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CITY OF
ROCHESTER
MINNESOTA



2027

**RECOMMENDED
SUPPLEMENTAL
BUDGET**

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Section I

Transmittal, City Council's Budget Priorities, General Summaries, and Frozen Positions

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City of Rochester, MN

Letter of Transmittal

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Honorable Mayor and City Council Members,

On behalf of the entire City of Rochester team, it is a privilege to present the recommended supplemental 2027 Operating Budget and 2026-2031 Capital Improvement Plan (CIP) budget. This budget is a testament to the discipline of City Teammates and the City Council in remaining committed to our evolving Strategic Priorities and Action Plan items, while also being responsible stewards of our community's resources. Our strong financial stability continues to enable Rochester to meet today's needs while providing strategic opportunities to invest in resources that help us plan for and be prepared for the future. I am grateful for the feedback and support provided by the Mayor and City Council throughout the strategic planning and budget development process, as this financial forecast was developed to lead Rochester toward addressing the most foundational and pressing needs of our City while advancing priorities that focus on building an inclusive community for all whom we are here to serve.

As we present the proposed supplemental budget, we remain focused on ensuring that every investment aligns with the City's strategic priorities, delivers meaningful value to our residents, and supports operational investments grounded in financial stewardship for long-term financial and operational sustainability. To that end, our budget decisions are guided by a set of core evaluation principles designed to ensure that new or evolving roles, projects, and services are both purposeful and fiscally responsible.

This approach emphasizes six core principles: Strategic Value and Return on Investment, Funding and Financial Sustainability, Resource Efficiency and Adaptability, Collaboration Opportunities, Stakeholder and Organizational Impact, and Accountability and Performance Measurement. These evaluation principles apply to all baseline revenues and expenditures necessary to maintain current service levels, as well as decision packages that introduce new resources to enhance outcomes and services when we have reached capacity or new capacity is required to better serve the community in alignment with foundational principles and strategic priorities that reflect the changing needs of the community, supporting a quality of life that helps our community thrive.



Budget Evaluation Principles

Strategic Value and Return on Investment - Each proposed investment has been assessed for its ability to directly advance the City's key organizational goals and strategic priorities. This includes an evaluation of how well the initiative supports core functions such as community safety, economic development, or operational excellence, and whether it delivers measurable outcomes or revenue-generating opportunities that justify the investment.

Funding and Financial Sustainability - The budget reflects a disciplined approach to financial stewardship. We have prioritized initiatives that are supported by sustainable funding sources and have avoided reliance on temporary or uncertain revenues. Long-term financial impacts have been considered, including how each item aligns with broader budget priorities and whether existing responsibilities or roles can be consolidated to reduce costs.

Resource Efficiency and Adaptability - Wherever possible, we have identified opportunities to realign or optimize existing staff and resources to meet current needs, refine baseline revenue and expenses. If new roles or expenditures are recommended, we have considered their potential to reduce overtime, increase service efficiency, mitigate future expenses, or alleviate existing workloads to provide better outcomes. In cases of financial constraint, adaptability and scalability have been key considerations. This refinement has allowed us to once again reduce the projected levy in 2027, while still advancing key initiatives through recommended decision packages in a manner that will not result in a significant increase in future years.

Collaboration Opportunities - We have sought to enhance interdepartmental coordination by leveraging existing teams, skills, and projects. By avoiding duplication and encouraging cross-functional collaboration, this budget supports a streamlined and integrated approach to City services. Furthermore, it seeks to bridge across the citywide enterprise, utilizing resources that might otherwise be formally reorganized and centralized. This involves initiating more robust cost allocations and continuing to reorganize or reimagine how decentralized work takes place as opportunities present themselves. This reduces the need to add skill sets in each work area and instead brings together like services to combine the varied skill sets of individual teammates, maximizing value as a cohesive team, regardless of their formal reporting structure.

Stakeholder and Organizational Impact - Our investment strategy takes into account the impact on residents, staff, and departmental operations. We've emphasized initiatives that break down silos, strengthen internal collaboration, and support shared goals. Every recommendation has been made with an eye toward maximizing organizational benefit and long-term community impact.

Accountability and Performance Measurement - Finally, we are committed to ensuring that all initiatives include clear metrics for success. Performance will be measured based



on project outcomes, efficiency gains, and alignment with the City's vision and values. Ongoing evaluation and course correction will ensure that we continue to deliver results, improve transparency, and drive value across the organization. While the creation of metrics is a work in progress, there are qualitative results that we can look to for guidance on whether investments should be continued through additional resource allocation in future years, or whether course correction and reallocation would better serve the community. By viewing the budget as a resource guide with an eye toward longer-term results, with each year building upon the next, we can establish a firmer outlook that provides better stability and a clear path for future decision-making.



Commitment to Continuous Improvement

Every year throughout the year, the City team strives to foster a culture of cost mitigation and continuous improvement by assessing the needs and demands across all areas of the City to directing the necessary resources to the most pressing needs while not being overly reliant on additional levy funding to accomplish these tasks. These continuous improvements have an impact across the City, and while they do not eliminate the need for tax levies and utility rate increases, they significantly alter the timing and amount of cost escalation while still providing quality service.

City operations are constantly being adapted to better serve at the same or lower cost.



This allows us to maximize all our resources before adding additional capacity that requires further investment in new or expanded contracted or personnel resources.

Budget Summary

Overall, the budget process and recommendations strive to meet the recommended best practices from the National Advisory Council on State and Local Budgeting and the Government Finance Officers Association (GFOA). This budget is constructed through an almost six-month process considering the following high level financial, operating and policy outcomes:

- Incorporates a long-term perspective;
- Establishes linkages to broad organizational goals;
- Focuses budget decisions on results and outcomes;
- Involves and promotes effective communication with stakeholders; and
- Provides incentives to government management and employees.

In addition to our emphasis on budget evaluation principles, continuous improvement, and strategic investment, this 2027 supplemental budget prioritizes funding to support financially sustainable core services and enhance outcomes through targeted resource allocation. The Mayor and City Council's Foundational Principles, Strategic Priorities, Action Plan, and a longstanding tradition of fiscal responsibility inform the decisions made within this recommended budget document. Through collaborative efforts, we are committed to keeping the property tax levy focused on core services that maximize the objectives outlined in our planning documents, serving our residents, businesses, and visitors. This focus prioritizes various investments in facility maintenance, vehicle and equipment replacement, and staffing to meet and improve upon current service demands while also maintaining responsible practices to assure long-range financial stability.

I want to recognize the efforts of Brian Anderson, Aaron Parrish, Rachel Houdek, Esten Jostad, Josh Duerr, the Leadership Team, the Finance Team, support from IT, and others, and all the departmental budget reviewers who invest significant time in preparing the baseline budget and decision packages, as well as refinements made throughout the budget preparation process. Also, continued appreciation to Tim McCollough and his team from Rochester Public Utilities (RPU) for their ongoing efforts to further integrate RPU with the other City budget timelines, allowing the Mayor, City Council, and community to view a single document containing all City budgets. While we are not at our destination, we continued to make progress during this budget cycle.





Significant Financial Drivers Impacting Levy Change in 2027

The most significant driver of the levy adjustments each year is related to financial support necessary to deliver on the contractual obligations to our personnel. Each year we generally expect at least a 5% shift in the budget to meet contractual labor obligations that are driven by demands in the labor market and obligations necessary in order to continue to provide services to the community. Other demands include inflationary and CPI changes that impact commodities (materials and goods), contractual services, and vehicles/equipment. Other significant impacts in 2027:

- 2027 is the second year of the phased allocation for central services to enterprise funds that benefit from costs associated with programming paid for in the General Fund. A fifty percent allocation was implemented in 2026 and in 2027 implementing allocations at one hundred percent offset \$2.1 million in tax levy that would otherwise subsidize the value to the enterprise fund in 2027.
- Equipment Revolving Fund – In 2027 an additional 5% was added for active assets of \$1.9 million of which \$1.6 million is for active tax levy assets. This was implemented in order to properly fund current and future vehicle replacements necessary due to significant inflationary pressures on vehicles, years of low interest returns to the fund, and other structural imbalances.

As discussed during the initial budget study sessions, the recommended 2027 supplemental budget also includes:

- The Golf Tax Levy on operations is set at \$150k
- 3% increase to all temp salaries to match the 2027 General Wage Increase (GWI)
- Health Insurance is set at 4%
- Dental Insurance is set at 1.5%



- In Lieu fees for parking, storm and sewer at 2%
- Heartland training facility
- Assistant City Attorney II
- Funding reconciliation for Building Automation Specialist & Facilities Supervisor
- The team is working on a policy for adoption of a surcharge/convenience fee on credit card usage in order to help mitigate the need for tax levy adjustments to absorb the increasing fees.



Notably, 2027 marks the first year post-COVID that the Levy has fully reabsorbed the costs of redeploying personnel that were frozen during the pandemic. In the past, holistic budget stability funds eased the reabsorption of these services, and now the general fund is structurally in balance with ongoing revenue paying for the cost of operations. Currently there is one frozen Engineering Tech position from the 2026 adopted budget.

2027 Decision Packages build on the needs of 2026 with investments that support:

- Geographic Information Systems position,
- Additional IT needs with system support specialists,
- Two police officer positions and a squad car request, the positions transitioned into one police officer and one Community Outreach Specialist focused on supporting people experiencing homelessness (updated),
- An additional arborist FTE,



- Reclassification of the Manager of Facilities and Property to Director of Facilities and Property,
- Custodian and vehicle for the new joint maintenance facility for Parks and Public Works,
- Funding to support the ongoing software as a service and operational costs of the Enterprise Resource Planning software being deployed Citywide,
- Smartsheet that offers a Brand Folder tool,
- Two Transit Attendants for Link BRT stations,
- Two Sewer Utility Equipment Operators and a pickup truck to perform operations and maintenance activities for sanitary sewer and stormwater infrastructure.

2027 Decision Packages – Tax Levy vs Non-Tax Levy

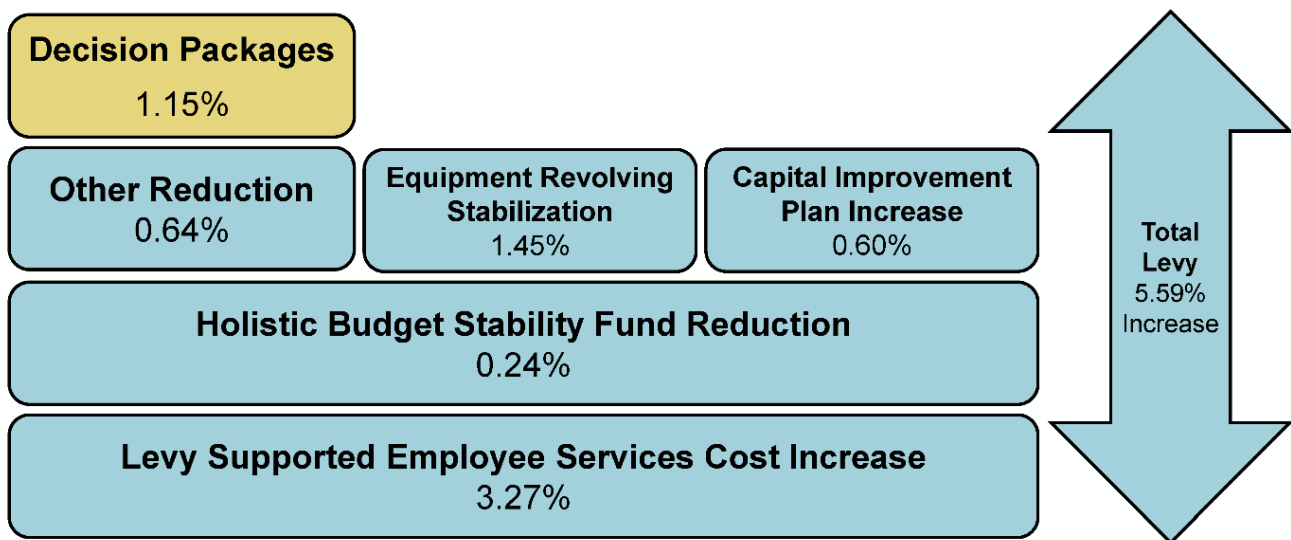
Decision Package	Levy	Non-Tax Levy
SmartSheet Digital Asset Management Tool - Quality Services	\$7,500	\$0
2 IT System Support Specialists - Quality Services and Public Safety	\$311,522	\$0
2027 ERP Project Costs	\$702,130	\$0
Police Squad Car and Equipment - Public Safety	\$169,667	\$0
1 Community Services Police Officer & 1 Community Outreach Specialist	\$303,566	\$0
GIS Technician - Fire, Police, EM, and Parks	\$149,375	\$0
Custodial Position for Parks and Forestry Facility	\$121,690	\$0
Reclass Manager of Facilities & Property to Director of Facilities & Property	\$34,778	\$0
Facilities Vehicle Request	\$65,800	\$0
Arborist Position	\$128,398	\$0
Assistant City Attorney II	\$169,606	\$0
Building Automation Specialist & Facilities Supervisor - Energy Savings	\$131,445	\$0
2 Transit Attendants	\$0	\$223,960
2 Equipment Operators - Sewer Utility	\$0	\$258,900
Pick-up Truck for Sewer Utility	\$0	\$82,877
Total:	\$2,295,477	\$565,737



Most of the projected levy growth sustains and supports our existing portfolio of services. Of the tax levy decision packages recommended in 2027, \$931,340 are for one-time expenses that are not an ongoing operational cost. This means, that once purchased, the baseline budget will be modified in the next year to eliminate the available funding. While there may be a new expense that replaces it, it will not exponentially grow the resource needs of the City, and thereby the reliance on levy. Through our due diligence we were able to lower the forecasted levy from a 7.4% increase to a 5.59% recommended increase while still making significant progress on strategic priorities. This is less than the prior year adopted levy as well.

Below is a reflection of the key drivers impacting the levy:

Breaking Down the Levy Increase



Revenue Summary

The City's budget development process begins with a forecast of non-property tax revenues that support City services and projects. This strategy establishes the revenue foundation early, reducing reliance on the property tax levy and strengthening the structural integrity of our budget practices. By first understanding available resources, we are better positioned to strategically invest in and maintain the service levels our community expects.

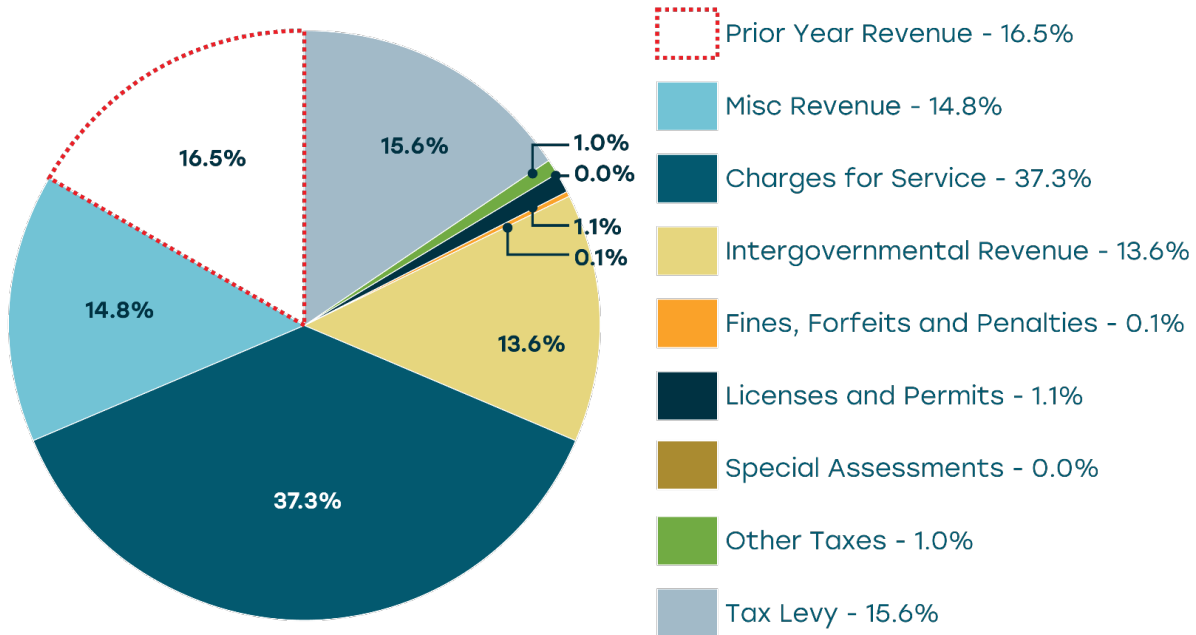
The property tax levy is critically evaluated to ensure it aligns with both community priorities and the relative growth of the tax base. Our approach ensures that the levy is sustainable and equitable, reflecting both inflationary costs and population-driven service demands.

The 2027 Recommended Supplemental Budget includes \$799.28 million in total revenue (inclusive of Rochester Public Utilities), of which \$124.9 million is funded by property taxes. While the property tax remains a vital revenue source, accounting for 15.6% of all operating revenue, it is not the only driver of City operations. As illustrated in the graph below, 37.3% of operating costs are funded through service charges, including RPU, which is funded by ratepayers. RPU's budget for 2027 is \$372.76 million, of which \$232.2 million is funded through these charges.

Miscellaneous revenues, including Payments in Lieu of Taxes (PILOTs), make up 14.8% of all operating revenue. These diversified funding sources reflect the City's commitment to fiscal responsibility while maintaining high-quality core services. 2027 also marks the second year of phased allocations after the City conducted a more detailed review of central service cost allocations to special revenue and enterprise funds for expenses historically carried within levy-funded budgets. As a result of this refined methodology, \$2.1 million in costs will now be appropriately distributed to the funds and services that generate them.



2027 Total Operating Revenue, Inclusive of RPU

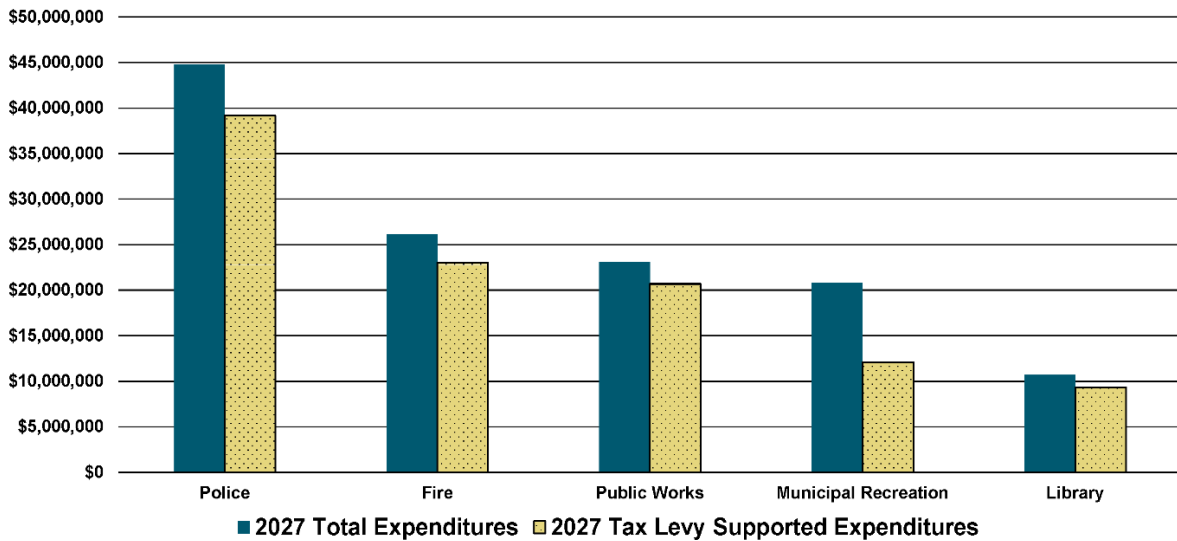


Local Government Aid (LGA) allocated to operations was reduced by \$1,242,506 from 2026. As a result, Rochester taxpayers and ratepayers will fund \$166,457 in additional operating costs in 2027. The City continues to face long-term uncertainty due to the State's LGA formula, which remains unfavorable to Rochester and projects future declines. Accordingly, the increase in LGA provided by the State in 2024 was allocated toward capital projects, where the funding can be timed and absorbed more effectively than in ongoing operations. The 2027 reduction eliminates all of the \$1,076,049 that was budgeted to enhance the Streets CIP for annual bituminous street reconstruction, and additional discussion will continue as we prepare for the 2028-2029 two-year budget cycle to determine replacement funding sources for this and the trail system.

In addition, tax levy is relied upon to fund core operating functions as shown in the chart below. Police, Fire, Public Works, and the Public Library all rely on levy dollars to cover 85% or more of their respective budgets, highlighting the importance of maintaining levy support for these core services to maintain high service levels.



2027 Total Expenditures and Tax Levy Support



Another significant component of revenue necessary to support the services for which they are charged is the utility rates.

- The current sewer rates are adopted from 2022 through 2027, per the rate study process and approval from 2021. Rate increases are approximately 1% annually for wastewater utility customers in 2027. Wastewater connection fees increase at approximately 2.7% annually and are related to projected inflation and the increased cost of wastewater treatment plant infrastructure.
- The 2027 Water Utility budget approved a 9% general rate change for 2027. Each customer class rate may vary up to 2% based on the 2025 cost-of-service study. The impact to an average residential water customer is \$1.78 per month.
- The recommended Electric Utility budget anticipates an effective 4% general rate change in 2027. Each customer class rate may vary up to 2% based on the 2023 cost-of-service study. The cost impact to the average customer is \$5.17 per month.



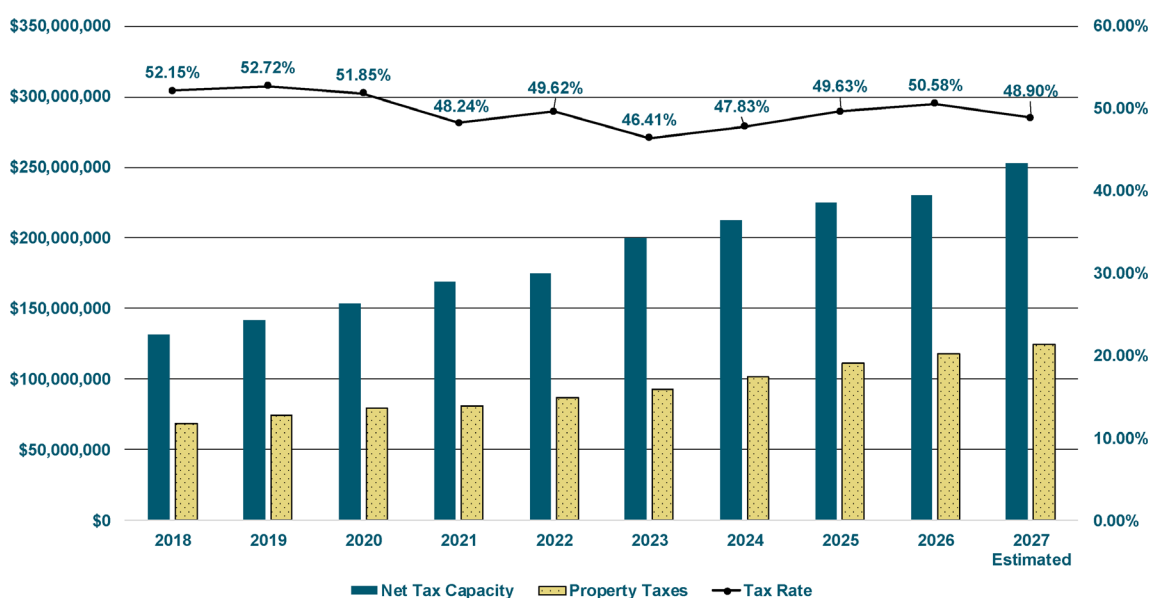
Property Taxes, Growth, and Strategic Investment

How tax capacity and levy decisions align with service needs and long-term sustainability

The City of Rochester's property tax accounts for roughly one-third of a typical local taxpayer's total bill, with the remaining shares paid to Olmsted County, Rochester Public Schools, and the State of Minnesota. The recommended supplemental 2027 budget includes a total levy of \$124.9 million, which represents a 5.59% increase over 2026. This change reflects the total tax amount collected, not an increase in the tax rate itself.

The total levy is first distributed based on the value of new construction, with the remainder absorbed by existing properties. How much each property pays depends on its classification (e.g., residential, commercial, industrial, apartment, agricultural) and the extent to which its assessed value has changed compared to other properties in the same tax classification. Further, when one tax classification increases disproportionately to another in a tax year, that classification of tax absorbs more of the total tax, reducing the overall distribution to the other tax classifications. Likewise, properties with a larger proportionate value increase absorb more of the levy – whether the total amount levied increases, decreases or stays the same.

Property Tax Rates Since 2018



As shown in the charts, Rochester's tax rate remains within the 10-year average, around 50%, even after several years of decline. At the same time, both tax capacity and the property tax levy have grown, largely due to increased assessed values and new construction, helping to mitigate cost impacts on existing taxpayers.

Between 2018 and 2027, tax capacity has grown by an average of 7.68% per year, while



the average annual increase in actual property taxes levied has been 7.28%. This demonstrates that the City has remained disciplined and consistent in its approach, balancing community needs while limiting the tax burden. Additionally, on December 31, 2026, two TIF Districts will be decertified with an estimated additional annual tax levy available of \$466,816 which will reduce any tax impact to other existing properties.

Even though property taxes account for just 15.6% of total City revenues, they remain the most visible and discussed revenue source, supporting core City services like police, fire, public works, parks, community development, the library, and administrative functions. The General Fund relies heavily on property tax revenue to maintain these services. Additional departmental services and the evolving needs of the community dictate that the City evaluate its service levels regularly to both assess the strategic priorities as well as adjust those priorities based on the changing service needs while also maintaining the strategic investment strategy to sustain itself long term and not to the detriment of the taxpayers.



Strategic Investments in Equipment and Facilities

To address long-standing needs in vehicle and equipment replacement across departments, the 2026- 2027 budget allocates additional charges on equipment:

- In 2026, a 10% charge on fully depreciated equipment was added, along with an additional \$750,000 flat dollar amount, that is allocated over all equipment.



- In 2027, a 5% charge on active equipment will be added, requiring an additional \$1.6 million in levy support.
- These steps will help correct years of underfunding and avoid higher future replacement costs while stabilizing the equipment revolving fund.

Building Long-Term Operational Capacity

To prepare for operational growth and increased demand:

- The 2027 supplemental budget includes funding to support staffing, operations, and debt service for the new Maintenance Service Center as well as the Sportsplex.
- Payment In Lieu of Taxes (PILOT) transfers from enterprise funds to the General Fund will continue under existing formulas as we transition to the PILOT in the 2026 financial policies.
- Rate adjustments of 2% in 2027 are proposed for stormwater, parking, and sewer enterprise funds to keep pace with service and infrastructure demands.

Tourism Revenues and Civic Infrastructure

As Rochester continues to attract visitors, projected increases in hotel/motel tax revenues will be directed to the Facilities and Maintenance Fund. This strategic use of tourism revenue helps prepare for future major capital investments, especially at the Mayo Civic Center, and reduces reliance on the tax levy for such projects.

CITY OF FINANCIAL DISTINCTION

The City of Rochester has a AAA Rating

Rochester has received a Certificate of Achievement for Excellence in Financial Reporting for almost 50 years, the longest in the state of Minnesota.



All Fund Summary

To fund all recommended expenditures, Table 1 provides the detail of the proposed 2027 Major City Revenues. For comparison, the 2025 and 2026 Adopted Budget revenues are also provided. The trends show stability and some growth across a variety of revenue sources. In 2026 and 2027 we have phased in central service cost allocations to non-levy funded operations to account for services utilized primarily by enterprise funds that are expensed in the General Fund. For example, a small cost allocation for administration, finance, and HR services, as well as other costs as appropriate by the enterprise fund.

The goal is to ensure that the tax levy isn't overly burdened to provide services that benefit the service areas intended to be paid for with charges paid by ratepayers. As you can see, hotel/motel tax is anticipated to increase and be dedicated to operational and capital funding for the Civic Center Complex. Inspection permit revenue is projected to maintain current levels, in part due to the City adding roofing, window and siding inspections and a related position. Payments in lieu are made from utility funds that offset general fund costs and account for what would have been levied if the utilities were private, similar to a franchise fee for the electric utility. These payments have a proposed 2% increase based on an annual adjustment. Finally, we see that parking ramp, fines and parking lot revenue is starting to normalize relative to corresponding utilization increases. As noted prior, Local Government Aid decreased significantly, about 24.7% less than 2026.

