

CITY MANAGER'S MESSAGE



Dear Honorable Mayor and Members of the Council,

I am pleased to present the 2026-2027 Adopted City of Brooklyn Park Budget. This budget book is intended to serve as a guide for elected officials, City staff, and others interested in the City's budget. The document is a comprehensive financial plan that identifies the City's priorities and the resources needed to achieve them. The City Council's policy goals drive a set of work plans for City employees and advisory commissions. The City's departments continue to prioritize work aligning it with the recently updated Brooklyn Park Jewel of the North Community Plan.

The 2026-2027 Adopted Budget was done with the following objectives in mind:

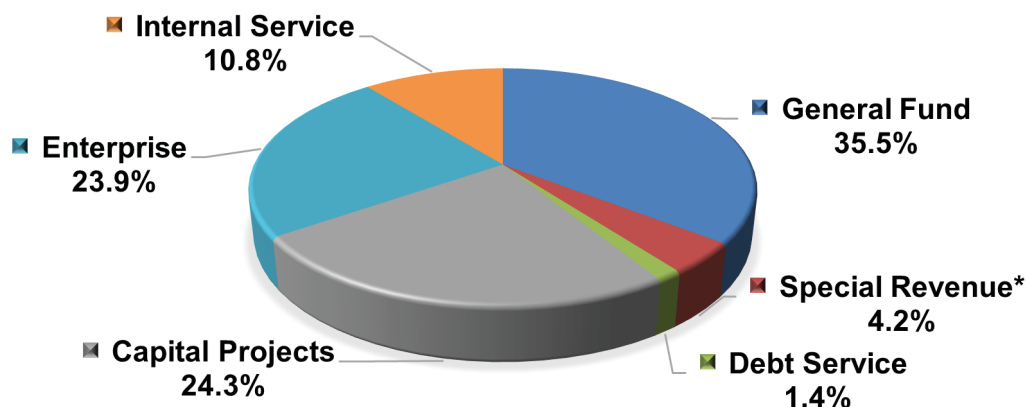
- **Fiscal stewardship:** Making budget decisions that consider both short and long-term impacts.
- **Tax/Service level balance:** Fund operations at a level to provide quality services at a reasonable cost
- **Strategic investments:** Considering additional investments that align with the City's goals and provide a significant return to the community.
- **Budget outcomes:** Seek to make connection between resources and results

Budget Summary:

Adopted on December 8, 2025, the overall 2026 City budget is approximately \$228.9 million. The 5.48 percent increase from 2025 is attributable to inflationary pressures, rising health care costs, investment in public safety – including the addition of six firefighters- and the need to sustain projects after external funding sources conclude.

- Capital Projects funds are 24 percent of the total budget
- Debt Service funds are 1 percent of the total budget
- General fund is 36 percent of the total budget
- Internal Service funds are 24 percent of the total budget
- Enterprise funds (all utility funds, Edinburgh Golf Course, Clubhouse, and Park Dome fund) are 24 percent of the total budget
- Special Revenue funds (Brookland Golf Park, Cable Grant, Community Development Block Grant, Coronavirus Relief Federal Grants, Donations, Grants, Ice Arena, and Police Special) are 4 percent of the total budget.

2026 EXPENDITURE BY FUND TYPE



*Special revenue includes preliminary amounts for grants.

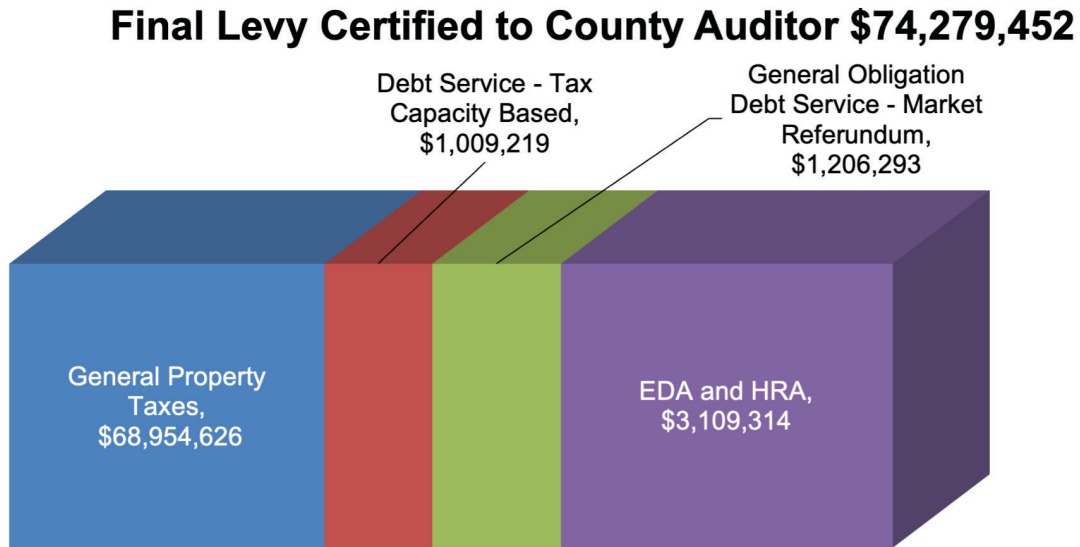
The development of the 2026-2027 budget was particularly challenging due to the City’s many strategic priorities and the Council’s commitment to minimizing the service-level impacts while keeping the 2026 tax levy as low as possible. In the end, the Council adopted a general fund budget of \$81.2 million, representing a \$6.2 million increase over the prior year.

Key service highlights of the 2026-2027 budget include:

- Cost of living adjustment (COLA) for staff
- Funding for wage adjustments identified through the recent compensation study.
- Elections – held based on Statutory Requirement
- Increased health insurance expenses
- Inflationary impacts across City operations
- Continued support for Racial Equity, Diversity, and Inclusion initiatives.
- Addition of new personnel, including:
 - Community Development – Environmental Health Inspector
 - Fire – Training Captain, Six Firefighters and Four Cadets
 - Public Works – Two Custodians

Levy Summary:

The adopted total tax capacity levy for 2026 is \$69,963,845; this amount is derived from \$68,954,626 in total general property taxes plus \$1,009,219 in debt service levy, as shown in the chart below. This represents a 4.4 percent increase from 2025. For a property owner of a median value single-family home in Brooklyn Park, \$337,000 there will be an estimated \$7.00 increase from 2025 per month paid in City taxes in 2026. Below is the breakdown of the final adopted levy.



The City’s taxable market value decreased slightly to \$10.7 billion in 2025. About 70 percent of the taxable market value comes from residential properties. The median valued home increased to \$337,300, up just over 2.8 percent. The 2026 levy tax rate is at 54.2 percent which reflects a 1.6 percent increase from 2025. The referendum levy for 2026 is \$1,206,293.

Budget Highlights:

General Fund: General Fund expenditures increased by 8 percent in 2026, or approximately \$6.2 million from the 2025 amended budget. General fund expenditures are expected to increase an additional 4.4% from 2026 to 2027. Some factors for the increase include a cost-of-living adjustment, paying for staff wage adjustments resulting from a compensation study, severance funding, increases in health insurance costs, inflation, and the addition of several new positions in multiple departments.

Capital Projects: Total capital fund spending for 2026 is \$55,584,627 and for 2027 is \$52,460,590. From 2025 to 2026, spending will decrease by 35.2%. From 2026 to 2027, capital spending will decrease by 5.6%. Capital spending in 2026 includes the completion of the new central fire station.

