

2026 - 2027
BUDGET

Adopted December 8, 2025

Brooklyn Park

City of Brooklyn Park
Brooklyn Park, Minnesota
www.brooklynpark.org
(763) 424-8000

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Si usted necesita esta información en español llame **763-424-8000**.

Yog xav tau kev pab, thov hu rau **763-424-8000** lawv mam li nrhiav ib tus neeg txhais lus rau koj.

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.

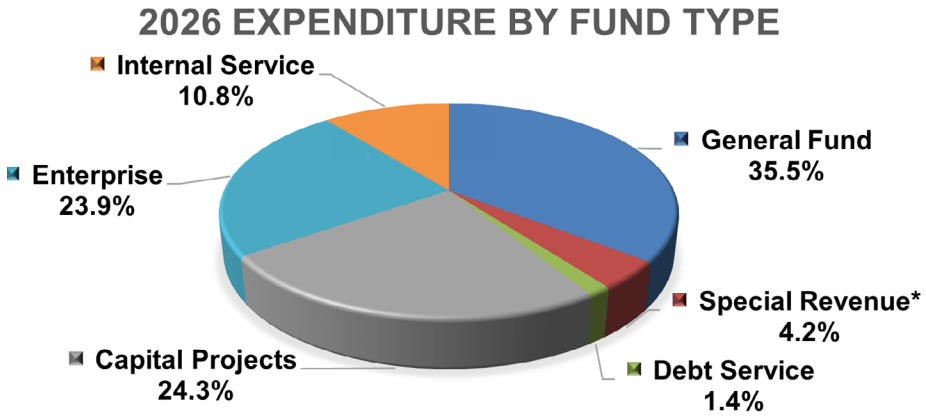
The 2026-2027 Adopted Budget was done with the following objectives in mind:

- **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 11 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, Donations, Grants, Ice Arena, and Police Special) are 4 percent of the total budget.



*Special revenue includes preliminary amounts for grants.

The development of the 2026-2027 budget was particularly challenging due to the City's numerous 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.

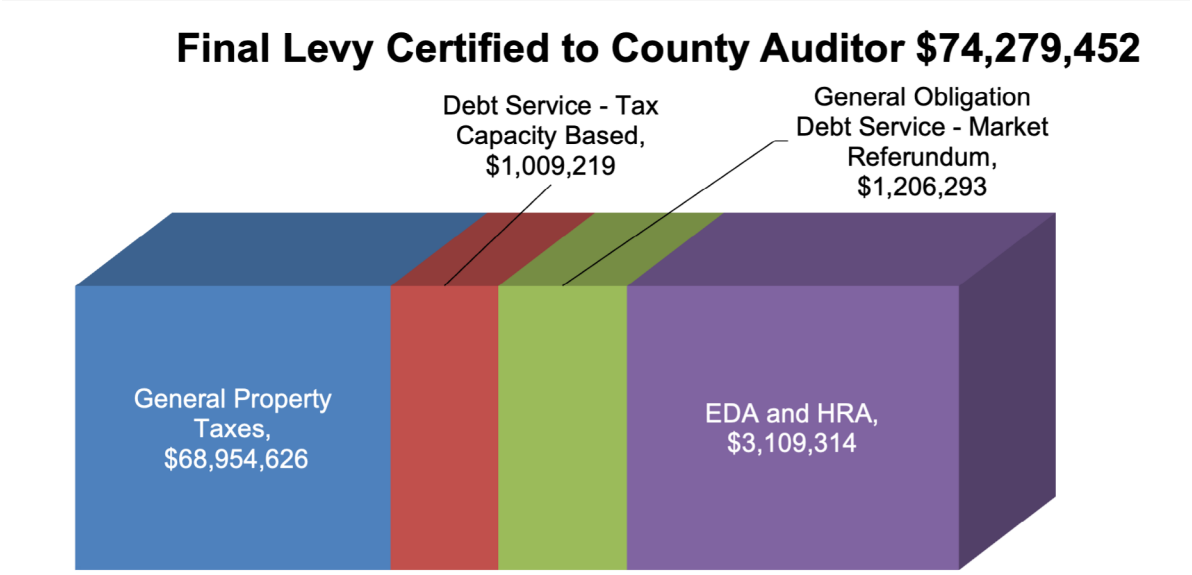
Key service highlights of the 2026-2027 budget include:

- 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
- 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, 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, chargeback 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.





COMMUNITY PROFILE

PROFILE SUMMARY

History

The City of Brooklyn Park is a Minneapolis suburb in northeast Hennepin County and is bounded by the cities of Champlin, Osseo, Maple Grove, New Hope, Crystal, and Brooklyn Center. The Mississippi River forms a natural boundary along the City's entire eastern edge. The City's proximity to Minneapolis and Saint Paul has contributed significantly to residential growth and development. The 2020 population census count of 86,478 represented a 14 percent increase over the 2010 census count of 75,781. Brooklyn Park is the fourth largest city in the Minneapolis/St. Paul metropolitan area and the sixth largest city in the State of Minnesota. The City incorporates an area of approximately 26 square miles.

Organization

The City of Brooklyn Park has been a municipal corporation since 1954; its current Home Rule Charter was adopted on October 9, 1969. The City's governing body is the City Council, comprised of the Mayor and six Council members. The Mayor serves a four-year term of office; Council members are elected by District to serve overlapping four-year terms. Two Council members are elected from each of the City's three Districts.

Jay Stroebel is the City Manager and is responsible for the daily operations of the City. The Council appointed Mr. Stroebel in August 2015. Reporting to the City Manager are the Department Directors.

The Council delegates operational authority to the City Manager who, in turn, delegates specific functional authority and budgetary responsibility to his department heads in accordance with the City Charter and Council Policies. There are seven departments that report to the City Manager.

Services

The City has 467 budgeted full-time positions and 34 budgeted part-time positions in its various departments, excluding the Mayor and Council. As of January, 2026, the Police Department is compromised of 165 full-time positions (includes sworn staff) and 16 part-time positions. Fire protection consists of 58 positions: 37 full-time (Firefighters/Fire Inspector), 18 full-time supervisors (Chiefs and Captains), 1 full-time Program Assistant, 1 part-time Program Assistant, and 1 full-time Emergency Management Coordinator.

The City established a 65-acre municipal building complex that stretches for one-half mile along 85th Avenue North, east of Zane Avenue North. Five municipal buildings are currently located on the site: City Hall, Central Fire Station, Police Department, Community Activity Center (which houses the Ice Arenas, Armory, and Senior Center) and the Water Treatment Plant. The 140,086 square foot Community Activity Center opened in 1983 with one ice rink, two racquetball courts, a community room and preschool classroom. Since then, it has had four additions beginning with a National Guard Armory addition in 1986, a second sheet of ice in 1997, a Senior Center in 1998 and recreation administration offices in 2001.

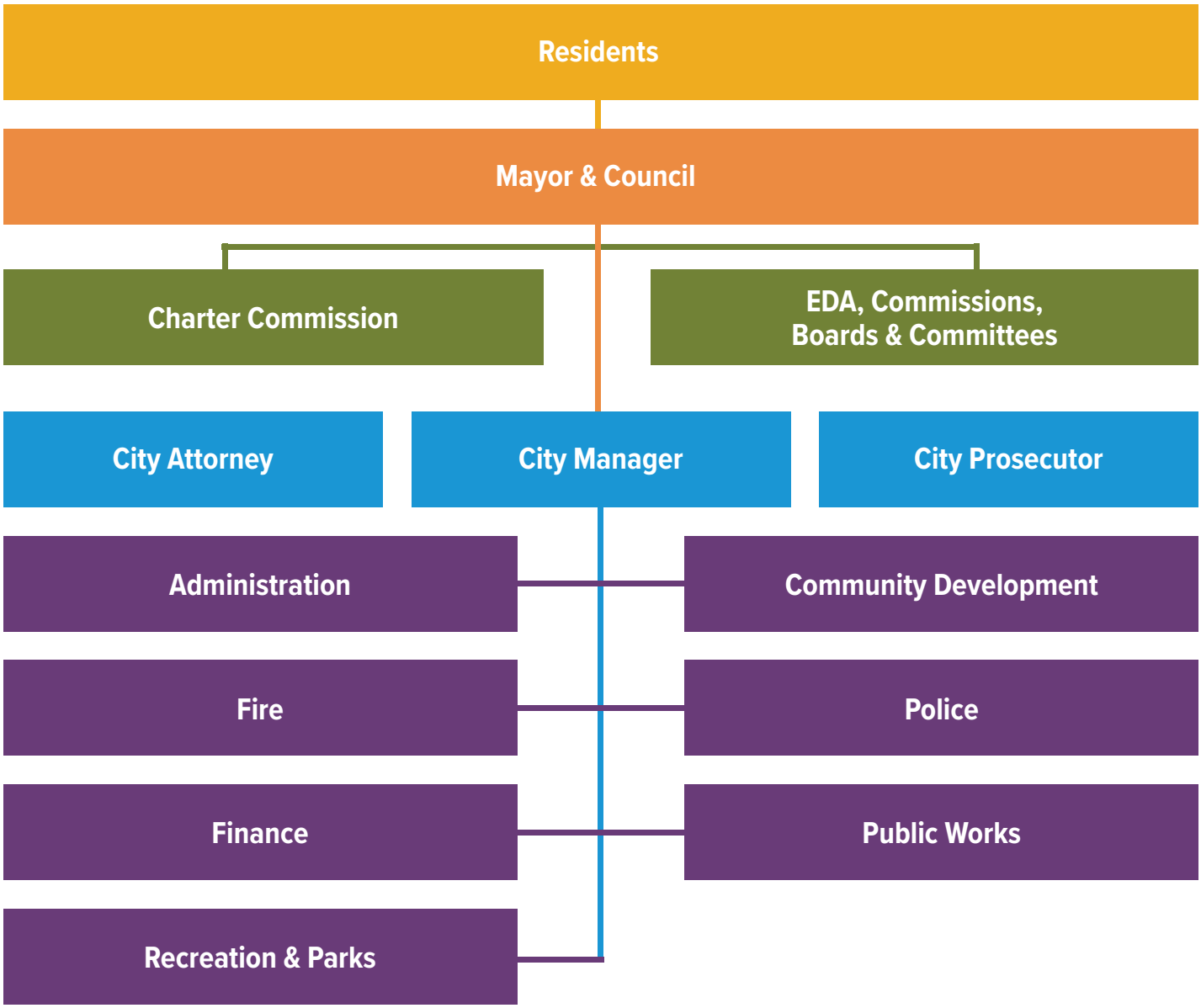
The Recreation and Parks Department is responsible for the delivery of recreation programs and services for all ages and abilities, youth outreach and intervention services, community events, special use facility operations (Community Activity Center, Edinburgh USA, Brookland Golf Park, Zanewood Recreation Center, Historic Eidem Farm and Brooklyn Park Sports Dome), and park planning and development. The City features 60 parks comprised of more than 1,300 acres of park land. The City has more than 70 miles of trails for biking, hiking, and running. The Brooklyn Park Recreation and Parks Department is a two-time recipient of the National Gold Medal for Excellence in Park and Recreation Management.

The City transportation system consists of 266 miles of streets, 503 cul-de-sacs, 117 miles of sidewalks, 544 miles of curbs and gutters, 8,314 signs, 4,448 streetlights, and 88 traffic signals. A storm sewer system of 213 miles of conduits, 1,506 storm sewer manholes, 7,879 catch basins, 29 miles of ditches and creeks and 598 ponds provides for street and property drainage.

The developed areas of the City, including those areas that have been opened for future development, are served by municipal water and sewer systems. The potable water supply for the City is pumped from 16 municipal wells that have a maximum pumping capacity of 30 million gallons per day. There are presently 10 wells connected by transmission mains to the City's water treatment plant with a maximum capacity of 27 million gallons per day. Iron and manganese levels are reduced by flocculation, sedimentation and filtration processes at the treatment plant. Other chemicals are then added to the water to maintain State and Federal drinking water standards. Approximately 3 billion gallons of water are used annually within Brooklyn Park. The average daily demand for 2025 was approximately 8.0 million gallons of water per day and a recorded maximum day demand (in 2001) of 26.6 million gallons of water per day. The finished water is stored in 6 reservoirs (15 million gallons) and then distributed to the customers through 330 miles of water mains. Public fire hydrants, 7,231 valves, 23,100 services and 23,730 water meters.

The City is also responsible for the operation and maintenance of the sanitary sewer collection system. The system also includes over 266 miles of sewer main, 6,323 manholes, 23,100 services, 6 sanitary sewer lift stations, and 1 storm water lift station. City sewer mains discharge into large interceptor sewer mains that are under the jurisdiction of the Metropolitan Council Environmental Services (MCES). The MCES finances its operations through user charges based on usage. Public Utilities is involved with the following programs: Gopher State One call system operations, commercial utility inspections, reconstruction and rehabilitation strategies, protection of water supply, security of water supply and drinking water testing.

ORGANIZATIONAL CHART



CITY COUNCIL



Hollies Winston

Mayor
Elected through 2026



Shelle Page

Central District
Elected through 2028



Nichole Klonowski

Central District
Elected through 2026



Tony McGarvey

West District
Elected through 2028



Amanda Cheng-Xiong

East District
Elected through 2028



Christian Eriksen

East District
Elected through 2026



Maria Tran

West District
Elected through 2026

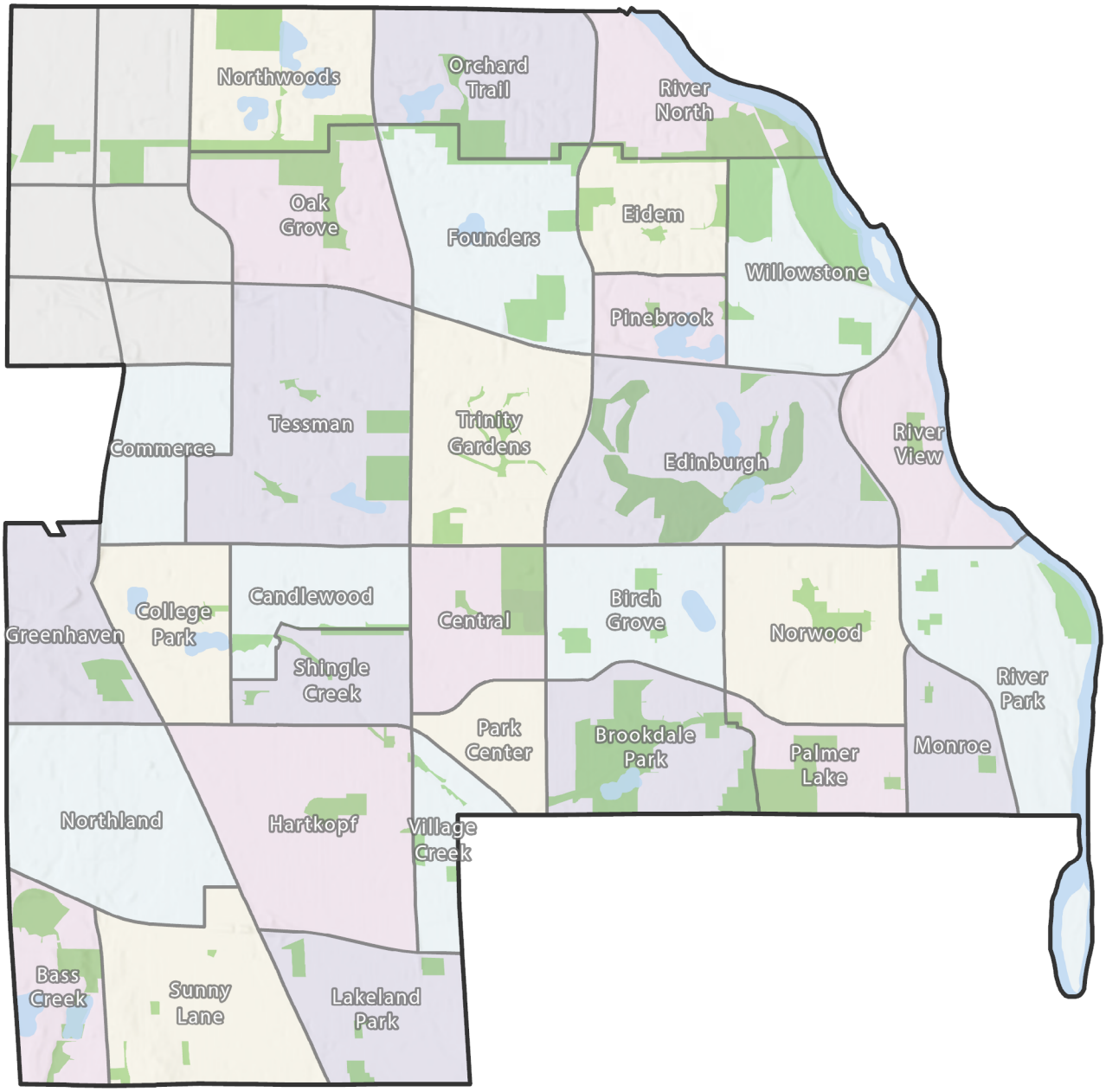




LARGEST TAXPAYERS

Name	Property Type	2025 Net Tax Capacity	% of Total Tax Capacity
SCANNELL PROPERTIES	Industrial	1,418,024	4.16%
SPYGLASS - 610 WEST LLC	Apartment	1,408,118	4.13%
TARGET CORPORATION	Commercial & Vacant Land	1,385,764	4.07%
TREA NORTHPARK LLC	Industrial	1,306,852	3.84%
B9 POLAR	Industrial	982,580	2.88%
DUKE REALTY CORPORATION	Apartment	964,178	2.83%
EXETER	Industrial & Commercial	962,996	2.83%
BPP LLC	Industrial	888,430	2.61%
MINNESOTA SENIOR LIVING	Apartment	822,254	2.41%
NR 610 JUNCTION LLC	Industrial	766,312	2.25%
	Total of Largest Taxpayers	10,905,508	32.02%
	Total Tax Capacity	34,059,896	

NEIGHBORHOODS

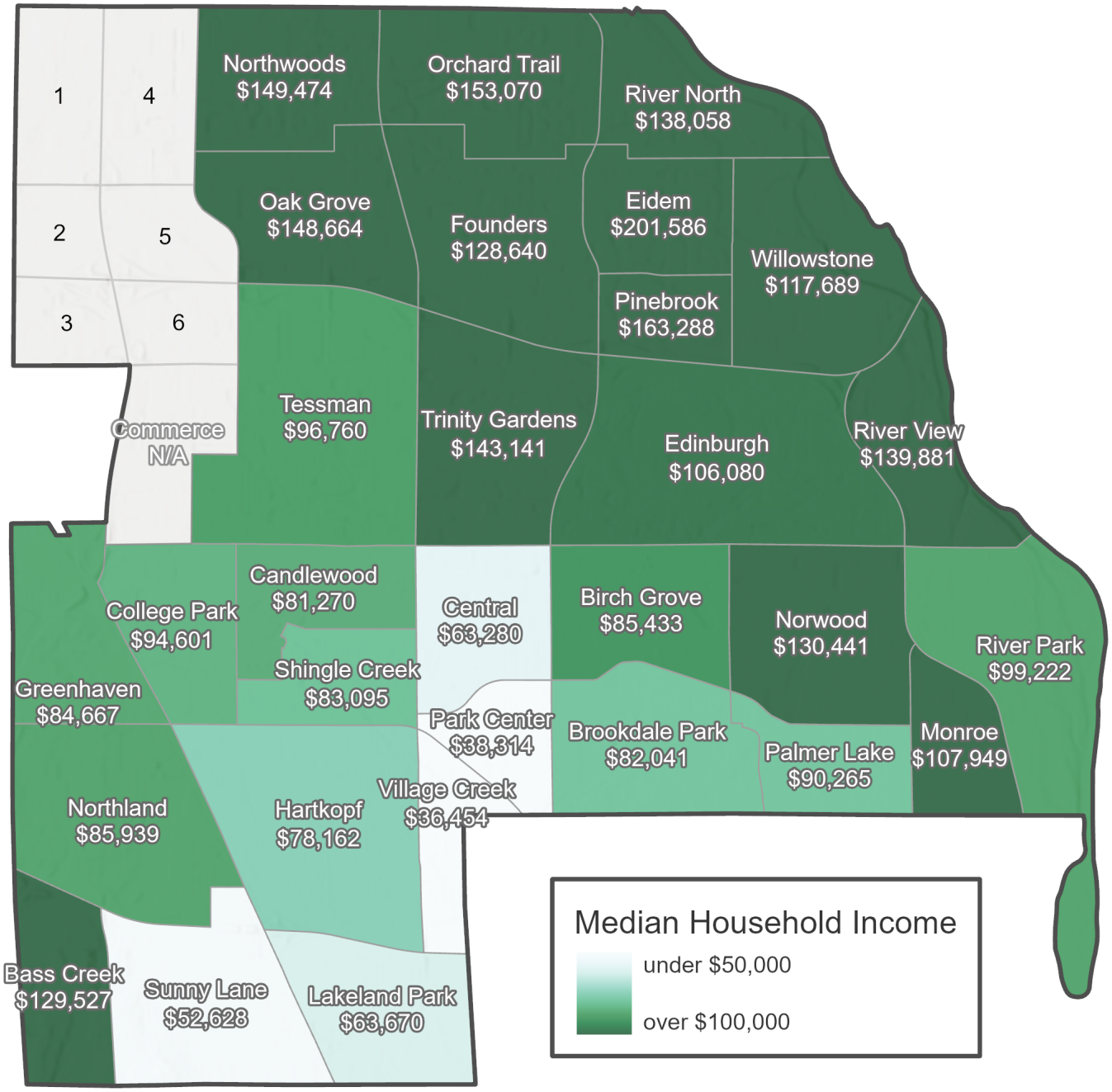


Established by Brooklyn Park residents in 2014.
www.brooklynpark.org/neighborhoods

This map is intended for informational purposes and has not been prepared for, and is not suited for, legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.

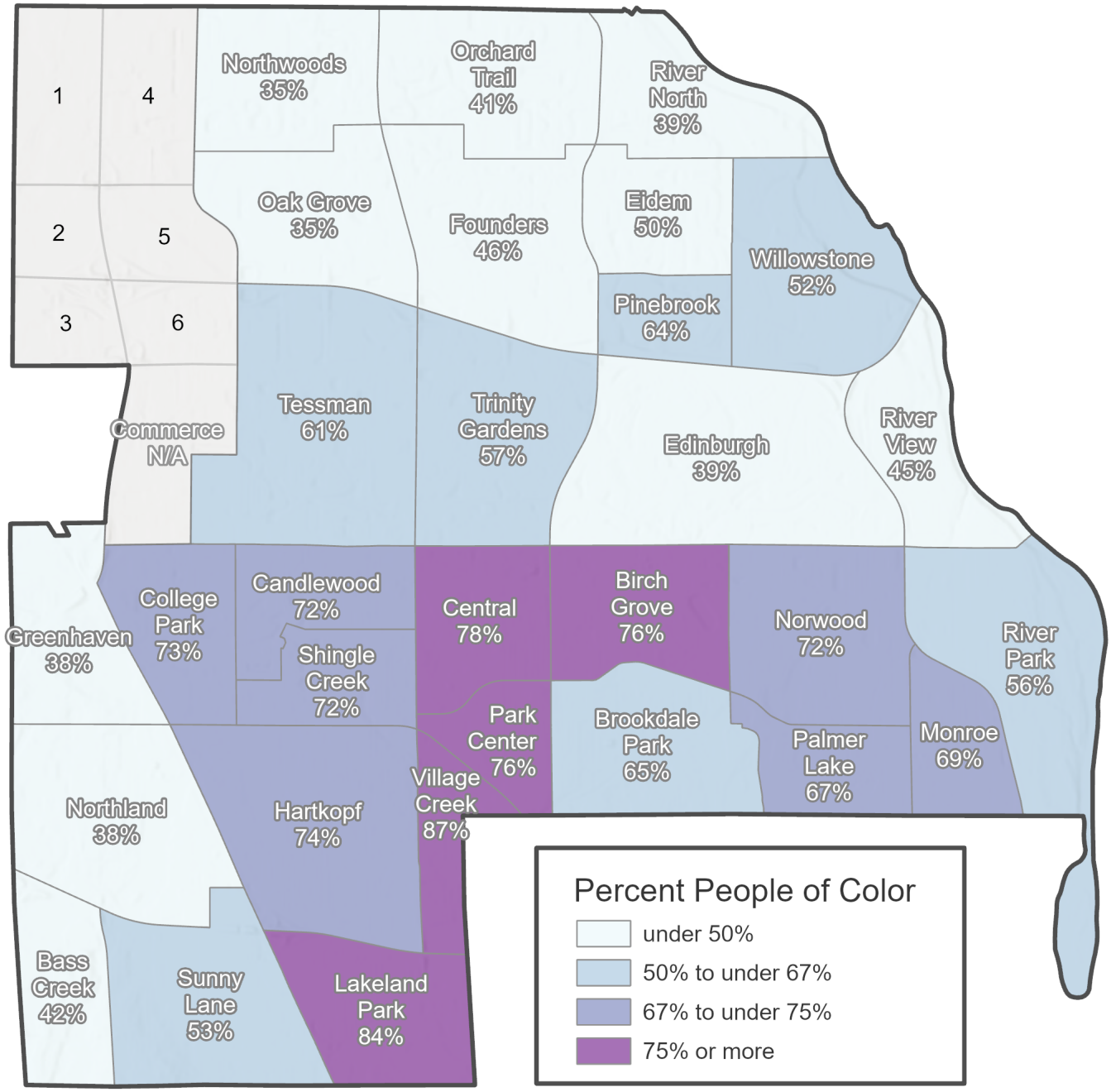
DEMOGRAPHIC MAPS

MEDIAN HOUSEHOLD INCOME BY NEIGHBORHOOD



DEMOGRAPHIC MAPS

PERCENTAGE OF PEOPLE OF COLOR BY NEIGHBORHOOD

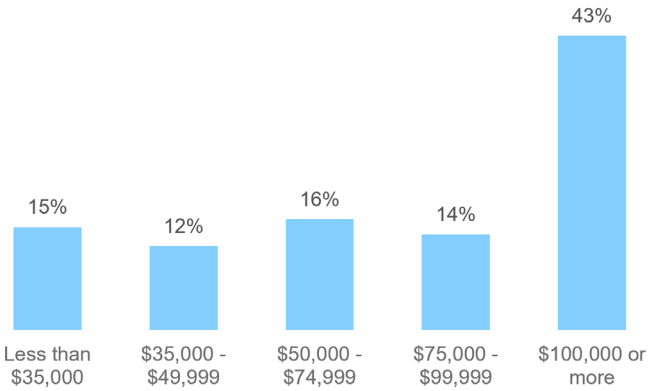


DEMOGRAPHICS
MN Compass Demographic Profile

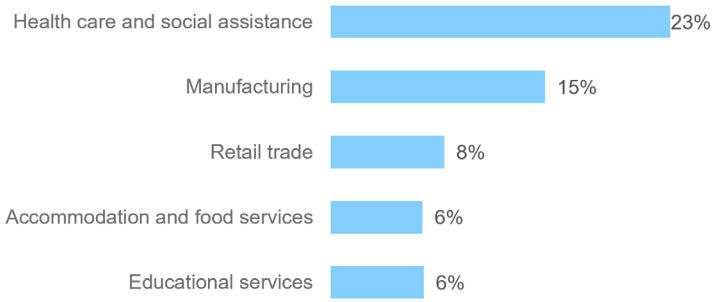
The City of Brooklyn Park is located in Hennepin County, Twin Cities Region, Minnesota.

MN Compass provides at-a-glance facts about City residents, households and its workforce. Data is largely derived from the U.S. Census Bureau. Further data points of interest and in-depth detail can be found at www.mncompass.org/profiles/city/brooklyn-park.

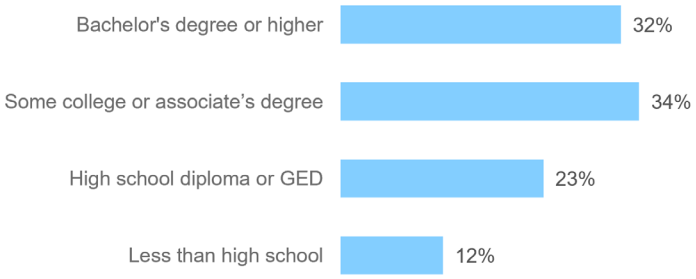
Households by income (2023 dollars)



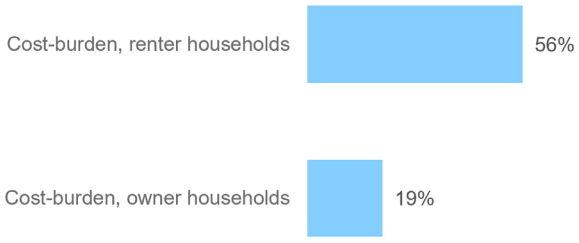
Workers by industry of employment, 2022 (top 5)



Educational attainment among adults 25 years and older (2019-2023)



Cost-burdened households by type (2019-2023)



Source: https://www.mncompass.org/profiles/city/brooklyn-park
Last pulled: 12/17/25



BROOKLYN PARK COMMUNITY GOALS

BROOKLYN PARK
COMMUNITY GOALS

Inclusive & Engaged Community – Brooklyn Park is a thriving community, defined by a positive identity and image.

- Brooklyn Park is unified with a strong reputation across the region.
- Our community's activities, events, and services are inclusive, multicultural, and accessible.
- We have connected neighbors who understand and celebrate our unique cultures.
- The City pursues strategic partnerships with community members and organizations.
- The City fosters meaningful engagement opportunities for community members.

Safe Community – Comprehensive and transparent public safety services create a sense of safety throughout the community.

- First responders are equipped to respond to all types of emergencies.
- Public safety professionals build legitimacy with the community in every interaction.
- The City is a leader in innovative public safety approaches.
- Prevention and intervention strategies for youth are of the utmost importance.
- The City is a catalyst for systems and policy change in public safety.
- The City engages all residents to contribute to public safety.

Equitable Outcomes – The City maintains a focus on equity to remove barriers, address opportunity gaps, and build more just systems.

- The City's decisions and policies are guided by a racial equity lens to remove barriers.
- Quality recreation facilities and responsive programming for youth and families inspire activity for all interests and abilities.
- Aging adults have services and amenities to thrive and age in place.
- The City supports its emerging workforce to obtain the training and support needed to get and keep a living wage job.
- Community members have access to quality food, employment, healthcare, housing, and education to overcome life challenges.

Beautiful Places – Unique amenities, art, and quality infrastructure make Brooklyn Park a community of choice.

- Brooklyn Park residents and business owners do their part to maintain clean and attractive neighborhoods, corridors, and commercial destinations.
- The City maintains and invests in quality green space, amenities, and natural resource preservation.
- Residents and visitors are served by reliable utilities, transportation networks, and infrastructure.
- The City maintains and develops robust transportation options of all types.
- We are a leader in environmental sustainability, increasing the community's resilience to a changing climate.

Thriving Economy – Brooklyn Park is home to an inclusive economy where people and businesses can prosper.

- Our rich diversity is showcased through our vibrant arts, food, entertainment, and retail offerings.
- Aging neighborhoods and commercial centers are revitalized through continuous investment.
- The City capitalizes on opportunities to expand and diversify Brooklyn Park's tax base and workforce.
- Businesses and organizations of all types, sizes, and specialties start, stay, and grow here.
- Neighborhoods are well-maintained with quality housing for all ages and incomes integrated throughout the community.
- The City engages all residents to contribute to public safety.

Innovative & Responsive Government – The City continuously seeks creative solutions to drive effective service delivery.

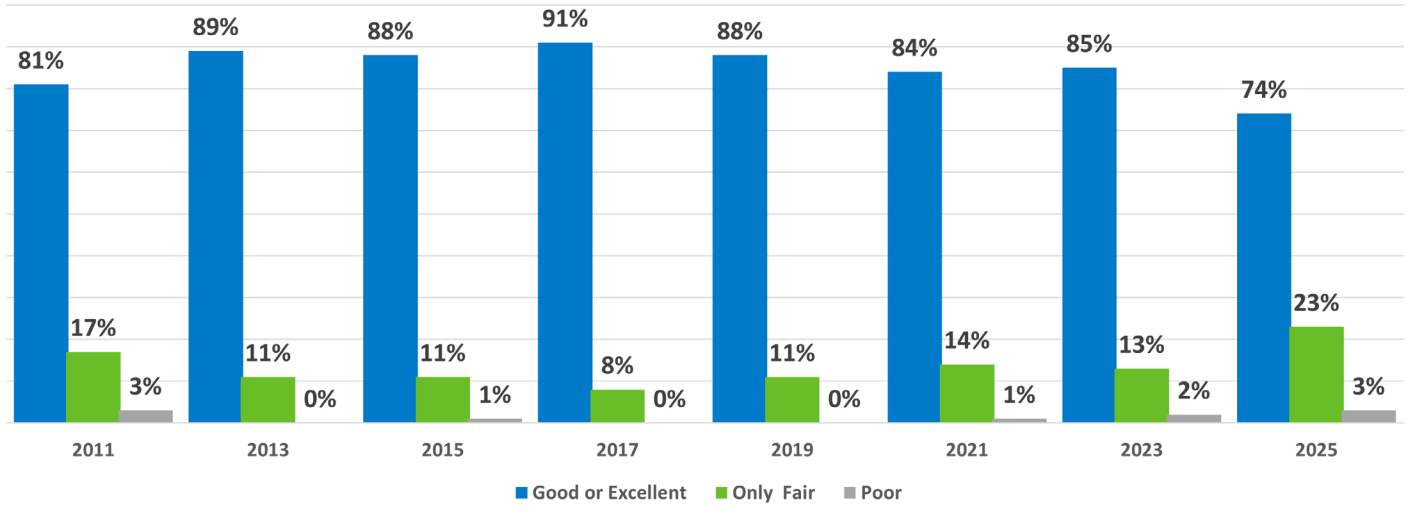
- Elected officials, commissions, and City staff reflect the diversity and values of the community.
- The City effectively manages its resources.
- City information is clear, and accessible to all.
- The City is innovative, and recognized as a great place to work.
- City staff are responsive to community needs and strive for an excellent customer experience.



RESIDENT
SURVEY INFO

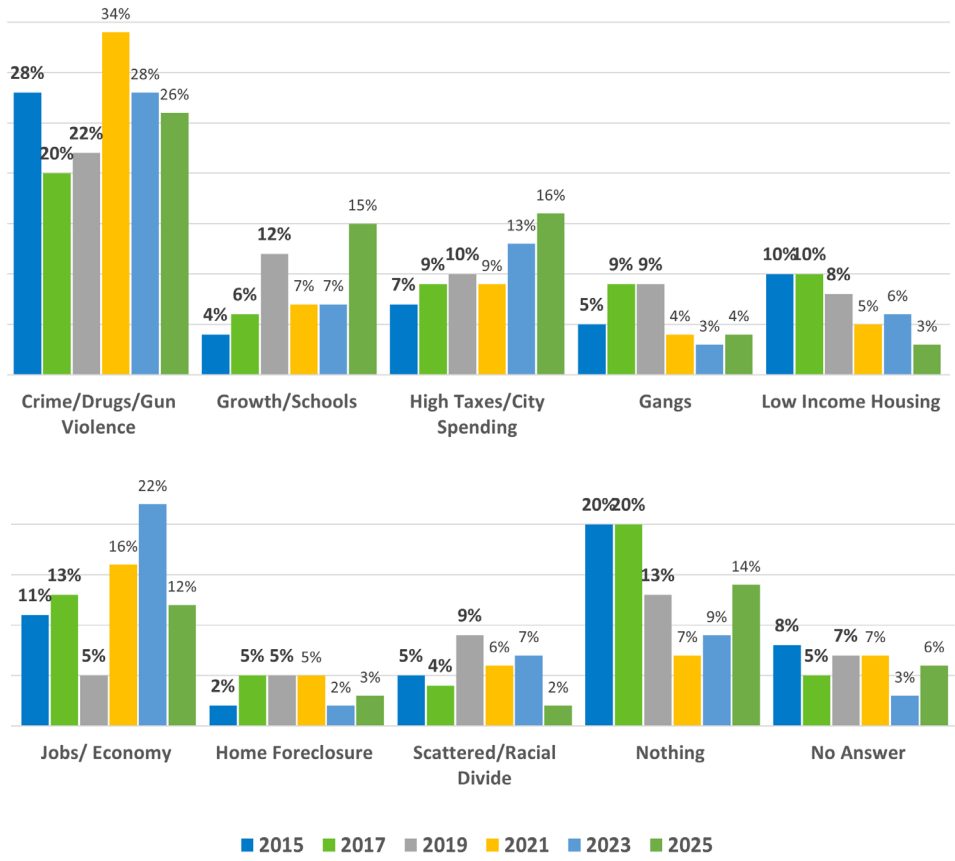
Quality of Life Rating
2025 Brooklyn Park Residential Study

Graph source: 2025 Brooklyn Park Resident Survey



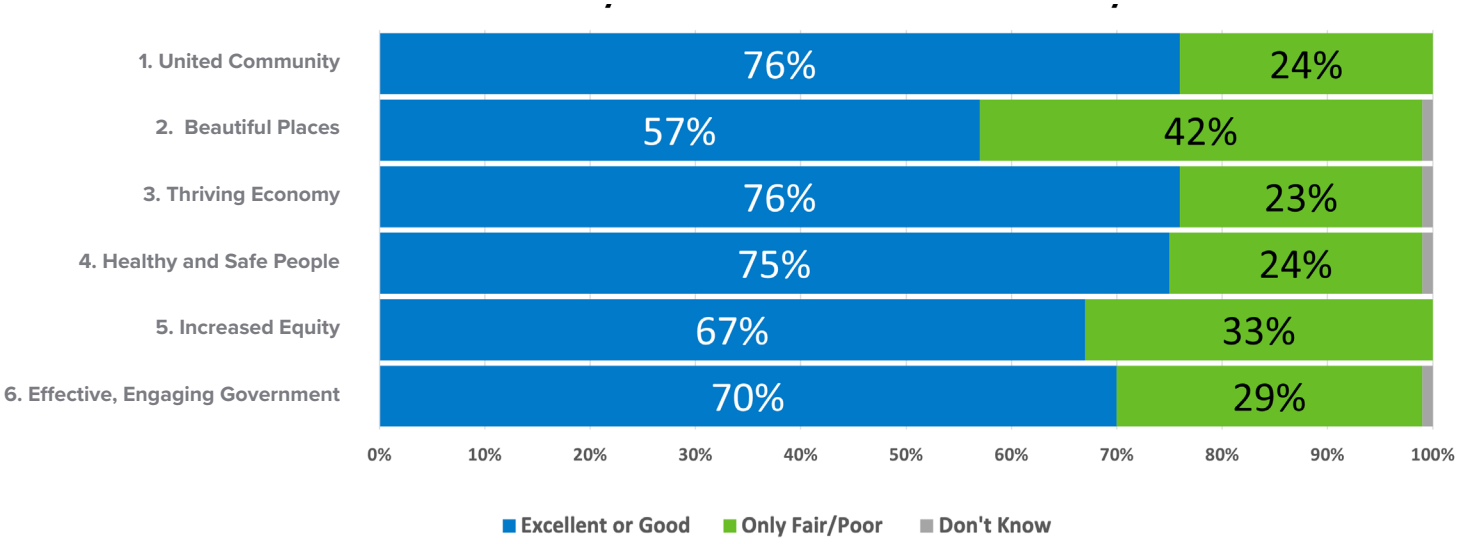
Most Serious Issue Facing the Community
2025 Brooklyn Park Residential Study

Graph source: 2025 Brooklyn Park Resident Survey



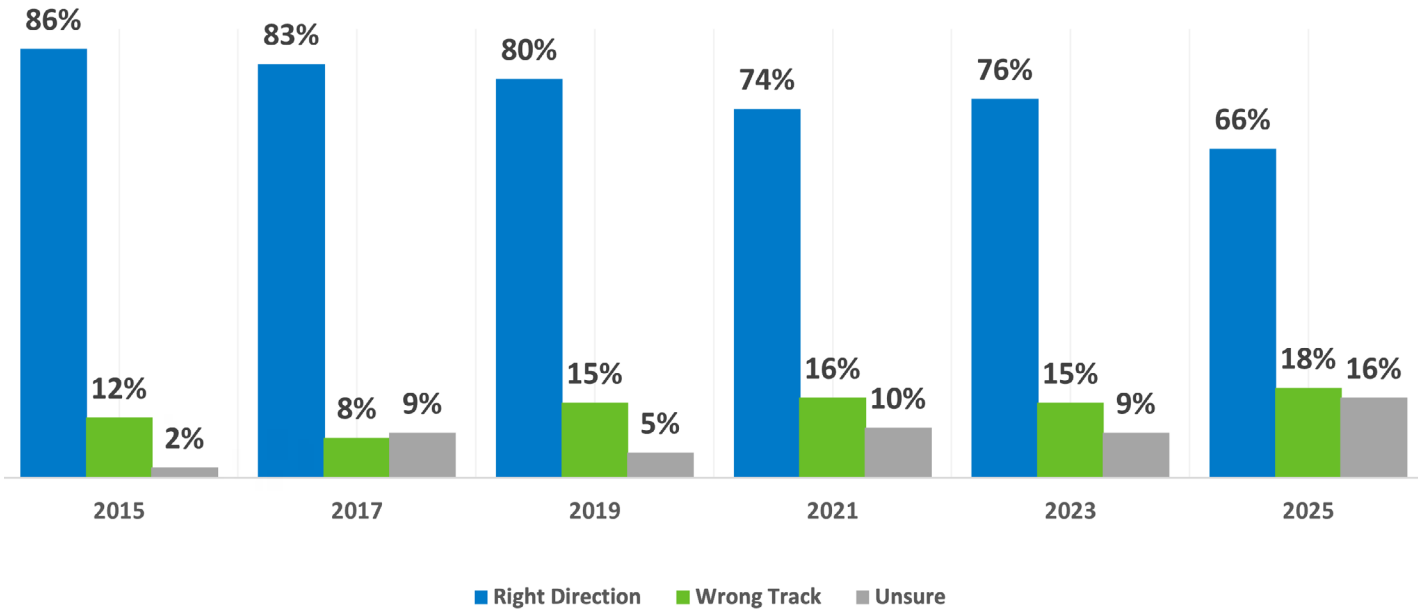
How are we doing? Achieving Brooklyn Park Community Goals
2025 Brooklyn Park Residential Study

Graph source: 2025 Brooklyn Park Resident Survey



Direction of the City
2025 Brooklyn Park Residential Study

Graph source: 2025 Brooklyn Park Resident Survey



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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.



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:

City Property Tax Levy / **Taxable Value of all City Property** ✖ **Taxable Value of Individuals Property**

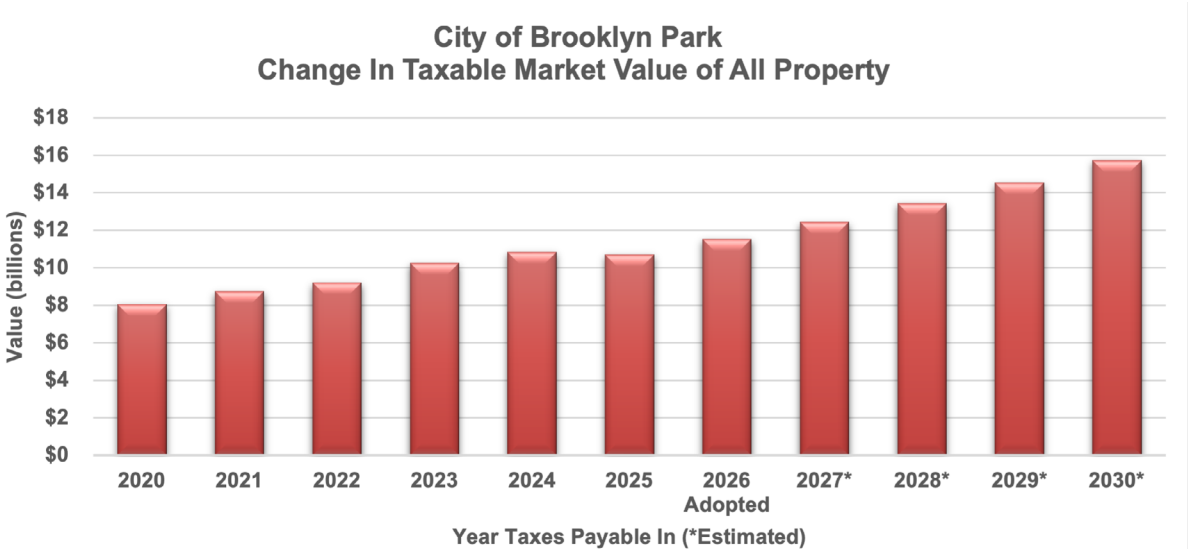
Property Valuation / Assessing

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)

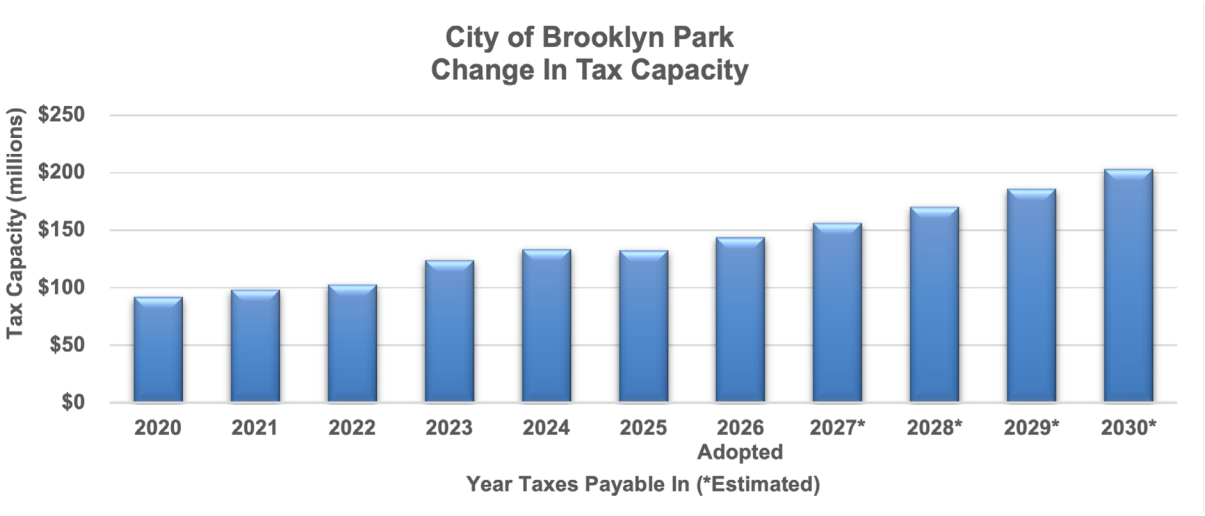
The City's Taxable Market Value decreased slightly in 2025. The TMV is at $10.7 billion as of 2025 and continues to increase annually. The overall market value is currently projected to increase to $15.74 billion by 2030. The projections are subject to change based on activity in the broader economy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



City's Tax Capacity

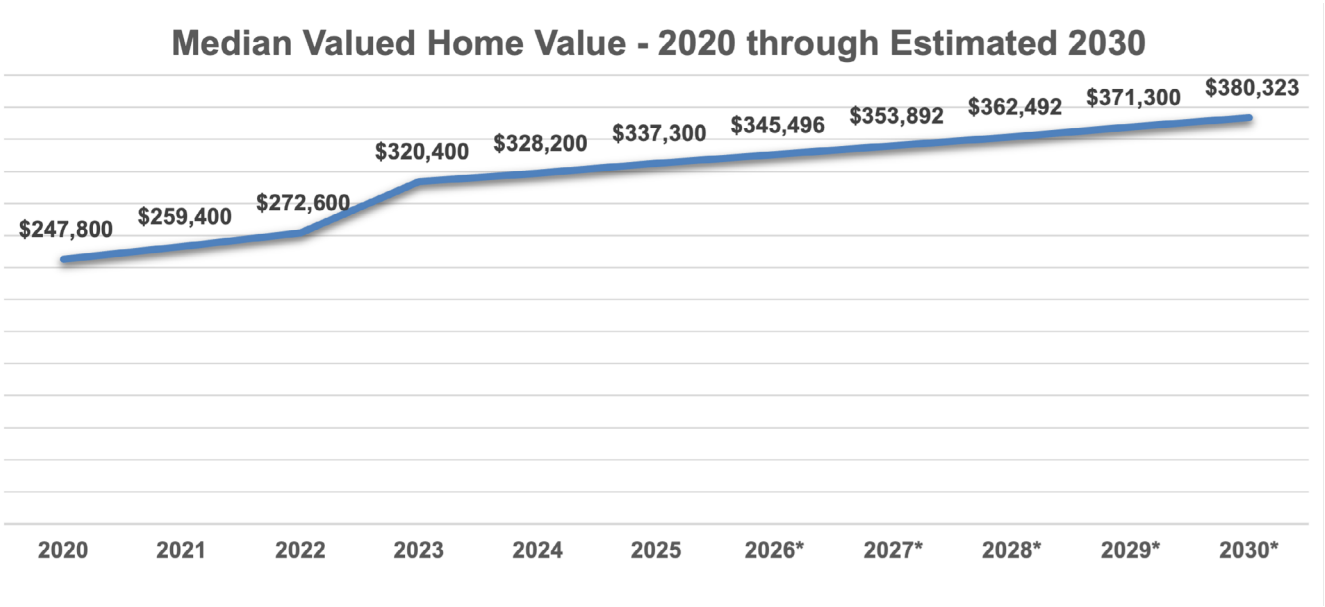
The tax capacity value under legislation is used as the denominator to determine the property tax rate of a jurisdiction. All properties are divided into classes based upon actual use; residential, commercial/industrial, farm, apartments, and personal property. An individual property's tax capacity value 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.



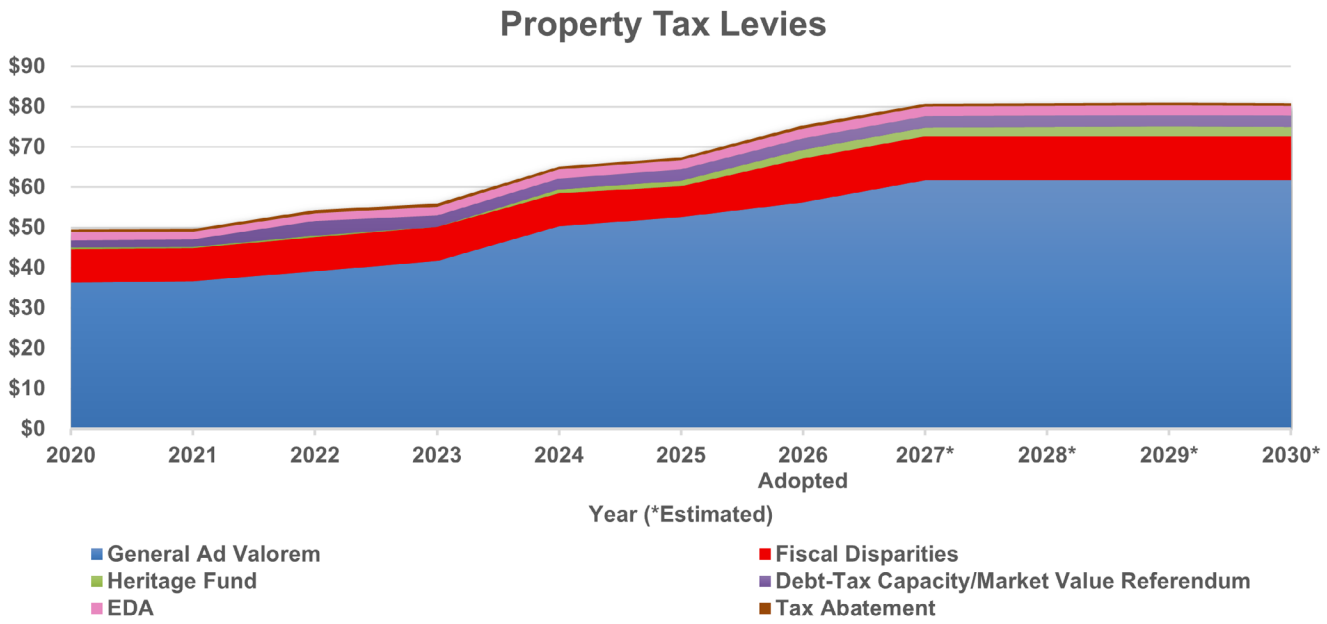
Median Valued Home

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.



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

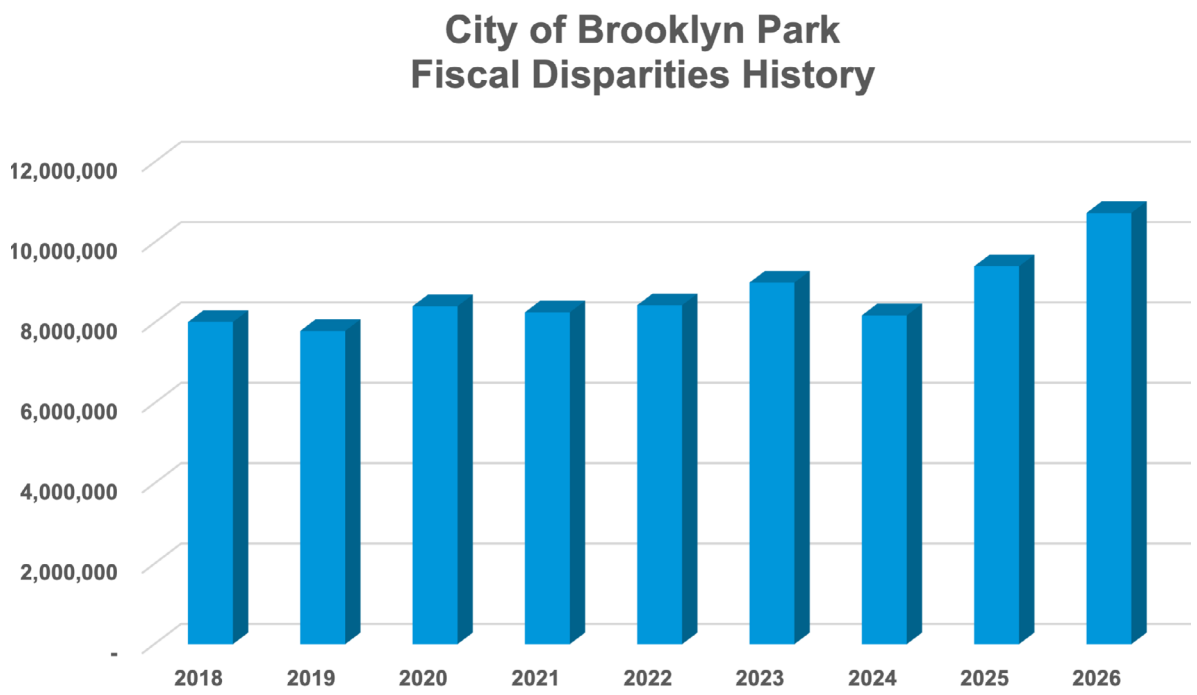
4.54% Increase

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 levy 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 levy 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.

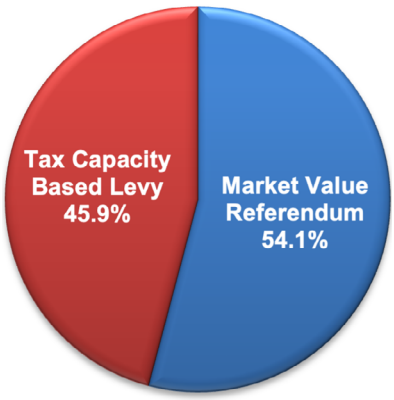


Heritage Infrastructure Fund

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

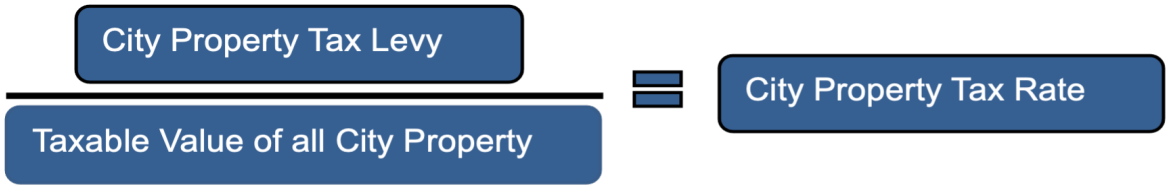
EDA & HRA Levy

$3,109,314

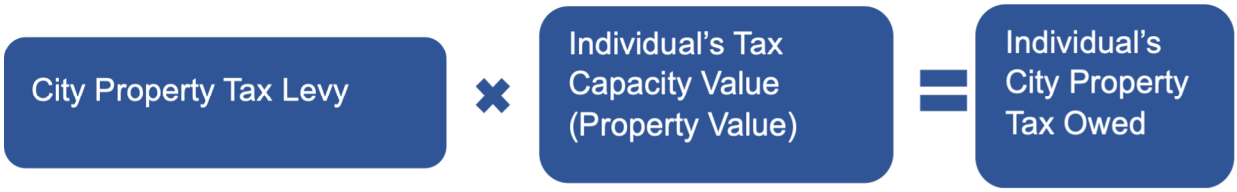
The HRA and EDA Levies are separate levies that can be issued by the City on behalf of the Economic Development Authority. The HRA levy is reported separately on each individual's tax statement and is limited in dollar amount to 0.01850 percent of the City's taxable market value. The EDA Levy in past 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:

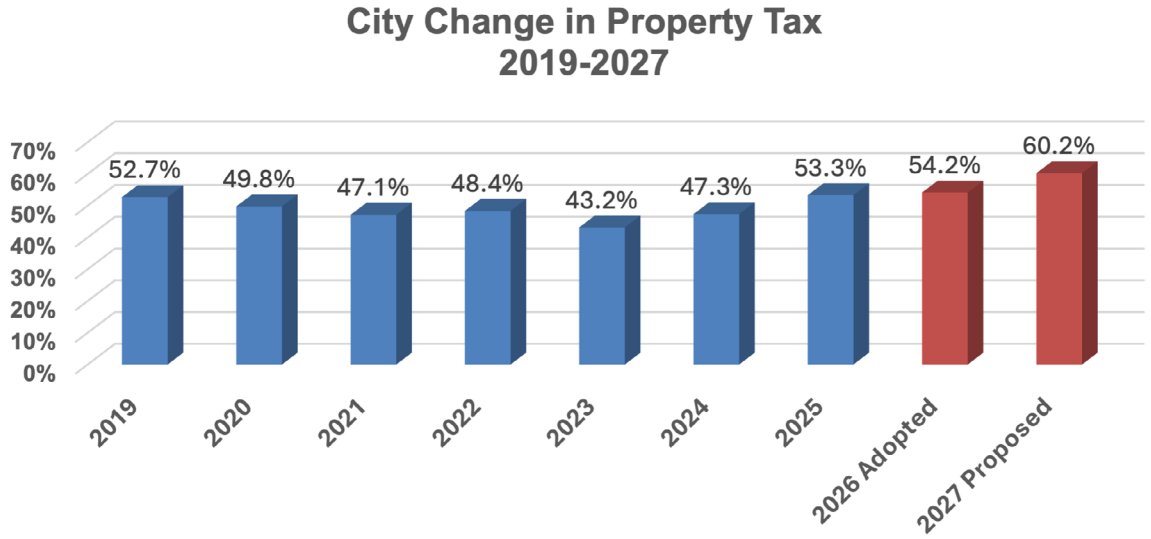
The Property Tax Rate for the City is calculated as follows:



A City property tax amount is calculated as follows:



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.

