-fleet, risk management, info tech, pavement)

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| FUND 101 - PUBLIC SAFETY DEPARTMENT | | | | | | | |
| Estimated Revenues | | | | | | | |
| LICENSES | 43,900 | 44,200 | 44,300 | 46,600 | 44,500 | 51,700 | 16.70 |
| INTERGOVERNMENTAL | 1,020,600 | 1,161,900 | 1,141,700 | 27,800 | 1,168,600 | 1,218,200 | 6.70 |
| CHARGES FOR SERVICE | 37,000 | 35,500 | 44,300 | 23,700 | 44,300 | 44,300 | 0.00 |
| FINES & FORFEITURES | 58,600 | 78,300 | 55,000 | 43,700 | 105,000 | 90,000 | 63.64 |
| REFUNDS & REIMB | 11,100 | 100 | 0 | 0 | 0 | 0 | 0.00 |
| CONTRIBUTIONS | 0 | 0 | 0 | 3,700 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 1,700 | 1,700 | 0 | 200 | 0 | 0 | 0.00 |
| Estimated Revenues | 1,172,900 | 1,321,700 | 1,285,300 | 145,700 | 1,362,400 | 1,404,200 | 9.25 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 6,232,500 | 6,396,900 | 7,101,600 | 3,088,600 | 7,101,600 | 7,671,900 | 8.03 |
| MATERIAL & SUPPLIES | 133,700 | 130,000 | 141,300 | 59,000 | 141,300 | 149,500 | 5.80 |
| CONTRACTUAL SVCS | 592,900 | 768,400 | 708,100 | 195,900 | 721,600 | 780,200 | 10.18 |
| PROFESSIONAL SERVICES | 269,500 | 230,600 | 234,100 | 127,400 | 234,100 | 230,200 | (1.67) |
| INTERNAL SERVICE CHARGES | 847,400 | 942,000 | 1,022,900 | 511,600 | 1,022,900 | 1,132,100 | 10.68 |
| CAPITAL OUTLAY | 400 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Expenditures | 8,076,400 | 8,467,900 | 9,208,000 | 3,982,500 | 9,221,500 | 9,963,900 | 8.21 |
| TOTAL ESTIMATED REVENUES | 1,172,900 | 1,321,700 | 1,285,300 | 145,700 | 1,362,400 | 1,404,200 | 9.25 |
| TOTAL EXPENDITURES | 8,076,400 | 8,467,900 | 9,208,000 | 3,982,500 | 9,221,500 | 9,963,900 | 8.21 |
| NET OF REVENUES & EXPENDITURES: PUBLIC SAFETY | (6,903,500) | (7,146,200) | (7,922,700) | (3,836,800) | (7,859,100) | (8,559,700) | |

# 2027 Budget
# Significant Changes
## (increase &/or decrease of 3% or more & at least $5,000)
**Form E**

**Department:** PUBLIC SAFETY - POLICE & FIRE

### POLICE 7121

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| multifamily license fee | 32213 | $51,700 | $44,300 | 17% | $7,400 | $1 per unit increase |
| fines & fees | 34401 | $90,000 | $55,000 | 64% | $35,000 | post-pandemic trend |
| misc cty grants/aids | 35422 | $25,000 | $20,000 | 25% | $5,000 | VCET canine reimbursment |
| Police State Aid | 35504 | $425,600 | $397,300 | 7% | $28,300 | historic increasing allocations |
| Misc. Grants/Aids | 35718 | $397,500 | $371,600 | 7% | $25,900 | CBA increases for SROs reimbursed by school district |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Police Personnel Services | 41XXX | $6,675,200 | $6,170,300 | 8% | $504,900 | CBA costs<br><br>Increased OT hours from 2,646 to 3,035 due to MPL trends ($41,600)<br><br>Request for 33rd officer per CVBI ($129,200) |
| natural gas | 43319 | $40,000 | $49,800 | -20% | ($9,800) | Based on 5-year average for the facility |
| subscrip/member/dues | 43360 | $15,000 | $0 | 100% | $15,000 | Not previously budgeted - includes various membership and license renewals for department staff |
| technology subscription & maintenance | 43515 | $161,300 | $130,900 | 23% | $30,400 | general renewal increases and new Axon Tasers |
| Non-Fleet Internal Charge | 43561 | $197,600 | $156,300 | 26% | $41,300 | Increase needed to finance upcoming replacement of PS roof and generator |
| Fleet Internal Charge | 43562 | $99,700 | $89,000 | 12% | $10,700 | Increase needed to finance future replacement of Police vehicles |
| Risk Mgmt Internal Charge | 43563 | $106,800 | $98,900 | 8% | $7,900 | Estimated increase of 8% to property & liability insurance premiums |
| Info Tech Internal Charge | 43564 | $496,200 | $440,400 | 13% | $55,800 | 12% average increase to the General Fund departments, related to subscription increases and shared tech.<br><br>Includes increase needed for 2032-2033 replacement of training room equipment and records management system |

### FIRE 7129

**REVENUES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Fire State Aid | 35505 | $245,400 | $229,100 | 7% | $16,300 | based on past year collections |

**EXPENDITURES**

| Account Description | Account # | Requested 2027 Budget | 2026 Budget | % Change | Amt Change | Explanation of Change |
|---|---|---|---|---|---|---|
| Fire Personnel Services | 41XXX | $996,700 | $931,400 | 7% | $65,300 | FT 3% COLA, 4% benefit contribution increase, standard step increases<br><br>Request for increased POC FF wages ($43,000) |
| pension payments FRA | 43302 | $245,400 | $229,100 | 7% | $16,300 | State Fire Aid pass-through |
| Non-Fleet Internal Charge | 43561 | $40,400 | $24,400 | 66% | $16,000 | Increase needed to finance future equipment replacements, including SCBA in 2030 |
| Fleet Internal Charge | 43562 | $116,400 | $93,600 | 24% | $22,800 | Increase needed to finance upcoming replacement of Fire Trucks |
| Info Tech Internal Charge | 43564 | $108,700 | $96,300 | 13% | $12,400 | 12% average increase to the General Fund departments, related to subscription increases and shared tech.<br><br>Includes increase needed for 2029 replacement of vehicle laptops |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

| | |
|---|---|
| Department(s) | PUBLIC SAFETY |
| Prepared By | TONY PAETZNICK |
| Date | JUNE 12, 2026 |

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Budget Target Performance

Targets assigned by the City Manager are intended for all operating accounts, excluding personnel costs and internal service charges.

| | Target Increase | Target | Budget | Over/ (Under) | |
|---|---|---|---|---|---|
| 2027 Revenue | 3.25% | $1,327,100 | $1,404,200 | $77,100 | ✓ |
| 2027 Expenditures | $38,200 | $1,121,700 | $1,159,200 | $37,500 | ⃠ |

## Section 2 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

### Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| Axon Taser | $21,200 | 7121-43515 | New 10-year subscription (50% from operating/50% non-fleet capital) | ongoing |
| PERA SVF Transfer | $245,400 (increase of $16,300) | 7129-43302 | Revenue offset pass-through funds anticipating 3.5% state fire aid increase | ongoing |
| | | | | |

## Section 3 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

### Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced/ Removed) | Operational or Service Impact |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 4 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

### Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| Voluntary municipal contribution | $80,000 | 7129-43302 | Enhance financial stability: adequately funding long-range service delivery model affirmed by CVBI study |
| | | | |
| | | | |
| | | | |
| | | | |

## Section 5 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

New Brighton has the second-lowest per capita public safety expenditures among our comparison cities; the average for this group is $496 and for 2026, we'd have to allocate $3.4 million additional just to reach the median

| | 2025 revised | 2026 adopted | % increase | population | 2026 per capita |
|---|---|---|---|---|---|
| Shoreview | $6,464,682 | $7,326,204 | 13.33% | 27,649 | $265 |
| New Brighton | $8,643,700 | $9,064,800 | 4.87% | 24,474 | $370 |
| White Bear Lake | $9,782,721 | $10,429,020 | 6.61% | 23,991 | $435 |
| Fridley | $13,078,600 | $13,519,400 | 3.37% | 30,792 | $439 |
| Columbia Heights | $10,263,200 | $10,832,400 | 5.55% | 21,862 | $495 |
| Golden Valley | $11,551,541 | $11,309,124 | -2.10% | 22,171 | $510 |
| Crystal | $10,982,022 | $12,178,056 | 10.89% | 23,231 | $524 |
| South St. Paul | $11,512,964 | $11,878,565 | 3.18% | 20,715 | $573 |
| New Hope | $11,724,630 | $12,328,555 | 5.15% | 21,242 | $580 |
| West St. Paul | $12,514,153 | $13,322,754 | 6.46% | 21,671 | $615 |
| Hopkins | $11,385,586 | $12,854,813 | 12.90% | 19,709 | $652 |

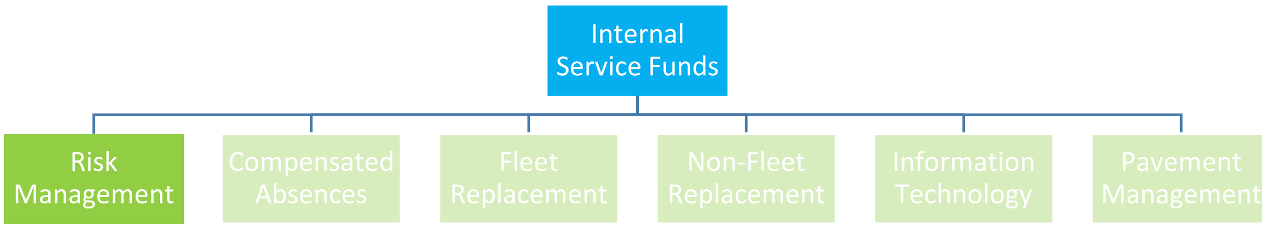
# Internal Service Funds

# Risk Management

NEW BRIGHTON
building tomorrow today

# Risk Management Fund

# 2027 Budget




LMCIT Coverage
Workers Compensation
General Liability
Automotive Liability

Property/Casualty
Insurance Agent
Safety Committee
Safety Consultant

Premiums
Deductibles
Health Services Consulting
Safety and Loss Control

OSHA Compliance
Deposit Courier Services
Internal Service Charges
Trainings

## Ongoing Commitments

- Maintain Workers' Compensation Deductible and Premium levels that provide adequate coverage for the City and its employees
- Maintain Property/Liability Deductible and Premium levels that provide adequate coverage for the City and its employees
- Provide the necessary oversight and training for OSHA compliance
- Provide services as necessary that promote employee safety and wellness

## 2027 Key Initiatives

- n/a

## Potential Challenges Ahead

- LMCIT is not expecting significant rate increases (above 5%) for workers' compensation or property coverage. Significant premium increases for an individual city would be related to changes in payroll expenses, experience modifiers, annual expenditures or property values.
- Liability rates may be a bit higher due to inflation. Inflationary pressure for the insurance industry is due not only to traditional inflationary measures for things like goods, labor, and medical, but also social inflation, where claim costs increase at an accelerated rate due to higher litigation costs and judgments.
- The LMCIT recommends not budgeting for program dividends