2027 Major Revenues: Compared to 2026 & 2025: Inclusive of RPU

Source of Revenue	2025 Adopted Budget	2026 Adopted Budget	2027 Supplemental Recommended Budget	2026-2027 Budget Change Increase/ (Decrease)	2026-2027 Percent of Change Increase/ (Decrease)
Tax Levy & Tax Abatements	\$111,645,142	\$118,284,623	\$124,901,338	\$6,616,715	5.59%
Local Government Aid	\$3,958,994	\$3,958,994	\$3,792,537	(\$166,457)	(4.20%)
Local Government Aid (CIP)	\$1,067,000	\$1,076,049	\$0	(\$1,076,049)	(100.00%)
Hotel/Motel Tax	\$6,491,160	\$6,750,806	\$7,020,839	\$270,033	4.00%
Cable TV Franchise Fee	\$1,165,296	\$974,505	\$829,370	(\$145,135)	(14.89%)
Inspection Permits	\$3,943,146	\$5,726,727	\$5,726,727	\$0	0.00%
Service Fees	\$1,297,432	\$1,301,926	\$1,301,926	\$0	0.00%
Bold Forward Unbound	\$2,587,777	\$5,142,955	\$2,091,453	(\$3,051,502)	(59.33%)
In Lieu of Tax	\$15,372,858	\$15,765,732	\$16,191,467	\$425,735	2.70%
Sewer Utility Charge	\$28,500,000	\$28,800,000	\$28,800,000	\$0	0.00%



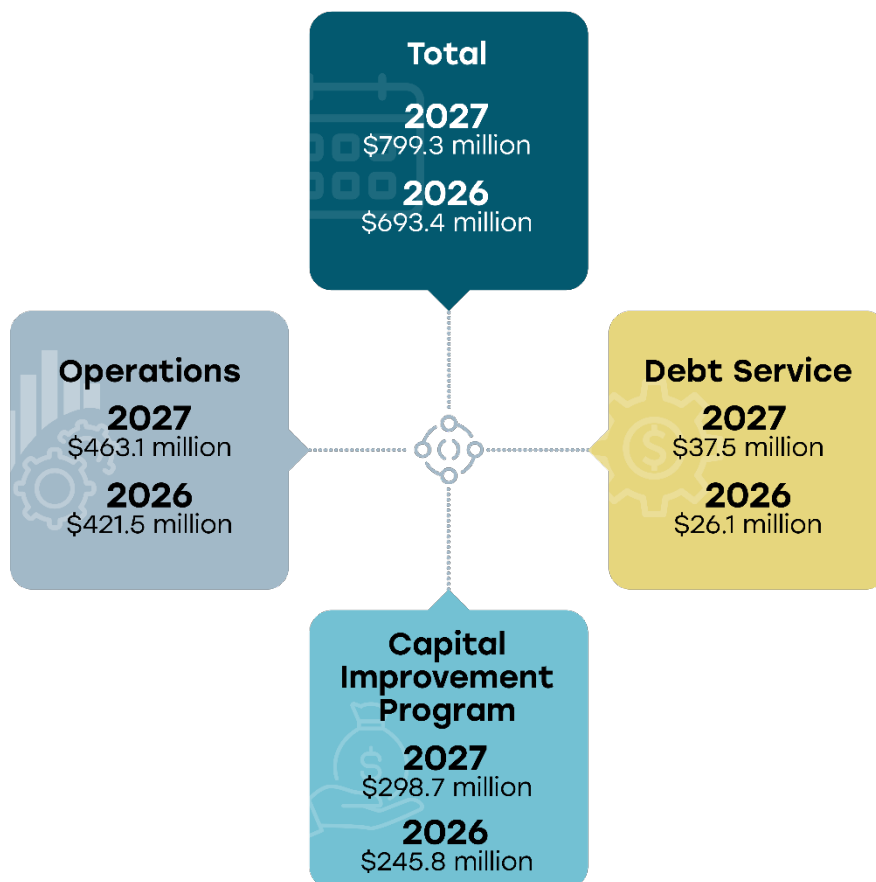
Source of Revenue	2025 Adopted Budget	2026 Adopted Budget	2027 Supplement al Recommend ed Budget	2026-2027 Budget Change Increase/ (Decrease)	2026-2027 Percent of Change Increase/ (Decrease)
Storm Water Utility Fee	\$8,934,050	\$9,166,623	\$9,166,623	\$0	0.00%
Library Fund: City Share-Levy	\$8,644,679	\$9,095,025	\$9,339,686	\$244,661	2.69%
Library Fund: County Share	\$1,183,842	\$1,259,191	\$1,232,604	(\$26,587)	(2.11%)
Municipal Recreation Fund: Fee Revenues	\$4,637,118	\$5,683,109	\$8,741,030	\$3,057,921	53.81%
Municipal Recreation Fund: Non-Fee Revenues	\$11,506,055	\$11,908,575	\$12,392,095	\$483,520	4.06%
Parking Fund: Parking Fines	\$471,343	\$500,000	\$500,000	\$0	0.00%
Parking Fund: Parking Ramps	\$5,897,234	\$5,700,000	\$5,700,000	\$0	0.00%
Parking Fund: Street Meters	\$1,338,250	\$1,338,250	\$1,338,250	\$0	0.00%
Parking Fund: Parking Lots	\$417,701	\$461,600	\$461,600	\$0	0.00%
RPU: Charges for Services	\$216,086,000	\$222,976,000	\$232,231,000	\$9,255,000	4.15%
RPU: Private Funds	\$4,495,000	\$2,529,000	\$11,684,000	\$9,155,000	362.00%



Expenditure Summary

The total 2027 supplemental recommended budget (including RPU) is \$799.28 million which includes all operating and CIP expenditures. The supplemental recommended budget is compared to the City Council's 2026 adopted budget to show where changes have occurred in the operating, CIP, and debt service portions of the budget. Note that RPU's budget fluctuates due to the nature of the electric and to a lesser extent water utility and should be considered a snapshot comparison. It should be noted that Rochester Public Utilities (RPU) is operating in a dynamic and rapidly evolving energy landscape shaped by shifting federal policy, growing electric load growth and broad inflationary pressures, and changing dynamics in regional energy markets. Despite this complexity, their planning and continuous updates to financial and resource planning models has positioned RPU and the City to respond decisively and maintain momentum toward the community's long-term energy goals. It remains possible that there will be significant adjustments to their forecast before final budget adoption in December 2026, similar to the prior year.

City of Rochester Budget 2026 and 2027 Inclusive of RPU



The 2026-2031 CIP projects were developed while being mindful of future investments across both the City and RPU with the 2027 CIP allocating \$298.7 million in project expenses. In keeping with the notion of strategic investment and continuous improvement, the CIP remains aware of the levy needs across other areas of the City as the levy amounts used on CIP projects remain consistent, with the budget recommending utilization of \$10.0 million in levy in 2027.

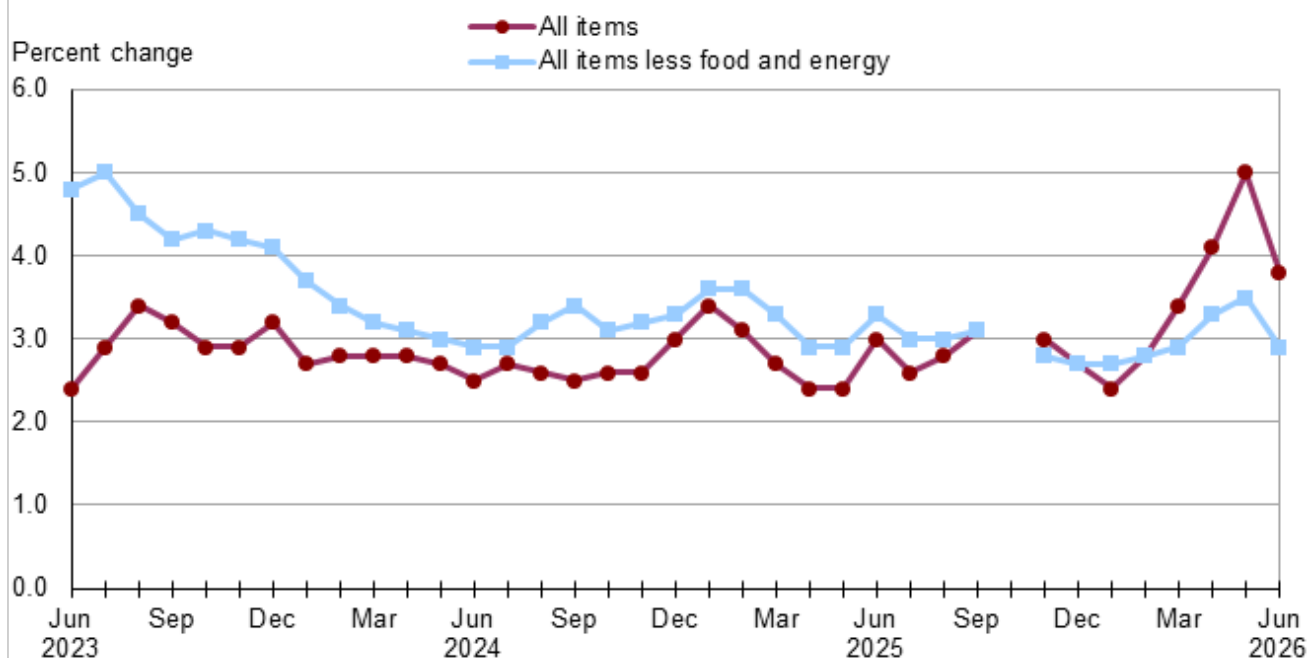


Personnel Costs

The City provides a wide range of public services through our committed and dedicated teammates. Overall, employee service expenditures total \$178.9 million of the City's total budget (inclusive of RPU) for 2027, accounting for 22.4% of the overall budget and 38.6% of the operating budget (not including CIP and debt service). In a competitive labor market and with inflationary pressures affecting both individuals and the City, these costs are understandably increasing. For context, below are a few key economic indicators:

- The Rochester unemployment rate is 3.4% which is lower than the state (4.4%) and national (4.2%) averages as of June, 2026.
- While it has moderated, inflation continues to be a factor as we evaluate competitive compensation. Our class and compensation study is currently evaluating market and internal data to assess the health of our compensation system. While still below historical standards, our overall recruitment and retention rates continue to improve.

Chart 1. Over-the-year percent change in CPI-U, Midwest region, June 2023–June 2026



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.
Source: U.S. Bureau of Labor Statistics.

In addition to the ability to recruit new teammates, retention of our talent is also important. Our recent Employee Engagement Survey has indicated a need to be mindful of our compensation and benefits when compared to other local governments.



Pay and Benefits

Question	Negative	Neutral	Positive	Mean	Weight	Gap
I am paid fairly for the work that I do	31%	17.5%	51.5%	3.23	25	-7
I am satisfied with my total benefits package (e.g., retirement, health, insurance)	23.6%	21.2%	55.2%	3.38	37	-16
I am satisfied with my employment conditions (e.g., vacation or leave options, flexible work arrangements)	10.3%	14.9%	74.8%	3.87	38	-6

Below is a summary of employee services costs in key areas of the City budget:

76.4% of employee service costs as a percent of total General Fund Budget

50.6% of employee service costs as a percent of total Municipal Recreation Budget

72.2% of employee service costs as a percent of total Library Budget

22.4% of employee service costs as a percent of overall budget

- The recommended supplemental budget reduced the Health Insurance premium expense. This reflects a net reduction in family coverage by 27 FTE's from the recommended 2027 budget. There was also a reduction of 9 FTE's who have elected not to take City Health insurance that reduced budgeted expense.

In addition, our employee services costs increased in the following manner from 2026 to 2027:

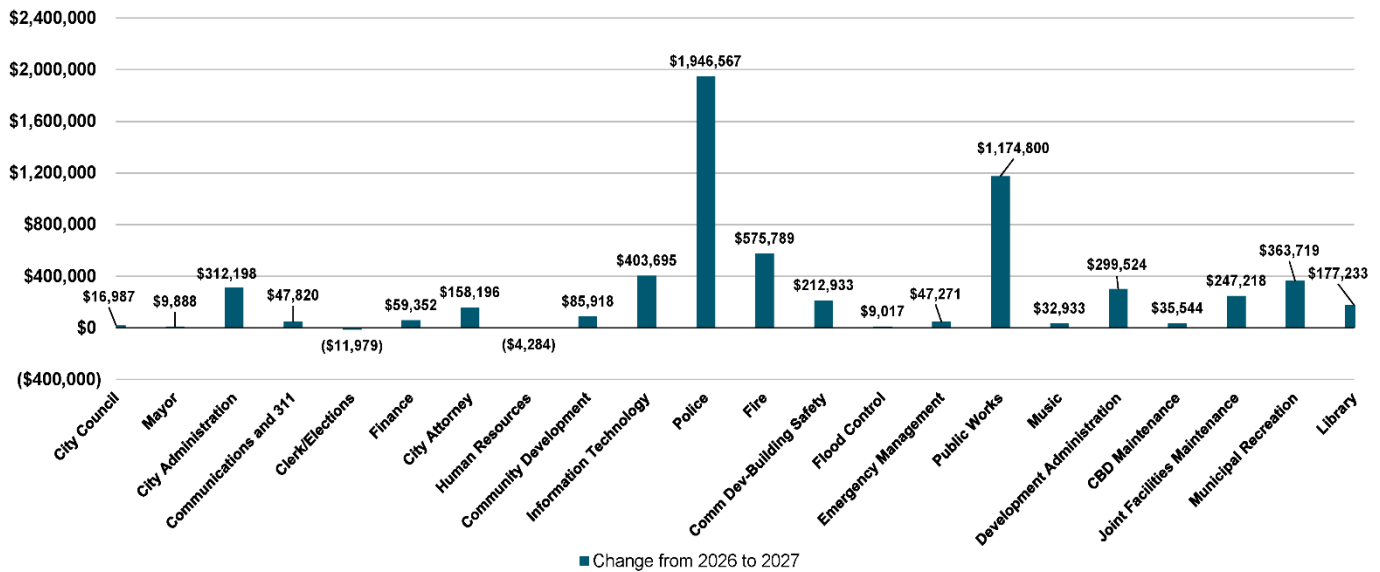
5.53% increase for employee service costs in the General Fund

4.12% increase for employee service costs for all Levy Funded Departments

Overall salary and benefits represent 38.6% of the total operating budget (excluding CIP and debt service). Current labor contracts continue to reduce the cost of health insurance premiums paid by the employer; however, other personnel costs are rising to keep up with the demands of the labor market. Employees are our greatest asset and without them the City cannot effectively provide the services residents value and expect.



Employee Service Costs: Levy Funded Employee Service Changes by Department



Capital Improvement Plan

The final significant piece of the recommended budget is the 2026-2031 CIP, which totals \$1.1 billion over that timeframe (inclusive of RPU). For 2027, the CIP is divided into 21 categories and projected to be funded by 24 different sources. In 2027, the CIP totals \$298.7 million (excluding project reserves) of which \$10 million (or 3.4%) is funded through the tax levy. It should be noted that the current five-year CIP also includes five years of RPU CIP data. Notable 2027 projects include (these reflect only the projected 2027 costs and not total costs for multi-year projects):



**2030 RPU
Resource Plan**



**Runway 3/21
Reconstruction**



**Grid North
Partners -RPU**



**Downtown
Infrastructure
Alignment**



**Rapid Transit
Implementation**



Summary

The City of Rochester has established foundational principles and strategies that have fostered a resilient and thriving community. All stakeholders involved have worked collaboratively to sustain core services and advance key strategic priorities through thoughtful investment and the commitment to providing quality services at an affordable cost to the community. Through the Council's direction and support throughout the budget development process, this recommended budget was developed to address the most foundational and pressing service needs for the community while also committing to invest in the City's strategic priorities. I look forward to the discussion and collaboration that will lead to finalization and adoption.

Sincerely,

A handwritten signature in black ink, appearing to read "Alison Zelms", written in a cursive style.

Alison Zelms, City Administrator

City of Rochester, MN



City Council's Budget Priorities

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Vision, Principles & Priorities

Community Vision

Rochester is a City that cares. Where all people are treated with dignity and respect. Where residents, employees, and visitors enjoy a high quality of life. Where business and industry thrive, and where the land and environment are renewed and sustained for the benefit of all. It is a welcoming and diverse community.

- Renowned for its reputation as a center for growth and innovation.
- Characterized by its safe and friendly neighborhoods.
- Committed to health and wellness for its people.
- Connected both physically and socially.
- Dedicated to the sustainable and responsible use of public resources.

Strategic Priorities

We will focus our resources and initiatives to drive progress in these areas:

- Economic Resilience
- Housing Access
- Inclusive Growth Management
- Responsible Environmental Stewardship
- Transformational Capital Projects

Organizational Vision

A vibrant, compassionate, innovative team.

Foundational Principles

We will approach every action and decision through a lens of:

- Compassion
- Fiscal Responsibility and Sustainability
- Inclusive Decision-Making
- Public Safety
- Quality Services
- Social Equity





CITY OF ROCHESTER, MINNESOTA MISSION STATEMENT

The mission of the City of Rochester is to provide a safe, attractive environment through the responsive, efficient and cost-effective delivery of municipal services.

The City will strive to enhance community pride by improving the physical, environmental, economic, cultural and social quality of the community.

RISE to the top of **Customer Service**

Identify, plan for, and support customer needs

Seek and consider input from our customers to continually improve services

Treat every customer well

Respect

Treat customers in a personal and professional manner while being firm, fair, and compassionate

Be an active listener to the customer

Maintain a work environment that is free of disrespect and false information

Integrity

Provide equitable and honest treatment to all customers

Follow through in a timely manner or as communicated

Maintain privacy and confidentiality as applicable to Minnesota State laws

Safety

Employees act responsibly and take ownership for their actions

Documented safety procedures for employees and customers

Communicate clearly when dealing with emergencies or safety concerns

Excellence

Be knowledgeable in my area of responsibility

Be professional in my actions, manners and appearance

Meet or exceed customer needs for City services

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City of Rochester, MN

General Summaries

City of Rochester, MN
Revenue Summary of Means of Financing the Recommended Budget
2027

Description	Taxes Ad Valorem	Other Taxes	Special Assessments	Licenses and Permits	Fines, Forfeits and Penalties
General	87,436,517	7,465,447		8,461,739	304,131
Library	9,339,686				13,500
Municipal Recreation System	12,084,021			1,045	
Mayo Civic Center		390,409			
F.E. Williams					
Rochester International Airport	779,272				
Transit					
EDA Administration					
Total Governmental	109,639,496	7,855,856		8,462,784	317,631
Operating Budget					
Parking Enterprise				50,748	500,000
Sewer Utility				1,000	
Storm Water Utility				20,378	
Total Enterprise				72,126	500,000
Funds Budget					
Total Operating Budget	109,639,496	7,855,856		8,534,910	817,631
Internal Service Funds	330,668				
Capital Improvement	10,025,138		295,000		
Debt Service	4,906,036				
Rochester EDA					
Opioid Settlement Fund					
Total Budget	124,901,338	7,855,856	295,000	8,534,910	817,631

Intergovernmental Revenues	Charges for Services	Miscellaneous Revenue	Prior Year Revenue	Total Budget
8,856,683	7,145,486	21,524,374	415,504	141,609,881
1,236,604	17,017	27,215	46,605	10,680,627
242,120	8,741,030	64,909	(331,668)	20,801,457
				390,409
		13,500	(13,500)	
302,385	2,054,000	3,210,488	(242,982)	6,103,163
16,931,318	2,174,377	1,131,279	(1,361,394)	18,875,580
		2,795,790	(387,605)	2,408,185
27,569,110	20,131,910	28,767,555	(1,875,040)	200,869,302
	7,499,850	315,000	(357,326)	8,008,272
	29,124,630	1,136,680	(4,144,544)	26,117,766
	9,171,572	631,000	(901,700)	8,921,250
	45,796,052	2,082,680	(5,403,570)	43,047,288
27,569,110	65,927,962	30,850,235	(7,278,610)	243,916,590
	10,450	15,254,463	(788,230)	14,807,351
79,871,014		48,535,196	12,694,794	151,421,142
		9,531,901	(319,971)	14,117,966
		2,263,783		2,263,783
107,440,124	65,938,412	106,435,578	4,307,983	426,526,832

City of Rochester, MN
Expenditure Summary of Recommended Budget by Fund and Character
2027

Description	Employee Services	Other Current Expenses	Capital Outlay	Capital Improvements	Debt Service	Total
General	108,222,388	32,879,593	507,900			141,609,881
Library	7,708,055	2,259,094	713,478			10,680,627
Municipal Recreation System	10,524,443	10,155,176	121,838			20,801,457
Mayo Civic Center		390,409				390,409
Rochester International Airport		6,103,163				6,103,163
Transit	1,183,524	17,692,056				18,875,580
EDA Administration		2,408,185				2,408,185
Total Governmental Operating Budget	127,638,410	71,887,676	1,343,216			200,869,302
Parking Enterprise	584,471	7,423,801				8,008,272
Sewer Utility	7,264,507	17,498,287	95,697		1,259,275	26,117,766
Storm Water Utility	1,243,126	7,678,124				8,921,250
Total Enterprise Funds Budget	9,092,104	32,600,212	95,697		1,259,275	43,047,288
Total Operating Budget	136,730,514	104,487,888	1,438,913		1,259,275	243,916,590
Internal Service Funds		7,819,692	6,976,938		10,721	14,807,351
Capital Improvement				151,421,142		151,421,142
Debt Service		1,322,350			12,795,616	14,117,966
Rochester EDA		22,222			2,241,561	2,263,783
Total Budget	136,730,514	113,652,152	8,415,851	151,421,142	16,307,173	426,526,832

City of Rochester, MN

Expenditure Recommended Budget Recapitulation

Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	Jun Actuals	Requested	Recommended
General Fund						
City Council	849,398	809,855	841,193	395,180	846,640	858,404
Mayor	387,493	370,364	406,320	235,919	415,400	417,661
City Administration	3,748,925	3,167,220	2,442,482	1,341,362	2,470,694	2,690,748
Communications and 311	421,118	404,444	1,169,310	567,314	1,223,718	1,263,710
City Clerk	903,293	954,120	1,145,980	679,461	1,146,454	1,055,876
Elections	592,961	207,563	539,126	84,602	552,325	552,288
Administrative Fines	2,946	7,649	7,230	7,761	7,233	6,933
Finance	2,631,284	2,161,125	2,190,067	892,146	2,103,873	2,044,554
City Attorney	2,203,541	2,326,006	2,570,798	1,346,709	2,656,714	2,703,666
Human Resources	3,129,237	3,424,851	3,708,000	1,684,566	3,759,587	3,637,238
Community Development	1,473,042	1,760,595	2,255,256	1,031,678	2,130,934	2,127,698
Bold Forward Unbound	503,426	1,647,511	2,030,607	741,070	2,065,761	2,005,154
DSIC & North Statn Maintenance	364,712	456,992	335,459	165,253	344,439	336,329
Information Technology	3,558,154	3,595,846	4,020,861	1,857,952	4,367,286	4,262,621
City Hall Maintenance	552,591	529,700	243,463	151,516	250,431	332,024
Total General Government	21,322,120	21,823,841	23,906,152	11,182,489	24,341,489	24,294,904
Police	36,554,660	42,853,672	41,868,459	22,467,278	45,128,844	44,739,168
Animal Control	382,052	448,975	459,746	212,685	475,097	445,805
Dispatch	1,285,595	1,319,587	1,490,677	601,642	1,550,763	1,580,695
Fire	22,480,205	23,663,784	25,006,234	12,485,935	26,655,516	26,167,323
Hazmat	80,888	85,440		142,691		
Comm. Dev. - Building Safety	5,107,393	5,282,894	8,318,753	2,810,698	5,715,224	5,684,321
Flood Control	695,732	786,013	982,422	372,081	997,295	933,044
Emergency Management	385,135	372,907	429,009	198,447	440,735	481,172
Total Public Safety	66,971,660	74,813,271	78,555,300	39,291,457	80,963,474	80,031,528
Engineering	3,921,641	3,663,135	4,537,299	2,364,764	5,018,375	5,086,209
Street Infrastructure Mtce	9,381,343	11,104,711	10,826,333	6,640,068	11,579,927	12,227,766
Fleet Mtce & PWTOC Bldg	722,647	907,293	1,105,432	772,296	1,156,122	1,443,771
Traffic	1,825,382	1,838,246	2,152,299	983,323	2,263,832	2,262,690
City Lighting	1,846,274	1,891,926	1,958,819	870,305	2,006,276	2,057,719
Total Public Works	17,697,287	19,405,310	20,580,182	11,630,756	22,024,532	23,078,155
Music	986,928	1,279,804	1,102,667	448,267	1,145,257	1,152,390
ArtCtr/CivicTheater/125Live	421,938	413,346	446,801	219,559	462,178	461,552
Community Reinvestment	284,915	284,915	297,900	148,999	307,900	307,900
Development Administration			146,239	363,091	153,913	154,867
CBD Maintenance	835,203	876,443	884,273	490,137	981,579	1,176,094
Economic Development	4,730,023	4,914,356	5,059,530	2,530,234	5,234,250	5,234,250
Joint Facilities Maintenance	517,958	692,770	1,626,217	853,464	1,874,860	2,161,638
Unallocated	4,987,540	4,177,711	1,624,596	38,424	1,627,860	127,860
Contingency	1,163,675	1,459,277	2,347,770	1,347,770	2,347,770	2,347,770
General Fund	916,629	1,151,145	993,837	993,837	1,080,973	1,080,973
Total General Fund	120,835,875	131,292,189	137,571,464	69,538,484	142,546,035	141,609,881

City of Rochester, MN

Expenditure Recommended Budget Recapitulation

Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	Jun Actuals	Requested	Recommended
Library	9,785,235	10,352,441	10,462,553	4,795,212	10,836,137	10,680,627
Municipal Recreation System Fund						
Park & Rec Admin	719,239	740,219	790,395	414,429	826,964	817,566
Recreation	928,009	874,139	791,792	484,799	824,633	837,052
Tennis Center	71,650	69,006	62,662	33,826	63,429	70,556
Swimming Pools	313,139	604,132	783,880	196,668	788,593	790,075
Parks	7,474,932	7,713,649	8,239,704	4,064,342	8,645,162	8,461,045
Parkwy Lndscp Maint	526,643	526,885	827,097	265,478	901,587	903,507
Plummer House	90,814	110,404	122,574	49,582	124,277	125,443
Regional Sports Complex - Deactivated					152,600	
Golf	2,120,360	2,635,243	2,186,291	1,367,208	2,355,906	2,435,202
Graham Arena	995,363	1,134,623	1,080,317	424,618	1,145,357	1,145,953
National Volleyball Center	547,687	539,408	561,679	270,539	565,670	591,718
Recreation Center	1,731,192	1,932,520	1,891,660	798,355	1,969,423	1,934,340
Regional Sports Complex						2,689,000
Total Municipal Recreation System	15,519,029	16,880,226	17,338,051	8,369,843	18,363,601	20,801,457
Mayo Civic Center	378,237	377,073	388,969	97,388	397,146	390,409
Airport Operations	6,921,044	7,288,335	5,747,707	3,171,560	5,785,605	5,779,013
US Customs	306,692	363,208	315,000	159,508	324,150	324,150
Total Airport	7,227,736	7,651,543	6,062,707	3,331,068	6,109,755	6,103,163
Transit	14,479,477	15,158,351	15,090,317	7,123,570	16,618,986	18,875,580
EDA Administration	2,482,371	3,134,038	2,389,510	1,450,067	2,410,867	2,408,185
Total Governmental Operating Budget	170,707,960	184,845,861	189,303,571	94,705,632	197,282,527	200,869,302
CBD Parking Admin/Operations	8,963,776	9,197,737	7,437,500	4,627,804	7,786,259	8,008,272
Wastewater Utility	22,590,121	21,255,327	24,260,304	13,989,690	24,698,828	24,858,491
Sanitary Sewer Fund Debt	(1,157,276)	(1,112,108)	1,018,499	163,303	1,259,275	1,259,275
Total Sanitary Sewer Utility	21,432,845	20,143,219	25,278,803	14,152,993	25,958,103	26,117,766
Storm Water Utility	7,562,258	8,492,137	8,577,129	4,841,271	9,187,009	8,921,250
Total Enterprise Funds Budget	37,958,880	37,833,093	41,293,432	23,622,068	42,931,371	43,047,288
Total Budget with Transfers	208,666,840	222,678,954	230,597,003	118,327,700	240,213,898	243,916,590
Internal Service Funds	38,253,885	40,222,298	12,325,848	24,130,782	14,631,324	14,807,351
Capital Improvements			164,597,341		152,497,191	151,421,142
Debt Service	8,795,300	24,457,854	12,531,334	7,953,175	13,794,384	14,117,966
Rochester EDA	2,269,906	2,265,614	2,260,845	1,888,878	2,263,758	2,263,783
Opioid Settlement	120,000	120,000		60,000		
Grand Totals	258,105,932	289,744,720	422,312,371	152,360,535	423,400,555	426,526,832

City of Rochester, MN
Expenditure Trend Data by Object

Description	2024 Actuals	2025 Actuals	2026 Budget	2026 June Actuals	2027 Budget Requested	2027 Budget Recommended
Expenditures						
Employee Services						
Regular Salaries	72,121,510	79,395,005	87,668,588	39,693,376	93,299,047	92,570,475
Temporary Salaries	2,294,624	2,588,851	2,628,336	1,409,446	2,645,087	2,786,605
Regular Overtime	3,703,690	4,569,464	1,670,372	2,264,271	1,670,372	1,670,372
Reimbursable Pay	15,954	30,996		18,286		
Other Pay	798,791	1,299,046	221,881	827,886	223,901	281,747
Employee Benefits - Pensions	12,480,628	13,600,370	15,200,197	7,074,046	16,134,970	16,024,141
Employee Benefits - Insurance	18,301,627	19,429,462	22,773,764	10,945,169	24,207,732	23,353,890
Other Employee Benefits	40,999	43,716	43,284	24,716	43,284	43,284
Employee Services	109,757,823	120,956,910	130,206,422	62,257,196	138,224,393	136,730,514
Contractual Services						
Rents and Leases	1,711,523	1,506,772	1,339,274	611,736	1,353,207	1,334,522
Adv, Publishing, & Printing	860,073	854,293	1,079,038	382,629	1,079,038	1,079,038
Contractual Mtce & Repair	7,004,145	8,887,420	7,676,371	4,004,509	7,873,571	8,026,298
Expert & Professional Services	20,120,617	20,306,849	19,548,843	8,844,182	19,972,743	24,612,550
Communications	611,181	668,766	703,613	295,117	712,037	749,331
Travel/Training/Business Meals	1,160,473	1,116,918	1,053,077	616,276	1,062,677	1,117,757
Subscriptions/Bks/Memberships	552,804	483,380	464,850	326,471	464,850	467,450
Utilities	6,607,481	6,994,212	7,309,622	3,019,630	7,681,509	8,074,609
Insurance and Bonds	1,784,304	1,797,990	1,926,980	894,382	1,966,248	1,854,954
Contractual Services	11,965,192	12,562,264	14,018,394	6,147,240	15,125,919	16,234,213
Contractual Services	52,377,793	55,178,864	55,120,062	25,142,173	57,291,799	63,550,722
Materials and Supplies						
Office Supplies	540,141	258,796	372,829	90,054	372,474	379,474
Veh & Mach Operating Supplies	3,947,079	4,084,889	4,473,706	2,260,424	4,552,723	4,592,920
Clothing & Protective Equipment	672,392	711,197	684,827	304,608	730,827	707,827
Commodities	878,975	1,058,702	731,873	446,431	731,873	734,873
Equipment, Tools, & Misc Parts	1,354,090	1,133,729	1,073,302	599,670	1,073,302	1,075,302
Construction Materials	1,636,825	1,689,467	1,567,459	796,867	1,578,169	1,578,169
Supplies	1,179,340	1,252,532	1,020,171	504,014	1,020,171	1,028,596
Materials and Supplies	10,208,842	10,189,312	9,924,167	5,002,066	10,059,539	10,097,161
Other Charges						
Judgmnts/Penalties/Settlements	60,893	860,070	29,959	41,969	29,959	29,959
Contributions	7,185,318	7,061,927	8,588,015	3,589,727	8,788,527	7,422,652
Taxes and Licenses	4,481,495	4,547,869	4,628,122	2,320,956	4,700,857	4,760,857
Depreciation and Interest	9,207,953	9,386,637	9,642,800	5,442,974	9,642,800	9,642,800
Other Charges	9,668,847	10,953,718	12,858,524	9,248,035	15,216,336	15,239,343
Other Charges	30,604,505	32,810,221	35,747,420	20,643,660	38,378,479	37,095,611
Capital Outlay						
Furniture and Equipment	366,253	548,915	77,788	226,755	18,000	18,000
Machinery and Vehicles	432,913	932,462	449,686	136,938	707,435	707,435
Library Media	895,711	922,001	713,478	470,001	713,478	713,478
Capital Outlay	1,694,876	2,403,378	1,240,952	833,694	1,438,913	1,438,913
Bonds-Principal & Interest						
Principal and Interest on Bond	(1,158,556)	(1,117,908)	1,018,499	162,903	1,259,275	1,259,275
Bonds-Principal & Interest	(1,158,556)	(1,117,908)	1,018,499	162,903	1,259,275	1,259,275
Allocated to Other Activities						
Allocations to Other Activities	(11,851,781)	(12,485,772)	(13,807,867)	(5,333,475)	(14,947,777)	(14,620,092)
Allocated to Other Activities	(11,851,781)	(12,485,772)	(13,807,867)	(5,333,475)	(14,947,777)	(14,620,092)
Total Operating Budget	191,633,503	207,935,005	219,449,655	108,708,218	231,704,621	235,552,104
Operating Transfers						
Operating Transfers	17,033,338	14,743,949	11,147,348	9,619,482	8,509,277	8,364,486
Operating Transfers	17,033,338	14,743,949	11,147,348	9,619,482	8,509,277	8,364,486
Total Budget with Transfers	208,666,840	222,678,954	230,597,003	118,327,700	240,213,898	243,916,590

City of Rochester, MN
Expenditure Trend Data by Object

Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
Internal Service Funds	38,253,885	40,222,298	12,325,848	24,130,782	14,631,324	14,807,351
Capital Improvements			164,597,341		152,497,191	151,421,142
Debt Service	8,795,300	24,457,854	12,531,334	7,953,175	13,794,384	14,117,966
Rochester EDA	2,269,906	2,265,614	2,260,845	1,888,878	2,263,758	2,263,783
Opioid Settlement Fund	120,000	120,000		60,000		
Total Budget	258,105,932	289,744,720	422,312,371	152,360,535	423,400,555	426,526,832



Frozen Positions

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Frozen Positions



Employee Services – 2% Cuts

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Engineering Tech	0.0	1.0	1.0
Total Regular Employees	0.0	1.0	1.0

* Public Works is hiring consultants to help deliver projects, they are utilizing \$55,000 in Other Expert and Professional Services. Public Works will bring forward a decision pack to request to unfreeze the position.

