

2026

**APPROVED GENERAL FUND
BUDGET**

*Leveraging our Strengths and
Enhancing Quality of Life for All*

December 9, 2025

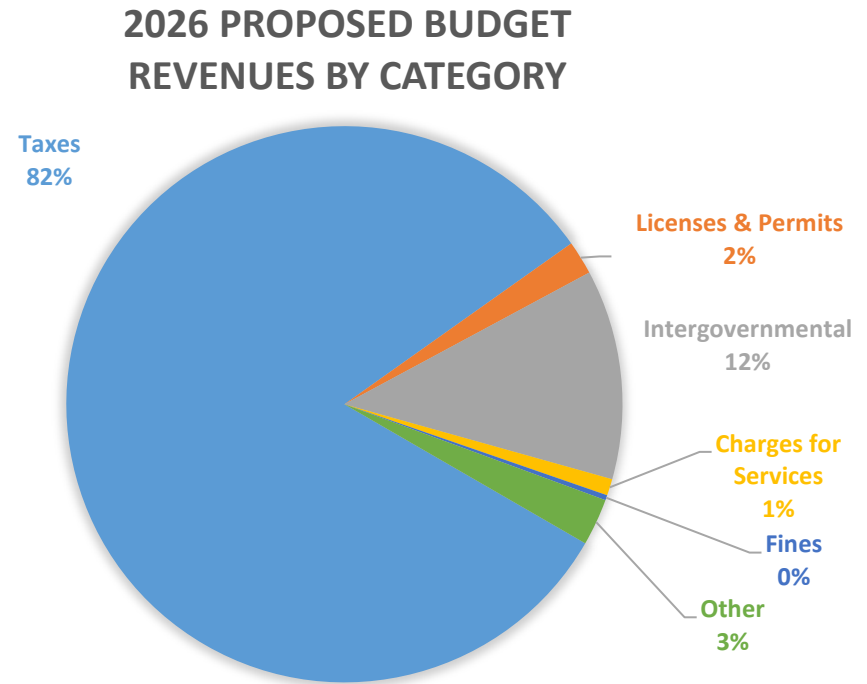
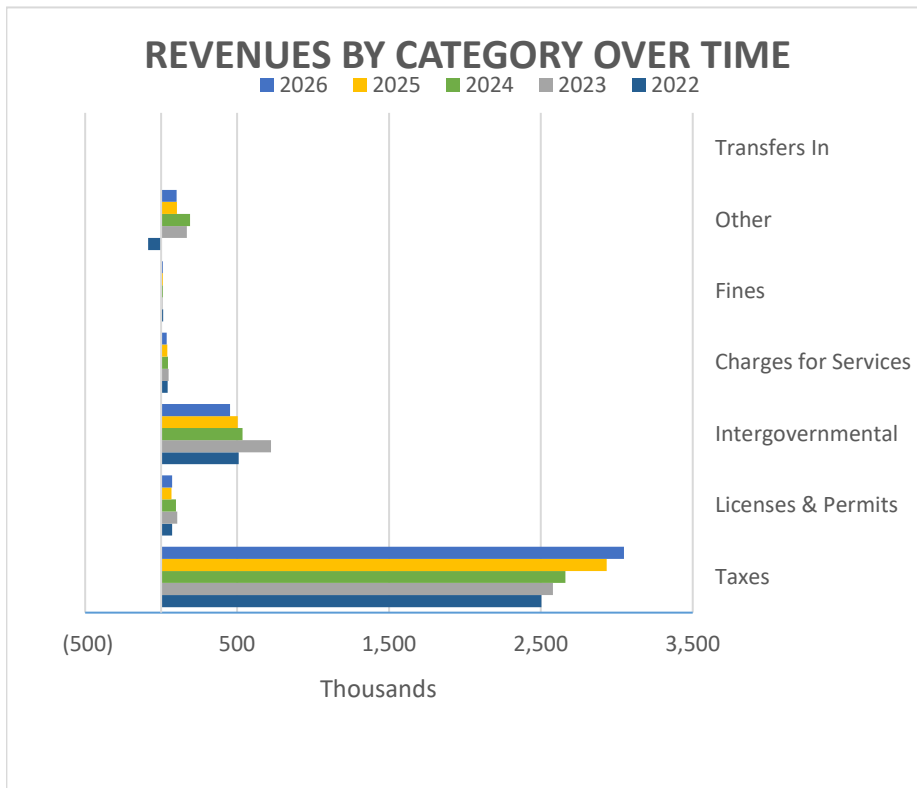


CITY OF CIRCLE PINES

2026 BUDGET

SUMMARY

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2022	2023	2024	6/30/25	2025	2026	\$	%
Revenues								
Taxes	2,503,674	2,579,172	2,660,988	-	2,933,670	3,047,392	113,722	3.9%
Licenses & Permits	72,171	106,241	98,078	52,239	68,882	73,082	4,200	6.1%
Intergovernmental	511,024	722,785	536,853	87,968	504,809	454,259	(50,550)	-10.0%
Charges for Services	43,813	48,532	44,532	23,665	40,711	35,856	(4,855)	-11.9%
Fines	13,277	9,139	11,055	5,228	11,000	11,000	-	0.0%
Other	(84,578)	168,963	189,560	211,315	103,735	101,609	(2,126)	-2.0%
Transfers In	-	-	-	4,400	-	-	-	0.0%
Total Revenues	3,059,382	3,634,832	3,541,066	380,415	3,662,807	3,723,197	60,390	1.6%