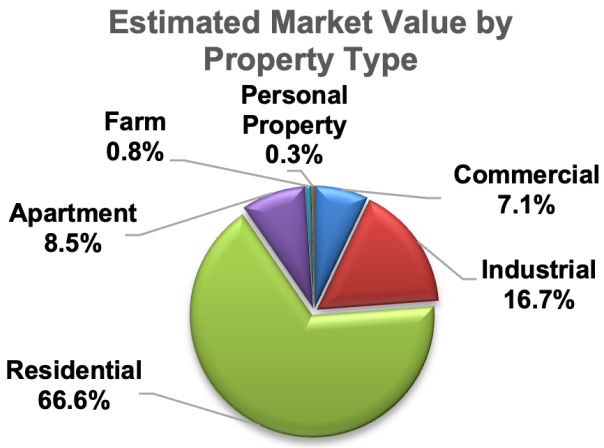


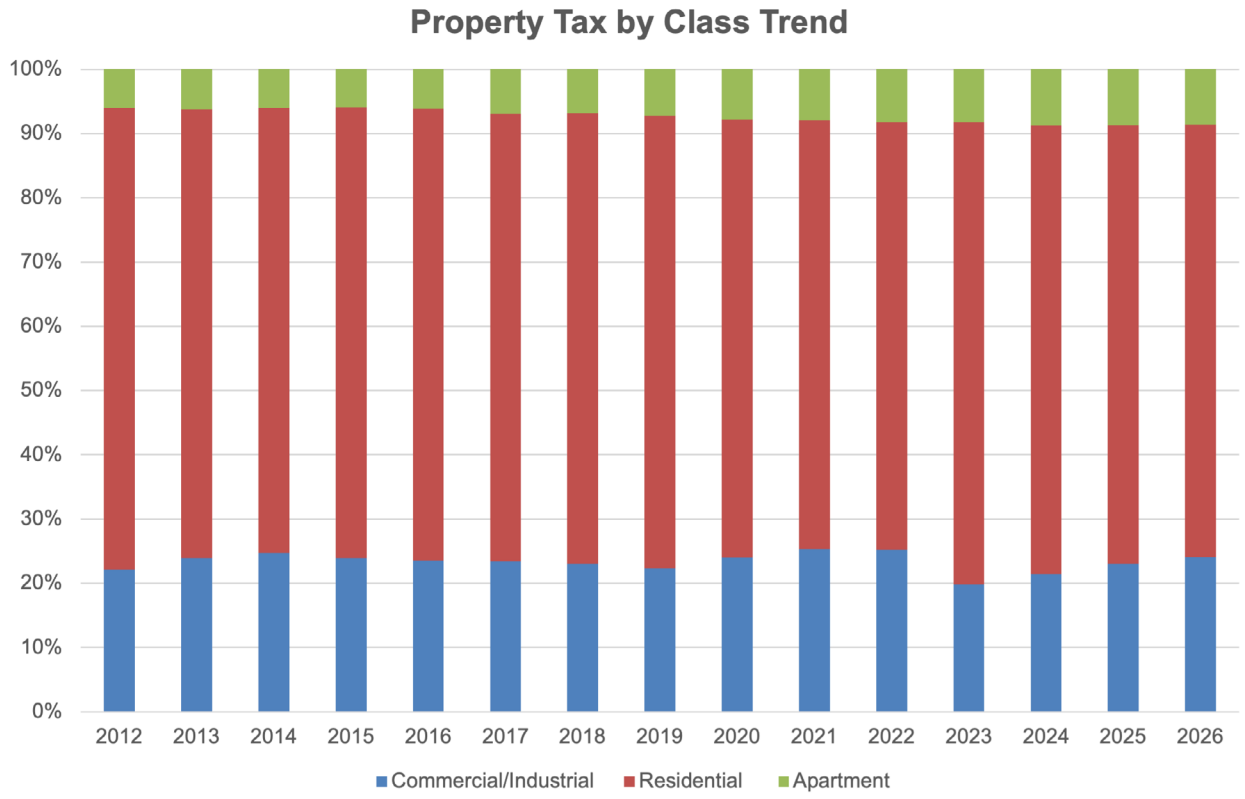
Property Tax Impact

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.





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 Funds
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.

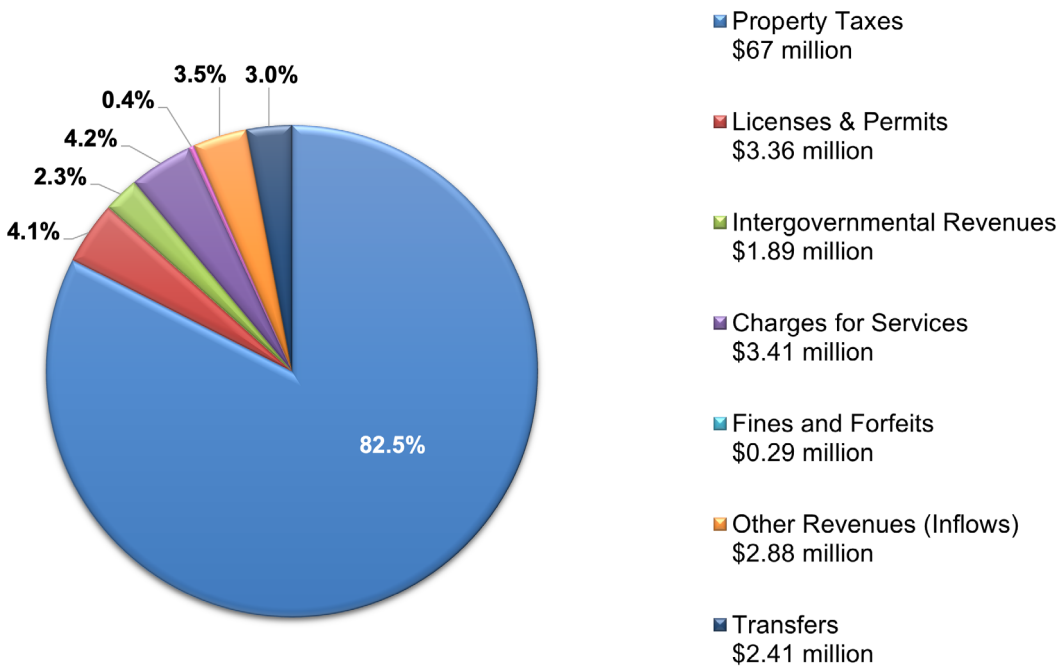
Enterprise Utility Funds
2026 $50,460,461
2027 $42,751,956

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.

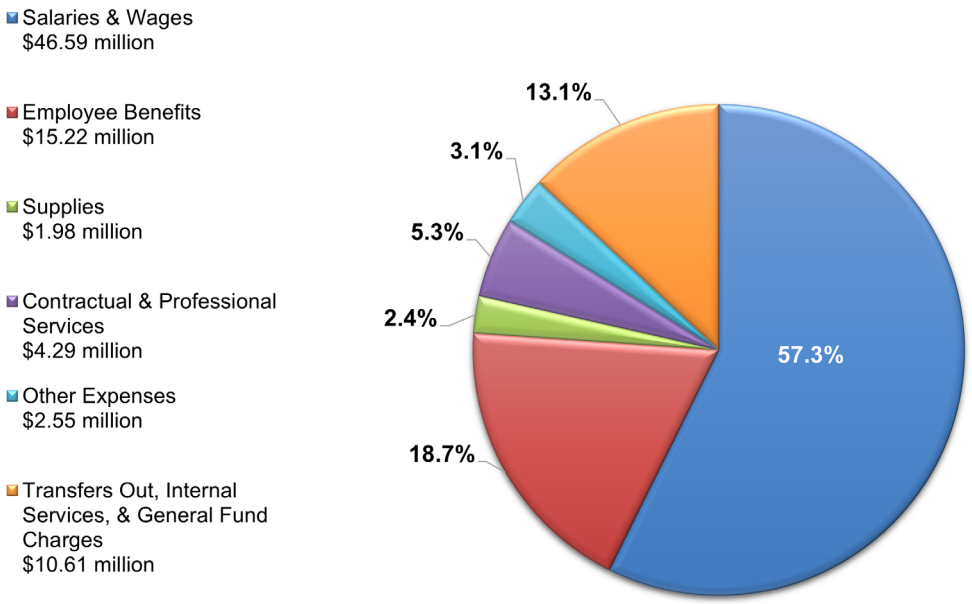
Interest Income

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

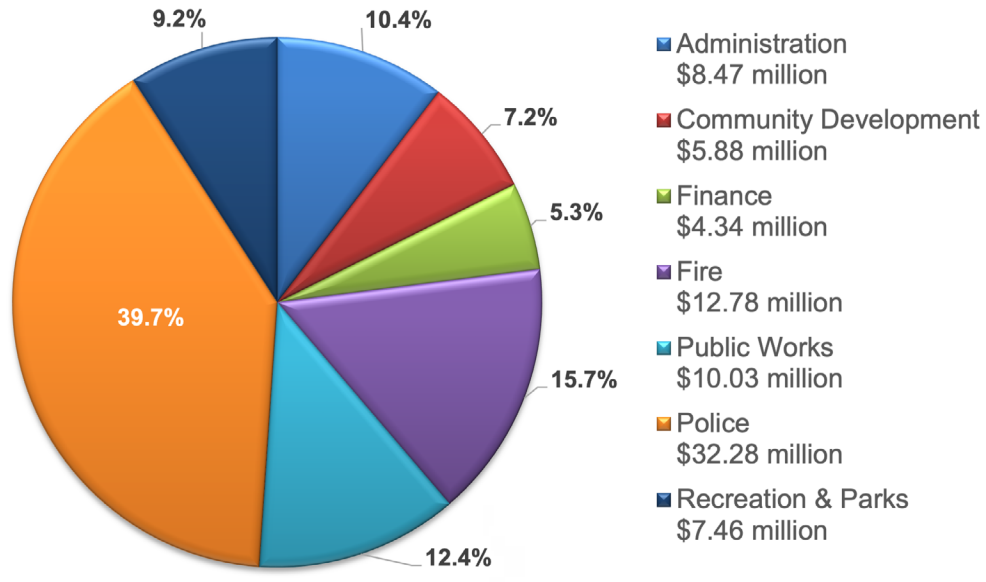
Transfers In

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



2026 Expenditures by Department



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

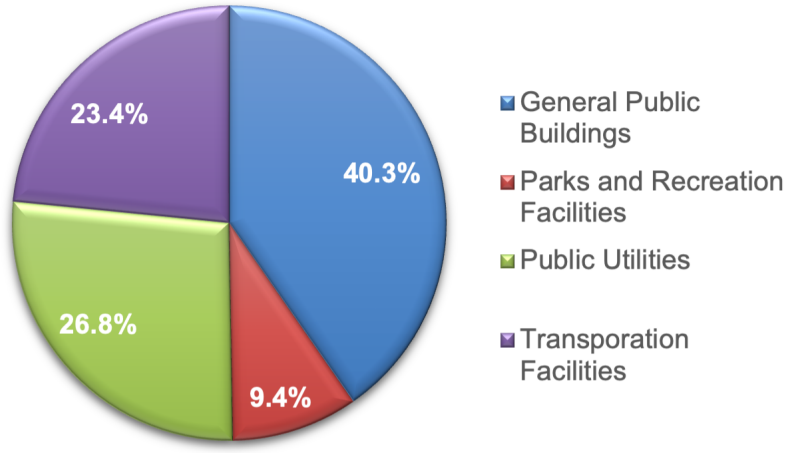
Includes communication expenses, staff development opportunities, contingency which is a fund for additional expenses, cost of sales of products, dues and subscriptions, and city utility charges.

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.



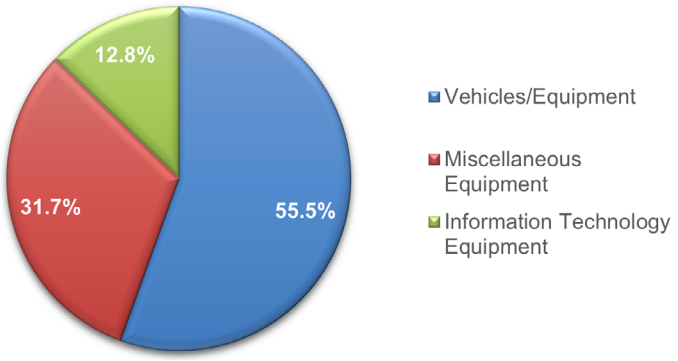
The 2026 – 2027 budget includes the first two years of the 2026 – 2030 five-year capital plan, with funding of $75.5 million appropriated for the first year. The five-year total for the capital budget is $374.4 million, with 24 percent associated with transportation projects.

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), Public Works (31 percent), and Police (17 percent). Capital equipment projects tend to vary in cost.

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
REVENUES								
General	$65,101,332	$70,794,150	$75,248,686	$81,238,647	$85,306,915	$84,786,642	$88,537,977	$88,547,824
Special Revenue Funds								
270 Ice Arena	$705,166	$772,417	$1,059,379	$1,093,877	$1,007,517	$1,046,635	$1,089,090	$1,360,274
272 Brookland Golf Course	$312,768	$327,623	$373,750	$380,252	$394,238	$398,321	$476,580	$475,178
244 Police Forfeit Property	$28,899	$19,178	$100,214	$109,270	$109,270	$109,270	$109,270	$109,270
Total Special Revenue Funds (No G&D)	$1,046,833	$1,119,218	$1,533,343	$1,583,399	$1,511,025	$1,554,226	$1,674,940	$1,944,722
Grants and Donations								
201 Community Dev Block Grant	$173,931	$105,025	$267,500	$250,000	$0	$17,500	$17,500	$17,500
203 Grant Fund	$5,862,302	$250,131	$2,631,334	$7,725,222	$6,726,037	$285,859	$285,859	$285,859
206 Coronavirus Local Fiscal Recovery	$4,102,260	$3,294,572	$0	$0	$0	$0	$0	$0
210 Donations	$0	$0	$50,000	$0	$0	$50,000	$50,000	$50,000
212 Donations - Cable Grant	$74,394	$70,305	$62,863	$47,423	$51,031	$19,057	$19,057	$19,057
217 Donations - Police Nghbrhd CW	$1,127	$878	$0	$24,000	$0	$0	$0	$0
228 NWHHSC Grant- City Wide	$1,634	$1,274	$0	$1,010	$1,010	$1,010	$1,010	$1,010
Total Grants & Donations	$10,215,648	$3,722,185	$3,011,697	$8,047,655	$6,778,078	$373,426	$373,426	$373,426
Total Special Revenue Funds (No G&D)	$1,046,833	$1,119,218	$1,533,343	$1,583,399	$1,511,025	$1,554,226	$1,674,940	$1,944,722
Total Special Revenue Funds	$11,262,481	$4,841,403	$4,545,040	$9,631,054	$8,289,103	$1,927,652	$2,048,366	$2,318,148
Debt Service Funds								
General Debt Service								
315 2010 Recreation Revenue Bonds	$3,989	$1,430	$0	$0	$0	$0	$0	$0
316 2010 EDA Lease Revenue Bonds	$3,199	$1,147	$0	$0	$0	$0	$0	$0
317 2011 Public Safety Ref Bonds	$8,937	$4,520	$0	$0	$0	$0	$0	$0
318 2014 Capital Improvement Bonds	$684,981	$679,079	$681,124	$690,405	$685,785	$686,100	$684,616	$687,871
319 2016 Improvement Bonds	$478,018	$464,122	$458,778	$429,028	$0	$0	$0	$0
320 2017A Capital Improvement Bond	$745,181	$740,935	$736,139	$739,555	$744,684	$744,531	$304,768	$307,236
322 2019A General Obligation Bond	$319,810	$321,412	$320,953	$320,713	$323,023	$324,913	$323,390	$321,710
323 2021A General Obligation Bond	$1,202,199	$1,199,843	$1,206,029	$1,218,247	$1,135,550	$898,574	$899,782	$901,672
324 2026 Firestation Bond	$0	$0	$0	$0	$1,055,985	$0	$0	$0
325 2026 Park Referendum Bond	$0	$0	$0	$0	$410,780	$0	$0	$0
Total General Debt Service	$3,446,314	$3,412,488	$3,403,023	$3,397,948	$2,889,042	$2,654,118	$2,212,556	$2,218,489
Total Debt Service Funds	$3,446,314	$3,412,488	$3,403,023	$3,397,948	$2,889,042	$2,654,118	$2,212,556	$2,218,489

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Projects								
405 Municipal Buildings & Additions	$781,568	$851,216	$42,833,280	$25,263,500	$3,992,642	$563,092	$1,236,392	$1,006,392
410 Open Space Land Acquisition &Dev	$2,265,155	$961,861	$8,043,448	$3,178,934	$7,429,420	$881,514	$901,514	$881,514
420 Special Assessment Construction	$19,156,071	$18,074,797	$22,770,261	$15,553,267	$28,592,901	$39,456,501	$26,121,326	$16,190,356
430 Heritage Infrastructure	$295,356	$1,996,939	$3,977,726	$4,042,087	$4,031,837	$2,395,816	$2,642,825	$2,437,825
440 Franchise Fee	$13,682,448	$5,622,230	$9,015,811	$7,372,601	$8,457,944	$8,230,059	$7,566,423	$7,655,773
Total Capital Projects Funds	$36,180,598	$27,507,043	$86,640,526	$55,410,389	$52,504,744	$51,526,982	$38,468,480	$28,171,860
Economic Development Authority Funds (EDA)								
Economic Development Authority Funds								
502 EDA General Activities	$2,708,074	$2,817,102	$3,991,273	$3,760,541	$3,971,472	$4,413,496	$7,594,270	$5,203,573
507 EDA Rehab Loan Program	$159,251	$4,396,123	$573,381	$599,000	$599,000	$599,000	$599,000	$599,000
509 EDA Foreclosure Loan Program	$196,986	($20,668)	$0	$0	$0	$0	$0	$0
510 EDA Townhome Loan Program	$95,657	($9,955)	$0	$0	$0	$0	$0	$0
511 EDA - HIA Program	$164,676	$2,201,076	$198,828	$154,467	$154,117	$153,717	$153,367	$153,017
512 EDA Housing Set Aside Fund	$507,155	$420,337	$2,288,249	$380,212	$376,526	$348,025	$346,525	$346,525
513 EDA Transitional Housing	$28,928	$27,568	$32,267	$36,894	$36,894	$36,894	$36,894	$36,894
514 Northwind Plaza	$931,680	$946,173	$1,534,938	$1,540,711	$1,540,711	$1,540,711	$1,540,711	$1,540,711
515 EDA Target Abatement	$169,453	$150,429	$117,374	$154,250	$129,250	$114,941	$114,941	$114,941
516 EDA- Doran Abatement	$586,767	$608,250	$680,525	$692,977	$692,977	$692,977	$692,977	$692,977
Total Economy Development Authority Funds	$5,548,627	$11,536,435	$9,416,835	$7,319,052	$7,500,947	$7,899,761	$11,078,685	$8,687,638
EDA Tax Increment Financing District Funds								
544 1996 Loan	$80,626	$248,022	$0	$0	$0	$0	$0	$0
545 Tax Increment District #3	$1,578,728	$437,825	$414,902	$508,277	$508,277	$508,277	$508,277	$508,277
549 Tax Increment District #17	($1,310)	($390)	$15,650	$15,650	$15,650	$15,650	$15,650	$15,650
550 Tax Increment District #18	$82,097	$61,754	$60,655	$147,205	$147,205	$147,205	$147,205	$147,205
551 Tax Increment District #20	$1,100,392	$1,222,592	$1,227,319	$0	$0	$0	$0	$0
555 Tax Increment District #24	$300,073	($1,389)	$15,304	$0	$0	$0	$0	$0
557 Tax Increment District #26	$127,841	$144,070	$143,483	$125,466	$125,466	$125,466	$125,466	$125,466
559 Tax Increment District #28	$0	$0	$0	$49,730	$49,730	$49,730	$49,730	$49,730
560 Tax Increment District #29	$0	$0	$0	$44,000	$44,000	$44,000	$44,000	$44,000
Total EDA Tax Increment Financing Funds	$3,268,447	$2,112,484	$1,877,313	$796,598	$796,598	$796,598	$796,598	$796,598
EDA Special Funds								
292 BrookLynk	$479,671	$1,026,548	$1,025,580	$1,656,595	$1,280,255	$660,800	$660,800	$660,800
293 Small Business Center	$271,220	$447,493	$1,449,106	$549,288	$549,288	$549,940	$549,940	$549,940
294 EDA Grants	$2,552,477	$550,127	$100,000	$0	$0	$0	$0	$0
Total EDA Special Funds	$3,303,368	$2,024,168	$2,574,686	$2,205,883	$1,829,543	$1,210,740	$1,210,740	$1,210,740
Total Economic and Development Authority Funds	$12,120,442	$15,673,087	$13,868,834	$10,321,533	$10,127,088	$9,907,099	$13,086,023	$10,694,976

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Enterprise Funds								
Public Utility								
602 Water Utility	$13,314,292	$11,031,188	$15,528,834	$27,080,549	$16,269,296	$86,580,464	$15,328,143	$14,809,312
604 Sanitary Sewer Utility	$9,974,655	$10,608,812	$14,619,517	$14,105,706	$15,952,795	$18,511,436	$15,951,218	$15,104,226
606 Recycling Utility	$1,853,074	$2,264,862	$2,592,335	$2,686,650	$2,713,908	$2,715,344	$2,729,103	$2,744,217
Total Public Utility Fund	$25,142,021	$23,904,862	$32,740,686	$43,872,905	$34,935,999	$107,807,244	$34,008,464	$32,657,755
610 Storm Sewer Utility	$3,312,192	$3,101,223	$3,790,005	$4,500,649	$5,601,525	$7,263,205	$5,491,903	$5,275,438
612 Street & Signal Light Utility	$2,503,091	$2,092,314	$2,887,836	$2,126,487	$2,302,487	$2,496,087	$2,709,047	$2,943,303
Recreation Enterprise Fund								
624 Edinburgh USA Golf Course	$3,166,072	$3,260,203	$2,686,323	$3,114,531	$3,157,781	$3,157,781	$3,157,781	$3,229,668
626 Clubhouse	$268,752	$123,394	$197,001	$929,450	$798,829	$812,057	$827,627	$844,768
Total Recreation Enterprise Fund	$3,434,824	$3,383,597	$2,883,324	$4,043,981	$3,956,610	$3,969,838	$3,985,408	$4,074,436
Total Enterprise Funds	$34,392,128	$32,481,996	$42,301,851	$54,544,022	$46,796,621	$121,536,374	$46,194,822	$44,950,932
Internal Service Funds								
702 Central Building	$2,470,604	$2,636,163	$2,925,971	$3,037,850	$3,352,869	$3,129,537	$3,193,830	$3,260,811
704 Central Garage	$4,827,438	$6,025,556	$9,281,662	$9,394,324	$6,758,224	$6,747,211	$6,523,017	$23,034,897
710 Information Technology	$3,622,644	$3,668,560	$4,165,472	$6,364,555	$4,439,861	$4,865,898	$5,334,538	$5,850,041
720 Loss Control	$3,671,149	$4,287,583	$4,689,658	$4,707,603	$5,096,669	$5,096,669	$5,096,669	$5,096,669
730 Benefit Accrual	$2,595,753	$1,256,656	$1,131,172	$1,814,096	$1,980,638	$2,335,879	$2,588,181	$2,643,581
Total Internal Service Funds	$17,187,588	$17,874,518	$22,193,935	$25,318,428	$21,628,261	$22,175,194	$22,736,235	$39,885,999
Fiduciary								
290 Brooklyn Bridge Alliance	$581,230	$920,972	$1,392,316	$1,248,584	$1,248,584	$824,441	$824,441	$824,441
Total Fiduciary Funds	$581,230	$920,972	$1,392,316	$1,248,584	$1,248,584	$824,441	$824,441	$824,441
Revenues Grand Totals:	**$180,272,113**	**$173,505,657**	**$249,594,211**	**$241,110,605**	**$228,790,358**	**$295,338,502**	**$214,108,900**	**$217,612,669**

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EXPENDITURES AND CAPITAL OUTLAY								
General	$62,019,560	$65,429,662	$75,248,686	$81,238,647	$85,306,915	$91,342,502	$95,272,046	$109,047,712
Special Revenue								
270 Ice Arena	$771,244	$961,719	$1,059,378	$1,093,877	$1,007,517	$1,046,635	$1,089,090	$1,360,274
272 Brookland Golf Course	$313,760	$332,709	$373,750	$365,573	$381,524	$391,103	$425,362	$423,531
244 Police Forfeit Property	$82,950	$59,255	$100,214	$109,270	$109,270	$109,270	$109,270	$109,270
Total Special Revenue Funds	$1,167,954	$1,353,683	$1,533,342	$1,568,720	$1,498,311	$1,547,008	$1,623,722	$1,893,075
Grants and Donations								
201 Community Dev Block Grant	$173,931	$100,519	$267,500	$250,000	$0	$0	$0	$0
203 Grant Fund	$1,903,050	$2,039,540	$2,616,335	$7,725,222	$6,334,797	$170,608	$170,608	$170,608
206 Coronavirus Local Fiscal Recovery	$4,102,262	$3,294,573	$0	$0	$0	$0	$0	$0
210 Donations	$0	$0	$50,000	$0	$0	$50,000	$50,000	$50,000
212 Donations - Cable Grant	$47,254	$43,797	$62,863	$47,423	$51,031	$67,620	$69,311	$69,314
217 Donations - Police Nghbrhd CW	$12	$11	$0	$24,000	$0	$0	$0	$0
228 NWHHSC Grant- City Wide	$17	$15	$0	$0	$0	$0	$0	$0
Total Grants & Donations	$6,226,526	$5,478,455	$2,996,698	$8,046,645	$6,385,828	$288,228	$289,919	$289,922
Total Special Revenue Funds (No G&D)	$1,167,954	$1,353,683	$1,533,342	$1,568,720	$1,498,311	$1,547,008	$1,623,722	$1,893,075
Total Special Revenue Funds	$7,394,480	$6,832,138	$4,530,040	$9,615,365	$7,884,139	$1,835,236	$1,913,641	$2,182,997
General Debt Service								
General Debt Service								
2010 Recreation Revenue Bonds	$103	$91	$0	$0	$0	$0	$0	$0
2010 EDA Lease Revenue Bonds	$82	$73	$0	$0	$0	$0	$0	$0
2011 Public Safety Refunding Bonds	$722,475	$289	$0	$0	$0	$0	$0	$0
2014 Capital Improvement Bond	$640,768	$647,803	$642,974	$639,994	$641,400	$637,178	$636,622	$634,966
2016 Capital Improvement Bond	$426,547	$428,389	$431,057	$429,028	$0	$0	$0	$0
2017 Capital Improvement Bond	$724,752	$726,745	$723,193	$719,296	$727,530	$727,915	$286,515	$283,940
2019 General Obligation Bond	$303,130	$303,723	$303,950	$301,725	$299,025	$301,025	$303,700	$302,175
2021 General Obligation Bond	$1,133,587	$1,130,451	$1,131,417	$1,131,375	$1,135,550	$833,505	$835,030	$844,005
324 2026 Firestation Bond	$0	$0	$0	$0	$1,055,985	$0	$0	$0
325 2026 Park Referendum Bond	$0	$0	$0	$0	$410,780	$0	$0	$0
Total General Debt Service Funds	$3,951,444	$3,237,564	$3,232,591	$3,221,418	$4,270,270	$2,499,623	$2,061,867	$2,065,086
Total Debt Service Funds	$3,951,444	$3,237,564	$3,232,591	$3,221,418	$4,270,270	$2,499,623	$2,061,867	$2,065,086
Capital Project Funds								
Municipal Buildings & Additions	$527,663	$516,076	$42,821,874	$25,325,500	$3,936,250	$506,700	$1,180,000	$950,000
Open Space Land Acquisition and Development	$2,830,815	$2,318,259	$7,793,448	$3,178,934	$7,429,420	$229,922	$385,441	$330,441
Special Assessment Construction	$8,983,323	$10,816,403	$22,120,333	$15,553,267	$28,592,901	$39,456,501	$26,121,326	$16,190,356
Heritage Infrastructure	$2,263,072	$2,116,353	$3,977,725	$4,154,325	$4,044,075	$1,754,525	$2,642,825	$2,437,825
Franchise Fee	$8,206,103	$6,950,228	$9,015,811	$7,372,601	$8,457,944	$8,230,059	$7,566,423	$7,655,773
Total Capital Projects Funds	$22,810,976	$22,717,319	$85,729,191	$55,584,627	$52,460,590	$50,177,707	$37,896,015	$27,564,395

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Economic Development Authority Funds (EDA)								
Economic Development Authority Funds								
EDA General Activities	$2,284,230	$2,629,893	$3,991,273	$3,760,541	$3,971,472	$3,947,418	$7,594,270	$4,168,203
EDA Rehab Loan Program	$1,006,519	$1,543,148	$573,381	$599,000	$599,000	$599,000	$599,000	$599,000
EDA Foreclosure Loan Program	$2,017	$4,035,006	$0	$0	$0	$0	$0	$0
EDA Townhome Loan Program	$972	$1,943,502	$0	$0	$0	$0	$0	$0
EDA Housing Improvement Area Program	$1,138,372	$2,307	$1,224	$1,224	$1,224	$1,224	$1,224	$1,224
EDA Housing Set Aside	$1,694,774	$2,240,810	$2,003,360	$3,360	$3,360	$3,360	$3,360	$3,360
EDA Transitional Housing	$24,997	$34,077	$32,267	$36,894	$36,894	$25,753	$25,753	$25,753
EDA Northwinds Plaza	$534,692	$472,554	$1,211,077	$1,211,077	$1,211,077	$1,011,077	$1,011,077	$1,011,077
EDA Target Abatement	$102,195	$116,208	$117,374	$129,250	$129,250	$114,250	$114,250	$114,250
EDA Doran Abatement	$525,542	$653,911	$674,140	$692,977	$692,977	$692,977	$692,977	$692,977
Total Economy Development Authority Funds	$7,314,310	$13,671,416	$8,604,096	$6,434,323	$6,645,254	$6,395,059	$10,041,911	$6,615,844
EDA Tax Increment Financing District Funds								
Tax Increment District #3	$3,011,808	$40,408	$414,903	$414,902	$414,902	$414,902	$414,902	$414,902
Tax Increment District #17	$0	$117	$15,650	$15,650	$15,650	$15,650	$15,650	$15,650
Tax Increment District #18	$15,199	$67,331	$60,655	$147,205	$147,205	$147,205	$147,205	$147,205
Tax Increment District #20	$140,506	$75,076	$7,114	$0	$0	$0	$0	$0
Tax Increment District #24	$448	$291,674	$15,304	$0	$0	$0	$0	$0
Tax Increment District #26	$119,845	$135,758	$135,870	$91,920	$91,920	$91,920	$91,920	$91,920
Tax Increment District #28	$0	$0	$0	$47,234	$47,234	$47,234	$47,234	$47,234
Tax Increment District #29	$0	$0	$0	$41,800	$41,800	$41,800	$41,800	$41,800
Total EDA Tax Increment Financing Funds	$3,287,806	$610,364	$649,496	$758,711	$758,711	$758,711	$758,711	$758,711
EDA Special Funds								
EDA Workforce Development (Brooklynk)	$921,717	$1,078,382	$1,025,580	$1,308,871	$1,280,257	$1,065,916	$1,094,975	$1,118,664
EDA Small Business Center	$324,547	$891,896	$1,449,106	$549,288	$549,288	$549,288	$549,288	$549,288
EDA Grant Special Revenue Fund	$2,474,196	$97,587	$100,000	$0	$0	$0	$0	$0
Local Affordable Housing Aid	$0	$208	$1,388,000	$946,465	$946,465	$946,465	$946,465	$946,465
Total EDA Special Funds	$3,720,460	$2,068,073	$3,962,686	$2,804,624	$2,776,010	$2,561,669	$2,590,728	$2,614,417
Total Economic and Development Authority Funds	$14,322,576	$16,349,853	$13,216,278	$9,997,658	$10,179,975	$9,715,439	$13,391,350	$9,988,972

City of Brooklyn Park

2026-2027 Budget Summary - All Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Enterprise								
Public Utility								
Water Utility	$13,203,732	$9,292,338	$15,528,834	$27,080,549	$16,269,296	$86,580,464	$15,328,143	$12,952,106
Sanitary Sewer Utility	$12,532,052	$12,188,309	$14,619,517	$14,105,706	$15,952,795	$18,511,436	$15,951,218	$13,988,873
Recycling Utility	$2,065,830	$2,216,416	$2,592,335	$2,686,650	$2,713,908	$2,715,344	$2,729,103	$2,744,217
Total Public Utility Funds	$27,801,614	$23,697,063	$32,740,686	$43,872,905	$34,935,999	$107,807,244	$34,008,464	$29,685,196
Storm Sewer Utility	$5,603,650	$3,026,422	$3,983,205	$4,500,649	$5,601,525	$7,263,205	$5,491,903	$5,275,438
Street & Signal Light Utility	$1,291,030	$788,124	$2,887,836	$2,086,907	$2,214,432	$2,266,490	$2,369,124	$2,024,145
Recreation								
Edinburgh USA Golf Course	$2,625,622	$2,463,471	$2,651,980	$2,962,329	$2,969,006	$3,049,196	$3,135,837	$3,229,668
Edinburgh Clubhouse	$291,356	$260,009	$160,736	$929,450	$798,829	$812,057	$827,627	$844,768
Park Dome	$205,776	$254,869	$257,795	$276,471	$270,395	$276,096	$282,182	$288,698
Total Recreation Enterprise Funds	$3,122,754	$2,978,349	$3,070,511	$4,168,250	$4,038,230	$4,137,349	$4,245,646	$4,363,134
Total Enterprise Funds	$37,819,048	$30,489,958	$42,682,238	$54,628,711	$46,790,186	$121,474,288	$46,115,137	$41,347,913
Internal Services								
Central Building	$2,269,153	$2,112,561	$2,925,971	$3,037,850	$3,352,869	$3,129,537	$3,193,830	$3,260,811
Central Garage	$3,913,594	$3,403,400	$9,280,172	$9,394,324	$6,758,224	$6,747,211	$6,523,017	$7,311,199
Information Technology	$3,182,615	$3,512,755	$4,165,472	$6,364,555	$3,960,343	$3,986,980	$4,193,100	$4,102,052
Loss Control	$4,279,977	$4,550,989	$4,689,658	$4,707,603	$4,730,739	$4,554,049	$4,809,239	$4,809,259
Benefit Accrual	$1,903,312	$2,581,901	$1,131,172	$1,131,172	$1,131,172	$1,584,068	$1,780,184	$1,780,184
Total Internal Service Funds	$15,548,651	$16,161,606	$22,192,445	$24,635,504	$19,933,347	$20,001,845	$20,499,370	$21,263,505
Fiduciary								
Brooklyn Bridge Alliance	$647,826	$860,346	$1,266,202	$1,183,621	$1,224,123	$1,156,794	$1,188,364	$1,220,913
Total Fiduciary Funds	$647,826	$860,346	$1,266,202	$1,183,621	$1,224,123	$1,156,794	$1,188,364	$1,220,913
Expenditures and Capital Outlay Total	**$164,514,561**	**$162,078,446**	**$248,097,671**	**$240,105,551**	**$228,049,545**	**$298,203,434**	**$218,337,790**	**$214,681,493**

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**

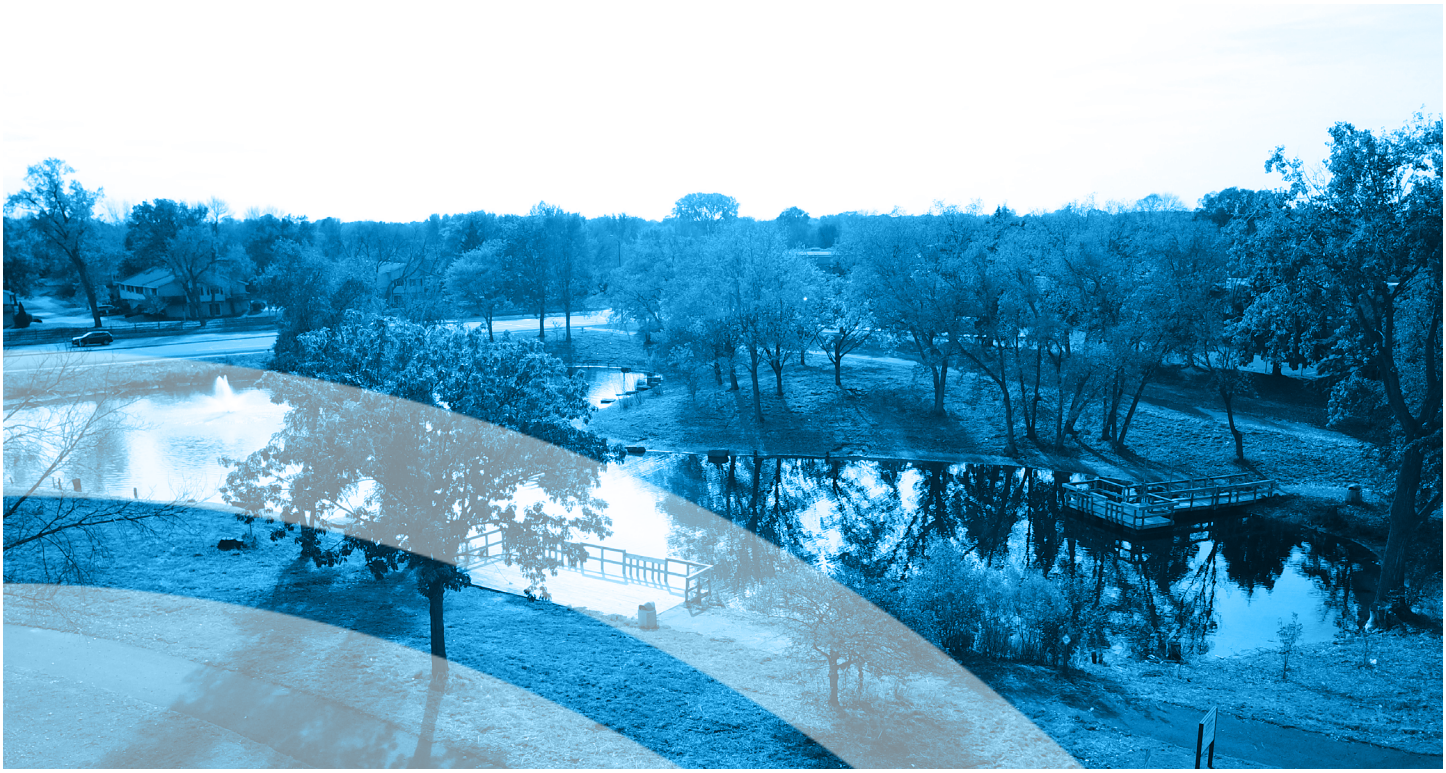
City of Brooklyn Park
Summary of FTE's 2023-2030 Budget by Full Time (FT), Part Time (PT) and Seasonal

	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								
Central Building								
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**
Central Garage								
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**
Information Technology								
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**
Loss Control								
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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GENERAL FUND

GENERAL FUND

The General Fund is the main operating fund and accounts for the operations of the following:

- General Government (Mayor & Council, Administration, Legal, Finance)
- Community Development (Economic Development, Planning, Environmental Health, Building Inspections)
- Public Safety (Police & Fire Services)
- Public Works (Engineering, Parks Maintenance, Street Maintenance)
- Recreation & Parks (Recreation programs and facility support for the Community Activity Center, Zanewood Recreation Center, and city parks)

Almost 85% of the General Fund's revenue comes from property taxes. Other sources include:

- Other Taxes (payment in lieu of tax, utility franchise fees, and hotel & motel taxes)
- Special Assessments (related to environmental health and citation activity)
- Licenses & Permits (liquor licenses, business licenses, and building permits)
- Grants and aid (federal, state, and local governments, and non-profits)
- Charges for Services (motor vehicle license fees, antenna fees, point of sale fees, police service fees, recreation program fees, and miscellaneous fees)
- Fines & Forfeitures (police fines, environmental health fines, rental inspection fines)
- Investment Income
- Other Revenue
- Transfers from other funds for specific purposes

City of Brooklyn Park

2026-2027 Budget Summary - General Fund

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Revenue								
GPTX - General property taxes	$51,497,688	$58,225,953	$64,130,917	$66,996,864	$72,484,822	$72,658,502	$76,393,877	$76,393,877
OTAX - Other taxes	$756,880	$1,195,500	$1,075,066	$1,259,339	$1,259,339	$1,259,339	$1,259,339	$1,259,339
SA - Special assessments	$74,556	$85,291	$79,300	$47,800	$65,300	$65,300	$65,300	$65,300
BL - Business licenses	$989,545	$974,225	$922,364	$951,779	$951,779	$951,779	$951,779	$951,779
PERM - Permits	$2,431,943	$2,448,674	$2,282,575	$2,404,728	$2,404,728	$2,404,728	$2,404,728	$2,404,728
FG - Federal grants	$26,444	$7,336	$5,250	$0	$0	$0	$0	$0
SG - State grants	$1,636,806	$1,887,130	$1,459,902	$1,849,652	$1,849,652	$1,849,652	$1,849,652	$1,849,652
OG - Other grants	$117,350	$159,210	$135,420	$38,420	$38,420	$38,420	$38,420	$38,420
CHGS - Charges for services	$3,010,681	$3,273,787	$2,315,451	$3,415,765	$3,396,715	$3,107,274	$3,107,286	$3,107,286
FINE - Fines and forfeitures	$225,288	$300,976	$281,500	$292,600	$292,600	$292,600	$292,600	$292,600
INVINC - Investment income	$1,514,852	$1,504,040	$999,272	$1,509,445	$1,509,445	$1,509,445	$1,509,445	$1,509,445
OR - Other revenue	$78,190	$164,548	$40,088	$60,910	$60,910	$60,910	$60,910	$60,910
DP - Debt proceeds	$0	$0	$0	$0	$0	$0	$0	$0
LP - Proceeds from lease	$0	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$2,741,109	$567,480	$565,261	$658,170	$673,205	$588,693	$604,641	$614,488
Revenue Totals	**$65,101,332**	**$70,794,150**	**$75,248,686**	**$81,238,647**	**$85,306,915**	**$84,786,642**	**$88,537,977**	**$88,547,824**
Expenditures								
SAL - Salaries	$34,169,883	$37,544,516	$42,370,789	$46,588,303	$49,586,563	$51,921,267	$53,117,557	$63,677,683
BEN - Benefits	$9,480,892	$10,134,694	$12,205,350	$13,717,430	$15,506,289	$16,995,266	$18,509,977	$20,187,773
SUP - Supplies	$1,806,296	$1,625,683	$1,840,759	$1,995,007	$2,104,729	$2,110,708	$2,110,708	$2,110,708
PS - Professional services	$651,895	$797,607	$835,788	$1,162,902	$774,528	$733,826	$746,612	$746,612
CS - Contractual services	$2,427,806	$2,679,176	$3,068,392	$3,113,291	$3,140,293	$3,005,561	$3,007,361	$3,007,361
COMM - Communications	$437,280	$443,922	$459,694	$492,701	$492,701	$492,728	$492,728	$492,728
UTIL - Utilities	$267,248	$195,633	$274,503	$372,185	$420,460	$420,460	$420,460	$420,460
COS - Cost of sales	$9,267	$9,403	$8,530	$8,530	$8,530	$8,530	$8,530	$8,530
CONF - Conferences and schools	$382,002	$384,220	$617,145	$600,181	$644,380	$671,901	$615,708	$605,708
DUES - Dues and subscriptions	$190,180	$152,210	$203,933	$229,135	$228,945	$214,120	$214,120	$214,120
OTH - Other charges	$383,151	$406,690	$903,126	$547,861	$547,861	$621,640	$576,640	$621,640
CON - Contingency	$0	$0	$280,486	$300,000	$300,000	$300,000	$300,000	$300,000
GFC - General Fund Charges	($540,790)	$619,518	$640,645	($680,367)	($742,559)	($882,111)	($1,068,014)	($1,262,468)
CG - Central garage	$3,681,493	$3,902,386	$4,019,455	$4,421,408	$4,863,543	$5,349,898	$5,884,887	$6,473,376
CB - Central buildings	$2,097,022	$2,222,848	$2,289,533	$2,518,485	$2,770,333	$3,047,367	$3,352,103	$3,687,314
ITC - Information technology charges	$2,983,557	$3,162,569	$3,260,893	$3,586,982	$3,945,677	$4,340,250	$4,774,272	$5,251,699
LC - Loss control charges	$1,284,364	$750,847	$800,001	$692,642	$714,642	$737,502	$761,102	$785,560
DEBT - Debt service	$0	$324,557	$0	$0	$0	$0	$0	$0
Loss - Loss on disposal of assets	$0	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$2,287,293	$31,737	$1,014,064	$1,571,971	$0	$1,253,589	$1,447,295	$1,718,908
CO - Capital outlay	$20,721	$41,446	$155,600	$0	$0	$0	$0	$0

City of Brooklyn Park

2026-2027 Budget Summary - General Fund, Non-Departmental

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
GPTX - General property taxes	$51,497,688	$58,225,953	$64,130,917	$66,996,864	$72,484,822	$72,658,502	$76,393,877	$76,393,877
OTAX - Other taxes	$756,880	$1,195,500	$1,075,066	$1,259,339	$1,259,339	$1,259,339	$1,259,339	$1,259,339
SA - Special assessments	$1,903	$2,106	$0	$0	$0	$0	$0	$0
SG - State grants	$11,899	$0	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$12,004	$0	$62,275	$0	$0	$62,275	$62,275	$62,275
INVINC - Investment income	$1,034,852	$1,024,040	$519,272	$1,029,445	$1,029,445	$1,029,445	$1,029,445	$1,029,445
OR - Other revenue	$23,334	$6,133	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$2,100,000	$0	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance	$0	$0	$956,320	$1,753,175	$320,000	$0	$0	$0
Revenue Totals	**$55,438,560**	**$60,453,732**	**$66,743,850**	**$71,038,823**	**$75,093,606**	**$75,009,561**	**$78,744,936**	**$78,744,936**
Expenditures								
SAL - Salaries	$0	$0	$1,100,000	$0	$0	$0	$0	$0
BEN - Benefits	$122,900	$0	$30,000	$0	$0	$0	$0	$0
PS - Professional services	$0	$0	$200,881	$388,374	$0	$0	$0	$0
OTH - Other charges	$57,500	$66,140	$315,855	$0	$0	$73,585	$73,585	$73,585
CON - Contingency	$0	$0	$280,486	$300,000	$300,000	$300,000	$300,000	$300,000
LC - Loss control charges	$75,000	$43,845	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$2,100,000	$0	$966,064	$1,571,971	$0	$1,253,589	$1,447,295	$1,718,908
Expenditure Totals	**$2,355,400**	**$109,985**	**$2,893,286**	**$2,260,345**	**$300,000**	**$1,627,174**	**$1,820,880**	**$2,092,493**

Reductions to budget are captured here which is the reason for the negative amounts.

Division Description and Services:

Non-department revenues and expenditures are those that are not allocated by departments and include the property tax levy, payments in lieu of taxes and hotel and motel tax revenues and contingency expense.

*Use of Fund Balance uses existing revenue to fund expenses.

MAYOR & COUNCIL DEPARTMENT

Overview

The Mayor and Council Department provides for the operating needs of the City's governing board and commissions.

The Brooklyn Park City Council is comprised of six members who represent three districts and a Mayor who serves the entire city (at-large). These seven members have an equal voice in governing the city. Council members serve four-year terms. Every other year, three Council seats are up for re-election. The Mayor runs for re-election during even years when there is not a presidential race.

The City's commissions advise the City Council.

These are the commissions:

- Budget Advisory Commission
- Charter Commission
- Community Long-Range Improvement Commission
- Human Rights Commission
- Planning Commission
- Recreation and Parks Advisory Commission

City of Brooklyn Park

2026-2027 Budget Summary - Mayor & Council Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OR - Other revenue	$1,290	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$1,290**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$90,338	$96,065	$98,052	$99,903	$102,885	$105,955	$109,989	$109,989
BEN - Benefits	$7,292	$8,142	$9,405	$9,490	$9,774	$10,337	$10,645	$10,675
SUP - Supplies	$2,895	$3,025	$3,109	$3,109	$3,109	$3,250	$3,250	$3,250
PS - Professional services	$9,375	$10,000	$0	$25,000	$25,000	$25,000	$25,000	$25,000
CS - Contractual services	$8,988	$30,175	$31,550	$31,550	$31,550	$31,550	$33,350	$33,350
COMM - Communications	$6	$0	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$17,218	$12,185	$21,610	$21,610	$21,610	$21,610	$21,610	$21,610
DUES - Dues and subscriptions	$119,819	$61,127	$111,543	$123,513	$123,513	$111,543	$111,543	$111,543
CB - Central buildings	$31,259	$33,135	$34,129	$37,541	$41,295	$45,425	$49,967	$54,964
ITC - Information technology charges	$34,735	$36,819	$37,924	$41,716	$45,888	$50,476	$55,524	$61,076
LC - Loss control charges	$1,738	$1,016	$1,340	$1,160	$1,276	$1,404	$1,544	$1,698
Expenditure Totals	**$323,663**	**$291,689**	**$348,662**	**$394,592**	**$405,900**	**$406,550**	**$422,422**	**$433,155**

ADMINISTRATION SUMMARY

Overview

The Administration Department is responsible for carrying out City Council policies and ensuring ethical, effective governance in accordance with the City Charter and Code of Ordinances. The City Manager, as the City Council's sole employee, directs the day-to-day operations of the organization and delegates authority to department directors, with the Assistant City Manager providing leadership over the Administration Department.

Guided by a strong commitment to public service, the department supports transparent decision-making, operational excellence, and meaningful engagement with the Brooklyn Park community. The following outlines the Administration Department's major initiatives for 2026.

Major Initiatives

Strategic Communications & Public Information

- Complete the public rollout of the Jewel of the North Community Plan
- Comply with the new ADA Title II web accessibility guidelines and preparation for the move to a .gov domain
- Continue the work to centralize city communications to ensure consistent brand and message
- Continue the work to reach our community through traditional, cultural, and other community-based channels

Community Outreach and Engagement

- Continue delivering and enhancing the current traditional community engagement activities (Homeowners Association, Garage Sales, Community Engagementand Experience newsletter, Brooklyns Coalition, language and interpretations, tabling, and civic engagement education series).
- Promote and educate on the customer service excellence standards.
- Provide facilitation techniques and support to city staff (community) around the Tops facilitation and the International Association for Public Participation frameworks.

Election Administration & Voter Access

- Administer the August 11 Regular Primary Election and the November 3 General Election, including contests for Mayor and one Council Member in each of the Central, East, and West Districts.
- Coordinate with Hennepin County Elections on translated election materials for 2026 and explore the availability of in-person interpreters at polling places based on current census data.
- Broaden the distribution of early voting applications beyond senior housing facilities to ensure wider community access.
- Evaluate opportunities to provide mobile absentee voting services within the Central, East, and West Districts.

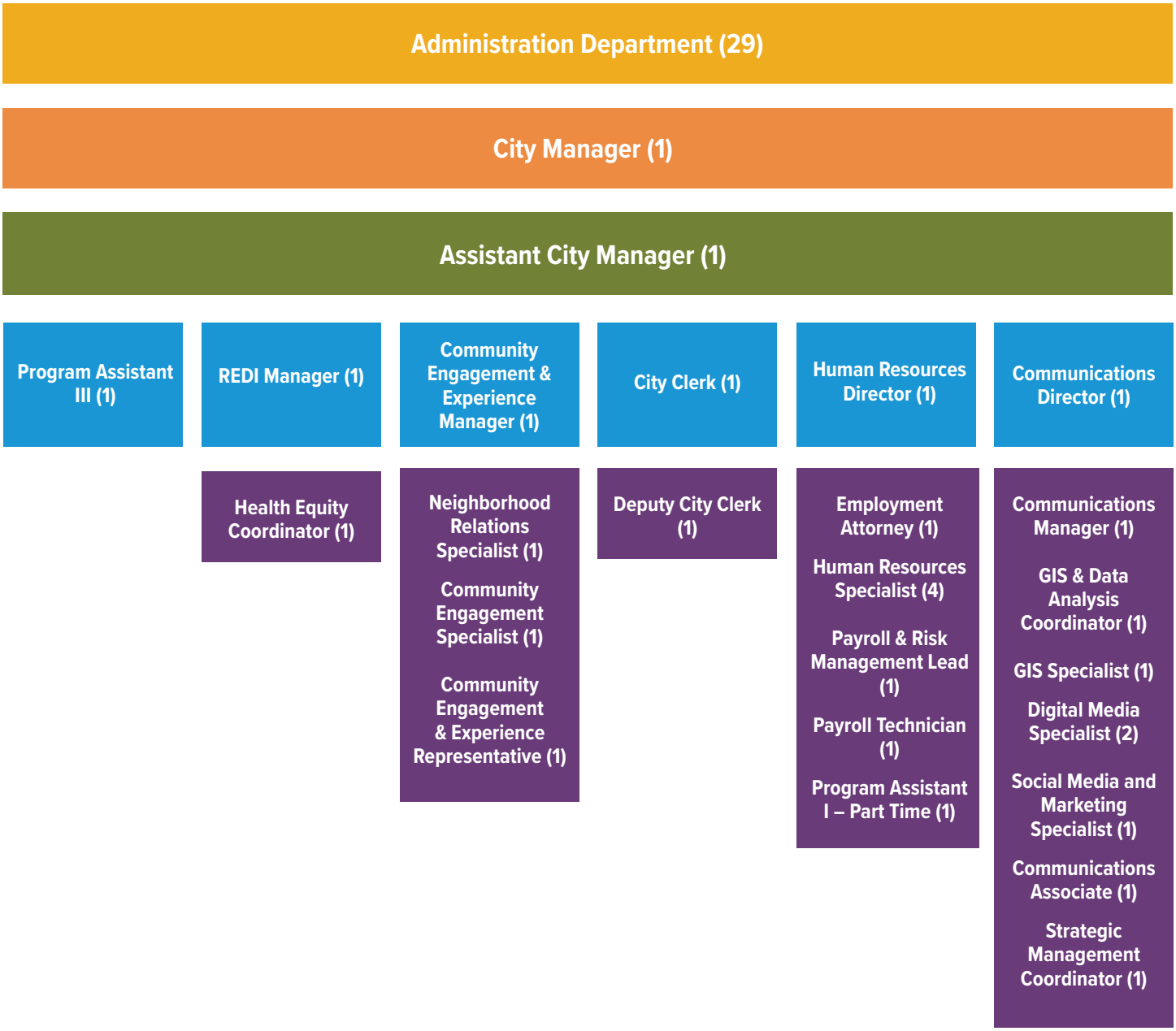
Racial Equity, Diversity & Inclusion:

- Refresh the Rivermap
- Hire, onboard (Health Equity Coordinator) and create Health Equity Plan
- Continue collaboration with local organizations advancing Racial Equity, Diversity, Inclusion and Health Equity work

Workforce Development & Human Resources:

- Update all personnel policies located in the employee handbook ensuring alignment with relevant legislative requirements, changing workplace norms, and City of Brooklyn Park organizational priorities.
- Execute citywide action plans in response to the 2025 Employee Engagement Survey to support and enhance employee engagement and retention.
- Review and update one-third of our job descriptions as a continuation of our 2024 wage study and job description project.
- Successful implementation of Minnesota's Paid Leave program to ensure compliance with state requirements and to support our employees. The initiative will focus on policy development, processing, communication and review as needed.
- Update payroll processes and systems to align with legislative changes, (including the MN Paid Leave Law), policy updates, federal law changes and newly negotiated labor agreement language.

Administration Organization Chart



City of Brooklyn Park

2026-2027 Budget Summary - Administration Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$0	$20,700	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$16,282	$32,195	$5,450	$5,450	$5,450	$5,484	$5,496	$5,496
OR - Other revenue	$33,275	$76,702	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$100,000	$50,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Revenue Totals	**$149,557**	**$179,597**	**$30,450**	**$30,450**	**$30,450**	**$30,484**	**$30,496**	**$30,496**
Expenditures								
SAL - Salaries	$2,081,704	$2,512,071	$2,755,786	$3,723,110	$3,302,870	$3,955,783	$3,503,854	$4,162,798
BEN - Benefits	$446,658	$513,157	$626,946	$873,193	$914,614	$1,040,387	$1,086,568	$1,068,210
SUP - Supplies	$36,987	$52,313	$53,143	$83,735	$79,235	$70,448	$70,448	$70,448
PS - Professional services	$28,905	$30,155	$12,813	$12,813	$12,813	$12,813	$12,813	$12,813
CS - Contractual services	$212,361	$296,193	$277,808	$335,458	$355,458	$247,426	$247,426	$247,426
COMM - Communications	$46,392	$32,529	$43,310	$43,310	$43,310	$43,337	$43,337	$43,337
CONF - Conferences and schools	$63,753	$55,782	$138,060	$132,591	$132,591	$160,079	$103,919	$103,919
DUES - Dues and subscriptions	$7,734	$20,763	$15,098	$15,098	$15,098	$15,443	$15,443	$15,443
OTH - Other charges	$78,757	$82,739	$94,905	$94,405	$94,405	$94,599	$94,599	$94,599
GFC - General Fund Charges	($496,687)	($567,444)	($584,468)	($642,914)	($707,205)	($743,080)	($809,782)	($870,603)
CB - Central buildings	$108,414	$114,920	$118,368	$130,204	$143,224	$157,545	$173,301	$190,631
ITC - Information technology charges	$381,645	$404,543	$416,680	$458,348	$504,183	$554,602	$610,061	$671,068
LC - Loss control charges	$777	$454	$618	$534	$552	$607	$668	$738
TRF - Transfers out	$4,973	$7,564	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$3,002,373**	**$3,555,739**	**$3,969,067**	**$5,259,885**	**$4,891,148**	**$5,609,989**	**$5,152,655**	**$5,810,827**

Department Description and Services:
The Administration Department consists of the following work areas: Administrative Services, City Clerk, Communications, Community Engagement, Elections, Human Resources (includes loss control/risk management) and Racial Equity, Diversity and Inclusion.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department
Administrative Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
CHGS - Charges for services	$26	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$26**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$551,913	$601,096	$488,152	$637,912	$661,030	$680,840	$701,242	$722,258
BEN - Benefits	$120,669	$136,580	$89,447	$140,599	$150,914	$161,803	$173,972	$187,606
SUP - Supplies	$1,646	$1,857	$3,519	$3,519	$3,519	$3,734	$3,734	$3,734
CS - Contractual services	$36,975	$35,064	$76,500	$76,500	$76,500	$51,468	$51,468	$51,468
COMM - Communications	$250	$192	$456	$456	$456	$483	$483	$483
CONF - Conferences and schools	$23,965	$17,261	$51,706	$51,706	$51,706	$23,034	$23,034	$23,034
DUES - Dues and subscriptions	$3,425	$14,277	$5,631	$5,631	$5,631	$5,976	$5,976	$5,976
OTH - Other charges	$67	$479	$3,164	$3,164	$3,164	$3,358	$3,358	$3,358
GFC - General Fund Charges	($156,948)	($164,122)	($169,046)	($185,950)	($204,545)	($190,154)	($201,563)	($201,563)
CB - Central buildings	$38,025	$40,307	$41,516	$45,667	$50,233	$55,256	$60,782	$66,860
ITC - Information technology charges	$45,589	$48,324	$49,774	$54,751	$60,226	$66,249	$72,873	$80,161
LC - Loss control charges	$777	$454	$618	$534	$552	$607	$668	$738
Expenditure Totals	**$666,353**	**$731,769**	**$641,437**	**$834,489**	**$859,386**	**$862,654**	**$896,027**	**$944,113**

Division Description and Services:
Provides resources for administrative leadership, oversight and support for service to the City Council, Commissions, residents and staff members to achieve the Council goals and objectives. This program is also used for board/commissioner recruitment, training and orientation.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department

City Clerk Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$152,805	$230,484	$200,247	$239,999	$253,352	$260,945	$268,767	$276,823
BEN - Benefits	$28,649	$47,881	$62,256	$52,085	$56,112	$59,754	$63,800	$68,303
SUP - Supplies	$145	$1,536	$150	$13,661	$9,161	$159	$159	$159
CS - Contractual services	$2,632	$1,266	$0	$0	$0	$0	$0	$0
COMM - Communications	$285	$1,751	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$1,832	$1,405	$3,287	$3,287	$3,287	$3,287	$3,287	$3,287
DUES - Dues and subscriptions	$275	$275	$331	$331	$331	$331	$331	$331
OTH - Other charges	$2,529	$3,730	$2,280	$2,280	$2,280	$2,280	$2,280	$2,280
TRF - Transfers out	$850	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$190,002**	**$288,328**	**$268,551**	**$311,643**	**$324,523**	**$326,756**	**$338,624**	**$351,183**

Division Description and Services:

Provides resources for support of the City Council and Commissions. Ensures city records are maintained in accordance with the State Records Retention schedule and maintains the Data Practices Act program. Also, ensures all Council actions are recorded and resolutions and ordinances are processed.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department
Community Engagement Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$450	$495	$450	$450	$450	$484	$496	$496
Revenue Totals	**$450**	**$495**	**$450**	**$450**	**$450**	**$484**	**$496**	**$496**
Expenditures								
SAL - Salaries	$245,180	$182,092	$573,804	$514,418	$520,676	$536,296	$552,386	$568,957
BEN - Benefits	$56,819	$54,221	$90,846	$173,393	$186,348	$206,496	$229,438	$89,088
SUP - Supplies	$17,429	$7,603	$9,876	$10,141	$10,141	$10,141	$10,141	$10,141
PS - Professional services	$0	$199	$0	$0	$0	$0	$0	$0
CS - Contractual services	$5,042	$10,945	$14,608	$15,258	$15,258	$15,258	$15,258	$15,258
COMM - Communications	$0	$0	$513	$513	$513	$513	$513	$513
CONF - Conferences and schools	$8,578	$5,819	$21,847	$15,579	$15,579	$71,739	$15,579	$15,579
DUES - Dues and subscriptions	$715	$715	$810	$810	$810	$810	$810	$810
OTH - Other charges	$761	$1,781	$4,714	$4,214	$4,214	$4,214	$4,214	$4,214
GFC - General Fund Charges	$0	$0	$0	$0	$0	$0	$0	$0
CB - Central buildings	$20,600	$21,836	$22,491	$24,740	$27,214	$29,935	$32,929	$36,222
ITC - Information technology charges	$82,929	$87,905	$90,542	$99,596	$109,556	$120,512	$132,563	$145,819
TRF - Transfers out	$400	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$438,453**	**$373,116**	**$830,051**	**$858,662**	**$890,309**	**$995,914**	**$993,831**	**$886,601**

Division Description and Services:

Works as a liaison between the City and the community, convening, gathering input, collaborating, and building capacity to reach more equitable outcomes informed by community. Provides excellent customer service by managing the City's Americans with Disabilities Act compliance and language access programs.