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Section II

General Governmental

Operating

Budget Details

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City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	41310
General Government	General Fund		City Council			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41310 City Council						
Expenditures						
Employee Services						
Regular Salaries	399,256	399,893	399,256	199,628	399,256	411,226
Other Pay	14,184	14,321	14,184	7,092	14,184	14,184
Employee Benefits - Pensions	25,558	25,649	25,958	12,831	25,958	26,730
Employee Benefits - Insuranc	129,089	111,614	119,300	63,450	123,769	123,545
Employee Services	568,087	551,477	558,698	283,001	563,167	575,685
Contractual Services						
Adv, Publishing, & Printing	721	2,034	19,176	3,300	19,176	19,176
Contractual Mtce & Repair	92,865	82,827	59,670	1,701	59,670	59,670
Expert & Professional Servic	76,249	73,066	80,632	16,000	81,124	81,124
Communications	6,562	6,883	6,986	3,283	6,986	6,986
Travel/Training/Business Mea	12,591	13,309	33,689	7,746	33,689	33,689
Subscriptions/Bks/Membership	72,586	59,587	61,355	62,441	61,355	61,355
Insurance and Bonds	2,770	2,204	2,619	951	2,750	1,996
Contractual Services	264,344	239,910	264,127	95,422	264,750	263,996
Materials and Supplies						
Office Supplies	930	574	3,250	47	3,250	3,250
Supplies	723	2,184	1,200	619	1,200	1,200
Materials and Supplies	1,653	2,758	4,450	666	4,450	4,450
Other Charges						
Contributions	8,127	8,127	6,200	8,985	6,200	6,200
Other Charges	7,188	7,586	7,718	7,107	8,073	8,073
Other Charges	15,315	15,713	13,918	16,092	14,273	14,273
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	849,399	809,858	841,193	395,181	846,640	858,404
Tax Funding	849,399	809,858	841,193	395,181	846,640	858,404

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Council Member	6.00	6.00	6.00
Council President	1.00	1.00	1.00
Total Regular Employees	7.00	7.00	7.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	41315
General Government	General Fund		Mayor			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41315 Mayor						
Expenditures						
Employee Services						
Regular Salaries	174,975	178,750	185,215	90,521	190,610	192,861
Temporary Salaries	5,690	5,921	6,051	2,942	6,051	6,233
Regular Overtime	397	82				
Other Pay	2,556	2,556	2,556	1,278	2,556	2,556
Employee Benefits - Pensions	19,646	20,204	21,273	10,280	22,091	22,226
Employee Benefits - Insuranc	24,924	25,992	28,788	15,640	29,883	29,895
Other Employee Benefits	195	144	144	78	144	144
Employee Services	228,383	233,649	244,027	120,739	251,335	253,915
Contractual Services						
Rents and Leases	8	3	200		200	200
Adv, Publishing, & Printing	4,326	3,676	7,344	843	7,344	7,344
Expert & Professional Servic	91	129		92		
Communications	1,992	2,226	1,974	936	1,974	1,974
Travel/Training/Business Mea	12,268	15,644	18,229	13,589	18,229	18,229
Subscriptions/Bks/Membership	13,348	13,437	16,455	11,481	16,455	16,455
Insurance and Bonds	1,509	1,309	1,494	595	1,568	1,249
Contractual Services	33,542	36,424	45,696	27,536	45,770	45,451
Materials and Supplies						
Office Supplies	149	557		20		
Supplies	167			208		
Materials and Supplies	316	557		228		
Other Charges						
Contributions	118,573	93,199	112,000	82,567	113,500	113,500
Other Charges	6,677	6,535	4,597	4,850	4,795	4,795
Other Charges	125,250	99,734	116,597	87,417	118,295	118,295
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	387,491	370,364	406,320	235,920	415,400	417,661
Non-Tax Revenue	250			50,000		
Tax Funding	387,241	370,364	406,320	185,920	415,400	417,661

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Mayor's Executive Assistant	1.00	1.00	1.00
Mayor	1.00	1.00	1.00
Total Regular Employees	2.00	2.00	2.00

Account Number
00101 41320

-40-

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Management Analyst	1.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Digital Communications Coordinator	1.00	0.00	0.00
Sustainability Coordinator	1.00	0.00	0.00
Deputy City Administrator	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00
DEI Director	1.00	1.00	1.00
Director of Dig Transf & Learning	0.00	0.00	1.00
Leg Affairs & Policy Director	1.00	1.00	1.00
Strategic Comm & Engagement Director	1.00	0.00	0.00
Marketing & Comm Specialist	1.00	0.00	0.00
Total Regular Employees	11.00	8.00	9.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41325			
General Government	General Fund	Communications and 311				
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41325 Communications and 311						
Expenditures						
Employee Services						
Regular Salaries	208,331	228,344	680,398	314,112	717,112	737,964
Temporary Salaries			61,209		77,960	80,299
Other Pay	(281)			10,104		
Employee Benefits - Pensions	31,471	33,917	114,892	46,433	120,453	123,966
Employee Benefits - Insuranc	40,868	51,394	161,517	70,635	167,992	123,607
Other Employee Benefits	318	288	288	366	288	288
Employee Services	280,707	313,943	1,018,304	441,650	1,083,805	1,066,124
Contractual Services						
Adv, Publishing, & Printing	1,218	10,790	20,000	22,309	20,000	20,000
Contractual Mtce & Repair	105,695	59,918	64,000	52,240	71,500	71,500
Expert & Professional Servic	13,504	17,305	22,751	27,094	6,180	6,180
Communications	2,500	500		7,955		
Travel/Training/Business Mea	13,315	79	6,820	351	6,820	6,820
Subscriptions/Bks/Membership	240	91	11,000	1,252	11,000	11,000
Insurance and Bonds		1,732		1,732		3,636
Contractual Services						54,037
Contractual Services	136,472	90,415	124,571	112,933	115,500	173,173
Materials and Supplies						
Office Supplies	3,939	88	2,500	3,085		
Supplies			12,888	100	12,888	12,888
Materials and Supplies	3,939	88	15,388	3,185	12,888	12,888
Other Charges						
Other Charges			11,047	9,547	11,525	11,525
Other Charges			11,047	9,547	11,525	11,525
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	421,118	404,446	1,169,310	567,315	1,223,718	1,263,710
Non-Tax Revenue				3,200		
Tax Funding	421,118	404,446	1,169,310	564,115	1,223,718	1,263,710

Communications and 311



Company / Business Unit
00101 41325

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Digital Communications Coordinator	0.00	1.00	1.00
Strategic Communications & Engagement Director	0.00	1.00	1.00
311 Customer Service Specialist	2.00	3.00	3.00
Marketing & Communications Specialist	0.00	1.00	1.00
311 Customer Service Supervisor	1.00	1.00	1.00
Total Regular Employees	3.00	7.00	7.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	41400
General Government	General Fund		City Clerk			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41400 City Clerk						
Expenditures						
Employee Services						
Regular Salaries	787,275	808,513	912,538	404,523	971,202	947,464
Temporary Salaries	7,615	6,206	546	3,333	546	562
Regular Overtime	880	94				
Other Pay	7,602	13,825	676	1,288	712	712
Employee Benefits - Pensions	117,531	119,729	138,291	60,311	147,179	143,584
Employee Benefits - Insuranc	181,562	205,097	257,818	109,196	267,810	205,568
Other Employee Benefits	990	972	1,008	546	1,008	1,008
Employee Services	1,103,455	1,154,436	1,310,877	579,197	1,388,457	1,298,898
Contractual Services						
Rents and Leases	76	26	200		200	200
Adv, Publishing, & Printing	446	156	806		806	806
Contractual Mtce & Repair	70,966	76,896	144,268	96,127	144,268	144,268
Expert & Professional Servic	4,321	1,908	2,669	442	2,747	2,747
Communications	3,482	3,809	4,158	2,064	4,158	4,158
Travel/Training/Business Mea	6,991	16,224	11,550	7,352	11,550	11,550
Subscriptions/Bks/Membership	2,305	2,081	2,500	1,398	2,500	2,500
Insurance and Bonds	3,972	3,575	4,150	1,590	4,357	3,338
Contractual Services	18,511	21,390	10,500		10,800	10,800
Contractual Services	111,070	126,065	180,801	108,973	181,386	180,367
Materials and Supplies						
Office Supplies	10,209	3,696	9,713	1,095	9,713	9,713
Supplies	1,322	617	818	(31)	818	818
Materials and Supplies	11,531	4,313	10,531	1,064	10,531	10,531
Other Charges						
Taxes and Licenses	260	20	300		300	300
Other Charges	41,630	39,646	35,771	33,464	37,417	37,417
Other Charges	41,890	39,666	36,071	33,464	37,717	37,717
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(364,652)	(374,818)	(392,300)	(131,779)	(471,637)	(471,637)
Allocated to Other Activities	(364,652)	(374,818)	(392,300)	(131,779)	(471,637)	(471,637)
Operating Transfers						
Expenditures	903,294	949,662	1,145,980	590,919	1,146,454	1,055,876
Non-Tax Revenue	540,609	558,654	520,482	404,174	535,100	535,100
Tax Funding	362,685	391,008	625,498	186,745	611,354	520,776

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Assistant City Clerk	5.00	5.00	5.00
Deputy City Clerk	2.00	2.00	2.00
City Clerk	1.00	1.00	1.00
City Records Manager	1.00	1.00	1.00
Total Regular Employees	9.00	9.00	9.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41420			
General Government	General Fund		Elections			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41420 Elections						
Expenditures						
Employee Services						
Regular Salaries	10,290					
Regular Overtime	1,209					
Employee Benefits - Pensions	1,717			4		
Employee Benefits - Insuranc	3,276	498		2		
Other Employee Benefits	157					
Employee Services	16,649	498		6		
Contractual Services						
Rents and Leases	20,000	471	16,692		16,692	16,692
Adv, Publishing, & Printing	16,321	1,103	11,233	2,014	11,233	11,233
Contractual Mtce & Repair	15,620	16,010	16,000	21,138	16,000	16,000
Expert & Professional Servic	332,547	221	288,261	13,733	288,261	288,261
Communications	1,738		8,160	3,112	8,160	8,160
Travel/Training/Business Mea	485		1,362		1,362	1,362
Subscriptions/Bks/Membership	4	6	300	1	300	300
Insurance and Bonds	95	44	62	14	65	28
Contractual Services	185,579	187,788	188,524	43,471	201,709	201,709
Contractual Services	572,389	205,643	530,594	83,483	543,782	543,745
Materials and Supplies						
Office Supplies	343		3,454		3,454	3,454
Supplies	2,178	(38)	4,000	36	4,000	4,000
Materials and Supplies	2,521	(38)	7,454	36	7,454	7,454
Other Charges						
Other Charges	1,402	1,460	1,078	1,078	1,089	1,089
Other Charges	1,402	1,460	1,078	1,078	1,089	1,089
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	592,961	207,563	539,126	84,603	552,325	552,288
Non-Tax Revenue	134,873	14,433	28,750	800	28,750	28,750
Tax Funding	458,088	193,130	510,376	83,803	523,575	523,538

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City of Rochester, MN
Expenditure Recommended Budget

General Government	Account Number					
	00101		41430			
Description	General Fund		Parking Ticket Collections			
	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41430 Parking Ticket Collections						
Expenditures						
Employee Services						
Contractual Services						
Adv, Publishing, & Printing	6,088	9,424	5,712		5,712	5,712
Contractual Mtce & Repair			48,348	53,078	48,348	48,348
Expert & Professional Servic	147,013	215,383		21,027		
Communications			170		170	170
Travel/Training/Business Mea			319		319	319
Contractual Services	135,934	143,012	165,209	37,736	181,359	181,359
Contractual Services	289,035	367,819	219,758	111,841	235,908	235,908
Materials and Supplies						
Office Supplies			268		268	268
Materials and Supplies			268		268	268
Other Charges						
Other Charges	24,110	28,155	4,447	14,255	4,981	4,981
Other Charges	24,110	28,155	4,447	14,255	4,981	4,981
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(313,144)	(391,514)	(224,473)	(37,553)	(241,157)	(241,157)
Allocated to Other Activities	(313,144)	(391,514)	(224,473)	(37,553)	(241,157)	(241,157)
Operating Transfers						
Expenditures	1	4,460		88,543		
Tax Funding	1	4,460		88,543		

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 41450

General Government	General Fund		Administrative Fines			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41450 Administrative Fines						
Expenditures						
Employee Services						
Contractual Services						
Adv, Publishing, & Printing	1,119	982	4,834		4,834	4,834
Expert & Professional Service	680	1,922	666	278	669	669
Communications	173	259	514	355	514	514
Contractual Services	627	4,457	300	7,087	300	
Contractual Services	2,599	7,620	6,314	7,720	6,317	6,017
Materials and Supplies						
Other Charges						
Other Charges	347	30	916	41	916	916
Other Charges	347	30	916	41	916	916
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	2,946	7,650	7,230	7,761	7,233	6,933
Non-Tax Revenue	24,447	18,481	29,601	20,600	29,601	29,601
Tax Funding	(21,501)	(10,831)	(22,371)	(12,839)	(22,368)	(22,668)

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City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41500			
General Government	General Fund	Finance				
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41500 Finance						
Expenditures						
Employee Services						
Regular Salaries	1,433,849	1,443,737	1,607,168	732,457	1,696,445	1,649,342
Temporary Salaries			7,800		7,800	8,034
Other Pay	34,490	43,904	1,676	5,755	1,765	1,765
Employee Benefits - Pensions	214,400	213,025	244,083	108,416	257,608	250,489
Employee Benefits - Insuranc	276,830	274,386	297,947	158,454	309,381	308,396
Other Employee Benefits	1,680	1,481	1,440	852	1,440	1,440
Employee Services	1,961,249	1,976,533	2,160,114	1,005,934	2,274,439	2,219,466
Contractual Services						
Rents and Leases	205	305	550		550	550
Adv, Publishing, & Printing	1,223	1,259	1,428	124	1,428	1,428
Contractual Mtce & Repair	46,872	42,235	56,298	19,142	56,298	56,298
Expert & Professional Servic	160,171	38,834	67,030	150	67,174	67,174
Communications	5,896	6,404	6,364	3,294	6,364	6,364
Travel/Training/Business Mea	7,125	3,281	17,102	695	17,102	17,102
Subscriptions/Bks/Membership	1,916	2,549	2,448	344	2,448	2,448
Insurance and Bonds	10,287	8,516	10,818	3,340	11,359	7,013
Contractual Services	233,695	103,383	162,038	27,089	162,723	158,377
Materials and Supplies						
Office Supplies	2,178	2,173	8,440	1,844	8,440	8,440
Materials and Supplies	2,178	2,173	8,440	1,844	8,440	8,440
Other Charges						
Judgmnts/Penalties/Settlemen		15,000				
Taxes and Licenses				222		
Other Charges	34,162	64,036	41,842	39,424	43,813	43,813
Other Charges	34,162	79,036	41,842	39,646	43,813	43,813
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities			(182,367)	(182,367)	(385,542)	(385,542)
Allocated to Other Activities			(182,367)	(182,367)	(385,542)	(385,542)
Operating Transfers						
Operating Transfers	400,000					
Operating Transfers	400,000					
Expenditures	2,631,284	2,161,125	2,190,067	892,146	2,103,873	2,044,554
Non-Tax Revenue	16,708	13,613	15,120	6,300	31,732	31,732
Tax Funding	2,614,576	2,147,512	2,174,947	885,846	2,072,141	2,012,822

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
General Accountant-City Finance	4.00	4.00	4.00
Purchasing Administrator	1.00	0.00	0.00
Purchasing Analyst	0.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Senior Financial Analyst	4.00	4.00	4.00
Accounting Manager	1.00	1.00	1.00
Budget Manager	1.00	0.00	0.00
Finance Manager	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Total Regular Employees	14.00	13.00	13.00

City of Rochester, MN
Expenditure Recommended Budget

General Government	Account Number					
	00101	41600				
Description	General Fund		Legal			
	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41600 Legal						
Expenditures						
Employee Services						
Regular Salaries	1,373,534	1,613,343	1,577,297	762,341	1,658,831	1,771,100
Temporary Salaries				63,536		
Regular Overtime	4,665	182				
Other Pay	7,344	38,066	5,996	29,284	6,315	33,198
Employee Benefits - Pensions	203,430	253,757	238,960	139,316	251,313	269,470
Employee Benefits - Insuranc	261,977	264,015	351,730	132,298	365,216	258,411
Other Employee Benefits	1,488	1,692	1,728	936	1,728	1,728
Employee Services	1,852,438	2,171,055	2,175,711	1,127,711	2,283,403	2,333,907
Contractual Services						
Rents and Leases	12	85	500		500	500
Adv, Publishing, & Printing	874	956	1,375		1,375	1,375
Contractual Mtce & Repair	20,209	14,897	21,811	18,729	21,811	21,811
Expert & Professional Servic	188,752	19,158	280,311	161,846	280,343	280,343
Communications	4,813	5,307	5,511	2,474	5,511	5,511
Travel/Training/Business Mea	41,714	19,642	9,470	3,151	9,470	9,550
Subscriptions/Bks/Membership	27,194	29,459	24,117	17,251	24,117	24,117
Insurance and Bonds	8,021	7,624	10,761	3,651	11,300	7,668
Contractual Services				64		
Contractual Services	291,589	97,128	353,856	207,166	354,427	350,875
Materials and Supplies						
Office Supplies	2,373	3,610	2,000	361	2,000	2,000
Materials and Supplies	2,373	3,610	2,000	361	2,000	2,000
Other Charges						
Judgmnts/Penalties/Settlemen	3,013	2,007				
Contributions	23,925	18,586	23,926		23,926	23,926
Taxes and Licenses	1,112	3,105	2,571	769	2,571	2,571
Other Charges	29,090	30,517	32,393	30,360	33,911	33,911
Other Charges	57,140	54,215	58,890	31,129	60,408	60,408
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities			(19,659)	(19,659)	(43,524)	(43,524)
Allocated to Other Activities			(19,659)	(19,659)	(43,524)	(43,524)
Operating Transfers						
Expenditures	2,203,540	2,326,008	2,570,798	1,346,708	2,656,714	2,703,666
Non-Tax Revenue	253,510	263,163	133,762	122,290	149,016	149,016
Tax Funding	1,950,030	2,062,845	2,437,036	1,224,418	2,507,698	2,554,650

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Assistant City Attorney I	2.00	2.00	3.00
Assistant City Attorney II	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00
Deputy City Attorney	2.00	2.00	2.00
City Attorney	1.00	1.00	1.00
Prosecution Assistant	4.00	4.00	4.00
Total Regular Employees	12.00	12.00	13.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41800			
General Government	General Fund	Human Resources				
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41800 Human Resources						
Expenditures						
Employee Services						
Regular Salaries	1,530,827	1,868,139	2,048,763	922,371	2,164,821	2,043,289
Temporary Salaries	33,874	41,286	58,845	54,256	58,845	50,610
Regular Overtime	6,812	2,950	4,500	885	4,500	4,500
Other Pay	(9,003)	5,794		25,034		
Employee Benefits - Pensions	228,897	280,312	319,275	145,138	336,858	317,300
Employee Benefits - Insuranc	290,069	372,149	406,469	218,653	422,055	417,869
Other Employee Benefits	2,265	2,740	2,448	1,591	2,448	2,448
Employee Services	2,083,741	2,573,370	2,840,300	1,367,928	2,989,527	2,836,016
Contractual Services						
Rents and Leases	10	2,602		846		
Adv, Publishing, & Printing	16,156	7,457	11,326	5,449	11,326	11,326
Contractual Mtce & Repair	310,234	338,626	231,514	104,913	231,514	231,514
Expert & Professional Servic	221,823	257,576	462,090	94,246	467,357	467,357
Communications	11,692	11,890	12,360	6,084	12,360	12,360
Travel/Training/Business Mea	92,365	101,377	114,263	96,717	114,263	144,263
Subscriptions/Bks/Membership	6,628	3,700	7,438	2,347	7,438	7,438
Insurance and Bonds	9,777	9,623	8,318	4,712	8,734	9,896
Contractual Services		5,000				
Contractual Services	668,685	737,851	847,309	315,314	852,992	884,154
Materials and Supplies						
Office Supplies	8,144	7,910	4,376	1,602	4,376	4,376
Clothing & Protective Equipm	832	230	240	380	240	240
Supplies	18,840	25,385	19,875	3,833	19,875	19,875
Materials and Supplies	27,816	33,525	24,491	5,815	24,491	24,491
Other Charges						
Taxes and Licenses		180	509	118	509	509
Other Charges	48,994	79,925	68,069	68,069	71,389	71,389
Other Charges	48,994	80,105	68,578	68,187	71,898	71,898
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities			(72,678)	(72,678)	(179,321)	(179,321)
Allocated to Other Activities			(72,678)	(72,678)	(179,321)	(179,321)
Operating Transfers						
Operating Transfers	300,000					
Operating Transfers	300,000					
Expenditures	3,129,236	3,424,851	3,708,000	1,684,566	3,759,587	3,637,238
Non-Tax Revenue	15	90	499,966	164,825	814,328	814,328
Tax Funding	3,129,221	3,424,761	3,208,034	1,519,741	2,945,259	2,822,910

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Benefits & Compensation Admin	1.00	1.00	1.00
HR Benefits & Payroll Analyst	2.00	3.00	3.00
HR Recruitment Assistant	2.00	2.00	2.00
HR Business Partner - DEI	1.00	0.00	0.00
HR Business Partner	3.00	4.00	3.00
Senior HR Consultant	1.00	1.00	1.00
Safety & Risk Mgmt Coordinator	1.00	1.00	1.00
Wellness Coordinator	1.00	1.00	1.00
Labor Relations Manager	1.00	1.00	1.00
Safety & Risk Manager	1.00	1.00	1.00
Org Development Strategist	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00
Wellness Trainer	1.00	1.00	1.00
Total Regular Employees	17.00	18.00	17.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41910			
General Government	General Fund		Community Development			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41910 Community Development						
Expenditures						
Employee Services						
Regular Salaries	851,452	927,287	1,133,328	465,395	1,199,676	1,188,582
Temporary Salaries	7,098					
Other Pay	12,510	5,282	1,031	13,590	1,086	1,086
Employee Benefits - Pensions	125,292	130,988	171,699	66,314	181,751	180,070
Employee Benefits - Insuranc	183,196	188,116	248,719	112,595	258,343	270,957
Other Employee Benefits		36		72		
Employee Services	1,179,548	1,251,709	1,554,777	657,966	1,640,856	1,640,695
Contractual Services						
Adv, Publishing, & Printing	7,427	8,258	9,129	3,614	9,129	9,129
Contractual Mtce & Repair	118,337	141,607	286,664	255,529	286,664	286,664
Expert & Professional Servic	68,607	179,587	71,151	18,200	73,286	73,286
Communications	10,944	10,626	11,826	3,498	11,826	11,826
Travel/Training/Business Mea	20,166	17,748	36,571	9,492	36,571	36,571
Subscriptions/Bks/Membership	11,102	4,146	7,298	1,756	7,298	7,298
Insurance and Bonds	27,337	32,343	30,428	19,331	31,948	40,594
Contractual Services	70	10,477				
Contractual Services	263,990	404,792	453,067	311,420	456,722	465,368
Materials and Supplies						
Office Supplies	2,227	306	4,150		4,150	4,150
Veh & Mach Operating Supplie	179					
Supplies	10,444	5,952	5,300	36	5,300	5,300
Materials and Supplies	12,850	6,258	9,450	36	9,450	9,450
Other Charges						
Judgmnts/Penalties/Settlemen		20,155				
Contributions	2,215	31,370	26,370		26,370	10,495
Taxes and Licenses	21		489	21	489	489
Other Charges	70,287	75,549	62,073	62,236	65,976	65,976
Other Charges	72,523	127,074	88,932	62,257	92,835	76,960
Capital Outlay						
Furniture and Equipment	1,849					
Machinery and Vehicles		28,478				
Capital Outlay	1,849	28,478				
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(57,717)	(57,717)	(60,000)		(60,000)	(60,000)
Allocated to Other Activities	(57,717)	(57,717)	(60,000)		(60,000)	(60,000)
Operating Transfers						
Operating Transfers			209,030		(8,929)	(4,775)
Operating Transfers			209,030		(8,929)	(4,775)
Expenditures	1,473,043	1,760,594	2,255,256	1,031,679	2,130,934	2,127,698
Non-Tax Revenue	695,106	909,869	826,285	397,723	609,492	609,492
Tax Funding	777,937	850,725	1,428,971	633,956	1,521,442	1,518,206

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Ast Director – Economic Growth	1.00	1.00	0.00
Ast Director – Housing & Dev	0.00	0.00	1.00
Customer Experience Analyst	1.00	1.00	1.00
Administrative Assistant II	2.00	2.00	2.00
Community Development Director	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Planner	3.00	3.00	3.00
Planning Supervisor	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00
Total Regular Employees	11.00	11.00	11.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 41913

General Government	General Fund		Bold Forward Unbound			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41913 Bold Forward Unbound						
Expenditures						
Employee Services						
Regular Salaries	105,736	814,551	1,274,710	374,350	1,343,002	1,305,762
Temporary Salaries				95,439		
Regular Overtime		242		46		
Other Pay		2,886		3,528		
Employee Benefits - Pensions	15,161	122,215	193,118	69,590	203,465	197,823
Employee Benefits - Insuranc	21,529	146,796	341,003	120,340	354,532	314,096
Other Employee Benefits	96	640	288	402	288	288
Employee Services	142,522	1,087,330	1,809,119	663,695	1,901,287	1,817,969
Contractual Services						
Rents and Leases	105	60				
Adv, Publishing, & Printing	2,814	1,716		1,897		
Contractual Mtce & Repair	65,026	235,454	36,320	5,985	36,320	36,320
Expert & Professional Servic	14,035	81,445	5,100	21,999	5,253	5,253
Communications	109	2,777	8,487	1,562	8,487	8,487
Travel/Training/Business Mea	8,140	18,488	8,960	1,498	8,960	8,960
Subscriptions/Bks/Membership		1,615	4,977	1,391	4,977	4,977
Insurance and Bonds		69	588	69	618	144
Contractual Services	75,258	130,810	34,748	39,162	36,596	36,774
Contractual Services	165,487	472,434	99,180	73,563	101,211	100,915
Materials and Supplies						
Office Supplies	197,669	17,857	31,000	7,750	31,000	31,000
Veh & Mach Operating Supplie		629	9,700	1,393	9,916	9,916
Clothing & Protective Equipm		742	2,150	429	2,150	2,150
Equipment, Tools, & Misc Par			2,850		2,850	2,850
Supplies		928		59		
Materials and Supplies	197,669	20,156	45,700	9,631	45,916	45,916
Other Charges						
Taxes and Licenses		5,614	1,265	137	1,265	1,265
Other Charges	5	4,149	15,555	14,799	16,082	39,089
Other Charges	5	9,763	16,820	14,936	17,347	40,354
Capital Outlay						
Furniture and Equipment		79,821	59,788			
Capital Outlay		79,821	59,788			
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(2,259)	(21,996)		(20,751)		
Allocated to Other Activities	(2,259)	(21,996)		(20,751)		
Operating Transfers						
Expenditures	503,424	1,647,508	2,030,607	741,074	2,065,761	2,005,154
Tax Funding	503,424	1,647,508	2,030,607	741,074	2,065,761	2,005,154

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Building Plan Reviewer	1.00	0.00	0.00
Project Manager - WMBE Comp	1.00	0.00	0.00
Administrative Assistant II	1.00	1.00	0.00
Executive Assistant	0.00	0.00	1.00
Comm & Engagement Coordinator	0.00	0.00	1.00
Director of Construction	1.00	1.00	1.00
Plans Examiner	0.00	1.00	1.00
Senior Financial Analyst	1.00	1.00	1.00
Inspector	3.00	3.00	3.00
Comm & Engagement Manager	1.00	1.00	0.00
Project Manager (Engineering)	0.00	1.00	1.00
Compliance Specialist	0.00	1.00	1.00
Assistant Construction Sup	2.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
Total Regular Employees (Limited Term)	12.00	12.00	12.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 41919

General Government	General Fund		DSIC & North Statn Maintenance			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41919 DSIC & North Statn Maintenance						
Expenditures						
Employee Services						
Regular Salaries	68,406	70,413				
Temporary Salaries	13,433	13,274		1,655		
Regular Overtime	687	868				
Employee Benefits - Pensions	12,501	12,809		127		
Employee Benefits - Insuranc	2,962	2,977		67		
Employee Services	97,989	100,341		1,849		
Contractual Services						
Adv, Publishing, & Printing	902					
Contractual Mtce & Repair	52,352	137,073	70,842	24,045	72,842	72,842
Expert & Professional Servic			7,478		7,702	7,702
Communications	2,590	4,298	2,647	1,284	2,647	2,647
Travel/Training/Business Mea	101	102	430	336	430	430
Subscriptions/Bks/Membership	1	109		50		
Utilities	121,252	127,318	133,127	56,921	137,121	138,127
Insurance and Bonds	29,723	27,085	33,677	24,764	35,362	26,246
Contractual Services	6,832	5,499	5,263	2,245	5,311	5,311
Contractual Services	213,753	301,484	253,464	109,645	261,415	253,305
Materials and Supplies						
Office Supplies	10,063	6,798	8,547	2,213	8,547	8,547
Veh & Mach Operating Supplie	1,651	1,950	2,937	708	3,025	3,025
Clothing & Protective Equipm	846	289		77		
Commodities	691	786	7,000	791	7,000	7,000
Equipment, Tools, & Misc Par	3,902	4,944	2,574	2,240	2,574	2,574
Construction Materials	2,585		1,000	400	1,000	1,000
Supplies	14,865	17,540	18,942	6,102	18,942	18,942
Materials and Supplies	34,603	32,307	41,000	12,531	41,088	41,088
Other Charges						
Taxes and Licenses	271	365		192		
Other Charges	18,095	22,494	40,995	41,039	41,936	41,936
Other Charges	18,366	22,859	40,995	41,231	41,936	41,936
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	364,711	456,991	335,459	165,256	344,439	336,329
Non-Tax Revenue	2,279	64,359		9,968		
Tax Funding	362,432	392,632	335,459	155,288	344,439	336,329