CITY OF CIRCLE PINES

2026 BUDGET

SUMMARY

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2022	2023	2024	6/30/25	2025	2026	\$	%
Expenditures								
General Government								
Mayor & Council	52,972	57,452	61,586	46,936	77,146	67,382	(9,764)	-12.7%
Administration	189,187	203,662	234,737	120,270	244,384	232,855	(11,529)	-4.7%
Elections	14,614	8,915	23,060	58	17,182	23,931	6,749	39.3%
Cable TV	10,017	9,725	8,960	776	1,000	1,500	500	50.0%
Finance	213,264	230,101	184,776	120,805	191,888	186,076	(5,812)	-3.0%
Legal	49,798	29,439	25,337	2,286	30,000	30,000	-	0.0%
Planning & Zoning	1,933	404	471	2,042	1,450	1,450	-	0.0%
Engineering	3,225	4,464	5,278	163	5,000	5,000	-	0.0%
General Government Buildings	52,375	54,163	61,104	29,628	58,673	66,091	7,418	12.6%
Total General Government	587,384	598,325	605,309	322,963	626,723	614,284	(12,439)	-2.0%
Public Safety								
Police	1,197,030	1,190,803	1,319,374	658,200	1,330,948	1,403,877	72,929	5.5%
Fire	353,276	383,147	483,620	211,715	423,429	380,000	(43,429)	-10.3%
Building Inspections	50,658	52,773	71,936	26,895	35,000	50,000	15,000	42.9%
Total Public Safety	1,600,963	1,626,723	1,874,930	896,809	1,789,377	1,833,877	44,500	2.5%
Streets								
Total Streets	298,562	347,392	331,451	89,708	221,640	228,347	6,707	3.0%
Parks								
Parks	466,868	509,760	587,403	230,022	481,871	500,057	18,186	3.8%
Golden Lake	44,163	60,342	52,447	15,205	67,749	68,410	661	1.0%
Shade Tree Program	67,662	74,834	109,840	44,050	74,200	76,683	2,483	3.3%
Total Parks	578,692	644,935	749,689	289,277	623,820	645,150	21,330	3.4%
Unallocated								
Insurance	72,786	59,823	37,583	33,541	38,711	34,539	(4,172)	-10.8%
Capital	-	-	-	-	362,536	367,000	4,464	1.2%
Total Expenditures	3,138,387	3,277,198	3,598,963	1,632,299	3,662,807	3,723,197	60,390	1.6%
Excess (deficit) of revenues over expenditures	(79,005)	357,634	(57,897)	(1,251,884)	-	-	(0)	0.0%