City of Brooklyn Park
2026-2027 Budget Summary - Administration Department
Human Resources Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$566,881	$664,143	$684,354	$781,792	$819,912	$844,494	$869,815	$895,896
BEN - Benefits	$126,201	$143,718	$177,934	$204,007	$223,700	$241,827	$262,209	$285,173
SUP - Supplies	$11,815	$15,959	$28,045	$29,861	$29,861	$29,861	$29,861	$29,861
PS - Professional services	$28,905	$29,956	$12,813	$12,813	$12,813	$12,813	$12,813	$12,813
CS - Contractual services	$92,993	$142,968	$38,500	$60,500	$80,500	$32,500	$32,500	$32,500
COMM - Communications	$69	$53	$285	$285	$285	$285	$285	$285
CONF - Conferences and schools	$11,252	$10,831	$34,063	$34,063	$34,063	$34,063	$34,063	$34,063
DUES - Dues and subscriptions	$258	$1,666	$2,133	$2,133	$2,133	$2,133	$2,133	$2,133
GFC - General Fund Charges	($185,262)	($237,332)	($244,452)	($268,897)	($295,786)	($325,365)	($357,901)	($393,691)
CB - Central buildings	$43,164	$45,754	$47,127	$51,840	$57,024	$62,726	$68,999	$75,899
ITC - Information technology charges	$189,737	$201,121	$207,155	$227,871	$250,658	$275,724	$303,296	$333,626
TRF - Transfers out	$3,273	$4,069	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$889,286**	**$1,022,906**	**$987,957**	**$1,136,268**	**$1,215,163**	**$1,211,061**	**$1,258,073**	**$1,308,558**

Division Description and Services:
Implements and administers employee policies, procedures and practices; administers compensation and benefits programs; performs labor/employee relations, recruitment, staffing and placement activities; ensures compliance with federal and state laws; administers employee assistance programs; and oversees employee special events.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department
Communications Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$14,856	$16,500	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Revenue Totals	**$14,856**	**$16,500**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
Expenditures								
SAL - Salaries	$412,766	$450,958	$588,866	$750,700	$792,708	$816,461	$840,925	$866,124
BEN - Benefits	$93,530	$103,167	$125,291	$179,810	$210,431	$230,037	$252,226	$277,372
SUP - Supplies	$1,725	$7,148	$6,300	$6,300	$6,300	$6,300	$6,300	$6,300
CS - Contractual services	$5,719	$17,351	$10,000	$70,000	$70,000	$10,000	$10,000	$10,000
COMM - Communications	$42,471	$26,501	$40,209	$40,209	$40,209	$40,209	$40,209	$40,209
CONF - Conferences and schools	$12,156	$14,363	$22,594	$22,594	$22,594	$22,594	$22,594	$22,594
DUES - Dues and subscriptions	$3,061	$3,621	$3,913	$3,913	$3,913	$3,913	$3,913	$3,913
OTH - Other charges	$64,181	$72,437	$81,506	$81,506	$81,506	$81,506	$81,506	$81,506
GFC - General Fund Charges	($154,477)	($165,990)	($170,970)	($188,067)	($206,874)	($227,561)	($250,318)	($275,349)
CB - Central buildings	$6,625	$7,023	$7,234	$7,957	$8,753	$9,628	$10,591	$11,650
ITC - Information technology charges	$63,390	$67,193	$69,209	$76,130	$83,743	$92,117	$101,329	$111,462
TRF - Transfers out	$450	$3,495	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$551,597**	**$607,267**	**$784,152**	**$1,051,052**	**$1,113,283**	**$1,085,204**	**$1,119,275**	**$1,155,781**

Division Description and Services:
Develops, coordinates and oversees comprehensive city-wide strategic communications strategy, which includes branding, marketing, public and media relations strategies, to support departments and ensure a positive image of the City. The team works to educate and engage residents, businesses and visitors about the City's core services and policies. Includes Geographic Information Systems staff and Strategic Management Coordinator.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department
Elections Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$0	($125)	$0	$0	$0	$0	$0	$0
OR - Other revenue	$75	$69,202	$0	$0	$0	$0	$0	$0
Revenue Totals	**$75**	**$69,077**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$27,184	$245,382	$5,228	$553,907	$0	$553,907	$0	$553,907
BEN - Benefits	$1,841	$6,345	$11,950	$45,008	$0	$45,008	$0	$45,008
SUP - Supplies	$4,227	$18,090	$5,253	$20,253	$20,253	$20,253	$20,253	$20,253
CS - Contractual services	($8,634)	$15,550	$15,900	$15,900	$15,900	$15,900	$15,900	$15,900
COMM - Communications	$3,317	$4,032	$1,847	$1,847	$1,847	$1,847	$1,847	$1,847
CONF - Conferences and schools	$247	$500	$1	$800	$800	$800	$800	$800
OTH - Other charges	$1,219	$4,312	$3,241	$3,241	$3,241	$3,241	$3,241	$3,241
Expenditure Totals	**$29,401**	**$294,211**	**$43,420**	**$640,956**	**$42,041**	**$640,956**	**$42,041**	**$640,956**

Division Description and Services:

Responsible for administering all special, primary, and general elections under the direction of the City Clerk. Services include processing postal verification cards for new registrants, maintaining and ensuring accountability of all election equipment, and coordinating the scheduling and operational needs for 25 precincts citywide. Full-Time Equivalent staffing levels fluctuate biennially based on the election cycle.

City of Brooklyn Park

2026-2027 Budget Summary - Administration Department
Racial Equity, Diversity and Inclusion Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$0	$20,700	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$950	$15,325	$0	$0	$0	$0	$0	$0
OR - Other revenue	$33,200	$7,500	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$100,000	$50,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Revenue Totals	**$134,150**	**$93,525**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
Expenditures								
SAL - Salaries	$124,975	$137,916	$215,135	$244,382	$255,192	$262,840	$270,719	$278,833
BEN - Benefits	$18,949	$21,245	$69,222	$78,291	$87,109	$95,462	$104,923	$115,660
SUP - Supplies	$0	$120	$0	$0	$0	$0	$0	$0
CS - Contractual services	$77,634	$73,049	$122,300	$122,300	$122,300	$122,300	$122,300	$122,300
CONF - Conferences and schools	$5,723	$5,603	$4,562	$4,562	$4,562	$4,562	$4,562	$4,562
DUES - Dues and subscriptions	$0	$209	$2,280	$2,280	$2,280	$2,280	$2,280	$2,280
Expenditure Totals	**$227,281**	**$238,142**	**$413,499**	**$451,815**	**$471,443**	**$487,444**	**$504,784**	**$523,635**

Division Description and Services:

Provides strategic leadership in collaboration with city leaders and staff to develop an equity framework that guides how the City addresses the issues of systemic racism, diversity and inclusion. Provides and/or facilitates training and support to City leadership, staff, Council and Commissions. Works with departments to establish accountability mechanisms.

LEGAL
SUMMARY

Overview

The Legal Department provides for contracted legal services for the following areas:

- **General Legal** – Professional services and legal counsel to the City Council, City Commissions, and staff.
- **Prosecution Services** – Provides professional services for representing the City in criminal court cases as well as mediations services for City residents.

City of Brooklyn Park

2026-2027 Budget Summary - Legal Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
PS - Professional services	$466,743	$495,709	$480,191	$552,191	$552,191	$511,489	$524,275	$524,275
Expenditure Totals	**$466,743**	**$495,709**	**$480,191**	**$552,191**	**$552,191**	**$511,489**	**$524,275**	**$524,275**

FINANCE
SUMMARY

Overview

The Finance Department is committed to providing quality support services to the City Council, all municipal departments, and the community. It strives to provide excellent customer service to residents and diverse stakeholder groups while upholding the highest standards of stewardship over the City's financial resources.

The Department is made up of the following divisions:

- Financial Services: budget, general accounting & financial reporting, copy center, utility billing, banking, debt, and investment management.
- Procurement: citywide purchasing management, policy compliance, supports departments within the decentralized procurement model.
- Assessing: Valuation of property for property tax purposes in accordance with State Statutes, special property tax programs (homestead, veteran exclusions, and abatements) Local Board of Appeal and Tax Court.
- Customer Service: Motor Vehicle Licensing.
- Information Technology Services: Application and network services, service desk, cybersecurity, and procurement.



Major Initiatives

The Finance Department will continue to provide its essential services, which are listed next to each Division above. In addition, the major initiatives the Department will be focusing on during 2026 are listed below.

Strengthen Financial Management and Accountability

- Continue to review and update various financial policies.
- Continue to provide accurate, timely financials, including audit and budget.
- Retain 90 percent or more of value in all tax court petitions settled in 2026.
- Complete the Annual Quintile Review.

Modernize Systems and Leverage Technology

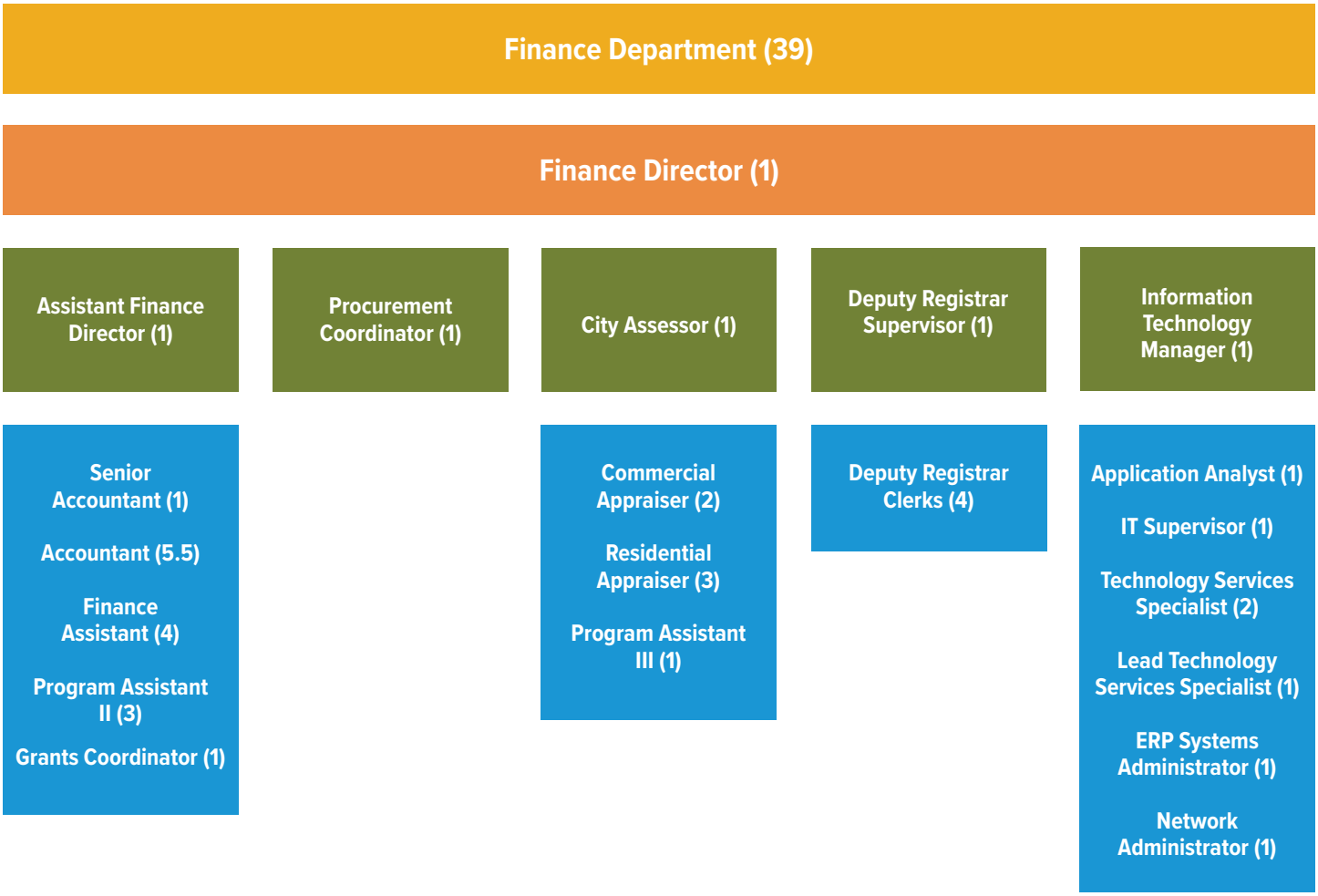
- Continue leveraging technology to increase efficiency, with a focus on automation, improved communication, collaboration, and enhanced accessibility of tools.
- Modernize IT service delivery practices through the adoption of ITIL standards.
- Replace the IT ticketing software with an Information Technology Infrastructure Library (ITIL)-compliant solution.
- Replace and modernize the City's card access infrastructure across all municipal buildings.
- Continue evolving cybersecurity measures to address increasing threats to government agencies.

Enhance Customer Service and Operational Efficiency

- Reduce wait times at service counters.
- Develop and utilize multilingual support resources.
- Maintain profit-sharing partnerships with local self-service kiosks.
- Continue administering the Customer Service Satisfaction Survey with a goal of maintaining 100 percent satisfaction.
- Return all Local Board of Appeals & Equalization (LBAE) and Truth-in-Taxation (TNT) calls logged in the call tracker within 4 hours.



Finance Organization Chart



City of Brooklyn Park

2026-2027 Budget Summary - Finance Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$56,559	$0	$0	$0	$0	$0	0	0
CHGS - Charges for services	$759,923	$1,021,289	$461,956	$818,905	$818,905	$461,956	$461,956	$461,956
INVINC - Investment income	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000
OR - Other revenue	($2,538)	$142	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$32,967	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$1,326,911**	**$1,501,431**	**$941,956**	**$1,298,905**	**$1,298,905**	**$941,956**	**$941,956**	**$941,956**
Expenditures								
SAL - Salaries	$2,187,911	$2,446,640	$3,088,284	$3,254,003	$3,385,101	$3,484,582	$3,491,106	$3,698,768
BEN - Benefits	$615,653	$717,936	$993,601	$896,919	$979,182	$1,131,098	$1,234,616	$1,352,685
SUP - Supplies	$26,039	$29,252	$35,796	$35,796	$35,796	$35,796	$35,796	$35,796
PS - Professional services	$55,872	$80,198	$46,299	$46,299	$46,299	$46,299	$46,299	$46,299
CS - Contractual services	$88,552	$145,065	$94,229	$131,729	$135,429	$98,729	$98,729	$98,729
COMM - Communications	$63,438	$72,477	$65,061	$95,061	$95,061	$95,061	$95,061	$95,061
CONF - Conferences and schools	$7,567	$5,717	$12,580	$12,547	$12,547	$12,580	$12,547	$12,547
DUES - Dues and subscriptions	$17,683	$22,887	$19,939	$27,339	$27,339	$23,639	$23,639	$23,639
OTH - Other charges	$21,795	$17,954	$30,159	$30,292	$30,292	$30,292	$30,292	$30,292
GFC - General Fund Charges	($705,253)	($689,507)	($710,193)	($781,212)	($859,334)	($945,268)	($1,039,794)	($1,143,773)
CG - Central garage	$7,479	$7,928	$8,166	$8,983	$9,881	$10,869	$11,956	$13,152
CB - Central buildings	$200,986	$213,046	$219,437	$241,380	$265,519	$292,071	$321,278	$353,406
ITC - Information technology charges	$264,419	$280,283	$292,137	$321,350	$353,485	$388,834	$427,717	$470,489
LC - Loss control charges	$26,496	$15,490	$21,045	$18,220	$18,800	$19,364	$19,945	$20,543
DEBT - Debt service	$0	$12,096	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$16,699	$105	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$2,895,336**	**$3,377,567**	**$4,216,540**	**$4,338,706**	**$4,535,397**	**$4,723,946**	**$4,809,187**	**$5,107,633**

City of Brooklyn Park

2026-2027 Budget Summary - Finance Department
Procurement Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$0	$0	$391,044	$277,490	$281,568	$290,015	$198,715	$307,677
BEN - Benefits	$0	$0	$0	($11,452)	($10,310)	$51,569	$55,363	$59,497
CS - Contractual services	$0	$36,847	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$0**	**$36,847**	**$391,044**	**$266,038**	**$271,258**	**$341,584**	**$254,078**	**$367,174**

City of Brooklyn Park

2026-2027 Budget Summary - Finance Department
Financial Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$299,052	$457,614	$76,516	$231,965	$231,965	$76,516	$76,516	$76,516
INVINC - Investment income	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000	$480,000
OR - Other revenue	($1,416)	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$32,967	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$810,603**	**$937,614**	**$556,516**	**$711,965**	**$711,965**	**$556,516**	**$556,516**	**$556,516**
Expenditures								
SAL - Salaries	$1,008,266	$1,169,527	$1,354,003	$1,744,047	$1,827,002	$1,881,798	$1,938,237	$1,996,369
BEN - Benefits	$259,970	$327,162	$470,666	$544,972	$602,396	$658,598	$722,206	$794,298
SUP - Supplies	$8,839	$9,008	$6,498	$17,498	$17,498	$17,498	$17,498	$17,498
PS - Professional services	$55,425	$79,900	$46,146	$46,146	$46,146	$46,146	$46,146	$46,146
CS - Contractual services	$52,749	$86,081	$56,912	$102,309	$106,009	$69,309	$69,309	$69,309
COMM - Communications	$59,291	$64,863	$58,223	$73,223	$73,223	$73,223	$73,223	$73,223
CONF - Conferences and schools	$1,597	$1,047	$4,059	$4,059	$4,059	$4,059	$4,059	$4,059
DUES - Dues and subscriptions	$730	$900	$2,348	$6,048	$6,048	$2,348	$2,348	$2,348
OTH - Other charges	$20,437	$17,188	$28,836	$28,836	$28,836	$28,836	$28,836	$28,836
GFC - General Fund Charges	($671,913)	($657,785)	($677,519)	($745,271)	($819,798)	($901,778)	($991,955)	($1,091,151)
CB - Central buildings	$73,000	$77,380	$79,701	$87,671	$96,438	$106,082	$116,690	$128,359
ITC - Information technology charges	$98,708	$104,630	$107,769	$118,546	$130,400	$143,440	$157,784	$173,562
LC - Loss control charges	$929	$543	$741	$641	$662	$682	$702	$723
TRF - Transfers out	$14,749	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$982,777**	**$1,280,444**	**$1,538,383**	**$2,028,725**	**$2,118,919**	**$2,130,241**	**$2,185,083**	**$2,243,579**

Division Description and Services:

Provides services related to the management of the City's financial resources. These services include budget coordination, investments, accounts payable, accounts receivable, cash receipts, utility billing, payroll reporting and banking, internal and external financial reporting. The Financial Services Division is also responsible for grants management, internal controls and coordinating the annual audit.

City of Brooklyn Park

2026-2027 Budget Summary - Finance Department
Assessing Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$616,161	$740,115	$786,309	$857,040	$893,048	$919,781	$947,317	$975,680
BEN - Benefits	$164,607	$193,777	$269,332	$241,823	$265,943	$289,847	$314,787	$344,036
SUP - Supplies	$1,315	$4,341	$2,167	$2,167	$2,167	$2,167	$2,167	$2,167
PS - Professional services	$447	$298	$153	$153	$153	$153	$153	$153
CS - Contractual services	$23,707	$22,137	$20,820	$25,420	$25,420	$25,420	$25,420	$25,420
COMM - Communications	$2,354	$3,288	$3,419	$18,419	$18,419	$18,419	$18,419	$18,419
CONF - Conferences and schools	$5,815	$4,564	$7,348	$7,348	$7,348	$7,348	$7,348	$7,348
DUES - Dues and subscriptions	$16,513	$21,387	$16,907	$20,607	$20,607	$20,607	$20,607	$20,607
OTH - Other charges	$1,238	$766	$1,323	$1,323	$1,323	$1,323	$1,323	$1,323
CG - Central garage	$7,479	$7,928	$8,166	$8,983	$9,881	$10,869	$11,956	$13,152
CB - Central buildings	$41,044	$43,507	$44,812	$49,293	$54,223	$59,645	$65,610	$72,171
ITC - Information technology charges	$48,891	$51,824	$56,824	$62,506	$68,757	$75,633	$83,196	$91,516
LC - Loss control charges	$25,567	$14,947	$20,304	$17,579	$18,138	$18,682	$19,243	$19,820
TRF - Transfers out	$250	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$955,388**	**$1,108,879**	**$1,237,884**	**$1,312,661**	**$1,385,427**	**$1,449,894**	**$1,517,546**	**$1,591,812**

Division Description and Services:
Administers the property tax laws of the State of Minnesota including the valuation and classification of all taxable and exempt properties. Defends valuations and classifications in the Tax Court and Local Board of Appeal and Equalization. Answers questions for the Council, community members and other departments on valuation process and taxation. The Assessing Division provides direct contact to community members at City Hall and in their homes during inspections.

City of Brooklyn Park

2026-2027 Budget Summary - Finance Department
Customer Service Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$56,559	$0	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$460,871	$563,675	$385,440	$586,940	$586,940	$385,440	$385,440	$385,440
OR - Other revenue	($1,122)	$142	$0	$0	$0	$0	$0	$0
Revenue Totals	**$516,308**	**$563,817**	**$385,440**	**$586,940**	**$586,940**	**$385,440**	**$385,440**	**$385,440**
Expenditures								
SAL - Salaries	$563,484	$536,998	$556,928	$375,426	$383,483	$392,988	$406,837	$419,042
BEN - Benefits	$191,076	$196,997	$253,603	$121,576	$121,153	$131,084	$142,260	$154,854
SUP - Supplies	$15,885	$15,903	$27,131	$16,131	$16,131	$16,131	$16,131	$16,131
CS - Contractual services	$12,096	$0	$16,497	$4,000	$4,000	$4,000	$4,000	$4,000
COMM - Communications	$1,793	$4,326	$3,419	$3,419	$3,419	$3,419	$3,419	$3,419
CONF - Conferences and schools	$155	$106	$1,173	$1,140	$1,140	$1,173	$1,140	$1,140
DUES - Dues and subscriptions	$440	$600	$684	$684	$684	$684	$684	$684
OTH - Other charges	$120	$0	$0	$133	$133	$133	$133	$133
GFC - General Fund Charges	($33,340)	($31,722)	($32,674)	($35,941)	($39,536)	($43,490)	($47,839)	($52,622)
CB - Central buildings	$86,942	$92,159	$94,924	$104,416	$114,858	$126,344	$138,978	$152,876
ITC - Information technology charges	$116,820	$123,829	$127,544	$140,298	$154,328	$169,761	$186,737	$205,411
DEBT - Debt service	$0	$12,096	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$1,700	$105	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$957,171**	**$951,397**	**$1,049,229**	**$731,282**	**$759,793**	**$802,227**	**$852,480**	**$905,068**

Division Description and Services:
This division has direct contact with citizens and customers on a daily basis. Their primary goal is to process transactions and provide direct service to customer and citizen inquires. Services offered to citizens include vehicle licensing, Minnesota Department of Natural Resources licensing, disability parking certificates, reinstatement fees, and general inquiries.

COMMUNITY DEVELOPMENT DEPARTMENT

Overview

The Community Development Department helps the community thrive by improving the physical, social and economic health of the community. Staff works with the community to promote and preserve residential and commercial areas, administer health and safety programs, promote sound development and reinvestment projects and manage long range planning and forecasting for the community.

Economic Development and Housing

- Promotes inclusive economic development
- Assists with housing development and resources
- Supports redevelopment and sustainable neighborhoods
- Workforce Development
- Runs the Brooklynk internship program and related trainings and alumni supports
- Runs the Youth Entrepreneurship Program (YEP)
- Runs Career Pathways programming
- Coordinates activities and programs with other workforce development partners

Planning

- Leads long range planning, including the Comprehensive Plan
- Coordinates current land use and community planning (new subdivisions, site plans, variances)
- Administers the zoning code

Business Licensing and Rental Inspections

- Issues 30+ business licenses, including for alcohol, tobacco, and THC
- Licenses and inspects rental housing for compliance with city codes

Building Permits and Inspections

- Enforces building codes, including ADA standards
- Reviews construction plans and inspects construction
- Issues building permits and certificates of occupancy

Environmental Health

- Conducts code compliance inspections in neighborhoods and commercial areas
- Educates residents and businesses on city code requirements
- Inspects food and lodging establishments along with public pools





COMMUNITY DEVELOPMENT
SUMMARY

Overview

The Community Development Department supports the thriving community by improving the physical, social, and economic health of the community. Staff work with the community to promote and preserve residential & commercial areas, administer health & safety programs, promote sound development and reinvestment projects, connect residents and workers to employers and careers, and manage long range planning and forecasting for the community.

Major Initiatives

The below initiatives exclude the strategic investments and initiatives budgeted for under the Economic Development Authority.

Land Use Planning and Zoning Code Modifications

- Modernize the City's zoning code and update outdated ordinances to align with the 2040 Comprehensive Plan.
- Plan for the Blue Line Light Rail Transit (BLRT) Extension project in cooperation with other BLRT cities, Hennepin County, and the Metropolitan Council.
- Coordinate special projects and planning efforts such as Safe Routes to School planning and implementation.
- Planning for the Northwest Growth Area Plan & BioTech Innovation District

Strategic Housing Initiatives

- Improve living conditions in apartments, including implementing the redesigned rental inspection program that includes oversight of property management practices and resident-centered door-knocking.
- Reduce inspections generated by repeat complainants and prioritize proactive neighborhood sweeps to improve the equity of code compliance activities.

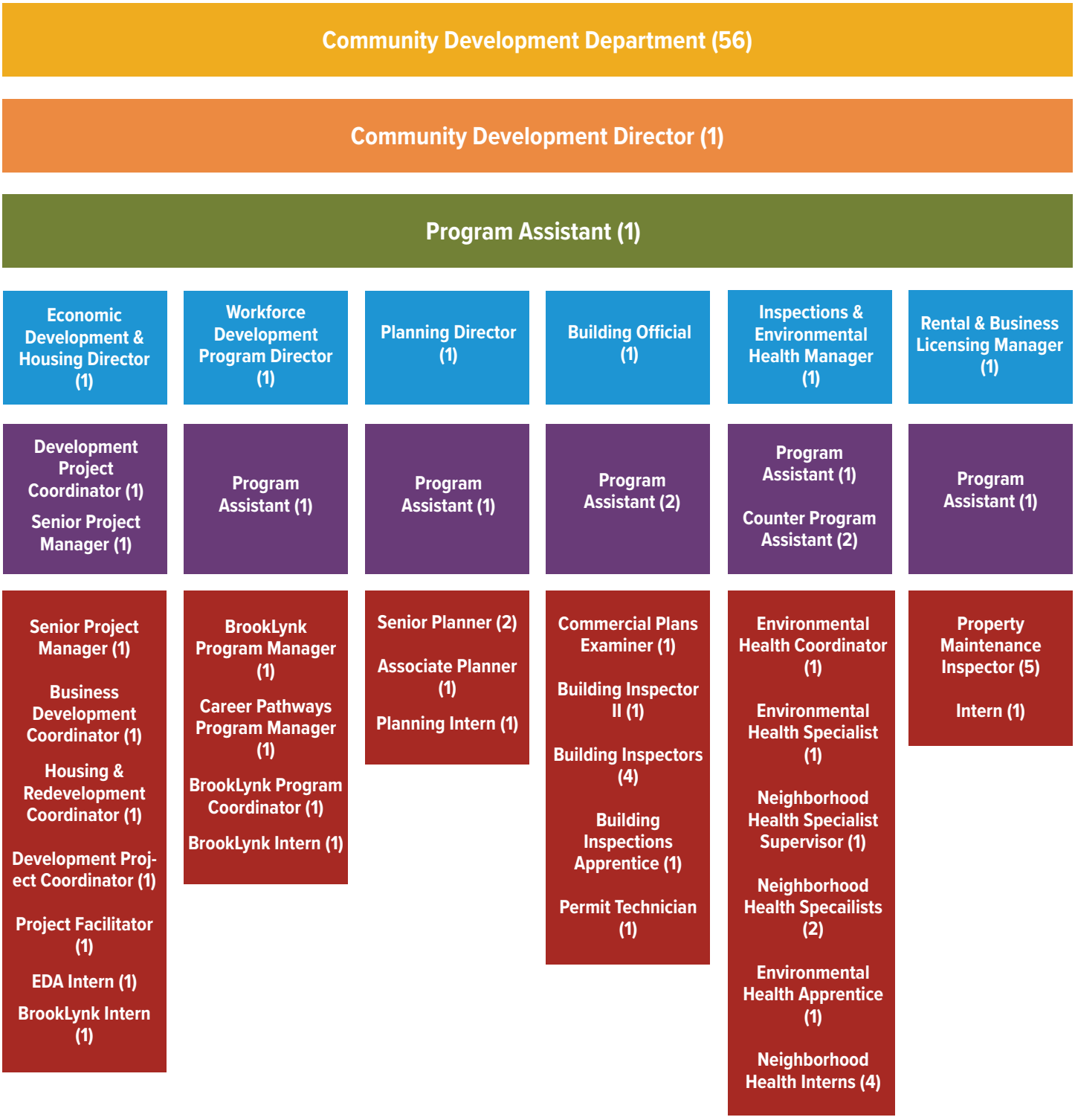
Continuous Improvement and Customer Service

- Advance racial equity, diversity, and inclusion in the community by implementing strategic projects and adjusting processes, programs, and policies to create more equitable outcomes.
- Continue the voluntary compliance approach to code enforcement, prioritizing assisting residents and businesses in meeting their needs and complying with city ordinances.
- Increase efficiency with coordinated software improvements, including offering customers electronic permitting & licensing, electronic plan submittal and review, and supporting field inspectors with electronic devices.
- Continue process improvement projects to streamline the delivery of services for both staff efficiency improvements and customer satisfaction.
- Enhance the Customer Experience both at City Hall interactions and Field Inspections.





Community Development Organization Chart



City of Brooklyn Park

2026-2027 Budget Summary -Community Development Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$68,057	$80,230	$63,300	$45,800	$63,300	$63,300	$63,300	$63,300
BL - Business licenses	$986,960	$971,825	$918,864	$951,579	$951,579	$951,579	$951,579	$951,579
PERM - Permits	$2,230,203	$1,906,770	$2,072,250	$2,125,403	$2,125,403	$2,125,403	$2,125,403	$2,125,403
CHGS - Charges for services	$151,448	$166,218	$195,550	$214,027	$176,340	$181,539	$181,539	$181,539
FINE - Fines and forfeitures	$41,870	$54,940	$59,500	$62,600	$62,600	$62,600	$62,600	$62,600
OR - Other revenue	$18,197	$19,449	$8,978	$13,000	$13,000	$13,000	$13,000	$13,000
TRF - Transfers in	$17,500	$0	$17,500	$0	$0	$0	$0	$0
Revenue Totals	**$3,514,235**	**$3,199,432**	**$3,335,942**	**$3,412,409**	**$3,392,222**	**$3,397,421**	**$3,397,421**	**$3,397,421**
Expenditures								
SAL - Salaries	$2,872,639	$2,879,319	$3,339,605	$3,781,482	$3,859,809	$3,975,605	$4,094,872	$4,217,718
BEN - Benefits	$722,339	$759,233	$889,167	$1,097,308	$1,171,069	$1,274,873	$1,392,097	$1,524,675
SUP - Supplies	$15,704	$14,766	$21,137	$18,330	$18,330	$18,330	$18,330	$18,330
PS - Professional services	$8,724	$8,596	$14,625	$24,300	$24,300	$24,300	$24,300	$24,300
CS - Contractual services	$57,978	$81,959	$109,382	$145,000	$135,000	$135,000	$135,000	$135,000
COMM - Communications	$5,485	$7,311	$9,100	$6,800	$6,800	$6,800	$6,800	$6,800
CONF - Conferences and schools	$23,566	$23,813	$37,908	$38,249	$38,249	$38,249	$38,249	$38,249
DUES - Dues and subscriptions	$7,581	$9,967	$9,198	$18,249	$18,249	$18,249	$18,249	$18,249
OTH - Other charges	$69,624	$70,383	$83,034	$70,725	$70,725	$70,725	$70,725	$70,725
GFC - General Fund Charges	($131,069)	($124,239)	($127,966)	($140,763)	($154,839)	($170,323)	($187,355)	($206,091)
CG - Central garage	$81,201	$86,075	$88,656	$97,523	$107,274	$118,001	$129,802	$142,782
CB - Central buildings	$252,641	$267,800	$275,835	$303,419	$333,760	$367,137	$403,849	$444,234
ITC - Information technology charges	$341,682	$362,183	$373,048	$410,352	$451,388	$496,527	$546,179	$600,796
LC - Loss control charges	$16,314	$9,538	$12,957	$11,217	$11,544	$11,891	$12,247	$12,615
TRF - Transfers out	$29,990	$1,005	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$4,374,399**	**$4,457,709**	**$5,135,686**	**$5,882,191**	**$6,091,658**	**$6,385,364**	**$6,703,344**	**$7,048,382**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Development Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
PERM - Permits	$7,000	$10,500	$12,850	$10,000	$10,000	$10,000	$10,000	$10,000
CHGS - Charges for services	$22,513	$31,794	$27,662	$30,162	$30,162	$30,162	$30,162	$30,162
Revenue Totals	**$29,513**	**$42,294**	**$40,512**	**$40,162**	**$40,162**	**$40,162**	**$40,162**	**$40,162**
Expenditures								
SAL - Salaries	$430,820	$379,353	$566,381	$508,175	$534,324	$550,354	$566,864	$583,871
BEN - Benefits	$124,036	$114,896	$152,731	$161,413	$179,220	$196,099	$215,211	$236,879
SUP - Supplies	$1,016	$4,766	$4,428	$2,350	$2,350	$2,350	$2,350	$2,350
PS - Professional services	$480	$4,863	$0	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$27,480	$50,955	$44,074	$52,500	$52,500	$52,500	$52,500	$52,500
COMM - Communications	$661	$2,790	$1,576	$1,000	$1,000	$1,000	$1,000	$1,000
CONF - Conferences and schools	$9,049	$12,860	$17,678	$18,518	$18,518	$18,518	$18,518	$18,518
DUES - Dues and subscriptions	$4,490	$3,525	$3,734	$9,291	$9,291	$9,291	$9,291	$9,291
OTH - Other charges	$2,135	$4,027	$526	$0	$0	$0	$0	$0
GFC - General Fund Charges	($131,069)	($124,239)	($127,966)	($140,763)	($154,839)	($170,323)	($187,355)	($206,091)
CG - Central garage	$2,813	$2,982	$3,071	$3,378	$3,716	$4,087	$4,496	$4,946
CB - Central buildings	$79,916	$84,711	$87,253	$95,978	$105,576	$116,134	$127,747	$140,522
ITC - Information technology charges	$89,061	$94,404	$97,236	$106,959	$117,656	$129,422	$142,363	$156,599
LC - Loss control charges	$682	$399	$542	$469	$453	$467	$481	$495
TRF - Transfers out	$3,750	$605	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$645,320**	**$636,897**	**$851,264**	**$824,268**	**$874,765**	**$914,899**	**$958,466**	**$1,005,880**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Development Services Division, Economic Development Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
Revenue Totals	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$4,365	$4,233	$0	$0	$0	$0	$0	$0
BEN - Benefits	$334	$324	$0	$0	$0	$0	$0	$0
SUP - Supplies	$550	$3,577	$4,070	$1,750	$1,750	$1,750	$1,750	$1,750
CONF - Conferences and schools	$3,963	$8,551	$9,693	$9,268	$9,268	$9,268	$9,268	$9,268
DUES - Dues and subscriptions	$1,313	$829	$1,212	$1,591	$1,591	$1,591	$1,591	$1,591
OTH - Other charges	$0	$42	$0	$0	$0	$0	$0	$0
GFC - General Fund Charges	($131,069)	($124,239)	($127,966)	($140,763)	($154,839)	($170,323)	($187,355)	($206,091)
CG - Central garage	$2,813	$2,982	$3,071	$3,378	$3,716	$4,087	$4,496	$4,946
CB - Central buildings	$52,191	$55,322	$56,982	$62,680	$68,948	$75,843	$83,427	$91,770
ITC - Information technology charges	$54,858	$58,149	$59,893	$65,882	$72,471	$79,718	$87,689	$96,458
TRF - Transfers out	$250	$605	$0	$0	$0	$0	$0	$0
Expenditure Totals	**($10,432)**	**$10,375**	**$6,955**	**$3,786**	**$2,905**	**$1,934**	**$866**	**($308)**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Development Services Division, Planning Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
PERM - Permits	$7,000	$10,500	$12,850	$10,000	$10,000	$10,000	$10,000	$10,000
CHGS - Charges for services	$22,513	$31,794	$27,662	$30,162	$30,162	$30,162	$30,162	$30,162
Revenue Totals	**$29,513**	**$42,294**	**$40,512**	**$40,162**	**$40,162**	**$40,162**	**$40,162**	**$40,162**
Expenditures								
SAL - Salaries	$426,455	$375,120	$566,381	$508,175	$534,324	$550,354	$566,864	$583,871
BEN - Benefits	$123,702	$114,572	$152,731	$161,413	$179,220	$196,099	$215,211	$236,879
SUP - Supplies	$466	$1,189	$358	$600	$600	$600	$600	$600
PS - Professional services	$480	$4,863	$0	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$27,480	$50,955	$44,074	$52,500	$52,500	$52,500	$52,500	$52,500
COMM - Communications	$661	$2,790	$1,576	$1,000	$1,000	$1,000	$1,000	$1,000
CONF - Conferences and schools	$5,086	$4,309	$7,985	$9,250	$9,250	$9,250	$9,250	$9,250
DUES - Dues and subscriptions	$3,177	$2,696	$2,522	$7,700	$7,700	$7,700	$7,700	$7,700
OTH - Other charges	$2,135	$3,985	$526	$0	$0	$0	$0	$0
CB - Central buildings	$27,725	$29,389	$30,271	$33,298	$36,628	$40,291	$44,320	$48,752
ITC - Information technology charges	$34,203	$36,255	$37,343	$41,077	$45,185	$49,704	$54,674	$60,141
LC - Loss control charges	$682	$399	$542	$469	$453	$467	$481	$495
TRF - Transfers out	$3,500	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$655,752**	**$626,522**	**$844,309**	**$820,482**	**$871,860**	**$912,965**	**$957,600**	**$1,006,188**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Property Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$68,057	$80,230	$63,300	$63,300	$63,300	$63,300	$63,300	$63,300
BL - Business licenses	$986,960	$971,825	$918,864	$951,579	$951,579	$951,579	$951,579	$951,579
PERM - Permits	$2,223,203	$1,896,270	$2,059,400	$2,115,403	$2,115,403	$2,115,403	$2,115,403	$2,115,403
CHGS - Charges for services	$128,935	$134,424	$167,888	$183,865	$146,178	$151,377	$151,377	$151,377
FINE - Fines and forfeitures	$41,870	$54,940	$59,500	$62,600	$62,600	$62,600	$62,600	$62,600
OR - Other revenue	$18,197	$19,449	$8,978	$13,000	$13,000	$13,000	$13,000	$13,000
TRF - Transfers in	$17,500	$0	$17,500	$0	$0	$0	$0	$0
Revenue Totals	**$3,484,722**	**$3,157,138**	**$3,295,430**	**$3,389,747**	**$3,352,060**	**$3,357,259**	**$3,357,259**	**$3,357,259**
Expenditures								
SAL - Salaries	$2,441,819	$2,499,966	$2,773,224	$3,273,307	$3,325,485	$3,425,251	$3,528,008	$3,633,847
BEN - Benefits	$598,303	$644,337	$736,436	$935,895	$991,849	$1,078,774	$1,176,886	$1,287,796
SUP - Supplies	$14,688	$10,000	$16,709	$15,980	$15,980	$15,980	$15,980	$15,980
PS - Professional services	$8,244	$3,733	$14,625	$19,300	$19,300	$19,300	$19,300	$19,300
CS - Contractual services	$30,498	$31,004	$65,308	$92,500	$82,500	$82,500	$82,500	$82,500
COMM - Communications	$4,824	$4,521	$7,524	$5,800	$5,800	$5,800	$5,800	$5,800
CONF - Conferences and schools	$14,517	$10,953	$20,230	$19,731	$19,731	$19,731	$19,731	$19,731
DUES - Dues and subscriptions	$3,091	$6,442	$5,464	$8,958	$8,958	$8,958	$8,958	$8,958
OTH - Other charges	$67,489	$66,356	$82,508	$70,725	$70,725	$70,725	$70,725	$70,725
CG - Central garage	$78,388	$83,093	$85,585	$94,145	$103,558	$113,914	$125,306	$137,836
CB - Central buildings	$172,725	$183,089	$188,582	$207,441	$228,184	$251,003	$276,102	$303,712
ITC - Information technology charges	$252,621	$267,779	$275,812	$303,393	$333,732	$367,105	$403,816	$444,197
LC - Loss control charges	$15,632	$9,139	$12,415	$10,748	$11,091	$11,424	$11,766	$12,120
TRF - Transfers out	$26,240	$400	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$3,729,079**	**$3,820,812**	**$4,284,422**	**$5,057,923**	**$5,216,893**	**$5,470,465**	**$5,744,878**	**$6,042,502**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Property Services Division, Environmental Health Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$44,336	$59,449	$40,800	$40,800	$40,800	$40,800	$40,800	$40,800
BL - Business licenses	$193,893	$200,652	$182,693	$196,500	$196,500	$196,500	$196,500	$196,500
PERM - Permits	$3,720	$3,220	$4,300	$3,500	$3,500	$3,500	$3,500	$3,500
CHGS - Charges for services	$22,610	$16,310	$61,488	$65,488	$33,000	$33,000	$33,000	$33,000
FINE - Fines and forfeitures	$5,783	$20,753	$27,000	$27,000	$27,000	$27,000	$27,000	$27,000
TRF - Transfers in	$17,500	$0	$17,500	$0	$0	$0	$0	$0
Revenue Totals	**$287,842**	**$300,384**	**$333,781**	**$333,288**	**$300,800**	**$300,800**	**$300,800**	**$300,800**
Expenditures								
SAL - Salaries	$833,839	$867,360	$934,781	$1,184,479	$1,237,421	$1,274,544	$1,312,780	$1,352,163
BEN - Benefits	$206,031	$220,515	$234,448	$328,649	$361,022	$392,720	$428,501	$468,950
SUP - Supplies	$4,973	$5,714	$6,846	$6,570	$6,570	$6,570	$6,570	$6,570
PS - Professional services	$600	$2,792	$3,075	$13,000	$13,000	$13,000	$13,000	$13,000
CS - Contractual services	$30,498	$30,824	$55,000	$40,000	$30,000	$30,000	$30,000	$30,000
COMM - Communications	$1,939	$1,882	$3,192	$2,500	$2,500	$2,500	$2,500	$2,500
CONF - Conferences and schools	$3,395	$4,391	$6,376	$6,920	$6,920	$6,920	$6,920	$6,920
DUES - Dues and subscriptions	$1,663	$1,649	$1,271	$1,825	$1,825	$1,825	$1,825	$1,825
OTH - Other charges	$725	$9,967	$1,194	$2,445	$2,445	$2,445	$2,445	$2,445
CG - Central garage	$23,440	$24,847	$25,592	$28,151	$30,966	$34,063	$37,469	$41,216
CB - Central buildings	$58,192	$61,684	$63,535	$69,889	$76,877	$84,565	$93,021	$102,323
ITC - Information technology charges	$96,583	$102,378	$105,449	$115,994	$127,593	$140,352	$154,388	$169,826
LC - Loss control charges	$4,042	$2,363	$3,211	$2,780	$2,868	$2,954	$3,043	$3,134
TRF - Transfers out	$16,300	$400	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$1,282,220**	**$1,336,766**	**$1,443,970**	**$1,803,202**	**$1,900,007**	**$1,992,458**	**$2,092,462**	**$2,200,872**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Property Services Division, Building Inspections Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
BL - Business licenses	$25,025	$26,700	$25,250	$25,250	$25,250	$25,250	$25,250	$25,250
PERM - Permits	$2,219,483	$1,893,050	$2,055,100	$2,111,903	$2,111,903	$2,111,903	$2,111,903	$2,111,903
CHGS - Charges for services	$825	$1,800	$750	$900	$900	$900	$900	$900
FINE - Fines and forfeitures	($1,900)	($7,845)	$0	$0	$0	$0	$0	$0
OR - Other revenue	$18,197	$19,174	$8,978	$13,000	$13,000	$13,000	$13,000	$13,000
Revenue Totals	**$2,261,630**	**$1,932,879**	**$2,090,078**	**$2,151,053**	**$2,151,053**	**$2,151,053**	**$2,151,053**	**$2,151,053**
Expenditures								
SAL - Salaries	$962,318	$872,843	$1,124,197	$1,247,880	$1,213,113	$1,249,507	$1,286,992	$1,325,601
BEN - Benefits	$225,201	$222,609	$287,836	$378,400	$379,931	$413,919	$452,315	$495,758
SUP - Supplies	$3,207	$1,298	$5,507	$5,900	$5,900	$5,900	$5,900	$5,900
PS - Professional services	$1,176	$0	$1,300	$1,300	$1,300	$1,300	$1,300	$1,300
CS - Contractual services	$0	$180	$308	$50,000	$50,000	$50,000	$50,000	$50,000
COMM - Communications	$140	$187	$221	$300	$300	$300	$300	$300
CONF - Conferences and schools	$6,085	$4,162	$9,031	$7,990	$7,990	$7,990	$7,990	$7,990
DUES - Dues and subscriptions	$1,428	$3,251	$2,571	$5,833	$5,833	$5,833	$5,833	$5,833
OTH - Other charges	$36,506	$34,975	$34,320	$36,995	$36,995	$36,995	$36,995	$36,995
CG - Central garage	$49,909	$52,904	$54,491	$59,941	$65,934	$72,527	$79,781	$87,758
CB - Central buildings	$86,247	$91,422	$94,165	$103,582	$113,940	$125,334	$137,867	$151,654
ITC - Information technology charges	$98,812	$104,741	$107,883	$118,671	$130,538	$143,592	$157,951	$173,746
LC - Loss control charges	$10,192	$5,959	$8,094	$7,007	$7,231	$7,448	$7,671	$7,902
TRF - Transfers out	$2,500	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$1,483,721**	**$1,394,531**	**$1,729,924**	**$2,023,799**	**$2,019,005**	**$2,120,645**	**$2,230,895**	**$2,350,737**

City of Brooklyn Park

2026-2027 Budget Summary - Community Development Department
Property Services Division, Business & Rental Licensing Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$23,721	$20,781	$22,500	$22,500	$22,500	$22,500	$22,500	$22,500
BL - Business licenses	$768,042	$744,473	$710,921	$729,829	$729,829	$729,829	$729,829	$729,829
CHGS - Charges for services	$105,500	$116,314	$105,650	$117,477	$112,278	$117,477	$117,477	$117,477
FINE - Fines and forfeitures	$37,987	$42,032	$32,500	$35,600	$35,600	$35,600	$35,600	$35,600
OR - Other revenue	$0	$275	$0	$0	$0	$0	$0	$0
Revenue Totals	**$935,250**	**$923,875**	**$871,571**	**$905,406**	**$900,207**	**$905,406**	**$905,406**	**$905,406**
Expenditures								
SAL - Salaries	$645,662	$759,763	$714,246	$840,948	$874,951	$901,200	$928,236	$956,083
BEN - Benefits	$167,071	$201,213	$214,152	$228,846	$250,896	$272,135	$296,070	$323,088
SUP - Supplies	$6,508	$2,988	$4,356	$3,510	$3,510	$3,510	$3,510	$3,510
PS - Professional services	$6,468	$941	$10,250	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$0	$0	$10,000	$2,500	$2,500	$2,500	$2,500	$2,500
COMM - Communications	$2,745	$2,452	$4,111	$3,000	$3,000	$3,000	$3,000	$3,000
CONF - Conferences and schools	$5,037	$2,400	$4,823	$4,821	$4,821	$4,821	$4,821	$4,821
DUES - Dues and subscriptions	$0	$1,542	$1,622	$1,300	$1,300	$1,300	$1,300	$1,300
OTH - Other charges	$30,258	$21,414	$46,994	$31,285	$31,285	$31,285	$31,285	$31,285
CG - Central garage	$5,039	$5,342	$5,502	$6,053	$6,658	$7,324	$8,056	$8,862
CB - Central buildings	$28,286	$29,983	$30,882	$33,970	$37,367	$41,104	$45,214	$49,735
ITC - Information technology charges	$57,226	$60,660	$62,480	$68,728	$75,601	$83,161	$91,477	$100,625
LC - Loss control charges	$1,398	$817	$1,110	$961	$992	$1,022	$1,052	$1,084
TRF - Transfers out	$7,440	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$963,138**	**$1,089,515**	**$1,110,528**	**$1,230,922**	**$1,297,881**	**$1,357,362**	**$1,421,521**	**$1,490,893**

POLICE
SUMMARY

Overview

The Police Department delivers public safety to the community through our three standing principles of service, justice, and courage. Police believes these three words personify our values and represent a fair, professional, and knowledgeable organization, delivering high-quality service to those living in, working in, or visiting Brooklyn Park. The Department consists of three divisions: Support Services, Patrol, and Investigations.

The Brooklyn Park Police Department is where employees can feel connected to one another, can be their best self, and serve the community with humanity through effective partnerships and enforcement that provides residents of, and visitors to, Brooklyn Park a sense of security for their persons and property.

Major Initiatives

Hire, retain, and diversify the workforce

- Continue to leverage our cadet officer program to "grow our own" police officers, capitalizing on our diverse candidate pool within the Brooklyn Park community.
- Create a work environment that fosters a sense of belonging.
- Provide resources and training that create high-performing police officers.

Build police legitimacy

- Create a police culture that understands the value of building community trust at every interaction.
- Continuously review traditional police strategies to ensure no disproportionate impact on specific segments of our population.
- Continue to leverage the Chief's Multicultural Advisory Team (CMAT) in reviewing all police policies, practices, and budgets, to ensure the Brooklyn Park Police serve in partnership with the community.

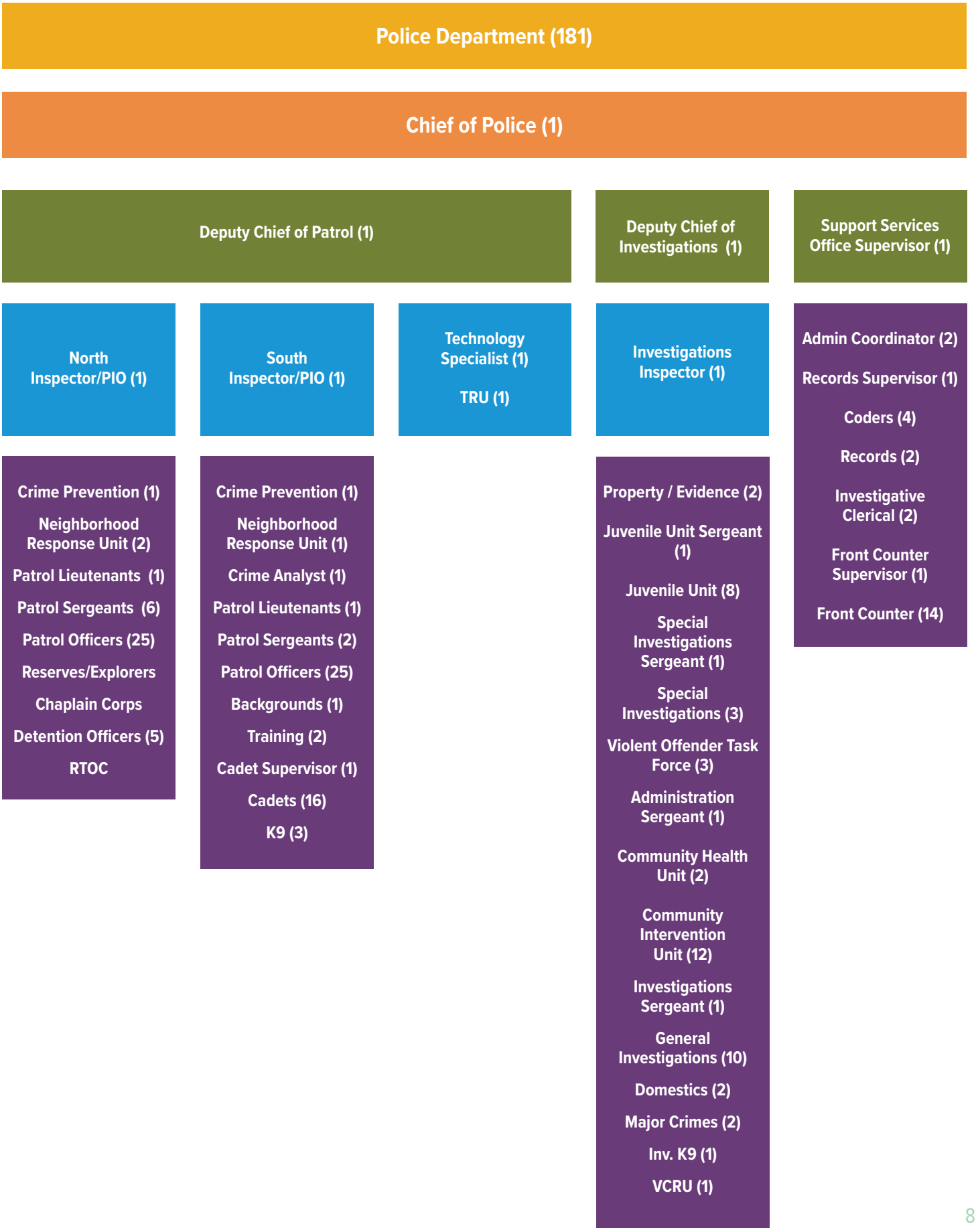
Reduce violent crime

- Leverage a robust three-part strategy of intervention, prevention, and enforcement/accountability to intervene in the cycle of violence.
- Use intelligence to target those committing the most violence in our community.
- Continue to leverage our Community Health Unit to provide early intervention and resources for those suffering from mental illness
- Continue to build our Community Intervention Unit to provide early intervention and resources for those on a path to becoming a victim or suspect in violent crime.
- Create a Real Time Operations Center (RTOC) to leverage state-of-the-art technology to precisely deploy resources with the best intelligence. This will include Drone as First Responder (DFR) to greatly enhance the Department's capacity in locating wanted or lost individuals, provide expedited response to in progress crimes, and significantly increase capacity for existing sworn officers.