Enterprise Funds: Continued rate increases for 2026 across utility funds will ensure revenues keep pace with the upcoming projects in the funds. Uses of excess revenues include equipment replacement.

Internal Service Funds: Staff continue to evaluate the Internal Service funds chargeback models to ensure the stability of the funds. In 2026 and 2027, charge back allocations include amounts to compensate the benefit fund.

Economic Development Fund (EDA): The 2026 levy is at a lesser amount than the full statutory percentage of 0.01813 of taxable market value.

Conclusion:

The City's overall financial state remains strong; however, the City continues to experience substantial financial challenges and pressures while also planning for expensive projects on the horizon. We will continue to work towards minimizing the financial burden on our taxpayers, while maintaining service levels in a growing community.

The Budget Advisory Commission (BAC) deserves acknowledgment for the many hours they have dedicated to reviewing department budgets and providing thoughts, priorities, and concerns to the Council. On November 24, 2025, the BAC presented their observations to the Council.

A handwritten signature in blue ink, appearing to be 'Shue', with a long horizontal flourish extending to the left.



FINANCIAL SUMMARIES

BUDGET SUMMARY

Overview

The budget is a blueprint for City services and plans for fiscal year 2026-2027. The purpose of the budget is to communicate the financial plans of the City and its allocation of resources. This document expresses priorities, goals, plans, and targets. The budget is an implementation plan to achieve the City’s goals and objectives.

The 2026-2027 Budget requires \$81,238,647 (2026) and \$85,306,915 (2027) for operations within the General Fund to continue at existing service levels in the respective years. This includes the best information available regarding inflation, increases in health care costs and the need to fund projects after external funding sources conclude. Other noteworthy items impacting the 2026-2027 budget include increased costs due to inflation, increases in workers’ compensation claims, and increases in internal service funds.

Property Tax

Property tax levies make up approximately 82.5 percent of General Fund revenue for the City. The total property tax dollars paid by the property owner are split among multiple governmental jurisdictions. The three local jurisdictions that receive the greatest proportion of your property taxes are the City of Brooklyn Park, Hennepin County and School Districts. The City typically receives about 49 percent of the revenue from the overall total property tax payments made by the City residential taxpayers. Hennepin County receives about 34 percent, and the School Districts about 11 percent. The other 7 percent of property tax revenue is split between other Metro taxing districts, initiatives such as Metro Mosquito Control, Met Council Business, Met Council Livable Communities, Met Council Right of Way, Hennepin Parks, Hennepin Parks business and initiatives, Park Museum, Hennepin County Regional Railroad Authority, Hennepin HRA and Watershed.



The other 7 percent of property tax revenue is split between other Metro taxing districts, initiatives such as Metro Mosquito Control, Met Council Business, Met Council Livable Communities, Met Council Right of Way, Hennepin Parks, Hennepin Parks business and initiatives, Park Museum, Hennepin County Regional Railroad Authority, Hennepin HRA and Watershed.

Property taxes provide ongoing revenue to pay a portion of the City’s debt and provide for capital investment into equipment, buildings, and infrastructure. Property taxes are determined on a community-wide basis by using two components: the dollars that the City needs to operate (known as the property tax levy), and the collective value of all the property within the City. An individual’s share of the property tax within a community is established in general by using the following formula:



Property Valuation / Assessing

The estimated market values of all properties within the City are determined by the City's Assessing Division through an annual revaluation along with the addition of new construction that occurs each year. Values on all properties are adjusted based on sales in the market. The current residential market is expected to increase during the next few cycles, provided the economy continues to grow as anticipated.

An assessed property value uses Mass Appraisal methodology, which studies all comparable sales within a jurisdiction that have sold from October 1 to September 30 of the prior years to estimate value as of January 2 annually for taxation purposes. For example, the property taxes payable to the City in 2025 is based on the value established on January 2, 2025, that was set through a study that occurred from October 1, 2023, through September 30, 2024.

City's Taxable Market Value (TMV)

The City's Taxable Market Value decreased slightly in 2025. The TMV is at \$10.7 billion as of 2025 and continues to increase annually. The overall market value is currently projected to increase to \$15.74 billion by 2030. The projections are subject to change based on activity in the broader economy or adjustments in the calculations related to legislation.

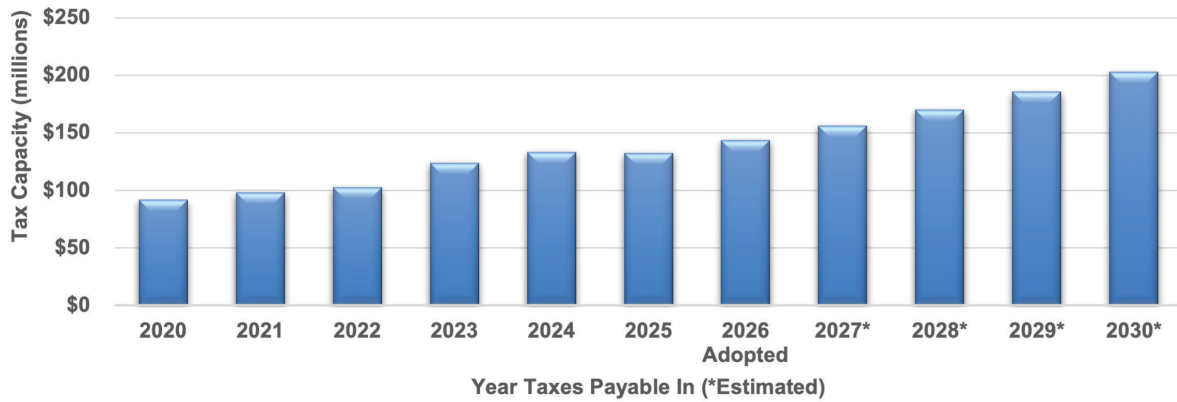


City's Tax Capacity

The tax capacity value under legislation is used as the denominator to determine the property tax rate of a jurisdiction. All properties are divided into classes based upon actual use; residential, commercial/industrial, farm, apartments, and personal property. An individual property's tax capacity value is determined by applying the various rules governing the class that the property is classified in, to the taxable market value of that property. The overall City's tax capacity is then reduced by the City's contribution tax capacity to the Fiscal Disparities Program and the tax capacity of the values within all active Tax Increment Financing (TIF) Districts within the City.

The City's overall tax capacity used for calculating the property tax rate has increased to \$132.56 million as of 2025 from \$91.73 million in 2020. It is projected to increase to \$203.04 million in 2030.