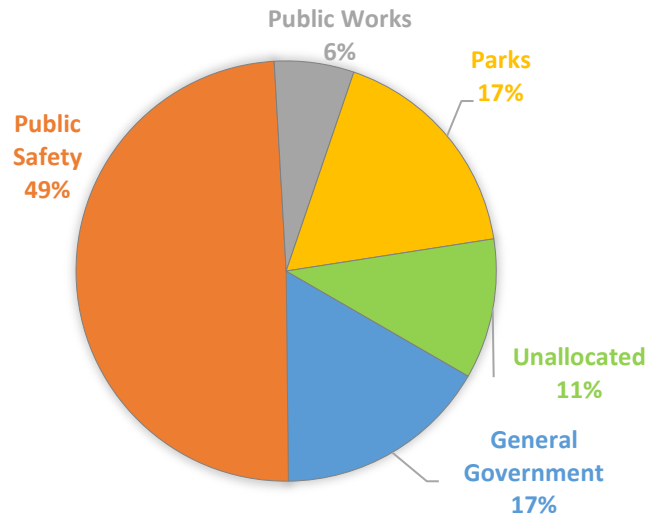
CITY OF CIRCLE PINES

2026 BUDGET

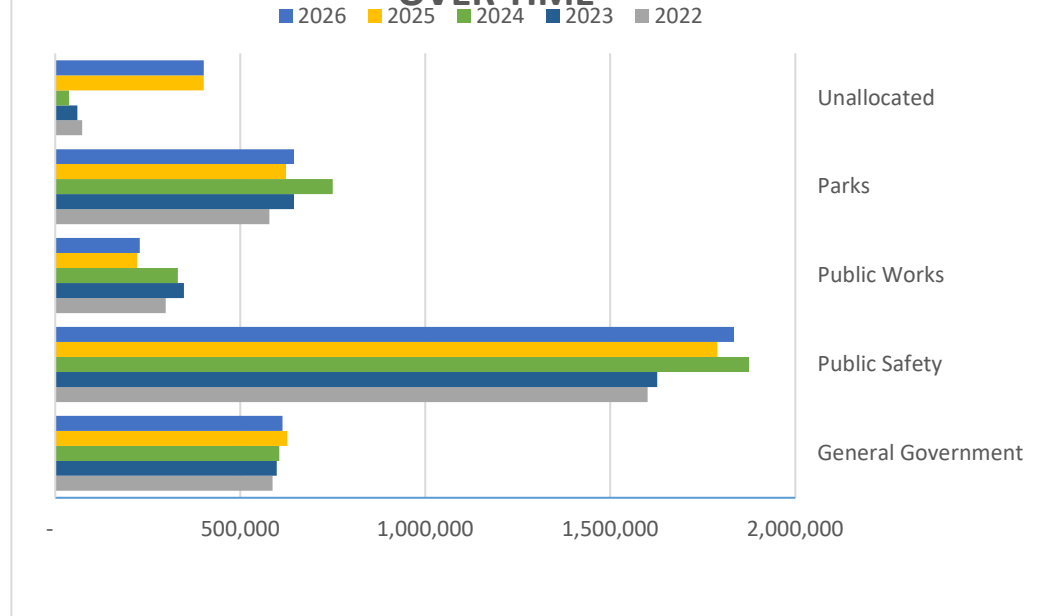
SUMMARY

ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	ACTUAL 6/30/25	BUDGET 2025	PROPOSED 2026	CHANGE \$	CHANGE %
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**2026 PROPOSED BUDGET
EXPENDITURES BY CATEGORY**



**EXPENDITURES BY CATEGORY
OVER TIME**



Organization-Wide Changes

Salaries and payroll taxes as an organization decreased 1.1% due to an estimated 3% Cost of Living Adjustment (COLA) and step increases outweighed by the removal of an office position. Also impacting most departments is the added MN Paid Leave tax of 0.44% of wages.

CITY OF CIRCLE PINES

2026 BUDGET

REVENUE

ACCOUNT DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	ACTUAL 6/30/25	BUDGET 2025	PROPOSED 2026	CHANGE	
							\$	%
TAXES								
AD VALOREM TAXES	2,038,624	2,148,473	2,278,096	-	2,448,339	2,500,531	52,192	2.1%
FISCAL DISPARITIES	463,847	430,093	379,891	-	484,581	546,111	61,530	12.7%
PENALTIES & INTEREST	1,203	306	3,000	-	750	750	-	0.0%
FORFEITED TAX SALE	-	300	-	-	-	-	-	0.0%
TOTAL - TAXES	2,503,674	2,579,172	2,660,988	-	2,933,670	3,047,392	113,722	3.9%
LICENSES & PERMITS								
LIQUOR LICENSE	500	550	525	-	500	500	-	0.0%
REFUSE LICENSE	1,050	600	600	-	900	600	(300)	-33.3%
MASSAGE LICENSE	1,900	1,400	2,000	1,050	1,000	1,000	-	0.0%
CONTRACTORS LICENSE	4,400	4,000	4,750	2,100	3,300	4,000	700	21.2%
TOBACCO LICENSE	600	800	625	200	600	600	-	0.0%
CANNABINOIDS LICENSE	-	700	100	-	100	-	(100)	0.0%
RENTAL INSPECTION FEE	3,100	4,500	5,800	1,200	4,000	4,000	-	0.0%
FILLING STATION FEE	100	100	100	-	100	100	-	0.0%
BUILDING PERMITS	34,040	48,648	78,048	46,734	35,000	60,000	25,000	
PLAN REVIEW FEE	7,091	16,594	575	-	8,000	-	(8,000)	
MECHANICAL PERMITS	10,811	15,400	2,760	-	9,000	-	(9,000)	7.0%
PLUMBING PERMITS	4,462	6,943	313	-	4,000	-	(4,000)	
STATE BUILDING PERMIT SURCHARGE	40	119	-	-	100	-	(100)	
OTHER PERMITS	2,744	1,064	127	365	1,000	1,000	-	0.0%
ANIMAL LICENSE	140	105	105	110	100	100	-	0.0%
MERCHANT LICENSE	63	123	83	-	82	82	-	0.0%
SPECIAL USE-VARIANCE-SITE PLAN	363	1,500	300	-	300	300	-	0.0%
ROAD PERMITS	375	1,425	951	225	300	300	-	0.0%
UNDERGROUND PERMITS	392	1,670	317	255	500	500	-	0.0%
TOTAL - LICENSES & PERMITS	72,171	106,241	98,078	52,239	68,882	73,082	4,200	6.1%

CITY OF CIRCLE PINES

2026 BUDGET

REVENUE

ACCOUNT DESCRIPTION

ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
2022	2023	2024	6/30/25	2025	2026	\$	%

INTERGOVERNMENTAL							
STATE AID-LOCAL GOVERNMENT AID	428,440	437,051	459,638	41,299	439,261	388,711	(50,550) -11.5%
STATE AID-LOCAL PERFORMANCE AID	696	688	708	-	688	688	- 0.0%
STATE AID-POLICE	62,713	62,522	67,795	-	60,000	60,000	- 0.0%
STATE AID-PUBLIC SAFETY	-	217,664	-	-	-	-	- 0.0%
STATE AID-ROAD MAINTENANCE	19,175	4,860	5,265	43,169	4,860	4,860	- 0.0%
TOTAL - INTERGOVERNMENTAL	511,024	722,785	536,853	84,468	504,809	454,259	(50,550) -10.0%