Police Organization Chart



City of Brooklyn Park

2026-2027 Budget Summary - Police Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$4,596	$2,901	$16,000	$2,000	$2,000	$2,000	$2,000	$2,000
BL - Business licenses	$2,485	$2,300	$3,300	$0	$0	$0	$0	$0
FG - Federal grants	$26,444	$7,336	$5,250	$0	$0	$0	$0	$0
SG - State grants	$1,032,659	$1,299,883	$995,250	$1,275,000	$1,275,000	$1,275,000	$1,275,000	$1,275,000
OG - Other grants	$73,844	$51,146	$90,000	$6,000	$6,000	$6,000	$6,000	$6,000
CHGS - Charges for services	$1,063,034	$880,688	$403,250	$1,082,935	$1,082,935	$1,082,935	$1,082,935	$1,082,935
FINE - Fines and forfeitures	$183,868	$250,136	$222,000	$230,000	$230,000	$230,000	$230,000	$230,000
OR - Other revenue	$10,059	$36,371	$5,000	$1,300	$1,300	$1,300	$1,300	$1,300
Revenue Totals	**$2,396,989**	**$2,530,761**	**$1,740,050**	**$2,597,235**	**$2,597,235**	**$2,597,235**	**$2,597,235**	**$2,597,235**
Expenditures								
SAL - Salaries	$15,905,746	$17,120,708	$18,049,166	$18,909,217	$20,739,208	$21,568,776	$22,431,681	$31,328,790
BEN - Benefits	$5,766,318	$6,728,597	$7,886,583	$7,116,012	$8,235,106	$8,931,059	$9,709,842	$10,609,966
SUP - Supplies	$511,546	$379,142	$409,983	$553,162	$655,162	$655,162	$655,162	$655,162
PS - Professional services	$61,445	$55,855	$26,625	$39,000	$39,000	$39,000	$39,000	$39,000
CS - Contractual services	$962,796	$872,171	$1,138,126	$1,064,340	$1,067,763	$1,067,763	$1,067,763	$1,067,763
COMM - Communications	$241,048	$248,138	$242,156	$270,895	$270,895	$270,895	$270,895	$270,895
CONF - Conferences and schools	$202,539	$236,935	$167,962	$205,755	$205,755	$205,755	$205,755	$195,755
DUES - Dues and subscriptions	$4,727	$8,055	$7,744	$6,739	$6,739	$6,739	$6,739	$6,739
OTH - Other charges	$14,522	$21,902	$152,665	$152,200	$152,200	$152,200	$152,200	$152,200
CG - Central garage	$1,141,294	$1,209,771	$1,246,064	$1,370,672	$1,507,738	$1,658,512	$1,824,364	$2,006,799
CB - Central buildings	$748,282	$793,178	$816,972	$898,669	$988,537	$1,087,390	$1,196,130	$1,315,742
ITC - Information technology charges	$1,148,955	$1,217,893	$1,254,431	$1,379,875	$1,517,861	$1,669,649	$1,836,612	$2,020,276
LC - Loss control charges	$652,685	$381,564	$357,947	$309,913	$319,769	$329,362	$339,243	$349,420
DEBT - Debt service	$0	$312,461	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$128,561	$5,885	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$20,721	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$27,511,185**	**$29,592,255**	**$31,756,424**	**$32,276,449**	**$35,705,733**	**$37,642,262**	**$39,735,386**	**$50,018,507**

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Police Support Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$1,008,179	$1,208,634	$960,000	$1,245,000	$1,245,000	$1,245,000	$1,245,000	$1,245,000
CHGS - Charges for services	$639,038	$822,146	$385,000	$703,500	$703,500	$703,500	$703,500	$703,500
OR - Other revenue	$3,985	$3,847	$5,000	$1,300	$1,300	$1,300	$1,300	$1,300
Revenue Totals	**$1,651,202**	**$2,034,627**	**$1,350,000**	**$1,949,800**	**$1,949,800**	**$1,949,800**	**$1,949,800**	**$1,949,800**
Expenditures								
SAL - Salaries	$1,955,220	$2,056,215	$2,347,454	$2,676,883	$2,788,959	$2,900,517	$3,016,540	$3,137,198
BEN - Benefits	$734,271	$815,184	$1,145,432	$899,294	$1,014,219	$1,102,999	$1,202,565	$1,341,427
SUP - Supplies	$28,653	$46,426	$45,856	$218,336	$320,336	$320,336	$320,336	$320,336
PS - Professional services	$61,445	$55,855	$26,625	$39,000	$39,000	$39,000	$39,000	$39,000
CS - Contractual services	$66,480	$489,723	$465,850	$506,640	$506,640	$506,640	$506,640	$506,640
COMM - Communications	$239,018	$246,892	$238,736	$270,445	$270,445	$270,445	$270,445	$270,445
CONF - Conferences and schools	$47,124	$38,116	$38,339	$44,864	$44,864	$44,864	$44,864	$44,864
DUES - Dues and subscriptions	$3,642	$5,921	$5,626	$4,279	$4,279	$4,279	$4,279	$4,279
OTH - Other charges	$12,490	$19,982	$182,880	$144,100	$144,100	$144,100	$144,100	$144,100
CG - Central garage	$297,431	$315,276	$324,734	$357,208	$392,928	$432,221	$475,443	$522,987
CB - Central buildings	$144,118	$152,765	$157,347	$173,082	$190,390	$209,429	$230,372	$253,409
ITC - Information technology charges	$244,383	$259,047	$266,819	$293,501	$322,851	$355,136	$390,649	$429,716
LC - Loss control charges	$652,685	$381,564	$357,947	$309,913	$319,769	$329,362	$339,243	$349,420
TRF - Transfers out	$7,413	$1,330	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$4,494,373**	**$4,884,296**	**$5,603,645**	**$5,937,545**	**$6,358,780**	**$6,659,328**	**$6,984,476**	**$7,363,821**

Division Description and Services:
The Support Services Division of the Brooklyn Park Police Department consists of the front counter, customer services and records management functions.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department

Police Support Services Division, General Administration Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$1,008,179	$1,208,634	$960,000	$1,245,000	$1,245,000	$1,245,000	$1,245,000	$1,245,000
CHGS - Charges for services	$639,038	$822,146	$385,000	$703,500	$703,500	$703,500	$703,500	$703,500
OR - Other revenue	$3,985	$3,703	$5,000	$1,300	$1,300	$1,300	$1,300	$1,300
Revenue Totals	**$1,651,202**	**$2,034,483**	**$1,350,000**	**$1,949,800**	**$1,949,800**	**$1,949,800**	**$1,949,800**	**$1,949,800**
Expenditures								
SAL - Salaries	$444,880	$531,461	$601,573	$603,985	$620,233	$645,041	$670,844	$697,677
BEN - Benefits	$170,195	$210,978	$269,027	$231,754	$265,418	$289,394	$316,334	$373,656
SUP - Supplies	$25,871	$41,099	$39,928	$212,686	$314,686	$314,686	$314,686	$314,686
PS - Professional services	$61,445	$55,855	$26,625	$39,000	$39,000	$39,000	$39,000	$39,000
CS - Contractual services	$62,061	$485,420	$462,650	$502,640	$502,640	$502,640	$502,640	$502,640
COMM - Communications	$239,018	$246,892	$238,736	$270,445	$270,445	$270,445	$270,445	$270,445
CONF - Conferences and schools	$34,787	$29,876	$26,470	$33,064	$33,064	$33,064	$33,064	$33,064
DUES - Dues and subscriptions	$3,607	$5,821	$5,506	$4,179	$4,179	$4,179	$4,179	$4,179
OTH - Other charges	$12,490	$19,982	$182,880	$144,100	$144,100	$144,100	$144,100	$144,100
CG - Central garage	$297,431	$315,276	$324,734	$357,208	$392,928	$432,221	$475,443	$522,987
CB - Central buildings	$65,102	$69,008	$71,078	$78,186	$86,004	$94,604	$104,065	$114,471
ITC - Information technology charges	$96,398	$102,182	$105,247	$115,772	$127,349	$140,084	$154,092	$169,502
LC - Loss control charges	$652,685	$381,564	$357,947	$309,913	$319,769	$329,362	$339,243	$349,420
TRF - Transfers out	$0	$1,330	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$2,165,970**	**$2,496,744**	**$2,712,401**	**$2,902,932**	**$3,119,815**	**$3,238,820**	**$3,368,135**	**$3,535,827**

Program Description and Services:

Overall administration of the department, development of policies, procedures, budget development and management, and personnel management.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Police Support Services Division, General Support Services Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	1	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$86,092	$107,979	$110,034	$116,758	$123,869	$128,824	$133,977	$139,335
BEN - Benefits	$33,091	$41,138	$44,858	$53,111	$67,433	$74,813	$83,191	$92,712
CONF - Conferences and schools	$9,915	$0	$9,001	$11,800	$11,800	$11,800	$11,800	$11,800
CB - Central buildings	$64,371	$68,233	$70,280	$77,308	$85,039	$93,543	$102,897	$113,187
ITC - Information technology charges	$54,575	$57,850	$59,586	$65,545	$72,099	$79,309	$87,240	$95,964
Expenditure Totals	**$248,044**	**$275,200**	**$293,759**	**$329,672**	**$365,390**	**$393,439**	**$424,255**	**$458,148**

Program Description and Services:
Development of policies, procedures and personnel management for records and front counter units. Manages records and other software systems utilized by the police department staff and oversees building projects.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Police Support Services Division, Reception Services Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$871,049	$835,805	$1,011,181	$1,130,570	$1,187,416	$1,234,913	$1,284,310	$1,335,682
BEN - Benefits	$320,909	$331,548	$538,859	$366,287	$409,828	$445,248	$484,940	$529,502
CB - Central buildings	$7,750	$8,215	$8,461	$9,307	$10,238	$11,262	$12,388	$13,627
ITC - Information technology charges	$30,218	$32,031	$32,992	$36,291	$39,920	$43,912	$48,303	$53,134
TRF - Transfers out	$2,663	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$1,232,589**	**$1,207,899**	**$1,591,493**	**$1,542,455**	**$1,647,402**	**$1,735,335**	**$1,829,941**	**$1,931,945**

Program Description and Services:

Responds to phone calls and in-person inquiries from the public and other law enforcement agencies regarding police incidents, report and general questions. Enters information into the records management system as needed and submits hot file entries into the National Crime Information Center (NCIC).They are also responsible for assisting the patrol officers on the street via radio or by phone.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Police Support Services Division, Records Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
Expenditures								
SAL - Salaries	$553,199	$580,970	$624,666	$825,570	$857,441	$891,739	$927,409	$964,504
BEN - Benefits	$210,076	$231,520	$292,688	$248,142	$271,540	$293,544	$318,100	$345,557
SUP - Supplies	$2,782	$5,327	$5,928	$500	$500	$500	$500	$500
CS - Contractual services	$4,419	$4,303	$3,200	$4,000	$4,000	$4,000	$4,000	$4,000
CONF - Conferences and schools	$2,422	$7,940	$2,868	$0	$0	$0	$0	$0
DUES - Dues and subscriptions	$35	$100	$120	$100	$100	$100	$100	$100
CB - Central buildings	$6,895	$7,309	$7,528	$8,281	$9,109	$10,020	$11,022	$12,124
ITC - Information technology charges	$63,192	$66,984	$68,994	$75,893	$83,483	$91,831	$101,014	$111,116
TRF - Transfers out	$4,750	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$847,770**	**$904,453**	**$1,005,992**	**$1,162,486**	**$1,226,173**	**$1,291,734**	**$1,362,145**	**$1,437,901**

Program Description and Services:
The records staff handles the daily processing of all reports. The records staff enters all arrest records and necessary information for the national incident based reporting system (NIBRS) to ensure data is submitted to the Bureau of Criminal Apprehension (BCA) and FBI for mandatory statistical reporting.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division - Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$4,596	$2,901	$16,000	$2,000	$2,000	$2,000	$2,000	$2,000
BL - Business licenses	$2,485	$2,300	$3,300	$0	$0	$0	$0	$0
FG - Federal grants	$26,444	$7,336	$5,250	$0	$0	$0	$0	$0
SG - State grants	$3,440	$25,209	$5,250	$0	$0	$0	$0	$0
OG - Other grants	$9,468	$4,897	$0	$6,000	$6,000	$6,000	$6,000	$6,000
CHGS - Charges for services	$21,348	$17,030	$18,250	$2,000	$2,000	$2,000	$2,000	$2,000
FINE - Fines and forfeitures	$183,868	$250,136	$222,000	$230,000	$230,000	$230,000	$230,000	$230,000
OR - Other revenue	$4,823	$32,524	$0	$0	$0	$0	$0	$0
Revenue Totals	**$256,472**	**$342,333**	**$270,050**	**$240,000**	**$240,000**	**$240,000**	**$240,000**	**$240,000**
Expenditures								
SAL - Salaries	$9,035,877	$10,444,127	$10,775,459	$10,633,708	$11,546,905	$12,008,781	$12,489,282	$20,988,698
BEN - Benefits	$3,274,318	$4,053,312	$4,709,285	$3,878,452	$4,445,325	$4,803,267	$5,202,552	$5,648,848
SUP - Supplies	$415,831	$291,566	$285,749	$278,045	$278,045	$278,045	$278,045	$278,045
CS - Contractual services	$512,207	($73,923)	$228,100	$136,600	$136,600	$136,600	$136,600	$136,600
COMM - Communications	$372	$262	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$135,752	$186,883	$111,698	$125,720	$125,720	$125,720	$125,720	$125,720
DUES - Dues and subscriptions	$1,015	$1,559	$2,003	$1,790	$1,790	$1,790	$1,790	$1,790
OTH - Other charges	$497	$676	($38,000)	$0	$0	$0	$0	$0
CG - Central garage	$783,216	$830,209	$855,115	$940,627	$1,034,690	$1,138,159	$1,251,975	$1,377,172
CB - Central buildings	$426,114	$456,008	$469,688	$516,656	$568,323	$625,154	$687,670	$756,438
ITC - Information technology charges	$537,021	$602,612	$620,691	$682,761	$751,037	$826,140	$908,754	$999,630
DEBT - Debt service	$0	$312,461	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$114,148	$2,905	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$20,721	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$15,257,089**	**$17,108,657**	**$18,019,788**	**$17,194,359**	**$18,888,435**	**$19,943,656**	**$21,082,388**	**$30,312,941**

Division Description and Services:
Patrol Services are the most visible units and often the first source for police services.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, Patrol Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$4,596	$2,901	$16,000	$2,000	$2,000	$2,000	$2,000	$2,000
FG - Federal grants	$26,444	$7,336	$5,250	$0	$0	$0	$0	$0
SG - State grants	$3,440	$25,209	$5,250	$0	$0	$0	$0	$0
OG - Other grants	$9,468	$4,897	$0	$6,000	$6,000	$6,000	$6,000	$6,000
CHGS - Charges for services	$0	$0	$0	$0	$0	$0	$0	$0
FINE - Fines and forfeitures	$183,868	$250,136	$222,000	$230,000	$230,000	$230,000	$230,000	$230,000
OR - Other revenue	$4,319	$2,964	$0	$0	$0	$0	$0	$0
Revenue Totals	**$232,135**	**$293,443**	**$248,500**	**$238,000**	**$238,000**	**$238,000**	**$238,000**	**$238,000**
Expenditures								
SAL - Salaries	$7,951,896	$9,066,747	$9,058,859	$8,855,308	$9,657,230	$10,043,519	$10,445,409	$18,863,070
BEN - Benefits	$2,918,541	$3,574,706	$4,034,222	$3,235,810	$3,715,010	$4,010,757	$4,340,407	$4,708,624
SUP - Supplies	$268,044	$237,651	$223,163	$220,935	$220,935	$220,935	$220,935	$220,935
CS - Contractual services	$401,898	($193,372)	$123,850	$24,400	$24,400	$24,400	$24,400	$24,400
COMM - Communications	$343	$227	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$56,538	$48,459	$43,552	$49,170	$49,170	$49,170	$49,170	$49,170
DUES - Dues and subscriptions	$25	$127	$0	$0	$0	$0	$0	$0
OTH - Other charges	$321	$581	($38,000)	$0	$0	$0	$0	$0
CG - Central garage	$670,068	$710,272	$731,580	$804,738	$885,212	$973,733	$1,071,106	$1,178,217
CB - Central buildings	$407,653	$436,439	$449,532	$494,485	$543,934	$598,327	$658,160	$723,976
ITC - Information technology charges	$467,050	$528,444	$544,297	$598,727	$658,599	$724,459	$796,905	$876,596
DEBT - Debt service	$0	$312,461	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$111,348	$2,400	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$20,721	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$13,274,446**	**$14,725,142**	**$15,171,055**	**$14,283,573**	**$15,754,490**	**$16,645,300**	**$17,606,492**	**$26,644,988**

Program Description and Services:
This program is responsible for responding to all 911 calls for service within the City of Brooklyn Park 24 hours per day, 7 days a week.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, K9 Unit Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$264,140	$403,375	$429,583	$475,920	$505,440	$525,657	$546,685	$568,552
BEN - Benefits	$120,566	$145,674	$226,357	$156,676	$173,274	$185,679	$199,403	$214,619
SUP - Supplies	$18,510	$9,162	$7,981	$8,800	$8,800	$8,800	$8,800	$8,800
CS - Contractual services	$3,864	$2,937	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
CONF - Conferences and schools	$150	$2,200	$5,981	$5,150	$5,150	$5,150	$5,150	$5,150
DUES - Dues and subscriptions	$265	$572	$742	$900	$900	$900	$900	$900
CG - Central garage	$24,558	$26,031	$26,812	$29,493	$32,443	$35,687	$39,256	$43,182
CB - Central buildings	$3,750	$3,975	$4,094	$4,503	$4,954	$5,449	$5,994	$6,594
ITC - Information technology charges	$1,378	$1,461	$1,505	$1,656	$1,821	$2,003	$2,203	$2,424
Expenditure Totals	**$437,181**	**$595,387**	**$708,055**	**$688,098**	**$737,782**	**$774,325**	**$813,391**	**$855,221**

Program Description and Services:

The Canine Unit consists of four dogs that are specially trained in drug detection and tracking. The primary duties of the K9 handlers and their dogs are to locate criminal suspects wanted for crimes ranging from felony assault, robbery, burglary, and murder, to deter the escape of criminal suspects and to aid the officers in being more effective and safe. Additionally, K9s are used to locate evidence and detect firearms.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, SWAT Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$5,474	$6,324	$6,007	$7,718	$8,275	$8,606	$8,950	$9,308
BEN - Benefits	$1,112	$1,522	$1,491	$1,522	$1,644	$1,709	$1,779	$1,849
SUP - Supplies	$76,503	$9,527	$15,611	$16,610	$16,610	$16,610	$16,610	$16,610
CONF - Conferences and schools	$18,400	$32,630	$18,003	$23,000	$23,000	$23,000	$23,000	$23,000
DUES - Dues and subscriptions	$550	$650	$970	$750	$750	$750	$750	$750
CG - Central garage	$20,375	$21,598	$22,246	$24,471	$26,918	$29,610	$32,571	$35,828
CB - Central buildings	$3,750	$3,975	$4,094	$4,503	$4,954	$5,449	$5,994	$6,594
Expenditure Totals	**$126,164**	**$77,274**	**$68,422**	**$78,574**	**$82,151**	**$85,734**	**$89,654**	**$93,939**

Program Description and Services:

This program, SWAT (Special Weapons and Tactics), utilizes special tactics and equipment to resolve situations involving persons who may be armed and/or pose a threat to themselves or others, and to execute high risk search and arrest warrants. Officers in this unit receive specialized training in hostage negotiations, barricaded subject negotiations and suicide intervention techniques.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, Reserves Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$338	$60	$3,216	$0	$0	$0	$0	$0
BEN - Benefits	$178	$311	$563	$184	$203	$211	$219	$228
SUP - Supplies	$537	$47	$2,280	$0	$0	$0	$0	$0
CONF - Conferences and schools	$160	$200	$647	$0	$0	$0	$0	$0
ITC - Information technology charges	$4,941	$5,237	$5,394	$5,933	$6,527	$7,180	$7,898	$8,687
Expenditure Totals	**$6,154**	**$5,855**	**$12,100**	**$6,117**	**$6,730**	**$7,391**	**$8,117**	**$8,915**

Program Description and Services:
This program is a volunteer body of citizens who assist the Police Department in a variety of public safety situations. Some of the duties they perform are crowd control during community events, security and traffic control after natural disasters, and snow emergency parking enforcement.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, Community Service Officers/Cadet Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
BL - Business licenses	$2,485	$2,300	$3,300	$0	$0	$0	$0	$0
CHGS - Charges for services	$21,348	$17,030	$18,250	$2,000	$2,000	$2,000	$2,000	$2,000
Revenue Totals	**$23,833**	**$48,296**	**$21,550**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**
Expenditures								
SAL - Salaries	$337,088	$516,056	$687,067	$601,966	$644,122	$669,887	$696,682	$724,550
BEN - Benefits	$65,263	$122,877	$169,876	$159,482	$181,839	$195,584	$210,850	$227,843
SUP - Supplies	$41,115	$27,107	$17,767	$19,600	$19,600	$19,600	$19,600	$19,600
CS - Contractual services	$104,021	$114,690	$99,250	$104,000	$104,000	$104,000	$104,000	$104,000
CONF - Conferences and schools	$58,848	$100,971	$34,234	$45,200	$45,200	$45,200	$45,200	$45,200
OTH - Other charges	$176	$95	$0	$0	$0	$0	$0	$0
CG - Central garage	$37,065	$39,289	$40,468	$44,515	$48,966	$53,863	$59,249	$65,174
CB - Central buildings	$3,103	$3,289	$3,388	$3,727	$4,099	$4,509	$4,960	$5,456
ITC - Information technology charges	$15,971	$16,929	$17,437	$19,181	$21,099	$23,209	$25,530	$28,083
Expenditure Totals	**$662,650**	**$941,808**	**$1,069,487**	**$997,671**	**$1,068,925**	**$1,115,852**	**$1,166,071**	**$1,219,906**

Program Description and Services:
Community Services handles enforcement of parking, junk vehicles and animal ordinances, the writing of routine and animal-related reports, performing errands for the City, transporting vehicles for service, and providing traffic control assistance. The Cadet Program is a component of Community Serfices that facilitates the entry of qualified candidates for police officer positions into the Police Department, recruiting persons with exceptional diversity skills and knowledge.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, Neighborhood Response Unit

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$326,397	$325,865	$424,498	$489,429	$518,457	$539,196	$560,763	$583,193
BEN - Benefits	$122,834	$161,472	$216,379	$242,750	$280,110	$307,273	$337,918	$372,512
SUP - Supplies	$422	$131	$6,844	$3,000	$3,000	$3,000	$3,000	$3,000
CONF - Conferences and schools	$50	$2,362	$5,957	$0	$0	$0	$0	$0
DUES - Dues and subscriptions	$40	$75	$69	$0	$0	$0	$0	$0
CG - Central garage	$23,903	$25,337	$26,097	$28,707	$31,577	$34,735	$38,209	$42,029
CB - Central buildings	$4,413	$4,678	$4,818	$5,300	$5,830	$6,413	$7,054	$7,759
ITC - Information technology charges	$28,723	$30,446	$31,360	$34,496	$37,946	$41,740	$45,914	$50,506
TRF - Transfers out	$1,700	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$508,482**	**$550,366**	**$716,022**	**$803,682**	**$876,920**	**$932,357**	**$992,858**	**$1,058,999**

Program Description and Services:
Work in partnership with community members, community groups, schools, businesses, other governmental departments and agencies to help bring all available resources to address crime and disorder problems. Neighborhood Response Unit (NRU) officers seek to solve or reduce chronic problems and reduce the need for police calls at high-call locations.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Patrol Services Division, Crime Prevention Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OR - Other revenue	$504	$594	$0	$0	$0	$0	$0	$0
Revenue Totals	**$504**	**$594**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$150,544	$125,700	$166,229	$203,367	$213,381	$221,916	$230,793	$240,025
BEN - Benefits	$45,824	$46,750	$60,397	$82,028	$93,245	$102,054	$111,976	$123,173
SUP - Supplies	$10,700	$7,941	$12,103	$9,100	$9,100	$9,100	$9,100	$9,100
CS - Contractual services	$2,424	$774	$0	$3,200	$3,200	$3,200	$3,200	$3,200
COMM - Communications	$29	$35	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$1,606	$61	$3,324	$3,200	$3,200	$3,200	$3,200	$3,200
DUES - Dues and subscriptions	$135	$135	$222	$140	$140	$140	$140	$140
CG - Central garage	$7,247	$7,682	$7,912	$8,703	$9,574	$10,531	$11,584	$12,742
CB - Central buildings	$3,445	$3,652	$3,762	$4,138	$4,552	$5,007	$5,508	$6,059
ITC - Information technology charges	$18,958	$20,095	$20,698	$22,768	$25,045	$27,549	$30,304	$33,334
TRF - Transfers out	$1,100	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$242,012**	**$212,825**	**$274,647**	**$336,644**	**$361,437**	**$382,697**	**$405,805**	**$430,973**

Program Description and Services:

The Crime Prevention Unit provides a range of community programs focused on education, engagement and safety. These efforts include neighborhood initiatives such as Neighborhood Watch and the Safe Community Camera Program; citywide events like National Night Out; youth and senior programming such as Shop with a Cop and fraud-prevention presentations; business and rental housing education, including active-threat preparedness and Safe Rental Housing training; and outreach opportunities such as the Community Police Academy and Coffe with a Cop. Together, these initiatives strengthen community partnerships and support informed, connected and safer neighborhoods across the city.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$21,040	$66,040	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
OG - Other grants	$64,376	$46,249	$90,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$402,648	$41,512	$0	$377,435	$377,435	$377,435	$377,435	$377,435
OR - Other revenue	$1,251	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$489,315**	**$153,801**	**$120,000**	**$407,435**	**$407,435**	**$407,435**	**$407,435**	**$407,435**
Expenditures								
SAL - Salaries	$4,914,649	$4,620,366	$4,446,253	$5,598,626	$6,403,344	$6,659,478	$6,925,859	$7,202,894
BEN - Benefits	$1,757,729	$1,860,101	$1,981,430	$2,338,266	$2,775,562	$3,024,793	$3,304,725	$3,619,691
SUP - Supplies	$67,062	$41,150	$78,378	$56,781	$56,781	$56,781	$56,781	$56,781
CS - Contractual services	$384,109	$456,371	$444,176	$421,100	$424,523	$424,523	$424,523	$424,523
COMM - Communications	$1,658	$984	$3,420	$450	$450	$450	$450	$450
CONF - Conferences and schools	$19,663	$11,936	$17,925	$35,171	$35,171	$35,171	$35,171	$25,171
DUES - Dues and subscriptions	$70	$575	$115	$670	$670	$670	$670	$670
OTH - Other charges	$1,535	$1,244	$7,785	$8,100	$8,100	$8,100	$8,100	$8,100
CG - Central garage	$60,647	$64,286	$66,215	$72,837	$80,120	$88,132	$96,946	$106,640
CB - Central buildings	$178,050	$184,405	$189,937	$208,931	$229,824	$252,807	$278,088	$305,895
ITC - Information technology charges	$367,551	$356,234	$366,921	$403,613	$443,973	$488,373	$537,209	$590,930
TRF - Transfers out	$7,000	$1,650	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$7,759,723**	**$7,599,302**	**$7,602,555**	**$9,144,545**	**$10,458,518**	**$11,039,278**	**$11,668,522**	**$12,341,745**

Division Description and Services:
Consists of general investigations, specialty investigative units, detention, crime analysis, and property and evidence.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, Detention Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$412,341	$347,982	$428,733	$495,602	$523,092	$544,016	$565,777	$588,408
BEN - Benefits	$137,160	$161,152	$171,342	$208,825	$241,309	$266,315	$294,626	$326,715
SUP - Supplies	$6,174	$7,802	$16,965	$9,000	$9,000	$9,000	$9,000	$9,000
CS - Contractual services	$78,428	$146,002	$145,649	$133,000	$133,000	$133,000	$133,000	$133,000
CONF - Conferences and schools	$0	$810	$572	$571	$571	$571	$571	$571
OTH - Other charges	$40	$75	$0	$0	$0	$0	$0	$0
CG - Central garage	$3,133	$3,321	$3,421	$3,763	$4,139	$4,553	$5,009	$5,510
CB - Central buildings	$53,958	$57,195	$58,911	$64,802	$71,282	$78,411	$86,252	$94,877
ITC - Information technology charges	$38,260	$40,556	$41,773	$45,950	$50,545	$55,600	$61,160	$67,276
Expenditure Totals	**$729,494**	**$764,895**	**$867,366**	**$961,513**	**$1,032,938**	**$1,091,466**	**$1,155,395**	**$1,225,357**

Program Description and Services:
This facility is staffed 24 hours a day, seven days a week by five full-time detention officers. The facility can hold prisoners for up to 48 hours excluding Sundays and holidays. There are ten cells in the detention center for a capacity of twenty prisoners.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, Criminal Investigations Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$2,360,480	$2,557,061	$2,507,642	$3,129,125	$3,790,629	$3,942,254	$4,099,945	$4,263,943
BEN - Benefits	$831,620	$1,004,532	$1,118,557	$1,212,506	$1,479,009	$1,612,227	$1,761,886	$1,930,306
SUP - Supplies	$21,893	$16,843	$24,682	$22,690	$22,690	$22,690	$22,690	$22,690
CS - Contractual services	$195,727	$181,302	$123,002	$230,731	$230,731	$230,731	$230,731	$230,731
COMM - Communications	$1,658	$984	$2,736	$450	$450	$450	$450	$450
CONF - Conferences and schools	$17,892	$11,126	$17,353	$34,600	$34,600	$34,600	$34,600	$24,600
DUES - Dues and subscriptions	$70	$575	$115	$670	$670	$670	$670	$670
OTH - Other charges	$575	$669	$556	$600	$600	$600	$600	$600
CG - Central garage	$57,514	$60,965	$62,794	$69,074	$75,981	$83,579	$91,937	$101,130
CB - Central buildings	$89,991	$95,390	$98,252	$108,077	$118,885	$130,773	$143,851	$158,236
ITC - Information technology charges	$220,714	$233,957	$240,976	$265,074	$291,581	$320,739	$352,813	$388,094
TRF - Transfers out	$5,300	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$3,803,434**	**$4,163,404**	**$4,196,665**	**$5,073,597**	**$6,045,826**	**$6,379,313**	**$6,740,173**	**$7,121,450**

Program Description and Services:
Investigate felony and misdemeanor complaints by identifying and locating suspects, if the suspect is not arrested at or near the scene. Detectives build solid cases by: taking formal statements of victims, witnesses and suspects; preparing and executing search warrants; preparing photo lineups; and thorough crime scene investigations. In addition to criminal investigation, domestic violence and community health units focus on helping people navigate the criminal justice system and work to reduce recidivism. The property and evidence unit is responsible for inventorying and storing all property and evidence that is recovered and siezed by police personnel.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, School Liaison Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$402,648	$41,512	$0	$377,435	$377,435	$377,435	$377,435	$377,435
OR - Other revenue	$1,251	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$403,899**	**$41,512**	**$0**	**$377,435**	**$377,435**	**$377,435**	**$377,435**	**$377,435**
Expenditures								
SAL - Salaries	$668,557	$197,706	$0	$657,712	$690,933	$718,570	$747,313	$777,206
BEN - Benefits	$256,981	$64,868	$0	$276,419	$319,316	$352,617	$390,328	$433,089
SUP - Supplies	$7,243	$1,890	$0	$3,000	$3,000	$3,000	$3,000	$3,000
CS - Contractual services	$120	$0	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$1,393	$0	$0	$0	$0	$0	$0	$0
CB - Central buildings	$4,082	$0	$0	$0	$0	$0	$0	$0
ITC - Information technology charges	$31,482	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$969,858**	**$264,464**	**$0**	**$937,131**	**$1,013,249**	**$1,074,187**	**$1,140,641**	**$1,213,295**

Program Description and Services:
School resource officers serve as a police resource to faculty, students and parents of junior and senior high schools in Brooklyn Park. These schools include North View Middle School, Brooklyn Middle School, Park Center High School and Champlin Park High School.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, Special Investigations Unit

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$439,208	$382,567	$438,766	$586,524	$613,484	$638,023	$663,545	$690,087
BEN - Benefits	$164,488	$181,917	$186,744	$227,266	$254,491	$264,670	$275,258	$286,267
SUP - Supplies	$9,385	$4,238	$4,447	$7,156	$7,156	$7,156	$7,156	$7,156
CS - Contractual services	$2,846	$6,422	$4,525	$2,700	$2,700	$2,700	$2,700	$2,700
COMM - Communications	$0	$0	$684	$0	$0	$0	$0	$0
OTH - Other charges	$130	$0	$7,229	$7,000	$7,000	$7,000	$7,000	$7,000
CB - Central buildings	$15,294	$16,212	$16,698	$18,368	$20,205	$22,225	$24,448	$26,892
ITC - Information technology charges	$28,723	$30,446	$31,359	$34,495	$37,944	$41,739	$45,913	$50,504
TRF - Transfers out	$1,700	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$661,774**	**$621,802**	**$690,452**	**$883,509**	**$942,980**	**$983,513**	**$1,026,020**	**$1,070,606**

Program Description and Services:
The purpose of the Special Investigations Unit, which began in 2011 as Safe Streets, is to provide a rapid, intensive and investigatory response to crime trends and patterns in the City. This unit's main focuses are active criminals, repeat offenders, apprehending wanted suspects, violent gang members and street-level narcotics/prostitution activity.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, Juvenile Unit

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$64,376	$46,249	$90,000	$0	$0	$0	$0	$0
Revenue Totals	**$64,376**	**$46,249**	**$90,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$444,416	$529,508	$468,559	$374,439	$410,724	$427,153	$444,239	$462,009
BEN - Benefits	$152,300	$185,298	$223,071	$201,955	$237,261	$260,972	$287,761	$318,076
SUP - Supplies	$13,016	$5,222	$14,947	$11,600	$11,600	$11,600	$11,600	$11,600
CS - Contractual services	$103,210	$120,888	$171,000	$54,669	$58,092	$58,092	$58,092	$58,092
CONF - Conferences and schools	$153	$0	$0	$0	$0	$0	$0	$0
OTH - Other charges	$750	$500	$0	$500	$500	$500	$500	$500
CB - Central buildings	$10,135	$10,743	$11,065	$12,172	$13,389	$14,728	$16,200	$17,820
ITC - Information technology charges	$29,184	$30,935	$31,863	$35,049	$38,554	$42,410	$46,651	$51,316
Expenditure Totals	**$753,164**	**$884,744**	**$920,505**	**$690,384**	**$770,120**	**$815,455**	**$865,043**	**$919,413**

Program Description and Services:

The Juvenile Unit investigates juvenile crimes occurring in the city and works closely with the schools. The unit often colloraberates with the school resorce officers to investigate crimes. The Joint Community Police Partnership employee in the unit engages our diverse community and strives to create positive police interactions with the community.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, DARE Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$125,626	$92,439	$128,774	$0	$0	$0	$0	$0
BEN - Benefits	$32,139	$32,467	$41,090	$7,353	$8,120	$8,445	$8,783	$9,134
SUP - Supplies	$7,367	$3,633	$14,829	$0	$0	$0	$0	$0
CONF - Conferences and schools	$225	$0	$0	$0	$0	$0	$0	$0
CG - Central garage	$0	$0	$0	$0	$0	$0	$0	$0
CB - Central buildings	$2,950	$3,127	$3,221	$3,543	$3,897	$4,287	$4,716	$5,187
ITC - Information technology charges	$4,711	$4,994	$5,144	$5,658	$6,224	$6,847	$7,531	$8,284
Expenditure Totals	**$173,018**	**$136,660**	**$193,058**	**$16,554**	**$18,241**	**$19,579**	**$21,030**	**$22,605**

Program Description and Services:

This program, D.A.R.E. (Drug Abuse Resistance Education), promotes healthy self-assertion, positive choices about risk-taking and health-related behaviors, and positive social skills. Over the years, the D.A.R.E. curriculum has evolved to include resistance to gang membership, violence, and destructive peer pressure as well as substance abuse.

City of Brooklyn Park

2026-2027 Budget Summary - Police Department
Investigations Division, Task Force Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$21,040	$66,040	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
Revenue Totals	**$21,040**	**$66,040**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
Expenditures								
SAL - Salaries	$464,021	$513,103	$473,779	$355,224	$374,482	$389,462	$405,040	$421,241
BEN - Benefits	$183,041	$229,867	$240,626	$203,942	$236,056	$259,547	$286,083	$316,104
SUP - Supplies	$1,984	$1,522	$2,508	$3,335	$3,335	$3,335	$3,335	$3,335
CS - Contractual services	$3,778	$1,757	$0	$0	$0	$0	$0	$0
OTH - Other charges	$40	$0	$0	$0	$0	$0	$0	$0
CB - Central buildings	$1,640	$1,738	$1,790	$1,969	$2,166	$2,383	$2,621	$2,883
ITC - Information technology charges	$14,477	$15,346	$15,806	$17,387	$19,125	$21,038	$23,141	$25,456
Expenditure Totals	**$668,981**	**$763,333**	**$734,509**	**$581,857**	**$635,164**	**$675,765**	**$720,220**	**$769,019**

Program Description and Services:

Enforcment efforts focus on street-level and mid-level drug dealers and violent offenders. Methodologies such as undercover buys, controlled buys, surveillance, knock and talk, and other investigative techniques are used to build proactive and reactive cases involving narcotics and violent offenders.

FIRE DEPARTMENT

Overview

Established in 1957, the Brooklyn Park Fire Department is an all-hazards agency that proudly serves the residents, businesses, and visitors of Brooklyn Park. The department serves a population of about 87,000 residents within its 26-square-mile coverage area. Brooklyn Park is the sixth largest city in Minnesota and the fourth largest city in the metropolitan area.

In 2024, the Brooklyn Park Fire Department responded to 8,791 calls for service: 2,458 (27.96%) fire/hazardous condition and 6,333 (72.04%) emergency medical/rescue calls. All Brooklyn Park firefighters are nationally registered Emergency Medical Technicians (EMT or Paramedic) and provide advanced medical variances through the Department's medical direction. North Memorial Ambulance Service responds in coordination with Brooklyn Park Fire to provide Advanced Life Support (ALS) care and transport for our community. Our highly trained and skilled personnel work seamlessly as a cohesive team to assess, mitigate, and resolve emergencies with precision and professionalism.

The Operations Division of the Brooklyn Park Fire Department serves as the primary emergency response division dedicated to protecting and serving the community across its 26 square-mile jurisdiction. Charged with responding swiftly and effectively to fires, medical emergencies, hazardous material incidents, and other crises, the division's firefighters demonstrate courage, skill, and professionalism at the highest level. Central to our responsibilities, three Battalions operate 24 hours a day, seven days a week, deploying three engines, and one ladder company. Fire investigation and incident command capabilities are also deployed when necessary to mitigate emergencies, save lives, and preserve property.

Through unwavering commitment to service, the Operations Division plays a pivotal role in safeguarding the community's well-being, embodying the fire department's mission to protect and serve. Brooklyn Park Fire Department is professionally staffed by 55 sworn and 3 non-sworn members.

The Professional Standards Division of the Brooklyn Park Fire Department serves as the guardian of integrity, accountability, and excellence within the firefighting ranks, playing a vital role in upholding public trust and safety. Charged with ensuring adherence to departmental policies, codes of conduct, and ethical standards. By upholding professional standards, the division fosters a culture of accountability and integrity within the department, to promote public confidence and the ability to deliver efficient and effective emergency responses. Moreover, the division plays a crucial role in promoting continuous improvement through training, evaluation, and performance assessment initiatives, thereby enhancing the department's readiness to effectively respond to emergencies with Service-before-self, Trust, Excellence, and Professionalism.

The Brooklyn Park Fire Marshal Division is comprised of the Fire Marshal, Deputy Fire Marshal, and Fire Inspector. The division plays a pivotal role in ensuring the safety and well-being of the community by enforcing fire safety regulations, conducting inspections, facility plan reviews, and investigating fire-related incidents. At the forefront of fire prevention efforts, staff assess buildings and public spaces to ensure compliance with fire codes and standards, thereby reducing the risk of fires and promoting a safe environment for residents and businesses.

Additionally, the division conducts educational outreach programs to raise awareness about fire safety practices and emergency evacuation procedures, through empowering individuals and organizations to take proactive measures to prevent fires and minimize their impact. Through vigilance, the team serves as a cornerstone for the community by safeguarding lives, property, and livelihoods from the devastating effects of fires and related emergencies.

Brooklyn Park Fire and Emergency Management professionals play a critical role in safeguarding the community through the development of comprehensive plans and protocols to mitigate, prepare for, respond to, and recover from various emergencies and disasters. This entails conducting risk assessments, coordinating with community stakeholders, government agencies, non-profit organizations, and the public, to implement training exercises towards enhancing preparedness capabilities.

The emergency management function of the Department facilitates collaborative efforts with local authorities to establish emergency shelters, evacuation routes, and communication channels to ensure effective response and coordination during crises. This includes post-disaster assessments, the development of long-term recovery plans aimed at restoring infrastructure, revitalizing affected communities, and mitigating future risks. Our team of emergency management professionals are deeply rooted in serving the community by fostering resilience, minimizing loss of life and property, and facilitating the restoration of normalcy in the aftermath of disasters.

Major Initiatives

Operations Division

- Ensure the safety and well-being of the community through efficient and effective emergency response
- Maintain readiness to respond to fires, medical emergencies, hazardous material incidents, rescues, and other crises at a moment's notice
- Focus on continuous personal and professional development for firefighters
- Ensure firefighters are equipped with the necessary expertise and resources to handle diverse and challenging scenarios
- Take proactive measures such as fire prevention, public education, and community outreach activities to reduce risks, enhance preparedness, and foster strong partnerships within the community
- Fulfill mission of protecting lives, property, and the environment with professionalism, dedication, and compassion

Professional Standards

- Uphold the highest levels of integrity, accountability, and professionalism within the organization
- Enforce departmental policies, codes of conduct, and ethical standards to maintain public trust and confidence
- Conduct thorough investigations into concerns of behavior and/or activities non conducive to our core values while ensuring fairness and transparency in the process
- Oversee training and development programs aimed at promoting a culture of continuous improvement and excellence among department personnel
- Prioritize the enforcement of professional standards, while promoting a positive organizational culture and ensuring that the Fire Department remains a trusted and respected institution committed to serving the community with integrity and professionalism

Fire Marshal

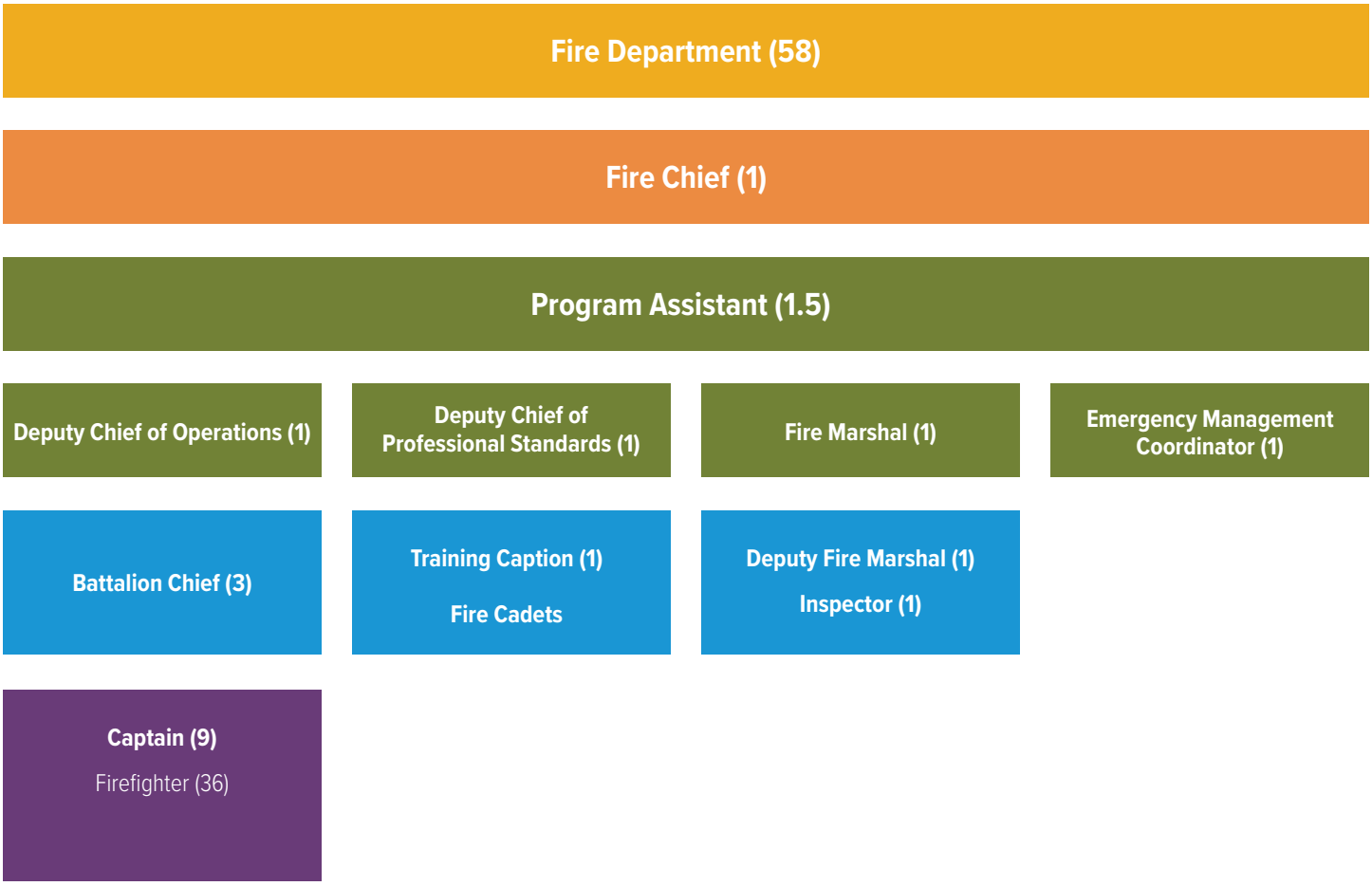
- Promote fire safety while preventing hazards, and protecting the community
- Conduct thorough inspections of buildings and public spaces to ensure compliance with fire codes and regulations, thereby reducing the risk of fires and related emergencies
- Focus on educational outreach programs to raise awareness about fire safety practices and emergency evacuation procedures among residents and businesses
- Investigate cause and origin of fires, gather evidence, and collaborate with law enforcement agencies to ensure accountability with the intent of preventing future incidents
- Safeguard lives, property, and the environment, while fostering a culture of fire prevention and preparedness within the community

Operations Division

- Establish and implement comprehensive disaster preparedness, response, recovery, and mitigation plans and protocols tailored to diverse hazards and contingencies of the community
- Conduct risk assessments, coordinating with government agencies, non-profit organizations, and the public to bolster relationships
- Coordinate training exercises to enhance preparedness levels
- Focus on disseminating timely and accurate information to the public during emergencies
- Institute, when required, necessary procedures in support of emergency shelters, evacuation routes, communication channels, while coordinating the deployment of resources to affected areas
- Collaborate with community stakeholders and local authorities to ensure the safety and wellbeing of the public



Fire Organization Chart



City of Brooklyn Park

2026-2027 Budget Summary - Fire Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$0	$54	$0	$0	$0	$0	$0	$0
BL - Business licenses	$100	$100	$200	$200	$200	$200	$200	$200
PERM - Permits	$79,948	$70,454	$79,325	$79,325	$79,325	$79,325	$79,325	$79,325
SG - State grants	$535,689	$587,247	$464,652	$574,652	$574,652	$574,652	$574,652	$574,652
OG - Other grants	$43,506	$87,364	$32,420	$32,420	$32,420	$32,420	$32,420	$32,420
CHGS - Charges for services	($8,357)	$3,427	$13,850	$20,905	$13,850	$13,850	$13,850	$13,850
FINE - Fines and forfeitures	($450)	($4,100)	$0	$0	$0	$0	$0	$0
Revenue Totals	**$650,436**	**$744,546**	**$590,447**	**$707,502**	**$700,447**	**$700,447**	**$700,447**	**$700,447**
Expenditures								
SAL - Salaries	$3,946,537	$4,499,192	$5,558,489	$7,651,064	$8,711,648	$9,060,114	$9,422,517	$9,794,221
BEN - Benefits	$1,229,522	$1,800,000	$1,917,962	$2,753,178	$3,160,089	$3,430,215	$3,732,700	$4,072,076
SUP - Supplies	$193,666	$179,348	$146,945	$129,080	$129,080	$129,080	$129,080	$129,080
PS - Professional services	$20,221	$51,427	$47,966	$39,125	$39,125	$39,125	$39,125	$39,125
CS - Contractual services	$76,375	$18,330	$31,488	$45,259	$45,259	$45,259	$45,259	$45,259
COMM - Communications	$75,817	$74,714	$72,699	$43,008	$43,008	$43,008	$43,008	$43,008
UTIL - Utilities	$2,884	$1,327	$2,759	$2,760	$2,760	$2,760	$2,760	$2,760
CONF - Conferences and schools	$21,677	$5,966	$172,744	$126,410	$174,709	$174,709	$174,709	$174,709
DUES - Dues and subscriptions	$5,019	$2,812	$12,265	$6,873	$6,873	$7,373	$7,373	$7,373
OTH - Other charges	$4,907	$1,922	$8,516	$29,949	$29,949	$29,949	$29,949	$29,949
CG - Central garage	$846,036	$896,801	$923,704	$1,016,076	$1,117,682	$1,229,453	$1,352,396	$1,487,636
CB - Central buildings	$414,176	$439,027	$452,198	$497,418	$547,160	$601,876	$662,063	$728,269
ITC - Information technology charges	$320,720	$339,963	$350,162	$385,178	$423,696	$466,066	$512,672	$563,939
LC - Loss control charges	$85,124	$49,764	$67,602	$58,530	$60,391	$62,203	$64,069	$65,991
TRF - Transfers out	$4,060	$6,666	$20,000	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$41,446	$155,600	$0	$0	$0	$0	$0
Expenditure Totals	**$7,246,741**	**$8,408,705**	**$9,941,099**	**$12,783,908**	**$14,491,429**	**$15,321,190**	**$16,217,680**	**$17,183,395**

City of Brooklyn Park

2026-2027 Budget Summary - Fire Department
Fire Administration Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$102,030	$269,633	$238,239	$336,650	$348,697	$362,645	$377,150	$392,237
BEN - Benefits	$43,745	$78,397	$106,525	$95,884	$102,795	$111,422	$121,072	$131,886
SUP - Supplies	$4,271	$15,867	$19,408	$12,250	$12,250	$12,250	$12,250	$12,250
PS - Professional services	$9,975	$23,840	$3,130	$8,500	$8,500	$8,500	$8,500	$8,500
CS - Contractual services	$596	$0	$0	$959	$959	$959	$959	$959
COMM - Communications	$1,163	$87	$316	$0	$0	$0	$0	$0
CONF - Conferences and schools	$45	$0	$6,073	$2,000	$2,000	$2,000	$2,000	$2,000
DUES - Dues and subscriptions	$640	$1,021	$1,251	$1,200	$1,200	$1,200	$1,200	$1,200
OTH - Other charges	$1,593	$1,169	$0	$0	$0	$0	$0	$0
CG - Central garage	$68,012	$72,093	$74,256	$81,682	$89,850	$98,836	$108,718	$119,590
ITC - Information technology charges	$320,720	$339,963	$350,162	$385,178	$423,696	$466,066	$512,672	$563,939
LC - Loss control charges	$85,124	$49,764	$67,602	$58,530	$60,391	$62,203	$64,069	$65,991
TRF - Transfers out	$0	$2,710	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$637,914**	**$854,544**	**$866,962**	**$982,833**	**$1,050,338**	**$1,126,081**	**$1,208,590**	**$1,298,552**

Division Description and Services:
This division is responsible for the broad oversight and strategic direction of the Department and provides support for the day-to-day operations.

City of Brooklyn Park

2026-2027 Budget Summary - Fire Department
Fire Marshall Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SA - Special assessments	$0	$54	$0	$0	$0	$0	$0	$0
BL - Business licenses	$100	$100	$200	$200	$200	$200	$200	$200
PERM - Permits	$79,948	$70,454	$79,325	$79,325	$79,325	$79,325	$79,325	$79,325
CHGS - Charges for services	($8,057)	$3,427	$13,850	$20,905	$13,850	$13,850	$13,850	$13,850
FINE - Fines and forfeitures	($450)	($4,100)	$0	$0	$0	$0	$0	$0
Revenue Totals	**$71,541**	**$69,935**	**$93,375**	**$100,430**	**$93,375**	**$93,375**	**$93,375**	**$93,375**
Expenditures								
SAL - Salaries	$187,064	$275,451	$258,683	$360,103	$383,108	$398,432	$414,369	$430,945
BEN - Benefits	$55,803	$109,146	$98,911	$141,869	$159,977	$173,493	$188,617	$205,572
SUP - Supplies	$6,416	$6,114	$22,375	$20,500	$20,500	$20,500	$20,500	$20,500
CS - Contractual services	$2,749	$2,824	$3,013	$3,500	$3,500	$3,500	$3,500	$3,500
CONF - Conferences and schools	$1,880	$2,775	$10,502	$15,975	$15,975	$15,975	$15,975	$15,975
DUES - Dues and subscriptions	$1,824	$1,262	$9,258	$2,728	$2,728	$3,228	$3,228	$3,228
CG - Central garage	$41,935	$44,452	$45,785	$50,364	$55,400	$60,941	$67,034	$73,738
TRF - Transfers out	$1,700	$1,978	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$299,371**	**$444,002**	**$448,527**	**$595,039**	**$641,188**	**$676,069**	**$713,223**	**$753,458**

Division Description and Services:
This division is responsible for fire/life safety inspections, fire code enforcement, and community risk reduction education and programming efforts. The division is also responsible for investigating all fires for cause and origin.

City of Brooklyn Park

2026-2027 Budget Summary - Fire Department
Fire Operations Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$530,289	$587,247	$464,652	$574,652	$574,652	$574,652	$574,652	$574,652
CHGS - Charges for services	($300)	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$529,989**	**$587,247**	**$464,652**	**$574,652**	**$574,652**	**$574,652**	**$574,652**	**$574,652**
Expenditures								
SAL - Salaries	$3,503,359	$3,795,653	$4,707,336	$6,647,901	$7,199,274	$7,487,245	$7,786,735	$8,093,006
BEN - Benefits	$1,069,264	$1,540,777	$1,620,629	$2,404,134	$2,763,893	$2,999,950	$3,264,275	$3,560,821
SUP - Supplies	$173,894	$153,341	$95,004	$88,330	$88,330	$88,330	$88,330	$88,330
PS - Professional services	$4,250	$22,174	$32,500	$24,625	$24,625	$24,625	$24,625	$24,625
CS - Contractual services	$32,979	$1,138	$6,500	$9,000	$9,000	$9,000	$9,000	$9,000
COMM - Communications	$74,654	$74,627	$72,383	$43,008	$43,008	$43,008	$43,008	$43,008
CONF - Conferences and schools	$1,517	$1,381	$0	$4,000	$4,000	$4,000	$4,000	$4,000
DUES - Dues and subscriptions	$1,395	$309	$0	$1,650	$1,650	$1,650	$1,650	$1,650
OTH - Other charges	$464	$703	$0	$0	$0	$0	$0	$0
CG - Central garage	$714,702	$757,585	$780,312	$858,344	$944,177	$1,038,595	$1,142,455	$1,256,700
CB - Central buildings	$414,176	$439,027	$452,198	$497,418	$547,160	$601,876	$662,063	$728,269
TRF - Transfers out	$2,360	$0	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$0	$155,600	$0	$0	$0	$0	$0
Expenditure Totals	**$5,993,014**	**$6,786,715**	**$7,922,462**	**$10,578,410**	**$11,625,117**	**$12,298,279**	**$13,026,141**	**$13,809,409**

Division Description and Services:
Brooklyn Park firefighters answer over 8,200 calls for service each year. A Battalion Chief supervises Captains and firefighters assigned to both engine and truck (ladder) companies staffed 24 hours a day. Approximately 72% of all calls are medical related.

City of Brooklyn Park

2026-2027 Budget Summary - Fire Department
Professional Standards Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
SG - State grants	$5,400	$0	$0	$0	$0	$0	$0	$0
OG - Other grants	$43,506	$87,364	$32,420	$32,420	$32,420	$32,420	$32,420	$32,420
Revenue Totals	**$48,906**	**$87,364**	**$32,420**	**$32,420**	**$32,420**	**$32,420**	**$32,420**	**$32,420**
Expenditures								
SAL - Salaries	$145,191	$156,611	$160,811	$168,286	$638,301	$663,833	$690,386	$718,001
BEN - Benefits	$56,074	$67,022	$72,780	$71,247	$86,172	$94,339	$103,540	$113,924
SUP - Supplies	$8,671	$1,071	$8,176	$3,750	$3,750	$3,750	$3,750	$3,750
PS - Professional services	$5,996	$5,413	$7,336	$1,000	$1,000	$1,000	$1,000	$1,000
CS - Contractual services	$35,284	$7,172	$21,975	$31,800	$31,800	$31,800	$31,800	$31,800
CONF - Conferences and schools	$18,235	$500	$146,169	$98,435	$146,734	$146,734	$146,734	$146,734
DUES - Dues and subscriptions	$1,160	$70	$526	$695	$695	$695	$695	$695
OTH - Other charges	$2,850	$50	$8,516	$29,949	$29,949	$29,949	$29,949	$29,949
Expenditure Totals	**$273,461**	**$237,909**	**$426,289**	**$405,162**	**$938,401**	**$972,100**	**$1,007,854**	**$1,045,853**

Division Description and Services:

This division provides training, professional development, and quality improvement support throughout the Fire Department. This division is also responsible for the oversight of all training for new employees, including cadets participating in the Firefighter Cadet program, as well as quality assurance.

City of Brooklyn Park

2026-2027 Budget Summary - Fire Department
Emergency Management Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
Revenue Totals	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$8,893	$1,844	$193,420	$138,124	$142,268	$147,959	$153,877	$160,032
BEN - Benefits	$4,636	$4,658	$19,117	$40,044	$47,252	$51,011	$55,196	$59,873
SUP - Supplies	$414	$2,955	$1,982	$4,250	$4,250	$4,250	$4,250	$4,250
PS - Professional services	$0	$0	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$4,767	$7,196	$0	$0	$0	$0	$0	$0
UTIL - Utilities	$2,884	$1,327	$2,759	$2,760	$2,760	$2,760	$2,760	$2,760
CONF - Conferences and schools	$0	$1,310	$10,000	$6,000	$6,000	$6,000	$6,000	$6,000
DUES - Dues and subscriptions	$0	$150	$1,230	$600	$600	$600	$600	$600
CG - Central garage	$21,387	$22,671	$23,351	$25,686	$28,255	$31,081	$34,189	$37,608
CO - Capital outlay	$0	$41,446	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$0	$1,978	$20,000	$0	$0	$0	$0	$0
Expenditure Totals	**$42,981**	**$85,535**	**$276,859**	**$222,464**	**$236,385**	**$248,661**	**$261,872**	**$276,123**

Division Description and Services:
The Fire Chief is also designated as the City's Director of Emergency Management. The Emergency Management Division provides community-wide support in all hazard planning, response, recovery and support services to manmade and natural disasters.

Public Works
SUMMARY

Overview

Public Works stands at the forefront of Brooklyn Park's mission to maintain safe, durable, reliable, and attractive infrastructure systems. Their work aims for quality construction that results in cost-effective operations, low-maintenance expenses, and continuous improvement. Additionally, Public Works remains committed to a culture of continuous improvement across all work divisions. The department is organized into several key divisions, each with its unique role in upholding these principles.

Major Initiatives

Infrastructure Enhancement and Maintenance

- Scheduled projects include street rehabilitations and sidewalk fill-in programs.
- Managing and completing transportation infrastructure projects outlined in the Capital Improvement Plan (CIP).
- Finish implementation of a comprehensive asset management program to better track conditions and maintenance activity of our broad range of complex assets.
- Continue work on the final design for the Blue Line Light Rail Extension project

Park and Trail Enhancements

- Collaborating with the Park System plan and CIP to improve parks, including Noble Sports Park Baseball Field and Mississippi Gateway Regional Park.
- Rehabilitate several segments of trails in and around parks throughout the City.

Infrastructure Resurfacing and Development

- Extend a new 24" water main into the Northwest Growth Area and connect to existing water mains to provide a new looped system
- Finalize design and move into construction of a new 2 million gallon elevated water storage tank (water tower)
- Continuing Environmental Impact Statement work for the Hwy 252 freeway conversion project.

Public Building Projects and Storm Sewer Compliance

- Assisting the Fire Department in the construction of a new Fire Station
- Work with the Police Department to expand their facility to provide Animal Control Facilities
- Fulfilling storm sewer requirements in line with MS4 regulations.

Community Beautification and Sustainability

- Completing curbside bulky-household-item cleanup in designated areas of the city.

Neighborhood Reconstruction and Tree Preservation:

- Completing the Neighborhood Reconstruction Project.
- Continuing the treatment of city-owned ash trees against Emerald Ash Borer.



The Public Works Department remains dedicated to upholding the highest standards in infrastructure and maintenance. The outlined 2026 initiatives promise quality public roads, buildings, and bridges, while preserving natural resources and enhancing the community's overall well-being.