Employee Services

		<u>Employees</u>		
		<u>2025</u>	<u>2026</u>	<u>2027</u>
Custodian II		1.00	0.00	0.00
Total Regular Employees		1.00	0.00	0.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	41920			
General Government	General Fund		Information Technology			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41920 Information Technology						
Expenditures						
Employee Services						
Regular Salaries	2,077,832	2,653,492	3,026,863	1,351,656	3,371,885	3,298,394
Temporary Salaries	10,449	37,540	35,967	18,929	35,967	37,046
Regular Overtime	3,509	1,409	27,375	964	27,375	27,375
Other Pay	8,834	78,193	2,924	3,218	3,079	3,079
Employee Benefits - Pensions	308,089	397,159	468,169	201,656	520,439	509,466
Employee Benefits - Insuranc	513,837	849,763	783,117	378,820	906,478	872,750
Other Employee Benefits	2,668	3,212	3,228	1,800	3,228	3,228
Employee Services	2,925,218	4,020,768	4,347,643	1,957,043	4,868,451	4,751,338
Contractual Services						
Rents and Leases	769	289	2,000		2,000	2,000
Adv, Publishing, & Printing	10	228	612	46	612	612
Contractual Mtce & Repair	11,058	6,934	104,080	5,346	104,080	104,080
Expert & Professional Servic	23,421	19,012	627	3,428	643	643
Communications	10,969	13,563	16,679	5,852	18,551	18,551
Travel/Training/Business Mea	44,460	36,778	41,364	13,295	42,684	42,684
Subscriptions/Bks/Membership	410	28	653	6	653	653
Insurance and Bonds	14,340	76,724	840	6,348	882	13,330
Contractual Services		198				
Contractual Services	105,437	153,754	166,855	34,321	170,105	182,553
Materials and Supplies						
Office Supplies	9,660	3,509	6,955	603	9,910	9,910
Equipment, Tools, & Misc Par	130	398		355		
Supplies		203		212		
Materials and Supplies	9,790	4,110	6,955	1,170	9,910	9,910
Other Charges						
Other Charges	67,709	71,760	88,882	88,892	93,283	93,283
Other Charges	67,709	71,760	88,882	88,892	93,283	93,283
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities		(654,548)	(589,474)	(223,473)	(774,463)	(774,463)
Allocated to Other Activities		(654,548)	(589,474)	(223,473)	(774,463)	(774,463)
Operating Transfers						
Operating Transfers	450,000					
Operating Transfers	450,000					
Expenditures	3,558,154	3,595,844	4,020,861	1,857,953	4,367,286	4,262,621
Non-Tax Revenue	40	1,246	16,436	6,848	41,730	41,730
Tax Funding	3,558,114	3,594,598	4,004,425	1,851,105	4,325,556	4,220,891

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
IT Analyst II	5.00	5.00	5.00
IT Analyst I	1.00	1.00	1.00
Director of IT & Cybersecurity	1.00	1.00	1.00
Enterprise IT Specialist	2.00	2.00	2.00
IT Systems Support Specialist	0.00	0.00	2.00
IT Infrastructure Supervisor	1.00	1.00	1.00
IT Enterprise App Supervisor	1.00	1.00	1.00
System Administrator I	5.00	6.00	5.00
System Administrator II	4.00	4.00	5.00
Lead PC Support Technician	1.00	1.00	1.00
PC Support Tech	4.00	4.00	4.00
Total Regular Employees	25.00	26.00	28.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 41960

General Government	General Fund		City Hall Maintenance			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
41960 City Hall Maintenance						
Expenditures						
Employee Services						
Regular Salaries	93,757	62,066				
Temporary Salaries	7,848	6,363				
Regular Overtime	170					
Employee Benefits - Pensions	14,637	9,750				
Employee Benefits - Insuranc	61,192	42,488		1,842		
Other Employee Benefits	246	144		6		
Employee Services	177,850	120,811		1,848		
Contractual Services						
Rents and Leases	798	738	800		800	800
Contractual Mtce & Repair	68,058	64,460	37,188	19,044	37,888	37,888
Expert & Professional Servic	4,545	5,506	3,448	1,598	3,551	3,551
Communications	1,405	905	55		55	55
Travel/Training/Business Mea	499	61	430	2,155	430	430
Subscriptions/Bks/Membership	1,034	78				
Utilities	196,398	197,566	114,635	81,454	118,074	217,135
Insurance and Bonds	21,040	27,462	43,048	13,205	45,199	27,731
Contractual Services	4,934	4,802	3,752	2,377	3,752	3,752
Contractual Services	298,711	301,578	203,356	119,833	209,749	291,342
Materials and Supplies						
Office Supplies	5,577	(302)	224	8	224	224
Veh & Mach Operating Supplie	2,402	3,358	1,925	2,633	1,976	1,976
Clothing & Protective Equipm	1,350	151		180		
Commodities			5,351		5,351	5,351
Equipment, Tools, & Misc Par	631	4,303	3,200	1,819	3,200	3,200
Supplies	7,548	35,439	18,510	7,875	18,510	18,510
Materials and Supplies	17,508	42,949	29,210	12,515	29,261	29,261
Other Charges						
Taxes and Licenses	375	200	204	375	204	204
Other Charges	8,674	16,954	16,943	16,943	17,467	17,467
Other Charges	9,049	17,154	17,147	17,318	17,671	17,671
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(5,125)	(4,253)	(6,250)		(6,250)	(6,250)
Allocated to Other Activities	(5,125)	(4,253)	(6,250)		(6,250)	(6,250)
Operating Transfers						
Operating Transfers	54,600	51,461				
Operating Transfers	54,600	51,461				
Expenditures	552,593	529,700	243,463	151,514	250,431	332,024
Non-Tax Revenue	2,001	1,820	1,239	960	1,239	1,239
Tax Funding	550,592	527,880	242,224	150,554	249,192	330,785

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Custodian I	1.00	0.00	0.00
Maintenance II	1.00	0.00	0.00
Total Regular Employees	2.00	0.00	0.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	42100
Public Safety	General Fund		Police			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42100 Police						
Expenditures						
Employee Services						
Regular Salaries	18,650,284	21,769,948	23,627,966	10,694,781	25,106,314	24,964,258
Temporary Salaries	103,351	89,238	66,510	68,489	66,510	68,505
Regular Overtime	2,114,932	3,007,558	809,117	1,493,838	809,117	809,117
Other Pay	263,986	524,278	128,872	304,842	129,104	158,836
Employee Benefits - Pensions	3,843,889	4,595,785	4,591,482	2,265,685	4,867,576	4,839,200
Employee Benefits - Insuranc	4,910,259	5,150,796	6,070,556	2,796,077	6,420,617	6,165,519
Other Employee Benefits	13,740	14,203	14,040	7,813	14,040	14,040
Employee Services	29,900,441	35,151,806	35,308,543	17,631,525	37,413,278	37,019,475
Contractual Services						
Rents and Leases	83,542	54,396	62,934	26,946	62,934	46,614
Adv, Publishing, & Printing	31,990	13,396	5,079	2,954	5,079	5,079
Contractual Mtce & Repair	1,080,800	2,412,093	1,358,884	1,020,888	1,543,884	1,626,982
Expert & Professional Servic	227,367	212,296	208,917	133,989	214,105	214,105
Communications	198,873	238,442	200,582	82,749	202,454	231,196
Travel/Training/Business Mea	469,097	448,098	273,001	220,718	274,321	299,321
Subscriptions/Bks/Membership	43,889	42,579	30,010	29,485	30,010	30,010
Utilities	66,299	71,182	78,993	32,401	81,363	80,842
Insurance and Bonds	202,145	190,966	215,490	88,712	226,264	186,294
Contractual Services	1,235,634	1,253,826	1,410,761	646,557	1,468,725	1,413,353
Contractual Services	3,639,636	4,937,274	3,844,651	2,285,399	4,109,139	4,133,796
Materials and Supplies						
Office Supplies	68,207	47,125	43,670	12,005	45,170	52,170
Veh & Mach Operating Supplie	480,609	485,755	438,213	281,845	448,737	448,737
Clothing & Protective Equipm	318,041	337,355	261,985	198,582	307,985	284,985
Commodities		80				
Equipment, Tools, & Misc Par	384,948	162,858	105,185	103,369	105,185	105,185
Construction Materials		19,455				
Supplies	141,486	143,912	117,716	92,679	117,716	113,141
Materials and Supplies	1,393,291	1,196,540	966,769	688,480	1,024,793	1,004,218
Other Charges						
Judgmnts/Penalties/Settlemen	2,040	10,371	3,105	4,320	3,105	3,105
Contributions	7,450	12,140	4,000	9,694	4,000	4,000
Taxes and Licenses	7,385	6,347	4,871	5,281	4,871	4,871
Other Charges	1,732,588	1,954,275	2,405,348	1,948,105	2,893,582	2,893,582
Other Charges	1,749,463	1,983,133	2,417,324	1,967,400	2,905,558	2,905,558
Capital Outlay						
Furniture and Equipment	98,665	107,929		47,357		
Machinery and Vehicles	274,760				359,400	359,400
Capital Outlay	373,425	107,929		47,357	359,400	359,400
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(501,595)	(523,011)	(668,828)	(152,880)	(683,324)	(683,279)
Allocated to Other Activities	(501,595)	(523,011)	(668,828)	(152,880)	(683,324)	(683,279)
Operating Transfers						
Expenditures	36,554,661	42,853,671	41,868,459	22,467,281	45,128,844	44,739,168
Non-Tax Revenue	5,637,938	7,852,138	4,426,571	2,467,533	4,203,337	4,594,229
Tax Funding	30,916,723	35,001,533	37,441,888	19,999,748	40,925,507	40,144,939

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Homeless Outreach Navigator	0.00	0.00	1.00
Crime Analyst	2.00	2.00	2.00
Technology Forensic Analyst	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00
Admin Assistant II Fire/Police	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00
Crime Prevention & Comm Coord	1.00	1.00	1.00
Crime Analyst Coordinator	1.00	1.00	1.00
Captain - Police	4.00	4.00	4.00
Police Chief	1.00	1.00	1.00
Lieutenant - Police	9.00	9.00	9.00
Mechanic- Police	1.00	0.00	0.00
Lead Mechanic	1.00	1.00	0.00
Administrative Svcs Mgr-Police	1.00	1.00	1.00
Law Enforcement Records Mgr	1.00	1.00	1.00
Professional Standards Manager	1.00	1.00	1.00
Community Service Officer	11.25	13.25	13.25
Police Officer	118.00	120.00	121.00
Sergeant	26.00	26.00	26.00
Account Specialist	1.00	1.00	1.00
CSO Supervisor	1.00	1.00	1.00
Police Records Technician	8.00	8.00	8.00
Total Regular Employees	193.25	196.25	197.25

City of Rochester, MN
Expenditure Recommended Budget

		<u>Account Number</u>				
		00101	42132			
Public Safety	Description	General Fund		Animal Control		
		2024	2025	2026	2026	2027 Budget
		Actuals	Actuals	Budget	June Actuals	Requested
						Recommended
42132 Animal Control						
Expenditures						
Employee Services						
	Regular Salaries	182,854	199,547	209,669	100,263	220,438
	Temporary Salaries		12,566		10,028	
	Regular Overtime	157	388	900	231	900
	Other Pay	2,038				
	Employee Benefits - Pensions	26,775	30,737	31,901	16,133	33,533
	Employee Benefits - Insuranc	76,852	78,857	85,101	23,270	45,476
	Employee Services	288,676	322,095	327,571	149,925	300,347
Contractual Services						
	Adv, Publishing, & Printing		30			
	Contractual Mtce & Repair	2,716	6,837	10,486	4,290	10,486
	Expert & Professional Servic	1,844	777	13,486	949	13,486
	Communications	944	1,086	1,703	465	1,703
	Travel/Training/Business Mea	4,025	500	2,290	245	2,290
	Subscriptions/Bks/Membership			204		204
	Utilities	57,729	87,500	62,100	27,840	74,500
	Insurance and Bonds	4,713	5,057	5,090	2,612	5,484
	Contractual Services	1,582	1,032	1,489	930	1,497
	Contractual Services	73,553	102,819	96,848	37,331	109,650
Materials and Supplies						
	Office Supplies	886	147	1,000		1,000
	Veh & Mach Operating Supplie	2,104	3,165	4,698	2,163	4,830
	Clothing & Protective Equipm	384	47	1,800		1,800
	Equipment, Tools, & Misc Par	872	1,598	2,250	1,649	2,250
	Supplies	9,914	1,828	8,816	2,143	8,816
	Materials and Supplies	14,160	6,785	18,564	5,955	18,696
Other Charges						
	Taxes and Licenses			33	43	33
	Other Charges	5,664	17,275	16,730	19,431	17,079
	Other Charges	5,664	17,275	16,763	19,474	17,112
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures		382,053	448,974	459,746	212,685	445,805
Non-Tax Revenue		3,726	4,653	13,029	2,442	13,029
Tax Funding		378,327	444,321	446,717	210,243	432,776

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Community Service Officer	3.00	3.00	3.00
Total Regular Employees	3.00	3.00	3.00

City of Rochester, MN
Expenditure Recommended Budget

	Account Number					
	00101		42141			
Public Safety	General Fund		Dispatch			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42141 Dispatch						
Expenditures						
Employee Services						
Regular Salaries	2,319,861	2,331,124	2,645,504	1,202,729	2,774,672	2,875,733
Regular Overtime	38,632	68,366	15,000	23,394	15,000	15,000
Other Pay	41,315	33,380	8,869	12,654	8,869	10,200
Employee Benefits - Pensions	351,203	357,858	403,861	183,662	423,430	438,859
Employee Benefits - Insuranc	585,515	498,903	637,342	283,934	661,685	633,643
Other Employee Benefits	3,973	3,936	3,948	2,067	3,948	3,948
Employee Services	3,340,499	3,293,567	3,714,524	1,708,440	3,887,604	3,977,383
Contractual Services						
Rents and Leases		51		70		
Adv, Publishing, & Printing	20	100	714		714	714
Contractual Mtce & Repair	80,182	68,744	176,478	35,250	176,478	176,478
Expert & Professional Servic	3,873	54,554	1,185	29,030	1,218	1,218
Communications	33,148	38,772	20,294	17,354	20,294	20,294
Travel/Training/Business Mea	11,101	10,001	5,845	5,061	5,845	5,845
Subscriptions/Bks/Membership	495	1,838	2,307	1,094	2,307	2,307
Utilities	378	132	1,300	300	1,339	1,339
Insurance and Bonds	4,149	4,088	4,169	2,093	4,377	4,394
Contractual Services			7,968		7,978	7,978
Contractual Services	133,346	178,280	220,260	90,252	220,550	220,567
Materials and Supplies						
Office Supplies	13,598	2,754	6,137	4,616	6,137	6,137
Clothing & Protective Equipm	5,114	1,866		416		
Equipment, Tools, & Misc Par	39,598	27,113	400		400	400
Supplies	660	600	482	523	482	482
Materials and Supplies	58,970	32,333	7,019	5,555	7,019	7,019
Other Charges						
Contributions	5,000	5,000		5,000		
Other Charges	45,281	47,456	45,792	45,792	48,082	48,082
Other Charges	50,281	52,456	45,792	50,792	48,082	48,082
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(2,297,500)	(2,237,050)	(2,496,918)	(1,253,395)	(2,612,492)	(2,672,356)
Allocated to Other Activities	(2,297,500)	(2,237,050)	(2,496,918)	(1,253,395)	(2,612,492)	(2,672,356)
Operating Transfers						
Expenditures	1,285,596	1,319,586	1,490,677	601,644	1,550,763	1,580,695
Non-Tax Revenue	1,285,595	1,319,587	1,490,677	602,255	1,550,763	1,580,695
Tax Funding	1	(1)		(611)		

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Public Safety Comm. Manager	1.00	1.00	1.00
Public Safety Comm. Supervisor	4.00	4.00	4.00
Public Safety Telecommunicator	24.00	24.00	24.00
Total Regular Employees	29.00	29.00	29.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	42200
Public Safety	General Fund		Fire			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42200 Fire						
Expenditures						
Employee Services						
Regular Salaries	11,769,624	12,109,883	13,183,793	6,126,402	13,946,513	13,680,090
Temporary Salaries		7,860	16,875		16,875	17,381
Regular Overtime	1,031,027	812,632	488,991	403,720	488,991	488,991
Other Pay	159,881	247,768	310	77,460	326	326
Employee Benefits - Pensions	2,413,627	2,447,206	2,598,511	1,232,980	2,743,541	2,693,526
Employee Benefits - Insuranc	2,959,897	3,344,474	3,747,267	1,842,238	3,903,636	3,731,222
Other Employee Benefits	396	504	432	312	432	432
Employee Services	18,334,452	18,970,327	20,036,179	9,683,112	21,100,314	20,611,968
Contractual Services						
Rents and Leases	31,487	30,749	32,040	22,995	32,204	31,621
Adv, Publishing, & Printing	8,298	3,878	11,676	1,132	11,676	11,676
Contractual Mtce & Repair	366,421	512,313	489,377	284,097	489,377	489,377
Expert & Professional Servic	133,907	114,381	69,435	62,840	70,361	70,361
Communications	40,018	42,491	44,077	18,086	44,077	44,077
Travel/Training/Business Mea	69,403	98,778	76,195	27,715	76,195	76,195
Subscriptions/Bks/Membership	4,768	4,544	8,316	2,515	8,316	8,316
Utilities	180,665	194,853	234,763	87,973	241,806	238,063
Insurance and Bonds	115,890	104,604	119,193	47,204	125,153	99,700
Contractual Services	1,159,049	1,141,723	1,262,070	631,055	1,319,995	1,349,927
Contractual Services	2,109,906	2,248,314	2,347,142	1,185,612	2,419,160	2,419,313
Materials and Supplies						
Office Supplies	19,029	43,886	30,260	11,010	30,260	30,260
Veh & Mach Operating Supplie	271,091	293,544	273,682	152,428	277,312	277,312
Clothing & Protective Equipm	243,597	250,849	323,537	56,700	323,537	323,537
Equipment, Tools, & Misc Par	98,039	223,862	160,431	80,645	160,431	160,431
Supplies	113,256	158,812	141,845	55,496	141,845	141,845
Materials and Supplies	745,012	970,953	929,755	356,279	933,385	933,385
Other Charges						
Judgmnts/Penalties/Settlemen	2,000	1,000		1,000		
Taxes and Licenses	5,864	8,276	7,035	13,345	7,035	7,035
Other Charges	1,162,932	1,202,139	1,686,123	1,257,133	2,195,622	2,195,622
Other Charges	1,170,796	1,211,415	1,693,158	1,271,478	2,202,657	2,202,657
Capital Outlay						
Furniture and Equipment	61,106	78,813				
Machinery and Vehicles	58,933	183,962		45		
Capital Outlay	120,039	262,775		45		
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities				(10,591)		
Allocated to Other Activities				(10,591)		
Operating Transfers						
Expenditures	22,480,205	23,663,784	25,006,234	12,485,935	26,655,516	26,167,323
Non-Tax Revenue	4,133,345	4,412,218	3,097,389	1,061,471	3,097,389	3,135,745
Tax Funding	18,346,860	19,251,566	21,908,845	11,424,464	23,558,127	23,031,578

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Admin Assistant II-Fire/Police	2.00	2.00	2.00
Assistant Fire Marshal	3.00	3.00	3.00
Assistant Fire Chief	2.00	2.00	1.00
Battalion Chief	4.00	5.00	6.00
Fire Deputy Chief	1.00	1.00	1.00
Administrative Services Coord	1.00	1.00	1.00
Captain - Fire	28.00	27.00	27.00
Fire Chief	1.00	1.00	1.00
Firefighter	45.00	45.00	45.00
Fire Inspector	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00
Mechanic - Fire	1.00	1.00	1.00
Motor Operator	24.00	24.00	24.00
Fire Protection Specialist	1.00	1.00	1.00
Total Regular Employees	115.00	115.00	115.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	42400			
Public Safety	General Fund	Community Dvlpmnt Protctve Insp				
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42400 Community Dvlpmnt Protctve Insp						
Expenditures						
Employee Services						
Regular Salaries	2,854,263	3,017,687	3,506,249	1,591,397	3,696,153	3,672,903
Temporary Salaries	40,849	68,168	40,098	21,583	40,098	41,301
Regular Overtime	12,413	21,290	28,500	14,072	28,500	28,500
Other Pay	69,478	418		65,507		
Employee Benefits - Pensions	432,312	456,291	538,582	240,701	567,353	563,924
Employee Benefits - Insuranc	800,843	777,822	955,922	480,821	994,336	975,656
Other Employee Benefits	108					
Employee Services	4,210,266	4,341,676	5,069,351	2,414,081	5,326,440	5,282,284
Contractual Services						
Adv, Publishing, & Printing	2,891	3,136	4,692	1,704	4,692	4,692
Contractual Mtce & Repair	51,016	38,708	50,463	3,969	50,463	50,463
Expert & Professional Servic	20,393	111,463	85,758	354	88,331	88,331
Communications	25,576	28,012	36,398	11,029	36,398	36,398
Travel/Training/Business Mea	16,015	16,553	22,651	10,932	22,651	22,651
Subscriptions/Bks/Membership	1,546	3,293	3,820	2,680	3,820	3,820
Insurance and Bonds	2,972	3,796	3,603	2,061	3,784	4,327
Contractual Services	272,315	13,249	10,710	21,743	10,710	10,710
Contractual Services	392,724	218,210	218,095	54,472	220,849	221,392
Materials and Supplies						
Office Supplies	963	19,554	3,055	835	100	100
Veh & Mach Operating Supplie	28,429	26,195	42,130	11,875	43,091	43,091
Clothing & Protective Equipm	6,331	10,424	11,100	3,844	11,100	11,100
Equipment, Tools, & Misc Par	439	943	700	153	700	700
Supplies	1,113	2,447	500	793	500	500
Materials and Supplies	37,275	59,563	57,485	17,500	55,491	55,491
Other Charges						
Judgmnts/Penalties/Settlemen		179,979				
Contributions	239,738	198,743		70,838		
Taxes and Licenses	1,170	759	2,729	602	2,729	2,729
Other Charges	230,327	280,580	215,647	224,772	267,878	267,878
Other Charges	471,235	660,061	218,376	296,212	270,607	270,607
Capital Outlay						
Machinery and Vehicles	6,525	5,204	35,000	28,585		
Capital Outlay	6,525	5,204	35,000	28,585		
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(10,633)	(1,819)	(36,633)	(152)	(38,871)	(81,660)
Allocated to Other Activities	(10,633)	(1,819)	(36,633)	(152)	(38,871)	(81,660)
Operating Transfers						
Operating Transfers			2,757,079		(119,292)	(63,793)
Operating Transfers			2,757,079		(119,292)	(63,793)
Expenditures	5,107,392	5,282,895	8,318,753	2,810,698	5,715,224	5,684,321
Non-Tax Revenue	6,293,232	7,792,923	11,348,281	5,027,508	8,513,572	8,513,572
Tax Funding	(1,185,840)	(2,510,028)	(3,029,528)	(2,216,810)	(2,798,348)	(2,829,251)

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
CD Specialist	1.00	0.00	0.00
Asst Dir & Building Official	1.00	1.00	1.00
Senior Administrative Analyst	1.00	1.00	1.00
Administrative Assistant II	2.00	2.00	2.00
Community Dev Coordinator	0.00	1.00	1.00
Urban Design & Heritage Preservation Coordinator	1.00	1.00	1.00
Plans Examiner	3.00	3.00	3.00
Senior Plans Examiner	1.00	1.00	1.00
Chief Housing Inspector	0.00	1.00	1.00
Chief Inspector	5.00	4.00	4.00
Housing Inspector	0.00	4.00	4.00
Inspector	13.00	10.00	10.00
Mgr Bldg Inspection Services	1.00	1.00	1.00
Mgr Housing & Neighborhood Services	1.00	1.00	1.00
Zoning Compliance Liaison	1.00	1.00	1.00
Total Regular Employees	31.00	32.00	32.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 42500

Public Safety	General Fund		Flood Control			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42500 Flood Control						
Expenditures						
Employee Services						
Regular Salaries	148,726	154,464	159,774	74,156	164,566	164,578
Temporary Salaries	28,067	50,330	41,125	10,786	41,125	42,359
Regular Overtime	5,598	6,614	2,900	3,621	2,900	2,900
Other Pay	60					
Employee Benefits - Pensions	23,669	28,581	29,675	12,159	30,400	30,553
Employee Benefits - Insuranc	41,313	43,356	46,669	24,761	48,371	48,770
Employee Services	247,433	283,345	280,143	125,483	287,362	289,160
Contractual Services						
Rents and Leases	7,206	8,741	5,610	4,375	5,610	5,610
Contractual Mtce & Repair	35,813	16,766	79,150	60,186	79,150	79,150
Expert & Professional Servic	1,839	5,813	13,117	5,474	13,495	13,495
Communications	1,387	1,703	2,375	1,156	2,375	2,375
Travel/Training/Business Mea	2,590	1,368	1,996	1,480	1,996	1,996
Subscriptions/Bks/Membership	93	23	1,224	36	1,224	1,224
Utilities	42,561	40,987	45,150	15,940	46,505	46,250
Insurance and Bonds	7,189	6,745	5,092	2,542	5,346	5,338
Contractual Services	205,351	200,244	288,052	9,432	298,061	232,275
Contractual Services	304,029	282,390	441,766	100,621	453,762	387,713
Materials and Supplies						
Office Supplies		252	250	78	250	250
Veh & Mach Operating Supplie	20,633	36,948	27,113	7,363	27,626	27,626
Clothing & Protective Equipm	1,540	2,214	1,620	98	1,620	1,620
Commodities	8,953	2,639	7,000	1,396	7,000	7,000
Equipment, Tools, & Misc Par	11,654	14,315	16,550	885	16,550	16,550
Construction Materials	(1,034)	6,839	28,000	2,833	28,000	28,000
Supplies	14,816	17,174	2,500	2,151	2,500	2,500
Materials and Supplies	56,562	80,381	83,033	14,804	83,546	83,546
Other Charges						
Taxes and Licenses	2,851	898		873		
Other Charges	89,592	144,769	172,480	130,301	182,625	182,625
Other Charges	92,443	145,667	172,480	131,174	182,625	182,625
Capital Outlay						
Furniture and Equipment	4,600					
Machinery and Vehicles			15,000			
Capital Outlay	4,600		15,000			
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(9,335)	(5,769)	(10,000)		(10,000)	(10,000)
Allocated to Other Activities	(9,335)	(5,769)	(10,000)		(10,000)	(10,000)
Operating Transfers						
Expenditures	695,732	786,014	982,422	372,082	997,295	933,044
Non-Tax Revenue	26,616	7,628	3,030	1,441	3,030	3,030
Tax Funding	669,116	778,386	979,392	370,641	994,265	930,014

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Landscape Technician	2.00	2.00	2.00
Total Regular Employees	2.00	2.00	2.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 42600

Public Safety	General Fund		Emergency Management			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
42600 Emergency Management						
Expenditures						
Employee Services						
Regular Salaries	147,273	144,929	130,899	75,925	134,826	168,170
Temporary Salaries			16,875	1,584	16,875	17,381
Regular Overtime	6,867	936				
Other Pay	6,065					
Employee Benefits - Pensions	29,424	27,817	27,131	14,553	27,883	34,330
Employee Benefits - Insuranc	40,181	45,158	49,170	26,191	51,193	51,465
Employee Services	229,810	218,840	224,075	118,253	230,777	271,346
Contractual Services						
Rents and Leases	548	352		117		
Adv, Publishing, & Printing	6,645	2,039	6,885	4,467	6,885	6,885
Contractual Mtce & Repair	40,218	59,693	74,906	7,507	74,906	74,906
Expert & Professional Servic	54,043	20,908	61,985	26,894	63,845	63,845
Communications	3,332	4,533	6,964	1,817	6,964	6,964
Travel/Training/Business Mea	5,681	9,632	7,960	3,660	7,960	7,960
Subscriptions/Bks/Membership	1,605	1,402	3,060	1,201	3,060	3,060
Insurance and Bonds	1,283	1,243	1,333	604	1,400	1,268
Contractual Services	4,985	3,420	7,956	2,850	8,195	8,195
Contractual Services	118,340	103,222	171,049	49,117	173,215	173,083
Materials and Supplies						
Office Supplies	1,973	6,592	2,500	210	2,500	2,500
Veh & Mach Operating Supplie	1,035	1,655	1,406	468	1,433	1,433
Clothing & Protective Equipm		975	650	292	650	650
Equipment, Tools, & Misc Par		1,696	800	1,728	800	800
Supplies	1,002	791	2,100	234	2,100	2,100
Materials and Supplies	4,010	11,709	7,456	2,932	7,483	7,483
Other Charges						
Taxes and Licenses	43	145		43		
Other Charges	32,933	38,991	26,429	28,102	29,260	29,260
Other Charges	32,976	39,136	26,429	28,145	29,260	29,260
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	385,136	372,907	429,009	198,447	440,735	481,172
Non-Tax Revenue		15,000				
Tax Funding	385,136	357,907	429,009	198,447	440,735	481,172

Emergency Management



Company / Business Unit
00101 42600

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Assistant Fire Chief	0.00	1.00	1.00
Emergency Mgmt. Director	1.00	0.00	0.00
Total Regular Employees	1.00	1.00	1.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	43000
Public Works	General Fund		Engineering			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
43000 Engineering						
Expenditures						
Employee Services						
Regular Salaries	3,972,010	4,196,600	4,511,154	2,010,348	4,912,450	4,820,721
Temporary Salaries	38,191	38,878	53,149	48,257	53,149	54,744
Regular Overtime	86,174	169,486	12,150	58,410	12,150	12,150
Other Pay	42,528	3,914	1,076	70,740	1,134	1,134
Employee Benefits - Pensions	595,883	648,628	690,556	312,082	751,354	737,613
Employee Benefits - Insuranc	870,446	908,089	1,012,511	539,015	1,100,048	1,157,428
Other Employee Benefits	144	240	144	150	144	144
Employee Services	5,605,376	5,965,835	6,280,740	3,039,002	6,830,429	6,783,934
Contractual Services						
Rents and Leases	10,702	4,551	8,710		8,710	8,710
Adv, Publishing, & Printing	4,979	7,897	1,665	289	1,665	1,665
Contractual Mtce & Repair	18,000	19,670	16,395	8,485	16,395	16,395
Expert & Professional Servic	83,250	67,580	132,194	17,200	135,716	135,716
Communications	22,160	23,433	28,100	11,032	28,100	28,100
Travel/Training/Business Mea	36,789	28,066	44,320	11,856	46,900	46,900
Subscriptions/Bks/Membership	4,232	8,143	4,816	4,825	4,816	4,816
Insurance and Bonds	20,243	18,822	20,767	8,684	21,804	17,816
Contractual Services	36,469	9,830	110,017	765	113,427	113,421
Contractual Services	236,824	187,992	366,984	63,136	377,533	373,539
Materials and Supplies						
Office Supplies	4,540	1,021	2,158	1,177	6,308	6,308
Veh & Mach Operating Supplie	26,979	25,626	27,417	9,434	28,006	28,006
Clothing & Protective Equipm	3,107	11,639	2,776	1,108	2,776	2,776
Equipment, Tools, & Misc Par	5,051	9,219	5,554	946	5,554	5,554
Supplies	4,597	4,753	18,187	2,106	18,187	18,187
Materials and Supplies	44,274	52,258	56,092	14,771	60,831	60,831
Other Charges						
Taxes and Licenses	2,401	6,816	2,031	2,519	2,031	2,031
Other Charges	367,673	398,444	344,980	313,721	371,413	371,413
Other Charges	370,074	405,260	347,011	316,240	373,444	373,444
Capital Outlay						
Furniture and Equipment	1,849					
Machinery and Vehicles	34,356	53,628				
Capital Outlay	36,205	53,628				
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(2,371,110)	(3,001,838)	(2,513,528)	(1,068,385)	(2,623,862)	(2,505,539)
Allocated to Other Activities	(2,371,110)	(3,001,838)	(2,513,528)	(1,068,385)	(2,623,862)	(2,505,539)
Operating Transfers						
Expenditures	3,921,643	3,663,135	4,537,299	2,364,764	5,018,375	5,086,209
Non-Tax Revenue	201,352	309,081	226,063	279,084	233,859	229,091
Tax Funding	3,720,291	3,354,054	4,311,236	2,085,680	4,784,516	4,857,118