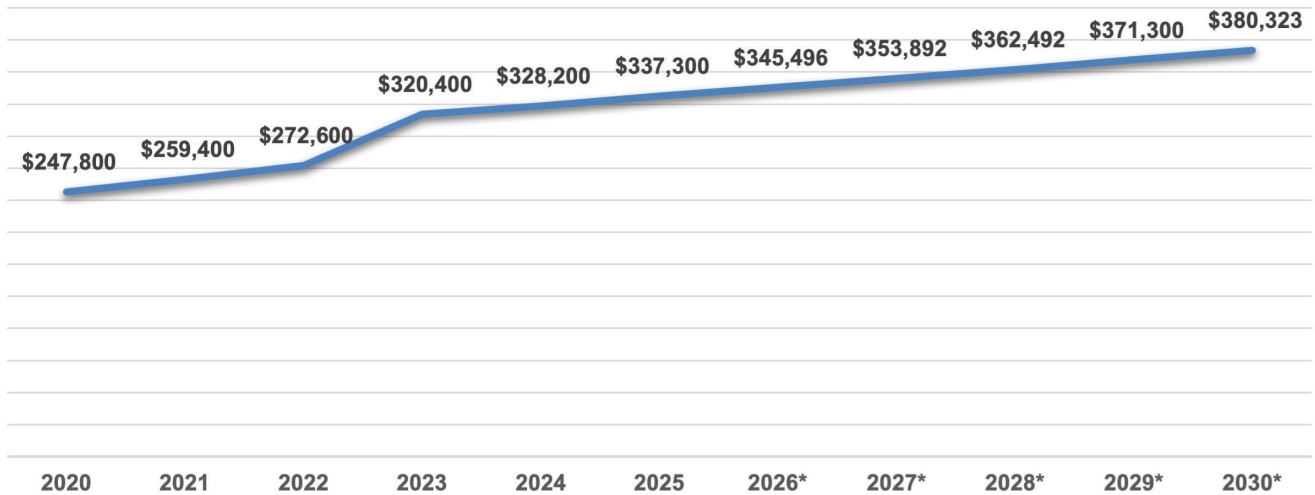
City of Brooklyn Park Change In Tax Capacity



Median Valued Home

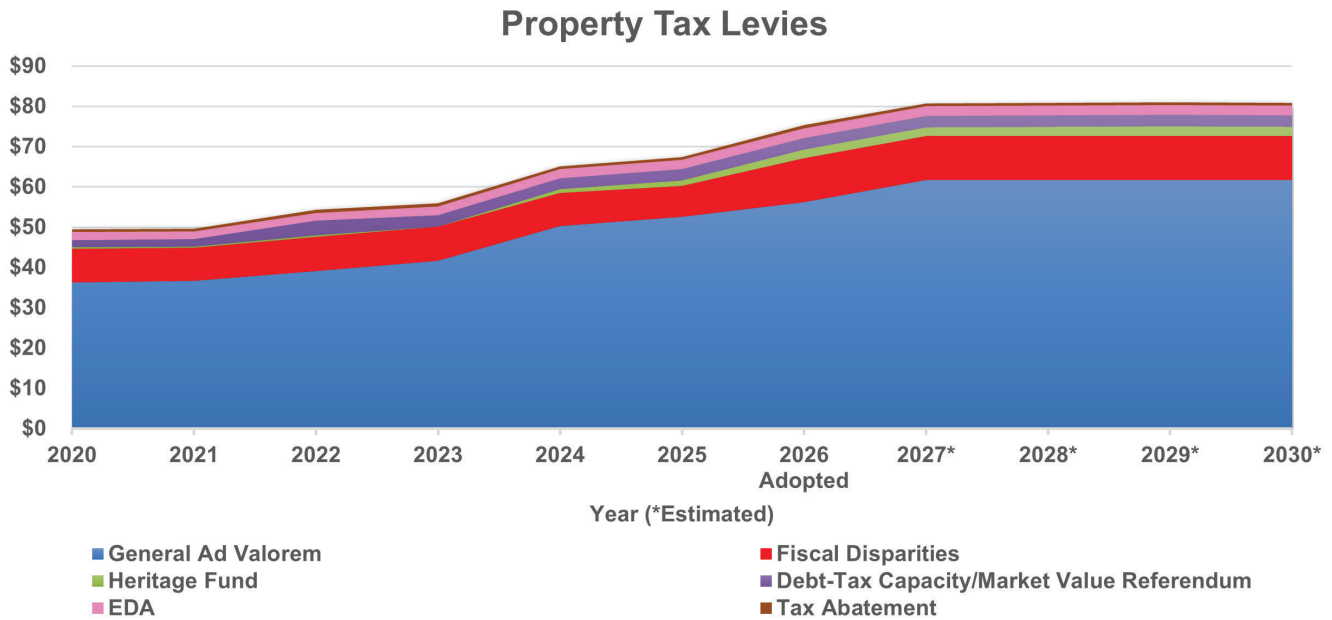
The Median Valued Home within the City is used to illustrate the general impact of property tax changes on homeowners within the City. The Median Valued Home has increased to \$337,300 for 2025, an increase from the median home value in 2020 of \$247,800. The estimated forecast increase is based on an estimate of 2.4 percent as a conservative approach for current economic climate.

Median Valued Home Value - 2020 through Estimated 2030



Property Tax Levies

The City levies the property taxes it needs to provide the basic services to the community. Property tax levies for 2025 totaled \$67.4 million and 2026 Final Adopted budget is \$75.3 million. Property tax levies are split into the following categories: General Property, General Debt Service Levies, Referendum Debt Service Levies, and Economic Development Authority (EDA) Levies (includes both the Housing Redevelopment Authority ([HRA] Levy and EDA Levy).



General Levy

The General Levy is made up of two components: General Ad Valorem (total amount to collect from taxpayers in the community) and Fiscal Disparities.

2026 General Levy

4.54% Increase

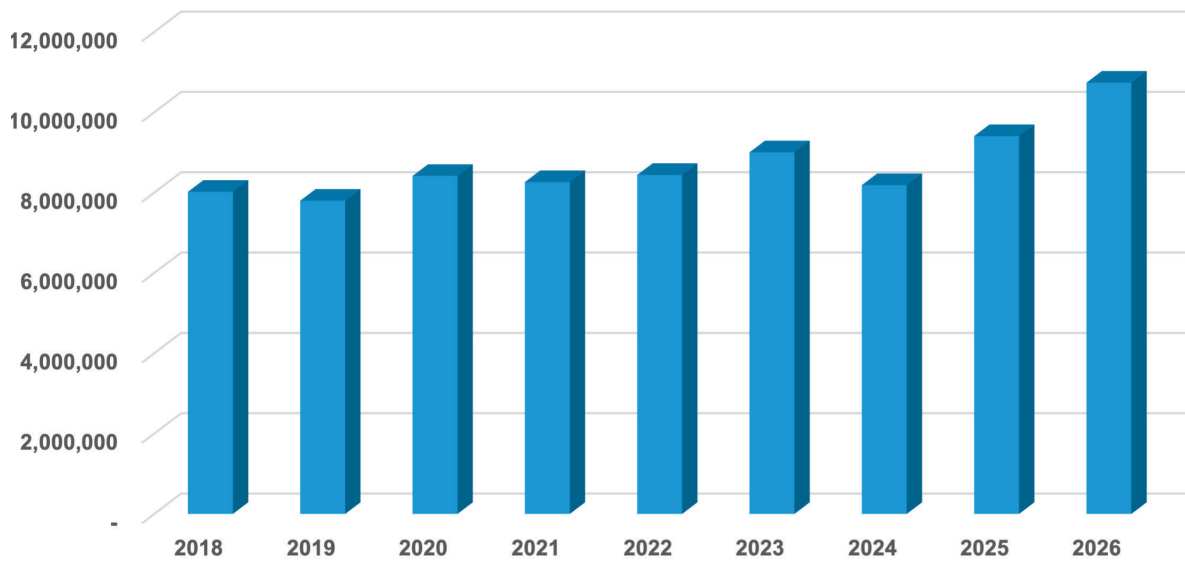
The General Ad Valorem Tax is the tax that is collected to provide funding for basic governmental services that are part of the City’s General Fund. The total General Ad Valorem portion of the General 2026 is \$66.7 million and is projected to increase to \$86.3 million by 2030 to fund all the initiatives within the projected budget.