Public Works Organization Chart

Public Works (103)

Public Works Director (1)

- **Parks/Buildings Manager (1)**
  - Lead Public Service Worker – Parks (1)
  - Public Service Worker – Parks (14)
  - Seasonal Part-Time (7)
  - Field Supervisor – Building Services (1)
  - Lead Public Service Worker (1)
  - Public Service Worker II – Building Services (3)
  - Custodian (2)
  - Field Supervisor – Parks (1)
  - Lead Public Service Worker – Forester (1)
  - Public Service Worker II – Parks (1)
  - Public Service Worker – Parks (3)
  - Seasonal Part-Time (1)
  - Field Supervisor – Forestry (1)
- **Support Services/ Recycling Services Manager (1)**
  - Program Assistant III (2)
  - Engineering Technician II (1)
  - Seasonal Intern (1)
- **City Engineer (1)**
  - Assistant City Enginerer (1)
  - Civil Engineer (1)
  - Senior Project Manager (1)
  - Project Manager (1)
  - Transportation Engineer (1)
  - Engineering Technician II (4)
  - Civil Engineering Intern (1)
- **Street/Fleet Manager (1)**
  - Public Service Worker (1)
  - Field Supervisor – Streets (1)
  - Lead Public Service Worker – Streets (1)
  - Public Service Worker – Streets (14)
  - Public Service Worker II – Streets (1)
  - Seasonal Part-Time (2)
  - Field Supervisor – Equipment Services (1)
  - Lead Public Service Worker (1)
  - Fleet Mechanic (3)
- **Utilities Manager (1)**
  - Field Supervisor – Utilities Maintenance (1)
  - Lead Public Service Worker – Utility Maintenance (1)
  - Public Service Worker II – Utilities (2)
  - Public Service Worker – Utilities (8)
  - Field Supervisor – Water Treatment Plant (1)
  - Lead Public Service Worker – Utilities (1)
  - Water Plant Operator (3)
  - Seasonal Part-Time (4)

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
PERM - Permits	$121,792	$471,450	$131,000	$200,000	$200,000	$200,000	$200,000	$200,000
CHGS - Charges for services	$52,969	$37,327	$47,050	$14,500	$14,500	$14,500	$14,500	$14,500
OR - Other revenue	$12,560	$18,429	$19,610	$10,610	$10,610	$10,610	$10,610	$10,610
TRF - Transfers in	$490,642	$517,480	$522,761	$633,170	$648,205	$563,693	$579,641	$589,488
Revenue Totals	**$677,963**	**$1,044,686**	**$720,421**	**$858,280**	**$873,315**	**$788,803**	**$804,751**	**$814,598**
Expenditures								
SAL - Salaries	$4,223,126	$4,603,091	$4,682,829	$4,722,528	$4,904,550	$5,051,687	$5,203,238	$5,359,335
BEN - Benefits	$1,192,040	$1,290,142	$1,413,317	$1,336,002	$1,460,343	$1,577,666	$1,709,534	$1,858,042
SUP - Supplies	$841,448	$762,852	$920,044	$854,803	$854,803	$894,803	$894,803	$894,803
PS - Professional services	$312	$65,667	$1,025	$30,800	$30,800	$30,800	$30,800	$30,800
CS - Contractual services	$551,675	$652,552	$605,972	$608,696	$608,696	$608,696	$608,696	$608,696
COMM - Communications	$2,026	$5,691	$3,243	$4,507	$4,507	$4,507	$4,507	$4,507
UTIL - Utilities	$174,522	$123,875	$175,701	$175,700	$175,700	$175,700	$175,700	$175,700
COS - Cost of sales	$7,981	$6,965	$5,130	$5,130	$5,130	$5,130	$5,130	$5,130
CONF - Conferences and schools	$23,215	$19,651	$25,166	$24,499	$24,499	$24,499	$24,499	$24,499
DUES - Dues and subscriptions	$20,215	$18,684	$20,998	$21,649	$21,649	$21,649	$21,649	$21,649
OTH - Other charges	$5,620	($1,197)	$65,139	$12,965	$12,965	$12,965	$12,965	$12,965
GFC - General Fund Charges	($495,213)	($519,789)	($535,383)	($588,922)	($647,813)	($712,594)	($783,855)	($862,239)
CG - Central garage	$1,566,134	$1,660,102	$1,709,905	$1,880,898	$2,068,986	$2,275,883	$2,503,470	$2,753,819
CB - Central buildings	$341,264	$361,742	$372,594	$409,854	$450,838	$495,923	$545,515	$600,068
ITC - Information technology charges	$225,658	$239,198	$246,374	$271,012	$298,112	$327,924	$360,717	$396,788
LC - Loss control charges	$384,242	$224,630	$305,147	$264,198	$272,601	$280,777	$289,201	$297,877
TRF - Transfers out	$2,610	$5,672	$28,000	$0	$0	$0	$0	$0
Expenditure Totals	**$9,066,875**	**$9,519,528**	**$10,045,201**	**$10,034,319**	**$10,546,366**	**$11,076,015**	**$11,606,569**	**$12,182,439**

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Engineering Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
PERM - Permits	$121,792	$471,450	$131,000	$200,000	$200,000	$200,000	$200,000	$200,000
CHGS - Charges for services	$36,817	$25,496	$32,650	$0	$0	$0	$0	$0
OR - Other revenue	$0	$0	$3,000	$0	$0	$0	$0	$0
TRF - Transfers in	$408,642	$420,901	$433,528	$446,534	$459,930	$473,729	$487,939	$495,995
Revenue Totals	**$567,251**	**$917,847**	**$600,178**	**$646,534**	**$659,930**	**$673,729**	**$687,939**	**$695,995**
Expenditures								
SAL - Salaries	$986,503	$1,078,557	$1,032,587	$1,016,826	$1,046,295	$1,077,684	$1,110,013	$1,143,314
BEN - Benefits	$226,859	$257,920	$283,973	$280,070	$306,839	$334,035	$364,749	$399,484
SUP - Supplies	$358	$2,272	$5,490	$3,615	$3,615	$3,615	$3,615	$3,615
PS - Professional services	$312	$65,667	$1,025	$30,800	$30,800	$30,800	$30,800	$30,800
CS - Contractual services	$4,209	$36,315	$18,450	$500	$500	$500	$500	$500
COMM - Communications	$712	$536	$2,101	$600	$600	$600	$600	$600
CONF - Conferences and schools	$5,455	$5,579	$10,621	$9,954	$9,954	$9,954	$9,954	$9,954
DUES - Dues and subscriptions	$0	$456	$3,419	$4,070	$4,070	$4,070	$4,070	$4,070
OTH - Other charges	$2,632	$2,634	$799	$2,799	$2,799	$2,799	$2,799	$2,799
GFC - General Fund Charges	($83,244)	($91,976)	($94,699)	($123,928)	($136,227)	($151,508)	($168,368)	($186,964)
CG - Central garage	$19,980	$21,179	$21,814	$23,995	$26,395	$29,035	$31,938	$35,132
CB - Central buildings	$82,445	$87,392	$90,014	$99,015	$108,917	$119,809	$131,789	$144,969
ITC - Information technology charges	$92,142	$97,671	$100,601	$110,661	$121,727	$133,900	$147,290	$162,019
LC - Loss control charges	$7,391	$4,321	$5,869	$5,081	$5,243	$5,400	$5,562	$5,729
TRF - Transfers out	$960	$1,887	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$1,346,714**	**$1,570,410**	**$1,482,064**	**$1,464,058**	**$1,531,527**	**$1,600,693**	**$1,675,311**	**$1,756,021**

Division Description and Services:
This division conducts site plan review, plan review of developer projects designed by consultants to ensure compliance with city standards, accepted engineering practices and proper use of acceptable materials and products. Provides for engineering design of municipal projects, including services to private contractors, home owners and record retrieval. The Engineering division also provides traffic engineering design and review of roadway, interchange and traffic signals and deals with safety issues including preparing annual accident reports. This division is responsible for preparing assessment rolls, redistributing assessments upon land division and providing annual certification of assessments.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Support Services Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$343,755	$385,406	$330,288	$118,332	$119,950	$123,549	$127,255	$131,073
BEN - Benefits	$111,337	$103,517	$116,425	$40,098	$43,364	$44,666	$46,004	$47,385
SUP - Supplies	$5,183	$6,430	$6,577	$6,577	$6,577	$6,577	$6,577	$6,577
CS - Contractual services	$6,135	$1,582	$0	$0	$0	$0	$0	$0
COMM - Communications	$1,289	$5,128	$1,027	$3,792	$3,792	$3,792	$3,792	$3,792
CONF - Conferences and schools	$7,715	$9,324	$6,121	$6,121	$6,121	$6,121	$6,121	$6,121
DUES - Dues and subscriptions	$18,578	$17,193	$15,571	$15,571	$15,571	$15,571	$15,571	$15,571
OTH - Other charges	$39	$1,978	$455	$455	$455	$455	$455	$455
GFC - General Fund Charges	($378,960)	($391,472)	($403,216)	($443,538)	($487,891)	($536,680)	($590,349)	($649,383)
CG - Central garage	$18,990	$20,129	$20,733	$22,807	$25,087	$27,596	$30,356	$33,390
ITC - Information technology charges	$52,117	$55,244	$56,901	$62,591	$68,850	$75,735	$83,309	$91,640
LC - Loss control charges	$533	$312	$423	$366	$378	$388	$400	$412
TRF - Transfers out	$800	$3,785	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$187,511**	**$218,556**	**$151,305**	**($166,828)**	**($197,746)**	**($232,230)**	**($270,509)**	**($312,967)**

Division Description and Services:

Provides support functions for all Public Works department operating divisions and assigned programs. Primary services are as follows: Liaison to the City Council, budget preparation coordinator, Capital Improvement Plan (CIP)/Capital Equipment Plan (CEP) preparation, project coordination with all divisions, central files support for all divisions, human resources and reception support for all divisions and facilities records and project records maintenance.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division - Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$16,008	$11,831	$14,400	$14,500	$14,500	$14,500	$14,500	$14,500
OR - Other revenue	$15,060	$18,429	$16,610	$10,610	$10,610	$10,610	$10,610	$10,610
TRF - Transfers in	$82,000	$89,607	$89,233	$186,636	$188,275	$89,964	$91,702	$93,493
Revenue Totals	**$113,068**	**$119,867**	**$120,243**	**$211,746**	**$213,385**	**$115,074**	**$116,812**	**$118,603**
Expenditures								
SAL - Salaries	$1,656,997	$1,917,661	$2,056,719	$2,299,481	$2,404,716	$2,476,858	$2,551,165	$2,627,699
BEN - Benefits	$488,579	$549,761	$581,535	$637,572	$696,976	$753,684	$817,458	$889,328
SUP - Supplies	$180,189	$180,793	$228,845	$228,845	$228,845	$228,845	$228,845	$228,845
CS - Contractual services	$465,198	$442,622	$471,619	$492,293	$492,293	$492,293	$492,293	$492,293
COMM - Communications	$25	$27	$115	$115	$115	$115	$115	$115
UTIL - Utilities	$170,624	$117,260	$172,252	$172,251	$172,251	$172,251	$172,251	$172,251
COS - Cost of sales	$7,981	$6,965	$5,130	$5,130	$5,130	$5,130	$5,130	$5,130
CONF - Conferences and schools	$3,505	$4,238	$4,834	$4,834	$4,834	$4,834	$4,834	$4,834
DUES - Dues and subscriptions	$1,585	$1,035	$1,209	$1,209	$1,209	$1,209	$1,209	$1,209
OTH - Other charges	$2,222	($6,047)	$57,055	$2,881	$2,881	$2,881	$2,881	$2,881
CG - Central garage	$643,727	$682,351	$702,822	$773,106	$850,415	$935,454	$1,028,999	$1,131,902
CB - Central buildings	$126,336	$133,917	$137,934	$151,728	$166,900	$183,590	$201,950	$222,145
ITC - Information technology charges	$47,268	$50,104	$51,608	$56,770	$62,446	$68,691	$75,560	$83,115
LC - Loss control charges	$342,661	$200,322	$272,127	$235,609	$243,102	$250,395	$257,907	$265,644
TRF - Transfers out	$850	$0	$28,000	$0	$0	$0	$0	$0
Expenditure Totals	**$4,137,747**	**$4,281,009**	**$4,771,804**	**$5,061,824**	**$5,332,113**	**$5,576,230**	**$5,840,597**	**$6,127,391**

Division Description and Services:
Park Maintenance provides for the maintenance and repair of the 60+ parks totaling 1,376 acres and associated park amenities. Primary service areas include general park maintenance, athletic fields, buildings and structures, forestry and streetscape.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division, General Park Maintenance Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$0	$0	$400	$0	$0	$0	$0	$0
OR - Other revenue	$9,310	$9,310	$9,310	$9,310	$9,310	$9,310	$9,310	$9,310
TRF - Transfers in	$82,000	$89,607	$89,233	$186,636	$188,275	$89,964	$91,702	$93,493
Revenue Totals	**$91,310**	**$98,917**	**$98,943**	**$195,946**	**$197,585**	**$99,274**	**$101,012**	**$102,803**
Expenditures								
SAL - Salaries	$651,799	$819,409	$580,838	$854,897	$909,669	$936,959	$965,068	$994,020
BEN - Benefits	$195,050	$229,821	$190,333	$237,712	$261,951	$283,764	$308,324	$336,028
SUP - Supplies	$53,569	$46,645	$72,928	$72,928	$72,928	$72,928	$72,928	$72,928
CS - Contractual services	$121,052	$148,560	$118,931	$109,605	$109,605	$109,605	$109,605	$109,605
COMM - Communications	$25	$27	$115	$115	$115	$115	$115	$115
UTIL - Utilities	$25,745	$24,017	$48,619	$38,561	$38,561	$38,561	$38,561	$38,561
CONF - Conferences and schools	$3,505	$4,238	$4,834	$4,834	$4,834	$4,834	$4,834	$4,834
DUES - Dues and subscriptions	$1,585	$1,035	$1,209	$1,209	$1,209	$1,209	$1,209	$1,209
OTH - Other charges	$185	$378	$54,774	$600	$600	$600	$600	$600
CG - Central garage	$432,200	$458,132	$471,876	$519,064	$570,969	$628,065	$690,872	$759,960
CB - Central buildings	$59,378	$62,941	$64,829	$71,312	$78,443	$86,287	$94,916	$104,408
ITC - Information technology charges	$21,279	$22,556	$23,233	$25,556	$28,112	$30,923	$34,015	$37,417
LC - Loss control charges	$154,197	$90,145	$122,457	$106,024	$109,396	$112,678	$116,058	$119,540
TRF - Transfers out	$850	$0	$28,000	$0	$0	$0	$0	$0
Expenditure Totals	**$1,720,419**	**$1,907,904**	**$1,782,976**	**$2,042,417**	**$2,186,392**	**$2,306,528**	**$2,437,105**	**$2,579,225**

Program Description and Services:
Provides for park grounds maintenance, repair, rehabilitation and construction. Primary services are: turf mowing, trimming, maintenance and rehabilitation, inspection/repair/installation of irrigation systems, park signs installation, picnic tables/park benches/grills installation, refuse collection/clean up, manage contract landscape maintenance, outdoor ice rinks maintenance, parking lot & trail plowing, park trail maintenance, and manage/coordinate construction projects.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division, Recreation Program Support

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$2,530	$8,075	$1,500	$2,000	$2,000	$2,000	$2,000	$2,000
OR - Other revenue	$0	$279	$1,300	$1,300	$1,300	$1,300	$1,300	$1,300
Revenue Totals	**$2,530**	**$8,354**	**$2,800**	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$3,300**
Expenditures								
SAL - Salaries	$287,692	$262,451	$412,744	$402,750	$415,247	$427,704	$440,536	$453,751
BEN - Benefits	$97,411	$97,444	$106,623	$110,341	$120,002	$129,491	$140,146	$152,139
SUP - Supplies	$86,537	$61,975	$81,985	$81,985	$81,985	$81,985	$81,985	$81,985
CS - Contractual services	$80,653	$75,340	$116,680	$116,680	$116,680	$116,680	$116,680	$116,680
UTIL - Utilities	$70,182	$55,260	$65,172	$75,114	$75,114	$75,114	$75,114	$75,114
OTH - Other charges	$2,037	$2,064	$2,281	$2,281	$2,281	$2,281	$2,281	$2,281
CG - Central garage	$65,382	$69,305	$71,384	$78,522	$86,375	$95,012	$104,513	$114,965
CB - Central buildings	$21,477	$22,766	$23,449	$25,794	$28,373	$31,211	$34,332	$37,765
ITC - Information technology charges	$8,037	$8,519	$8,775	$9,653	$10,618	$11,680	$12,848	$14,132
LC - Loss control charges	$58,252	$34,054	$46,261	$40,053	$41,327	$42,567	$43,844	$45,159
Expenditure Totals	**$777,660**	**$689,178**	**$935,354**	**$943,173**	**$978,002**	**$1,013,725**	**$1,052,279**	**$1,093,971**

Program Description and Services:
This program primarily provides support at the City's athletic fields, which includes the Noble, Zane and Northwoods Sports Parks and Central and Brookdale Parks.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division, Park Building & Structures Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OR - Other revenue	$5,750	$8,840	$6,000	$0	$0	$0	$0	$0
Revenue Totals	**$5,750**	**$8,840**	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$302,817	$309,131	$296,275	$405,483	$419,195	$431,772	$444,724	$458,067
BEN - Benefits	$78,913	$79,561	$117,776	$116,116	$126,790	$137,450	$149,459	$163,011
SUP - Supplies	$28,718	$56,910	$56,209	$56,209	$56,209	$56,209	$56,209	$56,209
CS - Contractual services	$77,092	$37,048	$28,845	$58,845	$58,845	$58,845	$58,845	$58,845
UTIL - Utilities	$74,024	$37,259	$53,987	$53,987	$53,987	$53,987	$53,987	$53,987
CG - Central garage	$46,151	$48,920	$50,388	$55,428	$60,970	$67,067	$73,773	$81,151
CB - Central buildings	$20,214	$21,427	$22,070	$24,277	$26,705	$29,375	$32,313	$35,544
ITC - Information technology charges	$5,666	$6,006	$6,186	$6,805	$7,485	$8,234	$9,057	$9,963
LC - Loss control charges	$41,120	$24,039	$32,656	$28,274	$29,173	$30,048	$30,950	$31,878
Expenditure Totals	**$674,715**	**$620,301**	**$664,392**	**$805,424**	**$839,359**	**$872,987**	**$909,317**	**$948,655**

Program Description and Services:

This program provides for park buildings and structures maintenance, repair, rehabilitation and construction and support for recreation programs. Primary services are as follows: activity buildings, picnic shelters, playground equipment and play courts, vandalism repair and graffiti removal as well as management/coordination of construction projects and coordination of portable restroom service.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division, Forestry Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$13,478	$3,756	$12,500	$12,500	$12,500	$12,500	$12,500	$12,500
Revenue Totals	**$13,478**	**$3,756**	**$12,500**	**$12,500**	**$12,500**	**$12,500**	**$12,500**	**$12,500**
Expenditures								
SAL - Salaries	$367,183	$484,579	$716,093	$592,449	$615,386	$633,847	$652,864	$672,449
BEN - Benefits	$94,773	$117,329	$132,187	$151,575	$164,532	$178,077	$193,319	$210,504
SUP - Supplies	$10,751	$14,901	$15,972	$15,972	$15,972	$15,972	$15,972	$15,972
CS - Contractual services	$112,985	$92,159	$129,150	$129,150	$129,150	$129,150	$129,150	$129,150
UTIL - Utilities	$0	$0	$1,025	$1,025	$1,025	$1,025	$1,025	$1,025
COS - Cost of sales	$7,981	$6,965	$5,130	$5,130	$5,130	$5,130	$5,130	$5,130
OTH - Other charges	$0	($8,489)	$0	$0	$0	$0	$0	$0
CG - Central garage	$88,457	$93,765	$96,578	$106,236	$116,860	$128,545	$141,399	$155,540
CB - Central buildings	$25,267	$26,783	$27,586	$30,345	$33,379	$36,717	$40,389	$44,428
ITC - Information technology charges	$10,869	$11,521	$11,867	$13,054	$14,359	$15,795	$17,375	$19,112
LC - Loss control charges	$78,812	$46,074	$62,589	$54,190	$55,913	$57,590	$59,318	$61,098
Expenditure Totals	**$810,832**	**$903,250**	**$1,216,388**	**$1,109,555**	**$1,163,223**	**$1,213,711**	**$1,268,159**	**$1,326,993**

Program Description and Services:

This program provides for park, public grounds and street tree maintenance, replacement and management. Primary services are as follows: park and public street tree trimming and removals per accepted standards, inspection for diseased trees, private diseased tree removal management, response to citizen tree-related inquiries, manage tree replacement program.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Park Maintenance Division, Streetscape Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$47,506	$42,091	$50,769	$43,902	$45,219	$46,576	$47,973	$49,412
BEN - Benefits	$7,149	$6,126	$14,531	$10,326	$10,999	$11,818	$12,735	$13,766
SUP - Supplies	$614	$362	$1,751	$1,751	$1,751	$1,751	$1,751	$1,751
CS - Contractual services	$73,416	$89,515	$78,013	$78,013	$78,013	$78,013	$78,013	$78,013
UTIL - Utilities	$673	$724	$3,449	$3,564	$3,564	$3,564	$3,564	$3,564
CG - Central garage	$11,537	$12,229	$12,596	$13,856	$15,241	$16,765	$18,442	$20,286
ITC - Information technology charges	$1,417	$1,502	$1,547	$1,702	$1,872	$2,059	$2,265	$2,491
LC - Loss control charges	$10,280	$6,010	$8,164	$7,068	$7,293	$7,512	$7,737	$7,969
Expenditure Totals	**$154,121**	**$160,376**	**$172,694**	**$161,255**	**$165,137**	**$169,279**	**$173,737**	**$178,547**

Program Description and Services:

This program was created in 2019 to more accurately account for expense in the following described services. The program provides for streetscape maintenance, repair, rehabilitation and construction and support for medians and other boulevard enhancement areas. Primary services are as follows: median maintenance, irrigation maintenance and trash removal and the management/coordination of construction and maintenance projects.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Street Maintenance Division - Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$144	$0	$0	$0	$0	$0	$0	$0
OR - Other revenue	($2,500)	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**($2,356)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$1,235,871	$1,221,467	$1,263,235	$1,287,889	$1,333,589	$1,373,596	$1,414,805	$1,457,249
BEN - Benefits	$292,121	$298,247	$348,185	$330,619	$360,549	$391,088	$425,504	$464,352
SUP - Supplies	$655,718	$573,357	$679,132	$615,766	$615,766	$655,766	$655,766	$655,766
CS - Contractual services	$76,133	$172,033	$115,903	$115,903	$115,903	$115,903	$115,903	$115,903
UTIL - Utilities	$3,898	$6,615	$3,449	$3,449	$3,449	$3,449	$3,449	$3,449
CONF - Conferences and schools	$6,540	$510	$3,590	$3,590	$3,590	$3,590	$3,590	$3,590
DUES - Dues and subscriptions	$52	$0	$799	$799	$799	$799	$799	$799
OTH - Other charges	$727	$238	$6,830	$6,830	$6,830	$6,830	$6,830	$6,830
CG - Central garage	$883,437	$936,443	$964,536	$1,060,990	$1,167,089	$1,283,798	$1,412,177	$1,553,395
CB - Central buildings	$132,483	$140,433	$144,646	$159,111	$175,021	$192,524	$211,776	$232,954
ITC - Information technology charges	$34,131	$36,179	$37,264	$40,990	$45,089	$49,598	$54,558	$60,014
LC - Loss control charges	$33,657	$19,675	$26,728	$23,142	$23,878	$24,594	$25,332	$26,092
Expenditure Totals	**$3,394,903**	**$3,449,553**	**$3,640,028**	**$3,675,265**	**$3,880,472**	**$4,131,322**	**$4,361,170**	**$4,611,994**

Division Description and Services:
The Street Maintenance Division is responsible for 277 miles of public streets, 120 miles of sidewalks, 4,566 street lights, 88 traffic signals, storm sewers and city-owned storm water ponds and out fall and other maintenance activities. Responsibilities of this division includes: street, curb and sidewalk repair, maintenance, and snow and ice control; traffic signs and markings maintenance; street lights and traffic signal maintenance; storm sewer, ditch and pond maintenance; street sweeping; and street resurfacing projects.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Street Maintenance Division, Street Maintenance Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OR - Other revenue	($2,500)	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**($2,500)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$845,534	$951,079	$676,088	$628,703	$645,908	$665,285	$685,244	$705,801
BEN - Benefits	$205,393	$226,094	$192,559	$153,297	$166,000	$179,722	$195,167	$212,583
SUP - Supplies	$193,396	$121,734	$146,316	$146,316	$146,316	$146,316	$146,316	$146,316
CS - Contractual services	$41,067	$53,182	$36,978	$36,978	$36,978	$36,978	$36,978	$36,978
UTIL - Utilities	$3,898	$6,615	$3,449	$3,449	$3,449	$3,449	$3,449	$3,449
CONF - Conferences and schools	$6,540	$510	$3,590	$3,590	$3,590	$3,590	$3,590	$3,590
DUES - Dues and subscriptions	$52	$0	$799	$799	$799	$799	$799	$799
OTH - Other charges	$727	$238	$6,830	$6,830	$6,830	$6,830	$6,830	$6,830
CG - Central garage	$627,405	$665,050	$685,002	$753,502	$828,853	$911,738	$1,002,911	$1,103,203
CB - Central buildings	$64,128	$67,976	$70,015	$77,017	$84,718	$93,190	$102,509	$112,760
ITC - Information technology charges	$34,131	$36,179	$37,264	$40,990	$45,089	$49,598	$54,558	$60,014
LC - Loss control charges	$14,724	$8,607	$11,692	$10,123	$10,445	$10,758	$11,081	$11,414
Expenditure Totals	**$2,059,484**	**$2,161,317**	**$1,895,381**	**$1,875,795**	**$1,994,658**	**$2,124,406**	**$2,266,070**	**$2,420,874**

Program Description and Services:

The Street Maintenance Division is responsible for all general maintenance related to the city roadway network. Responsibilities of this division include: Street, curb and sidewalk repair and maintenance, street sweeping, and street resurfacing projects.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Street Maintenance Division, Snow & Ice Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$307,095	$193,057	$488,367	$454,011	$475,573	$489,840	$504,536	$519,672
BEN - Benefits	$73,204	$59,705	$136,131	$121,342	$132,928	$144,138	$156,767	$171,020
SUP - Supplies	$420,144	$422,196	$496,516	$433,150	$433,150	$473,150	$473,150	$473,150
CS - Contractual services	$1,494	$5,109	$2,050	$2,050	$2,050	$2,050	$2,050	$2,050
CG - Central garage	$244,735	$259,419	$267,202	$293,922	$323,314	$355,646	$391,211	$430,331
CB - Central buildings	$59,078	$62,623	$64,502	$70,952	$78,047	$85,852	$94,437	$103,881
LC - Loss control charges	$16,829	$9,838	$13,365	$11,572	$11,940	$12,298	$12,667	$13,047
Expenditure Totals	**$1,137,280**	**$1,028,723**	**$1,485,429**	**$1,396,903**	**$1,467,940**	**$1,574,240**	**$1,646,422**	**$1,725,103**

Program Description and Services:

The Snow and Ice Control Program accounts for all activities related to snow removal and ice control on City streets and sidewalks.

City of Brooklyn Park

2026-2027 Budget Summary - Public Works Department
Street Maintenance Division, Signs & Markings Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
CHGS - Charges for services	$144	$0	$0	$0	$0	$0	$0	$0
Revenue Totals	**$144**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
SAL - Salaries	$83,242	$77,331	$98,780	$205,175	$212,108	$218,471	$225,025	$231,776
BEN - Benefits	$13,524	$12,448	$19,495	$55,980	$61,621	$67,228	$73,570	$80,749
SUP - Supplies	$42,178	$29,427	$36,300	$36,300	$36,300	$36,300	$36,300	$36,300
CS - Contractual services	$33,572	$113,742	$76,875	$76,875	$76,875	$76,875	$76,875	$76,875
CG - Central garage	$11,297	$11,974	$12,332	$13,566	$14,922	$16,414	$18,055	$19,861
CB - Central buildings	$9,277	$9,834	$10,129	$11,142	$12,256	$13,482	$14,830	$16,313
LC - Loss control charges	$2,104	$1,230	$1,671	$1,447	$1,493	$1,538	$1,584	$1,631
Expenditure Totals	**$198,139**	**$259,513**	**$259,218**	**$402,567**	**$417,874**	**$432,676**	**$448,678**	**$466,017**

Program Description and Services:
Provides for street traffic sign repair and maintenance and painted street markings to the Minnesota Manual on Uniform Traffic Control Devices (MMUTCD) standards. Primary services are as follows: install/repair and replace street signs, apply street markings, manage/coordinate contract street striping and markings, repair guard rails/dead end barricades, set up/take down temporary traffic control signage, trim and remove traffic sight visibility hazards.

RECREATION & PARKS
SUMMARY

Overview

The Recreation and Parks Department provides programs, events and facilities for persons of all ages to be physically active, learn new skills, enjoy the outdoors, and socially connect with community. The Department offers recreation programming, community events, youth outreach, recreational facilities, beautiful parks, managed natural resources, and a connected trail system for the Brooklyn Park community to live, work and play.

The Department is made up of the following divisions:

- Recreation & Parks Administration
- Recreation & Program Services
- Parks & Facilities
- Youth Services

Major Initiatives

Recreation Program Services

- Provide recreation programs, services, and events for people of all ages, that contribute to the quality of life and create connections and a sense of community for all.
- Ensure access to programs, events, and facilities for all community members including efforts to reduce barriers to participation for youth, families, and the older adult population.
- Ensure programs, events, services, and facilities are inclusive and accessible to all members of the community through completion of American Disability Act assessments.

Recreation and Parks Administration

- Invest in the training, development, and retention of staff to deliver quality recreation programs, events, services, and facilities.
- Implement Park Bond Reinvestment Projects to ensure parks and facilities are relevant for community use and long-term sustainability.

Parks & Facilities

- Provide and operate safe, efficient, and customer-friendly facilities and parks for use by community members.
- Invest in annual preventive maintenance and capital asset replacement strategies to ensure sustainable operations of facilities (Community Activity Center, Zanewood Recreation Center, Edinburgh USA, Brooklyn Park Sports Dome, and Brookland Golf Park).

Youth Services

- Implement youth engagement and prevention strategies across multiple departments (Police and Community Development) for improved youth outcomes.
- Intervention Specialist connects community members to necessary resources when experiencing barriers to housing, food, safety and other basic needs.
- Invest in Youth Outreach Team that connects and engages youth and families to resources and opportunities in the community.



Recreation and Parks Organization Chart

Recreation and Parks Department (42)

Recreation and Parks Director (1)

Parks and Facilities Manager (1)	Recreation and Program Services Manager (1)	Youth Services Manager (1)
CAC Facility Coordinator (1) **Golf Course Supervisor – Brookland (1)** **Recreation Program Supervisor – Sports (1)** **Golf Manager (1)**	**Recreation Program Supervisor – Youth & Family (1)** **Recreation Program Supervisor – Adults (1)**	**Youth Services Liaison (1)** **Youth Outreach and Intervention Coordinator (1)** **Zanewood Facility Program Coordinator (1)**
Program Assistant II (6) **Maintenance Supervisor (1)** Building Maintenance Worker (5) Part-Time Maintenance (2) **Edinburgh Golf Shop Specialist (1)** **Edinburgh Greens Superintendent (1)** Maintenance Shop Coordinator (1) Lead Greenskeeper (2)	**Recreation Specialist – Inclusion (1)** **Recreation Specialist – Events (2)** **Recreation Specialist – Aquatics/Fitness (1)** **Recreation Specialist – Historic Eidem Farm (1)**	**Program Assistant III – Prevention and Intervention Specialist (1)** **Program Assistant II (3)** **Program Supervisor – Youth and Family (1)**

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$0	$0	$13,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$963,378	$1,132,643	$1,126,070	$1,259,043	$1,284,735	$1,284,735	$1,284,735	$1,284,735
OR - Other revenue	($17,987)	$7,322	$6,500	$36,000	$36,000	$36,000	$36,000	$36,000
Revenue Totals	**$945,391**	**$1,139,965**	**$1,145,570**	**$1,295,043**	**$1,320,735**	**$1,320,735**	**$1,320,735**	**$1,320,735**
Expenditures								
SAL - Salaries	$2,861,882	$3,387,430	$3,698,578	$4,446,996	$4,580,492	$4,718,765	$4,860,300	$5,006,064
BEN - Benefits	$696,135	$864,952	$1,064,801	$1,139,327	$1,236,354	$1,325,756	$1,427,415	$1,556,417
SUP - Supplies	$178,011	204,985	$250,602	$306,992	$319,214	$303,839	$303,839	$303,839
PS - Professional services	$298	$0	$5,363	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$469,081	$582,731	$779,837	$761,259	$771,138	$771,138	$771,138	$771,138
COMM - Communications	$3,068	$3,062	$24,125	$29,120	$29,120	$29,120	$29,120	$29,120
UTIL - Utilities	$89,842	$70,431	$96,043	$193,725	$242,000	$242,000	$242,000	$242,000
COS - Cost of sales	$1,286	$2,438	$3,400	$3,400	$3,400	$3,400	$3,400	$3,400
CONF - Conferences and schools	$22,467	$24,171	$41,115	$38,520	$34,420	$34,420	$34,420	$34,420
DUES - Dues and subscriptions	$7,402	$7,915	$7,148	$9,675	$9,485	$9,485	$9,485	$9,485
OTH - Other charges	$130,426	$146,847	$152,853	$157,325	$157,325	$157,325	$112,325	$157,325
GFC - General Fund Charges	($30,534)	($26,968)	($27,777)	($30,555)	($33,610)	($36,971)	($40,668)	($44,735)
CG - Central garage	$39,349	$41,709	$42,960	$47,256	$51,982	$57,180	$62,899	$69,188
ITC - Information technology charges	$265,743	$281,687	$290,137	$319,151	$351,064	$386,172	$424,790	$467,267
LC - Loss control charges	$41,988	$24,546	$33,345	$28,870	$29,709	$31,894	$34,185	$36,678
TRF - Transfers out	$400	$4,840	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$4,776,844**	**$5,620,776**	**$6,462,530**	**$7,456,061**	**$7,787,093**	**$8,038,523**	**$8,279,648**	**$8,646,606**

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department

Recreation Administration Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
OR - Other revenue	$0	$100	$0	$25,000	$25,000	$25,000	$25,000	$25,000
Revenue Totals	**$0**	**$100**	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
Expenditures								
SAL - Salaries	$242,261	$282,774	$179,151	$298,617	$309,008	$318,278	$327,826	$337,662
BEN - Benefits	$59,262	$70,654	$49,083	$72,570	$78,289	$83,693	$89,714	$96,442
SUP - Supplies	$7,932	$4,592	$12,788	$12,600	$12,600	$12,600	$12,600	$12,600
PS - Professional services	$298	$0	$5,363	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$7,017	$9,834	$7,750	$14,000	$14,000	$14,000	$14,000	$14,000
COMM - Communications	$984	$1,036	$0	$0	$0	$0	$0	$0
CONF - Conferences and schools	$20,525	$21,254	$31,443	$31,150	$27,050	$27,050	$27,050	$27,050
DUES - Dues and subscriptions	$6,901	$5,586	$7,148	$8,200	$8,200	$8,200	$8,200	$8,200
OTH - Other charges	$1,493	$545	$1,510	$1,475	$1,475	$1,475	$1,475	$1,475
GFC - General Fund Charges	($30,534)	($26,968)	($27,777)	($30,555)	($33,610)	($36,971)	($40,668)	($44,735)
CG - Central garage	$38,143	$40,431	$41,644	$45,808	$50,389	$55,428	$60,971	$67,068
ITC - Information technology charges	$76,806	$81,414	$83,856	$92,242	$101,466	$111,613	$122,774	$135,051
LC - Loss control charges	$17,570	$10,271	$13,954	$12,081	$12,465	$12,839	$13,224	$13,621
TRF - Transfers out	$0	$225	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$448,658**	**$501,648**	**$405,913**	**$563,188**	**$586,332**	**$613,205**	**$642,166**	**$673,434**

Division Description and Services:

This division ensures that programs, services and park facilities are accessible and afford community members the opportunity to connect with the natural world, participate in programs and events that allow for community connections, and promote active and healthy lifestyles. Coordinates the divisional operations of Recreation Services, Youth Services, and Park & Facilities management; manages Recreation & Parks Advisory Commission affairs and provides information to the City Council; facilitates department communications, develops and monitors budgets and performs long-range planning; fosters strong partnerships with school districts, neighborhoods, athletic associations, civic groups, business leaders and volunteers.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$0	$0	$13,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$662,490	$796,186	$897,250	$1,024,298	$1,049,990	$1,049,990	$1,049,990	$1,049,990
OR - Other revenue	($17,987)	$6,915	$6,500	$11,000	$11,000	$11,000	$11,000	$11,000
Revenue Totals	**$644,503**	**$803,101**	**$916,750**	**$1,035,298**	**$1,060,990**	**$1,060,990**	**$1,060,990**	**$1,060,990**
Expenditures								
SAL - Salaries	$2,172,931	$2,601,895	$3,008,933	$3,538,272	$3,637,050	$3,747,028	$3,859,421	$3,975,164
BEN - Benefits	$504,521	$639,306	$846,866	$893,120	$966,135	$1,035,390	$1,112,918	$1,214,749
SUP - Supplies	$125,603	$146,264	$174,113	$230,639	$242,861	$227,861	$227,861	$227,861
CS - Contractual services	$411,077	$498,216	$698,592	$670,639	$680,518	$680,518	$680,518	$680,518
COMM - Communications	$2,028	$1,974	$24,125	$29,120	$29,120	$29,120	$29,120	$29,120
UTIL - Utilities	$819	$1,018	$923	$925	$49,200	$49,200	$49,200	$49,200
COS - Cost of sales	$1,286	$2,438	$3,400	$3,400	$3,400	$3,400	$3,400	$3,400
CONF - Conferences and schools	$1,915	$2,917	$9,672	$7,370	$7,370	$7,370	$7,370	$7,370
DUES - Dues and subscriptions	$501	$2,239	$0	$1,475	$1,285	$1,285	$1,285	$1,285
OTH - Other charges	$89,711	$99,604	$138,007	$142,667	$142,667	$142,667	$97,667	$142,667
ITC - Information technology charges	$170,505	$180,735	$186,157	$204,773	$225,249	$247,774	$272,552	$299,806
TRF - Transfers out	$400	$4,615	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$3,481,297**	**$4,181,221**	**$5,090,788**	**$5,722,400**	**$5,984,855**	**$6,171,613**	**$6,341,312**	**$6,631,140**

Division Description and Services:

This division provides a diverse portfolio of programming for residents of all ages and abilities. Administration of these programs requires needs assessments, program design, facility scheduling, public relations, assisting community groups, registration, marketing, grant procurement, hiring, training and supervision of staff, budget management, record keeping and program evaluation.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Miscellaneous Events Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$9,293	$13,202	$10,475	$11,625	$11,625	$11,625	$11,625	$11,625
OR - Other revenue	$0	$5,000	$0	$3,000	$3,000	$3,000	$3,000	$3,000
Revenue Totals	**$9,293**	**$18,202**	**$10,475**	**$14,625**	**$14,625**	**$14,625**	**$14,625**	**$14,625**
Expenditures								
SAL - Salaries	$121,190	$205,978	$251,880	$231,075	$242,135	$249,398	$256,882	$264,587
BEN - Benefits	$33,255	$58,642	$88,770	$57,618	$63,164	$68,112	$73,668	$79,915
SUP - Supplies	$13,782	$20,854	$5,150	$18,350	$18,350	$3,350	$3,350	$3,350
CS - Contractual services	$43,829	$75,776	$153,550	$103,145	$103,145	$103,145	$103,145	$103,145
COMM - Communications	$792	$0	$0	$320	$320	$320	$320	$320
CONF - Conferences and schools	$211	$138	$250	$500	$500	$500	$500	$500
DUES - Dues and subscriptions	$0	$343	$0	$350	$350	$350	$350	$350
OTH - Other charges	$213	$3,326	$1,425	$5,000	$5,000	$5,000	$5,000	$5,000
Expenditure Totals	**$213,272**	**$365,057**	**$501,025**	**$416,358**	**$432,964**	**$430,175**	**$443,215**	**$457,167**

Program Description and Services:

This division in collaboration with other City departments offers community events to connect residents regardless of background, age or gender. These events attract new visitors by showcasing our rich culture and diversity, which simultaneously helps to build a strong sense of community pride. The City's events division recognizes the individual and collective contributions of our community and cultivates volunteers in the community. In addition to supporting the City's community engagement initiative and Tater Daze festival, the City also promotes other community events including the Farmer's market (June to October), Celebrating Many Faces of Brooklyn Park, and Movie in the Park, Concert in the Park, among many others. The division educates, oversees, and plans cultural celebrations including logistics in promoting civic engagement within the community.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Program Support Services Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$246	$73	$2,600	$2,500	$2,500	$2,500	$2,500	$2,500
OR - Other revenue	($24,589)	$0	$3,500	$0	$0	$0	$0	$0
Revenue Totals	**($24,343)**	**$73**	**$6,100**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
Expenditures								
SAL - Salaries	$478,179	$489,400	$403,021	$547,264	$563,055	$579,947	$597,344	$615,266
BEN - Benefits	$136,969	$145,330	$148,852	$160,616	$174,999	$189,296	$205,378	$223,504
SUP - Supplies	$6,453	$2,974	$7,325	$7,250	$7,250	$7,250	$7,250	$7,250
CS - Contractual services	$42,618	$58,884	$79,200	$78,794	$78,794	$78,794	$78,794	$78,794
COMM - Communications	$1,236	$1,974	$24,125	$28,800	$28,800	$28,800	$28,800	$28,800
CONF - Conferences and schools	$836	$0	$765	$3,150	$3,150	$3,150	$3,150	$3,150
DUES - Dues and subscriptions	$0	$45	$0	$0	$0	$0	$0	$0
OTH - Other charges	$87,649	$94,581	$133,436	$133,050	$133,050	$133,050	$88,050	$133,050
ITC - Information technology charges	$111,221	$117,894	$121,431	$133,574	$146,931	$161,624	$177,787	$195,565
TRF - Transfers out	$0	$3,765	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$865,161**	**$914,847**	**$918,155**	**$1,092,498**	**$1,136,029**	**$1,181,911**	**$1,186,553**	**$1,285,379**

Program Description and Services:
This program provides a variety of programming for City residents of all ages and abilities. Administration of these programs requires: needs assessment, program design, facility scheduling, public relations, assisting community groups, registration, marketing, grant procurement, hiring, training and supervision of staff, budget management, record keeping and program evaluation.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Youth & Family Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$516,777	$591,065	$663,785	$742,849	$758,545	$758,545	$758,545	$758,545
Revenue Totals	**$516,777**	**$591,065**	**$663,785**	**$742,849**	**$758,545**	**$758,545**	**$758,545**	**$758,545**
Expenditures								
SAL - Salaries	$651,319	$673,328	$750,139	$904,358	$900,840	$927,864	$955,700	$984,371
BEN - Benefits	$95,960	$115,067	$160,325	$197,715	$199,446	$209,680	$220,852	$248,098
SUP - Supplies	$52,712	$26,020	$68,293	$64,661	$67,883	$67,883	$67,883	$67,883
CS - Contractual services	$99,064	$159,045	$114,092	$127,230	$132,846	$132,846	$132,846	$132,846
COS - Cost of sales	$1,286	$2,438	$3,400	$3,400	$3,400	$3,400	$3,400	$3,400
CONF - Conferences and schools	$34	$1,655	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400
DUES - Dues and subscriptions	$110	$165	$0	$0	$0	$0	$0	$0
OTH - Other charges	$0	$0	$250	$250	$250	$250	$250	$250
Expenditure Totals	**$900,485**	**$977,718**	**$1,098,899**	**$1,300,014**	**$1,307,065**	**$1,344,323**	**$1,383,331**	**$1,439,248**

Program Description and Services:
This program develops and provides opportunities for Youth & Family programming. This includes Young Family Support Services, preschool and toddler activities, after school programs, field trips, youth programs, dance, arts, crafts and drama, music and sports.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Inclusion Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$4,765	$7,379	$6,630	$16,350	$16,995	$16,995	$16,995	$16,995
Revenue Totals	**$4,765**	**$7,379**	**$6,630**	**$16,350**	**$16,995**	**$16,995**	**$16,995**	**$16,995**
Expenditures								
SAL - Salaries	$139,275	$190,947	$214,655	$283,818	$280,257	$288,665	$297,325	$306,245
BEN - Benefits	$32,995	$41,628	$45,052	$58,111	$62,520	$64,394	$66,328	$68,318
SUP - Supplies	$2,069	$2,210	$2,050	$2,100	$2,200	$2,200	$2,200	$2,200
CS - Contractual services	$11,656	$20,806	$12,500	$13,500	$14,000	$14,000	$14,000	$14,000
Expenditure Totals	**$185,995**	**$255,591**	**$274,257**	**$357,529**	**$358,977**	**$369,259**	**$379,853**	**$390,763**

Program Description and Services:
This program focuses on adaptive recreation activities and inclusion services that ensure all persons, no matter their ability, are able to participate in programs and services to ensure compliance with the Americans with Disabilities Act.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Adult Recreation Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$100,715	$125,795	$110,810	$124,540	$133,090	$133,090	$133,090	$133,090
Revenue Totals	**$100,715**	**$125,795**	**$110,810**	**$124,540**	**$133,090**	**$133,090**	**$133,090**	**$133,090**
Expenditures								
SAL - Salaries	$59,106	$64,807	$70,139	$10,165	$9,852	$10,148	$10,452	$10,766
BEN - Benefits	$15,236	$17,875	$18,278	$2,693	$2,866	$2,952	$3,040	$3,132
SUP - Supplies	$5,230	$19,432	$12,933	$24,975	$26,824	$26,824	$26,824	$26,824
CS - Contractual services	$53,216	$75,260	$78,975	$73,040	$74,800	$74,800	$74,800	$74,800
OTH - Other charges	$540	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$133,328**	**$177,374**	**$180,325**	**$111,998**	**$115,277**	**$115,659**	**$116,051**	**$116,457**

Program Description and Services:
This program focuses on the adult population in Brooklyn Park by giving them recreation support services. They will have the opportunity to attend trips, events, participate in health and fitness activities or join a community band.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Eidem Homestead Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$10,539	$15,794	$20,950	$27,184	$27,985	$27,985	$27,985	$27,985
OR - Other revenue	$136	$742	$0	$0	$0	$0	$0	$0
Revenue Totals	**$10,675**	**$16,536**	**$20,950**	**$27,184**	**$27,985**	**$27,985**	**$27,985**	**$27,985**
Expenditures								
SAL - Salaries	$65,095	$86,361	$97,535	$102,588	$106,501	$109,696	$112,986	$116,377
BEN - Benefits	$10,527	$13,840	$19,767	$26,937	$29,713	$32,130	$34,851	$37,914
SUP - Supplies	$6,965	$11,635	$8,205	$9,485	$10,171	$10,171	$10,171	$10,171
CS - Contractual services	$2,616	$4,615	$5,125	$7,180	$7,383	$7,383	$7,383	$7,383
CONF - Conferences and schools	$0	$0	$300	$300	$300	$300	$300	$300
OTH - Other charges	$0	$25	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$85,203**	**$116,476**	**$130,932**	**$146,490**	**$154,068**	**$159,680**	**$165,691**	**$172,145**

Program Description and Services:
With this program, Brooklyn Park has the unique opportunity to provide school tours, programs and various events at Historic Eidem Farm. The Historic Farm is a ten-acre living record of farm life in Minnesota during the years of 1905-1920.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department

Recreation Programming Division, Zanewood Recreation Center Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
OG - Other grants	$0	$0	$13,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$20,155	$42,878	$82,000	$99,250	$99,250	$99,250	$99,250	$99,250
OR - Other revenue	$6,466	$1,173	$3,000	$8,000	$8,000	$8,000	$8,000	$8,000
Revenue Totals	**$26,621**	**$44,051**	**$98,000**	**$107,250**	**$107,250**	**$107,250**	**$107,250**	**$107,250**
Expenditures								
SAL - Salaries	$505,515	$737,329	$888,411	$1,083,554	$1,110,004	$1,144,183	$1,178,510	$1,213,835
BEN - Benefits	$126,927	$186,197	$246,380	$258,747	$289,172	$311,957	$337,537	$366,325
SUP - Supplies	$23,833	$49,635	$36,982	$65,443	$70,443	$70,443	$70,443	$70,443
CS - Contractual services	$58,061	$61,662	$73,050	$78,450	$78,450	$78,450	$78,450	$78,450
UTIL - Utilities	$819	$1,018	$923	$925	$49,200	$49,200	$49,200	$49,200
CONF - Conferences and schools	$563	$731	$657	$720	$720	$720	$720	$720
DUES - Dues and subscriptions	$391	$1,686	$0	$0	$0	$0	$0	$0
OTH - Other charges	$1,309	$1,672	$2,364	$2,367	$2,367	$2,367	$2,367	$2,367
ITC - Information technology charges	$59,284	$62,841	$64,726	$71,199	$78,318	$86,150	$94,765	$104,241
TRF - Transfers out	$400	$850	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$777,102**	**$1,103,621**	**$1,313,493**	**$1,561,405**	**$1,678,674**	**$1,743,470**	**$1,811,992**	**$1,885,581**

Program Description and Services:

This program at Zanewood Recreation Center offers a variety of youth and family recreation opportunities throughout the year. These include support services, Kid Zone, Teen Zone, Teen Center, adult recreation, youth and family events and the Rec on the Go! mobile recreation program.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Programming Division, Youth Engagement Initiative Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Expenditures								
SAL - Salaries	$153,252	$153,745	$333,153	$375,450	$424,406	$437,127	$450,222	$463,717
BEN - Benefits	$52,652	$60,727	$119,442	$130,683	$144,255	$156,869	$171,264	$187,543
SUP - Supplies	$14,559	$13,504	$33,175	$38,375	$39,740	$39,740	$39,740	$39,740
CS - Contractual services	$100,017	$42,168	$182,100	$189,300	$191,100	$191,100	$191,100	$191,100
CONF - Conferences and schools	$271	$393	$5,300	$300	$300	$300	$300	$300
OTH - Other charges	$0	$0	$532	$2,000	$2,000	$2,000	$2,000	$2,000
Expenditure Totals	**$320,751**	**$270,537**	**$673,702**	**$736,108**	**$801,801**	**$827,136**	**$854,626**	**$884,400**

Program Description and Services:
This program offers a variety of youth intervention services in partnership with the YMCA. Additionally, includes engagement of the Youth Outreach Team, connecting with youth throughout the community and providing access to additional resources for well-being. Also included are Cities United/MBK programs in partnership with BP Police Dept, designed to serve young boys and men of color on a pathway to success.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Facilities Division

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$300,888	$336,457	$228,820	$234,745	$234,745	$234,745	$234,745	$234,745
OR - Other revenue	$0	$307	$0	$0	$0	$0	$0	$0
Revenue Totals	**$300,888**	**$336,764**	**$228,820**	**$234,745**	**$234,745**	**$234,745**	**$234,745**	**$234,745**
Expenditures								
SAL - Salaries	$446,690	$502,761	$510,494	$610,107	$634,434	$653,459	$673,053	$693,238
BEN - Benefits	$132,352	$154,992	$168,852	$173,637	$191,930	$206,673	$224,783	$245,226
SUP - Supplies	$44,476	$54,067	$63,701	$63,753	$63,753	$63,378	$63,378	$63,378
CS - Contractual services	$50,987	$74,681	$73,495	$76,620	$76,620	$76,620	$76,620	$76,620
COMM - Communications	$56	$52	$0	$0	$0	$0	$0	$0
UTIL - Utilities	$89,023	$69,413	$95,120	$192,800	$192,800	$192,800	$192,800	$192,800
CONF - Conferences and schools	$27	$0	$0	$0	$0	$0	$0	$0
DUES - Dues and subscriptions	$0	$90	$0	$0	$0	$0	$0	$0
OTH - Other charges	$39,222	$46,698	$13,336	$13,183	$13,183	$13,183	$13,183	$13,183
CG - Central garage	$1,206	$1,278	$1,316	$1,448	$1,593	$1,752	$1,928	$2,120
ITC - Information technology charges	$18,432	$19,538	$20,124	$22,136	$24,349	$26,785	$29,464	$32,410
LC - Loss control charges	$24,418	$14,275	$19,391	$16,789	$17,244	$19,055	$20,961	$23,057
Expenditure Totals	**$846,889**	**$937,845**	**$965,829**	**$1,170,473**	**$1,215,906**	**$1,253,705**	**$1,296,170**	**$1,342,032**

Division Description and Services:
This division plans and manages the following City activity areas: park planning and development, long range park and facility planning, policies and procedures for public use of facilities, management of Community Activity Center, golf enterprise facilities, clubhouse and external contractors, budget management, grant submission and management, facility rental/revenue generation, community group coordination and parks advisory liaison.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Facilities Division, Community Activity Center Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$151,467	$149,642	$127,870	$133,795	$133,795	$133,795	$133,795	$133,795
Revenue Totals	**$151,467**	**$149,642**	**$127,870**	**$133,795**	**$133,795**	**$133,795**	**$133,795**	**$133,795**
Expenditures								
SAL - Salaries	$326,588	$378,424	$423,209	$499,602	$518,567	$534,161	$550,185	$566,691
BEN - Benefits	$99,629	$118,968	$136,118	$136,099	$150,138	$161,649	$175,502	$191,124
SUP - Supplies	$44,234	$46,840	$60,676	$60,503	$60,503	$60,503	$60,503	$60,503
CS - Contractual services	$46,874	$60,213	$55,745	$58,870	$58,870	$58,870	$58,870	$58,870
COMM - Communications	$56	$52	$0	$0	$0	$0	$0	$0
UTIL - Utilities	$89,023	$69,413	$95,120	$192,800	$192,800	$192,800	$192,800	$192,800
DUES - Dues and subscriptions	$0	$90	$0	$0	$0	$0	$0	$0
OTH - Other charges	$39,222	$46,698	$13,336	$13,183	$13,183	$13,183	$13,183	$13,183
CG - Central garage	$1,206	$1,278	$1,316	$1,448	$1,593	$1,752	$1,928	$2,120
ITC - Information technology charges	$18,432	$19,538	$20,124	$22,136	$24,349	$26,785	$29,464	$32,410
LC - Loss control charges	$24,418	$14,275	$19,391	$16,789	$17,244	$19,055	$20,961	$23,057
Expenditure Totals	**$689,682**	**$755,789**	**$825,035**	**$1,001,430**	**$1,037,247**	**$1,068,758**	**$1,103,396**	**$1,140,758**

Program Description and Services:
This program at The Community Activity Center serves more than 400,000 visitors each year. Participants utilize the CAC for meetings, events, older adult activities and recreation activities. The CAC provides a focal point and gathering place for residents of all ages to participate in recreational programs such as dance, music, fitness, racquetball, various sports and cultural programs. Two large banquet rooms are available for rental for a wide range of gatherings. The Recreation and Parks Department Administrative offices are located at the Community Activity Center and serve as the site for all registrations of recreation programs and events.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation & Parks Department
Recreation Facilities Division, Park Facilities Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
General Fund								
Revenue								
CHGS - Charges for services	$149,421	$186,815	$100,950	$100,950	$100,950	$100,950	$100,950	$100,950
OR - Other revenue	$0	$307	$0	$0	$0	$0	$0	$0
Revenue Totals	**$149,421**	**$187,122**	**$100,950**	**$100,950**	**$100,950**	**$100,950**	**$100,950**	**$100,950**
Expenditures								
SAL - Salaries	$120,102	$124,337	$87,285	$110,505	$115,867	$119,298	$122,868	$126,547
BEN - Benefits	$32,723	$36,024	$32,734	$37,538	$41,792	$45,024	$49,281	$54,102
SUP - Supplies	$242	$7,227	$3,025	$3,250	$3,250	$2,875	$2,875	$2,875
CS - Contractual services	$4,113	$14,468	$17,750	$17,750	$17,750	$17,750	$17,750	$17,750
CONF - Conferences and schools	$27	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$157,207**	**$182,056**	**$140,794**	**$169,043**	**$178,659**	**$184,947**	**$192,774**	**$201,274**

Program Description and Services:
This program plans and manages the following City activity areas: park planning and development, long range park and facility planning, policies and procedures for public use of facilities, management of Community Activity Center, golf enterprise facilities, clubhouse and external contractors, budget management, grant submission and management, facility rental/revenue generation, community group coordination and parks advisory liaison.

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE **FUNDS**

Special Revenue Funds are used to account for revenues raised for a specific purpose. They are usually required by statute, charter provisions, or local ordinance to finance particular functions or activities of government.

Ice Arena

This fund includes the operation of the two ice arenas within the Community Activity Center. This fund is responsible for the administration, maintenance, and operation of the ice arenas.

Police Special Fund

The Police Special Fund accounts for seized and forfeited property for offenses related to alcohol, drug violations, and other criminal activities, as allowable by federal and state laws.

Brookland Golf Park

This fund is responsible for the administration, maintenance, and operation of Brookland Golf Park, an executive nine-hole golf course and associated clubhouse.

Grants and Donations

The Grants and Donations Fund accounts for all revenue and expenses related to federal, state, and other grants and donations, including American Rescue Plan Act funding, received by the City. This fund reports and substantiates that all regulations and guidelines of the grant structure are adhered to.