Engineering



Company / Business Unit
00101 43000

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	2.00	1.00	1.00
Comm & Engagement Coordinator	1.00	1.00	1.00
GIS Coordinator	2.00	2.00	2.00
Land Development Coordinator	1.00	1.00	1.00
Sustainability Coordinator	0.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Assistant Design Engineer	0.00	1.00	1.00
Design Engineer	1.00	0.00	0.00
Manager of Geographic Inf Svcs	0.00	0.00	1.00
Land Development Manager	1.00	1.00	1.00
Asst City Engineer - Municipal Svc Mgr	1.00	1.00	1.00
Project Development Manager	1.00	0.00	0.00
Project Manager (Engineering)	1.00	1.00	1.00
Office Services Specialist	0.00	1.00	1.00
Construction Svcs Supervisor	1.00	1.00	1.00
Design Engineer - Supervisor	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	0.00
Office Services Supervisor	1.00	1.00	1.00
GIS Technician - PW	1.00	1.00	2.00
Constr Permit & Assessmnt Tech	1.00	0.00	0.00
Engineering Technician	22.00	22.00	22.00
Total Regular Employees	41.00	40.00	41.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	43100
Public Works	General Fund		Street Infrastructure Mtce			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
43100 Street Infrastructure Mtce						
Expenditures						
Employee Services						
Regular Salaries	2,773,420	2,930,972	3,193,877	1,487,438	3,360,247	3,318,541
Temporary Salaries	22,342	23,885	22,613	12,158	22,613	23,291
Regular Overtime	120,657	161,885	97,537	101,940	97,537	97,537
Other Pay	29,528	10,740		9,717		
Employee Benefits - Pensions	417,297	446,722	500,892	230,360	526,098	519,848
Employee Benefits - Insuranc	898,386	844,803	913,475	528,400	951,424	1,069,001
Employee Services	4,261,630	4,419,007	4,728,394	2,370,013	4,957,919	5,028,218
Contractual Services						
Rents and Leases	560,274	541,795	464,672	205,555	471,234	447,896
Adv, Publishing, & Printing	1,903	12,873	11,824	2,605	11,824	11,824
Contractual Mtce & Repair	269,793	290,344	294,452	149,191	294,452	294,452
Expert & Professional Servic	21,217	54,602	11,925	3,337	12,001	12,001
Communications	38,479	39,587	64,763	34,757	64,763	64,763
Travel/Training/Business Mea	11,674	6,321	13,812	13,759	13,812	13,812
Subscriptions/Bks/Membership	2,222	1,047	775	1,051	775	775
Utilities	6,950	7,200	7,680	3,039	7,910	8,080
Insurance and Bonds	56,892	50,305	61,225	23,280	64,285	48,888
Contractual Services	3,151,984	3,654,765	3,160,053	2,385,644	3,253,751	3,715,887
Contractual Services	4,121,388	4,658,839	4,091,181	2,822,218	4,194,807	4,618,378
Materials and Supplies						
Office Supplies	890	589	950	610	950	950
Veh & Mach Operating Supplie	711,603	716,051	823,389	389,512	836,154	836,154
Clothing & Protective Equipm	28,873	23,356	18,730	14,527	18,730	18,730
Commodities	4,605		4,650		4,650	4,650
Equipment, Tools, & Misc Par	16,287	26,058	9,800	8,329	9,800	9,800
Construction Materials	914,097	1,232,941	922,254	562,241	932,771	932,771
Supplies	10,823	6,308	9,950	7,227	9,950	9,950
Materials and Supplies	1,687,178	2,005,303	1,789,723	982,446	1,813,005	1,813,005
Other Charges						
Judgmnts/Penalties/Settlemen	15,578	24,941	4,494	13,132	4,494	4,494
Contributions	5,720	11,440				
Taxes and Licenses	1,947		961	1,511	961	961
Other Charges	1,184,527	1,118,656	1,617,610	1,047,779	2,036,847	2,036,847
Other Charges	1,207,772	1,155,037	1,623,065	1,062,422	2,042,302	2,042,302
Capital Outlay						
Furniture and Equipment	40,546	39,873				
Machinery and Vehicles	(1)	23,277		319		
Capital Outlay	40,545	63,150		319		
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(1,937,170)	(1,196,625)	(1,406,030)	(597,350)	(1,428,106)	(1,274,137)
Allocated to Other Activities	(1,937,170)	(1,196,625)	(1,406,030)	(597,350)	(1,428,106)	(1,274,137)
Operating Transfers						
Expenditures	9,381,343	11,104,711	10,826,333	6,640,068	11,579,927	12,227,766
Non-Tax Revenue	1,637,928	1,815,746	1,552,657	1,047,388	1,552,657	2,052,657
Tax Funding	7,743,415	9,288,965	9,273,676	5,592,680	10,027,270	10,175,109

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	1.00	1.00	1.00
Crew Chief-Public Works	5.00	5.00	5.00
Street Maintenance Manager	1.00	1.00	1.00
Equip Operator - Public Works	31.00	31.00	31.00
Assit Street Maint Supervisor	1.00	1.00	1.00
Street Maintenance Supervisor	1.00	1.00	1.00
Total Regular Employees	40.00	40.00	40.00

City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00101	43125			
Public Works	General Fund	Fleet Mtce & PWTOC Bldg				
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
43125 Fleet Mtce & PWTOC Bldg						
Expenditures						
Employee Services						
Regular Salaries	661,402	784,787	858,971	475,081	899,647	1,067,298
Temporary Salaries		7,649	7,388		7,388	7,610
Regular Overtime	19,304	28,099	15,000	19,629	15,000	15,000
Other Pay	9,730	5,176	6,900		6,900	8,800
Employee Benefits - Pensions	97,929	118,125	133,668	71,221	139,830	165,396
Employee Benefits - Insuranc	248,296	257,445	297,020	197,165	308,953	402,489
Other Employee Benefits	60			94		
Employee Services	1,036,721	1,201,281	1,318,947	763,190	1,377,718	1,666,593
Contractual Services						
Rents and Leases	59,652	55,072	46,661	19,669	47,468	44,598
Adv, Publishing, & Printing		86				
Contractual Mtce & Repair	381,745	295,480	361,746	168,057	361,746	361,746
Expert & Professional Servic	6,763	12,112	2,884	2,266	2,967	2,967
Communications	3,349	3,311	2,003	992	2,003	2,003
Travel/Training/Business Mea	9,896	9,868	12,567	1,418	12,567	12,567
Subscriptions/Bks/Membership	840	1,587	755	360	755	755
Utilities	350,107	358,748	426,807	172,962	439,611	393,507
Insurance and Bonds	35,382	43,835	44,725	21,210	46,961	44,540
Contractual Services	80,984	18,440	16,435	10,287	16,774	16,552
Contractual Services	928,718	798,539	914,583	397,221	930,852	879,235
Materials and Supplies						
Office Supplies	3,124	2,227	1,405	241	1,405	1,405
Veh & Mach Operating Supplie	53,005	60,855	80,241	39,059	80,530	80,530
Clothing & Protective Equipm	4,246	3,141	2,743	2,359	2,743	2,743
Commodities	484	393	919	117	919	919
Equipment, Tools, & Misc Par	43,880	68,962	30,787	33,090	30,787	30,787
Supplies	24,079	36,886	24,705	9,196	24,705	24,705
Materials and Supplies	128,818	172,464	140,800	84,062	141,089	141,089
Other Charges						
Taxes and Licenses	1,166	1,095	1,652	1,290	1,652	1,652
Other Charges	97,438	105,573	97,868	89,801	97,416	97,416
Other Charges	98,604	106,668	99,520	91,091	99,068	99,068
Capital Outlay						
Furniture and Equipment		26,125				
Machinery and Vehicles	2,506					
Capital Outlay	2,506	26,125				
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(1,472,721)	(1,397,784)	(1,368,418)	(563,268)	(1,392,605)	(1,342,214)
Allocated to Other Activities	(1,472,721)	(1,397,784)	(1,368,418)	(563,268)	(1,392,605)	(1,342,214)
Operating Transfers						
Expenditures	722,646	907,293	1,105,432	772,296	1,156,122	1,443,771
Non-Tax Revenue	32,204	30,628	7,575	19,725	7,575	7,575
Tax Funding	690,442	876,665	1,097,857	752,571	1,148,547	1,436,196

Fleet Maintenance/PWTOC Bldg



Company / Business Unit
00101 43125

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Parts Clerk	1.00	1.00	1.00
Custodian I	1.00	0.00	0.00
Mechanic	0.00	1.00	0.00
Mechanic	4.00	4.00	6.00
Mechanic- Police	0.00	1.00	1.00
Lead Mechanic	0.00	0.00	1.00
Lead Fleet Mechanic	1.00	1.00	1.00
Manager of Fleet Services	0.00	0.00	1.00
Manager of Facility Services	1.00	1.00	0.00
Lead Building Maint Worker	1.00	0.00	0.00
Total Regular Employees	9.00	9.00	11.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	43200
Public Works	General Fund		Traffic			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
43200 Traffic						
Expenditures						
Employee Services						
Regular Salaries	854,365	907,606	1,083,583	505,619	1,163,762	1,123,664
Temporary Salaries			6,795	252	6,795	6,999
Regular Overtime	19,745	23,685	9,750	16,649	9,750	9,750
Other Pay	(18,459)	1,607		82		
Employee Benefits - Pensions	126,962	134,248	166,339	70,639	178,486	172,433
Employee Benefits - Insuranc	220,052	213,629	268,752	123,835	279,945	246,509
Other Employee Benefits	168	144	144	132	144	144
Employee Services	1,202,833	1,280,919	1,535,363	717,208	1,638,882	1,559,499
Contractual Services						
Rents and Leases	13,667	12,638	12,922	4,365	13,111	12,440
Adv, Publishing, & Printing	3,337	3,031	204	30	204	204
Contractual Mtce & Repair	29,301	44,064	28,821	27,587	28,821	28,821
Expert & Professional Servic	13,229	41,653	25,914	24,551	25,920	25,920
Communications	3,066	2,748	4,456	1,205	4,456	4,456
Travel/Training/Business Mea	3,952	4,452	7,782	8,172	7,782	7,782
Subscriptions/Bks/Membership	604	2,064	1,122	922	1,122	1,122
Utilities	167,290	174,098	169,220	79,727	174,297	178,994
Insurance and Bonds	66,426	10,963	65,607	4,782	10,665	10,042
Contractual Services	102,012	22,144	125,436	3,012	129,077	129,077
Contractual Services	402,884	317,855	441,484	154,353	395,455	398,858
Materials and Supplies						
Office Supplies	404	421	1,325	46	1,325	1,325
Veh & Mach Operating Supplie	18,442	25,159	18,964	8,029	19,416	19,416
Clothing & Protective Equipm	1,837	3,383	1,000	1,393	1,000	1,000
Equipment, Tools, & Misc Par	65,991	84,999	91,000	25,106	91,000	91,000
Supplies	141,535	126,999	132,420	26,209	132,420	132,420
Materials and Supplies	228,209	240,961	244,709	60,783	245,161	245,161
Other Charges						
Taxes and Licenses	522	118	499	463	499	499
Other Charges	123,686	158,348	206,727	152,799	275,814	275,814
Other Charges	124,208	158,466	207,226	153,262	276,313	276,313
Capital Outlay						
Furniture and Equipment	21,625					
Capital Outlay	21,625					
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(154,379)	(159,957)	(276,483)	(102,284)	(291,979)	(217,141)
Allocated to Other Activities	(154,379)	(159,957)	(276,483)	(102,284)	(291,979)	(217,141)
Operating Transfers						
Expenditures	1,825,380	1,838,244	2,152,299	983,322	2,263,832	2,262,690
Non-Tax Revenue	179,262	170,930	94,916	56,522	94,916	103,116
Tax Funding	1,646,118	1,667,314	2,057,383	926,800	2,168,916	2,159,574

Traffic Admin/Engineering



Company / Business Unit
00101 43200

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Assistant Traffic Engineer	0.00	1.00	1.00
Traffic Operations Engineer	1.00	0.00	0.00
Traffic Engineer & Ops Manager	1.00	1.00	1.00
Equipment Operator-Public Works	2.00	2.00	2.00
Traffic Electrical Supervisor	0.00	1.00	1.00
Engineering Technician	2.00	1.00	1.00
Traffic Operations Technician	2.00	2.00	2.00
Traffic Signal Technician	2.00	2.00	2.00
Total Regular Employees	10.00	10.00	10.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 43220

Public Works	General Fund		City Lighting			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
43220 City Lighting						
Expenditures						
Employee Services						
Contractual Services						
Contractual Mtce & Repair	175					
Communications			24		24	24
Utilities	1,455,972	1,524,679	1,581,900	681,096	1,629,357	1,680,800
Contractual Services	1,456,147	1,524,679	1,581,924	681,096	1,629,381	1,680,824
Materials and Supplies						
Equipment, Tools, & Misc Par	29,232	6,352	16,000	8,761	16,000	16,000
Materials and Supplies	29,232	6,352	16,000	8,761	16,000	16,000
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	360,895	360,895	360,895	180,447	360,895	360,895
Operating Transfers	360,895	360,895	360,895	180,447	360,895	360,895
Expenditures	1,846,274	1,891,926	1,958,819	870,304	2,006,276	2,057,719
Non-Tax Revenue		5,500				
Tax Funding	1,846,274	1,886,426	1,958,819	870,304	2,006,276	2,057,719

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City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00101	44100
Culture	General Fund		Music			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44100 Music						
Expenditures						
Employee Services						
Regular Salaries	303,871	322,334	338,342	163,142	354,481	361,902
Temporary Salaries	24,801	27,570	29,688	5,866	29,688	30,579
Regular Overtime		186		61		
Other Pay	6,235	5,413	1,236	7,683	1,302	1,302
Employee Benefits - Pensions	48,833	50,781	54,202	24,204	56,647	57,860
Employee Benefits - Insuranc	104,633	110,022	119,235	64,552	123,929	123,993
Other Employee Benefits	288	288	288	192	288	288
Employee Services	488,661	516,594	542,991	265,700	566,335	575,924
Contractual Services						
Rents and Leases	58,284	14,908	66,960	1,880	66,960	66,960
Adv, Publishing, & Printing	21,596	37,639	48,900	21,282	48,900	48,900
Contractual Mtce & Repair	3,225	2,745	2,628	1,678	2,628	2,628
Expert & Professional Servic	351,079	363,261	366,394	126,657	369,731	369,731
Communications	17,363	2,408	18,212	473	18,212	18,212
Travel/Training/Business Mea	10,724	11,989	14,201	676	14,201	14,201
Subscriptions/Bks/Membership	5,769	3,157	3,652	12	3,652	3,652
Insurance and Bonds	3,546	2,981	4,241	951	4,453	1,997
Contractual Services		110				
Contractual Services	471,586	439,198	525,188	153,609	528,737	526,281
Materials and Supplies						
Office Supplies	1,587	1,132	2,100	381	2,100	2,100
Veh & Mach Operating Supplie	103	270				
Clothing & Protective Equipm	109	91	600	587	600	600
Equipment, Tools, & Misc Par	3,999	687	250	5,466	250	250
Supplies	904	3,780	2,000		2,000	2,000
Materials and Supplies	6,702	5,960	4,950	6,434	4,950	4,950
Other Charges						
Taxes and Licenses	7,028	6,049	6,250	5,549	6,250	6,250
Other Charges	10,866	13,280	23,288	16,976	38,985	38,985
Other Charges	17,894	19,329	29,538	22,525	45,235	45,235
Capital Outlay						
Machinery and Vehicles	2,086	298,721				
Capital Outlay	2,086	298,721				
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	986,929	1,279,802	1,102,667	448,268	1,145,257	1,152,390
Non-Tax Revenue	219,818	226,985	160,228	166,050	160,228	160,228
Tax Funding	767,111	1,052,817	942,439	282,218	985,029	992,162

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	1.00	0.00	0.00
Operations Coordinator	0.00	1.00	1.00
Prod&Comm Outreach Coordinator	1.00	1.00	1.00
General Manager - Music	1.00	1.00	1.00
Total Regular Employees	3.00	3.00	3.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 44200

Culture	General Fund		ArtCtr/CivicTheatre/125Live			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44200 ArtCtr/CivicTheatre/125Live						
Expenditures						
Employee Services						
Contractual Services						
Insurance and Bonds	30,178	18,011	18,277	8,840	19,191	18,565
Contractual Services	30,178	18,011	18,277	8,840	19,191	18,565
Materials and Supplies						
Other Charges						
Contributions	388,660	392,063	425,110	207,305	439,402	439,402
Other Charges	3,100	3,272	3,414	3,414	3,585	3,585
Other Charges	391,760	395,335	428,524	210,719	442,987	442,987
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	421,938	413,346	446,801	219,559	462,178	461,552
Non-Tax Revenue		5				
Tax Funding	421,938	413,341	446,801	219,559	462,178	461,552

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 44400

Community Reinvestment		General Fund		Community Reinvestment		
Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44400 Community Reinvestment						
Expenditures						
Employee Services						
Contractual Services						
Travel/Training/Business Mea				7,749		
Contractual Services				7,749		
Materials and Supplies						
Other Charges						
Contributions	284,915	284,915	297,900	141,250	307,900	307,900
Other Charges	284,915	284,915	297,900	141,250	307,900	307,900
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	284,915	284,915	297,900	148,999	307,900	307,900
Non-Tax Revenue	(55,395)					
Tax Funding	340,310	284,915	297,900	148,999	307,900	307,900

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 44500

Economic Developmnt/Assistance	General Fund		Economic Development			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44500 Economic Development						
Expenditures						
Employee Services						
Regular Salaries	776,292	855,880	1,057,710	434,011	1,116,350	1,303,455
Temporary Salaries	838	7,816				
Regular Overtime	2,561	69				
Other Pay	(32,119)	15,034	2,776	7,861	2,924	2,924
Employee Benefits - Pensions	114,116	126,236	160,243	64,749	169,127	197,473
Employee Benefits - Insuranc	152,974	117,850	180,778	76,514	187,891	197,179
Other Employee Benefits	816	698	864	384	864	864
Employee Services	1,015,478	1,123,583	1,402,371	583,519	1,477,156	1,701,895
Contractual Services						
Rents and Leases	385	254	500		500	500
Adv, Publishing, & Printing	2,099	3,793	9,308	180	9,308	9,308
Contractual Mtce & Repair	697	300	38,760	300	38,760	38,760
Expert & Professional Servic	39,611	37,695	8,405	28,550	8,657	8,657
Communications	489	1,341	1,548	758	1,548	1,548
Travel/Training/Business Mea	12,098	3,656	9,909	1,678	9,909	9,909
Subscriptions/Bks/Membership	714	1,391	5,650	1,869	5,650	5,650
Utilities						5,800
Insurance and Bonds	35,701	36,374	39,756	17,297	41,742	36,322
Contractual Services	91,794	84,804	113,836	50,632	116,074	116,454
Materials and Supplies						
Office Supplies	615	1,312	2,100	204	2,100	2,100
Veh & Mach Operating Supplie		144				
Clothing & Protective Equipm	110	654	700		700	700
Supplies		392		40		
Materials and Supplies	725	2,502	2,800	244	2,800	2,800
Other Charges						
Judgmnts/Penalties/Settlemen		4,000				
Contributions	4,690,000	4,890,000	5,058,000	2,529,000	5,232,720	5,232,720
Taxes and Licenses				21		
Other Charges	13,375	14,856	22,135	18,639	22,814	22,814
Other Charges	4,703,375	4,908,856	5,080,135	2,547,660	5,255,534	5,255,534
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(1,081,351)	(1,205,389)	(1,393,373)	(288,730)	(1,463,401)	(1,687,566)
Allocated to Other Activities	(1,081,351)	(1,205,389)	(1,393,373)	(288,730)	(1,463,401)	(1,687,566)
Operating Transfers						
Expenditures	4,730,021	4,914,356	5,205,769	2,893,325	5,388,163	5,389,117
Non-Tax Revenue	25,420	101,063		63,000		
Tax Funding	4,704,601	4,813,293	5,205,769	2,830,325	5,388,163	5,389,117

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Senior Project Manager	0.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00
Mode Shift Coordinator	0.00	1.00	1.00
Active Transportation Coordinator	1.00	0.00	0.00
Deputy City Administrator	1.00	1.00	1.00
Strategic Initiatives Director	1.00	1.00	0.00
Dir Transportation Initiatives	0.00	0.00	1.00
Project Manager	3.00	2.00	2.00
Senior Project Manager	0.00	0.00	1.00
Compliance Specialist	1.00	1.00	1.00
Senior Economic Dev Specialist	0.00	0.00	1.00
Total Regular Employees	8.00	8.00	9.00

City of Rochester, MN
Expenditure Recommended Budget

Economic Developmnt/Assistance	Account Number					
	00101 44515					
	General Fund		CBD Maintenance			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44515 CBD Maintenance						
Expenditures						
Employee Services						
Regular Salaries	149,117	201,937	211,285	100,865	222,091	239,011
Temporary Salaries	25,986	31,597	36,100	8,658	36,100	37,183
Regular Overtime	6,425	7,774	2,750	5,015	2,750	2,750
Employee Benefits - Pensions	24,575	32,821	36,520	16,012	38,156	40,843
Employee Benefits - Insuranc	18,352	29,805	31,808	17,151	33,039	34,220
Employee Services	224,455	303,934	318,463	147,701	332,136	354,007
Contractual Services						
Rents and Leases			510		510	510
Adv, Publishing, & Printing	38	18				
Contractual Mtce & Repair	83,165	78,289	69,205	63,331	69,205	69,205
Expert & Professional Servic	13,978	11,592	22,369	5,988	23,031	23,031
Communications	495	584	1,146	230	1,146	1,146
Travel/Training/Business Mea	160	148	2,001	767	2,001	2,001
Subscriptions/Bks/Membership	44	1		27		
Utilities	263,394	289,547	264,142	218,592	272,066	295,842
Insurance and Bonds	10,626	7,836	8,541	3,732	8,968	7,836
Contractual Services	157,309	44,556	99,285	516	100,069	100,069
Contractual Services	529,209	432,571	467,199	293,183	476,996	499,640
Materials and Supplies						
Office Supplies	1,459					
Veh & Mach Operating Supplie	3,155	6,305	2,626	295	2,697	2,697
Clothing & Protective Equipm	1,082	1,670	800	379	800	800
Commodities	1,522	1,938	2,000	4,438	2,000	2,000
Equipment, Tools, & Misc Par	17,237	6,317	8,000	2,214	8,000	8,000
Construction Materials	29,332	28,551	29,000	23,485	29,000	29,000
Supplies	22,145	37,181	12,500	7,436	12,500	12,500
Materials and Supplies	75,932	81,962	54,926	38,247	54,997	54,997
Other Charges						
Contributions						150,000
Taxes and Licenses	121	100		268		
Other Charges	5,486	6,351	18,685	10,738	31,950	31,950
Other Charges	5,607	6,451	18,685	11,006	31,950	181,950
Capital Outlay						
Machinery and Vehicles		52,596	25,000		85,500	85,500
Capital Outlay		52,596	25,000		85,500	85,500
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities		(1,072)				
Allocated to Other Activities		(1,072)				
Operating Transfers						
Expenditures	835,203	876,442	884,273	490,137	981,579	1,176,094
Non-Tax Revenue	2,023	23,618	1,515	18,936	1,515	1,515
Tax Funding	833,180	852,824	882,758	471,201	980,064	1,174,579

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Landscape Technician	3.00	3.00	3.00
Total Regular Employees	3.00	3.00	3.00

City of Rochester, MN
Expenditure Recommended Budget

Unallocated	Account Number					
	00101		44605			
Description	General Fund		Joint Facilities Maintenance			
	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44605 Joint Facilities Maintenance						
Expenditures						
Employee Services						
Regular Salaries	432,524	610,083	1,068,766	531,323	1,225,363	1,230,223
Temporary Salaries			25,935	8,648	25,935	26,713
Regular Overtime	2,378	2,706	8,212	1,373	8,212	8,212
Other Pay	(10,926)	181		13,291		
Employee Benefits - Pensions	64,678	90,593	167,091	80,772	190,814	191,668
Employee Benefits - Insuranc	76,729	126,354	331,898	148,841	391,601	392,304
Other Employee Benefits	510	780	1,500	771	1,500	1,500
Employee Services	565,893	830,697	1,603,402	785,019	1,843,425	1,850,620
Contractual Services						
Adv, Publishing, & Printing	91	27				
Contractual Mtce & Repair	8,106	25,500	91,521	23,390	93,521	117,521
Expert & Professional Servic	4,915	312		2,270		42,650
Communications	4,575	6,685	14,988	5,570	15,924	17,924
Travel/Training/Business Mea	424	616	1,620	334	2,280	2,280
Subscriptions/Bks/Membership	6	684		1,802		
Utilities	585	2,899	94,023	33,156	96,844	200,701
Insurance and Bonds	1,798	3,183	26,969	2,297	28,316	43,904
Contractual Services			2,500		2,500	4,000
Contractual Services	20,500	39,906	231,621	68,819	239,385	428,980
Materials and Supplies						
Office Supplies	25	208	3,200	291	3,750	3,750
Veh & Mach Operating Supplie		1,355	7,909	267	8,011	8,011
Clothing & Protective Equipm	3,610	3,090	3,000	4,584	3,000	3,000
Commodities			4,500		4,500	7,500
Equipment, Tools, & Misc Par	5,809		6,601	1,443	6,601	8,601
Supplies	8,763		15,341	205	15,341	28,341
Materials and Supplies	18,207	4,653	40,551	6,790	41,203	59,203
Other Charges						
Taxes and Licenses	70	55	1,000	136	1,000	61,000
Other Charges	5,197	6,533	27,235	22,899	39,191	39,191
Other Charges	5,267	6,588	28,235	23,035	40,191	100,191
Capital Outlay						
Machinery and Vehicles	53,747	3,743	59,800	54,333	63,000	63,000
Capital Outlay	53,747	3,743	59,800	54,333	63,000	63,000
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(145,655)	(192,817)	(337,392)	(84,531)	(352,344)	(340,356)
Allocated to Other Activities	(145,655)	(192,817)	(337,392)	(84,531)	(352,344)	(340,356)
Operating Transfers						
Expenditures	517,959	692,770	1,626,217	853,465	1,874,860	2,161,638
Non-Tax Revenue	129,327	110,417	66,031		66,031	66,031
Tax Funding	388,632	582,353	1,560,186	853,465	1,808,829	2,095,607

Joint Facilities Maintenance



Company / Business Unit
00101 44605

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Custodian I	1.00	3.00	3.00
Custodian II	0.00	1.00	2.00
Master Electrician	0.00	1.00	0.00
Mgr of Facilities & Property	1.00	1.00	1.00
Maintenance I	0.00	2.00	2.00
Maintenance II	0.00	3.00	3.00
Master Electrician	0.00	0.00	1.00
Bldg Auto Spc & Facilities Sup	1.00	1.00	1.00
Lead Building Maint Worker	0.00	1.00	1.00
Total Regular Employees	3.00	13.00	14.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 44600

Unallocated	General Fund		Unallocated			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44600 Unallocated						
Expenditures						
Employee Services						
Contractual Services						
Rents and Leases	70,417	70,417	72,678	4,442	72,678	72,678
Contractual Mtce & Repair	3,750	1,016	5,000	816	5,000	5,000
Expert & Professional Servic	30,472	58,459	23,499	13,646	24,204	24,204
Communications	(5,417)	9,094	1,067		1,067	1,067
Contractual Services	99,222	138,986	102,244	18,904	102,949	102,949
Materials and Supplies						
Office Supplies			258		258	258
Supplies	1,065			638		
Materials and Supplies	1,065		258	638	258	258
Other Charges						
Contributions			1,500,000		1,500,000	
Taxes and Licenses	25	25	26		26	26
Other Charges	37,228	38,700	22,068	18,882	24,627	24,627
Other Charges	37,253	38,725	1,522,094	18,882	1,524,653	24,653
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	4,850,000	4,000,000				
Operating Transfers	4,850,000	4,000,000				
Expenditures	4,987,540	4,177,711	1,624,596	38,424	1,627,860	127,860
Tax Funding	4,987,540	4,177,711	1,624,596	38,424	1,627,860	127,860

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101 44620

Unallocated	General Fund		Contingency			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
44620 Contingency						
Expenditures						
Employee Services						
Contractual Services						
Materials and Supplies						
Other Charges						
Contributions			1,000,000		1,000,000	1,000,000
Other Charges			1,000,000		1,000,000	1,000,000
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	1,163,675	1,459,277	1,347,770	1,347,770	1,347,770	1,347,770
Operating Transfers	1,163,675	1,459,277	1,347,770	1,347,770	1,347,770	1,347,770
Expenditures	1,163,675	1,459,277	2,347,770	1,347,770	2,347,770	2,347,770
Tax Funding	1,163,675	1,459,277	2,347,770	1,347,770	2,347,770	2,347,770

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00101

General Government		General Fund				
Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00101 General Fund						
Expenditures						
Employee Services						
Contractual Services						
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	916,629	1,151,145	993,837	993,837	1,080,973	1,080,973
Operating Transfers	916,629	1,151,145	993,837	993,837	1,080,973	1,080,973
Expenditures	916,629	1,151,145	993,837	993,837	1,080,973	1,080,973
Non-Tax Revenue	21,495,046	21,197,057	20,496,201	6,211,787	20,921,936	20,855,479
Tax Funding	(20,578,417)	(20,045,912)	(19,502,364)	(5,217,950)	(19,840,963)	(19,774,506)

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City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00202	45500
Culture	Library Fund		Library			
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00202 Library Fund						
45500 Library						
Expenditures						
Employee Services						
Regular Salaries	4,717,840	4,655,916	4,991,189	2,256,481	5,251,286	5,181,466
Temporary Salaries	737,206	604,318	456,159	231,917	456,159	469,844
Regular Overtime	2,587	1,392	500	575	500	500
Other Pay	46,268	40,482	970	1,403	1,022	1,022
Employee Benefits - Pensions	807,326	775,933	813,921	365,990	853,328	844,479
Employee Benefits - Insuranc	1,072,397	1,040,156	1,259,527	578,449	1,307,919	1,202,188
Other Employee Benefits	8,310	8,736	8,556	4,587	8,556	8,556
Employee Services	7,391,934	7,126,933	7,530,822	3,439,402	7,878,770	7,708,055
Contractual Services						
Rents and Leases	4,093	4,296	4,420	1,950	4,420	4,420
Adv, Publishing, & Printing	32,998	34,941	33,092	9,375	33,092	33,092
Contractual Mtce & Repair	310,262	325,821	353,280	39,051	353,280	354,280
Expert & Professional Servic	158,641	185,028	64,563	23,364	66,497	67,697
Communications	20,728	26,383	31,352	7,963	31,352	37,904
Travel/Training/Business Mea	25,983	48,979	43,430	13,879	43,430	43,430
Subscriptions/Bks/Membership	149,310	150,351	151,736	29,090	151,736	154,336
Utilities	174,699	170,372	172,211	65,561	177,377	202,411
Insurance and Bonds	61,062	55,955	62,071	25,943	65,173	54,480
Contractual Services	22,450	688,890	859,062	217,012	897,144	885,156
Contractual Services	960,226	1,691,016	1,775,217	433,188	1,823,501	1,837,206
Materials and Supplies						
Office Supplies	18,837	24,135	25,111	16,819	18,346	18,346
Veh & Mach Operating Supplie	8,043	7,784	8,940	2,845	9,106	10,606
Clothing & Protective Equipm	200	60	500		500	500
Commodities	4,100	5,158	5,000		5,000	5,000
Equipment, Tools, & Misc Par	12,117	3,471	5,693	4,326	5,693	5,693
Supplies	70,688	74,020	61,600	33,658	61,600	61,600
Materials and Supplies	113,985	114,628	106,844	57,648	100,245	101,745
Other Charges						
Taxes and Licenses	156	52	49	144	49	49
Other Charges	251,630	257,818	244,082	224,876	270,094	270,094
Other Charges	251,786	257,870	244,131	225,020	270,143	270,143
Capital Outlay						
Machinery and Vehicles			42,061			
Library Media	724,083	749,108	713,478	425,040	713,478	713,478
Capital Outlay	724,083	749,108	755,539	425,040	713,478	713,478
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	25,000	25,000	50,000	50,000	50,000	50,000
Operating Transfers	25,000	25,000	50,000	50,000	50,000	50,000
Expenditures	9,467,014	9,964,555	10,462,553	4,630,298	10,836,137	10,680,627
Non-Tax Revenue	1,351,125	1,385,291	1,320,923	605,052	1,320,923	1,294,336
Tax Funding	8,115,889	8,579,264	9,141,630	4,025,246	9,515,214	9,386,291