The Fiscal Disparity 2026 level collection for the City, not including the City’s HRA is \$10,736,810, which is an increase of \$1,329,414 or 14 percent from the 2025 Fiscal Disparity Levy of \$9,407,396. The Fiscal Disparity Program is based on a two-year lag in property values.

Below is a brief description of the Fiscal Disparity program.

- **Contributions to the areawide tax base.** Each taxing jurisdiction annually contributes 40 percent of the growth in its commercial and industrial values (C/I) tax base since the year of the enactment to an abstract entity called the “areawide tax base.” This contribution value is not available for taxation by the jurisdictions where the property is located.
- **Distributions from the areawide tax base.** Each municipality receives a share of the areawide tax base through a formula based on its share of the area’s population and its relative property tax wealth (tax base per capita). The municipality is allowed to tax this distribution value at the same rate as the tax rate paid by its residents. The growth in the city’s C/I base shows the city has become a large net contributor to the pool.

City of Brooklyn Park Fiscal Disparities History

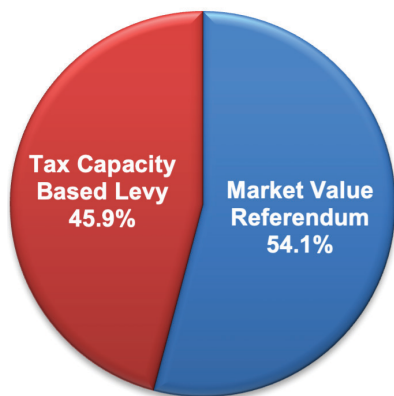


Heritage Infrastructure Fund

The Heritage Infrastructure Fund Levy was established to create a permanent financing program to fund needed building and infrastructure improvements now and into the future to mitigate the issuance of debt to pay for them. One of the financing methods of the Heritage Infrastructure Fund is a tax levy, an allocated portion of the General Fund. In previous years, the full amount of State Local Government Aid (LGA) was the sole revenue source allocated to the Heritage Infrastructure Fund levy.

Debt Service Levies

Debt Service Levies represent the collection of tax proceeds to fund the debt service on the City's outstanding bond issues. The City currently has two types of debt levies: tax capacity based and market value referendum.



Tax capacity-based levies for 2026 total \$1,009,219 and are as follows:
 \$680,453 – General Obligation Capital Improvement Bond, 2014A
 \$304,723 – General Obligation Capital Improvement Bond, 2017A
 \$24,043 – General Obligation, Lease/Gross Revenue 2021A

Market Value Referendum debt service levies for 2026 total \$1,206,293 and are related to bonds that were issued to fund projects that were approved by the voters in a City-wide Park Referendum:

\$317,153 – 2019 Park Bond Referendum (various Recreation and Parks projects)
 \$889,140 – 2021 General Obligation Bond (various Recreation and Park projects)

Tax Abatement

Tax Abatement refers to capturing the city portion of property taxes for certain parcels and using the funds to pay specifically for development activity costs, such as infrastructure related to a specific development or capital costs benefits to a developer in return for job creation within the City. In 2008, the City entered into a Tax Abatement Agreement with Target Corporation regarding some significant development on the parcels it owns in the northwest part of the City. Additionally, in 2015 the City entered into an agreement with Doran Companies for the development on the northwest part of the city. There are two phases to the Doran project, with the second and final phase completed in 2018. The total of these two agreements for 2026 is \$750,000. The Tax Abatement funds are being managed by the City's Economic Development Authority (EDA).

HRA & EDA Levies

EDA & HRA Levy

\$3,109,314

The HRA and EDA Levies are separate levies that can be issued by the City on behalf of the Economic Development Authority. The HRA levy is reported separately on each individual's tax statement and is limited in dollar amount to 0.01850 percent of the City's taxable market value. The EDA Levy in past years has been included within levy limit calculations and reported with the City's general tax. It also is limited to 0.01813 percent of the City's Taxable Market Value. The 2026 HRA Levy was certified at \$1,320,000, which is less than the \$2,055,622 maximum level under law. The 2026 EDA Levy was certified at \$1,789,314, which is less than the \$2,014,509 maximum allowed under law. In total, the 2026 levy for the Brooklyn Park Economic Development Authority was \$3.1 million, which is an increase of \$280,000 or 10 percent from 2025.

Property Tax Rate:

The Property Tax Rate for the City is calculated as follows:

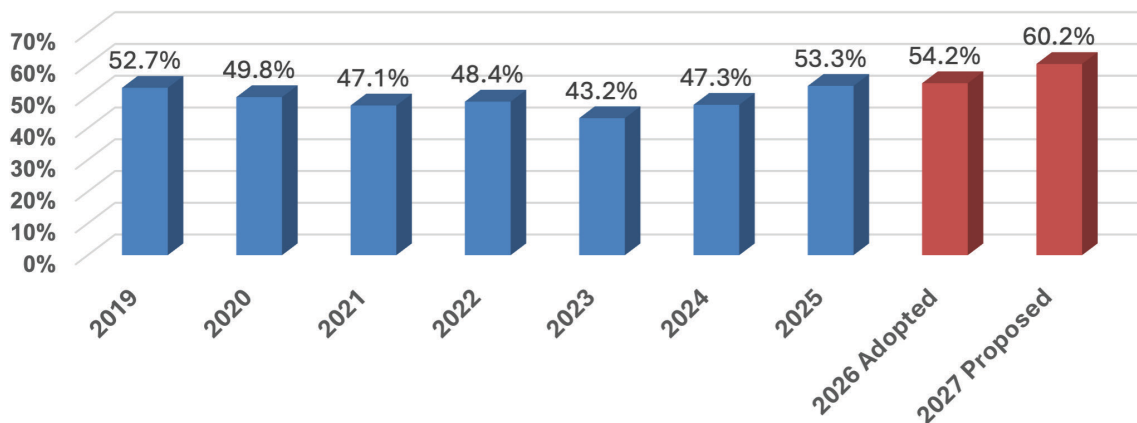
$$\frac{\text{City Property Tax Levy}}{\text{Taxable Value of all City Property}} = \text{City Property Tax Rate}$$

A City property tax amount is calculated as follows:

$$\text{City Property Tax Levy} \times \text{Individual's Tax Capacity Value (Property Value)} = \text{Individual's City Property Tax Owed}$$

The Property Tax Rate represents a calculation that is set by State Statute that merely reflects the relationship of the total levy dollars the City is requesting to the total value of the property within the City.

City Change in Property Tax 2019-2027



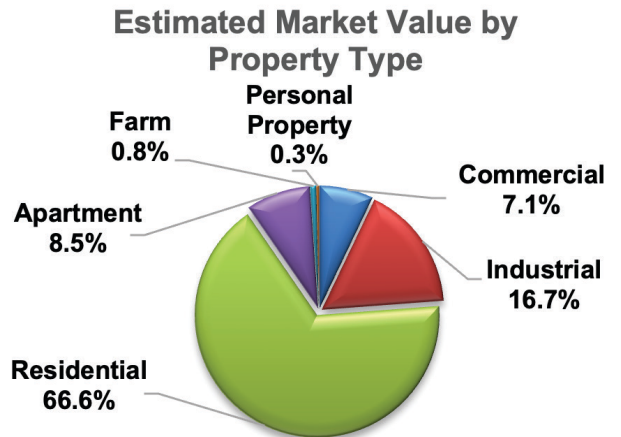
Property Tax Impact

The change in the property tax that individuals pay is most accurately measured by using the impact. The impact considers how the changing aspects of the property value within the community affect each property. Overall, the property tax is apportioned on all property according to value, with an individual's tax being equal to the share of the levy certified by the City.