## 2027 Budget Highlights and Changes

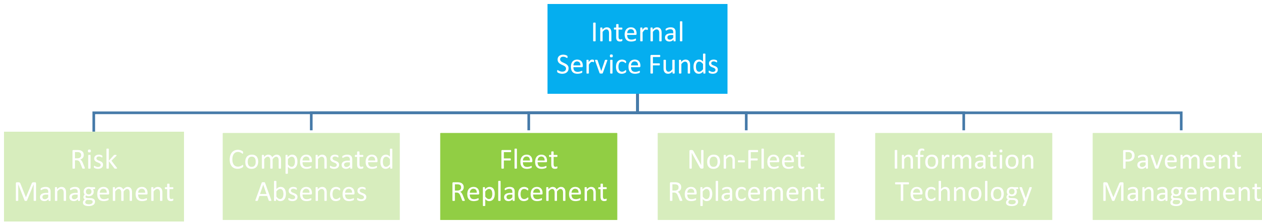
- $36,200 (8%) estimated increase to property/liability premiums based on historic changes. Preliminary premium changes will be shared by the LMCIT in June or July.
- Estimated decrease in the city's property/liability experience mod from 0.909 to 0.887
- $41,400 (12%) estimated increase in work comp premiums . Preliminary premium estimates will be shared by the LMCIT in June or July.
- Estimated  increase in the city's work comp experience mod from 0.78 to 0.83

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund: 601 RISK MANAGEMENT FUND | | | | | | | |
| Estimated Revenues | | | | | | | |
| INTERGOVERNMENTAL | 300 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| CHARGES FOR SERVICE | 974,700 | 939,400 | 789,100 | 394,600 | 789,100 | 866,800 | 9.85 |
| INVESTMENT INCOME | 42,000 | 56,800 | 40,000 | 12,300 | 40,000 | 50,000 | 25.00 |
| CHANGE IN FAIR VALUE | 15,600 | 23,500 | 0 | 0 | 0 | 0 | 0.00 |
| REFUNDS & REIMB | 38,900 | 17,600 | 0 | 38,600 | 0 | 0 | 0.00 |
| Estimated Revenues | 1,071,500 | 1,037,300 | 829,100 | 445,500 | 829,100 | 916,800 | 10.58 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 20,200 | 21,300 | 23,100 | 11,200 | 23,100 | 24,400 | 5.63 |
| MATERIAL & SUPPLIES | 0 | 0 | 0 | 800 | 0 | 0 | 0.00 |
| CONTRACTUAL SVCS | 780,700 | 885,200 | 832,300 | 297,400 | 737,600 | 820,900 | (1.37) |
| PROFESSIONAL SERVICES | 104,000 | 119,400 | 72,900 | 43,100 | 72,900 | 71,500 | (1.92) |
| TRANSFER OUT | 6,700 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Expenditures | 911,600 | 1,025,900 | 928,300 | 352,500 | 833,600 | 916,800 | (1.24) |
| Fund 601 - RISK MANAGEMENT FUND: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 1,071,500 | 1,037,300 | 829,100 | 445,500 | 829,100 | 916,800 | 10.58 |
| TOTAL EXPENDITURES | 911,600 | 1,025,900 | 928,300 | 352,500 | 833,600 | 916,800 | (1.24) |
| NET OF REVENUES & EXPENDITURES: | 159,900 | 11,400 | (99,200) | 93,000 | (4,500) | 0 | |
| BEG. FUND BALANCE - ALL FUNDS | 1,172,553 | 1,332,297 | 1,343,566 | 1,343,566 | 1,343,566 | 1,339,066 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 1,332,453 | 1,343,697 | 1,244,366 | 1,436,566 | 1,339,066 | 1,339,066 | (492.61) |

# Fleet

# Fleet Replacement Fund 2027 Budget




The Fleet Replacement Fund is used to account for the replacement of the City's capital fleet items, including vehicles and heavy equipment, which have a value of $5,000 or more and a useful life of at least two years.

## Ongoing Commitments

- To set aside resources on an annual basis to meet the funding needs for the replacement of major assets without encountering major tax increases.
- New assets are to be purchased using other funding sources before being added to the Fleet schedule for future replacement.
- Maintain a 15-year replacement schedule
- Replacement costs are estimated by appreciating the replacement cost each year by 3% until it reaches the designated replacement year.
- Annual internal department allocations are calculated and transferred to ensure funding is available for the asset replacement when it reaches its designated replacement year.

## 2027 Key Initiatives

- n/a

## Potential Challenges Ahead

- Continued efforts are required to refine, update and implement our CIP and long-term financial strategies.
- When asset items identified in the replacement schedules need to be replaced earlier than planned, a modification must be made to identify and ensure the fund stays solvent. This can be done by eliminating assets from the schedule or deferring other assets to a later date.

## 2027 Budget Highlights and Changes

- $474,600 budgeted purchases, including a front-end loader, a Bobcat attachment, mowers and several public safety vehicles.
- $32,900 (4%) increase in internal installments

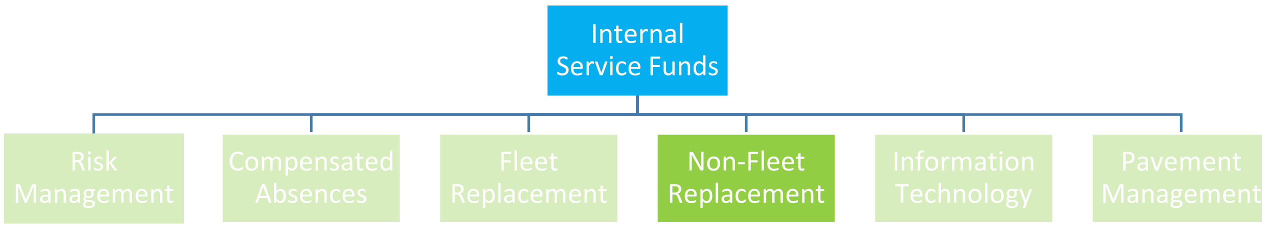
BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund: 603 FLEET REPLACEMENT | | | | | | | |
| Estimated Revenues | | | | | | | |
| CHARGES FOR SERVICE | 629,800 | 724,500 | 795,100 | 397,600 | 795,100 | 827,800 | 4.11 |
| INVESTMENT INCOME | 135,000 | 192,700 | 155,300 | 46,900 | 155,300 | 170,000 | 9.47 |
| CHANGE IN FAIR VALUE | 49,400 | 69,200 | 0 | 0 | 0 | 0 | 0.00 |
| REFUNDS & REIMB | 15,800 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 52,100 | 67,200 | 0 | 27,800 | 0 | 0 | 0.00 |
| TRANSFER IN | 180,400 | 291,800 | 241,600 | 0 | 241,600 | 241,600 | 0.00 |
| Estimated Revenues | 1,062,500 | 1,345,400 | 1,192,000 | 472,300 | 1,192,000 | 1,239,400 | 3.98 |
| Expenditures | | | | | | | |
| DEPRECIATION | 559,900 | 655,900 | 0 | 0 | 0 | 0 | 0.00 |
| CAPITAL OUTLAY | (100) | 7,400 | 2,570,600 | 858,800 | 2,570,600 | 474,600 | (81.54) |
| FINANCING USES | 67,700 | 17,000 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER OUT | 0 | 0 | 300,000 | 0 | 300,000 | 0 | (100.00) |
| Expenditures | 627,500 | 680,300 | 2,870,600 | 858,800 | 2,870,600 | 474,600 | (83.47) |
| Fund 603 - FLEET REPLACEMENT: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 1,062,500 | 1,345,400 | 1,192,000 | 472,300 | 1,192,000 | 1,239,400 | 3.98 |
| TOTAL EXPENDITURES | 627,500 | 680,300 | 2,870,600 | 858,800 | 2,870,600 | 474,600 | (83.47) |
| NET OF REVENUES & EXPENDITURES: | 435,000 | 665,100 | (1,678,600) | (386,500) | (1,678,600) | 764,800 | |
| BEG. FUND BALANCE - ALL FUNDS | 8,162,289 | 8,597,232 | 9,262,412 | 9,262,412 | 9,262,412 | 7,583,812 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 8,597,289 | 9,262,332 | 7,583,812 | 8,875,912 | 7,583,812 | 8,348,612 | 410.67 |

# Non-Fleet

NEW BRIGHTON
building tomorrow today

# Non-Fleet Replacement Fund 2027 Budget




The Non-Fleet Replacement Fund is used to account for the replacement of the City's capital non-fleet items, including equipment and furnishings, which have a value of $5,000 or more and a useful life of at least two years.

## Ongoing Commitments

- To set aside resources on an annual basis to meet the funding needs for the replacement of major assets without encountering major tax increases.
- New assets are to be purchased using other funding sources before being added to the Non-Fleet schedule for future replacement.
- Maintain a 15-year replacement schedule
- Replacement costs are estimated by appreciating the replacement cost each year by 3% until it reaches the designated replacement year.
- Annual internal department allocations are calculated and transferred to ensure funding is available for the asset replacement when it reaches its designated replacement year.

## 2027 Key Initiatives

- n/a

## Potential Challenges Ahead

- Continued efforts are required to refine, update and implement our CIP and long-term financial strategies, especially during a time of supply chain disruption
- When asset items identified in the replacement schedules need to be replaced earlier than planned, a modification must be made to identify and ensure the fund stays solvent. This can be done by eliminating assets from the schedule or deferring other assets to a later date.

## 2027 Budget Highlights and Changes

- $3,354,506 budgeted purchases
  - $142,900 for City Hall carpet replacements
  - $1,574,800 for Community Center equipment and building replacements, including the Eagles Nest.
  - $223,300 at the Golf Course to replace clubhouse tables and chairs, rain shelters and tee boxes
  - $189,300 for Police and Fire equipment such as tasers, radios, and facility equipment
  - $1,224,300 for Public Safety Building improvements
- Additional $8,198,800 in park improvements contingent on bond issuance decisions
- $289,900 (23%) increase in internal installments, partially due to a transfer of assets from Fleet to Non-Fleet.
- $489,000 transfer of excess General Fund Balance in 2026 to offset other installment increases.