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Customer Support Assistant	0.00	4.00	0.00
Administrative Assistant II	2.00	2.00	2.00
Volunteer and Training Asst	1.00	1.00	1.00
Librarian I/Driver	1.00	1.00	1.00
Data & Outcomes Coordinator	1.00	0.00	0.00
Literacy Services Coordinator	1.00	1.00	1.00
Childrens Services Division Hd	1.00	1.00	0.00
Head of Circulation Services	0.00	1.00	1.00
Custodian I	2.00	0.00	0.00
Dep Library Director – Op Svcs	1.00	1.00	1.00
Dep Library Director – Pub Svc	1.00	1.00	1.00
Director Library	1.00	1.00	1.00
Head of Mktg & Comm Engagement	1.00	0.00	0.00
Library Associate II	1.00	1.00	0.00
Library Assistant I	5.00	5.00	8.00
Library Assistant II	6.00	5.00	6.00
Librarian I	14.00	12.00	12.00
Librarian II	3.00	5.00	5.00
Library Associate I	5.00	5.00	6.00
Comm & Engagement Manager	0.00	1.00	1.00
Circulation Services Manager	1.00	0.00	0.00
Maintenance II	1.00	0.00	0.00
Head of Reference Services	1.00	1.00	1.00
Safety & Security Specialist	1.00	1.00	1.00
Visual Comm & Mktg Specialist	1.00	1.00	1.00
Circulation Services Sup	0.00	1.00	1.00
Data & Outcomes Supervisor	0.00	1.00	1.00
Technical Svcs Division Head	1.00	1.00	1.00
Head of Youth Services	0.00	0.00	1.00
Total Regular Employees	53.00	54.00	54.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00221	46001
Parks & Recreation	Municipal Recreation System			Park & Rec Administration		
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00221 Municipal Recreation System						
46001 Park & Rec Administration						
Expenditures						
Employee Services						
Regular Salaries	451,437	470,928	495,954	235,752	522,482	514,747
Temporary Salaries			6,000	2,395	6,000	6,180
Regular Overtime	127	23	350	199	350	350
Other Pay	3,772	8,011	4,464	12,279	4,702	4,702
Employee Benefits - Pensions	63,752	66,167	75,649	34,826	79,668	78,510
Employee Benefits - Insuranc	126,175	131,246	142,964	76,680	148,279	148,214
Other Employee Benefits	437	432	432	234	432	432
Employee Services	645,700	676,807	725,813	362,365	761,913	753,135
Contractual Services						
Rents and Leases	4,134					
Adv, Publishing, & Printing	1,225	12,831	7,140	5,837	7,140	7,140
Contractual Mtce & Repair	14,106	14,187	13,515	13,464	13,515	13,515
Expert & Professional Servic	4,077	4,240	10,755	6,300	11,078	11,078
Communications	3,113	2,499	3,732	956	3,732	3,732
Travel/Training/Business Mea	3,507	791	5,981	920	5,981	5,981
Subscriptions/Bks/Membership	13,388	3,207	2,448	11,899	2,448	2,448
Insurance and Bonds	3,099	2,807	3,170	1,290	3,328	2,708
Contractual Services	139			71		
Contractual Services	46,788	40,562	46,741	40,737	47,222	46,602
Materials and Supplies						
Office Supplies	4,449	2,614	5,000	1,207	5,000	5,000
Veh & Mach Operating Supplie	604	723	1,167	313	1,202	1,202
Equipment, Tools, & Misc Par	2,871					
Supplies	898	629	700	102	700	700
Materials and Supplies	8,822	3,966	6,867	1,622	6,902	6,902
Other Charges						
Taxes and Licenses		20		21		
Other Charges	17,930	18,863	10,974	9,684	10,927	10,927
Other Charges	17,930	18,883	10,974	9,705	10,927	10,927
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	719,240	740,218	790,395	414,429	826,964	817,566
Non-Tax Revenue	85,905	160,791	32,000	(55,171)	32,000	32,000
Tax Funding	633,335	579,427	758,395	469,600	794,964	785,566

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00
Director of Park & Rec	1.00	1.00	1.00
Office Services Coord/P&R	1.00	1.00	1.00
Total Regular Employees	4.00	4.00	4.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00221 46010

Parks & Recreation	Municipal Recreation System			Recreation		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46010 Recreation						
Expenditures						
Employee Services						
Regular Salaries	462,680	466,935	447,858	203,704	473,171	469,070
Temporary Salaries	161,590	169,378	149,392	119,931	149,392	153,873
Regular Overtime	570	638				
Other Pay	42,956	13,409		9,352		
Employee Benefits - Pensions	92,159	90,918	81,915	46,098	85,750	85,550
Employee Benefits - Insuranc	121,841	65,361	69,560	42,407	72,600	85,378
Other Employee Benefits	464	432	432	234	432	432
Employee Services	882,260	807,071	749,157	421,726	781,345	794,303
Contractual Services						
Rents and Leases	12,637	10,372	22,280	7,818	22,280	22,280
Adv, Publishing, & Printing	345	2,237	1,683	2,398	1,683	1,683
Contractual Mtce & Repair	2,133		2,040	1	2,040	2,040
Expert & Professional Servic	25,550	45,556	27,398	10,937	28,220	28,220
Communications	3,263	3,547	3,470	1,632	3,470	3,470
Travel/Training/Business Mea	24,252	1,163	1,493		1,493	1,493
Subscriptions/Bks/Membership	2,443	654	3,672	2,090	3,672	3,672
Insurance and Bonds	3,538	3,111	3,441	1,465	3,614	3,075
Contractual Services	267		1,591		1,639	1,639
Contractual Services	74,428	66,640	67,068	26,341	68,111	67,572
Materials and Supplies						
Office Supplies	440	1,072	600	258	600	600
Veh & Mach Operating Supplie	736	2,899	908	451	935	935
Clothing & Protective Equipm	785	1,164	850	387	850	850
Equipment, Tools, & Misc Par			500	516	500	500
Supplies	22,935	22,099	18,600	8,180	18,600	18,600
Materials and Supplies	24,896	27,234	21,458	9,792	21,485	21,485
Other Charges						
Contributions	1,369	570	814	685	814	814
Taxes and Licenses				106		
Other Charges	20,709	29,318	33,295	26,148	36,878	36,878
Other Charges	22,078	29,888	34,109	26,939	37,692	37,692
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(75,652)	(56,694)	(80,000)		(84,000)	(84,000)
Allocated to Other Activities	(75,652)	(56,694)	(80,000)		(84,000)	(84,000)
Operating Transfers						
Expenditures	928,010	874,139	791,792	484,798	824,633	837,052
Non-Tax Revenue	311,447	418,510	296,385	186,891	296,385	296,385
Tax Funding	616,563	455,629	495,407	297,907	528,248	540,667

Recreation



Company / Business Unit

00221 46010

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
AccessABLE Rec Coordinator	1.00	1.00	1.00
Accessible Rec Program Specialist	1.00	1.00	1.00
Recreation & Sports Div Head	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00
Total Regular Employees	4.00	4.00	4.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00221 46013

Parks & Recreation	Municipal Recreation System			Tennis Center		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46013 Tennis Center						
Expenditures						
Employee Services						
Regular Salaries	9,484	9,820	10,173	4,914	10,479	10,479
Temporary Salaries	14,500	20,589	14,000	6,769	14,000	14,420
Regular Overtime		35		391		
Employee Benefits - Pensions	2,094	2,592	2,613	1,050	2,659	2,691
Employee Benefits - Insuranc	23,666	24,897	21,131	14,484	21,168	27,861
Employee Services	49,744	57,933	47,917	27,608	48,306	55,451
Contractual Services						
Adv, Publishing, & Printing	330	411	816	473	816	816
Contractual Mtce & Repair	6,113	124	510		510	510
Expert & Professional Servic	3,031	378	1,000	168	1,030	1,030
Communications		1	106	761	106	106
Travel/Training/Business Mea			80		80	80
Subscriptions/Bks/Membership				13		
Utilities	6,471	6,916	7,207	2,403	7,423	7,507
Insurance and Bonds	976	1,109	1,180	541	1,239	1,137
Contractual Services	16,921	8,939	10,899	4,359	11,204	11,186
Materials and Supplies						
Office Supplies			100		100	100
Supplies	3,600	636	2,300	376	2,300	2,300
Materials and Supplies	3,600	636	2,400	376	2,400	2,400
Other Charges						
Other Charges	1,385	1,498	1,446	1,483	1,519	1,519
Other Charges	1,385	1,498	1,446	1,483	1,519	1,519
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	71,650	69,006	62,662	33,826	63,429	70,556
Non-Tax Revenue	22,441	19,309	19,928	4,433	19,928	19,928
Tax Funding	49,209	49,697	42,734	29,393	43,501	50,628

Tennis



Company / Business Unit

00221 46013

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Tennis Pro	1.00	1.00	1.00
Total Regular Employees	1.00	1.00	1.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00221 46020

Parks & Recreation	Municipal Recreation System			Pools			
	2024	2025	2026	2026	2027	Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended	
46020 Pools							
Expenditures							
Employee Services							
Temporary Salaries	27,606	404,741	500,296	120,628	500,296	515,305	
Regular Overtime		1,054		860			
Employee Benefits - Pensions	2,112	31,856	47,031	9,782	47,031	48,442	
Employee Benefits - Insuranc	434	5,864	2,202	1,472	2,202	2,268	
Employee Services	30,152	443,515	549,529	132,742	549,529	566,015	
Contractual Services							
Rents and Leases			510		510	510	
Adv, Publishing, & Printing	1,372	1,292	306	1,224	306	306	
Contractual Mtce & Repair	32,478	5,704	15,200	1,340	15,200	15,200	
Expert & Professional Servic	2,382	18,504	6,091	6,212	6,274	6,274	
Communications	10		548	157	548	548	
Travel/Training/Business Mea		11,375	20,255	5,300	20,255	20,255	
Subscriptions/Bks/Membership	10	63		56			
Utilities	70,650	36,416	102,548	4,375	105,624	92,549	
Insurance and Bonds	10,852	19,855	21,172	9,667	22,230	20,301	
Contractual Services		68	12,000	85	12,360	12,360	
Contractual Services	117,754	93,277	178,630	28,416	183,307	168,303	
Materials and Supplies							
Office Supplies		2,202		32			
Veh & Mach Operating Supplie		781					
Clothing & Protective Equipm		8,182	10,100	3,361	10,100	10,100	
Commodities	33,635	25,750	25,000	22,248	25,000	25,000	
Equipment, Tools, & Misc Par	485	2,057	5,500	36	5,500	5,500	
Supplies	24,411	13,231	13,300	7,936	13,300	13,300	
Materials and Supplies	58,531	52,203	53,900	33,613	53,900	53,900	
Other Charges							
Contributions	104,509						
Taxes and Licenses	1,482	2,428	1,109	1,076	1,109	1,109	
Other Charges	712	12,710	712	821	748	748	
Other Charges	106,703	15,138	1,821	1,897	1,857	1,857	
Capital Outlay							
Bonds-Principal & Interest							
Allocated to Other Activities							
Operating Transfers							
Expenditures	313,140	604,133	783,880	196,668	788,593	790,075	
Non-Tax Revenue	24	321,915	469,913	141,342	469,913	469,913	
Tax Funding	313,116	282,218	313,967	55,326	318,680	320,162	

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City of Rochester, MN
Expenditure Recommended Budget

		<u>Account Number</u>				
		00221	46030			
Parks & Recreation	Municipal Recreation System			Parks		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46030 Parks						
Expenditures						
Employee Services						
Regular Salaries	2,787,470	2,782,377	3,037,807	1,301,649	3,238,755	3,145,264
Temporary Salaries	221,707	201,527	246,799	120,474	246,799	254,203
Regular Overtime	93,771	108,702	69,600	38,462	69,600	69,600
Other Pay	9,860	1,446	5,000		5,000	3,000
Employee Benefits - Pensions	436,123	430,586	499,136	201,245	529,581	516,103
Employee Benefits - Insuranc	849,506	811,972	926,704	425,951	1,009,421	933,267
Other Employee Benefits	288	288	288	156	288	288
Employee Services	4,398,725	4,336,898	4,785,334	2,087,937	5,099,444	4,921,725
Contractual Services						
Rents and Leases	96,015	79,677	46,829	22,316	46,829	46,829
Adv, Publishing, & Printing	1,276	2,436	8,772	681	8,772	8,772
Contractual Mtce & Repair	229,601	234,397	233,210	135,426	233,210	233,210
Expert & Professional Servic	13,933	20,565	12,277	6,991	12,315	12,315
Communications	13,660	11,966	12,915	5,215	12,915	12,915
Travel/Training/Business Mea	12,252	12,774	29,495	11,164	30,575	30,575
Subscriptions/Bks/Membership	4,439	4,623	5,610	2,842	5,610	5,610
Utilities	426,738	439,782	453,884	147,238	467,500	468,712
Insurance and Bonds	72,801	73,472	79,406	36,628	84,528	76,918
Contractual Services	430,773	415,849	489,079	120,315	499,153	499,153
Contractual Services	1,301,488	1,295,541	1,371,477	488,816	1,401,407	1,395,009
Materials and Supplies						
Office Supplies	2,629	5,959	9,110	677	9,110	9,110
Veh & Mach Operating Supplie	351,807	279,284	383,326	147,158	389,857	389,857
Clothing & Protective Equipm	12,384	13,997	9,261	4,049	9,261	9,261
Commodities	73,170	72,665	74,000	37,926	74,000	74,000
Equipment, Tools, & Misc Par	82,610	58,530	77,011	40,925	77,011	77,011
Construction Materials	196,163	140,765	176,213	90,374	176,361	176,361
Supplies	132,266	113,407	102,670	75,507	102,670	102,670
Materials and Supplies	851,029	684,607	831,591	396,616	838,270	838,270
Other Charges						
Judgmnts/Penalties/Settlemen	1,000	1,000				
Taxes and Licenses	25,866	18,010	4,428	2,345	4,428	4,428
Other Charges	731,368	990,671	1,282,549	908,030	1,581,613	1,581,613
Other Charges	758,234	1,009,681	1,286,977	910,375	1,586,041	1,586,041
Capital Outlay						
Furniture and Equipment	1,375					
Machinery and Vehicles		278,518	237,825	8,350		
Capital Outlay	1,375	278,518	237,825	8,350		
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(244,518)	(213,930)	(273,500)		(280,000)	(280,000)
Allocated to Other Activities	(244,518)	(213,930)	(273,500)		(280,000)	(280,000)
Operating Transfers						
Operating Transfers	408,600	322,332		172,247		
Operating Transfers	408,600	322,332		172,247		
Expenditures	7,474,933	7,713,647	8,239,704	4,064,341	8,645,162	8,461,045
Non-Tax Revenue	481,491	496,699	279,867	366,409	279,867	279,867
Tax Funding	6,993,442	7,216,948	7,959,837	3,697,932	8,365,295	8,181,178

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Arborist	6.00	7.00	8.00
Crew Chief – MCC/Park & Rec	5.00	5.00	5.00
City Forester	1.00	1.00	1.00
Custodian/Operator	1.00	1.00	1.00
Mechanic	2.00	1.00	0.00
Parks/Forestry Operations Mgr	1.00	1.00	1.00
Parks & Forestry Division Head	1.00	1.00	1.00
Park Planner	1.00	1.00	1.00
Forestry Supervisor	1.00	1.00	1.00
Parks Operations Supervisor	1.00	1.00	1.00
Facility Electrical System Tech	1.00	0.00	0.00
Landscape Technician	11.00	11.00	11.00
Bldg Maintenance Wkr	3.00	3.00	3.00
Total Regular Employees	35.00	34.00	34.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00221 46033

Parks & Recreation	Municipal Recreation System			Parkway Maintenance		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46033 Parkway Maintenance						
Expenditures						
Employee Services						
Regular Salaries	228,092	237,131	244,268	112,920	251,595	251,603
Temporary Salaries	23,186	14,940	57,000	4,560	57,000	58,710
Regular Overtime	5,859	8,966	10,500	1,330	10,500	10,500
Other Pay		67				
Employee Benefits - Pensions	34,631	35,567	45,061	16,160	46,170	46,364
Employee Benefits - Insuranc	82,732	86,323	93,990	50,049	97,666	97,668
Employee Services	374,500	382,994	450,819	185,019	462,931	464,845
Contractual Services						
Rents and Leases			306		306	306
Adv, Publishing, & Printing		28				
Contractual Mtce & Repair	99,777	83,449	214,914	20,651	214,914	214,914
Expert & Professional Servic	354	839	1,357	207	1,389	1,389
Communications	495	479	636	230	636	636
Travel/Training/Business Mea	1,253	848	1,515	1,378	1,515	1,515
Subscriptions/Bks/Membership	270		357		357	357
Utilities	4,602	5,200	7,000	1,095	7,210	7,600
Insurance and Bonds	2,320	2,125	2,358	996	2,476	2,092
Contractual Services	20,054	11,469	32,984		33,370	33,370
Contractual Services	129,125	104,437	261,427	24,557	262,173	262,179
Materials and Supplies						
Office Supplies			100		100	100
Veh & Mach Operating Supplie	3,490	4,271	5,007	988	5,098	5,098
Clothing & Protective Equipm	366	3,690	1,800		1,800	1,800
Commodities	3,380	5,975	3,000	4,049	3,000	3,000
Equipment, Tools, & Misc Par	5,443	5,554	9,600	1,839	9,600	9,600
Construction Materials	2,669	7,986	43,000	5,841	43,000	43,000
Supplies	1,335	514	2,850	495	2,850	2,850
Materials and Supplies	16,683	27,990	65,357	13,212	65,448	65,448
Other Charges						
Taxes and Licenses	30	45		66		
Other Charges	7,297	12,592	15,594	11,740	26,635	26,635
Other Charges	7,327	12,637	15,594	11,806	26,635	26,635
Capital Outlay						
Machinery and Vehicles			35,000	31,399	85,500	85,500
Capital Outlay			35,000	31,399	85,500	85,500
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(991)	(1,172)	(1,100)	(516)	(1,100)	(1,100)
Allocated to Other Activities	(991)	(1,172)	(1,100)	(516)	(1,100)	(1,100)
Operating Transfers						
Expenditures	526,644	526,886	827,097	265,477	901,587	903,507
Tax Funding	526,644	526,886	827,097	265,477	901,587	903,507

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Crew Chief - MCC/Park & Rec	1.00	1.00	1.00
Landscape Technician	2.00	2.00	2.00
Total Regular Employees	3.00	3.00	3.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00221	46040
Parks & Recreation	Municipal Recreation System			Plummer House		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46040 Plummer House						
Expenditures						
Employee Services						
Temporary Salaries	19,740	17,347	22,200	7,730	22,200	22,866
Employee Benefits - Pensions	2,236	2,194	1,698	967	1,698	1,750
Employee Benefits - Insuranc	309	310	443	139	466	445
Employee Services	22,285	19,851	24,341	8,836	24,364	25,061
Contractual Services						
Rents and Leases			255		255	255
Adv, Publishing, & Printing	4,200	6,082	2,754	2,900	2,754	2,754
Contractual Mtce & Repair	15,914	33,967	38,760	21,014	38,760	38,760
Expert & Professional Servic	5,482	2,125	2,550	1,845	2,550	2,550
Communications	10	4	288		288	288
Subscriptions/Bks/Membership				9		
Utilities	18,817	25,159	28,244	4,069	29,091	30,544
Insurance and Bonds	10,278	15,556	15,955	7,509	16,752	15,768
Contractual Services			510		510	510
Contractual Services	54,701	82,893	89,316	37,346	90,960	91,429
Materials and Supplies						
Office Supplies			1,300		1,300	1,300
Clothing & Protective Equipm	107					
Equipment, Tools, & Misc Par	700					
Construction Materials	4,600		3,500		3,500	3,500
Supplies	6,480	5,182	3,400	1,666	3,400	3,400
Materials and Supplies	11,887	5,182	8,200	1,666	8,200	8,200
Other Charges						
Taxes and Licenses	316	25				
Other Charges	1,626	2,452	717	1,733	753	753
Other Charges	1,942	2,477	717	1,733	753	753
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	90,815	110,403	122,574	49,581	124,277	125,443
Non-Tax Revenue	49,191	67,006	46,460	29,642	46,460	46,460
Tax Funding	41,624	43,397	76,114	19,939	77,817	78,983

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00222 46100

Parks & Recreation	FE Williams			FE Williams		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00222 FE Williams						
46100 FE Williams						
Expenditures						
Employee Services						
Contractual Services						
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Non-Tax Revenue	28,585	40,476	13,500	1,767	13,500	13,500
Tax Funding	(28,585)	(40,476)	(13,500)	(1,767)	(13,500)	(13,500)

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City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00223	46150
Parks & Recreation	Golf		Golf			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00223 Golf						
46150 Golf						
Expenditures						
Employee Services						
Regular Salaries	567,543	698,793	601,797	279,205	627,190	627,063
Temporary Salaries	373,939	364,124	268,800	154,515	268,800	341,464
Regular Overtime	31,473	37,347	2,490	6,490	2,490	2,490
Other Pay	1,724	26,510	3,000		3,000	3,000
Employee Benefits - Pensions	120,382	142,983	120,231	57,021	124,077	131,749
Employee Benefits - Insuranc	173,449	249,447	185,333	124,756	192,810	210,282
Employee Services	1,268,510	1,519,204	1,181,651	621,987	1,218,367	1,316,048
Contractual Services						
Rents and Leases	31,661	51,526	8,191	24,070	8,191	55,376
Adv, Publishing, & Printing	4,818	8,051	13,729	6,484	13,729	13,729
Contractual Mtce & Repair	94,967	117,519	32,538	32,624	32,538	32,538
Expert & Professional Servic	6,175	5,440	20,065	3,884	20,576	20,576
Communications	7,022	8,824	6,642	3,907	6,642	6,642
Travel/Training/Business Mea	2,178	710	6,131	100	6,131	6,131
Subscriptions/Bks/Membership	5,190	2,000	4,443	1,457	4,443	4,443
Utilities	212,740	216,740	262,638	79,763	270,517	271,895
Insurance and Bonds	26,583	25,737	28,790	12,593	30,229	26,445
Contractual Services	10,988	2,684	2,686	3,048	2,760	2,760
Contractual Services	402,322	439,231	385,853	167,930	395,756	440,535
Materials and Supplies						
Office Supplies	2,275	5,134	3,065	4,021	3,065	3,065
Veh & Mach Operating Supplie	55,235	53,734	45,925	41,333	46,971	46,971
Clothing & Protective Equipm	896	1,330	2,760	365	2,760	2,760
Commodities	75,295	145,274	59,853	90,070	59,853	59,853
Equipment, Tools, & Misc Par	25,386	29,784	25,830	11,318	25,830	25,830
Construction Materials	16,654	37,772	16,704	12,352	16,725	16,725
Supplies	40,374	38,569	21,840	20,270	21,840	21,840
Materials and Supplies	216,115	311,597	175,977	179,729	177,044	177,044
Other Charges						
Judgmnts/Penalties/Settlemen		2,018		10,000		
Taxes and Licenses	2,635	1,570	846	448	846	846
Other Charges	232,419	363,272	443,764	328,488	529,355	529,355
Other Charges	235,054	366,860	444,610	338,936	530,201	530,201
Capital Outlay						
Machinery and Vehicles					36,338	36,338
Capital Outlay					36,338	36,338
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(1,642)	(1,650)	(1,800)		(1,800)	(64,964)
Allocated to Other Activities	(1,642)	(1,650)	(1,800)		(1,800)	(64,964)
Operating Transfers						
Operating Transfers				58,626		
Operating Transfers				58,626		
Expenditures	2,120,359	2,635,242	2,186,291	1,367,208	2,355,906	2,435,202
Non-Tax Revenue	2,089,396	2,274,674	2,284,190	944,064	2,284,190	2,525,197
Tax Funding	30,963	360,568	(97,899)	423,144	71,716	(89,995)

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Recreation Coordinator	1.00	2.00	2.00
Golf Professional	3.00	2.00	2.00
Golf Course Superintendent	3.00	3.00	3.00
Landscape Technician	1.00	1.00	1.00
Total Regular Employees	8.00	8.00	8.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00224 46200

Parks & Recreation	Graham Arena		Graham Arena			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00224 Graham Arena						
46200 Graham Arena						
Expenditures						
Employee Services						
Regular Salaries	273,834	277,628	293,010	136,267	304,928	304,575
Temporary Salaries	57,641	55,483	45,000	26,204	45,000	46,350
Regular Overtime	451	591	1,000		1,000	1,000
Employee Benefits - Pensions	47,769	48,058	49,891	23,034	51,696	51,802
Employee Benefits - Insuranc	59,179	61,104	67,690	35,312	70,422	69,594
Employee Services	438,874	442,864	456,591	220,817	473,046	473,321
Contractual Services						
Rents and Leases			204		204	204
Adv, Publishing, & Printing		60	255		255	255
Contractual Mtce & Repair	105,587	197,035	90,710	34,306	90,710	90,710
Expert & Professional Servic	1,132	2,904	3,188	622	3,267	3,267
Communications	8,268	3,349	9,038	1,704	9,038	9,038
Travel/Training/Business Mea			342		342	342
Subscriptions/Bks/Membership	1,650	1,550	765	1,625	765	765
Utilities	270,560	272,225	310,300	81,072	319,609	319,609
Insurance and Bonds	11,632	3,297	3,294	3,465	3,459	3,780
Contractual Services	103,574	108,146	75,000	6,976	75,150	75,150
Contractual Services	502,403	588,566	493,096	129,770	502,799	503,120
Materials and Supplies						
Office Supplies		940	100		100	100
Veh & Mach Operating Supplie	9,623	11,270	10,813	3,699	11,062	11,062
Clothing & Protective Equipm	198	480				
Commodities			2,000		2,000	2,000
Equipment, Tools, & Misc Par	1,607	7,314	1,000	329	1,000	1,000
Supplies	31,979	34,037	30,500	11,059	30,500	30,500
Materials and Supplies	43,407	54,041	44,413	15,087	44,662	44,662
Other Charges						
Taxes and Licenses				64		
Other Charges	10,680	49,153	86,217	58,879	124,850	124,850
Other Charges	10,680	49,153	86,217	58,943	124,850	124,850
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	995,364	1,134,624	1,080,317	424,617	1,145,357	1,145,953
Non-Tax Revenue	854,029	975,589	918,123	359,780	950,643	950,941
Tax Funding	141,335	159,035	162,194	64,837	194,714	195,012

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Custodian/Operator	1.00	1.00	1.00
Manager Graham Arena	1.00	1.00	1.00
Bldg Maintenance Wkr - P & R	1.00	1.00	1.00
Total Regular Employees	3.00	3.00	3.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00226 46300

Parks & Recreation	National Volleyball Center			National Volleyball Center		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00226 National Volleyball Center						
46300 National Volleyball Center						
Expenditures						
Employee Services						
Regular Salaries	122,720	124,774	131,660	63,913	138,661	135,609
Temporary Salaries	6,892	4,792	10,000	2,013	10,000	10,300
Regular Overtime	2,430	4,451		2,426		
Employee Benefits - Pensions	19,391	19,168	20,969	9,857	22,030	21,597
Employee Benefits - Insuranc	41,810	43,422	47,633	25,171	49,577	49,265
Employee Services	193,243	196,607	210,262	103,380	220,268	216,771
Contractual Services						
Adv, Publishing, & Printing		20	102		102	102
Contractual Mtce & Repair	54,567	21,889	46,426	42,230	46,426	46,426
Expert & Professional Servic	35,842	37,726	25,750	31,717	26,523	26,523
Communications	2,752	2,754	2,846	1,029	2,846	2,846
Travel/Training/Business Mea			1,100		1,100	1,100
Subscriptions/Bks/Membership	423	326	1,122	352	1,122	1,122
Utilities	61,702	67,454	76,753	39,081	79,056	79,056
Insurance and Bonds	9,309	10,814	12,568	5,334	13,197	11,200
Contractual Services	146,621	144,764	138,208	19,628	144,626	176,168
Contractual Services	311,216	285,747	304,875	139,371	314,998	344,543
Materials and Supplies						
Office Supplies	195		250		250	250
Veh & Mach Operating Supplie			135		139	139
Equipment, Tools, & Misc Par	2,262	546	200		200	200
Supplies	13,603	28,427	18,300	11,397	18,300	18,300
Materials and Supplies	16,060	28,973	18,885	11,397	18,889	18,889
Other Charges						
Contributions			3,335		3,335	3,335
Taxes and Licenses		25				
Other Charges	10,525	11,411	7,678	8,070	8,180	8,180
Other Charges	10,525	11,436	11,013	8,070	11,515	11,515
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	16,644	16,644	16,644	8,322		
Operating Transfers	16,644	16,644	16,644	8,322		
Expenditures	547,688	539,407	561,679	270,540	565,670	591,718
Non-Tax Revenue	534,705	541,025	521,889	362,008	523,885	536,909
Tax Funding	12,983	(1,618)	39,790	(91,468)	41,785	54,809

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Manager Natl Volleyball Center	1.00	1.00	1.00
Total Regular Employees	1.00	1.00	1.00