City of Brooklyn Park

2026-2027 Budget Summary - Special Revenue Fund Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Special Revenue Funds								
Revenue								
FG - Federal grants	$5,934,071	$3,531,663	$951,560	$431,572	$143,672	$197,500	$197,500	$197,500
SG - State grants	$3,792,303	$58,827	$1,914,774	$3,097,284	$6,083,525	$105,859	$105,859	$105,859
OG - Other grants	$412,119	$29,238	$32,500	$2,975,800	$498,840	$0	$0	$0
CHGS - Charges for services	$714,313	$662,196	$770,025	$770,733	$783,897	$785,096	$785,096	$785,096
FINE - Fines and forfeitures	$4,565	$1,701	$88,534	$88,534	$88,534	$88,534	$88,534	$88,534
INVINC - Investment income	$48,260	$37,464	$26,213	$42,244	$42,244	$42,244	$42,244	$42,244
OR - Other revenue	$52,979	$53,792	$99,099	$0	$0	$50,000	$50,000	$50,000
Golf course/Ice Arena fees	$278,871	$291,522	$264,090	$295,263	$305,140	$305,140	$305,140	$305,140
TRF - Transfers in	$25,000	$175,000	$388,744	$325,817	$204,546	$353,279	$442,869	$714,482
UFB - Use of Fund Balance	$0	$0	$9,501	$1,603,807	$138,705	$0	$31,124	$29,293
Revenue Totals	**$11,262,481**	**$4,841,403**	**$4,545,040**	**$9,631,054**	**$8,289,103**	**$1,927,652**	**$2,048,366**	**$2,318,148**
Expenditures								
SAL - Salaries	$1,671,160	$2,460,508	$2,050,631	$1,765,339	$845,215	$819,430	$857,576	$860,970
BEN - Benefits	$645,855	$730,247	$221,273	$466,387	$273,084	$272,725	$299,052	$324,709
SUP - Supplies	$165,764	$125,714	$166,000	$230,709	$93,934	$93,934	$93,934	$93,934
PS - Professional services	$20,701	$32,812	$0	$20,000	$20,000	$20,000	$20,000	$20,000
CS - Contractual services	$1,350,721	$1,218,958	$1,123,799	$3,552,653	$6,200,510	$110,225	$110,225	$110,225
COMM - Communications	$0	$0	$0	$5,880	$0	$0	$0	$0
UTIL - Utilities	$182,177	$131,647	$180,450	$154,700	$154,700	$154,700	$154,700	$379,700
COS - Cost of sales	$13,138	$13,234	$15,800	$16,570	$16,570	$16,570	$16,570	$16,570
CONF - Conferences and schools	$51,143	$44,698	$6,425	$17,375	$5,075	$5,075	$5,075	$5,075
DUES - Dues and subscriptions	$3,300	$5,032	$2,805	$2,805	$2,805	$2,805	$2,805	$2,805
OTH - Other charges	$579,224	$349,118	$184,777	$18,009	$118,011	$172,851	$172,851	$172,851
GFC - General Fund Charges	$57,459	$56,854	$58,560	$69,946	$71,556	$78,712	$86,582	$95,241
CG - Central garage	$9,088	$9,633	$9,922	$10,914	$10,914	$12,005	$13,206	$14,527
ITC - Information technology charges	$16,927	$17,942	$18,480	$19,923	$21,511	$23,662	$26,028	$28,632
LC - Loss control charges	$33,081	$35,066	$36,117	$29,355	$30,254	$32,542	$35,037	$37,758
TRF - Transfers out	$2,384,229	$1,367,230	$420,001	$3,219,799	$0	$0	$0	$0
CO - Capital outlay	$210,496	$233,430	$35,000	$15,000	$20,000	$20,000	$20,000	$20,000
Expenditure Totals	**$7,394,463**	**$6,832,123**	**$4,530,040**	**$9,615,364**	**$7,884,139**	**$1,835,236**	**$1,913,641**	**$2,182,997**
Change in Net Assets:	**$3,868,018**	**($1,990,720)**	**$15,000**	**$15,690**	**$404,964**	**$92,416**	**$134,725**	**$135,151**
Net Assets - Beginning of Year	**($21,714)**	**$3,846,304**	**$1,855,584**	**$1,861,083**	**$272,966**	**$539,225**	**$631,641**	**$735,242**
Use of Fund Balance	**$0**	**$0**	**$9,501**	**$1,603,807**	**$138,705**	**$0**	**$31,124**	**$29,293**
Net Assets - End of Year	**$3,846,304**	**$1,855,584**	**$1,861,083**	**$272,966**	**$539,225**	**$631,641**	**$735,242**	**$841,100**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Special Revenue Fund Summary

Ice Arena

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Ice Arena								
Revenue								
CHGS - Charges for services	$704,751	$652,417	$758,725	$759,150	$772,025	$773,224	$773,224	$773,224
INVINC - Investment income	($407)	$0	$626	$626	$626	$626	$626	$626
OR - Other revenue	($150)	$0	$0	$0	$0	$0	$0	$0
GOLF - Golf course fees**	$972	$0	$4,500	$0	$0	$0	$0	$0
TRF - Transfers in	$0	$120,000	$295,527	$253,226	$128,135	$272,785	$315,240	$586,424
UFB - Use of Fund Balance	$0	$0	$1	$80,875	$106,731	$0	$0	$0
Revenue Totals	**$705,166**	**$772,417**	**$1,059,379**	**$1,093,877**	**$1,007,517**	**$1,046,635**	**$1,089,090**	**$1,360,274**
Expenditures								
SAL - Salaries	$346,733	$405,523	$433,134	$469,972	$488,431	$503,081	$518,173	$533,715
BEN - Benefits	$119,553	$132,455	$150,141	$161,671	$177,401	$193,017	$210,643	$230,573
SUP - Supplies	$18,368	$13,811	$40,450	$38,730	$39,955	$39,955	$39,955	$39,955
CS - Contractual services	$33,033	$78,437	$53,400	$56,400	$59,050	$59,050	$59,050	$59,050
UTIL - Utilities	$171,162	$123,280	$170,250	$144,500	$144,500	$144,500	$144,500	$369,500
COS - Cost of sales	$443	$649	$600	$600	$600	$600	$600	$600
CONF - Conferences and schools	$0	$2,790	$4,475	$4,325	$4,325	$4,325	$4,325	$4,325
DUES - Dues and subscriptions	$3,200	$4,932	$2,675	$2,675	$2,675	$2,675	$2,675	$2,675
OTH - Other charges	$1,798	$26	$2,042	$2,058	$2,060	$2,060	$2,060	$2,060
GFC - General Fund Charges	$41,880	$42,638	$43,918	$53,840	$53,840	$59,224	$65,146	$71,661
CG - Central garage	$9,088	$9,633	$9,922	$10,914	$10,914	$12,005	$13,206	$14,527
ITC - Information technology charges	$3,707	$3,929	$4,047	$4,047	$4,047	$4,452	$4,897	$5,387
LC - Loss control charges	$22,279	$23,616	$24,324	$19,145	$19,719	$21,691	$23,860	$26,246
TRF - Transfers out	$0	$120,000	$120,000	$125,000	$0	$0	$0	$0
Expenditure Totals	**$771,244**	**$961,719**	**$1,059,378**	**$1,093,877**	**$1,007,517**	**$1,046,635**	**$1,089,090**	**$1,360,274**
Change in Net Assets:	**($66,078)**	**($189,302)**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**($38,171)**	**($104,249)**	**($293,551)**	**($293,551)**	**($374,426)**	**($481,157)**	**($481,157)**	**($481,157)**
Use of Fund Balance*	**$0**	**$0**	**$1**	**$80,875**	**$106,731**	**$0**	**$0**	**$0**
Net Assets - End of Year	**($104,249)**	**($293,551)**	**($293,551)**	**($374,426)**	**($481,157)**	**($481,157)**	**($481,157)**	**($481,157)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Special Revenue Fund Summary

Brookland Golf Park

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Brookland Golf Park								
Revenue								
CHGS - Charges for services	$9,562	$9,779	$11,300	$11,583	$11,872	$11,872	$11,872	$11,872
INVINC - Investment income	$307	$1,323	$143	$815	$815	$815	$815	$815
OR - Other revenue	$0	($1)	$0	$0	$0	$0	$0	$0
GOLF - Golf course fees	$277,899	$291,522	$259,590	$295,263	$305,140	$305,140	$305,140	$305,140
UF - Utility fees	$0	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$25,000	$25,000	$93,217	$72,591	$76,411	$80,494	$127,629	$128,058
UFB - Use of Fund Balance	$0	$0	$9,500	$0	$0	$0	$31,124	$29,293
Revenue Totals	**$312,768**	**$327,623**	**$373,750**	**$380,252**	**$394,238**	**$398,321**	**$476,580**	**$475,178**
Expenditures								
SAL - Salaries	$135,945	$155,393	$153,121	$149,380	$152,462	$157,035	$178,745	$166,597
BEN - Benefits	$33,781	$37,133	$42,375	$45,116	$49,462	$50,634	$58,988	$64,712
SUP - Supplies	$32,428	$35,067	$46,750	$53,979	$53,979	$53,979	$53,979	$53,979
CS - Contractual services	$36,698	$23,279	$22,675	$26,175	$26,175	$26,175	$26,175	$26,175
UTIL - Utilities	$11,015	$8,367	$10,200	$10,200	$10,200	$10,200	$10,200	$10,200
COS - Cost of sales	$12,695	$12,585	$15,200	$15,970	$15,970	$15,970	$15,970	$15,970
CONF - Conferences and schools	$620	$475	$750	$750	$750	$750	$750	$750
DUES - Dues and subscriptions	$100	$100	$130	$130	$130	$130	$130	$130
OTH - Other charges	$10,877	$13,781	$6,681	$6,681	$6,681	$6,681	$6,681	$6,681
GFC - General Fund Charges	$15,579	$14,216	$14,642	$16,106	$17,716	$19,488	$21,436	$23,580
ITC - Information technology charges	$13,220	$14,013	$14,433	$15,876	$17,464	$19,210	$21,131	$23,245
LC - Loss control charges	$10,802	$11,450	$11,793	$10,210	$10,535	$10,851	$11,177	$11,512
TRF - Transfers out	$0	$850	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$6,000	$35,000	$15,000	$20,000	$20,000	$20,000	$20,000
Expenditure Totals	**$313,760**	**$332,709**	**$373,750**	**$365,573**	**$381,524**	**$391,103**	**$425,362**	**$423,531**
Change in Net Assets:	**($992)**	**($5,086)**	**$0**	**$14,679**	**$12,714**	**$7,218**	**$51,218**	**$51,647**
Net Assets - Beginning of Year	**$18,440**	**$17,448**	**$12,362**	**$2,862**	**$17,541**	**$30,255**	**$37,473**	**$57,567**
Use of Fund Balance	**$0**	**$0**	**$9,500**	**$0**	**$0**	**$0**	**$31,124**	**$29,293**
Net Assets - End of Year	**$17,448**	**$12,362**	**$2,862**	**$17,541**	**$30,255**	**$37,473**	**$57,567**	**$79,921**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Special Revenue Fund Summary

Police Forfeiture

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Police Special Fund								
Revenue								
FINE - Fines and forfeitures	$4,565	$1,701	$88,534	$88,534	$88,534	$88,534	$88,534	$88,534
INVINC - Investment income	$24,334	$17,139	$11,680	$20,736	$20,736	$20,736	$20,736	$20,736
OR - Other revenue	$0	$338	$0	$0	$0	$0	$0	$0
Revenue Totals	**$28,899**	**$19,178**	**$100,214**	**$109,270**	**$109,270**	**$109,270**	**$109,270**	**$109,270**
Expenditures								
SUP - Supplies	$43,688	$20,484	$0	$100,000	$0	$0	$0	$0
CS - Contractual services	$36,300	$30,571	$24,000	$0	$0	$0	$0	$0
OTH - Other charges	$2,962	$1,270	$76,214	$9,270	$109,270	$109,270	$109,270	$109,270
TRF - Transfers out	$0	$6,930	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$82,950**	**$59,255**	**$100,214**	**$109,270**	**$109,270**	**$109,270**	**$109,270**	**$109,270**
Change in Net Assets:	**($54,051)**	**($40,077)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$505,826**	**$451,775**	**$411,698**	**$411,698**	**$411,698**	**$411,698**	**$411,698**	**$411,698**
Net Assets - End of Year	**$451,775**	**$411,698**	**$411,698**	**$411,698**	**$411,698**	**$411,698**	**$411,698**	**$411,698**

City of Brooklyn Park

2026-2027 Budget Summary - Special Revenue Fund, Grants and Donation Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Grants and Donations								
Revenue								
FG - Federal grants	$5,934,071	$3,531,663	$951,560	$431,572	$143,672	$197,500	$197,500	$197,500
SG - State grants	$3,792,303	$58,827	$1,914,774	$3,097,284	$6,083,525	$105,859	$105,859	$105,859
OG - Other grants	$412,119	$29,238	$32,500	$2,975,800	$498,840	$0	$0	$0
INVINC - Investment income	$24,026	$19,002	$13,764	$20,067	$20,067	$20,067	$20,067	$20,067
OR - Other revenue	$53,129	$53,455	$99,099	$0	$0	$50,000	$50,000	$50,000
TRF - Transfers in	$0	$30,000	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance	$0	$0	$0	$1,522,932	$31,974	$0	$0	$0
Revenue Totals	**$10,215,648**	**$3,722,185**	**$3,011,697**	**$8,047,655**	**$6,778,078**	**$373,426**	**$373,426**	**$373,426**
Expenditures								
SAL - Salaries	$1,188,482	$1,899,592	$1,464,376	$1,145,987	$204,322	$159,314	$160,658	$160,658
BEN - Benefits	$492,521	$560,659	$28,757	$259,600	$46,221	$29,074	$29,421	$29,424
SUP - Supplies	$71,280	$56,352	$78,800	$38,000	$0	$0	$0	$0
PS - Professional services	$20,701	$32,812	$0	$20,000	$20,000	$20,000	$20,000	$20,000
CS - Contractual services	$1,244,690	$1,086,671	$1,023,724	$3,470,078	$6,115,285	$25,000	$25,000	$25,000
COMM - Communications	$0	$0	$0	$5,880	$0	$0	$0	$0
CONF - Conferences and schools	$50,523	$41,433	$1,200	$12,300	$0	$0	$0	$0
OTH - Other charges	$563,587	$334,041	$99,840	$0	$0	$54,840	$54,840	$54,840
TRF - Transfers out	$2,384,229	$1,239,450	$300,001	$3,094,799	$0	$0	$0	$0
CO - Capital outlay	$210,496	$227,430	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$6,016,013**	**$5,251,010**	**$2,996,698**	**$8,046,644**	**$6,385,828**	**$288,228**	**$289,919**	**$289,922**
Change in Net Assets:	**$4,199,635**	**($1,528,825)**	**$14,999**	**$1,011**	**$392,250**	**$85,198**	**$83,507**	**$83,504**
Net Assets - Beginning of Year	**$1,765,458**	**$5,965,093**	**$4,436,268**	**$4,451,267**	**$2,929,346**	**$3,289,622**	**$3,374,820**	**$3,458,327**
Use of Fund Balance*	**$0**	**$0**	**$0**	**$1,522,932**	**$31,974**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$5,965,093**	**$4,436,268**	**$4,451,267**	**$2,929,346**	**$3,289,622**	**$3,374,820**	**$3,458,327**	**$3,541,831**
Non-Expensed Cash Transactions								
CO - Capital outlay	$210,496	$227,430	$0	$0	$0	$0	$0	$0

*Use of Fund Balance uses existing revenue to fund expenses.

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GENERAL DEBT SERVICE FUNDS

DEBT SERVICE
FUNDS

General Debt Service Funds are used to account for the accumulation of resources and the payment of long-term debt financing. Debt issued and serviced by enterprise funds or tax increment districts are not included in this fund.

The City has the following outstanding long-term debts:

- 2014 Capital Improvement Bond
- 2016 Capital Improvement Bond
- 2017 Capital Improvement Bond
- 2019 Capital Improvement Bond
- 2021 Capital Improvement Bond

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Service Fund								
Revenue								
GPTX - General property taxes	$2,207,868	$2,212,204	$2,222,728	$2,215,512	$3,653,194	$2,190,091	$2,185,667	$2,191,600
INVINC - Investment income	$79,950	$31,448	$13,049	$26,889	$26,889	$26,889	$26,889	$26,889
TRF - Transfers in	$1,158,496	$1,168,836	$1,167,246	$726,519	$436,753	$437,138	$0	$0
UFB - Use of Fund Balance	$0	$0	$0	$429,028	$238,971	$0	$0	$0
Revenue Totals	**$3,446,314**	**$3,412,488**	**$3,403,023**	**$3,397,948**	**$4,355,807**	**$2,654,118**	**$2,212,556**	**$2,218,489**
Expenditures								
OTH - Other charges	$2,132	$1,964	$1,236	$240	$140	$748	$748	$748
Principal	$3,225,000	$2,590,000	$2,665,000	$2,730,000	$3,851,765	$2,145,000	$1,765,000	$1,815,000
Interest	$720,212	$637,500	$563,755	$488,178	$415,940	$351,450	$293,694	$246,913
Debt Professional Services	$1,500	$5,500	$0	$0	$0	$0	$0	$0
Fiscal Agent	$2,600	$2,600	$2,600	$3,000	$2,425	$2,425	$2,425	$2,425
Expenditure Totals	**$3,951,444**	**$3,237,564**	**$3,232,591**	**$3,221,418**	**$4,270,270**	**$2,499,623**	**$2,061,867**	**$2,065,086**
Change in Net Assets	**($505,130)**	**$174,924**	**$170,432**	**$176,530**	**$85,537**	**$154,495**	**$150,689**	**$153,403**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2010 Gross Revenue Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
INVINC - Investment income	$3,989	$1,430	$0	$0	$0	$0	$0	$0
Revenue Totals	**$3,989**	**$1,430**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$103	$91	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$103**	**$91**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets	**$3,886**	**$1,339**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2010 Gross Revenue Bonds - $1,795,000 issued to fund the replacement of the refrigeration system of the two Ice rinks located at the City's Community Activity Center. These bonds are to be funded by Ice Arena Revenues and energy savings realized by the City for the updated system. The bond was refunded in 2021.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2010 Lease Revenue Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
INVINC - Investment income	$3,199	$1,147	$0	$0	$0	$0	$0	$0
Revenue Totals	**$3,199**	**$1,147**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$82	$73	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$82**	**$73**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets	**$3,117**	**$1,074**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2010 Brooklyn Park Economic Development Authority Lease Revenue Bonds - $2,245,000 issued to finance the Geo Thermal system installation to provide an energy source for both ice rinks at the Community Activity Center. The bonds are planned to be paid for through energy savings realized by the ice arenas and other areas of the City related to the McKinstry Guaranteed Energy Savings Contract that was entered into in November of 2009. The bond was refunded in 2021.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2014 Capital Improvement Plan Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$670,522	$673,634	$678,129	$680,453	$675,833	$676,148	$674,664	$677,919
INVINC - Investment income	$14,459	$5,445	$2,995	$9,952	$9,952	$9,952	$9,952	$9,952
Revenue Totals	**$684,981**	**$679,079**	**$681,124**	**$690,405**	**$685,785**	**$686,100**	**$684,616**	**$687,871**
Expenditures								
OTH - Other charges	$368	$340	$281	$0	$0	$328	$328	$328
Principal	$430,000	$445,000	$455,000	$465,000	$480,000	$490,000	$505,000	$520,000
Interest	$209,850	$198,913	$187,093	$174,444	$160,850	$146,300	$130,744	$114,088
Debt Professional Services	$0	$3,000	$0	$0	$0	$0	$0	$0
Fiscal Agent	$550	$550	$600	$550	$550	$550	$550	$550
Expenditure Totals	**$640,768**	**$647,803**	**$642,974**	**$639,994**	**$641,400**	**$637,178**	**$636,622**	**$634,966**
Change in Net Assets	**$44,213**	**$31,276**	**$38,150**	**$50,411**	**$44,385**	**$48,922**	**$47,994**	**$52,905**

2014 General Obligation Capital Improvement Plan Bond - $9,490,000 issued to fund improvements to the City's Police Headquarters. The bonds were issued for a period of twenty years at a net interest cost of 2.98%.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2016 General Obligation Capital Improvement Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
INVINC - Investment income	$25,041	$9,255	$5,276	$0	$0	$0	$0	$0
TRF - Transfers in	$452,977	$454,867	$453,502	$0	$0	$0	$0	$0
UFB - Use of Fund Balance	0	0	0	429,028	0	0	0	0
Revenue Totals	**$478,018**	**$464,122**	**$458,778**	**$429,028**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$641	$583	$501	$0	$0	$0	$0	$0
Principal	$400,000	$410,000	$420,000	$425,000	$0	$0	$0	$0
Interest	$25,406	$17,306	$10,056	$3,453	$0	$0	$0	$0
Fiscal Agent	$500	$500	$500	$575	$0	$0	$0	$0
Expenditure Totals	**$426,547**	**$428,389**	**$431,057**	**$429,028**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets	**$51,471**	**$35,733**	**$27,721**	**$0**	**$0**	**$0**	**$0**	**$0**

2016 General Obligation Capital Improvement Bond - $7,860,000 in General Obligation Bonds to fund street improvements identified in the City's 2016-2020 Street Reconstruction Plan and to redeem the outstanding balances in advance of their maturity of the Series 2005B, 2005C, 2005D and 2005E bonds. The refunded bonds were redeemed on 7/27/2016. The 2016 bonds were issued for nine years at a net interest cost of 1.2335%.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2017 General Obligation Capital Improvement Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$299,875	$300,127	$301,468	$304,723	$304,618	$304,080	$301,455	$303,923
INVINC - Investment income	$4,787	$1,839	$927	$3,313	$3,313	$3,313	$3,313	$3,313
TRF - Transfers in	$440,519	$438,969	$433,744	$431,519	$436,753	$437,138	$0	$0
Revenue Totals	**$745,181**	**$740,935**	**$736,139**	**$739,555**	**$744,684**	**$744,531**	**$304,768**	**$307,236**
Expenditures								
OTH - Other charges	$121	$114	$87	$115	$15	$115	$115	$115
Principal	$590,000	$610,000	$625,000	$640,000	$665,000	$680,000	$250,000	$255,000
Interest	$134,131	$116,131	$97,606	$78,631	$61,965	$47,250	$35,850	$28,275
Fiscal Agent	$500	$500	$500	$550	$550	$550	$550	$550
Expenditure Totals	**$724,752**	**$726,745**	**$723,193**	**$719,296**	**$727,530**	**$727,915**	**$286,515**	**$283,940**
Change in Net Assets	**$20,429**	**$14,190**	**$12,946**	**$20,259**	**$17,154**	**$16,616**	**$18,253**	**$23,296**

2017 General Obligation Capital Improvement Bond - $7,860,000 in General Obligation Capital Improvement Plan Bonds to fund improvements to building D and street reconstruction projects. The bonds were issued for a fifteen year period at a net interest cost of 2.18%.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2019 General Obligation Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$314,694	$319,408	$319,883	$317,153	$319,463	$321,353	$319,830	$318,150
INVINC - Investment income	$5,116	$2,004	$1,070	$3,560	$3,560	$3,560	$3,560	$3,560
Revenue Totals	**$319,810**	**$321,412**	**$320,953**	**$320,713**	**$323,023**	**$324,913**	**$323,390**	**$321,710**
Expenditures								
OTH - Other charges	$130	$123	$100	$125	$125	$125	$125	$125
Principal	$170,000	$175,000	$185,000	$190,000	$195,000	$205,000	$215,000	$220,000
Interest	$132,450	$125,550	$118,350	$110,850	$103,150	$95,150	$87,825	$81,300
Debt Professional Services	$0	$2,500	$0	$0	$0	$0	$0	$0
Fiscal Agent	$550	$550	$500	$750	$750	$750	$750	$750
Expenditure Totals	**$303,130**	**$303,723**	**$303,950**	**$301,725**	**$299,025**	**$301,025**	**$303,700**	**$302,175**
Change in Net Assets	**$16,680**	**$17,689**	**$17,003**	**$18,988**	**$23,998**	**$23,888**	**$19,690**	**$19,535**

2019 General Obligation Bond - $4,470,000 in General Obligation Bonds issued for various Recreation and Park projects as authorized by a referendum in the City's Bond Reinvestment plan, including synthetic turf fields, lighting and a dome facility at Park Center High School. The bonds were issued for a ten year period at a net interest cost of 2.5478%.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2021 General Obligation Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$922,880	$919,035	$923,248	$913,183	$886,515	$888,510	$889,718	$891,608
INVINC - Investment income	$14,319	$5,808	$2,781	$10,064	$10,064	$10,064	$10,064	$10,064
TRF - Transfers in	$265,000	$275,000	$280,000	$295,000	$0	$0	$0	$0
UFB - Use of Fund Balance	0	0	0	0	238,971	0	0	0
Revenue Totals	**$1,202,199**	**$1,199,843**	**$1,206,029**	**$1,218,247**	**$1,135,550**	**$898,574**	**$899,782**	**$901,672**
Expenditures								
OTH - Other charges	$362	$351	$267	$0	$0	$180	$180	$180
Principal	$925,000	$950,000	$980,000	$1,010,000	$1,045,000	$770,000	$795,000	$820,000
Interest	$207,725	$179,600	$150,650	$120,800	$89,975	$62,750	$39,275	$23,250
Fiscal Agent	$500	$500	$500	$575	$575	$575	$575	$575
Expenditure Totals	**$1,133,587**	**$1,130,451**	**$1,131,417**	**$1,131,375**	**$1,135,550**	**$833,505**	**$835,030**	**$844,005**
Change in Net Assets	**$68,612**	**$69,392**	**$74,612**	**$86,872**	**$0**	**$65,069**	**$64,752**	**$57,667**

2021 General Obligation Bond - $9,200,000 in General Obligation Bonds issued for various Recreation and Park projects as authorized by a referendum in the City's Bond Reinvestment plan, and for the refunding of two revenue bonds 2010A and 2010A EDA Revenue bonds . The bonds were issued for a ten year period at a net interest cost of 0.9742%.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds

2026 Fire Station Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$0	$0	$0	$0	$1,055,985	$0	$0	$0
Revenue Totals	**$0**	**$0**	**$0**	**$0**	**$1,055,985**	**$0**	**$0**	**$0**
Expenditures								
Principal	$0	$0	$0	$0	$1,055,985	$0	$0	$0
Expenditure Totals	**$0**	**$0**	**$0**	**$0**	**$1,055,985**	**$0**	**$0**	**$0**
Change in Net Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

City of Brooklyn Park

2026-2027 Budget Summary - Debt Service Funds
2026 Park Referendum Bond

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Debt Fund								
Revenue								
GPTX - General property taxes	$0	$0	$0	$0	$410,780	$0	$0	$0
Revenue Totals	**$0**	**$0**	**$0**	**$0**	**$410,780**	**$0**	**$0**	**$0**
Expenditures								
Principal	$0	$0	$0	$0	$410,780	$0	$0	$0
Expenditure Totals	**$0**	**$0**	**$0**	**$0**	**$410,780**	**$0**	**$0**	**$0**
Change in Net Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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CAPITAL PROJECT FUNDS

CAPITAL PROJECT **FUNDS**

Capital Project Funds account for all resources used for the acquisition or construction of capital facilities, except those financed by Proprietary Funds.

Municipal Buildings & Additions

This fund accounts for the construction or renovation of municipal buildings.

Heritage Infrastructure

The Heritage Fund was established to accumulate savings and preserve funding to provide for future capital improvements of a general benefit to the City. Funds from the Heritage Fund can only be transferred to pay for projects that have been included in the long-range infrastructure plan and shown within the City's five-year Capital Improvement Plan for a minimum of two successive years. Per City Code Chapter 34.06, capital improvements not meeting the criteria defined above may be funded by the Heritage Fund under the following exceptions:

- The City Council may determine that an emergency project is needed to protect and preserve public health, safety, and general welfare.
- Two-thirds of the City Council may, after a public hearing, determine that no other funding source is available or that other funding sources are more costly and the Heritage Fund resources are necessary to provide the most efficient method of funding.

Open Space, Land Acquisition & Development

This fund accounts for contributions from developers that are expended for the acquisition, development, and redevelopment of parkland. Other revenues in the fund are generated by cell tower leases, state grants, and federal grants.

Franchise Fees

The franchise fee is used to fund transportation infrastructure projects including rehabilitation and maintenance of streets, sidewalks, and trails, or work required as part of street overlays and reconstruction.

Special Assessment Construction

This fund accounts for the construction costs of certain public improvements such as residential streets, sidewalks, water and sewer mains, or storm sewers which are to be paid for wholly or in part from special assessments levied against the benefited property. This fund also accounts for the City's allocation of the state-collected highway user tax. The allocation is based upon population and need for construction of designated state aid streets in the City.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Project Funds								
Revenue								
GPTX - General property taxes	$0	$935,961	$1,125,106	$1,320,000	$1,320,000	$1,235,961	$1,235,961	$1,235,961
OTAX - Other taxes	$7,142,879	$5,402,679	$6,240,000	$5,858,085	$5,858,085	$5,871,633	$5,871,633	$5,871,633
SA - Special assessments	$1,259,479	$759,087	$946,403	$671,403	$671,403	$489,403	$671,403	$671,403
FG - Federal grants	$261,167	$0	$0	$0	$0	$0	$0	$0
SG - State grants	$1,292,246	$7,154,239	$10,463,280	$4,480,178	$6,673,178	$13,645,178	$6,533,178	$5,295,178
OG - Other grants	$258,462	$0	$3,920,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$1,080	$360	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$2,001,956	$2,242,468	$701,996	$2,104,836	$2,104,836	$2,104,836	$2,104,836	$2,104,836
OR - Other revenue	$923,341	$673,726	$887,099	$430,172	$430,172	$430,173	$430,173	$430,173
DP - Debt proceeds	$0	$0	$45,659,986	$0	$0	$200,000	$200,000	$200,000
TRF - Transfers in	$23,039,988	$10,338,523	$13,031,502	$12,111,300	$11,841,250	$8,141,700	$12,090,000	$8,355,000
UFB - Use of Fund Balance	$0	$0	$3,665,154	$28,546,653	$23,618,058	$19,408,098	$9,331,296	$4,007,676
Revenue Totals	**$36,180,598**	**$27,507,043**	**$86,640,526**	**$55,522,627**	**$52,516,982**	**$51,526,982**	**$38,468,480**	**$28,171,860**
Expenditures								
SUP - Supplies	$66,263	$14,935	$0	$0	$0	$0	$0	$0
PS - Professional services	$1,116	$208,118	$0	$0	$0	$0	$0	$0
CS - Contractual services	$2,335,419	($4,784,985)	$800,000	$0	$0	$5,500,000	$5,500,000	$5,500,000
UTIL - Utilities	$118	$89	$0	$0	$0	$0	$0	$0
OTH - Other charges	$20,106	$13,177	$40,237	$31,688	$31,722	$40,731	$40,771	$40,771
GFC - General Fund Charges	$116,253	$128,317	$132,167	$145,384	$159,922	$175,914	$193,506	$212,856
TRF - Transfers out	$14,555,319	$8,250,235	$11,731,887	$10,033,255	$12,860,696	$8,924,362	$8,973,738	$8,745,768
CO - Capital outlay	$5,716,382	$18,887,433	$73,024,900	$45,374,300	$39,408,250	$35,536,700	$23,188,000	$13,065,000
Expenditure Totals	**$22,810,976**	**$22,717,319**	**$85,729,191**	**$55,584,627**	**$52,460,590**	**$50,177,707**	**$37,896,015**	**$27,564,395**
Net Assets - Beginning of the Year	**$13,604,861**	**$26,974,483**	**$31,764,207**	**$32,675,542**	**$32,613,542**	**$32,669,934**	**$34,019,209**	**$34,591,674**
UFB - Use of Fund Balance*	**$0**	**$0**	**$3,665,154**	**$28,546,653**	**$23,618,058**	**$19,408,098**	**$9,331,296**	**$4,007,676**
Net Assets - End of the Year	**26,974,483**	**31,764,207**	**32,675,542**	**32,613,542**	**32,669,934**	**34,019,209**	**34,591,674**	**35,199,139**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds
Municipal Buildings & Additions

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund								
Revenue								
SG - State grants	$0	$0	$1,150,000	$0	$0	$0	$0	$0
INVINC - Investment income	$46,568	$66,216	$11,780	$56,392	$56,392	$56,392	$56,392	$56,392
DP - Debt proceeds	$0	$0	$40,000,000	$0	$0	$0	$0	$0
TRF - Transfers in	$735,000	$785,000	$1,671,500	$1,906,500	$3,936,250	$506,700	$1,180,000	$950,000
UFB - Use of Fund Balance	$0	$0	$0	$23,300,608	$0	$0	$0	$0
Revenue Totals	**$781,568**	**$851,216**	**$42,833,280**	**$25,263,500**	**$3,992,642**	**$563,092**	**$1,236,392**	**$1,006,392**
Expenditures								
SUP - Supplies	$30,264	$11,088	$0	$0	$0	$0	$0	$0
CS - Contractual services	$52,976	$0	$0	$0	$0	$0	$0	$0
OTH - Other charges	$580	$682	$374	$0	$0	$0	$0	$0
CO - Capital outlay	$443,843	$504,306	$42,821,500	$25,325,500	$3,936,250	$506,700	$1,180,000	$950,000
Expenditure Totals	**$527,663**	**$516,076**	**$42,821,874**	**$25,325,500**	**$3,936,250**	**$506,700**	**$1,180,000**	**$950,000**
Net Assets - Beginning of the Year	**$875,826**	**$1,129,731**	**$1,464,871**	**$1,476,277**	**($21,886,331)**	**($21,829,939)**	**($21,773,547)**	**($21,717,155)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$0**	**$23,300,608**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of the Year	**1,129,731**	**1,464,871**	**1,476,277**	**(21,886,331)**	**(21,829,939)**	**(21,773,547)**	**(21,717,155)**	**(21,660,763)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds
Open Space, Land Acquisition & Development (OSLAD)

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund								
Revenue								
OG - Other grants	$0	$0	$1,000,000	$0	$0	$0	$0	$0
CHGS - Charges for services	$1,080	$360	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$133,660	$73,775	$81,363	$86,341	$86,341	$86,341	$86,341	$86,341
OR - Other revenue	$878,686	$642,726	$887,099	$430,172	$430,172	$430,173	$430,173	$430,173
DP - Debt proceeds	$0	$0	$5,659,986	$0	$0	$200,000	$200,000	$200,000
TRF - Transfers in	$1,251,729	$245,000	$415,000	$780,000	$165,000	$165,000	$185,000	$165,000
UFB - Use of Fund Balance	$0	$0	$0	$1,882,421	$6,747,907	$0	$0	$0
Revenue Totals	**$2,265,155**	**$961,861**	**$8,043,448**	**$3,178,934**	**$7,429,420**	**$881,514**	**$901,514**	**$881,514**
Expenditures								
SUP - Supplies	$10,087	$0	$0	$0	$0	$0	$0	$0
PS - Professional services	$0	$477	$0	$0	$0	$0	$0	$0
CS - Contractual services	$1,878,479	($5,365,601)	$0	$0	$0	$0	$0	$0
OTH - Other charges	$1,635	($12,208)	$28,816	$28,863	$28,897	$28,933	$28,973	$28,973
TRF - Transfers out	$38,292	$114,206	$14,632	$515,071	$1,865,523	$15,989	$51,468	$16,468
CO - Capital outlay	$902,322	$7,581,385	$7,750,000	$2,635,000	$5,535,000	$185,000	$305,000	$285,000
Expenditure Totals	**$2,830,815**	**$2,318,259**	**$7,793,448**	**$3,178,934**	**$7,429,420**	**$229,922**	**$385,441**	**$330,441**
Net Assets - Beginning of the Year	**$2,949,246**	**2,383,586**	**$1,027,188**	**$1,277,188**	**($605,233)**	**($7,353,140)**	**($6,701,548)**	**($6,185,475)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$0**	**$1,882,421**	**$6,747,907**	**$0**	**$0**	**$0**
Net Assets - End of the Year	**2,383,586**	**1,027,188**	**1,277,188**	**(605,233)**	**(7,353,140)**	**(6,701,548)**	**(6,185,475)**	**(5,634,402)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds
Construction

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund								
Revenue								
SA - Special assessments	$1,259,479	$759,087	$946,403	$671,403	$671,403	$489,403	$671,403	$671,403
FG - Federal grants	$261,167	$0	$0	$0	$0	$0	$0	$0
SG - State grants	$1,292,246	$6,247,260	$8,395,446	$3,545,000	$5,738,000	$12,710,000	$5,598,000	$4,360,000
OG - Other grants	$258,462	$0	$2,920,000	$0	$0	$0	$0	$0
INVINC - Investment income	$1,324,657	$1,728,927	$363,411	$1,526,792	$1,526,792	$1,526,792	$1,526,792	$1,526,792
OR - Other revenue	$44,655	$31,000	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$14,715,405	$9,308,523	$10,945,001	$9,349,800	$7,690,000	$7,470,000	$10,690,000	$7,240,000
UFB - Use of Fund Balance	$0	$0	($800,000)	$460,272	$12,966,706	$17,260,306	$7,635,131	$2,392,161
Revenue Totals	**$19,156,071**	**$18,074,797**	**$22,770,261**	**$15,553,267**	**$28,592,901**	**$39,456,501**	**$26,121,326**	**$16,190,356**
Expenditures								
PS - Professional services	$1,116	$207,641	$0	$0	$0	$0	$0	$0
CS - Contractual services	$228,638	$223,246	$800,000	$0	$0	$5,500,000	$5,500,000	$5,500,000
UTIL - Utilities	$118	$89	$0	$0	$0	$0	$0	$0
OTH - Other charges	$13,944	$19,456	$7,113	$0	$0	$8,973	$8,973	$8,973
TRF - Transfers out	$4,860,789	$202,155	$708,220	$214,467	$220,901	$227,528	$234,353	$241,383
CO - Capital outlay	$3,878,718	$10,163,816	$20,605,000	$15,338,800	$28,372,000	$33,720,000	$20,378,000	$10,440,000
Expenditure Totals	**$8,983,323**	**$10,816,403**	**$22,120,333**	**$15,553,267**	**$28,592,901**	**$39,456,501**	**$26,121,326**	**$16,190,356**
Net Assets - Beginning of the Year	**$23,461,874**	**$33,634,622**	**$40,893,016**	**$42,342,944**	**$41,882,672**	**$28,915,966**	**$11,655,660**	**$4,020,529**
UFB - Use of Fund Balance*	**$0**	**$0**	**($800,000)**	**$460,272**	**$12,966,706**	**$17,260,306**	**$7,635,131**	**$2,392,161**
Net Assets - End of the Year	**33,634,622**	**40,893,016**	**42,342,944**	**41,882,672**	**28,915,966**	**11,655,660**	**4,020,529**	**1,628,368**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds
Heritage Infrastructure

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund								
Revenue								
GPTX - General property taxes	$0	$935,961	$1,125,106	$1,320,000	$1,320,000	$1,235,961	$1,235,961	$1,235,961
SG - State grants	$0	$906,979	$917,834	$935,178	$935,178	$935,178	$935,178	$935,178
INVINC - Investment income	$295,356	$153,999	$149,704	$224,677	$224,677	$224,677	$224,677	$224,677
TRF - Transfers in	$0	$0	$1	$75,000	$50,000	$0	$35,000	$0
UFB - Use of Fund Balance	$0	$0	$1,785,081	$1,599,470	$1,514,220	$0	$212,009	$42,009
Revenue Totals	**$295,356**	**$1,996,939**	**$3,977,726**	**$4,154,325**	**$4,044,075**	**$2,395,816**	**$2,642,825**	**$2,437,825**
Expenditures								
SUP - Supplies	$25,912	$3,847	$0	$0	$0	$0	$0	$0
CS - Contractual services	$175,326	$357,370	$0	$0	$0	$0	$0	$0
OTH - Other charges	$2,616	$2,210	$2,825	$2,825	$2,825	$2,825	$2,825	$2,825
TRF - Transfers out	$1,567,719	$1,115,000	$2,126,500	$2,076,500	$2,476,250	$626,700	$1,315,000	$1,045,000
CO - Capital outlay	$491,499	$637,926	$1,848,400	$2,075,000	$1,565,000	$1,125,000	$1,325,000	$1,390,000
Expenditure Totals	**$2,263,072**	**$2,116,353**	**$3,977,725**	**$4,154,325**	**$4,044,075**	**$1,754,525**	**$2,642,825**	**$2,437,825**
Net Assets - Beginning of the Year	**$7,028,981**	**$5,061,265**	**$4,941,851**	**$3,156,771**	**$1,557,301**	**$43,081**	**$684,372**	**$472,363**
UFB - Use of Fund Balance*	**$0**	**$0**	**$1,785,081**	**$1,599,470**	**$1,514,220**	**$0**	**$212,009**	**$42,009**
Net Assets - End of the Year	**5,061,265**	**4,941,851**	**3,156,771**	**1,557,301**	**43,081**	**684,372**	**472,363**	**430,354**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Capital Project Funds

Franchise Fee

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Capital Fund								
Revenue								
OTAX - Other taxes	$7,142,879	$5,402,679	$6,240,000	$5,858,085	$5,858,085	$5,871,633	$5,871,633	$5,871,633
INVINC - Investment income	$201,715	$219,551	$95,738	$210,634	$210,634	$210,634	$210,634	$210,634
TRF - Transfers in	$6,337,854	$0	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance	$0	$0	$2,680,073	$1,303,882	$2,389,225	$2,147,792	$1,484,156	$1,573,506
Revenue Totals	**$13,682,448**	**$5,622,230**	**$9,015,811**	**$7,372,601**	**$8,457,944**	**$8,230,059**	**$7,566,423**	**$7,655,773**
Expenditures								
OTH - Other charges	$1,331	$3,037	$1,109	$0	$0	$0	$0	$0
GFC - General Fund Charges	$116,253	$128,317	$132,167	$145,384	$159,922	$175,914	$193,506	$212,856
TRF - Transfers out	$8,088,519	$6,818,874	$8,882,535	7,227,217.00	$8,298,022	$8,054,145	$7,372,917	$7,442,917
Expenditure Totals	**$8,206,103**	**$6,950,228**	**$9,015,811**	**$7,372,601**	**$8,457,944**	**$8,230,059**	**$7,566,423**	**$7,655,773**
Net Assets - Beginning of the Year	**$2,750,808**	**$8,227,153**	**$6,899,155**	**$4,219,082**	**$2,915,200**	**$525,975**	**($1,621,817)**	**($3,105,973)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$2,680,073**	**$1,303,882**	**$2,389,225**	**$2,147,792**	**$1,484,156**	**$1,573,506**
Net Assets - End of the Year	**8,227,153**	**6,899,155**	**4,219,082**	**2,915,200**	**525,975**	**(1,621,817)**	**(3,105,973)**	**(4,679,479)**

*Use of Fund Balance uses existing revenue to fund expenses.

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ECONOMIC DEVELOPMENT AUTHORITY

ECONOMIC DEVELOPEMENT AUTHORITY
SUMMARY

The Economic Development Authority (EDA) is responsible for the Economic Development Authority and the Housing and Redevelopment Authority levy. Annually, this levy contributes over $2.5M in resources to development initiatives within Brooklyn Park. The EDA manages over $60M in active contracts for development, redevelopment, professional services, technical assistance, community partnerships, business subsidies, housing programs, workforce programs and capital infrastructure investments. The EDA budget comprises of Tax Increment Financing (TIF) debt service funds, Capital Project Funds, TIF capital project funds, and EDA special revenue funds. The work of the EDA is discretionary and strategic and results in investment and the economic success of people, property, and businesses.

Major Highlights

- **Economic inclusion programs** including the community partnership programs, down payment assistance, workforce development, gap financing for aspiring and local developers;
- **Housing stability and neighborhood livability** through programs like rehabilitation loans, tenant engagement, implementation of recommendations from the housing stability report from the Center for Urban and Regional Affairs, and apartment action plan update;
- Direct and related **development costs**, such as infrastructure, write-downs/ gap financing for desired development, small business development subsidies, financial and legal fees;
- Investments in Cities United/Re-imagining Public Safety through **workforce development** including BrookLynk Trainings and Internships, the Youth Entrepreneur Program, and partnerships for career pathways; development, gap financing for aspiring and local developers.
- Investments in **small business support** including the development of a small business resource center/co-working space, partnerships for technical assistance and staff support for the Brooklyn Park Development Corporation (BPDC) programming;
- **Maintenance of EDA capital assets.** This includes the maintenance and planning for EDA-owned vacant properties and capital investments at Edinburgh Clubhouse, Northwind Plaza, Brooklyn Park Small Business Center, the transitional housing 4-plex, and the youth shelter building;
- **Contract Management.** A large part of the work of the EDA is managing the deployment of financial resources into the community. The EDA staff are currently managing over $60 million in active contracts for development, re-development, business subsidy, grant pass throughs, and professional services to implement the work of the EDA.





City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
General Activities

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA General Activities								
Revenue								
GPTX - General property taxes	$2,306,539	$2,522,836	$2,826,649	$3,109,314	$3,320,245	$3,762,269	$4,138,496	$4,552,346
CHGS - Charges for services	$0	$300	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$193,792	$154,461	$68,496	$151,227	$151,227	$151,227	$151,227	$151,227
OR - Other revenue	$123,243	$56,672	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$84,500	$82,833	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
UFB - Use of Fund Balance*	$0	$0	$596,128	$0	$0	$0	$2,804,547	$0
Revenue Totals	**$2,708,074**	**$2,817,102**	**$3,991,273**	**$3,760,541**	**$3,971,472**	**$4,413,496**	**$7,594,270**	**$5,203,573**
Expenditures								
SAL - Salaries	$779,508	$756,282	$886,656	$1,051,602	$1,104,887	$1,112,766	$1,144,857	$1,177,849
BEN - Benefits	$196,601	$180,223	$266,182	$312,950	$345,497	$331,387	$341,340	$351,478
SUP - Supplies	$2,050	$3,311	$10,700	$4,850	$4,850	$4,850	$4,850	$4,850
PS - Professional services	$35,582	$66,510	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000
CS - Contractual services	$425,567	$679,942	$942,000	$661,547	$847,212	$853,812	$853,812	$853,812
COMM - Communications	$655	$677	$4,100	$4,750	$4,750	$4,750	$4,750	$4,750
UTIL - Utilities	$8,302	$575	$25,000	$0	$0	$0	$0	$0
CONF - Conferences and schools	$16,601	$28,612	$16,969	$31,350	$31,350	$31,350	$31,350	$31,350
DUES - Dues and subscriptions	$4,530	$10,074	$3,773	$11,207	$11,207	$11,207	$11,207	$11,207
OTH - Other charges	$22,803	$43,877	$51,469	$55,220	$55,220	$47,250	$47,250	$47,250
GFC - General Fund Charges	$201,940	$196,828	$202,733	$223,006	$245,307	$269,838	$296,821	$326,504
LC - Loss control charges	$36,141	$38,309	$39,458	$34,163	$35,249	$36,244	$37,331	$38,451
DEBT - Debt service	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	$1,000
TRF - Transfers out	$553,950	$511,145	$1,482,233	$1,214,144	$1,224,943	$1,182,964	$4,759,702	$1,259,702
CO - Capital outlay	$0	$113,528	$0	$94,752	$0	$0	$0	$0
Expenditure Totals	**$2,284,230**	**$2,629,893**	**$3,991,273**	**$3,760,541**	**$3,971,472**	**$3,947,418**	**$7,594,270**	**$4,168,203**
Change in Net Assets:	**$423,844**	**$187,209**	**$0**	**$0**	**$0**	**$466,078**	**$0**	**$1,035,370**
Net Assets - Beginning of Year	**$14,017,024**	**$14,440,868**	**$14,628,077**	**$14,031,949**	**$14,031,949**	**$14,031,949**	**$14,498,027**	**$11,693,480**
Use of Fund Balance*	**$0**	**$0**	**$596,128**	**$0**	**$0**	**$0**	**$2,804,547**	**$0**
Net Assets - End of Year	**$14,440,868**	**$14,628,077**	**$14,031,949**	**$14,031,949**	**$14,031,949**	**$14,498,027**	**$11,693,480**	**$12,728,850**

This Economic Development Fund accounts for all the General Activities of the Brooklyn Park Economic Development Authority (EDA). The Net Assets reflect available resources for the EDA to help promote development and re-development activity within the City. These resources are in addition to Tax Increment Financing and Tax Abatement initiatives.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund, EDA Rehab Loan Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Rehab Loan								
Revenue								
INVINC - Investment income	$19,982	$139,165	$23,666	$79,550	$79,550	$79,550	$79,550	$79,550
OR - Other revenue	$139,269	$294,485	$206,300	$270,000	$270,000	$270,000	$270,000	$270,000
TRF - Transfers in	$0	$3,962,473	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance*	$0	$0	$343,415	$249,450	$249,450	$249,450	$249,450	$249,450
Revenue Totals	**$159,251**	**$4,396,123**	**$573,381**	**$599,000**	**$599,000**	**$599,000**	**$599,000**	**$599,000**
Expenditures								
PS - Professional services	$884	$1,182	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
CS - Contractual services	$84,681	$118,138	$70,000	$95,000	$95,000	$95,000	$95,000	$95,000
OTH - Other charges	$920,954	$1,423,828	$500,381	$501,000	$501,000	$501,000	$501,000	$501,000
Expenditure Totals	**$1,006,519**	**$1,543,148**	**$573,381**	**$599,000**	**$599,000**	**$599,000**	**$599,000**	**$599,000**
Change in Net Assets:	**($847,268)**	**$2,852,975**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$916,718**	**$69,450**	**$2,922,425**	**$2,579,010**	**$2,329,560**	**$2,080,110**	**$1,830,660**	**$1,581,210**
Use of Fund Balance*	**$0**	**$0**	**$343,415**	**$249,450**	**$249,450**	**$249,450**	**$249,450**	**$249,450**
Net Assets - End of Year	**$69,450**	**$2,922,425**	**$2,579,010**	**$2,329,560**	**$2,080,110**	**$1,830,660**	**$1,581,210**	**$1,331,760**

The EDA provides loans to qualified homeowners to be used for a variety of housing activities including home repair/rehabilitation and down payment assistance. This fund also supports a rental rehabilitation program and a code correction loan fund.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Foreclosure Loan Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Foreclosure Loan								
Revenue								
INVINC - Investment income	$196,986	($20,668)	$0	$0	$0	$0	$0	$0
Revenue Totals	**$196,986**	**($20,668)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$2,017	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$0	$4,035,006	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$2,017**	**$4,035,006**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**$194,969**	**($4,055,674)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$3,860,706**	**$4,055,675**	**$1**	**$1**	**$1**	**$1**	**$1**	**$1**
Net Assets - End of Year	**$4,055,675**	**$1**	**$1**	**$1**	**$1**	**$1**	**$1**	**$1**

The EDA's Foreclosure Recovery Initiative began in 2009 and is a multi-year strategy to bring foreclosed homes back into stable homeownership. This program ended in 2022. This fund was closed in 2024 and the balance transferred to the 507 Home Improvement Loan fund.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Townhome Loan Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Townhome Loan								
Revenue								
INVINC - Investment income	$95,657	($9,955)	$0	$0	$0	$0	$0	$0
Revenue Totals	**$95,657**	**($9,955)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$972	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$0	$1,943,502	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$972**	**$1,943,502**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**$94,685**	**($1,953,457)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$1,858,771**	**$1,953,456**	**($1)**	**($1)**	**($1)**	**($1)**	**($1)**	**($1)**
Net Assets - End of Year	**$1,953,456**	**($1)**	**($1)**	**($1)**	**($1)**	**($1)**	**($1)**	**($1)**

The Town Home Loan Program was created with a $900,000 loan pool for the purpose of assisting associations to complete exterior rehabilitations to their buildings. Over a dozen Homeowner's Associations have utilized this fund the past two decades. This fund is closed and the fund balance transferred to the 511 HIA fund at year end 2023.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Housing Improvement Area Program

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA HIA								
Revenue								
SA - Special assessments	$164,676	$221,690	$159,300	$136,525	$136,175	$135,775	$135,425	$135,075
INVINC - Investment income	$0	$35,884	$39,528	$17,942	$17,942	$17,942	$17,942	$17,942
TRF - Transfers in	$0	$1,943,502	$0	$0	$0	$0	$0	$0
Revenue Totals	**$164,676**	**$2,201,076**	**$198,828**	**$154,467**	**$154,117**	**$153,717**	**$153,367**	**$153,017**
Expenditures								
PS - Professional services	$1,794	$884	$0	$0	$0	$0	$0	$0
CS - Contractual services	$1,135,882	$993	$1,224	$1,224	$1,224	$1,224	$1,224	$1,224
OTH - Other charges	$0	$430	$0	$0	$0	$0	$0	$0
DEBT - Debt service	$696	$0	$0	$0	$0	$0	$0	$0
Expenditures Totals	**$1,138,372**	**$2,307**	**$1,224**	**$1,224**	**$1,224**	**$1,224**	**$1,224**	**$1,224**
Change in Net Assets:	**($973,696)**	**$2,198,769**	**$197,604**	**$153,243**	**$152,893**	**$152,493**	**$152,143**	**$151,793**
Net Assets - Beginning of Year	**($248,028)**	**($1,221,724)**	**$977,045**	**$1,174,649**	**$1,327,892**	**$1,480,785**	**$1,633,278**	**$1,785,421**
Net Assets - End of Year	**($1,221,724)**	**$977,045**	**$1,174,649**	**$1,327,892**	**$1,480,785**	**$1,633,278**	**$1,785,421**	**$1,937,214**

The Housing Improvement Area fund allows a townhome or homeowners association to fund improvements to the units through a special assessment that is added onto each property owners property tax. The City is authorized under Minnesota Statutes, Chapter 428A, Sections 11 to 21 to establish by ordinance a housing improvement area.

The City currently has four approved HIA:

Park Villa Townhome Association consists of 44 housing units. The project focused on common area improvements including improving the private roads and driveways, curbing, and parking. Each unit will pay about $424 annually for a period of 10 years from 2022- 2031.

Stonybrook Townhome Association consists of 352 housing units. The project focused on driveway and lighting improvements. Each unit will pay $295 per year for a period of 15 years from 2024 to 2038.

Sunrise Court Townhome Association consists of 64 housing units. The project focused on common area improvements including improving the driveways and sewer work. Each unit will pay $822.82 annually for a period of 10 years from 2023-2032.

River View Association was added in 2026.

Compled project: Cherokee Villas Association contains 15 housing units. With the loan the Association made improvements to housing units, garages and common areas. Each unit annually pays a special assessment of $3,100 for a term of ten years, which ended in 2023.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Housing Set Aside

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Housing Set Aside								
Revenue								
INVINC - Investment income	$385,927	$213,705	$184,068	$236,025	$236,025	$236,025	$236,025	$236,025
OR - Other revenue	$121,228	$206,632	$104,181	$144,187	$140,501	$112,000	$110,500	$110,500
UFB - Use of Fund Balance*	$0	$0	$2,000,000	-	$0	$0	$0	$0
Revenue Totals	**$507,155**	**$420,337**	**$2,288,249**	**$380,212**	**$376,526**	**$348,025**	**$346,525**	**$346,525**
Expenditures								
OTH - Other charges	$1,694,774	$2,215,700	$2,003,360	3,360.00	$3,360	$3,360	$3,360	$3,360
TRF - Transfers out	$0	$25,110	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$1,694,774**	**$2,240,810**	**$2,003,360**	**$3,360**	**$3,360**	**$3,360**	**$3,360**	**$3,360**
Change in Net Assets:	**($1,187,619)**	**($1,820,473)**	**$284,889**	**$376,852**	**$373,166**	**$344,665**	**$343,165**	**$343,165**
Net Assets - Beginning of Year	**$8,421,557**	**$7,233,938**	**$5,413,465**	**$3,698,354**	**$4,075,206**	**$4,448,372**	**$4,793,037**	**$5,136,202**
Use of Fund Balance*	**$0**	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$7,233,938**	**$5,413,465**	**$3,698,354**	**$4,075,206**	**$4,448,372**	**$4,793,037**	**$5,136,202**	**$5,479,367**

Housing Set Aside was established in 2018 to combine TIF 17 and TIF 15 in accordance with special state statute to be used for affordable housing development or rehabilitation, in accordance with TIF law.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Transitional Housing

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Transitional Housing								
Revenue								
INVINC - Investment income	$3,053	$2,336	$1,628	$2,694	$2,694	$2,694	$2,694	$2,694
OR - Other revenue	$25,875	$25,232	$30,639	$34,200	$34,200	$34,200	$34,200	$34,200
Revenue Totals	**$28,928**	**$27,568**	**$32,267**	**$36,894**	**$36,894**	**$36,894**	**$36,894**	**$36,894**
Expenditures								
SUP - Supplies	$0	$10	$0	$0	$0	$0	$0	$0
PS - Professional services	$0	$676	$0	$0	$0	$0	$0	$0
CS - Contractual services	$15,421	$22,318	$23,600	$20,491	$20,491	$16,850	$16,850	$16,850
COMM - Communications	$47	$47	$0	$0	$0	$0	$0	$0
UTIL - Utilities	$9,272	$10,334	$8,600	$8,778	$8,778	$8,778	$8,778	$8,778
OTH - Other charges	$237	$670	$67	$125	$125	$125	$125	$125
DEBT - Debt service	$20	$22	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$0	$0	$7,500	$7,500	$0	$0	$0
Expenditure Totals	**$24,997**	**$34,077**	**$32,267**	**$36,894**	**$36,894**	**$25,753**	**$25,753**	**$25,753**
Change in Net Assets:	**$3,931**	**($6,509)**	**$0**	**$0**	**$0**	**$11,141**	**$11,141**	**$11,141**
Net Assets - Beginning of Year	**$64,848**	**$68,779**	**$62,270**	**$62,270**	**$62,270**	**$62,270**	**$73,411**	**$84,552**
Net Assets - End of Year	**$68,779**	**$62,270**	**$62,270**	**$62,270**	**$62,270**	**$73,411**	**$84,552**	**$95,693**

This fund provides resources to operate and maintain the EDA's transitional housing 4-plex.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
EDA Northwinds Plaza

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Northwind Plaza								
Revenue								
INVINC - Investment income	$117,738	$9,887	$0	$5,773	$5,773	$5,773	$5,773	$5,773
OR - Other revenue	$813,942	$936,286	$1,534,938	$1,534,938	$1,534,938	$1,534,938	$1,534,938	$1,534,938
Revenue Totals	**$931,680**	**$946,173**	**$1,534,938**	**$1,540,711**	**$1,540,711**	**$1,540,711**	**$1,540,711**	**$1,540,711**
Expenditures								
SUP - Supplies	$0	$0	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
PS - Professional services	$340	$850	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
CS - Contractual services	$232,044	$204,433	$196,240	$196,240	$196,240	$196,240	$196,240	$196,240
UTIL - Utilities	$66,208	$56,162	$99,210	$99,210	$99,210	$99,210	$99,210	$99,210
OTH - Other charges	$186,963	$211,109	$210,127	$210,127	$210,127	$210,127	$210,127	$210,127
TRF - Transfers out	$0	$0	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
CO - Capital outlay	$49,137	$0	$200,000	$200,000	$200,000	$0	$0	$0
Expenditure Totals	**$534,692**	**$472,554**	**$1,211,077**	**$1,211,077**	**$1,211,077**	**$1,011,077**	**$1,011,077**	**$1,011,077**
Change in Net Assets:	**$396,988**	**$473,619**	**$323,861**	**$329,634**	**$329,634**	**$529,634**	**$529,634**	**$529,634**
Net Assets - Beginning of Year	**($6,886,103)**	**($6,489,115)**	**($6,015,496)**	**($5,691,635)**	**($5,362,001)**	**($5,032,367)**	**($4,502,733)**	**($3,973,099)**
Net Assets - End of Year	**($6,489,115)**	**($6,015,496)**	**($5,691,635)**	**($5,362,001)**	**($5,032,367)**	**($4,502,733)**	**($3,973,099)**	**($3,443,465)**

The EDA purchased Northwinds Plaza and CVS land and ground lease on Oct 8, 2021. This fund provides a repository for the net operating income generated off the property and holds the debt to repay the EDA General Fund for the purchase of the plaza.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Target Abatement

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Target Abatement								
Revenue								
GPTX - General property taxes	$125,000	$115,000	$75,000	$75,000	$25,000	$75,000	$75,000	$75,000
INVINC - Investment income	$44,453	$35,429	$18,959	$39,941	$39,941	$39,941	$39,941	$39,941
UFB - Use of Fund Balance*	$0	$0	$23,415	$39,309	$64,309	$0	$0	$0
Revenue Totals	**$169,453**	**$150,429**	**$117,374**	**$154,250**	**$129,250**	**$114,941**	**$114,941**	**$114,941**
Expenditures								
CS - Contractual services	$1,253	$2,898	$2,000	$3,876	$3,876	$3,876	$3,876	$3,876
OTH - Other charges	$100,942	$113,310	$115,374	$125,374	$125,374	$110,374	$110,374	$110,374
Expenditure Totals	**$102,195**	**$116,208**	**$117,374**	**$129,250**	**$129,250**	**$114,250**	**$114,250**	**$114,250**
Change in Net Assets:	**$67,258**	**$34,221**	**$0**	**$25,000**	**$0**	**$691**	**$691**	**$691**
Net Assets - Beginning of Year	**$849,827**	**$917,085**	**$951,306**	**$927,891**	**$913,582**	**$849,273**	**$849,964**	**$850,655**
Use of Fund Balance*	**$0**	**$0**	**$23,415**	**$39,309**	**$64,309**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$917,085**	**$951,306**	**$927,891**	**$913,582**	**$849,273**	**$849,964**	**$850,655**	**$851,346**

This fund accounts for the tax abatement agreements with Target Corporation for the construction of its corporate campus at 610 and Oak Grove Parkway.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
610 West Abatement

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Doran Abatement								
Revenue								
GPTX - General property taxes	$575,000	$600,000	$675,000	$675,000	$675,000	$675,000	$675,000	$675,000
INVINC - Investment income	$11,767	$8,250	$5,525	$10,008	$10,008	$10,008	$10,008	$10,008
UFB - Use of Fund Balance*	$0	$0	$0	$7,969	$7,969	$7,969	$7,969	$7,969
Revenue Totals	**$586,767**	**$608,250**	**$680,525**	**$692,977**	**$692,977**	**$692,977**	**$692,977**	**$692,977**
Expenditures								
OTH - Other charges	$525,542	$653,911	$674,140	$692,977	$692,977	$692,977	$692,977	$692,977
Expenditure Totals	**$525,542**	**$653,911**	**$674,140**	**$692,977**	**$692,977**	**$692,977**	**$692,977**	**$692,977**
Change in Net Assets:	**$61,225**	**($45,661)**	**$6,385**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$87,593**	**$148,818**	**$103,157**	**$109,542**	**$101,573**	**$93,604**	**$85,635**	**$77,666**
Use of Fund Balance*	**$0**	**$0**	**$0**	**$7,969**	**$7,969**	**$7,969**	**$7,969**	**$7,969**
Net Assets - End of Year	**$148,818**	**$103,157**	**$109,542**	**$101,573**	**$93,604**	**$85,635**	**$77,666**	**$69,697**

This fund accounts for the tax abatement agreements with Doran Family Partnership for the construction of 610 West.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #3

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #3								
Revenue								
INVINC - Investment income	$518,852	$610,832	$271,015	$508,277	$508,277	$508,277	$508,277	$508,277
OR - Other revenue	$140,502	$75,015	$7,114	$0	$0	$0	$0	$0
TRF - Transfers in	$1,000,000	$0	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance*	$0	$0	$136,773	$0	$0	$0	$0	$0
Revenue Totals	**$1,659,354**	**$685,847**	**$414,902**	**$508,277**	**$508,277**	**$508,277**	**$508,277**	**$508,277**
Expenditures								
SUP - Supplies	($110)	$0	$0	$0	$0	$0	$0	$0
CS - Contractual services	$0	$22,683	$210,000	$210,000	$210,000	$210,000	$210,000	$210,000
OTH - Other charges	$4,253	$6,375	$204,902	$204,902	$204,902	$204,902	$204,902	$204,902
Loss - Loss on disposal of assets	$19,116	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$0	$0	$1	$0	$0	$0	$0	$0
CO - Capital outlay	$2,988,549	$11,350	$0	$0	$0	$0	$0	$0
Expenditure Totals:	**$3,011,808**	**$40,408**	**$414,903**	**$414,902**	**$414,902**	**$414,902**	**$414,902**	**$414,902**
Change in Net Assets:	**($1,352,454)**	**$645,439**	**($1)**	**$93,375**	**$93,375**	**$93,375**	**$93,375**	**$93,375**
Net Assets - Beginning of Year	**$17,924,343**	**$16,571,889**	**$17,217,328**	**$17,080,554**	**$17,173,929**	**$17,267,304**	**$17,360,679**	**$17,454,054**
Use of Fund Balance*	**$0**	**$0**	**$136,773**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$16,571,889**	**$17,217,328**	**$17,080,554**	**$17,173,929**	**$17,267,304**	**$17,360,679**	**$17,454,054**	**$17,547,429**

Tax Increment Finance District #3 decertified on 12/31/2011. This district's TIF Plan was modified in 2010 to allow use of these funds for: Redevelopment initiatives in the entire city; Foreclosure recovery efforts; and Construction of an interchange at Highway 169 and County Road 30.