CHARGES FOR SERVICES							
GROUNDS MAINTENANCE SERVICES	3,468	3,537	3,608	-	3,680	3,754	74 2.0%
ACCOUNTING SERVICES	14,400	16,880	17,381	8,951	17,901	10,222	(7,679) -42.9%
COPIES/MAPS/PUBLICATIONS/NOTARIES	142	943	246	105	100	100	- 0.0%
COUNCIL CHAMBER USE	750	925	900	600	500	750	250 50.0%
VILLAGE SIGN LEASE	1,500	1,500	1,565	1,500	1,500	1,500	- 0.0%
GOLDEN LAKE CONCESSION	10,606	12,487	11,631	4,171	9,000	11,000	2,000 22.2%
PRIVATE PROPERTY SERVICES	4,636	2,750	-	-	-	-	- 0.0%
COMMUNITY GARDEN PLOT RENTAL	570	566	570	520	530	530	- 0.0%
PARK SHELTER RENTAL	7,740	8,943	8,631	7,819	7,500	8,000	500 6.7%
TOTAL - CHARGES FOR SERVICES	43,813	48,532	44,532	23,665	40,711	35,856	(4,855) -11.9%

FINES							
COURT FINES	13,277	9,139	10,055	5,228	11,000	11,000	- 0.0%
LICENSE FINES	-	-	1,000	-	-	-	- 0.0%
TOTAL - FINES	13,277	9,139	11,055	5,228	11,000	11,000	- 0.0%

CITY OF CIRCLE PINES
2026 BUDGET

REVENUE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION	2022	2023	2024	6/30/25	2025	2026	\$	%
OTHER REVENUE								
INTEREST EARNINGS	(109,217)	149,552	173,512	-	84,735	83,609	(1,126)	-1.3%
INTEREST INTERFUND	-	-	-	203,555	-	-	-	0.0%
CABLE FRANCHISE FEE	9,513	8,340	6,158	4,121	9,000	8,000	(1,000)	-11.1%
MISCELLANEOUS/REFUNDS	15,032	11,071	9,390	3,639	10,000	10,000	-	0.0%
DONATIONS - COMM V GARDEN	-	-	500	-	-	-	-	0.0%
DONATIONS - PARK DEDICATED	95	-	-	-	-	-	-	0.0%
COMM V GARDEN CONTRIBUTIONS	-	-	-	-	-	-	-	0.0%
TOTAL - OTHER REVENUE	(84,578)	168,963	189,560	211,315	103,735	101,609	(2,126)	-2.0%
OTHER FINANCING SOURCES								
TRANS TO CLOSE FUNDS	-	-	-	4,400	-	-	-	0.0%
TOTAL - OTHER FINANCING SOURCES	-	-	-	4,400	-	-	-	0.0%
TOTAL REVENUES	3,059,382	3,634,832	3,541,066	381,315	3,662,807	3,723,197	60,390	1.6%

Explanation of changes

Taxes are increasing \$52,192 to cover additional expenditures proposed for 2026, as there is no other major revenue sources expected to rise. Due to new permitting software, previously itemized permit types (building, mechanical and plumbing) will be consolidated to one line item and based on historical trends the budget is increasing over \$4,000. Accounting services for Centennial Fire District will no longer be needed when joining SBM, so a reduction of \$7,679 will occur.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
MAYOR & COUNCIL - 1110								
103	SALARIES	19,225	25,167	13,000	26,000	26,000	-	0.0%
120	PAYROLL TAXES	1,471	1,925	995	1,989	2,104	115	5.8%
201	OFFICE SUPPLIES	1,033	160	55	200	200	-	0.0%
	<i>Miscellaneous</i>		200					
322	POSTAGE-Newsletter & Correspondence	5,353	6,193	3,581	6,480	7,476	996	15.4% ^A
331	TRAVEL/CONFERENCES/MILEAGE	2,297	2,997	1,232	3,000	3,000	-	0.0%
350	PRINTING/PUBLISHING-Newsletter & Public Notices	14,324	14,974	8,214	16,100	14,900	(1,200)	-7.5% ^A
433	DUES & MEMBERSHIPS	12,993	8,156	11,600	12,427	12,752	325	2.6%
	<i>League of MN Cities</i>		6,504					
	<i>Metro Cities</i>		2,458					
	<i>Anoka County Mediation</i>		1,000					
	<i>North Metro Mayors</i>		2,400					
	<i>MN Mayors Association</i>		30					
	<i>Centennial Area Chamber</i>		360					
495	MISCELLANEOUS - Recognitions	756	2,014	8,259	10,950	950	(10,000)	-91.3% ^B
	<i>Plaques, awards and other recognitions</i>		750					
	<i>City recognition program</i>		200					
TOTAL - MAYOR & COUNCIL		57,452	61,586	46,936	77,146	67,382	(9,764)	-12.7%

^A Moved newsletter postage from expenditure code 350 to 322.

^B Removed a one-time 75th Anniversary Celebration expense isolated to 2025.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
CITY ADMINISTRATION - 1320								
101	SALARIES	150,761	172,298	87,589	176,401	159,428	(16,973)	-9.6% ^C
120	PAYROLL TAXES	21,500	25,364	11,678	26,756	24,855	(1,901)	-7.1%
130	INSURANCE	25,533	28,037	16,342	31,918	26,861	(5,057)	-15.8%
201	OFFICE SUPPLIES	284	1,884	570	2,824	584	(2,240)	-79.3% ^D
306	MED TESTING & PHYSICAL	168	-	-	-	-	-	0.0%
314	CONTRACTED SERVICES	1,000	1,000	1,000	1,000	16,000	15,000	1500.0% ^E
331	TRAVEL/CONFERENCES/MILEAGE (ICMA,LMC,ETC)	2,796	4,066	1,656	2,735	2,735	-	0.0%
350	PRINT PUBLISH	82	-	293	540	135	(405)	-75.0%
404	MAINTENANCE OF EQUIPMENT	-	98	-	77	99	22	28.6%
411	EQUIPMENT RENTAL	-	-	-	-	-	-	0.0%
433	DUES & MEMBERSHIPS (ICMA,CHAIN OF LAKES,ETC)	1,707	1,976	1,142	2,133	2,158	25	1.2%
TOTAL - CITY ADMINISTRATION		203,830	234,737	120,270	244,384	232,855	(11,529)	-4.7%

^C Removal of an office staff position causing a reduction.