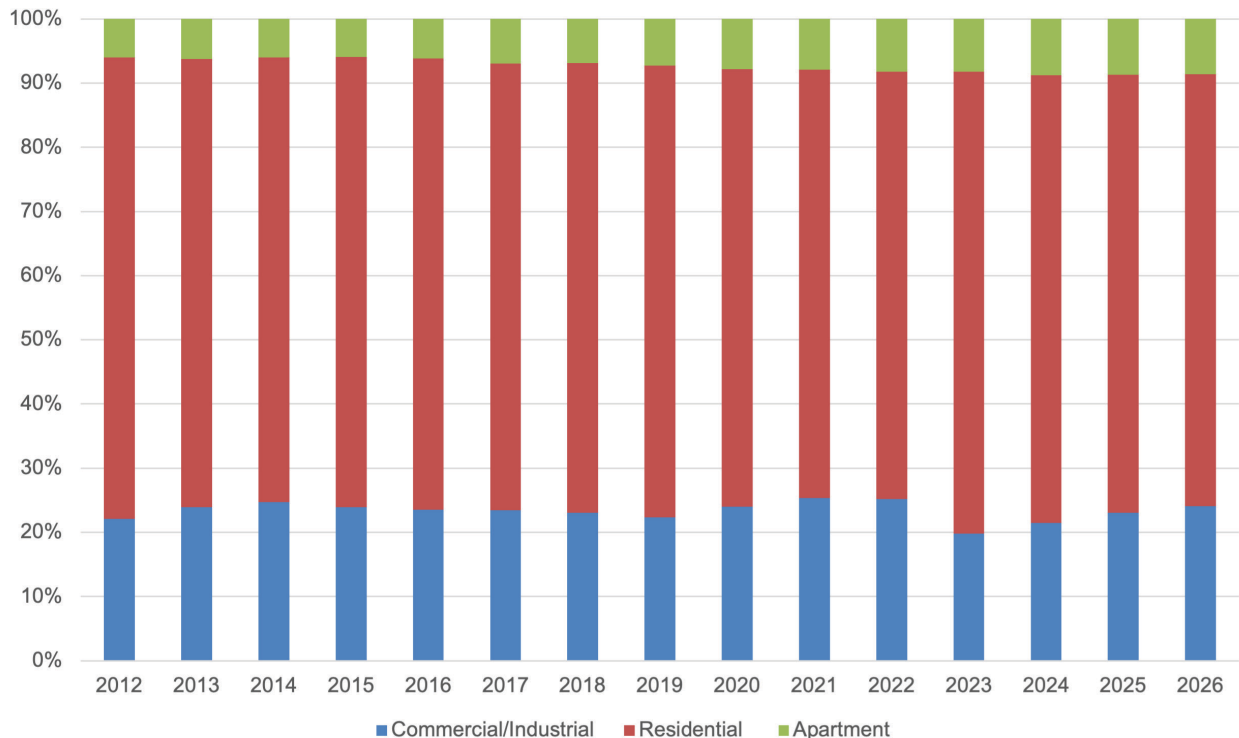
The Property Class trends show the impact of the property tax shifting from commercial to residential over the last few years. This is mainly driven by the fact that residential values have started to have an upward trend in value more than commercial/industrial and apartment properties. In addition, legislative changes have also favored residential over that of other classes. For 2026, residential properties are expected to pay 67 percent of the property taxes levied by the City.

The City Council's goal since 2010 has been to maintain a tax levy that results in a minimal impact for a median valued home and all Brooklyn Park taxpayers.

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Property Tax by Class Trend



**Police Protection for a Safe Community**

- \$686.52 Annually
- \$57.21 per month

**Fire Protection and Emergency Management Services**

- \$279.34 Annually
- \$23.28 per month

**Public Works**

- \$212.25 Annually
- \$17.69 per month

**Recreation and Park - Enhancing Park Amenities, Natural Resources, Youth Outreach and Recreation Opportunities**

- \$142.51 Annually
- \$11.88 per month

**Community Development Promoting Strong Neighborhoods and Property Values**

- \$57.13 Annually
- \$4.76 per month

**Administration including election and communication service costs and City Legal expense**

- \$133.74 Annually
- \$11.14 per month

**Finance**

- \$70.31 Annually
- \$5.86 per month

**Mayor and Council**

- \$9.13 Annually
- \$0.76 per month

**Contingency and Transfers**

- \$58.68 Annually
- \$4.89 per month

**Capital and Debt**

- \$26.20 Annually
- \$2.18 per month

**EDA/HRA (includes abatement)**

- \$100.19 Annually
- \$8.35 per month

2026 Estimated Cost per Home for City Services Annually is \$1,776 or \$148 per month (Median Home Value)

A Median Valued home in Brooklyn Park is projected to pay \$1,776 annually (\$148 monthly) in City Property Taxes for 2026. An approximate breakdown of the allocation by type of service provided is shown above in the basic governmental services.

Fund Accounting

Fund accounting is used for budgeting and accounting. Under this system, money is budgeted in several separate funds, rather than one central fund. Each fund is established for a specific purpose. The funds are used to pay for operations, maintenance, capital improvements, equipment replacement and budgeted activities. Generally, revenues are received and spent during the same year. Annual expenditures are determined by the actual costs of services provided as approved by the City Council.

Some funds have no established budget and operate like a savings account. Money is accumulated for periodic capital needs, such as the replacement of facilities and equipment. The fund balance grows until expenditures are made. Spending can vary greatly each year depending on calculated replacement costs for public improvements and the cost of planned capital expenditures.

Basis of Accounting

The budget parallels the City's accounting system. An accrual basis is used for general government operations. Significant revenues are recorded when measurable and available, and expenditures are recorded as they are incurred.

Proprietary Funds, including the Enterprise and Internal Service Funds, are maintained on a full accrual basis. For budgetary purposes, depreciation and accrued liabilities for accumulated leave balances are not included.

Fund Types

The City of Brooklyn Park classifies funds into six types: General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Debt Service Funds, and Capital Project Funds.

General Fund

As the primary operating fund, the General Fund provides resources to sustain the daily government operating activities. The fund has more diverse revenue sources than other funds, including property taxes, licenses, permits, fines and forfeits, intergovernmental revenue, charges for services, and investment interest.

General Fund
2026 \$81,238,647
2027 \$85,306,915

Special Revenue Funds

Certain activities are established or designated by statute, charter, or ordinance with defined revenue sources for a specific and restricted purpose. Budgeted funds included in this fund type are Community Development Block Grant, Cable Grant, City Grant Fund, Ice Arena, Police Special Funds and Brookland Golf Course.

Special Revenue Funds
2026 \$9,615,365
2027 \$7,884,139

Debt Service Funds

Established to account for the payment (from taxes and other sources) of interest and principal on long-term debt.

Debt Service
2026 \$3,221,418
2027 \$4,270,270

Capital Project Funds

Capital Projects funds account for all resources used for the acquisition or construction of capital facilities and projects. Funding sources included special assessments, bond funding, state aid, federal funding, franchise fees, tax increment and investments.

Capital Project Funds
2026 \$55,584,627
2027 \$52,460,590

Enterprise Funds - Recreation

Includes services that the City provides that operate like a business and can include external customers. Charges for services are expected to recover operating costs, indirect costs, capital investments, and interest expense. These funds would include Edinburgh Golf Course, Edinburgh Clubhouse, and the Park Dome. User fees predominantly support the operations of these funds.