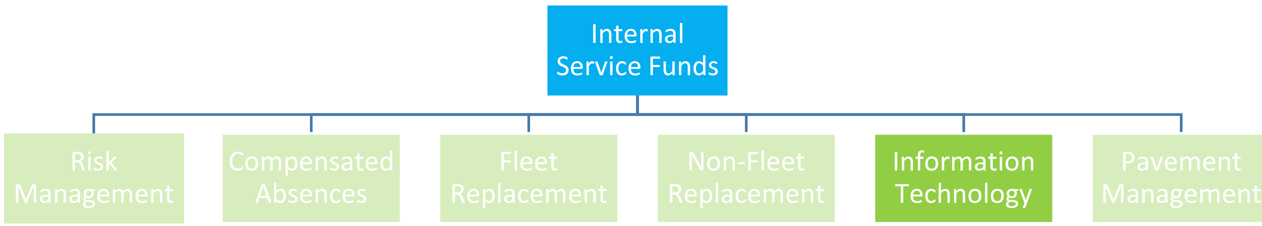
Table of Contents

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund: 604 NON-FLEET | | | | | | | |
| Estimated Revenues | | | | | | | |
| CHARGES FOR SERVICE | 1,030,500 | 1,156,600 | 1,254,500 | 627,500 | 1,254,500 | 1,544,700 | 23.13 |
| INVESTMENT INCOME | 229,100 | 335,500 | 286,600 | 76,800 | 286,600 | 270,000 | (5.79) |
| CHANGE IN FAIR VALUE | 67,700 | 118,700 | 0 | 0 | 0 | 0 | 0.00 |
| REFUNDS & REIMB | 0 | 0 | 0 | 5,900 | 0 | 0 | 0.00 |
| SALE OF ASSETS | 2,800 | 33,000 | 0 | 1,900 | 0 | 0 | 0.00 |
| TRANSFER IN | 729,800 | 537,500 | 527,700 | 489,000 | 527,700 | 227,700 | (56.85) |
| Estimated Revenues | 2,059,900 | 2,181,300 | 2,068,800 | 1,201,100 | 2,068,800 | 2,042,400 | (1.28) |
| Expenditures | | | | | | | |
| CONTRACTUAL SVCS | 0 | 0 | 0 | 12,500 | 0 | 0 | 0.00 |
| DEPRECIATION | 568,800 | 606,900 | 0 | 0 | 0 | 0 | 0.00 |
| CAPITAL OUTLAY | 142,900 | 9,700 | 3,002,200 | 284,100 | 4,423,600 | 11,553,300 | 284.83 |
| FINANCING USES | 3,000 | 6,800 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER OUT | 0 | 1,800,000 | 0 | 361,700 | 0 | 0 | 0.00 |
| Expenditures | 714,700 | 2,423,400 | 3,002,200 | 658,300 | 4,423,600 | 11,553,300 | 284.83 |
| Fund 604 - NON-FLEET: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 2,059,900 | 2,181,300 | 2,068,800 | 1,201,100 | 2,068,800 | 2,042,400 | (1.28) |
| TOTAL EXPENDITURES | 714,700 | 2,423,400 | 3,002,200 | 658,300 | 4,423,600 | 11,553,300 | 284.83 |
| NET OF REVENUES & EXPENDITURES: | 1,345,200 | (242,100) | (933,400) | 542,800 | (2,354,800) | (9,510,900) | |
| BEG. FUND BALANCE - ALL FUNDS | 13,952,379 | 15,297,501 | 15,055,484 | 15,055,484 | 15,055,484 | 12,700,684 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 15,297,579 | 15,055,401 | 14,122,084 | 15,598,284 | 12,700,684 | 3,189,784 | (1,051.73) |

# Information Technology

# Information Technology 2027 Budget




Desktops and Laptops
Door Access Control
City Website
Vehicle Technology

Server Infrastructure
Security Cameras
Cellular Phones
EOC Technology

Internet Connectivity
Business Continuity
Desk Phones and IVR
Printing and Scanning

Cloud Infrastructure
Meeting Broadcasting
SCADA Infrastructure
Secure Asset Disposal

## Ongoing Commitments

- Maintain up-to-date equipment and network systems.
- Maintain the Confidentiality, Integrity, and Accessibility of all city data.
- Continue maintaining the proactive replacement program for all key technologies, including end user computer systems and supporting infrastructure.
- Ensure a highly available technology infrastructure.
- Ensure all technology resources for the city are modern, secure, and meet or exceed employee, council, and resident expectations.

## 2027 Key Initiatives

- City-wide security camera updates, including City Hall, the Maintenance Garage, and six water facilities.
- Battery replacement for primary datacenter Uninterruptable Power Supply.
- Ensuring policy and operational compliance for CJIS audit.
- Preparing for full ADA compliance in 2028.

## Potential Challenges Ahead

- Technology costs have risen between 10-130% in one year for hardware, software, and cloud services. Managing costs and potentially reducing services will be a priority.
- Planned migrations to new systems for City telephony, door access, alarm systems, and others will require significant planning and staff time.
- Regulatory and statutory requirements around security are increasing almost as rapidly as the security landscape is changing.

## 2027 Budget Highlights and Changes

- $22,500 increase in personnel costs due to COLA, steps, and benefits.
- $23,000 increase for new ADA compliance software for the City website to meet federal requirements.
- $32,000 increase in security software to improve security posture and meet CJIS audit requirements.
- $7,200 reduction in other security software being replaced.

Table of Contents

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund: 605 INFO TECHNOLOGY | | | | | | | |
| Estimated Revenues | | | | | | | |
| INTERGOVERNMENTAL | 5,700 | 100 | 0 | 0 | 0 | 0 | 0.00 |
| CHARGES FOR SERVICE | 1,007,900 | 1,180,700 | 1,348,100 | 674,100 | 6,000 | 1,417,400 | 5.14 |
| INVESTMENT INCOME | 39,700 | 49,600 | 46,400 | 13,000 | 0 | 45,000 | (3.02) |
| CHANGE IN FAIR VALUE | 14,900 | 19,100 | 0 | 0 | 0 | 0 | 0.00 |
| REFUNDS & REIMB | 600 | 600 | 600 | 400 | 1,000 | 1,200 | 100.00 |
| SALE OF ASSETS | 100 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER IN | 0 | 0 | 0 | 11,000 | 0 | 0 | 0.00 |
| Estimated Revenues | 1,068,900 | 1,250,100 | 1,395,100 | 698,500 | 7,000 | 1,463,600 | 4.91 |
| Expenditures | | | | | | | |
| PERSONNEL SVCS | 396,600 | 499,400 | 534,700 | 228,700 | 6,200 | 557,200 | 4.21 |
| MATERIAL & SUPPLIES | 32,000 | 43,200 | 39,500 | 12,300 | 0 | 40,700 | 3.04 |
| CONTRACTUAL SVCS | 372,000 | 467,500 | 507,800 | 294,000 | 341,100 | 525,800 | 3.54 |
| PROFESSIONAL SERVICES | 12,500 | 24,000 | 22,800 | 7,000 | 0 | 23,500 | 3.07 |
| INTERNAL SERVICE CHARGES | 4,100 | 3,600 | 3,700 | 1,800 | 0 | 4,700 | 27.03 |
| DEPRECIATION | 88,800 | 99,100 | 0 | 0 | 0 | 0 | 0.00 |
| CAPITAL OUTLAY | 89,700 | 147,600 | 131,500 | 119,800 | 0 | 323,800 | 146.24 |
| FINANCING USES | 4,000 | 55,800 | 0 | 0 | 0 | 0 | 0.00 |
| Expenditures | 999,700 | 1,340,200 | 1,240,000 | 663,600 | 347,300 | 1,475,700 | 19.01 |
| Fund 605 - INFO TECHNOLOGY: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 1,068,900 | 1,250,100 | 1,395,100 | 698,500 | 7,000 | 1,463,600 | 4.91 |
| TOTAL EXPENDITURES | 999,700 | 1,340,200 | 1,240,000 | 663,600 | 347,300 | 1,475,700 | 19.01 |
| NET OF REVENUES & EXPENDITURES: | 69,200 | (90,100) | 155,100 | 34,900 | (340,300) | (12,100) | |
| BEG. FUND BALANCE - ALL FUNDS | 1,351,322 | 1,420,236 | 1,330,399 | 1,330,399 | 1,330,399 | 990,099 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 1,420,522 | 1,330,136 | 1,485,499 | 1,365,299 | 990,099 | 977,999 | (435.44) |

# 2027 Budget Target Exception & Deferred Needs Form (Form X)

## General Information

Department(s) IT

Prepared By Nick Kriz

Date 2026-06-01

## Purpose

This form identifies:

1. Required budget adjustments that must be included regardless of target limitations.
2. Deferred or reduced needs in order to comply with 2027 budget targets.
3. Unfunded new request excluded in order to comply with 2027 budget targets.

## Section 1 – Required Budget Adjustments (Outside Departmental Control)

Costs that must be included in the 2027 department requested budget due to contractual, legal, operational, safety, or other unavoidable reasons, causing the department to exceed the assigned 2027 budget target.

### Examples Include:

- Contractual increases
- Regulatory compliance costs
- Software/license renewals

| Item Description | Amount | Account | Reason Required | One-Time or Ongoing |
|---|---|---|---|---|
| Crowdstrike Falcon | *$8,000* | *605-0000-43515* | *Required to meet CJIS security standards* | *Ongoing* |
| Crowdstrike SIEM | $24,000 | 605-0000-43515 | *Required to meet CJIS security standards* | Ongoing |
| DocAccess | $8,000 | 605-0000-43515 | Required to meet ADA standards | Ongoing |
| ADA monitoring tool | $15,000 | 605-0000-43515 | Required to meet ADA standards | Ongoing |
| | | | | |

## Section 2 – Deferrals or Reductions

Items the department believes are important or necessary, but were deferred, reduced or removed in order to meet the assigned 2027 budget target.

### Examples Include:

- Training reductions
- Maintenance postponements
- Service level reductions

| Item Description | Amount | Account | Action Taken (Deferred/Reduced /Removed) | Operational or Service Impact |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Section 3 – Unfunded Requests

New items the department believes are important or necessary, but were excluded in order to meet the assigned 2027 budget target.

### Examples Include:

- Service level enhancements
- *Personnel requests should not be included here*

| Item Description | Amount | Account | Operational or Service Impact |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## Section 4 – Additional Comments or Context

Please provide any additional information necessary to explain operational impacts, risks, efficiencies already implemented, or future considerations.

The two Crowdstrike items are a requirement to meet new CJIS security policy standards, and will be auditable and sanctionable in 2027. If requirements are not met, the City could lose access to critical law enforcement resources.

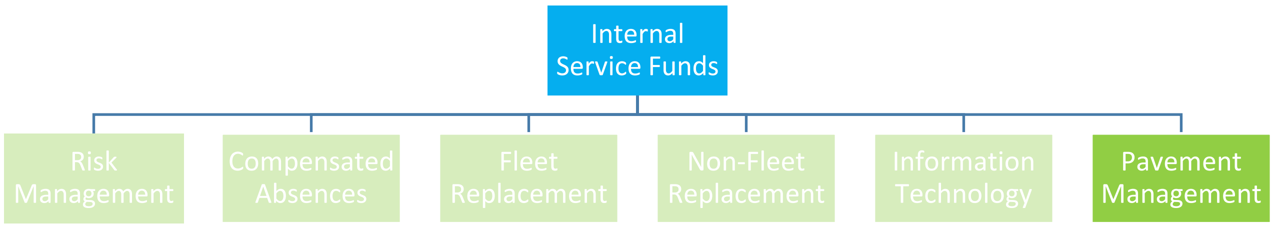
The two ADA compliance items are technically not required until 2028 (the deadline has been moved), but will require time to set up and configure. Not meeting ADA requirements creates legal risk for the city.

# Pavement Management

NEW BRIGHTON
building tomorrow today

Table of Contents

# Pavement Management Fund 2027 Budget




The Pavement Management Fund is used to account for the replacement of City parking lots, trails and hard courts that have a value of $5,000 or more and a useful life of at least two years.

## Ongoing Commitments

- To set aside resources on an annual basis to meet the funding needs for the replacement of major assets without encountering major tax increases.
- New assets are to be purchased using other funding sources before being added to the Pavement Management schedule for future replacement.
- Maintain a 15-year replacement schedule
- Replacement costs are estimated by appreciating the replacement cost each year by 3% until it reaches the designated replacement year.
- Annual internal department allocations are calculated and transferred to ensure funding is available for the asset replacement when it reaches its designated replacement year.