^D Network equipment and computer replacements are not needed.

^E Wage and compensation study planned.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
ELECTIONS - 1410								
103	SALARIES PT	5,522	19,639	(342)	11,964	17,788	5,824	48.7% ^F
120	PAYROLL TAXES	-	39	-	915	1,440	525	57.4%
201	OFFICE SUPPLIES	184	903	-	500	500	-	0.0%
322	POSTAGE	-	10	-	53	53	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	79	288	-	150	150	-	0.0%
350	PRINTING & PUBLISHING-Notices & Ballot Printing	625	317	-	1,200	1,200	-	0.0%
411	EQUIPMENT RENTAL	1,106	556	-	2,000	2,000	-	0.0%
412	BUILDING RENTAL	1,400	1,050	400	400	800	400	100.0% ^G
TOTAL - ELECTIONS		8,915	23,060	58	17,182	23,931	6,749	39.3%

^F There will be two elections hosted in 2026 versus one in 2025.

^G St. Mark Lutheran Church is paid twice instead of one time.

CABLE TV - 1430								
142	UNEMPLOYMENT	-	-	-	-	-	-	0.0%
219	MISCELLANEOUS SUPPLIES	-	-	-	-	-	-	0.0%
404	MAINTENANCE OF EQUIPMENT	765	-	776	1,000	1,500	500	50.0% ^H
411	EQUIPMENT RENTAL	8,960	8,960	-	-	-	-	0.0%
TOTAL - CABLE TV		9,725	8,960	776	1,000	1,500	500	50.0%

^H Equipment is aging, so planning for probable maintenance.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
FINANCE - 1500								
101	SALARIES FT	123,004	88,176	45,656	93,760	89,312	(4,448)	-4.7% ^I
120	PAYROLL TAXES	17,732	12,970	6,231	14,311	13,924	(387)	-2.7%
130	INSURANCE	17,811	15,030	8,905	18,266	15,442	(2,824)	-15.5%
155	EMPLOYEE REIMB EXPENSE	(1,047)	1,432	1,722	-	-	-	0.0%
201	OFFICE SUPPLIES	2,102	1,422	807	984	600	(384)	-39.0%
218	UNIFORMS	848	-	963	875	875	-	0.0%
301	AUDITING	28,337	22,888	23,865	23,574	24,753	1,179	5.0% ^J
306	EMPLOYMENT PHYSICALS & TESTING	-	-	-	-	-	-	0.0%
307	CONSULTING	85	145	101	194	202	8	3.9%
314	CONTRACT SERVICES	26,987	28,847	25,911	25,767	25,789	22	0.1%
322	POSTAGE-City's General Mailings	595	647	-	625	650	25	4.0%
331	TRAVEL/CONFERENCES/MILEAGE (CIVIC,EHLERS,ETC)	585	449	90	730	740	10	1.3%
350	PRINTING & PUBLISHING-Notices & Employment Ads	237	118	293	1,410	765	(645)	-45.7%
404	MAINTENANCE OF EQUIPMENT	-	55	-	442	455	13	2.9%
405	MAINTENANCE CONTRACTS	7,949	7,999	4,561	7,795	8,705	910	11.7% ^K
411	EQUIPMENT RENTAL	957	848	-	-	-	-	0.0%
433	DUES & MEMBERSHIPS (GFOA,NOTARY RENEWAL,ETC)	190	190	90	230	230	-	0.0%
435	SUBSCRIPTIONS	-	256	-	125	135	10	8.0%
440	BANK SERVICE FEES	3,561	3,306	1,609	2,800	3,500	700	25.0% ^L
TOTAL - FINANCE		229,933	184,776	120,805	191,888	186,076	(5,812)	-3.0%

^I Removal of an office staff position causing a reduction.

^J The financial auditing firm has had inflationary increases more than the usual 3% in the last few years.

^K Inflationary costs are driving up contracts with accounting and storage software, as well as a maintenance agreement with the copier vendor.

^L More building permits are getting paid by credit card with new permitting software.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
CITY ATTORNEY - 1610								
304	GENERAL LEGAL FEES	29,439	25,337	2,286	30,000	30,000	-	0.0%
TOTAL - CITY ATTORNEY		29,439	25,337	2,286	30,000	30,000	-	0.0%
PLANNING & ZONING - 1910								
201	OFFICE SUPPLIES	-	-	-	150	150	-	0.0%
307	CONSULTING	-	413	2,042	1,000	1,000	-	0.0%
322	POSTAGE-Commission Packets & Correspondence	200	17	-	200	200	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	-	-	-	-	-	-	0.0%
350	PRINTING & PUBLISHING-Notices & Zoning Changes	204	41	-	100	100	-	0.0%
433	DUES & MEMBERSHIPS	-	-	-	-	-	-	0.0%
TOTAL - PLANNING & ZONING		404	471	2,042	1,450	1,450	-	0.0%
ENGINEERING - 1930								
303	ENGINEERING-GENERAL	4,464	5,278	163	5,000	5,000	-	0.0%
TOTAL - ENGINEERING		4,464	5,278	163	5,000	5,000	-	0.0%