Enterprise Recreation Funds
2026 \$4,168,250
2027 \$4,038,230

Enterprise Funds - Utility

Include the utility services that the City provides and that operate like a business. Funds are expected to recover operating costs, indirect costs, capital investments, and interest expense with revenue sources. Utility rates are set with the intent of funding these costs. The City's utility enterprise funds include Water and Sewer service, Recycling, Storm Water, and Street & Signal Light. User fees predominantly support the operations of these funds.

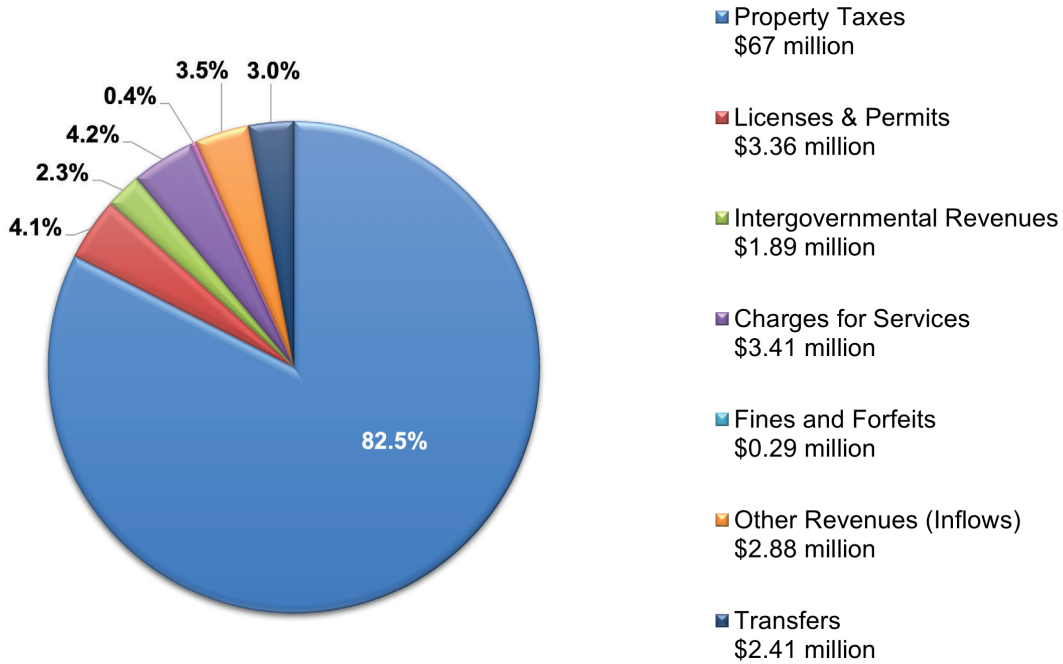
Enterprise Utility Funds
2026 \$50,460,461
2027 \$42,751,956

Internal Service Funds

Used to account for business-like services such as goods and services, capital equipment, and technology provided to city departments. The City maintains Internal Service Funds for the following activities: Central Building, Central Garage, Information Technology, Loss Control, and Benefit Accrual.

Internal Service Funds
2026 \$24,635,504
2027 \$19,933,347

2026 General Fund Revenue Sources



Revenue Sources

Property Taxes

The City levies taxes for general operating purposes, repayment of outstanding debt, Heritage Fund, and economic development. The General Fund (operating budget) receives the largest share of the levy. The heritage infrastructure fund, and economic development receive an allocation as well.

Permits and Licenses

Building permits fees support the cost of plan review and building/fire code compliance and fluctuate based on current construction within the City. License fees support the direct and indirect cost of issuing the license and policing the licensed activities.

Intergovernmental Revenue

The largest intergovernmental revenue in the General Fund is Municipal State Aid (MSA) Maintenance. Other sources include the police and fire state aid, and the school liaison contracts with the school districts and some state and federal grants.

Charges for Services

Includes program fees, department of motor vehicle and other license fees, rental housing and building fees and other fees charged for services provided to residents and customers.

Utility Fees

User fees for utility services provided to residents. Fees are charged for purchase of water, sanitary sewer, recycling, storm sewer and streetlight utilities. Fees are determined by calculating the amount of funding needed to cover operations and future capital costs less any other operating revenue, grants or intergovernmental funds predicted to be received by each utility operation

Fines and Forfeitures

This type of revenue is generated primarily by the police department for legal violations. Hennepin County collects the fines and distributes a portion of the total revenue to the city.

Contributions & Donations

Contribution revenues are typically received from organizations for specific one-time expenditure purposes and/or to benefit a specific cause.

Interest Income

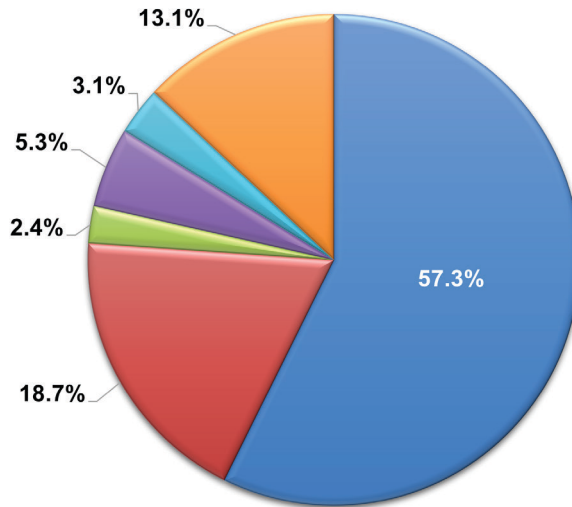
The cash balances in all funds are invested in interest-bearing investments of maturities appropriate to the cash requirements of the funds.

Transfers In

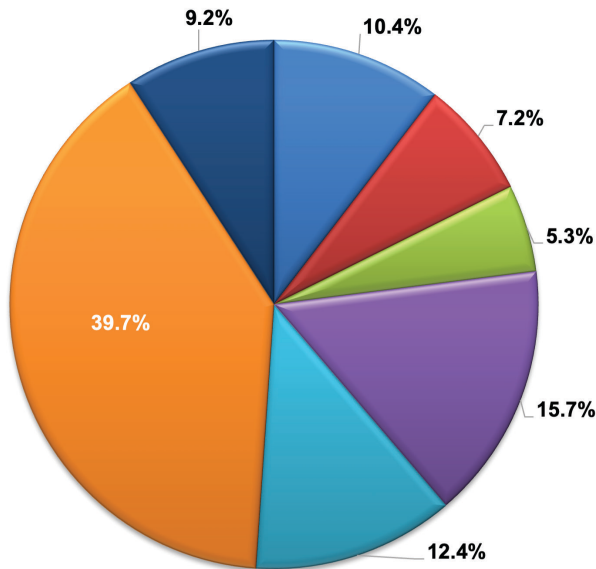
The General Fund receives revenue from a holding fund for a one-time or infrequent purchase. In other city funds, a transfer may be used from fund balance for a planned capital purchase or to temporarily offset operational costs. Other refunds and reimbursements, administrative fees, property claims, and miscellaneous revenue are categorized under this source of revenue.