## 2027 Key Initiatives

- n/a

## Potential Challenges Ahead

- Continued efforts are required to refine, update and implement our CIP and long-term financial strategies, especially during a time of supply chain disruption and high inflation
- When asset items identified in the replacement schedules need to be replaced earlier than planned, a modification must be made to identify and ensure the fund stays solvent.  This can be done by eliminating assets from the schedule or deferring other assets to a later date.

## 2027 Budget Highlights and Changes

- $538,400 budgeted projects at Hansen Park West
- Additional $465,400 in projects contingent on bond funding decisions for Parks Phase 2.1
- $21,700 (11%) increase in internal installments

BUDGET REPORT FOR CITY OF NEW BRIGHTON

| Description | 2024 Activity | 2025 Activity | 2026 Adopted | 2026 Activity thru 6/30/26 | 2026 Projected | 2027 City Mgr Rcmd | 2027 City Mgr Rcmd % Change |
|---|---|---|---|---|---|---|---|
| Fund: 606 PAVEMENT MANAGEMENT | | | | | | | |
| Estimate | | | | | | | |
| CHARGES FOR SERVICE | 167,700 | 181,700 | 190,500 | 95,200 | 190,500 | 212,200 | 11.39 |
| INVESTMENT INCOME | 63,600 | 91,500 | 77,100 | 22,000 | 77,100 | 80,000 | 3.76 |
| CHANGE IN FAIR VALUE | 18,700 | 32,400 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER IN | 50,000 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Estimated Revenues | 300,000 | 305,600 | 267,600 | 117,200 | 267,600 | 292,200 | 9.19 |
| Expenditures | | | | | | | |
| DEPRECIATION | 44,800 | 37,500 | 0 | 0 | 0 | 0 | 0.00 |
| CAPITAL OUTLAY | 0 | 0 | 133,200 | 0 | 11,900 | 1,003,700 | 653.53 |
| FINANCING USES | 101,400 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSFER OUT | 0 | 253,000 | 0 | 0 | 0 | 0 | 0.00 |
| Expenditures | 146,200 | 290,500 | 133,200 | 0 | 11,900 | 1,003,700 | 653.53 |
| Fund 606 - PAVEMENT MANAGEMENT: | | | | | | | |
| TOTAL ESTIMATED REVENUES | 300,000 | 305,600 | 267,600 | 117,200 | 267,600 | 292,200 | 9.19 |
| TOTAL EXPENDITURES | 146,200 | 290,500 | 133,200 | 0 | 11,900 | 1,003,700 | 653.53 |
| NET OF REVENUES & EXPENDITURES: | 153,800 | 15,100 | 134,400 | 117,200 | 255,700 | (711,500) | |
| BEG. FUND BALANCE - ALL FUNDS | 2,690,982 | 2,844,812 | 2,859,940 | 2,859,940 | 2,859,940 | 3,115,640 | 0.00 |
| END FUND BALANCE - ALL FUNDS | 2,844,782 | 2,859,912 | 2,994,340 | 2,977,140 | 3,115,640 | 2,404,140 | (772.54) |

# Enterprise Funds

## Water/Sewer/Stormwater/Street Light

Pages left blank until Utility Rate Analysis is completed and approved

NEW BRIGHTON
building tomorrow today

# 2027 City Manager Recommended Budget Presentation

July 28, 2026 Council Work Session

# 2027 Budget Context

- 2027 budget still very much in development phase
- Goal for tonight is to share with Council the current status and receive general feedback at this point
- Using target-based budgeting approach that began with 2026 budget development
- Focus on providing impactful municipal services while being mindful of impact property tax levy has on the rate at which properties are taxed
- Local Tax Rate = Local Tax Levy / Total Tax Capacity
- No final recommendation at this juncture regarding new requests

# 2027 Budget Timeline

| | |
|---|---|
| April 1, 2026 | Budget Preparations Begin at the Department Level |
| April 14, 2026 | Budget Kick-Off Presentation at Council Work Session |
| July 14, 2026 | Staff Budget Presentation |
| **July 28, 2026** | **Council Work Session: 2027 Budget** |
| **August 12, 2026** | **Council Work Session:**<br>▪ **Additional Discussion of the 2027 Budget**<br>▪ **2027 – 2036 Capital Improvement Plan (CIP)** |
| **September 8, 2026** | **Council Meeting: Adoption of 2027 Preliminary Property Tax Levies** |
| **October 27, 2026** | **Council Work Session: 2027-2046 Utility Rate Analysis** |
| November 11-24, 2026 | 2027 Proposed Property Tax Notices from Ramsey County Received by Property Owners |
| **December 1, 2026** | **Special Meeting: 2027 Truth in Taxation Public Hearing** |
| **December 8, 2026** | **Adoption of:**<br>• **Final 2027 Property Tax Levies (City, Lake Diane, and Bicentennial Pond)**<br>• **Final 2027 Budgets**<br>• **2027-2036 CIP**<br>• **Final 2027 Utility Rates and Charges**<br>• **2027 Fee Schedule** |

NEW BRIGHTON
building tomorrow today

# 2027 City Manager Recommended Levy

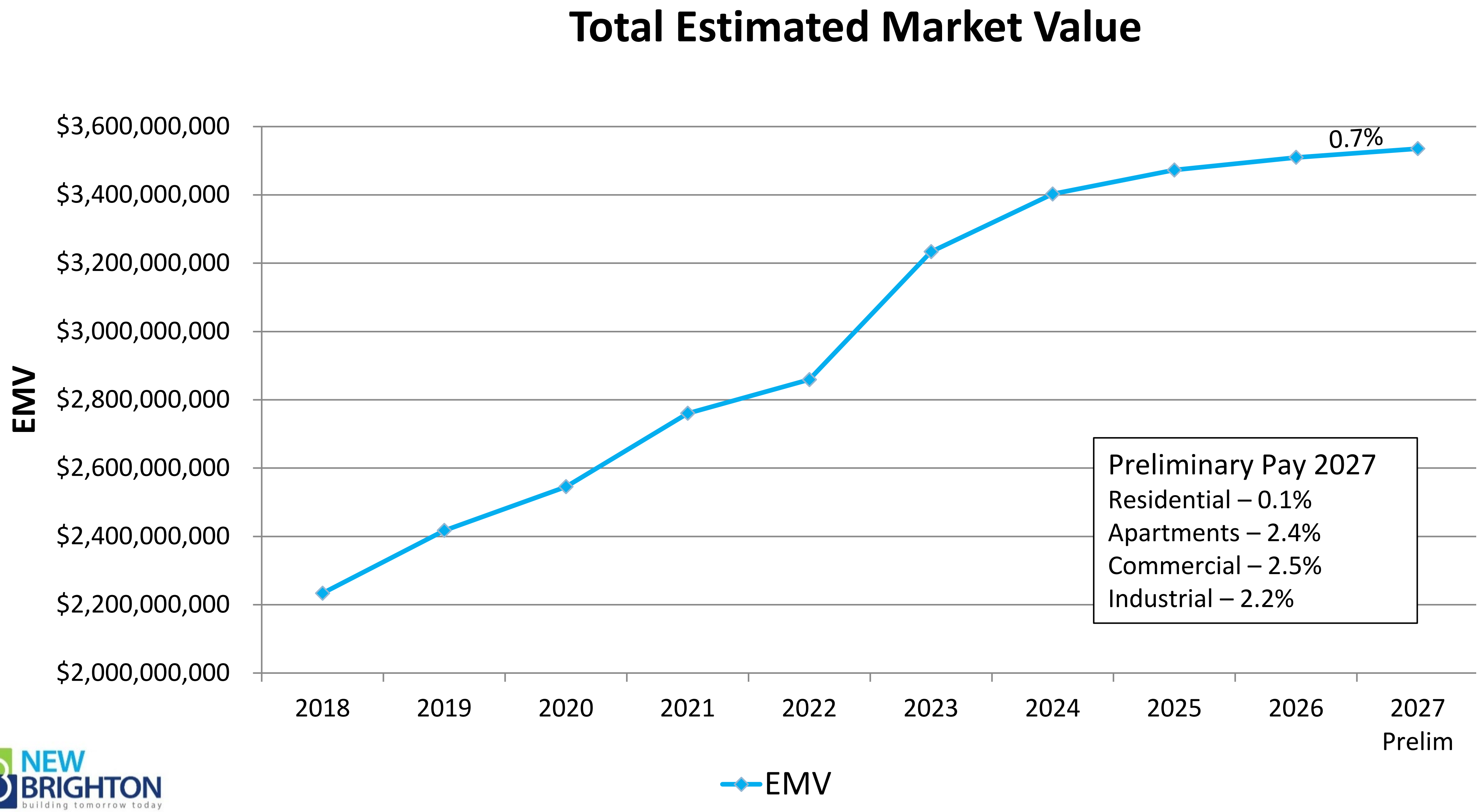
**2027 City Manager Recommended Levy:** $17,423,800
an increase of $1,305,900 or 8.10%

**Strategic Priority Targets for Enhancing Financial Sustainability**

- × Total tax levy impact on tax rate less than or equal to 3% annually
- × 40% of general fund revenues from non-tax sources
- ✓ Capital replacements at least 10% funded

# 2027 General Fund Budget Targets

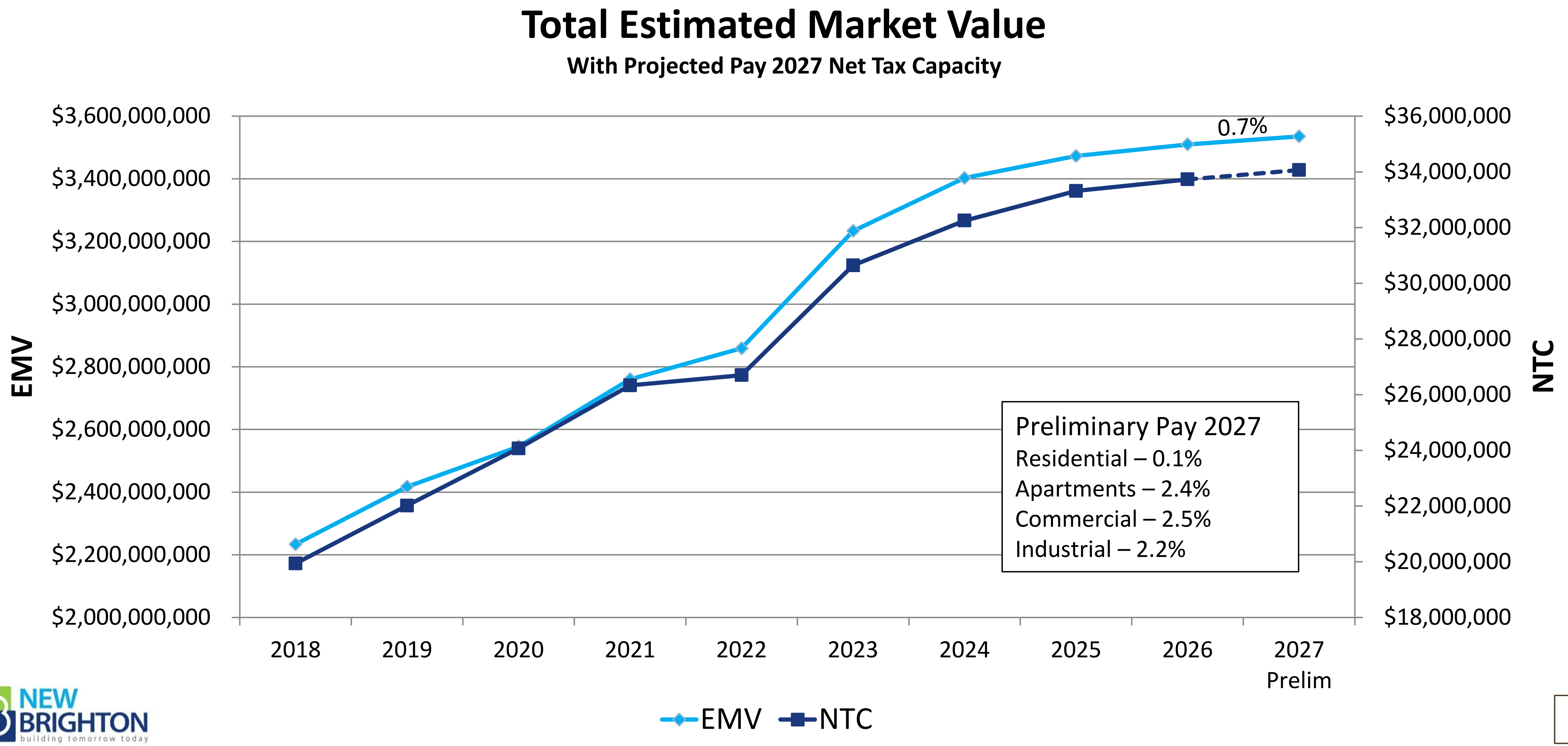
Strategic Priority: Total tax levy impact on tax rate less than or equal to 3 percentage points annually