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2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
GENERAL GOVERNMENT BUILDINGS - 1940								
219	SUPPLIES-Ice Melt, Restroom & Cleaning	1,563	650	524	800	800	-	0.0%
314	CONTRACT SERVICES-Custodial Services	6,375	5,846	2,977	5,789	6,948	1,159	20.0% ^M
321	COMMUNICATIONS-Website & Broadband	5,567	8,067	4,401	7,552	8,827	1,275	16.9% ^N
322	POSTAGE	866	519	-	-	600	600	*
380	UTILITIES	6,038	5,705	2,624	5,675	5,975	300	5.3%
401	BUILDING MAINTENANCE	2,633	3,861	841	3,290	3,290	-	0.0%
404	EQUIPMENT MAINTENANCE	236	1,117	-	472	472	-	0.0%
405	MAINTENANCE CONTRACTS	29,256	31,810	17,866	35,095	39,179	4,084	11.6% ^O
411	EQUIPMENT RENTAL	-	1,700	-	-	-	-	0.0%
412	BUILDING RENTAL	1,630	1,830	-	-	-	-	0.0%
TOTAL - GENERAL GOVERNMENT BUILDINGS		54,163	61,104	29,628	58,673	66,091	7,418	12.6%

^M Inflationary increases are occurring from cleaning companies.

^N Anoka County's broadband service has never had an increase; the rate has been the same since 2011.

^O Metro I-Net organization increased 6%; our share 11%. Their organization is continuing to experience challenges with staffing and competitive salaries. We also added a user.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
POLICE - 2100								
304	LEGAL PROSECUTIONS	42,613	42,651	18,286	50,000	50,000	-	0.0%
314	SERVICE CONTRACT	1,142,028	1,270,524	636,724	1,273,448	1,346,377	72,929	5.7%
316	CONTRACTED COMMUNITY OUTREACH	5,000	5,000	-	5,000	5,000	-	0.0%
404	MAINTENANCE OF EQUIPMENT	1,162	1,199	3,189	2,500	2,500	-	0.0%
TOTAL - POLICE		1,190,803	1,319,374	658,200	1,330,948	1,403,877	72,929	5.5%

Explanation of changes

The CLPD's budget has a 6.3% increase which is caused predominantly by personnel costs. Existing salaries are estimated to rise by 3% for cost of living, and 5% or more for step increases. Overall salaries and benefits are elevated 5.5%, which is about \$156,899 additional in expenditures. Even though the department is seeing an addition of \$219,636 worth of expenses, Circle Pines' portion is only \$72,929. With Lexington's population rising and Centerville's Taxable Market Value, Circle Pines' portion of the contract is 0.23% less.

FIRE - 2210								
314	SERVICE CONTRACT	367,795	430,620	211,715	423,429	380,000	(43,429)	-10.3%
404	VEHICLE/BUILDING MAINTENANCE	15,352	-	-	-	-	-	0.0%
TOTAL - FIRE		383,147	483,620	211,715	423,429	380,000	(43,429)	-10.3%

Explanation of changes

CFD is looking to fully merge with SBM, which allows us to reduce costs.

BUILDING INSPECTIONS - 2400								
201	OFFICE SUPPLIES-Forms & Informational Material	-	-	-	-	-	-	0.0%
311	BUILDING	52,773	71,936	26,895	35,000	50,000	15,000	42.9% ^P
TOTAL - BUILDING INSPECTIONS		52,773	71,936	26,895	35,000	50,000	15,000	42.9%

^P Recent years showcase a pattern of higher permit volume and therefore inspection cost.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
STREETS - 3100								
101	SALARIES FT	70,919	90,653	45,788	96,946	100,057	3,111	3.2% ^Q
102	SALARIES OT	3,912	2,033	1,709	7,000	7,000	-	0.0%
103	SALARIES PT-Seasonal	602	720	331	1,287	1,287	-	0.0%
120	PAYROLL TAXES	10,841	13,726	6,477	16,034	16,989	955	6.0%
130	INSURANCE	10,876	13,964	7,488	18,086	18,463	377	2.1%
142	UNEMPLOYMENT	-	45	45	-	-	-	0.0%
201	OFFICE SUPPLIES	-	294	3	-	-	-	0.0%
212	MOTOR FUEL & LUBRICANTS	4,658	3,300	868	4,750	4,820	70	1.5%
214	TOOLS-Small hand tools	171	621	143	258	600	342	132.6%
215	SHOP SUPPLIES-paint,cleaners,paper products	861	2,679	497	1,020	1,020	-	0.0%
218	UNIFORMS	353	579	435	660	660	-	0.0%
219	SNOW REMOVAL SUPPLIES	28,598	2,408	8,381	24,000	24,000	-	0.0%
307	CONSULTING-Safety Program	344	599	629	630	662	32	5.0%
314	CONTRACT SERVICES-Custodial Services	20,526	608	309	566	797	231	40.8%
321	COMMUNICATIONS-Cell Phones	-	411	165	396	398	2	0.4%
322	POSTAGE	-	-	-	200	-	(200)	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	240	290	-	200	300	100	50.0%
380	UTILITIES	2,301	2,093	2,056	2,145	2,270	125	5.8%
390	STREET LIGHT UTILITIES	20,018	19,453	8,179	20,670	20,470	(200)	-1.0%
401	BUILDING MAINTENANCE	622	602	198	1,050	800	(250)	-23.8%
402	STREET LIGHT MAINTENANCE	3,166	136	-	6,000	6,000	-	0.0%
403	STREET MAINTENANCE	8,579	1,451	3,434	9,700	11,700	2,000	20.6% ^R
404	EQUIPMENT MAINTENANCE	10,480	7,988	2,574	10,042	10,055	13	0.1%
405	STREET LIGHT MAINTENANCE CONTRACT	-	-	-	-	-	-	0.0%
411	EQUIPMENT RENTAL	57,159	59,185	-	-	-	-	0.0%
413	CAPITAL IMPROVEMENT (LEASE)	92,086	107,515	-	-	-	-	0.0%
433	DUES & MEMBERSHIPS	81	100	-	-	-	-	0.0%
TOTAL - STREETS		347,392	331,451	89,708	221,640	228,347	6,707	3.0%