1996 Loan (Fund 544) closed in 2018.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #17

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #17								
Revenue								
INVINC - Investment income	($1,715)	$0	$7,404	$0	$0	$0	$0	$0
OR - Other revenue	$405	($390)	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance*	$0	$0	$8,246	$15,650	$15,650	$15,650	$15,650	$15,650
Revenue Totals	**($1,310)**	**($390)**	**$15,650**	**$15,650**	**$15,650**	**$15,650**	**$15,650**	**$15,650**
Expenditures								
PS - Professional services	$0	$117	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000
CS - Contractual services	$0	$0	$8,510	$8,510	$8,510	$8,510	$8,510	$8,510
OTH - Other charges	$0	$0	$140	$140	$140	$140	$140	$140
Expenditure Totals	**$0**	**$117**	**$15,650**	**$15,650**	**$15,650**	**$15,650**	**$15,650**	**$15,650**
Change in Net Assets:	**($1,310)**	**($507)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$358,166**	**$356,856**	**$356,349**	**$348,103**	**$332,453**	**$316,803**	**$301,153**	**$285,503**
Use of Fund Balance*	**$0**	**$0**	**$8,246**	**$15,650**	**$15,650**	**$15,650**	**$15,650**	**$15,650**
Net Assets - End of Year	**$356,856**	**$356,349**	**$348,103**	**$332,453**	**$316,803**	**$301,153**	**$285,503**	**$269,853**

This district remains open to fund TIF administrative expenses and qualified housing projects.
Combined with Old TIF 15-Housing (Housing Set Aside) per special state legislation started YE 2016

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #18

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #18								
Revenue								
INVINC - Investment income	$82,097	$62,175	$34,573	$72,137	$72,137	$72,137	$72,137	$72,137
OR - Other revenue	$0	($421)	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance*	$0	$0	$26,082	$75,068	$75,068	$75,068	$75,068	$75,068
Revenue Totals	**$82,097**	**$61,754**	**$60,655**	**$147,205**	**$147,205**	**$147,205**	**$147,205**	**$147,205**
Expenditures								
PS - Professional services	$624	$17,192	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
CS - Contractual services	$13,336	$49,395	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000
OTH - Other charges	$1,239	$744	$655	$87,205	$87,205	$87,205	$87,205	$87,205
Expenditure Totals	**$15,199**	**$67,331**	**$60,655**	**$147,205**	**$147,205**	**$147,205**	**$147,205**	**$147,205**
Change in Net Assets:	**$66,898**	**($5,577)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$1,622,722**	**$1,689,620**	**$1,684,043**	**$1,657,961**	**$1,582,893**	**$1,507,825**	**$1,432,757**	**$1,357,689**
Use of Fund Balance*	**$0**	**$0**	**$26,082**	**$75,068**	**$75,068**	**$75,068**	**$75,068**	**$75,068**
Net Assets - End of Year	**$1,689,620**	**$1,684,043**	**$1,657,961**	**$1,582,893**	**$1,507,825**	**$1,432,757**	**$1,357,689**	**$1,282,621**

This district is part of the Deficit Pooling Plan and remaining funds are available for pooling.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #20

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #20								
Revenue								
TI - Tax increment	$1,095,873	$1,215,735	$1,223,023	$0	$0	$0	$0	$0
INVINC - Investment income	$4,519	$6,857	$4,296	$0	$0	$0	$0	$0
Revenue Totals	**$1,100,392**	**$1,222,592**	**$1,227,319**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$140,506	$75,076	$7,114	$0	$0	$0	$0	$0
Expenditure Totals	**$140,506**	**$75,076**	**$7,114**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**$959,886**	**$1,147,516**	**$1,220,205**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**($714,885)**	**$245,001**	**$1,392,517**	**$2,612,722**	**$2,612,722**	**$2,612,722**	**$2,612,722**	**$2,612,722**
Net Assets - End of Year	**$245,001**	**$1,392,517**	**$2,612,722**	**$2,612,722**	**$2,612,722**	**$2,612,722**	**$2,612,722**	**$2,612,722**

Tax Increment Finance District #20 (The Village) is a Redevelopment District that was certified on 8/2/2000 and is scheduled for decertification on **12/31/2025**
Beginning in 2021, All revenue accrued will be used to pay off the interfund loan in TIF 3
General Obligation Bond was paid off in 2020

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #24

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #24								
Revenue								
TI - Tax increment	$290,260	$0	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$9,813	($1,389)	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance*	$0	$0	$15,304	$0	$0	$0	$0	$0
Revenue Totals	**$300,073**	**($1,389)**	**$15,304**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
PS - Professional services	$0	$1,407	$0	$0	$0	$0	$0	$0
CS - Contractual services	$294	$0	$15,304	$0	$0	$0	$0	$0
OTH - Other charges	$154	$290,267	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$448**	**$291,674**	**$15,304**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**$299,625**	**($293,063)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$8,919**	**$308,544**	**$15,481**	**$177**	**$177**	**$177**	**$177**	**$177**
Use of Fund Balance*	**$0**	**$0**	**$15,304**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$308,544**	**$15,481**	**$177**	**$177**	**$177**	**$177**	**$177**	**$177**

Tax Increment Finance District #24 (First Industrial L.P.) is an Economic Development District that was certified on 6/30/2014 and has a maximum life of 9 years of tax increment. The obligations of this district were satisfied in 2022 and was de-certified in 2023. The amount of eligible increment was transferred to the Spending Fund plan, in accordance with a one-time special allowance in TIF legislation.

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund
Tax Increment District #26

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #26								
Revenue								
TI - Tax increment	$126,116	$142,864	$143,000	$124,000	$124,000	$124,000	$124,000	$124,000
INVINC - Investment income	$1,725	$1,206	$483	$1,466	$1,466	$1,466	$1,466	$1,466
Revenue Totals	**$127,841**	**$144,070**	**$143,483**	**$125,466**	**$125,466**	**$125,466**	**$125,466**	**$125,466**
Expenditures								
OTH - Other charges	$119,845	$135,758	$135,870	$91,920	$91,920	$91,920	$91,920	$91,920
Expenditure Totals	**$119,845**	**$135,758**	**$135,870**	**$91,920**	**$91,920**	**$91,920**	**$91,920**	**$91,920**
Change in Net Assets:	**$7,996**	**$8,312**	**$7,613**	**$33,546**	**$33,546**	**$33,546**	**$33,546**	**$33,546**
Net Assets - Beginning of Year	**$1,686**	**$9,682**	**$17,994**	**$25,607**	**$59,153**	**$92,699**	**$126,245**	**$159,791**
Net Assets - End of Year	**$9,682**	**$17,994**	**$25,607**	**$59,153**	**$92,699**	**$126,245**	**$159,791**	**$193,337**

Tax Increment Finance District #26 (Scannell) is an Economic Development District that was certified in 2019 for the purposes of supporting the development of industrial property on 610 and has a maximum life of 9 years of tax increment. The date of receipt of first increment was in 2020.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund, Tax Increment District #28

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #28								
Revenue								
TI - Tax increment	$0	$0	$0	$49,730	$49,730	$49,730	$49,730	$49,730
Revenue Totals	**$0**	**$0**	**$0**	**$49,730**	**$49,730**	**$49,730**	**$49,730**	**$49,730**
Expenditures								
OTH - Other charges	$0	$0	$0	$47,234	$47,234	$47,234	$47,234	$47,234
Expenditure Totals	**$0**	**$0**	**$0**	**$47,234**	**$47,234**	**$47,234**	**$47,234**	**$47,234**
Change in Net Assets:	**$0**	**$0**	**$0**	**$2,496**	**$2,496**	**$2,496**	**$2,496**	**$2,496**
Net Assets - Beginning of Year	**$0**	**$0**	**$0**	**$0**	**$2,496**	**$4,992**	**$7,488**	**$9,984**
Net Assets - End of Year	**$0**	**$0**	**$0**	**$2,496**	**$4,992**	**$7,488**	**$9,984**	**$12,480**

Tax Increment Finance District #28 (Duffy) is a Housing District that was certified in 2023 and has a maximum life of 25 years of tax increment. The date of receipt of first increment was in 2025 upon completion of construction of Tessman Ridge

City of Brooklyn Park

2026-2027 Budget Summary - EDA Capital Project Fund, Tax Increment District #29

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Tax Increment District #28								
Revenue								
TI - Tax increment	$0	$0	$0	$44,000	$44,000	$44,000	$44,000	$44,000
Revenue Totals	**$0**	**$0**	**$0**	**$44,000**	**$44,000**	**$44,000**	**$44,000**	**$44,000**
Expenditures								
OTH - Other charges	$0	$0	$0	$41,800	$41,800	$41,800	$41,800	$41,800
Expenditure Totals	**$0**	**$0**	**$0**	**$41,800**	**$41,800**	**$41,800**	**$41,800**	**$41,800**
Change in Net Assets:	**$0**	**$0**	**$0**	**$2,200**	**$2,200**	**$2,200**	**$2,200**	**$2,200**
Net Assets - Beginning of Year	**$0**	**$0**	**$0**	**$0**	**$2,200**	**$4,400**	**$6,600**	**$8,800**
Net Assets - End of Year	**$0**	**$0**	**$0**	**$2,200**	**$4,400**	**$6,600**	**$8,800**	**$11,000**

Tax Increment Finance District #29 (REE) is a Housing District that was certified in 2023 and has a maximum life of 25 years of tax increment. The date of receipt of first increment is projected to be 2026 upon completion of construction of the apartments on Jefferson Highway.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Special Revenue Fund
Workforce Development

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Workforce Development (Brooklynk)								
Revenue								
FG - Federal grants	$295,442	$478,860	$254,608	$0	$0	$0	$0	$0
SG - State grants	$113,379	$220,940	$315,000	$736,900	$451,900	$0	$0	$0
OG - Other grants	$67,125	$226,748	$254,972	$162,535	$162,535	$59,800	$59,800	$59,800
INVINC - Investment income	$725	$0	$0	$0	$0	$0	$0	$0
OR - Other revenue	$3,000	$0	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
TRF - Transfers in	$0	$100,000	$200,000	$756,160	$664,820	$600,000	$600,000	$600,000
Revenue Totals	**$479,671**	**$1,026,548**	**$1,025,580**	**$1,656,595**	**$1,280,255**	**$660,800**	**$660,800**	**$660,800**
Expenditures								
SAL - Salaries	$487,066	$573,998	$648,814	$634,130	$660,331	$646,677	$666,077	$685,663
BEN - Benefits	$138,943	$162,401	$207,265	$237,215	$266,072	$250,240	$257,687	$259,359
SUP - Supplies	$24,795	$58,139	$23,500	$41,550	$41,550	$29,550	$29,550	$29,550
PS - Professional services	$11,848	$1,207	$1,000	$1,500	$1,500	$1,500	$1,500	$1,500
CS - Contractual services	$194,577	$167,392	$126,110	$199,000	$199,000	$109,636	$109,636	$109,636
COMM - Communications	$1,107	$517	$500	$750	$750	$750	$750	$750
CONF - Conferences and schools	$2,848	$3,986	$0	$3,400	$3,400	$3,400	$3,400	$3,400
DUES - Dues and subscriptions	$1,152	$2,692	$1,780	$2,054	$2,054	$2,054	$2,054	$2,054
OTH - Other charges	$0	$38,544	$0	$0	$0	$0	$0	$0
CB - Central buildings	$5,459	$5,787	$5,961	$6,557	$7,213	$7,934	$8,728	$9,600
ITC - Information technology charges	$9,755	$10,340	$10,650	$11,715	$12,887	$14,175	$15,593	$17,152
TRF - Transfers out	$44,167	$53,379	$0	$171,000	$85,500	$0	$0	$0
Expenditure Totals	**$921,717**	**$1,078,382**	**$1,025,580**	**$1,308,871**	**$1,280,257**	**$1,065,916**	**$1,094,975**	**$1,118,664**
Change in Net Assets:	**($442,046)**	**($51,834)**	**$0**	**$347,724**	**($2)**	**($405,116)**	**($434,175)**	**($457,864)**
Net Assets - Beginning of Year	**($33,244)**	**($475,290)**	**($527,124)**	**($527,124)**	**($179,400)**	**($179,402)**	**($584,518)**	**($1,018,693)**
Net Assets - End of Year	**($475,290)**	**($527,124)**	**($527,124)**	**($179,400)**	**($179,402)**	**($584,518)**	**($1,018,693)**	**($1,476,557)**

Workforce Development, includes the original BrookLynk program as well as several newer programs, transitioned to the cities of Brooklyn Park and Brooklyn Center at the start of 2018 under a cooperation agreement that places Brooklyn Park as the operational manager and fiscal agent for the equal partner program. Workforce development provides youth and young adults, living in or going to school in Brooklyn Park or Brooklyn Center, with skills training, experience and support needed to successfully develop their individual pathways to college and career.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Special Revenue Fund
Small Business Center

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Small business Center Special Revenue Fund								
Revenue								
SG - State grants	$0	$0	$174,166	$0	$0	$0	$0	$0
CHGS - Charges for services	$0	$197,493	$174,940	$199,940	$199,940	$199,940	$199,940	$199,940
INVINC - Investment income	($12)	$0	$0	$0	$0	$0	$0	$0
GOLF - Golf course fees	$21,232	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$250,000	$250,000	$1,100,000	$349,348	$349,348	$350,000	$350,000	$350,000
Revenue Totals	**$271,220**	**$447,493**	**$1,449,106**	**$549,288**	**$549,288**	**$549,940**	**$549,940**	**$549,940**
Expenditures								
SUP - Supplies	$13,684	$41,025	$0	$0	$0	$0	$0	$0
PS - Professional services	$4,893	$6,266	$0	$0	$0	$0	$0	$0
CS - Contractual services	$294,838	$780,389	$1,449,106	$521,788	$521,788	$521,788	$521,788	$521,788
UTIL - Utilities	$10,602	$25,504	$0	$27,500	$27,500	$27,500	$27,500	$27,500
CONF - Conferences and schools	$530	$0	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$38,712	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$324,547**	**$891,896**	**$1,449,106**	**$549,288**	**$549,288**	**$549,288**	**$549,288**	**$549,288**
Change in Net Assets:	**($53,327)**	**($444,403)**	**$0**	**$0**	**$0**	**$652**	**$652**	**$652**
Net Assets - Beginning of Year	**($240)**	**($53,567)**	**($497,970)**	**($497,970)**	**($497,970)**	**($497,970)**	**($497,318)**	**($496,666)**
Net Assets - End of Year	**($53,567)**	**($497,970)**	**($497,970)**	**($497,970)**	**($497,970)**	**($497,318)**	**($496,666)**	**($496,014)**

This fund is a special revenue fund for the administration of revenues and costs associated with Small Business Center.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Special Revenue Fund
EDA Grant

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Grant Special Revenue Fund								
Revenue								
FG - Federal grants	$1,000,000	$0	$0	$0	$0	$0	$0	$0
SG - State grants	$1,522,477	$50,127	$100,000	$0	$0	$0	$0	$0
OG - Other grants	$30,000	$500,000	$0	$0	$0	$0	$0	$0
Revenue Totals	**$2,552,477**	**$550,127**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
CS - Contractual services	$634,196	$97,587	$100,000	$0	$0	$0	$0	$0
OTH - Other charges	$840,000	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$1,000,000	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$2,474,196**	**$97,587**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**$78,281**	**$452,540**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$12,900**	**$91,181**	**$543,721**	**$543,721**	**$543,721**	**$543,721**	**$543,721**	**$543,721**
Net Assets - End of Year	**$91,181**	**$543,721**	**$543,721**	**$543,721**	**$543,721**	**$543,721**	**$543,721**	**$543,721**

The EDA applies for and administers several grants to support development projects and other program delivery and is currently managing over a dozen grants from various sources. Sources include Met Council, Hennepin County, DEED, Hennepin/Carver Workforce Board, Board of Soil and Water Resources, and the Federal government.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Special Revenue Fund
Special TIF Spending Plan

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Grant Special Revenue Fund								
Revenue								
INVINC - Investment income	$2,509	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$0	$25,110	$0	$0	$0	$0	$0	$0
Revenue Totals	**$2,509**	**$25,110**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Expenditures								
OTH - Other charges	$440,000	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$440,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Net Assets:	**($437,491)**	**$25,110**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$412,381**	**($25,110)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**($25,110)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

The purpose of this fund is to hold dollars designed under a one-time, special provision in TIF legislations that allowed cities to pool eligible TIF resources and utilize it for development projects. It is anticipated that these resources will be used for the Tessman Ridge project.

City of Brooklyn Park

2026-2027 Budget Summary - EDA Special Revenue Fund
Local Affordable Housing Aid

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
EDA Grant Special Revenue Fund								
Revenue								
SG - State grants	$0	$464,129	$942,000	$942,000	$942,000	$942,000	$942,000	$942,000
INVINC - Investment income	$0	$8,930	$0	$4,465	$4,465	$4,465	$4,465	$4,465
UFB - Use of Fund Balance	$0	$0	$446,000	$0	$0	$0	$0	$0
Revenue Totals	**$0**	**$473,059**	**$1,388,000**	**$946,465**	**$946,465**	**$946,465**	**$946,465**	**$946,465**
Expenditures								
OTH - Other charges	$0	$208	$1,388,000	$946,465	$946,465	$946,465	$946,465	$946,465
Expenditure Totals	**$0**	**$208**	**$1,388,000**	**$946,465**	**$946,465**	**$946,465**	**$946,465**	**$946,465**
Change in Net Assets:	**$0**	**$472,851**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - Beginning of Year	**$0**	**$0**	**$472,851**	**$472,851**	**$472,851**	**$472,851**	**$472,851**	**$472,851**
Use of Fund Balance*	**$0**	**$0**	**$446,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$0**	**$472,851**	**$472,851**	**$472,851**	**$472,851**	**$472,851**	**$472,851**	**$472,851**

The Minnesota Legislature established a metrowide sales tax to fund local housing projects. These funds are used to supplement the city's housing assistance programs. The City has also established a Housing Trust Fund in order to pool funds for larger projects.

*Use of Fund Balance uses existing revenue to fund expenses.

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ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise Funds are established to account for government activities that operate as self supporting entities, providing goods or services to the public on a user fee basis. These funds follow the accrual basis of accounting, similar to private sector businesses. Because Enterprise Fund financial statements are structured like those of private enterprises, they are self contained and allow creditors, legislators, and the public to evaluate the performance of a municipal enterprise in the same way they would assess an investor owned business.

Utility Enterprise Fund

Water Utility

This fund accounts for the treatment and distribution of potable water to customers. It includes operation and maintenance of wells, a water treatment plant, reservoirs, distribution mains, services, and meters.

Sanitary Sewer Utility

This fund accounts for the collection of sanitary sewage which is sent to the Metropolitan Council Wastewater Services facility for treatment. It includes operation and maintenance of the trunk and lateral collection system, services, and six lift stations.

Recycling Utility

This fund accounts for recycling and organics collection, yard waste drop-off, special materials drop-off days, and the curbside collection program. This fund is also responsible for program education and promotion.

Storm Sewer Utility

This fund accounts for storm sewer collection systems operation, installation, replacement, repair, and maintenance. This also includes maintenance of ditches, creeks, and City-owned ponds.

Street Light Utility

This fund accounts for streetlight and traffic signal operation, installation, replacement, repair, and maintenance.

Recreation Enterprise Fund

Edinburgh USA Golf Course

This fund accounts for the operation of Edinburgh USA golf course, which is an eighteen-hole championship course and pro-shop. This fund is responsible for the maintenance, operation, and improvement of the golf course.

Edinburgh USA Clubhouse

This fund accounts for the clubhouse operations associated with Edinburgh USA and reports expenses related to the maintenance and improvement of the Clubhouse. Clubhouse Restaurant Management Services are provided by the Tavern at Edinburgh while the Recreation and Parks Department coordinates facility rentals.

Brooklyn Park Sports Dome

This fund accounts for the
This fund accounts for the operation of the Brooklyn Park Sports Dome. The Sports Dome was constructed and is operated in partnership with the Osseo Area School District. This fund reports expenses related to the maintenance, operation, and improvement of the Brooklyn Parks Sports Dome.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Revenue								
SA - Special assessments	$85,909	$95,120	$74,000	$74,000	$74,000	$74,000	$74,000	$74,000
SG - State grants	$18,366	$50,626	$0	$0	$0	$0	$0	$0
OG - Other grants	$143,783	$358,397	$135,128	$135,128	$135,128	$135,128	$135,128	$135,128
CHGS - Charges for services	$67,724	$73,745	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$2,681,282	$1,602,998	$1,117,665	$2,142,327	$2,142,327	$2,142,327	$2,142,327	$2,142,327
OR - Other revenue	$77,876	$44,966	$123,000	$123,000	$123,000	$123,000	$123,000	$123,000
UF - Utility fees	$26,796,115	$26,466,284	$23,166,026	$25,899,319	$28,320,141	$30,983,044	$33,912,239	$37,134,353
DP - Debt proceeds	$81,263	$81,263	$81,262	$81,262	$81,262	$81,262	$81,262	$81,262
UFB - Use of Fund Balance	$0	$0	$13,181,446	$22,045,005	$11,964,153	$84,027,775	$5,741,458	$1,186,426
Revenue Totals	**$29,952,318**	**$28,773,399**	**$37,878,527**	**$50,500,041**	**$42,840,011**	**$117,566,536**	**$42,209,414**	**$40,876,496**
Expenditures								
Operating Expenses								
SAL - Salaries	$2,219,028	$2,492,443	$2,636,186	$3,875,272	$4,093,774	$3,932,015	$3,932,028	$3,932,028
BEN - Benefits	$590,634	$633,253	$753,683	$1,024,498	$1,185,058	$1,062,698	$1,062,698	$1,062,698
SUP - Supplies	$1,135,143	$1,261,452	$1,408,694	$1,333,969	$1,405,385	$1,405,385	$1,405,385	$1,405,385
PS - Professional services	$4,752	$1,038	$152,600	$152,000	$152,000	$152,000	$152,000	$152,000
CS - Contractual services	$2,492,219	$2,659,598	$3,265,185	$3,295,185	$3,338,185	$3,338,185	$3,338,185	$3,338,185
COMM - Communications	$18,058	$22,913	$20,046	$20,003	$20,003	$20,003	$20,003	$20,003
UTIL - Utilities	$1,370,234	$1,197,809	$1,796,923	$1,697,277	$1,727,277	$1,727,277	$1,727,277	$1,727,277
COS - Cost of sales	$205,198	$158,852	$196,734	$196,734	$196,734	$196,734	$196,734	$196,734
CONF - Conferences and schools	$10,162	$12,979	$31,727	$28,935	$28,935	$28,935	$28,935	$28,935
DUES - Dues and subscriptions	$191,575	$194,750	$214,662	$222,794	$222,794	$223,227	$223,227	$223,227
OTH - Other charges	$8,209,523	$9,105,888	$9,622,229	$9,324,732	$9,635,213	$9,559,788	$9,559,788	$9,559,788
GFC - General Fund Charges	$1,371,741	$1,476,619	$1,526,954	$1,684,388	$1,841,925	$1,967,946	$2,160,417	$2,372,008
CG - Central garage	$316,445	$335,432	$345,495	$380,043	$418,048	$459,853	$505,839	$556,423
CB - Central buildings	$159,207	$168,760	$173,823	$191,205	$210,327	$231,359	$254,494	$279,944
ITC - Information technology charges	$80,762	$85,607	$88,174	$71,564	$78,720	$110,422	$120,511	$130,035
LC - Loss control charges	$233,228	$247,220	$254,637	$110,139	$113,640	$248,210	$259,597	$263,210
Total Operating Expenses	$18,607,909	$20,054,613	$22,487,752	$23,608,738	$24,668,018	$24,664,037	$24,947,118	$25,247,880
Operating Income (loss)	$11,344,409	$8,718,786	$15,390,775	$26,891,303	$18,171,993	$92,902,499	$17,262,296	$15,628,616
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$4,524,656	$4,461,958	$4,696,800	$2,079,300	$2,079,300	$5,132,320	$5,132,320	$5,132,320
CO - Capital outlay	$0	($1,209,840)	$6,783,000	$23,374,600	$14,757,200	$86,285,000	$10,532,000	$5,350,000
DEBT - Debt service	$293,027	$246,376	$1,143,788	$1,174,525	$1,183,200	$1,190,377	$1,191,852	$1,187,352
Loss-Loss on disposal of assets	$4,377	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$1,004,986	$325,000	$1,540,000	$0	$0	$0	$0	$0
TRF - Transfers out	$11,266,325	$3,958,502	$4,500,387	$223,298	$64,238	$65,205	$66,201	$67,227
Change in Net Assets:	**(3,738,990)**	**1,586,790**	**(193,200)**	**39,580**	**88,055**	**229,597**	**339,923**	**3,891,717**
Net Assets - Beginning of Year	**$156,607,219**	**$152,868,229**	**$154,455,019**	**$141,080,373**	**$119,074,948**	**$107,198,850**	**$23,400,672**	**$17,999,137**
UFB - Use of Fund Balance*	**$0**	**$0**	**$13,181,446**	**$22,045,005**	**$11,964,153**	**$84,027,775**	**$5,741,458**	**$1,186,426**
Net Assets - End of Year	**$152,868,229**	**$154,455,019**	**$141,080,373**	**$119,074,948**	**$107,198,850**	**$23,400,672**	**$17,999,137**	**$20,704,428**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary

Water Utility

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Water Utility								
Revenue								
SA - Special assessments	$31,849	$37,310	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
SG - State grants	$12,813	$26,738	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$27,977	$29,748	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$1,253,552	$811,899	$523,437	$1,033,226	$1,033,226	$1,033,226	$1,033,226	$1,033,226
OR - Other revenue	$58,119	$12,791	$0	$0	$0	$0	$0	$0
UF - Utility fees	$11,498,719	$9,706,439	$8,657,000	$9,670,000	$10,534,000	$11,484,400	$12,529,840	$13,679,824
DP - Debt proceeds	$81,263	$81,263	$81,262	$81,262	$81,262	$81,262	$81,262	$81,262
UFB - Use of Fund Balance	$0	$0	$5,212,135	$16,281,061	$4,605,808	$73,966,576	$1,668,815	$0
Revenue Totals	**$12,964,292**	**$10,706,188**	**$14,488,834**	**$27,080,549**	**$16,269,296**	**$86,580,464**	**$15,328,143**	**$14,809,312**
Expenditures								
Operating Expenses								
SAL - Salaries	$1,110,041	$1,202,921	$1,200,314	$1,753,520	$1,824,389	$1,828,631	$1,828,631	$1,828,631
BEN - Benefits	$311,752	$312,402	$396,089	$526,238	$588,809	$526,250	$527,098	$527,973
SUP - Supplies	$990,200	$1,035,594	$1,105,310	$1,029,431	$1,100,847	$1,100,847	$1,100,847	$1,100,847
PS - Professional services	$4,752	$1,038	$5,000	$1,000	$1,000	$1,000	$1,000	$1,000
CS - Contractual services	$363,842	$314,701	$436,000	$436,000	$479,000	$479,000	$479,000	$479,000
COMM - Communications	$163	$80	$1,847	$1,847	$1,847	$1,847	$1,847	$1,847
UTIL - Utilities	$771,155	$593,442	$1,053,059	$1,023,278	$1,043,278	$1,043,278	$1,043,278	$1,043,278
COS - Cost of sales	$131,234	$77,083	$98,000	$98,000	$98,000	$98,000	$98,000	$98,000
CONF - Conferences and schools	$6,049	$7,098	$13,691	$12,533	$12,533	$12,533	$12,533	$12,533
DUES - Dues and subscriptions	$5,387	$5,699	$6,574	$6,141	$6,141	$6,574	$6,574	$6,574
OTH - Other charges	$633,727	$998,083	$855,835	$867,372	$902,478	$857,063	$857,063	$857,063
GFC - General Fund Charges	$581,383	$568,140	$585,184	$643,702	$708,072	$778,880	$856,768	$942,444
CG - Central garage	$165,706	$175,648	$180,917	$199,008	$218,909	$240,800	$264,880	$291,368
CB - Central buildings	$49,113	$52,060	$53,622	$58,984	$64,883	$71,371	$78,508	$86,359
ITC - Information technology charges	$62,846	$66,616	$68,614	$50,048	$55,053	$84,388	$91,873	$98,534
LC - Loss control charges	$116,714	$123,716	$127,428	$0	$0	$131,364	$139,245	$139,245
Total Operating Expenses	$5,304,064	$5,534,321	$6,187,484	$6,707,102	$7,105,239	$7,261,826	$7,387,145	$7,514,696
Operating Income (loss)	$7,660,228	$5,171,867	$8,301,350	$20,373,447	$9,164,057	$79,318,638	$7,940,998	$7,294,616
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$2,534,316	$2,551,887	$2,580,150	$0	$0	$2,819,400	$2,819,400	$2,819,400
CO - Capital outlay	$0	($366,266)	$4,633,000	$19,011,100	$7,952,200	$75,280,000	$3,900,000	$1,400,000
DEBT - Debt service	$292,733	$246,171	$1,143,188	$1,174,525	$1,183,200	$1,189,721	$1,191,196	$1,186,696
Loss - Loss on disposal of assets	$4,377	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$350,000	$325,000	$1,040,000	$0	$0	$0	$0	$0
TRF - Transfers out	$5,068,243	$1,326,225	$985,012	$187,822	$28,657	$29,517	$30,402	$31,314
Change in Net Assets:	**110,559**	**1,738,850**	**-**	**-**	**-**	**-**	**-**	**1,857,206**
Net Assets - Beginning of Year	**$74,606,728**	**$74,717,287**	**$76,456,137**	**$71,244,002**	**$54,962,941**	**$50,357,133**	**($23,609,443)**	**($25,278,258)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$5,212,135**	**$16,281,061**	**$4,605,808**	**$73,966,576**	**$1,668,815**	**$0**
Net Assets - End of Year	**$74,717,287**	**$76,456,137**	**$71,244,002**	**$54,962,941**	**$50,357,133**	**($23,609,443)**	**($25,278,258)**	**($23,421,052)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary
Sanitary Sewer Utility

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Sanitary Sewer								
Revenue								
SA - Special assessments	$29,204	$35,097	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000
SG - State grants	$5,553	$11,784	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$25,669	$27,983	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$634,962	$318,139	$289,015	$476,238	$476,238	$476,238	$476,238	$476,238
OR - Other revenue	$0	$13,922	$0	$0	$0	$0	$0	$0
UF - Utility fees	$9,279,267	$10,201,887	$9,045,500	$10,090,500	$11,058,500	$12,123,300	$13,294,580	$14,582,988
UFB - Use of Fund Balance	$0	$0	$5,240,002	$3,493,968	$4,373,057	$5,866,898	$2,135,400	$0
Revenue Totals	**$9,974,655**	**$10,608,812**	**$14,619,517**	**$14,105,706**	**$15,952,795**	**$18,511,436**	**$15,951,218**	**$15,104,226**
Expenditures								
Operating Expenses								
SAL - Salaries	$616,035	$651,343	$709,402	$1,008,025	$1,057,367	$1,038,265	$1,038,265	$1,038,265
BEN - Benefits	$192,971	$167,505	$216,730	$298,339	$331,020	$293,669	$294,169	$294,683
SUP - Supplies	$70,839	$73,580	$115,099	$115,099	$115,099	$115,099	$115,099	$115,099
PS - Professional services	$0	$0	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
CS - Contractual services	$224,076	$220,130	$385,000	$385,000	$385,000	$385,000	$385,000	$385,000
COMM - Communications	$0	$0	$815	$772	$772	$772	$772	$772
UTIL - Utilities	$103,481	$115,001	$139,153	$139,153	$139,153	$139,153	$139,153	$139,153
COS - Cost of sales	$73,964	$81,769	$98,734	$98,734	$98,734	$98,734	$98,734	$98,734
CONF - Conferences and schools	$2,580	$3,622	$7,823	$7,925	$7,925	$7,925	$7,925	$7,925
DUES - Dues and subscriptions	$0	$250	$513	$513	$513	$513	$513	$513
OTH - Other charges	$7,532,105	$8,057,307	$8,727,283	$8,418,249	$8,693,624	$8,663,614	$8,663,614	$8,663,614
GFC - General Fund Charges	$436,726	$504,136	$519,262	$571,188	$628,307	$691,138	$760,251	$836,277
CB - Central buildings	$49,113	$52,060	$53,622	$58,984	$64,883	$71,371	$78,508	$86,359
ITC - Information technology charges	$13,914	$14,749	$15,191	$16,710	$18,381	$20,219	$22,241	$24,465
LC - Loss control charges	$29,873	$31,665	$32,615	$28,239	$29,136	$29,958	$30,857	$31,783
Total Operating Expenses	$9,345,677	$9,973,117	$11,071,242	$11,196,930	$11,619,914	$11,605,430	$11,685,101	$11,772,642
Operating Income (loss)	$628,978	$635,695	$3,548,275	$2,908,776	$4,332,881	$6,906,006	$4,266,117	$3,331,584
DEPRC - Depreciation	$917,694	$836,710	$834,300	$834,300	$834,300	$911,662	$911,662	$911,662
CO - Capital outlay	$0	$0	$400,000	$2,071,000	$3,495,000	$5,990,000	$3,350,000	$1,300,000
DEBT - Debt service	$294	$205	$600	$0	$0	$656	$656	$656
TRF - Transfers out	$2,268,387	$1,378,277	$2,313,375	$3,476	$3,581	$3,688	$3,799	$3,913
Change in Net Assets:	**(2,557,397)**	**(1,579,497)**	**-**	**-**	**-**	**-**	**-**	**1,115,353**
Net Assets - Beginning of Year	**$48,280,194**	**$45,722,797**	**$44,143,300**	**$38,903,298**	**$35,409,330**	**$31,036,273**	**$25,169,375**	**$23,033,975**
UFB - Use of Fund Balance*	**$0**	**$0**	**$5,240,002**	**$3,493,968**	**$4,373,057**	**$5,866,898**	**$2,135,400**	**$0**
Net Assets - End of Year	**45,722,797**	**44,143,300**	**38,903,298**	**35,409,330**	**31,036,273**	**25,169,375**	**23,033,975**	**24,149,328**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary
Recycling Utility

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Recycling Fund								
Revenue								
SA - Special assessments	$4,157	$5,915	$8,000	$8,000	$8,000	$8,000	$8,000	$8,000
SG - State grants	$0	$2,478	$0	$0	$0	$0	$0	$0
OG - Other grants	$146,262	$358,397	$135,128	$135,128	$135,128	$135,128	$135,128	$135,128
CHGS - Charges for services	$3,654	$4,716	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$132,006	$95,496	$61,653	$113,751	$113,751	$113,751	$113,751	$113,751
OR - Other revenue	$19,757	$18,170	$123,000	$123,000	$123,000	$123,000	$123,000	$123,000
UF - Utility fees	$1,547,238	$1,779,690	$1,387,565	$1,562,322	$1,710,554	$1,873,609	$2,052,970	$2,250,267
UFB - Use of Fund Balance	$0	$0	$876,989	$744,449	$623,475	$461,856	$296,254	$114,071
Revenue Totals	**$1,853,074**	**$2,264,862**	**$2,592,335**	**$2,686,650**	**$2,713,908**	**$2,715,344**	**$2,729,103**	**$2,744,217**
Expenditures								
Operating Expenses								
SAL - Salaries	$118,320	$128,825	$143,169	$218,407	$224,841	$224,559	$224,572	$224,572
BEN - Benefits	$31,650	$26,526	$36,770	$45,590	$55,130	$44,436	$44,529	$44,625
SUP - Supplies	$10,015	$16,438	$21,839	$21,839	$21,839	$21,839	$21,839	$21,839
PS - Professional services	$0	$0	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
CS - Contractual services	$1,750,229	$1,859,888	$2,212,685	$2,212,685	$2,212,685	$2,212,685	$2,212,685	$2,212,685
COMM - Communications	$17,895	$22,833	$17,384	$17,384	$17,384	$17,384	$17,384	$17,384
UTIL - Utilities	$0	$0	$1,346	$1,346	$1,346	$1,346	$1,346	$1,346
CONF - Conferences and schools	$1,533	$2,259	$3,477	$3,477	$3,477	$3,477	$3,477	$3,477
DUES - Dues and subscriptions	$780	$875	$1,140	$1,140	$1,140	$1,140	$1,140	$1,140
OTH - Other charges	$20,006	$27,182	$18,948	$18,948	$18,948	$18,948	$18,948	$18,948
GFC - General Fund Charges	$65,374	$80,480	$82,894	$91,183	$100,302	$110,332	$121,365	$133,502
CB - Central buildings	$14,026	$14,868	$15,314	$16,845	$18,530	$20,383	$22,421	$24,663
ITC - Information technology charges	$4,002	$4,242	$4,369	$4,806	$5,286	$5,815	$6,397	$7,036
Total Operating Expenses	$2,033,830	$2,184,416	$2,560,335	$2,654,650	$2,681,908	$2,683,344	$2,697,103	$2,712,217
Operating Income (loss)	($180,756)	$80,446	$32,000	$32,000	$32,000	$32,000	$32,000	$32,000
Nonoperating Revenue (Expenses)								
TRF - Transfers out	$32,000	$32,000	$32,000	$32,000	$32,000	$32,000	$32,000	$32,000
Change in Net Assets:	**(212,756)**	**48,446**	**-**	**-**	**-**	**-**	**-**	**-**
Net Assets - Beginning of Year	**$3,210,355**	**$2,997,599**	**$3,046,045**	**$2,169,056**	**$1,424,607**	**$801,132**	**$339,276**	**$43,022**
UFB - Use of Fund Balance*	**$0**	**$0**	**$876,989**	**$744,449**	**$623,475**	**$461,856**	**$296,254**	**$114,071**
Net Assets - End of Year	**2,997,599**	**3,046,045**	**2,169,056**	**1,424,607**	**801,132**	**339,276**	**43,022**	**(71,049)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary
Storm Sewer Utility

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Storm Sewer								
Revenue								
SA - Special assessments	$6,962	$8,316	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
SG - State grants	$0	$8,659	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$6,119	$6,630	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$344,056	$108,395	$127,930	$226,225	$226,225	$226,225	$226,225	$226,225
UF - Utility fees	$2,711,053	$2,969,223	$2,440,361	$2,745,897	$3,010,487	$3,301,535	$3,621,689	$3,973,858
UFB - Use of Fund Balance	$0	$0	$1,218,714	$1,525,527	$2,361,813	$3,732,445	$1,640,989	$1,072,355
Revenue Totals	**$3,068,190**	**$3,101,223**	**$3,790,005**	**$4,500,649**	**$5,601,525**	**$7,263,205**	**$5,491,903**	**$5,275,438**
Expenditures								
Operating Expenses								
SAL - Salaries	$351,168	$458,453	$484,649	$736,126	$819,601	$702,083	$702,083	$702,083
BEN - Benefits	$124,336	$186,044	$159,266	$220,006	$264,919	$217,183	$217,531	$217,890
SUP - Supplies	$62,254	$98,572	$122,996	$123,700	$123,700	$123,700	$123,700	$123,700
PS - Professional services	$0	$0	$96,600	$100,000	$100,000	$100,000	$100,000	$100,000
CS - Contractual services	$16,258	$40,372	$57,000	$61,500	$61,500	$61,500	$61,500	$61,500
UTIL - Utilities	$198	$10,397	$3,365	$3,500	$3,500	$3,500	$3,500	$3,500
CONF - Conferences and schools	$0	$0	$6,736	$5,000	$5,000	$5,000	$5,000	$5,000
DUES - Dues and subscriptions	$185,408	$187,926	$206,435	$215,000	$215,000	$215,000	$215,000	$215,000
OTH - Other charges	$11,263	$10,219	$9,746	$9,746	$9,746	$9,746	$9,746	$9,746
GFC - General Fund Charges	$126,126	$152,465	$157,039	$172,743	$190,017	$209,019	$229,921	$252,913
CG - Central garage	$140,742	$149,187	$153,663	$169,029	$185,932	$204,525	$224,978	$247,476
CB - Central buildings	$46,955	$49,772	$51,265	$56,392	$62,031	$68,234	$75,057	$82,563
LC - Loss control charges	$5,720	$6,063	$6,245	$5,407	$5,579	$5,737	$5,909	$6,089
Total Operating Expenses	$1,070,428	$1,349,470	$1,515,005	$1,878,149	$2,046,525	$1,925,227	$1,973,925	$2,027,460
Operating Income (loss)	$1,997,762	$1,751,753	$2,275,000	$2,622,500	$3,555,000	$5,337,978	$3,517,978	$3,247,978
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$861,464	$866,112	$968,200	$940,000	$940,000	$1,057,978	$1,057,978	$1,057,978
CO - Capital outlay	$0	($301,160)	$450,000	$1,682,500	$2,615,000	$4,280,000	$2,460,000	$2,190,000
TRF - Transfers in	$244,002	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$3,671,758	$1,112,000	$1,050,000	$0	$0	$0	$0	$0
Change in Net Assets:	**(2,291,458)**	**74,801**	**(193,200)**	**-**	**-**	**-**	**-**	**-**
Net Assets - Beginning of Year	**$22,719,423**	**$20,427,965**	**$20,502,766**	**$19,090,852**	**$17,565,325**	**$15,203,512**	**$11,471,067**	**$9,830,078**
UFB - Use of Fund Balance*	**$0**	**$0**	**$1,218,714**	**$1,525,527**	**$2,361,813**	**$3,732,445**	**$1,640,989**	**$1,072,355**
Net Assets - End of Year	**$20,427,965**	**$20,502,766**	**$19,090,852**	**$17,565,325**	**15,203,512**	**11,471,067**	**9,830,078**	**8,757,723**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Utility Enterprise Fund Summary
Street Light Utility

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Street & Signal Light								
Revenue								
SA - Special assessments	$13,737	$8,482	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
SG - State grants	$0	$967	$0	$0	$0	$0	$0	$0
OG - Other grants	($2,479)	$0	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$4,305	$4,668	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$316,706	$269,069	$115,630	$292,887	$292,887	$292,887	$292,887	$292,887
OR - Other revenue	$0	$83	$0	$0	$0	$0	$0	$0
UF - Utility fees	$1,759,838	$1,809,045	$1,635,600	$1,830,600	$2,006,600	$2,200,200	$2,413,160	$2,647,416
UFB - Use of Fund Balance	$0	$0	$633,606	$0	$0	$0	$0	$0
Revenue Totals	$2,092,107	$2,092,314	$2,387,836	$2,126,487	$2,302,487	$2,496,087	$2,709,047	$2,943,303
Expenditures								
Operating Expenses								
SAL - Salaries	$23,464	$50,901	$98,652	$159,194	$167,576	$138,477	$138,477	$138,477
BEN - Benefits	$12,076	$26,959	$39,632	$43,349	$54,204	$42,914	$42,977	$43,043
SUP - Supplies	$1,835	$37,268	$43,450	$43,900	$43,900	$43,900	$43,900	$43,900
CS - Contractual services	$137,814	$224,507	$174,500	$200,000	$200,000	$200,000	$200,000	$200,000
UTIL - Utilities	$495,400	$478,969	$600,000	$530,000	$540,000	$540,000	$540,000	$540,000
OTH - Other charges	$12,422	$13,097	$10,417	$10,417	$10,417	$10,417	$10,417	$10,417
GFC - General Fund Charges	$79,982	$85,215	$87,771	$96,548	$106,203	$116,823	$128,506	$141,356
CG - Central garage	$9,997	$10,597	$10,915	$12,006	$13,207	$14,528	$15,981	$17,579
LC - Loss control charges	$80,921	$85,776	$88,349	$76,493	$78,925	$81,151	$83,586	$86,093
Expenditure Totals	$853,911	$1,013,289	$1,153,686	$1,171,907	$1,214,432	$1,188,210	$1,203,844	$1,220,865
Operating Income (loss)	$1,238,196	$1,079,025	$1,234,150	$954,580	$1,088,055	$1,307,877	$1,505,203	$1,722,438
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$211,182	$207,249	$314,150	$305,000	$305,000	$343,280	$343,280	$343,280
CO - Capital outlay	$0	($542,414)	$1,300,000	$610,000	$695,000	$735,000	$822,000	$460,000
TRF - Transfers in	$410,984	$0	$500,000	$0	$0	$0	$0	$0
TRF - Transfers out	$225,937	$110,000	$120,000	$0	$0	$0	$0	$0
Change in Net Assets:	1,212,061	1,304,190	-	39,580	88,055	229,597	339,923	919,158
Net Assets - Beginning of Year	**$7,790,519**	**$9,002,580**	**$10,306,770**	**$9,673,164**	**$9,712,744**	**$9,800,799**	**$10,030,396**	**$10,370,319**
UFB - Use of Fund Balance*	**$0**	**$0**	**$633,606**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$9,002,580**	**$10,306,770**	**$9,673,164**	**$9,712,744**	**9,800,799**	**10,030,396**	**10,370,319**	**11,289,477**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation Enterprise Fund Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Revenue								
SG - State grants	$0	$13,702	$0	$0	$0	$0	$0	$0
OG - Other grants	$4,900	$0	$0	$4,000	$4,000	$4,000	$4,000	$4,000
CHGS - Charges for services	$671,581	$767,530	$658,125	$1,015,925	$1,025,800	$1,025,800	$1,025,800	$1,025,800
INVINC - Investment income	$80,546	$94,604	$21,031	$87,575	$87,575	$87,575	$87,575	$87,575
OR - Other revenue	$171,668	$140,622	$224,800	$95,000	$95,000	$107,000	$107,000	$107,000
GOLF - Golf course fees	$2,539,534	$2,743,353	$2,303,850	$2,636,775	$2,675,025	$2,675,025	$2,675,025	$2,675,025
UFB - Use of Fund Balance	$0	$0	$2	$180,000	$213,029	$279,257	$219,827	$308,855
Revenue Totals	**$3,468,229**	**$3,759,811**	**$3,207,808**	**$4,019,275**	**$4,100,429**	**$4,178,657**	**$4,119,227**	**$4,208,255**
Expenditures								
Operating Expenses								
SAL - Salaries	$982,853	$1,050,984	$1,085,979	$1,296,635	$1,334,766	$1,374,763	$1,415,959	$1,458,393
BEN - Benefits	$196,290	$222,025	$262,878	$340,811	$377,423	$412,627	$453,318	$499,484
SUP - Supplies	$293,306	$276,002	$265,136	$265,110	$276,785	$276,545	$276,545	$276,545
CS - Contractual services	$272,189	$371,493	$296,810	$372,060	$372,550	$372,550	$372,550	$372,550
COMM - Communications	$2,233	$2,312	$2,300	$4,900	$4,900	$4,900	$4,900	$4,900
UTIL - Utilities	$132,441	$113,944	$150,700	$303,780	$320,580	$320,580	$320,580	$320,580
COS - Cost of sales	$249,497	$255,498	$246,087	$266,000	$269,000	$269,000	$269,000	$269,000
CONF - Conferences and schools	$3,329	$5,116	$6,425	$6,650	$6,450	$6,450	$6,450	$6,450
DUES - Dues and subscriptions	$2,370	$4,579	$3,900	$4,870	$4,970	$4,970	$4,970	$4,970
OTH - Other charges	$59,255	$72,540	$74,734	$89,730	$90,825	$90,825	$90,825	$90,825
GFC - General Fund Charges	$175,236	$137,854	$144,331	$160,605	$172,433	$186,714	$202,331	$219,419
ITC - Information technology charges	$67,048	$71,071	$73,203	$80,523	$88,576	$97,434	$107,177	$117,895
LC - Loss control charges	$34,829	$36,920	$38,028	$32,926	$33,972	$34,991	$36,041	$37,123
Total Operating Expenses	$2,470,876	$2,620,338	$2,650,511	$3,224,600	$3,353,230	$3,452,349	$3,560,646	$3,678,134
Operating Income (loss)	$997,353	$1,139,473	$557,297	$794,675	$747,199	$726,308	$558,581	$530,121
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$408,677	$412,114	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	($182,331)	$105,000	$650,000	$570,000	$570,000	$570,000	$570,000
Loss - Loss on disposal of assets	$0	$11,728	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$275,000	$49,622	$15,000	$378,650	$215,000	$150,000	$225,000	$225,000
TRF - Transfers out	$243,201	$116,500	$315,000	$293,650	$115,000	$115,000	$115,000	$115,000
Change in Net Assets:	**620,475**	**831,084**	**152,297**	**229,675**	**277,199**	**191,308**	**98,581**	**70,121**
Net Assets - Beginning of Year	**$9,301,521**	**$9,921,996**	**$10,753,080**	**$10,905,375**	**$10,955,050**	**$11,019,220**	**$10,931,271**	**$10,810,025**
UFB - Use of Fund Balance*	**$0**	**$0**	**$2**	**$180,000**	**$213,029**	**$279,257**	**$219,827**	**$308,855**
Net Assets - End of Year	**$9,921,996**	**$10,753,080**	**$10,905,375**	**$10,955,050**	**$11,019,220**	**$10,931,271**	**$10,810,025**	**$10,571,291**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation Enterprise Fund Summary
Edinburgh Clubhouse

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Edinburgh Clubhouse								
Revenue								
CHGS - Charges for services	$0	$0	$0	$322,800	$322,800	$322,800	$322,800	$322,800
OR - Other revenue	$118,752	$73,772	$182,000	$48,000	$48,000	$60,000	$60,000	$60,000
UFB - Use of Fund Balance	$0	$0	$1	$180,000	$213,029	$279,257	$219,827	$236,968
Revenue Totals	**$118,752**	**$73,772**	**$182,001**	**$550,800**	**$583,829**	**$662,057**	**$602,627**	**$619,768**
Expenditures								
Operating Expenses								
SAL - Salaries	$37,454	$45,195	$68,255	$158,498	$166,792	$171,794	$176,945	$182,252
BEN - Benefits	$13,479	$15,250	$24,455	$67,074	$75,580	$83,141	$92,573	$103,331
SUP - Supplies	$895	$5,373	$5,500	$17,845	$25,720	$25,480	$25,480	$25,480
CS - Contractual services	$44,380	$117,911	$22,000	$75,900	$83,100	$83,100	$83,100	$83,100
COMM - Communications	$0	$0	$0	$2,500	$2,500	$2,500	$2,500	$2,500
UTIL - Utilities	$0	$134	$0	$154,800	$171,600	$171,600	$171,600	$171,600
CONF - Conferences and schools	$0	$0	$0	$600	$400	$400	$400	$400
DUES - Dues and subscriptions	$0	$0	$0	$800	$900	$900	$900	$900
OTH - Other charges	$140	$378	$0	$10,180	$10,225	$10,225	$10,225	$10,225
GFC - General Fund Charges	$4,479	$8,270	$8,659	$9,636	$10,344	$11,199	$12,134	$13,157
LC - Loss control charges	$1,710	$1,813	$1,867	$1,617	$1,668	$1,718	$1,770	$1,823
Expenditure Totals	$102,537	$194,324	$130,736	$499,450	$548,829	$562,057	$577,627	$594,768
Operating Income (loss)	$16,215	($120,552)	$51,265	$51,350	$35,000	$100,000	$25,000	$25,000
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$63,819	$65,035	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	$0	$30,000	$430,000	$250,000	$250,000	$250,000	$250,000
TRF - Transfers in	$150,000	$49,622	$15,000	$378,650	$215,000	$150,000	$225,000	$225,000
TRF - Transfers out	$125,000	$650	$0	$0	$0	$0	$0	$0
Change in Net Assets:	**(22,604)**	**(136,615)**	**36,265**	**-**	**-**	**-**	**-**	**-**
Net Assets - Beginning of Year	**($182,163)**	**($204,767)**	**($341,382)**	**($305,118)**	**($485,118)**	**($698,147)**	**($977,404)**	**($1,197,231)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$1**	**$180,000**	**$213,029**	**$279,257**	**$219,827**	**$236,968**
Net Assets - End of Year	**(204,767)**	**(341,382)**	**(305,118)**	**(485,118)**	**(698,147)**	**(977,404)**	**(1,197,231)**	**(1,434,199)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Recreation Enterprise Fund Summary
Edinburgh USA Golf Course

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Edinburgh USA Golf Course								
Revenue								
SG - State grants	$0	$12,427	$0	$0	$0	$0	$0	$0
OG - Other grants	$4,900	$0	$0	$4,000	$4,000	$4,000	$4,000	$4,000
CHGS - Charges for services	$371,272	$356,512	$320,000	$350,000	$355,000	$355,000	$355,000	$355,000
INVINC - Investment income	$72,450	$81,061	$19,672	$76,756	$76,756	$76,756	$76,756	$76,756
OR - Other revenue	$52,916	$66,850	$42,800	$47,000	$47,000	$47,000	$47,000	$47,000
GOLF - Golf course fees	$2,539,534	$2,743,353	$2,303,850	$2,636,775	$2,675,025	$2,675,025	$2,675,025	$2,675,025
UFB - Use of Fund Balance	$0	$0	$1	$0	$0	$0	$0	$71,887
Revenue Totals	**$3,041,072**	**$3,260,203**	**$2,686,323**	**$3,114,531**	**$3,157,781**	**$3,157,781**	**$3,157,781**	**$3,229,668**
Expenditures								
Operating Expenses								
SAL - Salaries	$867,693	$918,388	$942,793	$1,045,313	$1,073,002	$1,105,155	$1,138,273	$1,172,384
BEN - Benefits	$171,089	$186,554	$216,238	$256,789	$283,433	$309,761	$339,551	$373,312
SUP - Supplies	$288,256	$266,127	$249,036	$244,265	$248,065	$248,065	$248,065	$248,065
CS - Contractual services	$192,528	$186,181	$219,110	$228,460	$232,750	$232,750	$232,750	$232,750
COMM - Communications	$2,233	$2,312	$2,300	$2,400	$2,400	$2,400	$2,400	$2,400
UTIL - Utilities	$64,419	$54,793	$71,200	$69,480	$69,480	$69,480	$69,480	$69,480
COS - Cost of sales	$249,497	$255,498	$246,087	$266,000	$269,000	$269,000	$269,000	$269,000
CONF - Conferences and schools	$3,329	$3,167	$6,425	$6,050	$6,050	$6,050	$6,050	$6,050
DUES - Dues and subscriptions	$2,370	$4,579	$3,800	$3,970	$3,970	$3,970	$3,970	$3,970
OTH - Other charges	$59,008	$71,957	$74,734	$79,550	$80,600	$80,600	$80,600	$80,600
GFC - General Fund Charges	$161,974	$115,411	$120,893	$134,570	$144,376	$156,258	$169,250	$183,462
ITC - Information technology charges	$67,048	$71,071	$73,203	$80,523	$88,576	$97,434	$107,177	$117,895
LC - Loss control charges	$33,119	$35,107	$36,161	$31,309	$32,304	$33,273	$34,271	$35,300
Total Operating Expenses	$2,162,563	$2,171,145	$2,261,980	$2,448,679	$2,534,006	$2,614,196	$2,700,837	$2,794,668
Operating Income (loss)	$878,509	$1,089,058	$424,343	$665,852	$623,775	$543,585	$456,944	$435,000
Nonoperating Revenue (Expenses)								
DEPRC - Depreciation	$344,858	$347,079	$0	$0	$0	$0	$0	$0
CO - Capital outlay	$0	($182,331)	$75,000	$220,000	$320,000	$320,000	$320,000	$320,000
Loss - Loss on disposal of assets	$0	$11,728	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$125,000	$0	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$118,201	$115,850	$315,000	$293,650	$115,000	$115,000	$115,000	$115,000
Change in Net Assets:	**540,450**	**796,732**	**34,343**	**152,202**	**188,775**	**108,585**	**21,944**	**-**

City of Brooklyn Park

2026-2027 Budget Summary - Recreation Enterprise Fund Summary
Park Dome

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Park Dome								
Revenue								
SG - State grants	$0	$1,275	$0	$0	$0	$0	$0	$0
CHGS - Charges for services	$300,309	$411,018	$338,125	$343,125	$348,000	$348,000	$348,000	$348,000
INVINC - Investment income	$8,096	$13,543	$1,359	$10,819	$10,819	$10,819	$10,819	$10,819
Revenue Totals	**$308,405**	**$425,836**	**$339,484**	**$353,944**	**$358,819**	**$358,819**	**$358,819**	**$358,819**
Expenditures								
Operating Expenses								
SAL - Salaries	$77,706	$87,401	$74,931	$92,824	$94,972	$97,814	$100,741	$103,757
BEN - Benefits	$11,722	$20,221	$22,185	$16,948	$18,410	$19,725	$21,194	$22,841
SUP - Supplies	$4,155	$4,502	$10,600	$3,000	$3,000	$3,000	$3,000	$3,000
CS - Contractual services	$35,281	$67,401	$55,700	$67,700	$56,700	$56,700	$56,700	$56,700
UTIL - Utilities	$68,022	$59,017	$79,500	$79,500	$79,500	$79,500	$79,500	$79,500
CONF - Conferences and schools	$0	$1,949	$0	$0	$0	$0	$0	$0
DUES - Dues and subscriptions	$0	$0	$100	$100	$100	$100	$100	$100
OTH - Other charges	$107	$205	$0	$0	$0	$0	$0	$0
GFC - General Fund Charges	$8,783	$14,173	$14,779	$16,399	$17,713	$19,257	$20,947	$22,800
Total Operating Expenses	$205,776	$254,869	$257,795	$276,471	$270,395	$276,096	$282,182	$288,698
Operating Income (loss)	$102,629	$170,967	$81,689	$77,473	$88,424	$82,723	$76,637	$70,121
Nonoperating Revenue (Expenses)								
Change in Net Assets:	**102,629**	**170,967**	**81,689**	**77,473**	**88,424**	**82,723**	**76,637**	**70,121**
Net Assets - Beginning of Year	**$159,610**	**$262,239**	**$433,206**	**$514,895**	**$592,368**	**$680,792**	**$763,515**	**$840,152**
Net Assets - End of Year	**262,239**	**433,206**	**514,895**	**592,368**	**680,792**	**763,515**	**840,152**	**910,273**

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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments within the City.