NEW BRIGHTON building tomorrow today

# 2027 General Fund Budget Targets

Strategic Priority: Total tax levy impact on tax rate less than or equal to 3 percentage points annually

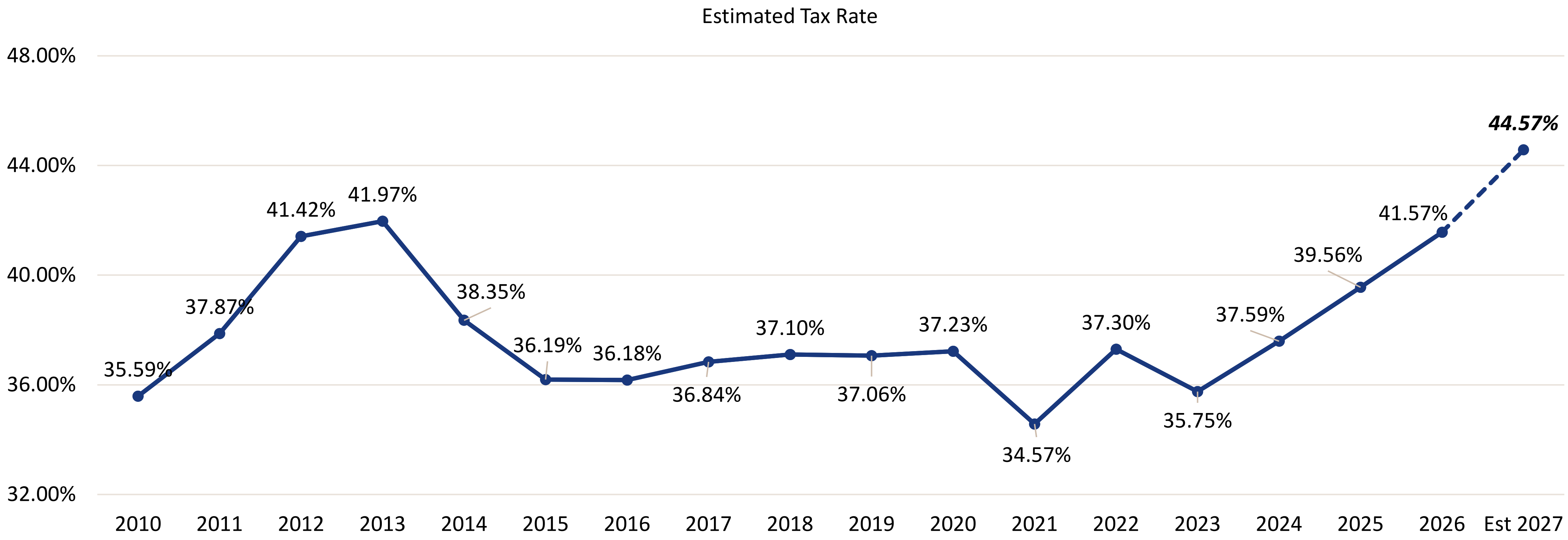



NEW BRIGHTON
building tomorrow today

# 2027 General Fund Budget Targets

Strategic Priority: Total tax levy impact on tax rate less than or equal to 3 percentage points annually

**Current tax capacity estimates lead to a total levy increase target of not more than 7.34% for the 2027 City Manager Recommended Budget.**




**Note**: 2027 tax rate is only an ESTIMATE. Preliminary fiscal disparities and tax capacity info will be released by Ramsey County around the end of August.

NEW BRIGHTON building tomorrow today

# 2027 General Fund Budget Targets

Strategic Priority: Total tax levy impact on tax rate less than or equal to 3 percentage points annually

## 2027 Budget Target Calculations

| | |
|---|---|
| 2026 Tax Rate | 41.568% |
| 2026 Total Tax Levy | 16,117,900 |

| Estimated 2027 Tax Rate Sensitivity | | | |
|---|---|---|---|
| Change to Tax Rate | Change to Property Tax Levy | | |
| 1.0% | 3.12% | $ | 502,878 |
| 2.0% | 5.24% | $ | 845,000 |
| 2.5% | 6.28% | $ | 1,012,200 |
| 3.0% | 7.34% | $ | 1,183,100 |

NEW BRIGHTON
building tomorrow today

# Total Change to 2027 Property Tax Levy – CM Recommended

| Description | $ of Levy Change | % of Levy Change |
|---|---|---|
| **Levy Target** | **$1,183,100** | **7.34%** |
| General Personnel | $769,500 | 4.77% |
| Capital-Related Changes | 394,600 | 2.45% |
| General Operating | 175,100 | 1.09% |
| Non-Property Tax Revenues | (289,200) | -1.79% |
| New Requests | 264,000 | 1.64% |
| **Change in General Fund Levy** | **$1,314,000** | **8.15%** |
| **Change in Debt Service Levy** | **($8,100)** | **-0.05%** |
| **Total Change in Property Tax Levy** | **$1,305,900** | **8.10%** |
| **Over/(Under) Levy Target** | **$122,800** | **0.76%** |

NEW BRIGHTON building tomorrow today

# 2027 Property Tax Levy

Total Property Tax Levy

Debt Levy

General Fund Levy

General Personnel

Capital-Related

General Operating

Non-Property Tax Revenues

New Requests

# Debt Service Levy – 2021A Abatement Bonds

$(8,100) or -0.05% of Levy Increase

Paid for out of Municipal Development. Currently paying back as an interfund loan payment - see General Fund Transfers Out.

**2021A 20-YEAR TAX LEVY SCHEDULE**

| Levy Year | Collection Year | Payment Year | Principal | Interest | Total P+I | 105% Levy |
|---|---|---|---|---|---|---|
| 2021 | 2022 | 2023 | $330,000 | $344,456 | $674,456 | **$708,200** |
| 2022 | 2023 | 2024 | 420,000 | 227,585 | 647,585 | **680,000** |
| 2023 | 2024 | 2025 | 430,000 | 210,785 | 640,785 | **672,800** |
| 2024 | 2025 | 2026 | 435,000 | 193,585 | 628,585 | **660,000** |
| 2025 | 2026 | 2027 | 445,000 | 176,185 | 621,185 | **652,200** |
| 2026 | 2027 | 2028 | 455,000 | 158,385 | 613,385 | **644,100** |
| 2027 | 2028 | 2029 | 465,000 | 140,185 | 605,185 | **635,400** |
| 2028 | 2029 | 2030 | 475,000 | 121,585 | 596,585 | **626,400** |
| 2029 | 2030 | 2031 | 480,000 | 102,585 | 582,585 | **611,700** |
| 2030 | 2031 | 2032 | 490,000 | 97,785 | 587,785 | **617,200** |
| 2031 | 2032 | 2033 | 500,000 | 92,395 | 592,395 | **622,000** |
| 2032 | 2033 | 2034 | 510,000 | 86,395 | 596,395 | **626,200** |
| 2033 | 2034 | 2035 | 520,000 | 79,765 | 599,765 | **629,800** |
| 2034 | 2035 | 2036 | 530,000 | 72,485 | 602,485 | **632,600** |
| 2035 | 2036 | 2037 | 540,000 | 64,535 | 604,535 | **634,800** |
| 2036 | 2037 | 2038 | 550,000 | 55,625 | 605,625 | **635,900** |
| 2037 | 2038 | 2039 | 560,000 | 46,000 | 606,000 | **636,300** |
| 2038 | 2039 | 2040 | 570,000 | 34,800 | 604,800 | **635,000** |
| 2039 | 2040 | 2041 | 580,000 | 23,400 | 603,400 | **633,600** |
| 2040 | 2041 | 2042 | 590,000 | 11,800 | 601,800 | **631,900** |

Included as a debt levy, separate from the General Fund levy. The property tax statement will still only show one total levy for the City.