^Q Public Works staff positions have a 3% cost-of-living increase and only one with a step up.

^R Project is planned to stain Lexington Avenue fence.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
VOLUNTEER COMMUNITY VEGETABLE GARDEN - 5201								
215	SUPPLIES	71	32	93	50	50	-	0.0%
216	SUPPLIES-CHEMICAL	-	-	-	250	250	-	0.0%
314	CONTRACT SERVICE	-	40	42	34	45	11	32.4%
380	UTILITIES	300	300	300	300	300	-	0.0%
TOTAL - COMMUNITY VEGETABLE GARDEN		371	372	435	634	645	11	1.7%
PARKS - 5202								
101	SALARIES FT	205,608	242,845	125,322	250,538	259,209	8,671	3.5% ^S
102	SALARIES OT	142	910	54	1,500	1,500	-	0.0%
103	SALARIES PT	34,211	47,329	12,107	42,075	44,550	2,475	5.9% ^T
120	PAYROLL TAXES	31,933	39,388	17,705	41,872	44,737	2,865	6.8%
130	INSURANCE	26,062	36,643	19,464	45,305	46,190	885	2.0%
201	OFFICE SUPPLIES	1,665	185	-	300	500	200	66.7%
212	MOTOR FUEL & LUBRICANTS	8,569	9,966	3,020	9,200	13,605	4,405	47.9% ^U
214	TOOLS	4,097	3,274	2,617	2,574	2,430	(144)	-5.6%
215	SHOP & PARK SUPPLIES	3,532	8,779	5,647	4,180	4,180	-	0.0%
216	SUPPLIES-CHEMICAL/FERTILIZER	230	1,711	-	2,500	2,500	-	0.0%
218	UNIFORMS	1,222	2,107	1,553	2,295	2,295	-	0.0%
219	MISCELLANEOUS SUPPLIES	-	80	511	-	-	-	0.0%
306	EMPLOYMENT PHYSICALS & TESTING	1,044	930	896	640	640	-	0.0%
307	CONSULTING	19,064	1,363	1,257	1,260	1,323	63	5.0%
314	CONTRACT SERVICE	391	1,216	619	1,132	1,595	463	40.9%
321	COMMUNICATIONS-Cell Phones	1,548	2,229	869	1,980	1,990	10	0.5%
322	POSTAGE	133	14	-	100	100	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	494	1,289	2,183	2,165	2,165	-	0.0%
350	PRINTING & PUBLISHING-Drafting, Newspaper Ads	58	-	-	1,300	1,300	-	0.0%
380	UTILITIES	7,906	7,490	2,643	7,552	8,085	533	7.1%

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
401	BUILDING & TRAIL MAINTENANCE	18,859	34,904	13,887	31,050	28,800	(2,250)	-7.2% ^v
403	VILLAGE MAINTENANCE	2,984	2,881	2,865	5,850	5,850	-	0.0%
404	EQUIPMENT MAINTENANCE	29,359	11,826	14,240	9,500	9,500	-	0.0%
411	EQUIPMENT RENTAL	55,556	68,497	-	-	-	-	0.0%
412	CAPITAL IMPROVEMENT (LEASE)	17,639	22,077	-	-	-	-	0.0%
413	PARKS CAPITAL EQUIPMENT FUND	27,062	27,062	-	-	-	-	0.0%
415	PARK BUILDING RENTAL	2,982	4,193	1,858	4,096	4,096	-	0.0%
433	DUES & MEMBERSHIPS	-	531	270	773	773	-	0.0%
490	RECREATIONAL/COMMUNITY SERVICES/ADVERTISING	7,040	7,310	-	11,500	11,500	-	0.0%
TOTAL - PARKS		509,389	587,030	229,587	481,237	499,412	18,175	3.8%

^s Parks staff positions have a 3% cost-of-living increase and only one with a step up.

^t Rehiring seasonals at a higher wage increased the budget by \$1 per hour.

^u An additional staff member hired in 2024 has shown higher fuel use. Kept the estimated rate at \$4.00 per gallon.

^v Removed one-time expenditures including pallet racks and a shed used for a cleaning station at the shop.