2026 General Fund Expenditures

- Salaries and Wages
\$46.59 million
- Employee Benefits
\$15.22 million
- Supplies
\$1.98 million
- Contractual & Professional Services
\$4.29 million
- Other Expenses
\$2.55 million
- Transfers Out, Internal Services and Capital Outlay
\$10.61 million



2026 Expenditures by Department



- Administration
\$8.47 million
- Community Development
\$5.88 million
- Finance
\$4.34 million
- Fire
\$12.78 million
- Operations & Maintenance
\$10.03 million
- Police
\$32.28 million
- Recreation & Parks
\$7.46 million

Expenditure Categories

Expenditures are divided into account groups to track purchases and describe how funds are expected to be spent throughout the budget year.

Personnel Services

Consist of salaries, overtime, health and life insurance benefits, the city contributions for Federal Insurance Contributions Act (FICA), Medicare, Public Employees Retirement Association of Minnesota (PERA), Workers' Compensation insurance, and other compensation-related costs.

Personnel Services
76.1% of the
General Fund
Expenditures

Retirement Costs: Most employees are covered by defined benefit plans administered by the Public Employees Retirement Association of Minnesota (PERA). They are established and administered in accordance with MSS 353 and 356.

Employers Contribution: The city contributes a predetermined amount towards benefit coverage. Employees have the option of selecting from various benefits and are required to pay for any benefits exceeding the employer's contribution.

Workers' Compensation: Costs are charged to each department based on claims history and are accounted for in the Risk Management Fund.

Supplies

Office and program supplies, parts, and materials necessary to perform the services and programs provided.

Contractual & Professional Services

Includes services provided to the city by outside sources, including postage, printing, and contracted professional and trade services.

Other Expenses

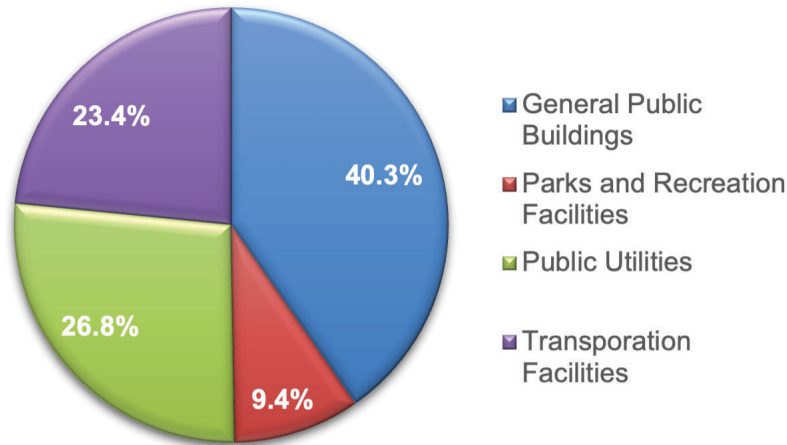
Includes communication expenses, staff development opportunities, contingency which is a fund for additional expenses, cost of sales of products, dues and subscriptions, and city utility charges.

Transfers Out, Internal Services, & General Fund Charges

Includes transfers to other funds, internal transfers and charges against the general fund reserves.

Capital Improvement Plan

Every year, the City adopts a five-year plan for capital improvements and capital equipment. Capital improvements include projects such as Public Buildings, Park & Recreation Facilities, Public Utilities, and Transportation Facilities. Bonding authority (outside of a voter referendum) for capital improvement was granted to cities under Minnesota Statute 475.521, as amended (the “Act”). For cities to issue bonds under this statute, the city must have a five-year Capital Improvement Plan (CIP) that is adopted unanimously by the City Council after a public hearing is held.



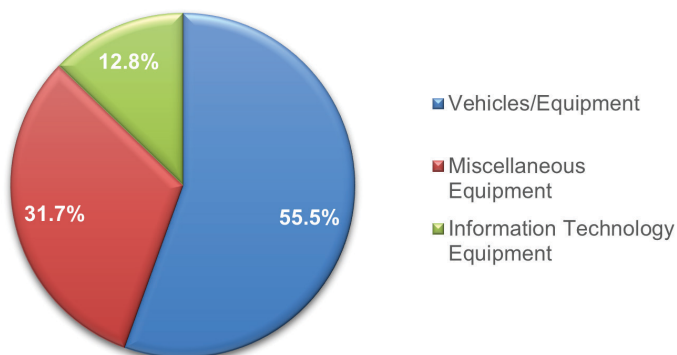
The 2026 – 2027 budget includes the first two years of the 2026 – 2030 five-year capital plan, with funding of \$75.5 million appropriated for the first year. The five-year total for the capital budget is \$374.4 million, with 24 percent associated with transportation projects.

Capital projects tend to be costly; therefore, the City may issue bonds (or debt) to finance these projects or fund bond sales to pay for capital projects and repays investors over time at tax-exempt interest rates using annual revenues as noted below. This process is similar to a homeowner utilizing a home improvement loan to complete a major home repair project. The City updates the formal five-year Capital Improvement Plan document, which is published annually along with the budget.

Capital Equipment Plan

Capital Equipment Improvements include projects related to Vehicles/Equipment, Information Technology Support Equipment, and Miscellaneous Support Equipment.

Material and Supplies



The 2026 – 2027 budget included 2026 funding of \$9.2 million appropriated for the capital equipment plan. The five-year total for the capital equipment budget is \$24.9 million, with 55.5 percent associated with Vehicles and Equipment projects.

The three largest capital expenditure categories include: Information Technology Support (33 percent), Operations and Maintenance (31 percent), and Police (17 percent). Capital equipment projects tend to vary in cost.

**City of Brooklyn Park
Summary of Full-Time Equivalents (FTE) 2023 Through 2030 Budget**

FTE or whole time equivalent measures how many total full-time, part-time or seasonal employees add up to a full-time worker. Full-time hours are 2080 in a year except for full-time fire fighters that have a 2912 full-time basis.

	2023 Budget	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Mayor and Council*	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Administration	24.4	39.4	43.9	43.9	44.1	41.6	41.6	41.6
Finance	29.1	32.8	30.2	30.2	29.2	30.2	30.2	30.2
Community Development	33.8	34.5	34.5	35.5	34.5	34.5	34.5	34.5
Police	150.4	153.6	153.9	153.9	153.9	153.9	153.9	153.9
Fire	51.3	48.7	74.3	74.3	74.3	74.3	74.3	74.3
Operations and Maintenance	51.4	52.7	55.1	48.7	49.1	48.7	48.7	48.7
Recreation and Parks	58.8	60.1	61.1	61.1	61.1	61.1	61.1	61.1
General Fund Total	406.2	428.8	460.0	454.6	453.2	451.3	451.3	451.3
Special Funds	50.9	52.7	48.2	49.2	48.2	47.4	47.8	47.8
Enterprise Funds	51.0	51.5	55.4	60.5	60.5	60.5	59.7	61.7
Internal Service Funds	23.8	25.1	24.3	25.6	25.6	25.6	25.6	25.6
Total FTE's	531.9	558.1	587.9	589.9	587.5	584.8	584.4	586.4
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