# 2027 Property Tax Levy

Total Property Tax Levy

Debt Levy

General Fund Levy

General Personnel

Capital-Related

General Operating

Non-Property Tax Revenues

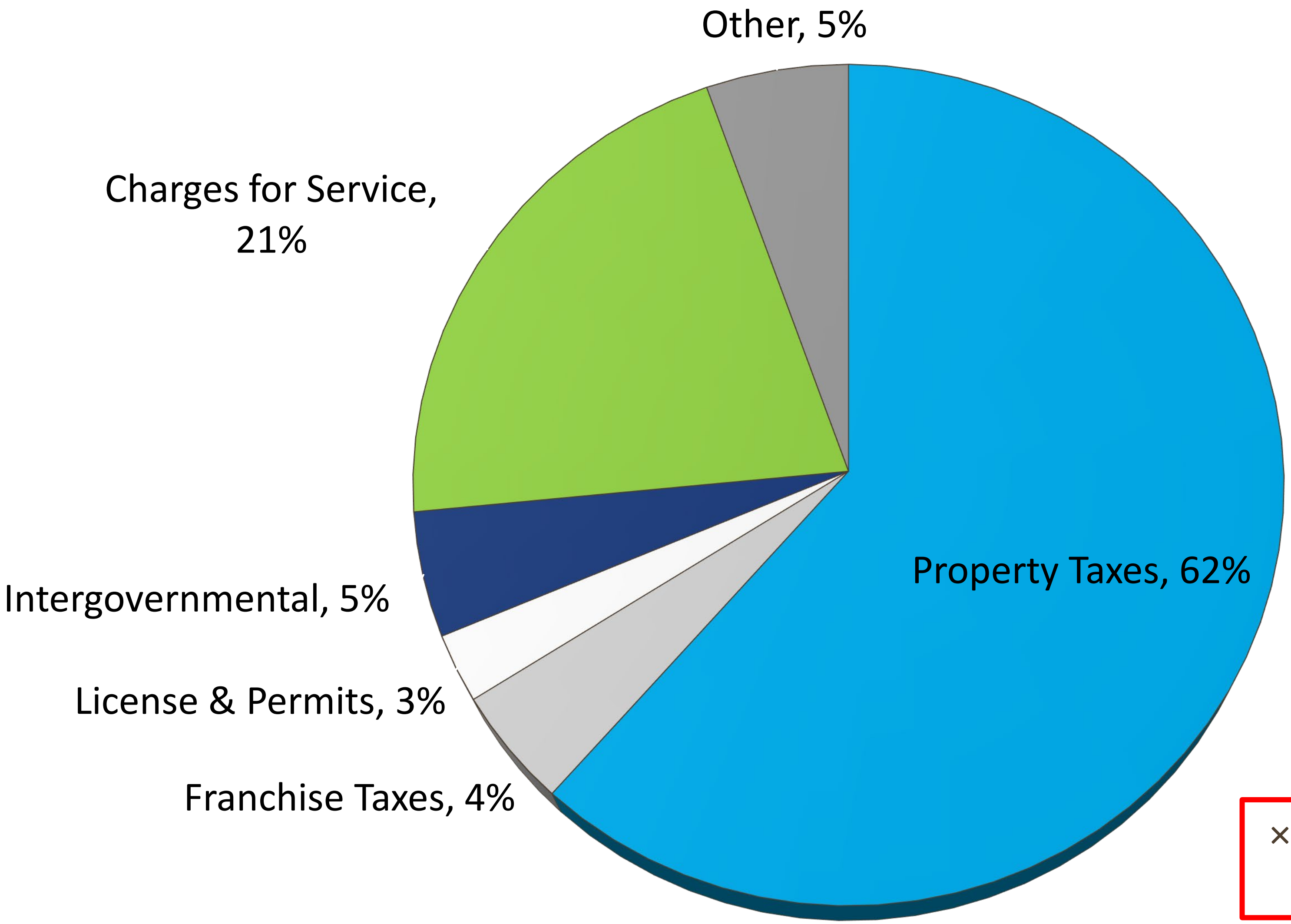
New Requests

# 2027 General Fund Budget

| | 2026 Adopted | 2027 CM Recommended | $ Change | % Change |
|---|---|---|---|---|
| Revenues | | | | |
| Property Tax | $15,465,700 | $16,779,700 | $1,314,000 | 8.5% |
| Non-Property Tax | 10,150,300 | 10,439,500 | 289,200 | 2.8% |
| Total Revenues | 25,616,000 | 27,219,200 | 1,603,200 | 6.3% |
| | | | | |
| Expenditures | | | | |
| General Personnel | 15,642,500 | 16,412,000 | 769,500 | 4.9% |
| Materials & Supplies | 902,600 | 949,700 | 47,100 | 5.2% |
| Contractual Services | 3,704,200 | 3,823,200 | 119,000 | 3.2% |
| Internal Services | 3,010,500 | 3,397,500 | 387,000 | 12.9% |
| Transfers Out | 2,356,200 | 2,372,800 | 16,600 | 0.7% |
| New Requests | - | 264,000 | 264,000 | 100.0% |
| Total Expenditures | 25,616,000 | 27,219,200 | 1,603,200 | 6.3% |
| | | | | |
| Net Revenues Over Expenditures | $0 | $0 | $0 | - |

NEW BRIGHTON building tomorrow today

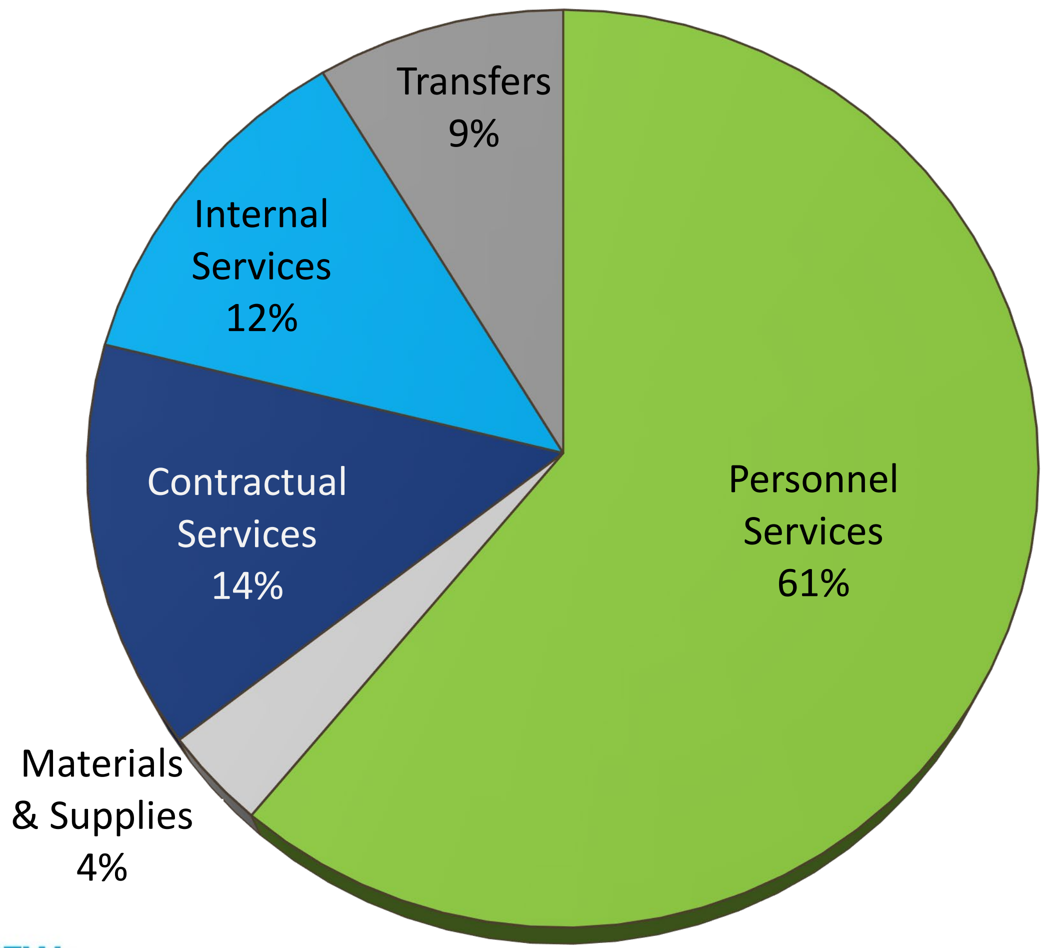
# 2027 General Fund Revenues



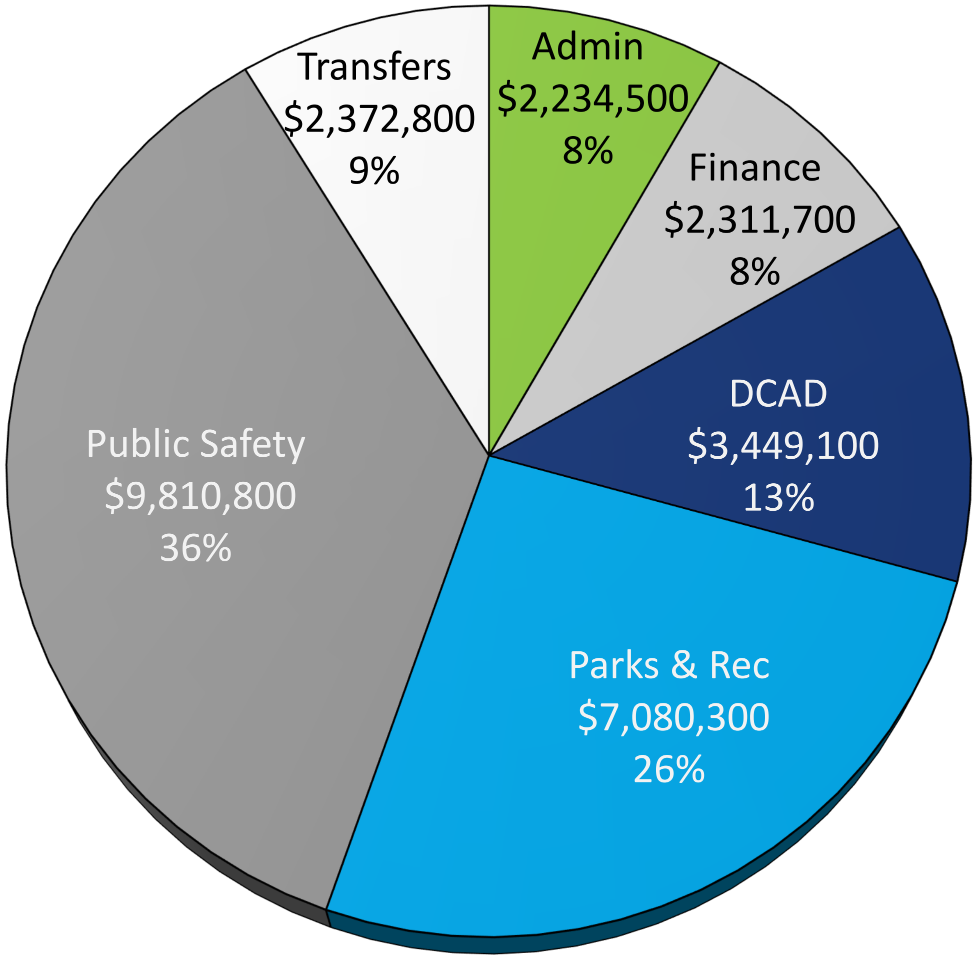

× Does NOT meet Strategic Priority of at least 40% non-tax revenues

# 2027 General Fund Expenditures

By Type




By Department



# 2027 Property Tax Levy

Total Property Tax Levy

Debt Levy

General Fund Levy

General Personnel

Capital-Related

General Operating

Non-Property Tax Revenues

New Requests

# 2027 General Personnel Increases

$769,500 or 4.77% of Levy Increase

| Description | 2026 Adopted | 2027 CM Recommended | $ Increase | % of Levy Increase |
|---|---|---|---|---|
| General Personnel (Steps, COLA, Benefits, etc) | 15,656,100 | 16,407,300 | 751,200 | 4.66% |
| Risk Mgmt (Work Comp) Internal Service Charges | 305,600 | 344,000 | 38,400 | 0.24% |
| Change in 2% Turnover Ratio | (319,200) | (339,300) | (20,100) | -0.12% |
| **Total General Personnel** | **15,642,500** | **16,412,000** | **769,500** | **4.77%** |

NEW BRIGHTON building tomorrow today

# Turnover Ratio Budget vs. Actual

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| Budgeted Turnover | -1.5%<br>($168,200) | -1.5%<br>($178,200) | -1.5%<br>($186,900) | -1.5%<br>($198,000) | -1.5%<br>($214,000) | -2.0%<br>($299,000) |
| Actual Turnover | -9.1%<br>($1,021,400) | -10.0%<br>($1,115,500) | -7.6%<br>($895,300) | -6.0%<br>($744,100) | -4.0%<br>($564,800) | -3.5%<br>($523,600) |

| | |
|---|---|
| ADMIN | $(14,600) |
| FINANCE | $(55,900) |
| DCAD | $(19,100) |
| P&R | $(14,400) |
| PS | $(419,600) |