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
GOLDEN LAKE - 6101								
103	SALARIES PT	24,449	27,614	6,058	28,545	29,410	865	3.0%
120	PAYROLL TAXES	1,870	2,112	463	2,184	2,380	196	9.0%
142	UNEMPLOYMENT	-	-	-	-	-	-	0.0%
217	CONCESSION SUPPLIES FOR RESALE	7,389	6,480	2,013	9,000	9,000	-	0.0%
218	UNIFORMS-Concession Stand Employees	336	180	255	500	500	-	0.0%
219	MISCELLANEOUS SUPPLIES-Cleaning Supplies	2,151	2,728	1,586	4,100	4,100	-	0.0%
303	ENGINEERING-Lake quality improvement planning	621	-	-	2,000	2,000	-	0.0%
306	EMPLOYMENT PHYSICALS & TESTING-Seasonal Employees	-	-	-	1,200	1,200	-	0.0%
307	CONSULTING-Chemical analysis of lake	-	-	-	250	250	-	0.0%
314	CONTRACT SERVICE-Goose Control	2,200	103	-	2,200	2,200	-	0.0%
321	COMMUNICATIONS-Concessions	516	457	138	576	576	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	120	-	-	100	100	-	0.0%
350	PRINTING & PUBLISHING-Notices & Ads	340	-	83	1,300	1,300	-	0.0%
380	UTILITIES	5,672	5,126	1,733	5,725	5,225	(500)	-8.7%
401	BUILDING/GROUNDS/LAKE MAINTENANCE	1,068	1,609	1,563	7,700	7,700	-	0.0%
404	EQUIPMENT MAINTENANCE-Aerator	250	537	415	250	250	-	0.0%
412	CAPITAL IMPROVEMENT (LEASE)	11,120	3,280	-	-	-	-	0.0%
415	EQUIPMENT RENTAL	1,752	1,664	768	1,664	1,664	-	0.0%
433	DUES & MEMBERSHIPS	-	40	40	40	40	-	0.0%
440	BANK CHARGES	172	201	91	100	200	100	100.0%
495	MISCELLANEOUS	315	315	-	315	315	-	0.0%
TOTAL - GOLDEN LAKE		60,342	52,447	15,205	67,749	68,410	661	1.0%

CITY OF CIRCLE PINES
2026 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2023	2024	6/30/2025	2025	2026	\$	%
SHADE TREE PROGRAM - 6102								
101	SALARIES FT	25,617	31,524	16,136	33,315	34,471	1,156	3.5% ^w
120	PAYROLL TAXES	3,650	4,632	2,153	5,110	5,439	329	6.4%
130	INSURANCE	3,248	4,888	2,596	6,043	6,161	118	2.0%
212	MOTOR FUEL & LUBRICANTS	247	164	77	500	200	(300)	-60.0%
214	TOOLS	1,436	143	38	200	1,200	1,000	500.0% ^x
215	SHOP & SHADE TREE SUPPLIES	663	2,273	4,163	1,450	1,450	-	0.0%
218	UNIFORMS	152	256	603	340	340	-	0.0%
314	CONTRACT SERVICES	23,668	48,903	14,300	22,000	22,000	-	0.0%
322	POSTAGE	-	6	-	50	50	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	995	1,450	1,395	900	900	-	0.0%
350	PRINTING & PUBLISHING-Notices & Ads	-	-	-	100	100	-	0.0%
404	EQUIPMENT MAINTENANCE	5,772	6,222	2,590	4,017	4,022	5	0.1%
411	EQUIPMENT RENTAL	9,361	8,588	-	-	-	-	0.0%
433	DUES & MEMBERSHIPS	25	790	-	175	350	175	100.0%
TOTAL - SHADE TREE PROGRAM		74,834	109,840	44,050	74,200	76,683	2,483	3.3%

^w Parks staff positions have a 3% cost-of-living increase and only one with a step up.

^x A chainsaw is purchased every other year.

UNALLOCATED - 9240 & 9360								
360	INSURANCE	59,823	37,583	33,541	38,711	34,539	(4,172)	-10.8% ^y
720	TRANSFER TO CAPITAL EQUIPMENT FUND	-	-	74,282	148,563	153,000	4,437	3.0% ^z
721	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	33,984	67,967	36,000	(31,967)	-47.0% ^z
722	TRANSFER TO PARK PLAYGROUND EQUIPMENT FUND	-	-	13,531	27,062	40,000	12,938	47.8% ^z
723	TRANSFER TO STREET IMPROVEMENT FUND	-	-	59,472	118,944	138,000	19,056	16.0% ^z
725	TRANSFER FROM GENERAL FUND	-	-	4,400	-	-	-	0.0%
TOTAL - UNALLOCATED		59,823	37,583	219,209	401,247	401,539	292	0.1%

^y Workers' Compensation premium continues to decline due to a lower experience rating and no occurrences.

^z Reorganizing replenishment of capital funds is needed. Capital equipment funds need increases due to inflationary impacts. Street maintenance for our newly reconstructed streets is requiring additional funds. However, future capital projects are well funded, so a reduction is reasonable.

TOTAL EXPENDITURES	3,277,198	3,598,963	1,817,967	3,662,807	3,723,197	60,390	1.6%
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REVENUES OVER (UNDER) EXPENDITURES	357,634	(57,897)	(1,436,652)	-	-		
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