City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00227	46350
Parks & Recreation	Recreation Center			Recreation Center		
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00227 Recreation Center						
46350 Recreation Center						
Expenditures						
Employee Services						
Regular Salaries	481,538	524,252	515,771	233,466	542,656	507,514
Temporary Salaries	143,518	140,072	175,000	87,961	175,000	180,250
Regular Overtime	9,267	7,211	5,000	885	5,000	5,000
Other Pay	(3,852)	27,520				
Employee Benefits - Pensions	92,806	95,907	98,948	45,672	103,021	98,299
Employee Benefits - Insuranc	155,073	174,149	184,591	76,314	192,104	146,705
Employee Services	878,350	969,111	979,310	444,298	1,017,781	937,768
Contractual Services						
Rents and Leases			2,040		2,040	2,040
Adv, Publishing, & Printing	245	40	1,020	221	1,020	1,020
Contractual Mtce & Repair	102,214	108,650	73,710	53,763	73,710	73,710
Expert & Professional Servic	6,233	9,930	38,600	3,573	39,682	39,682
Communications	5,387	5,346	5,200	2,282	5,200	5,200
Travel/Training/Business Mea	137	2,328	1,602		1,602	1,602
Subscriptions/Bks/Membership	628	624	510	754	510	510
Utilities	384,412	441,773	447,965	180,303	461,404	488,065
Insurance and Bonds	31,432	26,503	36,918	12,101	38,764	25,411
Contractual Services	186	1,990	1,040	235	1,056	32,678
Contractual Services	530,874	597,184	608,605	253,232	624,988	669,918
Materials and Supplies						
Office Supplies	784	1,994	2,500	539	2,500	2,500
Veh & Mach Operating Supplie	8,503	7,682	3,608	9,317	3,641	3,641
Clothing & Protective Equipm	1,689	1,216	400	224	400	400
Commodities	27,587	44,239	30,000	20,285	30,000	30,000
Equipment, Tools, & Misc Par	7,551	5,238	9,200	5,225	9,200	9,200
Construction Materials	4,890	808				
Supplies	33,491	61,301	19,100	12,122	19,100	19,100
Materials and Supplies	84,495	122,478	64,808	47,712	64,841	64,841
Other Charges						
Taxes and Licenses	2,131	1,952	1,018	1,077	1,018	1,018
Other Charges	40,325	46,776	42,901	36,831	65,777	65,777
Other Charges	42,456	48,728	43,919	37,908	66,795	66,795
Capital Outlay						
Furniture and Equipment				15,207		
Capital Outlay				15,207		
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	195,018	195,018	195,018		195,018	195,018
Operating Transfers	195,018	195,018	195,018		195,018	195,018
Expenditures	1,731,193	1,932,519	1,891,660	798,357	1,969,423	1,934,340
Non-Tax Revenue	1,090,436	1,055,017	1,074,590	643,606	1,074,590	1,074,590
Tax Funding	640,757	877,502	817,070	154,751	894,833	859,750

Recreation Center



Company / Business Unit

00227 46350

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	1.00	1.00	1.00
Crew Chief - MCC/Park & Rec	1.00	1.00	1.00
Custodian/Operator	1.00	2.00	2.00
Manager Recreation Center	1.00	1.00	1.00
Bldg Maintenance Wkr	2.00	1.00	1.00
Total Regular Employees	6.00	6.00	6.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00228 46360

Parks & Recreation	Regional Sports Complex Fund			Regional Sports Complex		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00228 Regional Sports Complex Fund						
46360 Regional Sports Complex						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Servic						2,533,525
Utilities						152,600
Insurance and Bonds						2,875
Contractual Services						2,689,000
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures						2,689,000
Non-Tax Revenue						2,816,914
Tax Funding						(127,914)

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00225 46250

Mayo Civic Center	Mayo Civic Center		Mayo Civic Center			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00225 Mayo Civic Center						
46250 Mayo Civic Center						
Expenditures						
Employee Services						
Temporary Salaries				202		
Employee Benefits - Pensions				15		
Employee Benefits - Insuranc				2		
Employee Services				219		
Contractual Services						
Expert & Professional Servic	1,779	3,386		834		
Insurance and Bonds	127,725	123,662	127,997	60,791	134,397	127,660
Contractual Services	129,504	127,048	127,997	61,625	134,397	127,660
Materials and Supplies						
Other Charges						
Other Charges	23,305	24,598	35,544	35,544	37,321	37,321
Other Charges	23,305	24,598	35,544	35,544	37,321	37,321
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	225,428	225,428	225,428		225,428	225,428
Operating Transfers	225,428	225,428	225,428		225,428	225,428
Expenditures	378,237	377,074	388,969	97,388	397,146	390,409
Non-Tax Revenue	40,529	57,482		4,259		
Tax Funding	337,708	319,592	388,969	93,129	397,146	390,409

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00270 46900

Airport	Airport Fund		Airport			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00270 Airport Fund						
46900 Airport						
Expenditures						
Employee Services						
Contractual Services						
Adv, Publishing, & Printing	551,608	558,346	700,000	248,084	700,000	700,000
Contractual Mtce & Repair	1,110,666	1,209,003	839,000	479,731	839,000	839,000
Expert & Professional Servic	3,004,507	2,949,090	2,971,944	1,481,650	2,978,042	2,978,042
Communications	15,046	17,375	17,500	9,063	17,500	17,500
Travel/Training/Business Mea	60,236	54,476	64,500	39,172	64,500	64,500
Subscriptions/Bks/Membership	35,034	18,907	25,000	23,566	25,000	25,000
Utilities	525,774	557,638	579,882	261,637	597,278	591,882
Insurance and Bonds	155,214	170,249	169,581	107,806	178,060	176,864
Contractual Services	148,639	155,738	152,000	83,464	156,200	156,200
Contractual Services	5,606,724	5,690,822	5,519,407	2,734,173	5,555,580	5,548,988
Materials and Supplies						
Office Supplies	14,046	19,880	16,500	4,403	16,500	16,500
Veh & Mach Operating Supplie	46,837	79,133	57,500	36,964	59,225	59,225
Clothing & Protective Equipm	3,875	13,395	12,000	8,024	12,000	12,000
Supplies	66,231	67,086	56,000	32,729	56,000	56,000
Materials and Supplies	130,989	179,494	142,000	82,120	143,725	143,725
Other Charges						
Contributions	1,102,019	902,155		287,391		
Taxes and Licenses	81,311	91,096	86,300	67,876	86,300	86,300
Other Charges	1,183,330	993,251	86,300	355,267	86,300	86,300
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers		424,766				
Operating Transfers		424,766				
Expenditures	6,921,043	7,288,333	5,747,707	3,171,560	5,785,605	5,779,013
Non-Tax Revenue	8,164,891	8,498,197	5,526,313	3,077,789	5,526,313	5,526,313
Tax Funding	(1,243,848)	(1,209,864)	221,394	93,771	259,292	252,700

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City of Rochester, MN
Expenditure Recommended Budget

Account Number
00270 46902

Airport	Airport Fund		Airport Customs			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
46902 Airport Customs						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Servic	286,151	346,801	290,000	148,404	298,700	298,700
Communications	701		10,000	1,546	10,000	10,000
Contractual Services	19,840	16,406	15,000	9,559	15,450	15,450
Contractual Services	306,692	363,207	315,000	159,509	324,150	324,150
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	306,692	363,207	315,000	159,509	324,150	324,150
Non-Tax Revenue	54,049	62,059	40,560	23,329	40,560	40,560
Tax Funding	252,643	301,148	274,440	136,180	283,590	283,590

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City of Rochester, MN
Expenditure Recommended Budget

		Account Number				
		00280	46950			
Mass Transit	Transit Fund	Transit				
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00280 Transit Fund						
46950 Transit						
Expenditures						
Employee Services						
Regular Salaries	598,408	704,463	915,120	413,757	1,074,013	844,900
Temporary Salaries		4,551	15,086		15,086	23,103
Regular Overtime	359	559		230		
Other Pay	(14,933)	8,756		65,080		
Employee Benefits - Pensions	89,250	95,560	140,190	58,857	164,262	130,376
Employee Benefits - Insuranc	112,009	89,241	179,203	64,744	279,063	184,425
Other Employee Benefits	264	696	720	360	720	720
Employee Services	785,357	903,826	1,250,319	603,028	1,533,144	1,183,524
Contractual Services						
Rents and Leases	610,368	540,600	435,084	250,609	441,295	419,207
Adv, Publishing, & Printing	48,532	49,968	68,848	12,933	68,848	68,848
Contractual Mtce & Repair	459,542	458,283	400,780	231,904	400,780	445,409
Expert & Professional Servic	9,759,726	10,002,204	10,012,590	4,346,083	10,312,788	12,175,199
Communications	28,511	36,369	32,279	13,830	34,151	34,151
Travel/Training/Business Mea	34,483	27,103	8,084	477	9,404	9,404
Subscriptions/Bks/Membership	2,616	2,857	3,306	917	3,306	3,306
Utilities	63,477	101,606	106,300	37,180	109,489	112,000
Insurance and Bonds	167,989	203,040	193,870	110,082	203,563	279,747
Contractual Services	347,467	455,582	648,173	159,551	680,503	1,610,748
Contractual Services	11,522,711	11,877,612	11,909,314	5,163,566	12,264,127	15,158,019
Materials and Supplies						
Office Supplies	75,964	4,181	103,993	2,430	103,993	103,993
Veh & Mach Operating Supplie	1,605,049	1,702,681	1,850,000	959,899	1,883,900	1,922,597
Clothing & Protective Equipm	3,116	691	1,300	405	1,300	1,300
Equipment, Tools, & Misc Par	118,285	31,302	26,550	6,302	26,550	26,550
Supplies	9,889	15,063	7,500	4,781	7,500	7,500
Materials and Supplies	1,812,303	1,753,918	1,989,343	973,817	2,023,243	2,061,940
Other Charges						
Judgmnts/Penalties/Settlemen	32,262	35,597	20,360	10,759	20,360	20,360
Taxes and Licenses	1,558	276		1,787		
Other Charges	39,402	42,014	58,320	60,626	60,855	60,855
Other Charges	73,222	77,887	78,680	73,172	81,215	81,215
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(127,053)	(174,831)	(257,936)	(130,180)	(263,069)	(384,975)
Allocated to Other Activities	(127,053)	(174,831)	(257,936)	(130,180)	(263,069)	(384,975)
Operating Transfers						
Operating Transfers	412,939	719,938	120,597	440,168	980,326	775,857
Operating Transfers	412,939	719,938	120,597	440,168	980,326	775,857
Expenditures	14,479,479	15,158,350	15,090,317	7,123,571	16,618,986	18,875,580
Non-Tax Revenue	15,046,721	15,512,203	18,334,062	6,255,560	18,352,706	20,236,974
Tax Funding	(567,242)	(353,853)	(3,243,745)	868,011	(1,733,720)	(1,361,394)

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Business Analyst	1.00	0.00	0.00
Transit Operations Manager	0.00	1.00	0.00
Business Analyst - Transit	0.00	1.00	0.00
Transit Stop&Shelter Attendant	1.00	1.00	3.00
Comm & Engagement Coordinator	0.00	1.00	1.00
Marketing/Outreach Coordinator	1.00	0.00	0.00
Mobility Coordinator	1.00	1.00	1.00
Transit Project Manager	1.00	0.00	0.00
Transit Administrative Manager	1.00	1.00	1.00
Transit Operations Planner	1.00	1.00	1.00
Data & Outcomes Specialist	0.00	1.00	1.00
Procurement Specialist	1.00	1.00	1.00
Transit Grant Specialist	1.00	0.00	0.00
Total Regular Employees	9.00	9.00	9.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00290 44500

Economic Developmnt/Assistance	EDA Administration Fund		Economic Development			
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00290 EDA Administration Fund						
44500 Economic Development						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Serv	749,619	858,299	607,982	293,364	626,222	626,222
Communications			490		490	490
Utilities	501	501	501	209	516	501
Insurance and Bonds	32,857	34,782	35,898	33,334	37,693	35,001
Contractual Services	782,977	893,582	644,871	326,907	664,921	662,214
Materials and Supplies						
Other Charges						
Taxes and Licenses	764,702	812,470	796,687	325,835	796,687	796,687
Other Charges	5,078	5,554	5,382	5,382	5,651	5,651
Other Charges	769,780	818,024	802,069	331,217	802,338	802,338
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	929,614	1,422,431	942,570	791,944	943,608	943,633
Operating Transfers	929,614	1,422,431	942,570	791,944	943,608	943,633
Expenditures	2,482,371	3,134,037	2,389,510	1,450,068	2,410,867	2,408,185
Non-Tax Revenue	2,712,225	2,693,707	2,797,870	1,339,091	2,797,870	2,797,870
Tax Funding	(229,854)	440,330	(408,360)	110,977	(387,003)	(389,685)

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City of Rochester, MN
Expenditure Recommended Budget

					Account Number	
					00601	49400
Public Utility	Parking Enterprise Fund			Parking		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00601 Parking Enterprise Fund						
49400 Parking						
Expenditures						
Employee Services						
Regular Salaries	401,019	481,488	495,299	208,321	518,216	456,141
Temporary Salaries				4,089		
Regular Overtime			750	6	750	750
Other Pay	2,455	7,280	3,913		3,918	3,918
Employee Benefits - Pensions	46,920	27,770	75,153	31,522	78,623	69,220
Employee Benefits - Insuranc	86,034	84,678	95,912	25,238	99,567	54,442
Other Employee Benefits		66		108		
Employee Services	536,428	601,282	671,027	269,284	701,074	584,471
Contractual Services						
Rents and Leases	10,680	4,301	8,200		8,200	8,200
Adv, Publishing, & Printing	20,251	17,945	24,225	3,701	24,225	24,225
Contractual Mtce & Repair	143,526	127,557	100,904	103,297	100,904	100,904
Expert & Professional Servic	2,653,063	2,780,548	2,407,442	1,441,316	2,465,989	2,666,010
Communications	5,960	5,568	7,623	2,235	7,623	7,623
Travel/Training/Business Mea		396	2,513	98	2,513	2,513
Subscriptions/Bks/Membership	338	277	816	934	816	816
Utilities	23,483	22,683	26,065	12,626	26,847	30,114
Insurance and Bonds	58,034	56,548	60,296	27,603	63,310	57,965
Contractual Services	1,061,274	1,071,930	1,329,678	388,952	1,547,491	1,604,244
Contractual Services	3,976,609	4,087,753	3,967,762	1,980,762	4,247,918	4,502,614
Materials and Supplies						
Office Supplies	1,143	2,402	5,637	19	5,637	5,637
Veh & Mach Operating Supplie	10,014	7,084	17,765	4,152	18,004	18,004
Clothing & Protective Equipm	593	247	400	330	400	400
Equipment, Tools, & Misc Par	14,590	16,412	25,750	10,258	25,750	25,750
Construction Materials	1,814	6,967	10,000		10,000	10,000
Supplies	7,174	8,881	7,000	2,487	7,000	7,000
Materials and Supplies	35,328	41,993	66,552	17,246	66,791	66,791
Other Charges						
Judgmnts/Penalties/Settlemen	1,000	1,000		2,698		
Contributions	16,446	9,119	20,360		20,360	20,360
Taxes and Licenses	816,754	816,468	848,742	424,596	865,717	865,717
Depreciation and Interest	1,896,081	2,028,089	1,906,000	1,661,126	1,906,000	1,906,000
Other Charges	343,502	407,985	206,200	204,860	241,136	241,136
Other Charges	3,073,783	3,262,661	2,981,302	2,293,280	3,033,213	3,033,213
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(122,838)	(127,410)	(256,830)	(35,878)	(270,424)	(186,504)
Allocated to Other Activities	(122,838)	(127,410)	(256,830)	(35,878)	(270,424)	(186,504)
Operating Transfers						
Operating Transfers	1,464,467	1,331,454	7,687	103,109	7,687	7,687
Operating Transfers	1,464,467	1,331,454	7,687	103,109	7,687	7,687
Expenditures	8,963,777	9,197,733	7,437,500	4,627,803	7,786,259	8,008,272
Non-Tax Revenue	8,661,834	10,437,910	8,365,598	4,722,650	8,365,598	8,365,598
Tax Funding	301,943	(1,240,177)	(928,098)	(94,847)	(579,339)	(357,326)

Parking Administration



Company / Business Unit
00601 49400

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Transit & Parking Director	1.00	1.00	1.00
Parking Systems Manager	1.00	1.00	1.00
Senior Parking Technician	1.00	1.00	1.00
Parking Technician	1.00	1.00	1.00
Total Regular Employees	4.00	4.00	4.00

City of Rochester, MN
Expenditure Recommended Budget

Public Utility	Account Number					
	00607 49630					
	Sewer Utility Enterprise Fund			Water Reclamation Plant		
Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
49630 Water Reclamation Plant						
Expenditures						
Employee Services						
Regular Salaries	3,645,458	3,943,940	4,677,137	2,028,270	5,043,076	4,948,807
Temporary Salaries	22,424	15,402	50,625	12,865	50,625	52,144
Regular Overtime	59,457	60,018	57,500	29,725	57,500	57,500
Other Pay	5,602	68,220	14,541	26,710	14,541	14,541
Employee Benefits - Pensions	273,019	205,444	721,170	302,637	776,611	762,446
Employee Benefits - Insuranc	989,311	1,059,552	1,331,837	629,292	1,476,461	1,429,069
Employee Services	4,995,271	5,352,576	6,852,810	3,029,499	7,418,814	7,264,507
Contractual Services						
Rents and Leases	13,499	6,817	10,000	406	10,000	10,000
Adv, Publishing, & Printing	3,396	3,371	3,845	1,029	3,845	3,845
Contractual Mtce & Repair	503,168	575,539	613,792	128,721	613,792	613,792
Expert & Professional Servic	211,643	256,708	238,932	27,563	239,859	239,859
Communications	11,302	11,122	12,145	5,275	14,017	14,017
Travel/Training/Business Mea	17,779	20,032	32,260	12,113	33,580	33,580
Subscriptions/Bks/Membership	43,432	42,699	43,157	22,892	43,157	43,157
Utilities	1,444,432	1,544,133	1,505,381	607,904	1,550,542	1,650,681
Insurance and Bonds	236,129	232,488	244,394	106,634	256,614	221,554
Contractual Services	839,932	821,844	1,028,774	447,192	1,373,132	1,288,262
Contractual Services	3,324,712	3,514,753	3,732,680	1,359,729	4,138,538	4,118,747
Materials and Supplies						
Office Supplies	8,389	3,787	5,643	2,255	11,553	11,553
Veh & Mach Operating Supplie	176,321	156,407	194,158	72,782	197,251	197,251
Clothing & Protective Equipm	11,156	12,096	11,325	1,516	11,325	11,325
Commodities	645,508	753,446	500,000	264,774	500,000	500,000
Equipment, Tools, & Misc Par	319,232	317,313	423,136	223,235	423,136	423,136
Construction Materials	311,786	67,681	237,525	31,712	237,541	237,541
Supplies	120,777	99,854	76,266	35,775	76,266	76,266
Materials and Supplies	1,593,169	1,410,584	1,448,053	632,049	1,457,072	1,457,072
Other Charges						
Judgmnts/Penalties/Settlemen	1,000	558,159	2,000		2,000	2,000
Taxes and Licenses	2,059,116	2,060,678	2,141,736	1,104,353	2,183,232	2,183,232
Depreciation and Interest	5,107,133	5,108,377	5,924,760	2,621,245	5,924,760	5,924,760
Other Charges	1,367,304	1,519,465	1,701,148	908,391	1,813,699	1,813,699
Other Charges	8,534,553	9,246,679	9,769,644	4,633,989	9,923,691	9,923,691
Capital Outlay						
Furniture and Equipment	124,173	149,029	18,000	164,191	18,000	18,000
Machinery and Vehicles		4,335		13,906	77,697	77,697
Capital Outlay	124,173	153,364	18,000	178,097	95,697	95,697
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(411,112)	(322,087)	(605,872)	(220,748)	(629,973)	(296,212)
Allocated to Other Activities	(411,112)	(322,087)	(605,872)	(220,748)	(629,973)	(296,212)
Operating Transfers						
Operating Transfers	4,429,355	1,899,458	3,044,989	4,377,079	2,294,989	2,294,989
Operating Transfers	4,429,355	1,899,458	3,044,989	4,377,079	2,294,989	2,294,989
Expenditures	22,590,121	21,255,327	24,260,304	13,989,694	24,698,828	24,858,491
Non-Tax Revenue	29,508,777	29,588,419	29,215,310	12,531,431	29,215,310	29,215,310
Tax Funding	(6,918,656)	(8,333,092)	(4,955,006)	1,458,263	(4,516,482)	(4,356,819)

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Administrative Assistant II	1.00	1.00	1.00
Crew Chief Sewer	1.00	1.00	1.00
Lab Coordinator (WRP)	1.00	1.00	1.00
Crew Chief/WRP	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00
Infrastructure Engineer	1.00	1.00	1.00
Process Control Engineer	1.00	1.00	1.00
Sanitary Sewer Engineer	0.00	1.00	1.00
Master Electrician	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	1.00
Chief Mechanic	1.00	1.00	1.00
Master Mechanic	2.00	2.00	2.00
Environmental Manager	1.00	1.00	1.00
Project Development Manager	0.00	1.00	1.00
Project Manager	1.00	1.00	1.00
Operator 1 – WRP	4.00	4.00	4.00
Operator 2 – WRP	3.00	3.00	3.00
Operator 3 – WRP	4.00	4.00	4.00
Equipment Operator – Sewer	10.00	10.00	12.00
Painter 1	1.00	1.00	1.00
Ind&Comm Waste Compliance Spec	2.00	2.00	2.00
Electrical & Mech Mtc Supervisor	1.00	1.00	1.00
Operations Supervisor – WRP	1.00	1.00	1.00
Sanitary System Supervisor	1.00	1.00	1.00
Electrical Technician	1.00	1.00	1.00
Engineering Technician	0.00	1.00	1.00
SCADA Technician	1.00	1.00	1.00
Total Regular Employees	44.00	47.00	49.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00607 49635

Public Utility	Sewer Utility Enterprise Fund			Sanitary Sewer Fund Debt		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
49635 Sanitary Sewer Fund Debt						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Servic	1,280	5,800		400		
Contractual Services	1,280	5,800		400		
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Principal and Interest on Bonds	(1,158,556)	(1,117,908)	1,018,499	162,903	1,259,275	1,259,275
Bonds-Principal & Interest	(1,158,556)	(1,117,908)	1,018,499	162,903	1,259,275	1,259,275
Allocated to Other Activities						
Operating Transfers						
Expenditures	(1,157,276)	(1,112,108)	1,018,499	163,303	1,259,275	1,259,275
Tax Funding	(1,157,276)	(1,112,108)	1,018,499	163,303	1,259,275	1,259,275

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City of Rochester, MN
Expenditure Recommended Budget

Public Utility	Account Number					
	00609		49650			
	StormWaterUtility EntrpriseFnd			Storm Water Utility		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00609 StormWaterUtility EntrpriseFnd						
49650 Storm Water Utility						
Expenditures						
Employee Services						
Regular Salaries	747,763	808,380	858,049	400,745	905,114	900,787
Temporary Salaries	17,104	17,448	22,250	8,416	22,250	22,918
Regular Overtime	3,733	1,069		576		
Other Pay			554		554	554
Employee Benefits - Pensions	183,729	68,097	131,698	59,293	138,828	138,222
Employee Benefits - Insuranc	175,500	168,261	174,018	91,740	181,041	180,645
Employee Services	1,127,829	1,063,255	1,186,569	560,770	1,247,787	1,243,126
Contractual Services						
Rents and Leases	1,512	4,650	5,316	10,700	5,316	5,316
Adv, Publishing, & Printing	1,277	2,781	505	800	505	505
Contractual Mtce & Repair	281,803	236,251	274,707	106,460	274,707	274,707
Expert & Professional Servic	10,832	29,355	20,041	6,261	20,350	20,350
Communications	3,763	3,330	3,523	1,240	3,523	3,523
Travel/Training/Business Mea	2,262	2,278	2,652	1,592	2,652	2,652
Subscriptions/Bks/Membership	10,590	10,748	8,619	10,179	8,619	8,619
Utilities	8,844	8,905	8,903	3,714	9,170	8,903
Insurance and Bonds	23,341	22,020	25,046	10,078	26,298	23,960
Contractual Services	1,976,245	1,790,132	2,321,581	846,220	2,514,789	2,243,682
Contractual Services	2,320,469	2,110,450	2,670,893	997,244	2,865,929	2,592,217
Materials and Supplies						
Office Supplies	659	148	1,125	35	1,125	1,125
Veh & Mach Operating Supplie	47,356	81,064	132,104	71,730	133,572	133,572
Clothing & Protective Equipm	296	1,061	700	9	700	700
Commodities	45	356	1,600	337	1,600	1,600
Equipment, Tools, & Misc Par	71	1,013	400	15	400	400
Construction Materials	153,268	139,701	100,263	67,629	100,271	100,271
Supplies	7,660	3,997	7,650	3,584	7,650	7,650
Materials and Supplies	209,355	227,340	243,842	143,339	245,318	245,318
Other Charges						
Judgmnts/Penalties/Settlemen	3,000	4,843				
Taxes and Licenses	692,805	702,336	714,782	357,386	729,046	729,046
Depreciation and Interest	2,204,739	2,250,172	1,812,040	1,160,603	1,812,040	1,812,040
Other Charges	1,022,808	1,123,263	1,241,646	583,255	1,312,995	1,312,995
Other Charges	3,923,352	4,080,614	3,768,468	2,101,244	3,854,081	3,854,081
Capital Outlay						
Furniture and Equipment	8,617					
Capital Outlay	8,617					
Bonds-Principal & Interest						
Allocated to Other Activities						
Allocations to Other Activities	(127,614)	(128,225)	(168,447)	(57,259)	(176,910)	(164,296)
Allocated to Other Activities	(127,614)	(128,225)	(168,447)	(57,259)	(176,910)	(164,296)
Operating Transfers						
Operating Transfers	100,250	1,138,702	875,804	1,095,934	1,150,804	1,150,804
Operating Transfers	100,250	1,138,702	875,804	1,095,934	1,150,804	1,150,804
Expenditures	7,562,258	8,492,136	8,577,129	4,841,272	9,187,009	8,921,250
Non-Tax Revenue	10,338,937	11,043,902	9,822,950	3,904,646	9,822,950	9,822,950
Tax Funding	(2,776,679)	(2,551,766)	(1,245,821)	936,626	(635,941)	(901,700)

Employee Services

	<u>Employees</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
Civil Engineer Water Resources	2.00	2.00	2.00
Water Resources Manager	1.00	1.00	1.00
Environmental Education Specialist	1.00	1.00	1.00
SWU-Flood Control Project Compliance Specialist	2.00	2.00	2.00
Engineering Technician	1.00	1.00	1.00
Total Regular Employees	7.00	7.00	7.00

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00840 84000

Non-Reporting	Rochester EDA		Rochester EDA		2027 Budget	
	2024	2025	2026	2026		
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00840 Rochester EDA						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Servic	1,600	6,300		1,800		
Insurance and Bonds	22,118	21,663	21,924	5,497	22,197	22,222
Contractual Services	23,718	27,963	21,924	7,297	22,197	22,222
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Principal and Interest on Bonds	2,246,188	2,237,651	2,238,921	1,881,581	2,241,561	2,241,561
Bonds-Principal & Interest	2,246,188	2,237,651	2,238,921	1,881,581	2,241,561	2,241,561
Allocated to Other Activities						
Operating Transfers						
Expenditures	2,269,906	2,265,614	2,260,845	1,888,878	2,263,758	2,263,783
Tax Funding	2,269,906	2,265,614	2,260,845	1,888,878	2,263,758	2,263,783

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City of Rochester, MN
Revenues to Support the Recommended Budget

General Fund		General Fund				Company: 00101	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00101 General Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		68,946,078	76,721,506	82,237,827	82,246,298	89,098,125	87,436,517
50100 General Property Taxes		68,946,078	76,721,506	82,237,827	82,246,298	89,098,125	87,436,517
50200 General Sales and Use Tax							
50250 Non Property Taxes							
50251 Hotel/Motel Tax		5,916,629	6,351,145	6,361,837	1,516,255	6,623,693	6,630,430
50250 Non Property Taxes		5,916,629	6,351,145	6,361,837	1,516,255	6,623,693	6,630,430
50300 Other Taxes							
50310 Cable TV Franchise		1,077,667	953,666	974,505	216,912	929,370	829,370
50320 Peoples Coop Franchise		4,753	5,466	5,647	3,256	5,647	5,647
50560 SA Collected-County Penalties		284	206		129		
50300 Other Taxes		1,082,704	959,338	980,152	220,297	935,017	835,017
50099 Taxes		75,945,411	84,031,989	89,579,816	83,982,850	96,656,835	94,901,964
51000 Licenses and Permits							
51001 Business Licenses and Permits							
51120 Dance License		38,000	32,167	31,100	32,000	31,100	31,100
51130 Heating Vent Air		45,416	51,147	47,000	9,170	47,000	47,000
51140 Liquor Off Sale		41,000	39,550	39,000	38,950	39,000	39,000
51150 Liquor On Sale		650,938	712,544	660,200	555,297	660,200	660,200
51155 Liquor Temporary		900	950	1,000	700	1,000	1,000
51160 Beer License		19,443	20,745	15,120	19,830	15,120	15,120
51162 Investigation Fee-Liquor Sales		10,500	6,500	8,750	1,500	8,750	8,750
51163 Investigation Fee-Other		10,025	7,875	6,500	2,550	6,500	6,500
51172 HVAC Certificate A		350	4,569	314	275	314	314
51180 Theatre		6,400	7,900	5,000	6,800	5,000	5,000
51181 Bus License				2,000		2,000	2,000
51182 Taxi License		25,900	14,070	14,000	220	14,000	14,000
51190 Other Business		55,058	56,415	44,000	32,713	43,800	43,800
51191 Late Fees		5,882	2,835	4,000	5,795	4,000	4,000
51192 Administrative Licensing Fee			300		275		
51193 Expedited License Process Fee			3,300		2,125		
51001 Business Licenses and Permits		909,812	960,867	877,984	708,200	877,784	877,784
51220 Non Business Licenses /Permits							
51230 Dog License		1,050	1,200	600	450	600	600
51260 Other Animal Licenses		2,776	4,294	2,500	1,145	2,500	2,500
51350 House Movers				10		10	10
51375 Curb Cut Permits		975	1,210	1,568	765	1,568	1,568
51383 Fire Protection Equip Permit		464,001	364,455	340,000	360,689	340,000	340,000
51384 Fire Dept Permit		129,978	133,275	158,000	82,569	158,000	158,000
51385 Administrative Fee		56,783	59,574	52,000	28,734	52,000	52,000
51710 Building Permits		2,029,397	2,750,944	5,894,094	1,575,207	4,160,950	4,160,950
51715 Residential Building Re-Roof			72,225		41,725		
51720 Residential Building Re-Siding			17,950		9,425		
51725 Residential Building Window Re			73,670		54,125		