NEW BRIGHTON building tomorrow today

# 2027 Property Tax Levy

Total Property Tax Levy

- Debt Levy
- General Fund Levy
  - General Personnel
  - **Capital-Related**
  - General Operating
  - Non-Property Tax Revenues
  - New Requests

# 2027 Capital-Related Levy Changes

$394,600 or 2.45% of Levy Increase

| Description | 2026 Adopted | 2027 CM Recommended | $ Increase | % of Levy Increase |
|---|---|---|---|---|
| Internal Loan Debt | | | | |
| Street Reconstruction Financing | 1,690,300 | 1,716,300 | 26,000 | 0.16% |
| Parks Phase 1 Repayment | 187,200 | 187,200 | - | 0.00% |
| Transfers Out to Capital Replacement Funds | 469,300 | 469,300 | - | 0.00% |
| Information Technology Internal Service Charges | 1,192,100 | 1,335,900 | 143,800 | 0.89% |
| Fleet Internal Service Charges | 348,800 | 405,300 | 56,500 | 0.35% |
| Non-Fleet Internal Service Charges | 1,062,800 | 1,209,800 | 147,000 | 0.91% |
| Pavement Mgmt Internal Service Charges | 176,700 | 198,000 | 21,300 | 0.13% |
| **Total Capital** | **5,127,200** | **5,521,800** | **394,600** | **2.45%** |

*Changes to capital will be discussed in more detail at the August 12th work session with the CIP presentation.*

✓ DOES meet strategic priority of capital replacements at least 10% funded.
(Estimated 13% funded at 12/31/2027)

NEW BRIGHTON building tomorrow today

# 2027 Property Tax Levy

| Total Property Tax Levy | | | | | |
|---|---|---|---|---|---|
| Debt Levy | General Fund Levy | | | | |
| | General Personnel | Capital-Related | General Operating | Non-Property Tax Revenues | New Requests |

# 2027 General Operating

$175,100 or 1.09% of Levy Increase

| Description | 2026 Adopted | 2027 CM Recommended | $ Change | % of Levy Change |
|---|---|---|---|---|
| Risk Mgmt (Property Liability) Internal Service Charges | $230,100 | $248,500 | $18,400 | 0.11% |
| Administration | 834,700 | 863,500 | 28,800 | 0.18% |
| Finance | 121,200 | 124,600 | 3,400 | 0.02% |
| DCAD | 1,143,700 | 1,171,700 | 28,000 | 0.17% |
| Parks & Recreation | 1,433,100 | 1,453,900 | 20,800 | 0.13% |
| Public Safety | 1,083,500 | 1,159,200 | 75,700 | 0.47% |
| **Total** | **$4,846,300** | **$5,021,400** | **$175,100** | **1.09%** |

NEW BRIGHTON
building tomorrow today

# 2027 General Operating/Personnel

## Risk Management

$56,800 or 0.35% of Levy Increase

| | 2026 Adopted | 2027 CM Recommended | Difference Amount | Difference % |
|---|---|---|---|---|
| **Revenues** | | | | |
| Internal Charge - Prop/Liab | $ 456,100 | $ 492,400 | $ 36,300 | 8% |
| Internal Charge - Work Comp | 333,000 | 374,400 | 41,400 | 12% |
| Investment Interest | 40,000 | 50,000 | 10,000 | 25% |
| Total Revenue | 829,100 | 916,800 | 87,700 | 11% |
| **Expenditures** | | | | |
| Insurance Premiums | | | | |
| Prop/Liab | 297,800 | 336,600 | 38,800 | 13% |
| Work Comp | 325,100 | 274,500 | (50,600) | -16% |
| Insurance Deductibles | | | | |
| Prop/Liab | 100,000 | 100,000 | - | 0% |
| Work Comp | 100,000 | 100,000 | - | 0% |
| Other | 105,400 | 105,700 | 300 | 0% |
| Total Expenditures | 928,300 | 916,800 | (11,500) | -1% |
| Net of Rev/Exp | $ (99,200) | $ - | | |
| Est. Ending Fund Balance | $ 1,339,100 | $ 1,339,100 | | |

**Budget Assumptions**

- Prop/Liab experience mod projected to drop from 0.909 to 0.887
- 10% projected increase to Prop/Liab premium
- Work Comp experience mod projected to increase from 0.78 to 0.83
- 19% projected increase to Work Comp premium

**No Policy Changes**

- Prop/Liab deductible of $100,000/$200,000
- Work Comp deductible of $50,000
- $3,000,000 liability limit

**Services Included in 'Other'**

- Fencing Consortium
- Safety Consultants
- Insurance Agent
- Deposit Courier
- Benefits Broker/Consultant

NEW BRIGHTON building tomorrow today

# 2027 Property Tax Levy

Total Property Tax Levy

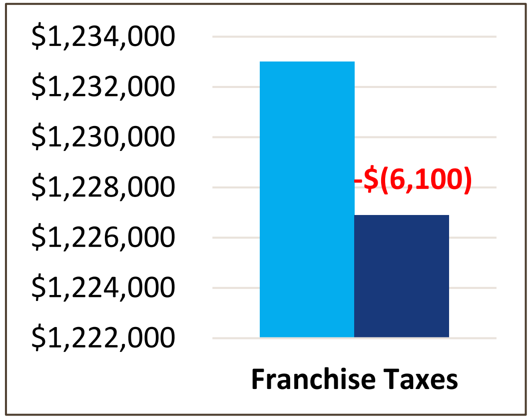
Debt Levy

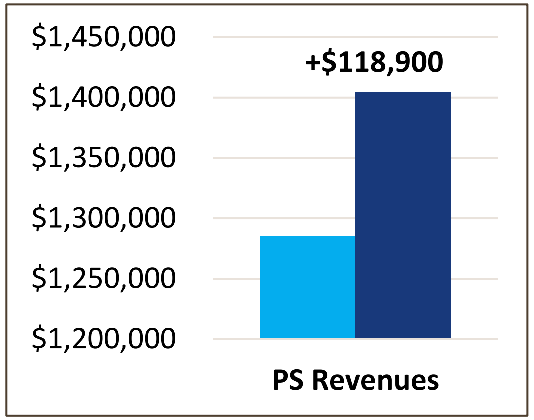
General Fund Levy

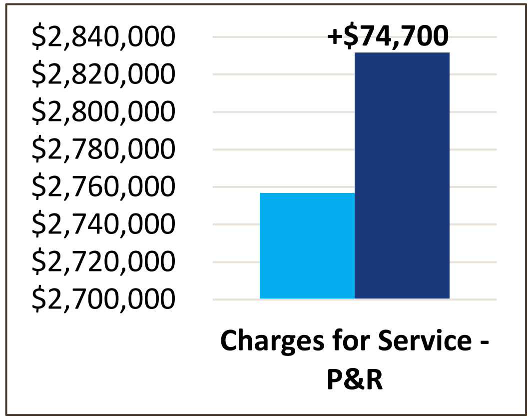
- General Personnel
- Capital-Related
- General Operating
- **Non-Property Tax Revenues**
- New Requests

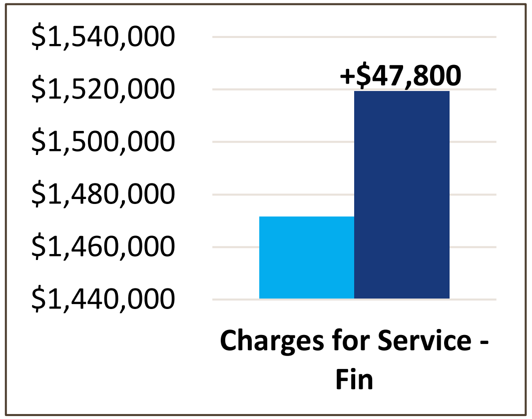
# 2027 Non-Property Tax Revenues

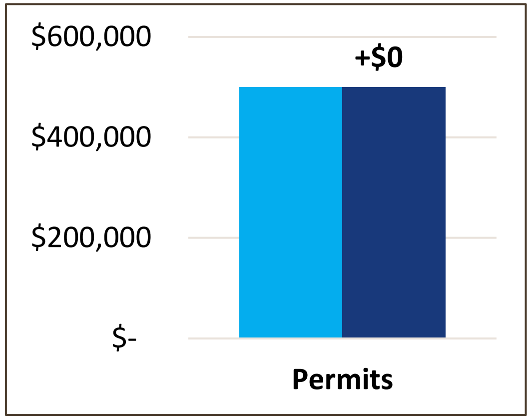
$(289,200) or
-1.79% of
Levy Increase

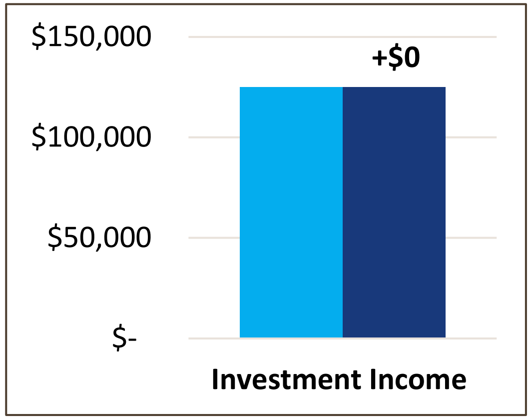


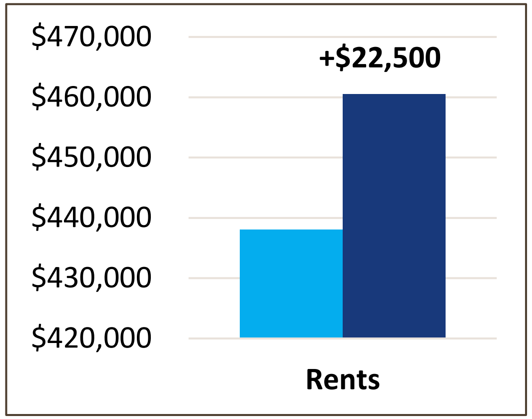



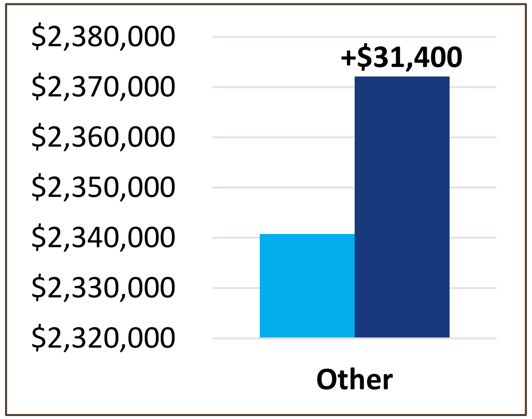




2026 Adopted Budget    2027 CM Recommended Budget

# 2027 Property Tax Levy

Total Property Tax Levy

Debt Levy

General Fund Levy

General Personnel

Capital-Related

General Operating

Non-Property Tax Revenues

**New Requests**

# New Requests Being Considered

$264,000 or 1.64% of Levy Increase

| $ Increase | % Increase | Description |
|---|---|---|
| | | ***Finance:*** |
| $2,900 | 0.02% | Increased Passports OT Hours |
| $2,900 | 0.02% | *Net Levy Impact: Finance* |
| | | ***Parks & Recreation:*** |
| ($45,200) | -0.28% | FT to PT: Maintenance Operations Coordinator |
| 83,000 | 0.51% | Contracted Cleaning Services to Supplement PT MOC |
| 4,200 | 0.03% | Re-grade Facilities Manager from Gr 11 to Gr 12 |
| 16,000 | 0.10% | Increase Seasonal Maint Worker Hours at Golf Course |
| 28,300 | 0.18% | Increase Seasonal Recreation Hours |
| (40,000) | -0.25% | Offsetting Revenues Generated by Additional Seasonal Recreation Hours |
| $46,300 | 0.29% | *Net Levy Impact: Parks & Recreation* |
| | | ***Public Safety:*** |
| $41,600 | 0.26% | Increased Police OT Hours |
| 43,000 | 0.27% | Firefighter Pay Rate Increases |
| 130,200 | 0.81% | 33rd Police Officer |
| $214,800 | 1.33% | *Net Levy Impact: Public Safety* |
| **$264,000** | **1.64%** | **Total Enhanced Services** |