Central Building

This fund accounts for the operation, maintenance, repair, and custodial services of general government buildings. This fund also coordinates special building projects. The minimum cash balance for the fund is set at ten percent of fund operating expenses.

Central Garage

This fund accounts for the rental of equipment and vehicles to City departments and the related costs for maintenance and replacement. The minimum cash balance for the fund is set at be $1.4 - $1.5 million.

Information and Technology Services

This fund accounts for the cost of providing technology services and equipment replacement to City departments. The minimum cash balance for the fund is set at $1.0 - $1.5 million.

Loss Control

This fund accounts for the costs of claims filed against the City, damages incurred to City property, and related reimbursements. This fund also finances the liability and property insurance retained by the City to mitigate various types of exposure. The minimum cash balance for the fund is set at $1.0 - $2.0 million.

Benefit Accrual

This fund maintains the benefit accrual for all employees and pays for those benefits when they are used.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Revenue								
SG - State grants	$228,102	$254,517	$0	$0	$0	$0	$0	$0
OG - Other grants	$755	$755	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$424,692	$275,722	$266,997	$355,895	$355,895	$355,895	$355,895	$355,895
OR - Other revenue	$648,068	$772,844	$316,805	$321,020	$352,722	$352,722	$352,722	$352,722
CGC - Central garage charges	$4,041,769	$4,284,279	$4,412,806	$4,412,806	$4,412,806	$4,412,806	$4,412,806	$22,943,806
CBC - Central building charges	$2,410,334	$2,554,959	$2,631,608	$2,631,608	$2,631,608	$2,631,608	$2,631,608	$2,631,608
ITC - Information technology charges	$3,223,470	$3,416,876	$3,520,961	$3,873,057	$4,260,362	$4,686,399	$5,155,039	$5,670,542
INSCHG - Insurance charges	$3,489,580	$4,221,300	$4,110,349	$4,499,590	$4,927,755	$4,927,755	$4,927,755	$4,927,755
BAC - Benefit accrual charges	$17,463	$784,080	$526,315	$1,158,320	$1,214,192	$1,278,126	$1,334,312	$1,389,712
UFB - Use of Fund Balance	$0	$0	$4,909,274	$6,544,978	$2,685,918	$2,609,573	$2,516,672	$564,533
Revenue Totals	**$14,484,233**	**$16,565,332**	**$20,695,115**	**$23,797,274**	**$20,841,258**	**$21,254,884**	**$21,686,809**	**$38,836,573**
Expenditures								
SAL - Salaries	$2,490,775	$2,977,943	$2,471,695	$13,467,788	$5,109,034	$2,833,954	$2,869,905	$2,869,905
BEN - Benefits	$1,915,393	$2,476,533	$1,787,670	$19,717,781	$5,281,104	$2,311,841	$2,539,445	$2,540,346
SUP - Supplies	$1,413,590	$1,145,582	$1,476,501	$1,436,364	$1,459,726	$1,491,667	$1,496,395	$1,501,267
PS - Professional services	$0	$0	$10,000	$10,000	$10,000	$10,824	$10,824	$10,824
CS - Contractual services	$2,443,075	$2,707,273	$2,662,816	$2,729,027	$2,835,774	$2,892,225	$2,909,450	$2,927,203
COMM - Communications	$169,033	$173,211	$195,390	$195,309	$202,934	$202,939	$202,939	$202,939
INS - Insurance	$3,942,144	$4,157,791	$4,191,064	$4,191,064	$4,191,064	$4,019,524	$4,259,718	$4,259,718
UTIL - Utilities	$522,806	$482,370	$854,547	$702,602	$718,247	$839,726	$864,690	$890,408
CONF - Conferences and schools	$13,407	$6,682	$40,872	$37,321	$37,361	$37,739	$37,858	$37,982
DUES - Dues and subscriptions	$1,650	$2,577	$3,554	$4,930	$3,939	$3,992	$4,008	$4,025
OTH - Other charges	$23,914	$28,222	$40,837	$41,964	$41,991	$44,748	$45,719	$45,763
GFC - General Fund Charges	$49,417	$51,129	$52,663	$57,930	$63,722	$70,095	$77,104	$84,814
CG - Central garage	$34,743	$36,828	$37,934	$41,728	$45,900	$50,489	$55,538	$61,095
CB - Central buildings	$148,646	$157,564	$162,291	$178,520	$196,372	$215,185	$236,551	$259,805
ITC - Information technology charges	$65,421	$69,347	$71,428	$78,571	$86,429	$89,627	$97,773	$105,386
LC - Loss control charges	$122,423	$129,769	$133,663	$115,727	$119,405	$122,775	$126,458	$130,251
DEBT - Debt service	$502	$0	$0	$0	$0	$0	$0	$0
Loss - Loss on disposal of assets	$115,178	$15,585	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$2,950	$5,221	$28,000	$100,000	$100,000	$0	$0	$0
Expenditure Totals	**$13,475,067**	**$14,623,627**	**$14,220,925**	**$43,106,626**	**$20,503,002**	**$15,237,350**	**$15,834,375**	**$15,931,731**
Nonoperating Revenues (Expenses)								
CO - Capital outlay	$834	($863,045)	$6,257,830	$8,028,459	$2,715,800	$2,892,250	$2,792,750	$3,459,529
DEPRC - Depreciation	$1,955,612	$2,355,487	$1,713,690	$1,872,245	$1,872,245	$1,872,245	$1,872,245	$1,872,245
AMORT - Amortization	$117,139	$45,537	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$2,703,355	$1,309,186	$1,498,820	$1,521,154	$787,003	$920,310	$1,049,426	$1,049,426
Change in Net Assets:	**1,756,075**	**1,758,449**	**1,490**	**(27,688,902)**	**(3,462,786)**	**2,173,349**	**2,236,865**	**18,622,494**
Net Assets - Beginning of Year	**$6,059,242**	**$7,695,542**	**$8,545,409**	**$9,895,455**	**$12,061,860**	**$13,786,656**	**$16,242,682**	**$18,755,625**
UFB - Use of Fund Balance*	**$0**	**$0**	**$4,909,274**	**$6,544,978**	**$2,685,918**	**$2,609,573**	**$2,516,672**	**$564,533**
Net Assets - End of Year	**$7,695,542**	**$8,545,409**	**$9,895,455**	**$12,061,860**	**$13,786,656**	**$16,242,682**	**$18,755,625**	**$40,273,115**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary

Central Building

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Central Building								
Revenue								
SG - State grants	$0	$13,068	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$58,535	$62,805	$28,741	$60,670	$60,670	$60,670	$60,670	$60,670
OR - Other revenue	$0	$5,331	$6,769	$4,000	$4,000	$4,000	$4,000	$4,000
CBC - Central building charges	$2,410,334	$2,554,959	$2,631,608	$2,631,608	$2,631,608	$2,631,608	$2,631,608	$2,631,608
UFB - Use of Fund Balance	$0	$0	$258,853	$341,572	$656,591	$433,259	$497,552	$564,533
Revenue Totals	**$2,468,869**	**$2,636,163**	**$2,925,971**	**$3,037,850**	**$3,352,869**	**$3,129,537**	**$3,193,830**	**$3,260,811**
Expenditures								
SAL - Salaries	$701,843	$694,521	$826,269	$1,007,350	$1,249,353	$1,005,134	$1,005,293	$1,005,293
BEN - Benefits	$232,398	$126,080	$319,666	$299,617	$332,055	$294,916	$295,420	$295,937
SUP - Supplies	$123,140	$112,392	$159,324	$156,650	$153,012	$157,601	$162,329	$167,201
CS - Contractual services	$470,461	$465,606	$505,217	$542,444	$557,638	$574,368	$591,593	$609,346
UTIL - Utilities	$513,749	$475,590	$844,247	$695,102	$710,747	$832,226	$857,190	$882,908
CONF - Conferences and schools	$3,290	$4,251	$3,412	$3,850	$3,890	$4,007	$4,126	$4,250
DUES - Dues and subscriptions	$150	$0	$583	$1,550	$559	$576	$592	$609
OTH - Other charges	$920	$1,131	$1,399	$1,350	$1,377	$1,418	$1,460	$1,504
GFC - General Fund Charges	$20,348	$21,053	$21,685	$23,854	$26,239	$28,863	$31,749	$34,924
CG - Central garage	$34,743	$36,828	$37,934	$41,728	$45,900	$50,489	$55,538	$61,095
ITC - Information technology charges	$33,848	$35,880	$36,957	$40,652	$44,719	$49,190	$54,109	$59,520
LC - Loss control charges	$122,398	$129,742	$133,635	$115,703	$119,380	$122,749	$126,431	$130,224
TRF - Transfers out	$2,950	$400	$28,000	$100,000	$100,000	$0	$0	$0
Expenditure Totals	**$2,260,238**	**$2,103,474**	**$2,918,328**	**$3,029,850**	**$3,344,869**	**$3,121,537**	**$3,185,830**	**$3,252,811**
Nonoperating Revenues (Expenses)								
DEPRC - Depreciation	$8,915	$9,087	$7,643	$8,000	$8,000	$8,000	$8,000	$8,000
TRF - Transfers in	1,735	$0	$0	$0	$0	$0	$0	$0
Change in Net Assets:	**197,981**	**523,602**	**-**	**-**	**-**	**-**	**-**	**-**
Net Assets - Beginning of Year	**$706,069**	**$904,050**	**$1,427,652**	**$1,168,799**	**$827,227**	**$170,636**	**($262,623)**	**($760,175)**
UFB - Use of Fund Balance*	**$0**	**$0**	**$258,853**	**$341,572**	**$656,591**	**$433,259**	**$497,552**	**$564,533**
Net Assets - End of Year	**$904,050**	**$1,427,652**	**$1,168,799**	**$827,227**	**$170,636**	**($262,623)**	**($760,175)**	**($1,324,708)**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary

Central Garage

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Central Garage								
Revenue								
SG - State grants	$0	$8,849	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$116,035	$16,146	$77,877	$66,091	$66,091	$66,091	$66,091	$66,091
OR - Other revenue	$268,374	$472,125	$21,836	$0	$0	$0	$0	$0
CGC - Central garage charges	$4,041,769	$4,284,279	$4,412,806	$4,412,806	$4,412,806	$4,412,806	$4,412,806	$22,943,806
UFB - Use of Fund Balance	$0	$0	$3,686,643	$3,820,606	$2,029,327	$2,176,314	$2,019,120	$0
Revenue Totals	**$4,426,178**	**$4,781,399**	**$8,199,162**	**$8,299,503**	**$6,508,224**	**$6,655,211**	**$6,498,017**	**$23,009,897**
Expenditures								
SAL - Salaries	$404,552	$458,339	$500,550	$606,750	$631,036	$586,619	$586,619	$586,619
BEN - Benefits	$103,532	$127,030	$134,013	$168,805	$189,362	$165,176	$165,495	$165,823
SUP - Supplies	$975,856	$901,270	$1,212,838	$1,208,578	$1,238,578	$1,238,578	$1,238,578	$1,238,578
CS - Contractual services	$309,235	$248,400	$296,125	$301,350	$301,350	$301,350	$301,350	$301,350
COMM - Communications	$69	$20	$1,120	$700	$700	$700	$700	$700
UTIL - Utilities	$9,057	$6,780	$10,300	$7,500	$7,500	$7,500	$7,500	$7,500
CONF - Conferences and schools	$925	$150	$1,680	$1,600	$1,600	$1,600	$1,600	$1,600
DUES - Dues and subscriptions	$1,500	$2,577	$2,015	$2,750	$2,750	$2,750	$2,750	$2,750
OTH - Other charges	$1,673	$5,329	$4,824	$6,000	$6,000	$6,000	$6,000	$6,000
GFC - General Fund Charges	$29,069	$30,076	$30,978	$34,076	$37,483	$41,232	$45,355	$49,890
CB - Central buildings	$63,737	$67,561	$69,588	$76,547	$84,201	$92,622	$101,884	$112,072
ITC - Information technology charges	$13,772	$14,598	$15,036	$16,540	$18,194	$20,013	$22,014	$24,216
LC - Loss control charges	$25	$27	$28	$24	$25	$26	$27	$27
DEBT - Debt service	$83	$0	$0	$0	$0	$0	$0	$0
Loss - Loss on disposal of assets	$115,178	$15,585	$0	$0	$0	$0	$0	$0
TRF - Transfers out	$0	$4,821	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$2,028,263**	**$1,882,563**	**$2,279,095**	**$2,431,220**	**$2,518,779**	**$2,464,166**	**$2,479,872**	**$2,497,125**
Nonoperating Revenues (Expenses)								
CO - Capital outlay	$834	($717,740)	$5,295,030	$5,098,859	$2,375,200	$2,418,800	$2,178,900	$2,949,829
DEPRC - Depreciation	$1,846,493	$2,231,349	$1,706,047	$1,864,245	$1,864,245	$1,864,245	$1,864,245	$1,864,245
AMORT - Amortization	$38,004	$7,228	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$401,260	$1,244,157	$1,082,500	$1,094,821	$250,000	$92,000	$25,000	$25,000
Change in Net Assets:	**$913,844**	**$2,622,156**	**$1,490**	**$0**	**$0**	**$0**	**$0**	**$15,723,698**
Net Assets - Beginning of Year	**$13,886,722**	**$14,801,400**	**$16,705,816**	**$18,315,693**	**$19,593,946**	**$19,939,819**	**$20,182,305**	**$20,342,085**
UFB - Use of Fund Balance*	**$0**	**$0**	**$3,686,643**	**$3,820,606**	**$2,029,327**	**$2,176,314**	**$2,019,120**	**$0**
Net Assets - End of Year	**$14,801,400**	**$16,705,816**	**$18,315,693**	**$19,593,946**	**$19,939,819**	**$20,182,305**	**$20,342,085**	**$39,015,612**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary
Information & Technology Services

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Information Technology								
Revenue								
SG - State grants	$0	$17,097	$0	$0	$0	$0	$0	$0
OG - Other grants	$755	$755	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$195,249	$163,748	$70,846	$179,499	$179,499	$179,499	$179,499	$179,499
OR - Other revenue	$2,810	$5,055	$0	$0	$0	$0	$0	$0
ITC - Information technology charges	$3,223,470	$3,416,876	$3,520,961	$3,873,057	$4,260,362	$4,686,399	$5,155,039	$5,670,542
UFB - Use of Fund Balance	$0	$0	$489,665	$2,311,999	$0	$0	$0	$0
Revenue Totals	**$3,422,284**	**$3,603,531**	**$4,081,472**	**$6,364,555**	**$4,439,861**	**$4,865,898**	**$5,334,538**	**$5,850,041**
Expenditures								
SAL - Salaries	$671,707	$888,236	$847,343	$999,251	$1,051,658	$923,703	$951,202	$951,202
BEN - Benefits	$144,241	$287,984	$224,881	$253,769	$280,155	$291,099	$317,442	$317,478
SUP - Supplies	$312,894	$130,753	$42,800	$33,500	$30,500	$30,500	$30,500	$30,500
CS - Contractual services	$1,612,075	$1,933,531	$1,767,809	$1,823,568	$1,915,121	$1,915,121	$1,915,121	$1,915,121
COMM - Communications	$168,964	$173,191	$194,161	$194,500	$202,125	$202,125	$202,125	$202,125
CONF - Conferences and schools	$9,192	$2,281	$31,109	$27,200	$27,200	$27,200	$27,200	$27,200
DUES - Dues and subscriptions	$0	$0	$326	$0	$0	$0	$0	$0
OTH - Other charges	$2,044	$2,080	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
CB - Central buildings	$81,740	$86,644	$89,243	$98,167	$107,984	$118,782	$130,660	$143,726
DEBT - Debt service	$419	$0	$0	$0	$0	$0	$0	$0
Expenditure Totals	**$3,003,276**	**$3,504,700**	**$3,202,672**	**$3,434,955**	**$3,619,743**	**$3,513,530**	**$3,579,250**	**$3,592,352**
CO - Capital outlay	$0	($145,305)	$962,800	$2,929,600	$340,600	$473,450	$613,850	$509,700
DEPRC - Depreciation	$100,204	$115,051	$0	$0	$0	$0	$0	$0
AMORT - Amortization	$79,135	$38,309	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$200,360	$65,029	$84,000	$0	$0	$0	$0	$0
Change in Net Assets:	**$440,029**	**$155,805**	**$0**	**$0**	**$479,518**	**$878,918**	**$1,141,438**	**$1,747,989**
Net Assets - Beginning of Year	**$3,727,541**	**$4,167,570**	**$4,178,070**	**$4,651,205**	**$5,268,806**	**$6,088,924**	**$7,441,292**	**$9,196,580**
UFB - Use of Fund Balance*	**$0**	**$0**	**$489,665**	**$2,311,999**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$4,167,570**	**$4,178,070**	**$4,651,205**	**$5,268,806**	**$6,088,924**	**$7,441,292**	**$9,196,580**	**$11,454,269**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary

Loss Control

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Loss Control								
Revenue								
SG - State grants	$0	$5,020	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$54,873	$21,397	$34,939	$38,135	$38,135	$38,135	$38,135	$38,135
OR - Other revenue	$376,884	$290,333	$288,200	317,020	$348,722	$348,722	$348,722	$348,722
INSCHG - Insurance charges	$3,239,392	$3,970,833	$3,892,406	$4,281,647	$4,709,812	$4,709,812	$4,709,812	$4,709,812
UFB - Use of Fund Balance	$0	$0	$474,113	$70,801	$0	$0	$0	$0
Revenue Totals	**$3,671,149**	**$4,287,583**	**$4,689,658**	**$4,707,603**	**$5,096,669**	**$5,096,669**	**$5,096,669**	**$5,096,669**
Expenditures								
SAL - Salaries	$219,235	$260,402	$238,185	$280,249	$290,139	$257,468	$265,166	$265,166
BEN - Benefits	$67,642	$68,762	$66,412	$95,906	$106,634	$69,368	$75,214	$75,234
SUP - Supplies	$1,700	$1,167	$61,539	$37,636	$37,636	$64,988	$64,988	$64,988
PS - Professional services	$0	$0	$10,000	$10,000	$10,000	$10,824	$10,824	$10,824
CS - Contractual services	$26,571	$39,766	$93,665	$61,665	$61,665	$101,386	$101,386	$101,386
COMM - Communications	$0	$0	$109	$109	$109	$114	$114	$114
INS - Insurance	$3,942,144	$4,157,791	$4,191,064	$4,191,064	$4,191,064	$4,019,524	$4,259,718	$4,259,718
CONF - Conferences and schools	$0	$0	$4,671	$4,671	$4,671	$4,932	$4,932	$4,932
DUES - Dues and subscriptions	$0	$0	$630	$630	$630	$666	$666	$666
OTH - Other charges	$1,716	$873	$488	$488	$488	$574	$574	$574
CB - Central buildings	$3,169	$3,359	$3,460	$3,806	$4,187	$3,781	$4,007	$4,007
ITC - Information technology charges	$17,801	$18,869	$19,435	$21,379	$23,516	$20,424	$21,650	$21,650
Expenditure Totals	**4,279,978**	**4,550,989**	**4,689,658**	**4,707,603**	**4,730,739**	**4,554,049**	**4,809,239**	**4,809,259**
Change in Net Assets:	**($608,829)**	**($263,406)**	**$0**	**$0**	**$365,930**	**$542,620**	**$287,430**	**$287,410**
Net Assets - Beginning of Year	**$1,547,437**	**$938,608**	**$675,202**	**$201,089**	**$130,288**	**$496,218**	**$1,038,838**	**$1,326,268**
UFB - Use of Fund Balance*	**$0**	**$0**	**$474,113**	**$70,801**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$938,608**	**$675,202**	**$201,089**	**$130,288**	**$496,218**	**$1,038,838**	**$1,326,268**	**$1,613,678**

*Use of Fund Balance uses existing revenue to fund expenses.

City of Brooklyn Park

2026-2027 Budget Summary - Internal Service Fund Summary

Benefit Accrual

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Benefits								
Revenue								
SG - State grants	$228,102	$210,483	$0	$0	$0	$0	$0	$0
INVINC - Investment income	$0	$11,626	$54,594	$11,500	$11,500	$11,500	$11,500	$11,500
INSCHG - Insurance charges	$250,188	$250,467	$217,943	$217,943	$217,943	$217,943	$217,943	$217,943
BAC - Benefit accrual charges	$17,463	$784,080	$526,315	$1,158,320	$1,214,192	$1,278,126	$1,334,312	$1,389,712
Revenue Totals	**$495,753**	**$1,256,656**	**$798,852**	**$1,387,763**	**$1,443,635**	**$1,507,569**	**$1,563,755**	**$1,619,155**
SAL - Salaries	$493,438	$676,445	$59,348	$59,348	$59,348	$61,030	$61,625	$61,625
BEN - Benefits	$1,367,580	$1,866,677	$1,042,698	$1,042,698	$1,042,698	$1,491,282	$1,685,874	$1,685,874
CS - Contractual services	$24,733	$19,970	$0	$0	$0	$0	$0	$0
OTH - Other charges	$17,561	$18,809	$29,126	$29,126	$29,126	$31,756	$32,685	$32,685
Expenditure Totals	**1,903,312**	**2,581,901**	**1,131,172**	**1,131,172**	**1,131,172**	**1,584,068**	**1,780,184**	**1,780,184**
TRF - Transfers in	$2,100,000	$0	$332,320	$426,333	$537,003	$828,310	$1,024,426	$1,024,426
Change in Net Assets:	**692,441**	**(1,325,245)**	**-**	**682,924**	**849,466**	**751,811**	**807,997**	**863,397**
Net Assets - Beginning of Year	**($13,808,527)**	**($13,116,086)**	**($14,441,331)**	**($14,441,331)**	**($13,758,407)**	**($12,908,941)**	**($12,157,130)**	**($11,349,133)**
Net Assets - End of Year	**($13,116,086)**	**($14,441,331)**	**($14,441,331)**	**($13,758,407)**	**($12,908,941)**	**($12,157,130)**	**($11,349,133)**	**($10,485,736)**

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FIDUCIARY FUND

FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the City of Brooklyn Park.

Brooklyn Bridge Alliance

The Brooklyn Bridge Alliance Fund accounts for the activity related to the Brooklyn Bridge Alliance for Youth Joint Powers Agreement between the City of Brooklyn Park, City of Brooklyn Center, North Hennepin Community College, Hennepin Technical College, Hennepin County, Anoka-Hennepin School District, Brooklyn Center Schools, Osseo Area Schools, and Robbinsdale Area Schools. The Budget is adopted by a separate Board of the Joint Powers and the City of Brooklyn Park acts as the fiscal agent.

City of Brooklyn Park

2026-2027 Budget Summary - Fiduciary Fund
Brooklyn Bridge Alliance

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Final Adopted	2027 Final Adopted	2028 Forecast	2029 Forecast	2030 Forecast
Brooklyn Bridge Alliance								
Revenue								
FG - Federal grants	$129,709	$388,588	$187,795	$50,034	$50,034	$50,034	$50,034	$50,034
SG - State grants	$0	$87,884	$755,333	$807,976	$807,976	$739,333	$739,333	$739,333
OG - Other grants	$300,262	$387,939	$359,286	$361,361	$361,361	$28,361	$28,361	$28,361
CHGS - Charges for services	$80,323	$42,800	$76,500	$22,500	$22,500	$0	$0	$0
INVINC - Investment income	$15,136	$12,132	$6,713	$6,713	$6,713	$6,713	$6,713	$6,713
OR - Other revenue	$800	$1,629	$0	$0	$0	$0	$0	$0
TRF - Transfers in	$55,000	$0	$0	$0	$0	$0	$0	$0
UFB - Use of Fund Balance	$0	$0	$6,689	$0	$0	$0	$0	$0
Revenue Totals	**$581,230**	**$920,972**	**$1,392,316**	**$1,248,584**	**$1,248,584**	**$824,441**	**$824,441**	**$824,441**
Expenditures								
SAL - Salaries	$421,463	$616,449	$807,424	$818,008	$842,705	$846,850	$872,241	$898,394
BEN - Benefits	$115,294	$129,888	$192,133	$198,237	$214,042	$206,953	$213,162	$219,558
SUP - Supplies	$21,161	$37,190	$76,600	$50,519	$50,519	$35,838	$35,838	$35,838
CS - Contractual services	$67,164	$66,990	$35,285	$33,645	$33,645	$19,645	$19,645	$19,645
INS - Insurance	$2,536	$2,443	$3,443	$3,443	$3,443	$3,443	$3,443	$3,443
CONF - Conferences and schools	$15,425	$7,233	$17,953	$15,391	$15,391	$14,390	$14,390	$14,390
DUES - Dues and subscriptions	$90	$0	$0	$0	$0	$30	$0	$0
OTH - Other charges	$4,693	$153	$133,364	$64,378	$64,378	$29,645	$29,645	$29,645
Expenditure Totals	**$647,826**	**$860,346**	**$1,266,202**	**$1,183,621**	**$1,224,123**	**$1,156,794**	**$1,188,364**	**$1,220,913**
Change in Net Assets:	**($66,596)**	**$60,626**	**$126,114**	**$64,963**	**$24,461**	**($332,353)**	**($363,923)**	**($396,472)**
Net Assets - Beginning of Year	**$499,298**	**$432,702**	**$493,328**	**$612,753**	**$677,716**	**$702,177**	**$369,824**	**$5,901**
Use of Fund Balance*	**$0**	**$0**	**$6,689**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Assets - End of Year	**$432,702**	**$493,328**	**$612,753**	**$677,716**	**$702,177**	**$369,824**	**$5,901**	**($390,571)**

*Use of Fund Balance uses existing revenue to fund expenses.

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TRANSFERS

City of Brooklyn Park

2026-2030 Budget Summary - Transfers

Fund - Name	Description	2026		2027		2028		2029		2030	
		7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)
101-00- General Fund	General Fund to cover budget deficit in Fund 270, Ice Arena	$253,226	-	$128,135	-	$272,785	-	$315,240	-	$586,424	-
270- Ice Arena	General Fund to cover budget deficit in Fund 270, Ice Arena	-	$253,226	-	$128,135	-	$272,785	-	$315,240	-	$586,424
101-00 General Fund	General Fund to cover budget deficit in Fund 272, Brookland	$57,591	-	$56,411	-	$80,494	-	$107,629	-	$108,058	-
272- Brookland	General Fund to cover budget deficit in Fund 272, Brookland	-	$57,591	-	$56,411	-	$80,494	-	$107,629	-	$108,058
502-21-21- EDA-CD-Development Services	EDA Funding for REDI Manager and Community Engagement	$25,000	-	$25,000	-	$25,000	-	$25,000	-	$25,000	-
101-04-12- General Fund-Admin-REDI	EDA Funding for REDI Manager and Community Engagement	-	$25,000	-	$25,000	-	$25,000	-	$25,000	-	$25,000
502-21-21- EDA-CD-Development Services	EDA Lawn Maintenance to PW- 3% increase per year	$54,636	-	$56,275	-	$57,964	-	$59,702	-	$61,493	-
101-55-56-5602- General Fund-PW-Park Maintenance	EDA Lawn Maintenance to PW- 3% increase per year	-	$54,636	-	$56,275	-	$57,964	-	$59,702	-	$61,493
606-55-55- Recycling-PW-Support Services	Transfer for recycling truck (included in budget since 2012. Amount given by Dan)	$20,000	-	$20,000	-	$20,000	-	$20,000	-	$20,000	-
101-55-56-5602- General Fund-PW-Park Maintenance	Transfer for recycling truck (included in budget since 2012. Amount given by Dan)	-	$20,000	-	$20,000	-	$20,000	-	$20,000	-	$20,000
606-55-55- Recycling-PW-Support Services	Increase the charge for recycling truck to cover replacements	$12,000	-	$12,000	-	$12,000	-	$12,000	-	$12,000	-
101-55-56-5602- General Fund-PW-Park Maintenance	Increase the charge for recycling truck to cover replacements	-	$12,000	-	$12,000	-	$12,000	-	$12,000	-	$12,000
602-55-70-7004- Water Utility-PW-Utilities	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	$27,822	-	$28,657	-	$29,517	-	$30,402	-	$31,314	-
101-55-53-5304- General Fund-PW-Engineering	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	-	$27,822	-	$28,657	-	$29,517	-	$30,402	-	$31,314
604-55-70- Sanitary Sewer	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	$3,476	-	$3,581	-	$3,688	-	$3,799	-	$3,913	-
101-55-53-5304- General Fund-PW-Engineering	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	-	$3,476	-	$3,581	-	$3,688	-	$3,799	-	$3,913
410-62- Open Space Land Acquisition & Development-Recreation and Parks	Transfer for engineering services (included in the budget since 2010. 2024= 2023X3% incr rmm)	$15,071	-	$15,523	-	$15,989	-	$16,468	-	$16,468	-
101-55-53-5304- General Fund-PW-Engineering	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	-	$15,071	-	$15,523	-	$15,989	-	$16,468	-	$16,468
420-50- Construction Fund-Engineering & Bldg Inspections	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	$214,467	-	$220,901	-	$227,528	-	$234,353	-	$241,383	-
101-55-53-5304- General Fund-PW-Engineering	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	-	$214,467	-	$220,901	-	$227,528	-	$234,353	-	$241,383
440-55- Franchise Fee-PW	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	$185,698	-	$191,269	-	$197,007	-	$202,917	-	$202,917	-
101-55-53-5304- General Fund-PW-Engineering	Transfer for engineering services (included in the budget since 2010. 2023= 2022X3% incr rmm)	-	$185,698	-	$191,269	-	$197,007	-	$202,917	-	$202,917
101-55-56-5602- General Fund-PW-Park Maintenance	Central Building to General Fund to cover 101-55 Target 1 reductions	-	$100,000	-	$100,000	-	-	-	-	-	-

Fund - Name	Description	2026		2027		2028		2029		2030	
		7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)
702- Central Building	Central Building to General Fund to cover 101-55 Target 1 reductions	$100,000	-	$100,000	-	-	-	-	-	-	-
101-00- General Fund	General Fund to cover deficit in fund 730	$426,333	-	$537,003	-	$828,310	-	$1,024,426	-	$1,024,426	-
730- Benefit Accrual	General Fund to cover deficit in fund 730	-	$426,333	-	$537,003	-	$828,310	-	$1,024,426	-	$1,024,426
624-62-64-6442- Edinburgh USA Golf Course-Recreation & Parks-Recreation Facilities	Fund Deficit	$178,650	-	-	-	-	-	-	-	-	-
626- Clubhouse	Fund Deficit	-	$178,650	-	-	-	-	-	-	-	-
514-21- Northwind Plaza-CD	EDA Interfund loan payment	$500,000	-	$500,000	-	$500,000	-	$500,000	-	$500,000	-
502- EDA	EDA Interfund loan payment	-	$500,000	-	$500,000	-	$500,000	-	$500,000	-	$500,000
502-21-21- EDA-CD-Development Services	2026 EDA Contributions	$178,348	-	-	-	-	-	-	-	-	-
293- Small Business Cener	2026 EDA Contributions	-	$178,348	-	-	-	-	-	-	-	-
502-21-21- EDA-CD-Development Services	2027 EDA Contributions	-	-	$263,848	-	$350,000	-	$350,000	-	$350,000	-
293- Small Business Cener	2027 EDA Contributions	-	-	-	$263,848	-	$350,000	-	$350,000	-	$350,000
502-21-21- EDA-CD-Development Services	WFD Brooklynk Youth Employment program support	$100,000	-	$100,000	-	-	-	-	-	-	-
292-21- Brooklynk-CD	WFD Brooklynk Youth Employment program support	-	$100,000	-	$100,000	-	-	-	-	-	-
502-21-21- EDA-CD-Development Services	WFD Support	$100,000	-	$100,000	-	$600,000	-	$600,000	-	$600,000	-
292- Brooklynk	WFD Support	-	$100,000	-	$100,000	-	$600,000	-	$600,000	-	$600,000
502-21-21- EDA-CD-Development Services	2023 & 2024 Donation & Transfers not executed	$347,724	-	-	-	-	-	-	-	-	-
292- Brooklynk	2023 & 2024 Donation & Transfers not executed	-	$347,724	-	-	-	-	-	-	-	-
624-62-64-6442- Edinburgh USA Golf Course-Recreation & Parks-Recreation Facilities	From 2022, 20 yr repayment of $2.3M loan from Fund 410 to 624	$115,000	-	$115,000	-	$115,000	-	$115,000	-	$115,000	-
410- Open Space Land Acquisition & Development	From 2022, 20 yr repayment of $2.3M loan from Fund 410 to 624	-	$115,000	-	$115,000	-	$115,000	-	$115,000	-	$115,000
440-55- Franchise Fee-PW	G.O. Bonds - Series 2016A (F.F.)	-	-	-	-	-	-	-	-	-	-
319 - 2016 Improvement Bonds	G.O. Bonds - Series 2016A (F.F.)	-	-	-	-	-	-	-	-	-	-
440-55- Franchise Fee-PW	G.O. Bonds - Series 2017A (F.F.) - Street Reconstruction Portion	$431,519	-	$436,753	-	$437,138	-	-	-	-	-
320 - 2017A Capital Improvement Bond	G.O. Bonds - Series 2017A (F.F.) - Street Reconstruction Portion	-	$431,519	-	$436,753	-	$437,138	-	-	-	-
270-62-64-6412- Ice Arena-Recreation & Parks-Recreation Facilities	Transfer from Ice Arena for 2021A Bond (refunded 2010A Gross Revenue McKinstry Bond)	$125,000	-	-	-	-	-	-	-	-	-
323 - 2021 Bond	Transfer from Ice Arena for 2021A Bond (refunded 2010A Gross Revenue McKinstry Bond)	-	$125,000	-	-	-	-	-	-	-	-
430-15- Heritage Infrastructure-Finance	Transfer from Heritage fund for 2021A Series Bond (Refunded 2010 A Gross Rev Bond Ice Arena-McKinstry Bond)	-	-	-	-	-	-	-	-	-	-
270- Ice Arena	Transfer from Heritage fund for 2021A Series Bond (Refunded 2010 A Gross Rev Bond Ice Arena-McKinstry Bond)	-	-	-	-	-	-	-	-	-	-
430-15- Heritage Infrastructure-Finance	G.O. Bond Series 2021A (refunded 2010A, Lease Rev McKinstry Bond)	$170,000	-	-	-	-	-	-	-	-	-
323 - 2021 Bond	G.O. Bond Series 2021A (refunded 2010A, Lease Rev McKinstry Bond)	-	$170,000	-	-	-	-	-	-	-	-
101-00- General Fund	CEP5408 - Aerial Tower Truck	$834,821	-	-	-	-	-	-	-	-	-
704- Central Garage	CEP5408 - Aerial Tower Truck	-	$834,821	-	-	-	-	-	-	-	-
704- Central Garage	CEP5801 - Cargo Vans	-	$130,000	-	-	-	-	-	-	-	-
602-55-70-7004- Water Utilty-PW-Utilities	CEP5801 - Cargo Vans	$130,000	-	-	-	-	-	-	-	-	-

Fund - Name	Description	2026		2027		2028		2029		2030	
		7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)
704- Central Garage	CEP5818 - Backhoe Wheel Excavator	-	-	-	-	-	-	-	-	-	-
602-55-70-7004- Water Utilty-PW-Utilities	CEP5818 - Backhoe Wheel Excavator	-	-	-	-	-	-	-	-	-	-
704- Central Garage	CEP5819 - Front End Loader	-	-	-	-	-	-	-	-	-	-
604-55-70- Santary Sewer-PW-Utilities	CEP5819 - Front End Loader	-	-	-	-	-	-	-	-	-	-
602-55-70-7004- Water Utilty-PW-Utilities	CEP5821 - Thawing Machine and Trailer	$30,000	-	-	-	-	-	-	-	-	-
704- Central Garage	CEP5821 - Thawing Machine and Trailer	-	$30,000	-	-	-	-	-	-	-	-
704- Central Garage	CEP6142 - Range Picking Equipment	-	-	-	-	-	-	-	-	-	-
624-62-64-6442- Edinburgh USA Golf Course-Recreation & Parks-Recreation Facilities	CEP6142 - Range Picking Equipment	-	-	-	-	-	-	-	-	-	-
101-00- General Fund	CEP7003 - Equipment -Thermal Imagers	-	-	-	-	$72,000	-	-	-	-	-
704- Central Garage	CEP7003 - Equipment -Thermal Imagers	-	-	-	-	-	$72,000	-	-	-	-
704- Central Garage	CEP7013 - Generator & HVAC for Technology Hot site	-	$50,000	-	$230,000	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CEP7013 - Generator & HVAC for Technology Hot site	$50,000	-	$230,000	-	-	-	-	-	-	-
704- Central Garage	CEP7123 - Water Heaters, Boilers, Mechanical Equip.	-	$20,000	-	$20,000	-	$20,000	-	$25,000	-	$25,000
430-62- Heritage Infrastructure-Recreation & Parks	CEP7123 - Water Heaters, Boilers, Mechanical Equip.	$20,000	-	$20,000	-	$20,000	-	$25,000	-	$25,000	-
704- Central Garage	CEP7129 - Water Heaters, Boilers, Mechanical Equip.	-	$30,000	-	-	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CEP7129 - Message Board (ADD)	$30,000	-	-	-	-	-	-	-	-	-
405- Municipal Buildings & Additions	CIP1001 - City Hall: Rehabilitation/Renovation From 430-15	-	$213,500	-	$200,000	-	$75,000	-	$75,000	-	$75,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP1001 - City Hall: Rehabilitation/Renovation to 405	$213,500	-	$200,000	-	$75,000	-	$75,000	-	$75,000	-
405- Municipal Buildings & Additions	CIP1002 - PW Rehabilitation From 430-15	-	$180,000	-	$1,345,500	-	$150,000	-	$685,000	-	$75,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP1002 - PW Rehabilitation to 405	$180,000	-	$1,345,500	-	$150,000	-	$685,000	-	$75,000	-
405- Municipal Buildings & Additions	CIP1005 - Police Facilities Rehabilitation From 430-15	-	$38,000	-	$40,750	-	$51,700	-	$225,000	-	$50,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP1005 - Police Facilities Rehabilitation to 405	$38,000	-	$40,750	-	$51,700	-	$225,000	-	$50,000	-
405- Municipal Buildings & Additions	CIP1010 - Fire Stations RehabilitationFrom 430-15	-	$50,000	-	$50,000	-	$50,000	-	$75,000	-	$625,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP1010 - Fire Stations Rehabilitationto 405	$50,000	-	$50,000	-	$50,000	-	$75,000	-	$625,000	-
405- Municipal Buildings & Additions	CIP1030 - Signs and Wayfinding	-	-	-	$100,000	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP1030 - Signs and Wayfinding	-	-	$100,000	-	-	-	-	-	-	-
405- Municipal Buildings & Additions	CIP1031 - ADA Improvements	-	$25,000	-	$25,000	-	$25,000	-	$25,000	-	$25,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP1031 - ADA Improvements	$25,000	-	$25,000	-	$25,000	-	$25,000	-	$25,000	-
410- Open Space Land Acquisition & Development	CIP2002 - Park Buildings/Shelters and Amenities From 430-15	-	$50,000	-	$50,000	-	$50,000	-	$50,000	-	$50,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP2002 - Park Buildings/Shelters and Amenities to 410	$50,000	-	$50,000	-	$50,000	-	$50,000	-	$50,000	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP2010 - Central Park Improvements from 410	-	$50,000	-	$50,000	-	-	-	$35,000	-	-
410- Open Space Land Acquisition & Development	CIP2010 - Central Park Improvements to 430	$50,000	-	$50,000	-	-	-	$35,000	-	-	-

Fund - Name	Description	2026		2027		2028		2029		2030	
		7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)	7502 (Out)	5450 (In)
410- Open Space Land Acquisition & Development-Recreation & Parks	CIP2016 Zane Sports Park	$225,000	-	-	-	-	-	-	$20,000	-	-
420-62- Construction Fund-Recreation and Parks	CIP2016 Zane Sports Park	-	$225,000	-	-	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP2016 Zane Sports Park	-	-	-	-	-	-	$20,000	-	-	-
410- Open Space Land Acquisition & Development	CIP2025 Historic Eidem Farm Improvements	-	$365,000	-	-	-	-	-	-	-	-
203-62- Grant Fund-Recreation & Parks	CIP2025 Historic Eidem Farm Improvements	$350,000	-	-	-	-	-	-	-	-	-
430- Heritage Infrastructure	CIP2025 Historic Eidem Farm Improvements	$15,000	-	-	-	-	-	-	-	-	-
272-62-64-6432- Brookland-Recreation & Parks-Recreation Facilities	CIP2032 - Brookland Golf Park	-	$15,000	-	$20,000	-	-	-	$20,000	-	$20,000
420- Construction Fund	CIP2032 - Brookland Golf Park	-	-	-	-	-	$30,000	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP2032 - Brookland Golf Park	$15,000	-	$20,000	-	$30,000	-	$20,000	-	$20,000	-
626- Clubhouse	CIP2035 - Edinburgh USA Clubhouse	-	$200,000	-	$215,000	-	$150,000	-	$225,000	-	$225,000
502-21-21- EDA-CD-Development Services	CIP2035 - Edinburgh USA Clubhouse	$200,000	-	$215,000	-	$150,000	-	$225,000	-	$225,000	-
405- Municipal Buildings & Additions	CIP2040 - Community Activity Center	-	$1,200,000	-	$275,000	-	$155,000	-	$95,000	-	$75,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP2040 - Community Activity Center	$1,200,000	-	$275,000	-	$155,000	-	$95,000	-	$75,000	-
405- Municipal Buildings & Additions	CIP2048 - Zanewood Recreation Center from 430	-	-	-	-	-	-	-	-	-	$25,000
430-62- Heritage Infrastructure-Recreation & Parks	CIP2048 - Zanewood Recreation Center to 405	-	-	-	-	-	-	-	-	$25,000	-
430- Heritage Fund	GROHC-HT25 Emerald Ash Borer	-	-	-	-	-	-	-	-	-	-
203-55- Grant Fund-PW	GROHC-HT25 Emerald Ash Borer	-	-	-	-	-	-	-	-	-	-
430- Heritage Fund	CIP2061 - Natural Resource Management	-	$25,000	-	-	-	-	-	-	-	-
410-62- Open Space Land Acquisition & Development-Recreation and Parks	CIP2061 - Natural Resource Management	$25,000	-	-	-	-	-	-	-	-	-
430- Heritage Fund	CIP2070 - Park Bond: Natural Resources Management	-	-	-	-	-	-	-	-	-	-
410-62- Open Space Land Acquisition & Development-Recreation and Parks	CIP2070 - Park Bond: Natural Resources Management	-	-	-	-	-	-	-	-	-	-
410- Open Space Land Acquisition & Development	CIP2071 Park Bond: Trails/Wayfinding/Lighting	-	-	-	-	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP2071 Park Bond: Trails/Wayfinding/Lighting	-	-	-	-	-	-	-	-	-	-
201-21- Community Development Block Grant-CD	CIP2075 - Park Bond: Teen Center	$250,000	-	-	-	-	-	-	-	-	-
410- Open Space Land Acquisition & Development	CIP2075 - Park Bond: Teen Center	-	$250,000	-	-	-	-	-	-	-	-
405- Municipal Buildings & Additions	CIP2077 - Park Bond: Senior Center	-	$200,000	-	$1,900,000	-	-	-	-	-	-
410-62- Open Space Land Acquisition & Development-Recreation and Parks	CIP2077 - Park Bond: Senior Center	$200,000	-	$1,800,000	-	-	-	-	-	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP2077 - Park Bond: Senior Center	-	-	$100,000	-	-	-	-	-	-	-
420- Construction Fund	CIP4001 - Street Resurfacing Program From 440-55	-	$3,100,000	-	$3,200,000	-	$3,300,000	-	$3,400,000	-	$3,500,000
440-55- Franchise Fee-PW	CIP4001 - Street Resurfacing Program to 420	$3,100,000	-	$3,200,000	-	$3,300,000	-	$3,400,000	-	$3,500,000	-
420- Construction Fund	CIP4003 - Local Street Reconstruction Program	-	$3,510,000	-	$4,470,000	-	$4,120,000	-	$3,770,000	-	$3,740,000
440-55- Franchise Fee-PW	CIP4003 - Local Street Reconstruction Program to 420	$3,510,000	-	$4,470,000	-	$4,120,000	-	$3,770,000	-	$3,740,000	-
420-50- Construction Fund-Engineering & Bldg Inspections	CIP4005 - Traffic Signals	-	-	-	-	-	-	-	-	-	-
612- Street & Signal Light Utility	CIP4005 - Traffic Signals	-	-	-	-	-	-	-	-	-	-
203-55- Grant Fund-PW	CIP4014 - 109th Street Reconstruction	$2,494,800	-	-	-	-	-	-	-	-	-
420- Construction Fund	CIP4014 - 109th Street Reconstruction	-	$2,494,800	-	-	-	-	-	-	-	-

		2026		2027		2028		2029		2030	
Fund - Name	**Description**	**7502 (Out)**	**5450 (In)**	**7502 (Out)**	**5450 (In)**	**7502 (Out)**	**5450 (In)**	**7502 (Out)**	**5450 (In)**	**7502 (Out)**	**5450 (In)**
420- Construction Fund	CIP4033 - Blue Line Light Rail Transit (BLRT)	-	-	-	-	-	-	-	$3,500,000	-	-
502- EDA General Activities	CIP4033 - Blue Line Light Rail Transit (BLRT)	-	-	-	-	-	-	$3,500,000	-	-	-
420- Construction Fund	CIP4055 - High Technology Traffic Devices From 430-15	-	$20,000	-	$20,000	-	$20,000	-	$20,000	-	-
430-62- Heritage Infrastructure-Recreation & Parks	CIP4055 - High Technology Traffic Devices to 420	$20,000	-	$20,000	-	$20,000	-	$20,000	-	-	-
293- Small Business Center	Deed Direct grant revenue for SBC Operator	-	$171,000	-	$85,500	-	-	-	-	-	-
292- Brooklynk	Deed Direct grant revenue for SBC Operator	$171,000	-	$85,500	-	-	-	-	-	-	-
292- Brooklynk	WFD 2026 Additional Contribution	-	$208,436	-	-	-	-	-	-	-	-
502- EDA General Activities	WFD 2026 Additional Contribution	$208,436	-	-	-	-	-	-	-	-	-
292- Brooklynk	WFD 2027 Additional Contribution	-	-	-	$464,820	-	-	-	-	-	-
502- EDA General Activities	WFD 2027 Additional Contribution	-	-	$464,820	-	-	-	-	-	-	-
Total		**$17,335,222**	**$17,327,118**	**$15,680,034**	**$15,671,926**	**$12,049,232**	**$12,041,120**	**$15,870,052**	**$15,861,936**	**$12,416,516**	**$12,408,396**

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GLOSSARY

GLOSSARY OF BUDGET TERMS

Accrual Accounting Method

Transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Advertising Income

Earnings derived from advertising in the ice arena.

Ad Valorem Tax

Money collected from all the real property within the city based upon the value of the property.

Allocated Expenditures

Expenses not directly determined by the departments, such as Internal Service Charges and General Fund Charges.

Annual Budget

The budget authorized by resolution of the City Council for the fiscal year.

Appropriation

Authorization by the City Council to incur obligations and spend City funds. Appropriations are usually made for fixed amounts and are typically granted for one year.

Appropriation of Fund Balance

Using the existing reserves for current operations.

Armory

The building attached to the Community Activity Center that is owned by the Minnesota National Guard. The City uses the Armory for various Park and Recreation programs.

Assessed Valuation

The value of all real and personal property in the city that is used as a basis for ad valorem taxes.

Balanced Budget

A budget in which expenditures are equal to income.

Bond Proceeds

Funds received from the sale of any bond issuance.

Budget

The financial plan for a specific period of time that identifies proposed expenditures and the sources of revenue to pay for them.

Budget Message

The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, as well as the views and recommendations of the City Manager.

Building Maintenance Charge

Fees charged to each department for the use of building and office space. The fees include the cost of contract cleaning as well as utilities and telephone.

CAC

Abbreviation for Community Activity Center.

CDBG

Abbreviation for Community Development Block Grant - This fund receives and expends the City's allocation of the Federal Community Development Block Grant Program money.

Capital Equipment Plan (CEP)

A five-year schedule of major capital equipment replacements and additions. This is a flexible document that is used as a planning tool for needed equipment acquisitions. Amounts approved in the CEP are considered guidelines and are not officially adopted as budgeted amounts until they are incorporated into the operating budget of one of the City's Funds.

Capital Improvement Program (CIP)

A five- year schedule of capital improvement projects and items more than $25,000. This is a flexible budget document that is used as a planning tool for needed improvements. Amounts approved in the CIP are considered guidelines and are not officially adopted as budgeted amounts until they are incorporated into the operating budget of one of the City's Funds.

Capital Projects Funds

The funds that account for all resources used for the acquisition or construction of capital facilities, except those financed by Proprietary Funds.

Capital Outlay

Expenditures that result in the acquisition of fixed assets that have a value over $5,000 and a useful life of greater than one year.

Certified Tax Levy

The total amount of property taxes that will be collected to fund City services.

Classification of Expenditures

A group of object codes that have the same functional characteristics. The City uses six classifications of expenditures: Personal Service, Supplies, Contractual Services, Other Charges, Capital Outlay, and Other.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services

The cost of items related to a contractual agreement. Examples include professional services, insurance, utilities or rentals.

Contributions

Under certain conditions, people who subdivide land must make a contribution to the City for park purposes of either cash or land. Cash received for this purpose is collected in this account.

Court Fines and Forfeits

Fines imposed on individuals by the courts for various illegal acts performed within the City.

Current Service Level

A description of the existing services provided by a program or department.

Debt Service Funds

The funds that account for the payment of principal and interest on outstanding debt for the City.

Department

An organizational unit of the City for the purposes of administration and accounting. The City is comprised of ten departments that are grouped generally by functional purposes.

Depreciation

Expenditures incurred when spreading the cost of an asset over its estimated useful life rather than deducting the entire cost in the year the asset is purchased.

Direct Expenditure

An expenditure for which the department has total responsibility over to determine the amount expended.

Division

An organizational unit within a department. Divisions are responsible for carrying out specific functions of the department.

EDA

Abbreviation for Economic Development Authority established by City Council which is utilized to promote economic development within the City.

Enterprise Funds

The funds that account for the financing of self-supporting activities of governmental units which render services to the general public based on user charges. Records are maintained on the accrual basis of accounting.

FT

Abbreviation for full-time staff position.

FTE

Abbreviation for full time equivalent.

Fiscal Disparities

A tax-base sharing program specific to the seven-county metropolitan area of MN. Local government units contribute 40% of the growth in value of their commercial, industrial, and public utility property tax base to a tax-base shared pool. Each community receives a distribution of property value from the pool. The amount each community receives is based on the market value and population of each city.

Fiscal Year

For budgeting purposes the City's fiscal year is the calendar year.

Fixed Asset

Purchases of a long-term nature which are to be held and used. Examples would be land, buildings, machinery, furniture, and equipment.

Franchise Fees

Fees collected from utility companies for their use of public rights of way to store equipment related to their business operations. Franchise fees are used to fund transportation infrastructure projects including street rehabilitation and maintenance, sidewalks, trails, and work required as part of street overlays and reconstruction.

Fund

A separate accounting entity, with a set of self-balancing accounts for recording the collection of revenues and the payment of expenditures to carry out a specific function.

Fund Balance

The excess of a fund's assets over its liabilities. The term "fund balance" is used in governmental fund types. The term "net assets" is used in enterprise funds.

GAAP

Abbreviation for Generally Accepted Accounting Principles.

Games and Special Events

Fees collected from gate receipts at hockey games and other special programs held in the ice arena.

General Fund

The general operating fund of the City which accounts for most of the City's financial activity. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This is the fund that accounts for the revenues and expenditures necessary to deliver basic operating services including police, fire, finance, parks, and public works.

General Fund Charge

A charge to a fund that is provided service from the General Fund. The General Fund Charge is presented as an offset to expenditures in the General Fund and as an expense or expenditure in the other fund.

Goals

Specific items to be accomplished during the year.

Governmental Funds

General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Green Fees

Payments collected for playing a round of golf at either Edinburgh U.S.A. or Brookland Golf Park.

HRA

Abbreviation for Housing and Redevelopment Authority.

Ice Rental and Programs

Fees collected for the use of the ice arena in the Activity Center.

Instruction and Lessons

Fees charged for the various lessons and instructional programs conducted by the Recreation and Parks Department.

Interest Earnings

Interest received from the investment of cash in a fund.

Intergovernmental Revenue

Money received from the State or Federal government in the form of grants or shared revenues for various activities.

Internal Service Funds

The funds within the Proprietary Fund that account for the financing of goods or services provided by one department or agency to other departments or agencies within the City.

ITS

Abbreviation for Information Technology Services.

ITS Charges

Fees charged to a City department for its use of computer and telephone systems.

Levy Supported Funds

A fund supported by property taxes as well as other financing sources. The City has several levy-supported funds: the General Fund, Debt Service Funds and the Economic Development Fund.

Licenses

Revenues received by the issuance of licenses that are granted to various businesses in the city.

Line Item Budget

A budget format that summarizes the object codes of expenditures for goods and services that the City intends to purchase during the fiscal year.

Local Government Aid

Money given to the City from the State based on a formula that was originally designed to provide tax relief and equalization among cities.

LRN

Abbreviation for limited revenue note.

MBA

Abbreviation for Municipal Buildings and Additions Fund.

MCES

Abbreviation for Metropolitan Council Environmental Services who provides the City with wastewater service.

MGD

Abbreviation for Million Gallons per Day.

MSA

Abbreviation for Municipal State Aid for Highway Construction Fund.

Merchandise and Concessions

Revenue received from the sale for various merchandise and food items.

Miscellaneous Revenue

Money collected from various sources generally on a non-recurring basis.

Modified Accrual Accounting Method

Transactions are recognized in the accounting period when they become susceptible to accrual, that is, when they become measurable and available.

Municipal State Aid (MSA) Maintenance

Money received from the State of Minnesota for the maintenance of certain streets within the City that are designated State Aid Streets.

NAP

Abbreviation for Neighborhood Action Program.

Net Assets

The excess of a fund's assets over its liabilities. The term "net assets" is used in proprietary fund types. The term "fund balance" is used in governmental funds.

OSLAD

An abbreviation for Open Space and Land Acquisition and Development.

Objective

The accomplishments by a program if operating properly.

Object Code of Expenditures

The specific classification of expenditure used to account for the purchase of goods and services.

Operating Margin

The ratio of operating expenses to operating income that is used by managers to evaluate the successful performance of a fund.

Other Charges

The cost of miscellaneous items such as conferences and schools, dues and subscriptions, depreciation and merchandise for resale.

Other Funds

Special Revenue Funds and Capital Projects Funds not supported by taxes or user fees.

Other Governmental Charges

Various user fee charges based upon services performed by City employees. The two largest items in this category are fees collected by the deputy registrar for the sale of automobile license plates and the recreation fees charged for the programs conducted by the Recreation and Parks Department.

PILOT

An abbreviation for Payment in Lieu of Taxes.

Patron Cards

Fees are generated from the sale of Patron cards. A patron card gives the purchaser advance tee times and a lower green fee at the Edinburgh, U.S.A. golf course.

Penalties

Charges to utility customers caused by late payment of their water, sewer and recycling charges.

Penalties and Interest

Fines and interest charges on taxes not paid in a timely manner.

PERA

Abbreviation for Public Employees Retirement Association.

Permits

Revenue derived from various permits, as defined by the City or State Code, for the performance of a specific action, for example, building a house.

Personnel Services

The cost of salaries and wages paid to employees as well as the fringe benefits associated with employment (i.e., Social Security, PERA, health insurance, life insurance, etc.).

Police Town Aid

Money received from the State based upon a formula that takes into consideration the size of the city as well as the police force. This money is collected by the state through a surcharge on automobile insurance policies.

Potable Water

Water suitable for drinking as it is clean and uncontaminated.

Program

A cost center for recording charges for services delivered or functions performed.

Proprietary Funds

The funds that account for government operations financed and operated in a manner similar to a private business.

PT

Abbreviation for part-time staff position.

R.E.

Recreation Enterprise Fund – a funding source in the Capital Equipment Plan.

Range Fees

Money collected for the use of the driving range at Edinburgh, U.S.A.

Recycling User Charge

Revenue from the sale of recycling services provided to residents.

Reasonable Tax Burden

A measure of the City's portion of general property taxes compared to the taxpayers "ability to pay". For the City, reasonable tax burden compares City property taxes on the median-valued home with its estimated market value and shall not exceed 40%.

Refunds and Reimbursements

Payments received for extraordinary work performed by City staff for residents, developers and other businesses.

Rental Income

Fees collected for the rental of equipment and the use of certain facilities.

SAF

An abbreviation for Special Assessment Construction Fund.

Sale of Meters

Revenue incurred from the sale of water meters.

Season Memberships

Fees from the sale of season membership tickets. A membership allows for the unlimited play for one season of golf at the Brookland Golf Park.

Service Charges

Revenue from other funds for all vacations, sick leave, and insurance accrued by City employees. The cost of providing these benefits is charged to each department every payday and accumulated in the Benefit Accrual Fund.

Service Level Implications

A description of any differences that may exist between the "current service level" and the community's demand for services from a given program or department.

Sewer Service

Revenue incurred from the sale of sanitary sewer service to customers of the utility.

Special Assessment

Receipts from assessments placed on a property, within the City, for public improvements that have benefited that property.

Improvement Bonds Debt Service Funds

Accounts for the payments of principal and interest on outstanding general obligation debt supported by special assessments.

Special Revenue Fund

A fund that accounts for revenues derived from specific taxes or other earmarked revenue sources.

Supplies

Items that are not permanent in nature.

TIF

Abbreviation for Tax Increment Financing.

Tax Capacity

This measure replaced assessed valuation according to the 1988 tax law changes. Tax Capacity is measured by applying tax capacity percentages established by the Legislature.

Tax Capacity Rate

This replaced the term "Mill Rate" and was adopted by the Legislature in 1988. This rate is expressed as a percentage.

Transfers

Money transferred between funds.

User Fee

A payment for the direct receipt of a service by the user of the service.

Water Sales

Revenue earned from the sale of water to customers of the utility.

Vehicle Maintenance Charges

Fees charged to departments for the use of vehicles and moving equipment. The fee includes the cost of maintenance and depreciation.

WAC

An abbreviation for water access charge.