*Actual person count and not calculated by FTE

**City of Brooklyn Park
Summary of FTE's 2023-2030 Budget by Full Time (FT), Part Time (PT) and Seasonal**

	2023 Budget	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
GENERAL FUND								
Mayor and Council*								
FT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PT	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Seasonal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
**Not in FTE but rather by actual position count.								
Administration								
FT	17.2	20.3	25.0	25.0	25.2	22.7	22.7	22.7
PT	1.4	1.4	1.0	1.0	1.0	1.0	1.0	1.0
Seasonal**	5.8	17.7	17.9	17.9	17.9	17.9	17.9	17.9
Total	24.4	39.4	43.9	43.9	44.1	41.6	41.6	41.6
***Seasonal change between years is due to election cycle needs.								
Finance								
FT	26.0	31.0	29.0	29.0	28.0	29.0	29.0	29.0
PT	2.6	1.3	0.7	0.7	0.7	0.7	0.7	0.7
Seasonal	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	29.1	32.8	30.2	30.2	29.2	30.2	30.2	30.2
Community Development								
FT	31.1	31.8	31.8	32.8	31.8	31.8	31.8	31.8
Seasonal	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Total	33.8	34.5	34.5	35.5	34.5	34.5	34.5	34.5
***Change in accounting of EDA personnel to special fund in 2022.								
Police								
FT	140.0	144.6	142.6	142.6	142.6	142.6	142.6	142.6
PT	9.8	8.4	10.1	10.1	10.1	10.1	10.1	10.1
Seasonal	0.6	0.6	1.2	1.2	1.2	1.2	1.2	1.2
Total	150.4	153.6	153.9	153.9	153.9	153.9	153.9	153.9
Fire								
FT	50.4	48.2	72.4	72.4	72.4	72.4	72.4	72.4
PT	0.9	0.5	1.9	1.9	1.9	1.9	1.9	1.9
Total	51.3	48.7	74.3	74.3	74.3	74.3	74.3	74.3
Public Works								
FT	44.8	46.1	47.7	41.3	41.7	41.3	41.3	41.3
PT	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal	6.1	6.1	7.4	7.4	7.4	7.4	7.4	7.4
Total	51.4	52.7	55.1	48.7	49.1	48.7	48.7	48.7
Recreation & Parks								
FT	23.6	24.6	26.7	26.7	26.7	26.7	26.7	26.7
PT	4.8	4.6	3.7	3.7	3.7	3.7	3.7	3.7
Seasonal	30.4	30.9	30.7	30.7	30.7	30.7	30.7	30.7
Total	58.8	60.1	61.1	61.1	61.1	61.1	61.1	61.1
General Fund Total								
FT	333.1	346.6	375.2	369.8	368.4	366.5	366.5	366.5
PT	27.0	23.7	24.4	24.4	24.4	24.4	24.4	24.4
Seasonal	46.1	58.5	60.4	60.4	60.4	60.4	60.4	60.4
Total	406.2	428.8	460.0	454.6	453.2	451.3	451.3	451.3

City of Brooklyn Park
Summary of FTE's 2023-2030 Budget by Full Time (FT), Part Time (PT) and Seasonal

	2023 Budget	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
SPECIAL FUNDS								
Ice Arena								
FT	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9
PT	0.5	0.3	0.7	0.7	0.7	0.3	0.7	0.7
Seasonal	1.6	1.8	1.6	1.6	1.6	1.6	1.6	1.6
Total	6.0	6.0	6.2	6.2	6.2	5.8	6.2	6.2
Brookland Golf Park								
FT	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7
Seasonal	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9
Total	2.7	2.8	2.6	2.6	2.6	2.6	2.6	2.6
Brooklyn Bridge Alliance								
FT	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
PT	0.0	0.0	1.0	1.0	1.0	0.0	0.0	0.0
Seasonal	1.0	0.5	2.2	2.6	2.2	2.2	2.2	2.2
Total	6.0	5.5	9.2	9.6	9.2	8.2	8.2	8.2
BrookLynk								
FT	5.4	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Seasonal	0.2	0.2	0.2	0.8	0.2	0.8	0.8	0.8
Total	5.6	6.2	6.2	6.8	6.2	6.8	6.8	6.8
Economic Development Authority								
FT	7.7	8.2	8.2	8.2	8.2	8.2	8.2	8.2
Seasonal	0.7	1.1	1.2	1.2	1.2	1.2	1.2	1.2
Total	8.4	9.3	9.4	9.4	9.4	9.4	9.4	9.4
Other Special Revenue Funds								
FT	21.2	21.3	6.5	6.5	6.5	6.5	6.5	6.5
PT	0.6	1.2	8.1	8.1	8.1	8.1	8.1	8.1
Seasonal	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0
Total	22.2	22.9	14.6	14.6	14.6	14.6	14.6	14.6
ENTERPRISE FUNDS								
Water Utility								
FT	11.7	12.0	12.8	14.4	14.4	14.4	14.4	14.4
Seasonal	2.1	2.1	4.1	4.1	4.1	4.1	4.1	4.1
Total	13.8	14.1	16.9	18.5	18.5	18.5	18.5	18.5
Sanitary Sewer Utility								
FT	7.0	7.3	6.8	8.3	8.3	8.3	8.3	8.3
Seasonal	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Total	8.5	8.8	8.3	9.8	9.8	9.8	9.8	9.8
Recycling Utility								
FT	0.9	0.9	1.0	1.2	1.2	1.2	0.4	0.4
Seasonal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total	1.0	1.0	1.1	1.3	1.3	1.3	0.5	0.5
Storm Sewer Utility								
FT	5.6	5.7	6.1	7.4	7.4	7.4	7.4	7.4
Seasonal	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Total	6.3	6.4	6.8	8.1	8.1	8.1	8.1	8.1
Street & Signal Utility								
FT	0.9	1.0	0.8	1.3	1.3	1.3	1.3	2.3
Total	0.9	1.0	0.8	1.3	1.3	1.3	1.3	2.3
Edinburgh USA Golf Course								
FT	5.5	5.5	5.8	5.8	5.8	5.8	5.8	5.8
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal	13.0	12.5	13.0	13.0	13.0	13.0	13.0	13.0
Total	18.5	18.0	18.8	18.8	18.8	18.8	18.8	18.8
Edinburgh USA Clubhouse								
FT	0.7	0.7	1.4	1.4	1.4	1.4	1.4	2.4
Total	0.7	0.7	1.4	1.4	1.4	1.4	1.4	2.4
Parks Dome								
FT	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Seasonal	0.8	1.0	0.8	0.8	0.8	0.8	0.8	0.8
Total	1.3	1.5	1.3	1.3	1.3	1.3	1.3	1.3

City of Brooklyn Park
Summary of FTE's 2023-2030 Budget by Full Time (FT), Part Time (PT) and Seasonal

	2023 Budget	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
INTERNAL SERVICES FUNDS								
<u>Central Building</u>								
FT	8.0	9.3	8.8	9.9	9.9	9.9	9.9	9.9
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal	0.6	0.6	0.3	0.3	0.3	0.3	0.3	0.3
Total	8.6	9.9	9.1	10.2	10.2	10.2	10.2	10.2
<u>Central Garage</u>								
FT	5.3	5.3	5.4	5.6	5.6	5.6	5.6	5.6
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	5.3	5.3	5.4	5.6	5.6	5.6	5.6	5.6
<u>Information Technology</u>								
FT	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Seasonal	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Total	8.1	8.1	8.0	8.0	8.0	8.0	8.0	8.0
<u>Loss Control</u>								
FT	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
TOTAL ALL FUNDS								
FT	433.0	449.8	465.7	466.7	465.3	463.4	462.6	464.6
PT	28.1	25.2	34.2	34.2	34.2	32.8	33.2	33.2
Seasonal	70.8	83.1	88.0	89.0	88.0	88.6	88.6	88.6
Total	531.9	558.1	587.9	589.9	587.5	584.8	584.4	586.4

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