NEW BRIGHTON
building tomorrow today

# 2027 Property Tax Levy

Total Property Tax Levy

Debt Levy

General Fund Levy

General Personnel

Capital-Related

General Operating

Non-Property Tax Revenues

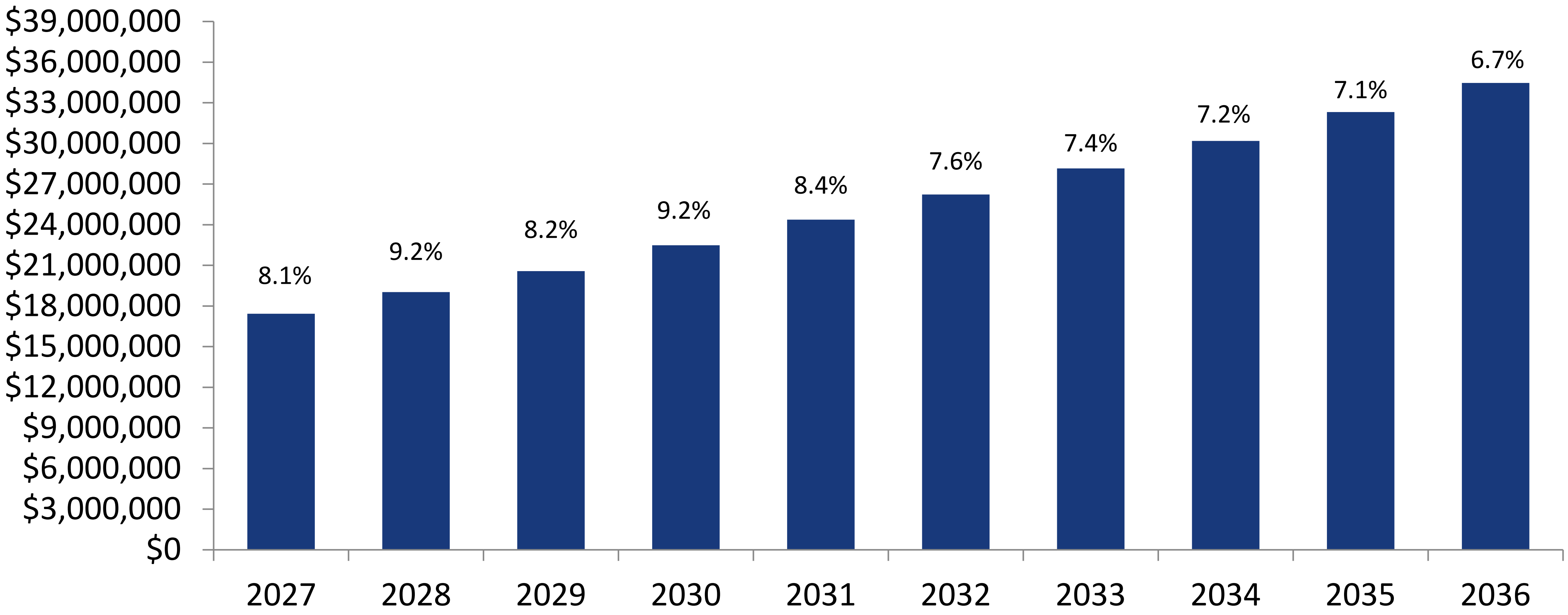
New Requests

NEW BRIGHTON
building tomorrow today

# Total Change to 2027 Property Tax Levy

| Description | $ of Levy Change | % of Levy Change |
|---|---|---|
| **Levy Target** | **$1,183,100** | **7.34%** |
| General Personnel | $769,500 | 4.77% |
| Capital-Related Changes | 394,600 | 2.45% |
| General Operating | 175,100 | 1.09% |
| Non-Property Tax Revenues | (289,200) | -1.79% |
| New Requests | 264,000 | 1.64% |
| **Change in General Fund Levy** | **$1,314,000** | **8.15%** |
| **Change in Debt Service Levy** | **($8,100)** | **-0.05%** |
| **Total Change in Property Tax Levy** | **$1,305,900** | **8.10%** |
| **Over/(Under) Levy Target** | **$122,800** | **0.76%** |

# Future Levy Projections




| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **PY Projected Levy Increase** | *10.67%* | *6.95%* | *5.19%* | *6.42%* | *6.30%* | *5.48%* | *5.18%* | *5.50%* | *5.40%* | - |

NEW BRIGHTON building tomorrow today

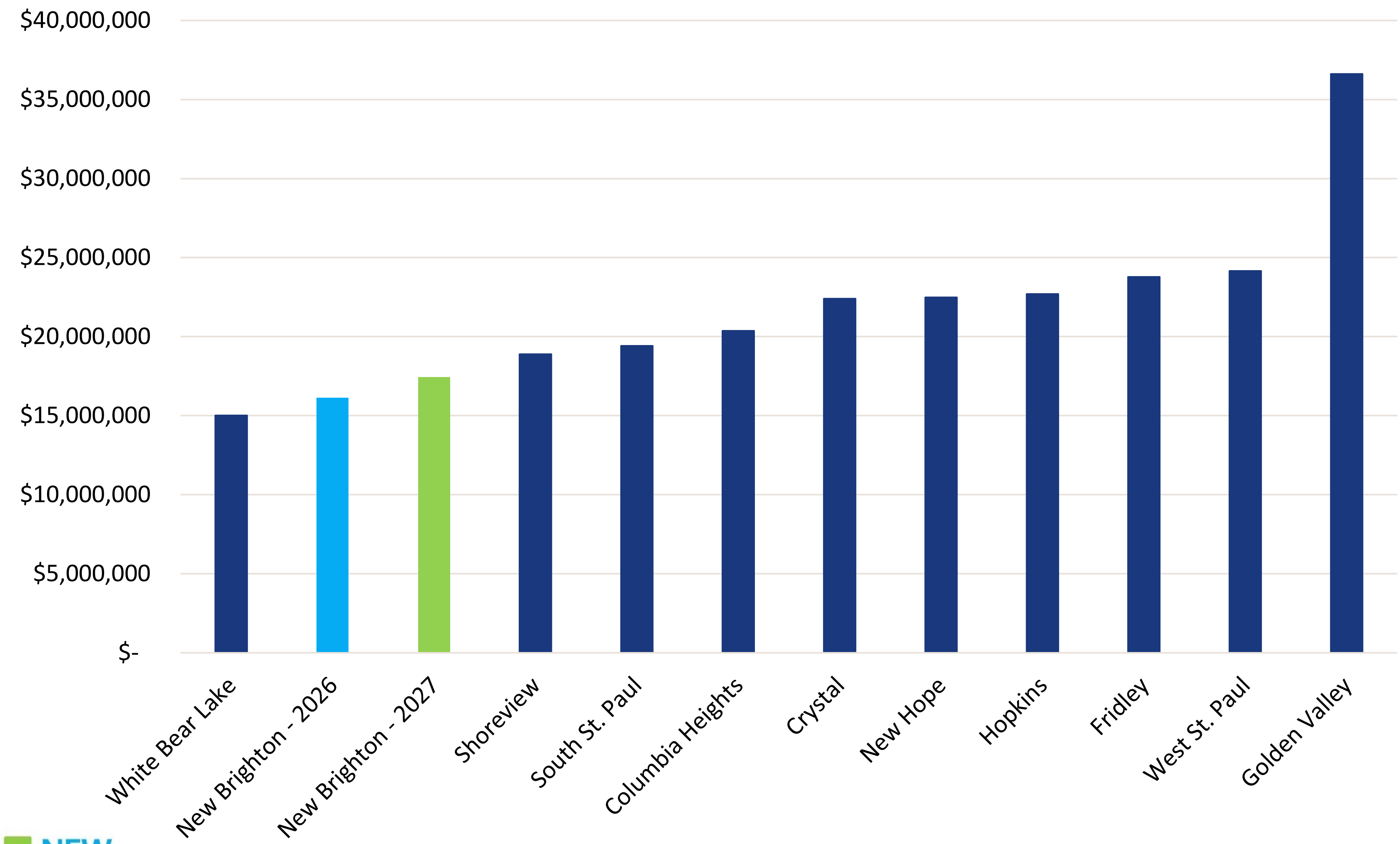
# Additional Information

# Items NOT Included in the 2027 CM Recommended Budget

| Amount | Description |
|---|---|
| | ***Administration*** |
| $30,000 | MVPS/Ralph Reeder Food Shelf Contribution |
| $30,000 | Resident Survey (Bi-annual, odd years) |
| $90,000 | Wellbeing Initiative: Sick Leave for Healthy Living |
| $25,000 | Reinstatement of Merit Pay Program |
| $175,000 | |
| | ***Public Safety*** |
| $80,000 | Voluntary Municipal Contribution to PERA SVF |

NEW BRIGHTON
building tomorrow today

# Comparable Cities' 2026 Levies and Tax Rates




| City | 2026 Tax Rate |
|---|---|
| Columbia Heights | 78.15% |
| West St. Paul | 73.27% |
| Hopkins | 69.44% |
| Crystal | 67.43% |
| New Hope | 67.23% |
| South St. Paul | 61.87% |
| Golden Valley | 58.62% |
| Fridley | 48.20% |
| ***New Brighton - 2027*** | ***44.93%*** |
| **New Brighton - 2026** | **41.57%** |
| Shoreview | 34.04% |
| White Bear Lake | 32.06% |

NEW BRIGHTON
building tomorrow today

# Estimated 2027 City Taxes on Median Single-Family Home


| | 2026 | 2027 | |
|---|---|---|---|
| Median Value: | $388,100 | $390,600 | *0.64% Increase* |
| Homestead Exclusion: | (11,621) | (11,396) | |
| Taxable Market Value: | $376,479 | $379,204 | *0.72% Increase* |

NEW BRIGHTON
building tomorrow today

# Next Steps

NEW BRIGHTON building tomorrow today

# Next Steps for Council

- Further conversations with City Manager on budget development
- Questions, comments, concerns, or suggestions regarding 2027 budget at this point
- Continued budget conversations at August 12 work session when we also plan to discuss CIP
- September 8 adopt preliminary levies

# Discussion/Questions