City of Rochester, MN
Revenues to Support the Recommended Budget

General Fund				Company: 00101		
Description	2024 Actuals	2025 Actuals	2026 Budget	2026 June Actuals	2027 Requested	Budget Recommended
51730 Electrical Permits	911,735	950,743	700,000	1,255,935	700,000	700,000
51740 Heating/Vent/Air Cond Permits	706,880	904,705	575,000	373,425	575,000	575,000
51750 Plumbing Permits	314,215	348,565	265,873	176,460	265,873	265,873
51760 Sign Permits	18,163	13,329	13,899	9,555	13,899	13,899
51771 Sidewalk Permits	11,500	24,400	15,675	3,250	15,675	15,675
51772 Driveway Permits	26,200	22,525	36,575	7,400	36,575	36,575
51773 Sewer&Water Connection Permits	42,900	31,000	41,800	22,000	41,800	41,800
51774 Obstruction Permits	21,685	26,871	5,711	12,500	5,711	5,711
51775 ROW Square Footage Fees	73,426	180,857	36,575	218,944	36,575	36,575
51776 Street Patch Permit	3,725	2,575		475		
51780 Housing Registration	875,738	1,007,810	1,176,219	550,223	1,176,219	1,176,219
51799 Othr Non Bus License & Permits	1,180	2,490	1,000	1,045	1,000	1,000
51220 Non Business Licenses /Permits	5,692,307	6,994,667	9,317,099	4,786,046	7,583,955	7,583,955
51000 Licenses and Permits	6,602,119	7,955,534	10,195,083	5,494,246	8,461,739	8,461,739
52000 Fines, Forfeits, and Penalties						
52001 Fines, Forfeits, and Penalties						
52105 Adm Fines - City	24,447	18,456	29,601	20,600	29,601	29,601
52110 Moving Traffic Violations	312,953	327,617	271,500	199,139	271,500	271,500
52180 False Alarm Fines			3,030		3,030	3,030
52191 Seized/Forfeit Assets	88,923	25,097		9,791		
52193 Prostitution Assessment Funds	301	500		600		
52001 Fines, Forfeits, and Penalties	426,624	371,670	304,131	230,130	304,131	304,131
52000 Fines, Forfeits, and Penalties	426,624	371,670	304,131	230,130	304,131	304,131
54000 Intergovernmental Revenue						
54001 State Revenues						
54140 State-Highway User Maintenance	1,200,000	1,200,000	1,200,000	850,000	1,200,000	1,700,000
54160 State - Police-/Fire State Aid	2,837,215	3,223,643	2,290,000		2,290,000	2,290,000
54170 State-Homestead Ag Credit Aid	179	178	475		475	475
54180 State - Local Gov't Aid	5,026,033	3,163,878	3,958,994		3,958,994	3,792,537
54182 State - Local Performance Aid	17,216					
54200 State Grants	2,008,569	2,080,417	951,133	133,112	951,133	951,133
54001 State Revenues	11,089,212	9,668,116	8,400,602	983,112	8,400,602	8,734,145
54300 County Revenues						
54301 County Appropriations	28,460	17,055	3,030	241	3,030	3,030
54300 County Revenues	28,460	17,055	3,030	241	3,030	3,030
54400 Federal Revenues						
54401 Federal Grants	387,668	1,309,223	315,627	70,515	65,232	119,508
54460 Federal Grants - Thru State	568,838	703,348		185,110		
54400 Federal Revenues	956,506	2,012,571	315,627	255,625	65,232	119,508
54500 Township/City Revenues						
54600 School District Revenues						
54000 Intergovernmental Revenue	12,074,178	11,697,742	8,719,259	1,238,978	8,468,864	8,856,683
55000 Charges for Services						

City of Rochester, MN
Revenues to Support the Recommended Budget

Description	General Fund				Company: 00101	
	2024	2025	2026	2026	2027	Budget
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
55001 Service Fees						
55110 Election Filing Fees	762			800		
55130 Assessment Search	65		101		101	101
55131 Parcel DvlpmntCharge ReviewFee	382	642	606	624	606	606
55135 Bldg Plan Check Fee	1,129,325	1,591,620	2,708,233	909,839	1,606,668	1,606,668
55140 Economic Development Fees	25,420	101,063		63,000		
55146 Clerical & Legal Services	25,250	25,250				
55147 RPU Appropriations			677,170	208,673	1,119,400	1,114,632
55160 Photostatic Copies	7,281	9,530	4,040	5,101	4,040	4,040
55181 Application Type 1 Fee	44,475	50,625	23,846	15,970	23,846	23,846
55182 Application Type 2 Fee		7,345	4,779	5,915	4,779	4,779
55183 Application Type 3 Fee	176,595	192,270	150,000	52,530	150,000	150,000
55184 Zoning Certificate Fee	445,273	560,096	642,881	310,654	426,088	426,088
55185 Zoning Compliance Letter Fee	8,650	14,280	4,779	6,300	4,779	4,779
55186 Public Notice Fee	10,565	8,250		5,905		
55187 Vacant Building Registration	300	1,400		500		
55188 Traffic Impact Study ReviewFee	1,600	960				
55210 Animal Ctrl Adopt/R&B Fees	1,695	2,229	5,555	1,193	5,555	5,555
55211 Animal Ctrl Impound Fees	956	1,466	7,070	504	7,070	7,070
55230 Fire Prevention Inspections		(3,150)	100		100	100
55231 BS Permit Re-inspection Fee	11,046	9,810	5,000	7,425	5,000	5,000
55235 Reports, Maps, Code Books	25	9	101	5	101	101
55250 Fire Protection Cascade Twp	217,760	226,470	236,661	118,331	236,661	247,310
55251 Fire Protection Haverhill Twp	100,442	104,460	109,161	54,581	109,161	114,073
55252 Fire Protection Marion Twp	224,871	233,866	244,390	122,195	244,390	255,387
55253 Fire Protection Rochester Twp	241,257	250,907	262,198	131,099	262,198	273,996
55254 Fire Protection Fed Med Center	5,000	5,000	5,000		5,000	5,000
55275 Secur Prop/Rmv Pblc Hzrds	17,374	27,913	8,080	52,440	8,080	8,080
55276 Police/School Liason	430,773	495,653	448,177	286,996	457,141	596,952
55278 County Share/Police Records	244,656	219,309	278,980	52,573	278,980	278,980
55279 County Share/Communications	1,285,088	1,319,002	1,490,677	602,255	1,550,763	1,580,695
55280 Security Srvcs-Off Duty Police	621,981	1,501,689	70,700	717,774	70,700	70,700
55281 Pawn Shop Transaction Fee	15,254	16,340	35,942	8,669	35,942	35,942
55315 Street Opening Repair	276,672	479,191	166,650	47,344	166,650	166,650
55320 Sidewalk Snow Removal	15,025	11,810	30,300	51,459	30,300	30,300
55326 Street Sign Fees	31,586	19,238	15,000	47,850	15,000	15,000
55330 Maintenance of County Roads	87,320	87,254	75,750		75,750	75,750
55355 Document Prep & Recording Fee	15,120	19,243	11,943	9,836	11,943	11,943
55390 Other Charges for Services	74,716	23,691	4,792	27,217	4,792	4,792
55001 Service Fees	5,794,560	7,614,731	7,728,662	3,925,557	6,921,584	7,124,915
56000 Membership/User Fees						
56295 Non-metered Parkin				389		
56000 Membership/User Fees				389		
56300 Rentals & User Fees						
56880 Equipment Rental	320					
57210 Single Ticket sales	1,920	3,305	1,450		1,450	1,450
57490 Misc Rental/User Fees	7,850	9,610	7,575	7,279	7,575	7,575
56300 Rentals & User Fees	10,090	12,915	9,025	7,279	9,025	9,025
57500 Program Fees						
57590 Artists in the School Prgm Fee	800		3,250		3,250	3,250

City of Rochester, MN
Revenues to Support the Recommended Budget

Description	General Fund			Company: 00101		
	2024 Actuals	2025 Actuals	2026 Budget	2026 June Actuals	2027 Requested	Budget Recommended
57500 Program Fees	800		3,250		3,250	3,250
58850 Advertising						
58900 Commissions						
58912 Commissions-Vending Machines	54		303		303	303
58942 State Surcharge -	2,681	3,997	2,049	3,219	2,049	2,049
58943 State Surcharge- Trade Permits	1,133	842	909	1,211	909	909
58949 Misc Other Commissions	595		3,535		3,535	3,535
58900 Commissions	4,463	4,839	6,796	4,430	6,796	6,796
58950 Concessions						
58960 Food/Product Sale Concessions	150	1,500	1,500		1,500	1,500
58950 Concessions	150	1,500	1,500		1,500	1,500
55000 Charges for Services	5,810,063	7,633,985	7,749,233	3,937,655	6,942,155	7,145,486
59000 Miscellaneous Revenues						
59010 In Lieu of Tax						
59011 In Lieu of Tax - RPU	11,336,830	11,909,596	12,103,000	4,820,927	12,456,000	12,456,000
59012 In Lieu of Tax - HRA	28,259	28,259	22,000		22,000	22,000
59013 In Lieu of Tax - Other	5,376	5,167	4,000	2,905	4,000	4,000
59014 In Lieu of Tax - Parking Enter	816,098	816,098	848,742	424,371	865,717	865,717
59015 In Lieu of Tax-Sn/SewerUtility	1,995,000	1,995,000	2,074,800	1,037,400	2,116,296	2,116,296
59016 In Lieu of Tax-St/SewerUtility	685,760	685,760	713,190	356,595	727,454	727,454
59010 In Lieu of Tax	14,867,323	15,439,880	15,765,732	6,642,198	16,191,467	16,191,467
59020 Interest						
59021 Investment Income	1,044,195	1,656,124	771,000	381,160	771,000	871,000
59025 Net Unrlzd Gain(Loss) F/V Invs	521,624	885,461		(835,392)		
59029 Interest - Other	19,137	53,835		26,688		
59020 Interest	1,584,956	2,595,420	771,000	(427,544)	771,000	871,000
59030 Internal Service User Charges						
59080 Rental of Real Property						
59084 Parking Lot Rentals	1,853	1,820	832	888	832	832
59089 Real Property Rental	32,170	25,796	13,631	14,233	13,631	21,831
59080 Rental of Real Property	34,023	27,616	14,463	15,121	14,463	22,663
59100 Sale of Property						
59130 Materials and Supplies	64,849	63,854	79,352	46,715	79,352	79,352
59140 Equipment and Machinery	12,072	14,810	541	2,425	541	541
59190 Misc SaleofGoods(tax included)		3	104		104	104
59195 Other Sale of Property	5,855	164	1,040	1,213	1,040	1,040
59100 Sale of Property	82,776	78,831	81,037	50,353	81,037	81,037
59500 Private Sources						
59518 CharitbleContribbtn-Foundations			2,000		2,000	2,000
59519 CharitbleContribbtn-Individuals	8,655	9,436	18,720	1,442	18,720	18,720
59520 CharitbleContribbtn-Corporatns	101,000	96,000	75,000	96,000	75,000	75,000
59521 CharitbleContribbtn-SupportGrps			2,000		2,000	2,000
59523 Earnings on Endowment	4,621	8,776				

City of Rochester, MN
Revenues to Support the Recommended Budget

General Fund		General Fund				Company: 00101	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59560 Individual & Business Funds		1,725,190	1,384,437	1,231,092	1,200,291	1,249,289	1,446,094
59572 Seal Coat Contribution		46,553	30,647	73,008		73,008	73,008
59500 Private Sources		1,886,019	1,529,296	1,401,820	1,297,733	1,420,017	1,616,822
59600 Reimbursements							
59660 Clerical & Legal Services			25				
59661 Witness Fee/Jury Duty Reimburs		648	563		127		
59665 Election Cost Reimbursement		112,412		28,750		28,750	28,750
59690 Insurance Reimbursement		42,522	187,494	2,080	48,088	2,080	2,080
59691 Court Ordered Restitution		2,715	2,142	5,585	15	5,585	5,585
59695 Other Reimbursements		369,506	189,862	65,473	12,923	65,473	65,473
59600 Reimbursements		527,803	380,086	101,888	61,153	101,888	101,888
59700 Other							
59710 Cash Over & Short		1,562	689		(23)		
59730 Allow for Uncoll A/R		14,994	15,400				
59700 Other		16,556	16,089		(23)		
59000 Miscellaneous Revenues		18,999,456	20,067,218	18,135,940	7,638,991	18,579,872	18,884,877
50000 Revenues		119,857,851	131,758,138	134,683,462	102,522,850	139,413,596	138,554,880
60000 Other Financing Sources							
60030 Lease Proceeds		268,760					
60100 Operating Transfers In							
60203 Operating Trf fr 203-CDBG				70,000		70,000	70,000
60221 Operating Trf fr 221 - P&R			147,332		142,247		
60280 Oper Trf fr 280 Transit Fund		72,849	133,082	120,597	31,168	980,326	775,857
60404 Oper Trf fr 404-Construction		442,413	679,296	566,565		211,686	382,520
60406 Oper Trf fr 406-Future Cnstr		2,186,380	944,508	285,500			
60412 Oper Trf fr 412-FC SIs Tax Fnd		669,116	778,385	979,392	85,953	994,265	930,014
60500 Oper Trf<DwntnTaxAbatemntDist		286,759	178,764	326,604	176,604	336,818	357,266
60603 Oper Trf fr 603-RPU Elec		40,282	122,165				
60701 Oper Trf fr 701-Equip Revolv		32,907	6,263				
60711 Oper Trf fr 711-Group Ins Fund		123,840	123,840	123,840	123,840	123,840	123,840
60714 Oper Trf fr 714-Emp Bene Fund			26,300				
60100 Operating Transfers In		3,854,546	3,139,935	2,472,498	559,812	2,716,935	2,639,497
62000 Prior Year Revenue				753,357		753,357	753,357
62010 Fund Balance/Retained Earnings				(337,853)		(337,853)	(337,853)
60000 Other Financing Sources		4,123,306	3,139,935	2,888,002	559,812	3,132,439	3,055,001
00101 General Fund		123,981,157	134,898,073	137,571,464	103,082,662	142,546,035	141,609,881

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Library Gift Fund			Company: 00201	
Description		2024	2025	2026	2026	2027 Budget
		Actuals	Actuals	Budget	June Actuals	Requested Recommended
00201 Library Gift Fund						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
52000 Fines, Forfeits, and Penalties						
52001 Fines, Forfeits, and Penalties						
54000 Intergovernmental Revenue						
54001 State Revenues						
54200 State Grants		74,447	94,474		58,286	
54001 State Revenues		74,447	94,474		58,286	
54300 County Revenues						
54400 Federal Revenues						
54000 Intergovernmental Revenue		74,447	94,474		58,286	
55000 Charges for Services						
55001 Service Fees						
56300 Rentals & User Fees						
58900 Commissions						
58950 Concessions						
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income		30,068	40,663		18,912	
59025 Net Unrlzd Gain(Loss) F/V Invs		6,400	9,800		(9,300)	
59020 Interest		36,468	50,463		9,612	
59100 Sale of Property						
59500 Private Sources						
59560 Individual & Business Funds		226,579	294,815		32,884	
59500 Private Sources		226,579	294,815		32,884	
59600 Reimbursements						
59700 Other						
59000 Miscellaneous Revenues		263,047	345,278		42,496	
50000 Revenues		337,494	439,752		100,782	
60000 Other Financing Sources						
60100 Operating Transfers In						
00201 Library Gift Fund		337,494	439,752		100,782	

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Library Fund			Company: 00202		
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00202 Library Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		8,268,119	8,562,242	9,095,025	9,095,932	9,468,609	9,339,686
50100 General Property Taxes		8,268,119	8,562,242	9,095,025	9,095,932	9,468,609	9,339,686
50099 Taxes		8,268,119	8,562,242	9,095,025	9,095,932	9,468,609	9,339,686
52000 Fines, Forfeits, and Penalties							
52001 Fines, Forfeits, and Penalties							
52171 Lost book Fee		19,059	18,955	13,500	7,141	13,500	13,500
52172 Duplicate Library Card		2					
52001 Fines, Forfeits, and Penalties		19,061	18,955	13,500	7,141	13,500	13,500
52000 Fines, Forfeits, and Penalties		19,061	18,955	13,500	7,141	13,500	13,500
54000 Intergovernmental Revenue							
54001 State Revenues							
54200 State Grants			4,388	4,000	11,577	4,000	4,000
54001 State Revenues			4,388	4,000	11,577	4,000	4,000
54300 County Revenues							
54301 County Appropriations		1,183,842	1,235,666	1,259,191	629,596	1,259,191	1,232,604
54300 County Revenues		1,183,842	1,235,666	1,259,191	629,596	1,259,191	1,232,604
54400 Federal Revenues							
54000 Intergovernmental Revenue		1,183,842	1,240,054	1,263,191	641,173	1,263,191	1,236,604
55000 Charges for Services							
55001 Service Fees							
55160 Photostatic Copies		15,770	18,451	13,300	12,426	13,300	13,300
55390 Other Charges for Services		1,802	223	1,000	157	1,000	1,000
55001 Service Fees		17,572	18,674	14,300	12,583	14,300	14,300
56300 Rentals & User Fees							
56500 Visitor Card Fee		1,123	856	1,000	444	1,000	1,000
56300 Rentals & User Fees		1,123	856	1,000	444	1,000	1,000
58900 Commissions							
58912 Commissions-Vending Machines		295	282	1,717	142	1,717	1,717
58900 Commissions		295	282	1,717	142	1,717	1,717
58950 Concessions							
55000 Charges for Services		18,990	19,812	17,017	13,169	17,017	17,017
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		38,628	51,113	27,000	(4,251)	27,000	27,000
59025 Net Unrlzd Gain(Loss) F/V Invs		36,400	55,300		(52,200)		
59020 Interest		75,028	106,413	27,000	(56,451)	27,000	27,000

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds	Library Fund				Company: 00202	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59100 Sale of Property						
59190 Misc SaleofGoods(tax included)	482	57	215	21	215	215
59100 Sale of Property	482	57	215	21	215	215
59500 Private Sources						
59560 Individual & Business Funds	53,623					
59500 Private Sources	53,623					
59600 Reimbursements						
59661 Witness Fee/Jury Duty Reimburs	100					
59600 Reimbursements	100					
59700 Other						
59710 Cash Over & Short	1	1,197				
59700 Other	1	1,197				
59000 Miscellaneous Revenues	129,234	107,667	27,215	(56,430)	27,215	27,215
50000 Revenues	9,619,246	9,948,730	10,415,948	9,700,985	10,789,532	10,634,022
60000 Other Financing Sources						
60100 Operating Transfers In						
62000 Prior Year Revenue			35,520		35,520	35,520
62010 Fund Balance/Retained Earnings			11,085		11,085	11,085
60000 Other Financing Sources			46,605		46,605	46,605
00202 Library Fund	9,619,246	9,948,730	10,462,553	9,700,985	10,836,137	10,680,627

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Municipal Recreation System				Company: 00221	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00221 Municipal Recreation System							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		9,478,587	9,959,003	10,447,124	10,448,204	11,156,265	10,834,264
50100 General Property Taxes		9,478,587	9,959,003	10,447,124	10,448,204	11,156,265	10,834,264
50099 Taxes		9,478,587	9,959,003	10,447,124	10,448,204	11,156,265	10,834,264
50500 SA /Util Connection Agreements							
50509 Special Assessments							
50560 SA Collected-County Penaltie		30	23		105		
50509 Special Assessments		30	23		105		
50500 SA /Util Connection Agreements		30	23		105		
51000 Licenses and Permits							
51220 Non Business Licenses /Permits							
51382 Tree Permits				1,045		1,045	1,045
51220 Non Business Licenses /Permits				1,045		1,045	1,045
51000 Licenses and Permits				1,045		1,045	1,045
54000 Intergovernmental Revenue							
54001 State Revenues							
54200 State Grants		490	15,344				
54001 State Revenues		490	15,344				
54300 County Revenues							
54400 Federal Revenues							
54460 Federal Grants - Thru State					127,043		
54400 Federal Revenues					127,043		
54000 Intergovernmental Revenue		490	15,344		127,043		
55000 Charges for Services							
55001 Service Fees							
55380 Athletic Field Prep Fee		36,085	31,520	25,000	7,520	25,000	25,000
55383 Tree Planting		1,436	1,076				
55384 Tree Removal		86,894	85,351	50,000	42,442	50,000	50,000
55385 Mowing & Weed Eradication		11,186	10,840	3,000	6,320	3,000	3,000
55386 Encroachment Mitigating		4,836	4,595		5,569		
55390 Other Charges for Services		40,273	34,938	19,272	18,878	19,272	19,272
55001 Service Fees		180,710	168,320	97,272	80,729	97,272	97,272
56000 Membership/User Fees							
56010 Family Membership		1,440	495	808	660	808	808
56030 Senior Membership		680	450	505	540	505	505
56040 Adult Membership		5,430	4,683	7,195	15,990	7,195	7,195
56070 Youth Membership		5,200	4,780	4,545	650	4,545	4,545
56000 Membership/User Fees		12,750	10,408	13,053	17,840	13,053	13,053

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Municipal Recreation System				Company: 00221	
Description	2024	2025	2026	2026	2027	Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended	
56300 Rentals & User Fees							
56304 Athletic Field Maintenance Fee	67,521	72,603	50,000	58,594	50,000	50,000	
56330 Daily Fees - Adult	1,915	127,292	177,968	39,262	177,968	177,968	
56340 Daily Fees - Student	7,158	161,586	258,007	59,033	258,007	258,007	
56460 Plummer House Tours	8,209	11,206	6,060	5,192	6,060	6,060	
56480 Punch Cards - Adult		35,359	29,403	27,794	29,403	29,403	
56820 Athletic Field Rental	61,350	74,637	50,000	27,591	50,000	50,000	
56850 Building Rental	39,625	55,600	40,400	24,250	40,400	40,400	
56880 Equipment Rental	6,850	3,800	1,768		1,768	1,768	
56890 Garden Plot Rental	8,040	7,590	9,090	9,030	9,090	9,090	
57040 Pool Rental		5,300	7,500	5,990	7,500	7,500	
57080 Shelter Rental	95,450	110,900	65,000	45,125	65,000	65,000	
57490 Misc Rental/User Fees	10,795	9,750	5,242	3,100	5,242	5,242	
56300 Rentals & User Fees	306,913	675,623	700,438	304,961	700,438	700,438	
57500 Program Fees							
57530 Adaptive Rec Programs - Adult	17,096	23,338	15,000	12,726	15,000	15,000	
57560 Adaptive Rec Programs - Youth	153,042	239,175	130,000	110,108	130,000	130,000	
57620 Broomball	3,921	1,508	4,000	1,206	4,000	4,000	
57640 Coed Dodgeball		575	1,200		1,200	1,200	
57950 Junior Development Lessons	3,024	2,683	3,030		3,030	3,030	
57990 Kickball	7,348	6,903	9,000	2,832	9,000	9,000	
58040 Men's Basketball	14,062	15,666	15,000		15,000	15,000	
58070 Men's Softball - Fall League	3,700	3,890	4,500	205	4,500	4,500	
58100 Men's Softball - Slow Pitch	28,723	25,345	32,000	20,172	32,000	32,000	
58160 Men's Volleyball - Fall League	18,408	21,112	20,000	364	20,000	20,000	
58190 Mens Volleyball-Sandlot League	8,199	9,543	8,000	8,146	8,000	8,000	
58220 Mens Volleyball-Spring League	20,355	21,658	22,000	25,480	22,000	22,000	
58250 Mens Volleyball-Winter League	22,518	27,632	24,000		24,000	24,000	
58260 Reg Fees-Misc Programs/Events	602	375	1,212		1,212	1,212	
57500 Program Fees	300,998	399,403	288,942	181,239	288,942	288,942	
58850 Advertising							
58900 Commissions							
58949 Misc Other Commissions	49		5,834		5,834	5,834	
58900 Commissions	49		5,834		5,834	5,834	
58950 Concessions							
58960 Food/Product Sale Concessions			1,000		1,000	1,000	
58950 Concessions			1,000		1,000	1,000	
55000 Charges for Services	801,420	1,253,754	1,106,539	584,769	1,106,539	1,106,539	
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income	48,432	86,408	32,000	12,713	32,000	32,000	
59025 Net Unrlzd Gain(Loss) F/V Invs	37,000	72,100		(68,700)			
59029 Interest - Other	442	2,261		711			
59020 Interest	85,874	160,769	32,000	(55,276)	32,000	32,000	
59080 Rental of Real Property							

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Municipal Recreation System				Company: 00221	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59089 Real Property Rental		3,500	2,400	1,040	1,600	1,040	1,040
59080 Rental of Real Property		3,500	2,400	1,040	1,600	1,040	1,040
59100 Sale of Property							
59130 Materials and Supplies		3,770	3,150		3,385		
59195 Other Sale of Property		7,232	3,092	1,849	876	1,849	1,849
59100 Sale of Property		11,002	6,242	1,849	4,261	1,849	1,849
59500 Private Sources							
59560 Individual & Business Funds		39,544	30,073	2,080	2,133	2,080	2,080
59500 Private Sources		39,544	30,073	2,080	2,133	2,080	2,080
59600 Reimbursements							
59661 Witness Fee/Jury Duty Reimburs			60				
59690 Insurance Reimbursement			12,055		3,735		
59691 Court Ordered Restitution		3,336	1,059		738		
59695 Other Reimbursements		5,305	2,452		4,438		
59600 Reimbursements		8,641	15,626		8,911		
59700 Other							
59710 Cash Over & Short			51		(24)		
59730 Allow for Uncoll A/R		(38)	(464)				
59700 Other		(38)	(413)		(24)		
59000 Miscellaneous Revenues		148,523	214,697	36,969	(38,395)	36,969	36,969
50000 Revenues		10,429,050	11,442,821	11,591,677	11,121,726	12,300,818	11,978,817
60000 Other Financing Sources							
60100 Operating Transfers In							
60101 Operating Trf fr 101 - Gen Fnd		90,705					
60100 Operating Transfers In		90,705					
62000 Prior Year Revenue				26,427		26,427	26,427
60000 Other Financing Sources		90,705		26,427		26,427	26,427
00221 Municipal Recreation System		10,519,755	11,442,821	11,618,104	11,121,726	12,327,245	12,005,244

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds	FE Williams				Company: 00222	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00222 FE Williams						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
54000 Intergovernmental Revenue						
54001 State Revenues						
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	20,385	27,876	13,500	13,667	13,500	13,500
59025 Net Unrlzd Gain(Loss) F/V Invs	8,200	12,600		(11,900)		
59020 Interest	28,585	40,476	13,500	1,767	13,500	13,500
59080 Rental of Real Property						
59100 Sale of Property						
59500 Private Sources						
59600 Reimbursements						
59000 Miscellaneous Revenues	28,585	40,476	13,500	1,767	13,500	13,500
50000 Revenues	28,585	40,476	13,500	1,767	13,500	13,500
60000 Other Financing Sources						
62010 Fund Balance/Retained Earnings			(13,500)		(13,500)	(13,500)
60000 Other Financing Sources			(13,500)		(13,500)	(13,500)
00222 FE Williams	28,585	40,476		1,767		

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Golf				Company: 00223	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00223 Golf							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		82,934	273,994	191,975	191,988	140,360	150,000
50100 General Property Taxes		82,934	273,994	191,975	191,988	140,360	150,000
50099 Taxes		82,934	273,994	191,975	191,988	140,360	150,000
54000 Intergovernmental Revenue							
54001 State Revenues							
54300 County Revenues							
54400 Federal Revenues							
54500 Township/City Revenues							
54600 School District Revenues							
55000 Charges for Services							
55001 Service Fees							
56000 Membership/User Fees							
56010 Family Membership		39,880	44,955	46,001	15,732	46,001	46,001
56020 Spouse/Couple Membership		36,000	48,720	41,536	13,105	41,536	41,536
56021 Senior Spouse Membership		124,600	117,750	143,717	40,690	143,717	143,717
56030 Senior Membership		238,450	247,080	275,045	92,891	275,045	275,045
56040 Adult Membership		112,670	106,645	129,930	52,022	129,930	129,930
56050 Young Adult Membership		42,180	35,137	48,619	16,979	48,619	48,619
56051 Young Adult Couple Membership		22,550	14,950	26,011	1,914	26,011	26,011
56055 Futures Membership (ages21-25)		54,400	66,780	62,700	32,375	62,700	62,700
56060 Junior Membership		39,250	40,600	45,358	17,690	45,358	45,358
56080 Patron Card		23,940	25,645	27,531	9,137	27,531	27,531
56000 Membership/User Fees		733,920	748,262	846,448	292,535	846,448	846,448
56300 Rentals & User Fees							
56360 Golf Balls - small basket		137,739	141,694	141,000	84,389	141,000	141,000
56390 Green Fees-Junior(02-07=3Hole)		50,606	68,527	53,789	39,448	53,789	76,589
56392 Green Fees - 9 Hole		375,198	384,109	398,048	168,118	398,048	477,611
56393 Green Fees - 2nd 9 Hole		3,604	2,327	4,083	1,626	4,083	3,122
56394 Green Fees - 18 Hole		373,249	377,139	395,980	163,527	395,980	432,629
56397 Patron Green Fees - 9 Hole		53,752	48,647	57,025	22,895	57,025	81,631
56398 Patron Green Fees - 2nd 9 Hole		282	143	425	99	425	375
56399 Patron Green Fees - 18 Hole		28,531	31,666	30,312	9,849	30,312	49,212
56402 Golf Cart Use Fee		115,477	225,103	162,800	107,067	162,800	222,300
56300 Rentals & User Fees		1,138,438	1,279,355	1,243,462	597,018	1,243,462	1,484,469
57500 Program Fees							
58280 Golf Camp Fees		27,100	30,265	30,500	13,295	30,500	30,500
57500 Program Fees		27,100	30,265	30,500	13,295	30,500	30,500
58850 Advertising							

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds	Golf				Company: 00223	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
58900 Commissions						
58949 Misc Other Commissions	127,285	114,354	131,600	6,441	131,600	131,600
58900 Commissions	127,285	114,354	131,600	6,441	131,600	131,600
58950 Concessions						
58960 Food/Product Sale Concessions	4,001	36,698		16,419		
58950 Concessions	4,001	36,698		16,419		
55000 Charges for Services	2,030,744	2,208,934	2,252,010	925,708	2,252,010	2,493,017
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	23,827	27,279	11,900	11,794	11,900	11,900
59025 Net Unrlzd Gain(Loss) F/V Invs	6,300	8,700		(8,100)		
59020 Interest	30,127	35,979	11,900	3,694	11,900	11,900
59080 Rental of Real Property						
59089 Real Property Rental	19,553	23,679	10,400	13,286	10,400	10,400
59080 Rental of Real Property	19,553	23,679	10,400	13,286	10,400	10,400
59100 Sale of Property						
59500 Private Sources						
59560 Individual & Business Funds	1,084	2,074	9,880	1,366	9,880	9,880
59500 Private Sources	1,084	2,074	9,880	1,366	9,880	9,880
59600 Reimbursements						
59661 Witness Fee/Jury Duty Reimburs		140				
59691 Court Ordered Restitution		17		10		
59695 Other Reimbursements	7,888	3,851				
59600 Reimbursements	7,888	4,008		10		
59700 Other						
59710 Cash Over & Short	20					
59730 Allow for Uncoll A/R	24	(54)				
59700 Other	44	(54)				
59000 Miscellaneous Revenues	58,696	65,686	32,180	18,356	32,180	32,180
50000 Revenues	2,172,374	2,548,614	2,476,165	1,136,052	2,424,550	2,675,197
60000 Other Financing Sources						
60100 Operating Transfers In						
62000 Prior Year Revenue			106		106	106
62010 Fund Balance/Retained Earnings			(289,980)		(68,750)	(240,101)
60000 Other Financing Sources			(289,874)		(68,644)	(239,995)
00223 Golf	2,172,374	2,548,614	2,186,291	1,136,052	2,355,906	2,435,202

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Graham Arena			Company: 00224	
Description		2024	2025	2026	2026	2027
		Actuals	Actuals	Budget	June Actuals	Budget Requested
00224 Graham Arena						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
50140 Current Ad Valorem Taxes		116,857	135,980	162,194	162,201	194,714
50100 General Property Taxes		116,857	135,980	162,194	162,201	194,714
50099 Taxes		116,857	135,980	162,194	162,201	194,714
54000 Intergovernmental Revenue						
54001 State Revenues						
54300 County Revenues						
54301 County Appropriations		125,284	137,938	153,693		186,213
54300 County Revenues		125,284	137,938	153,693		186,213
54000 Intergovernmental Revenue		125,284	137,938	153,693		186,213
55000 Charges for Services						
55001 Service Fees						
56300 Rentals & User Fees						
56850 Building Rental		110,950	173,435	99,900	92,913	99,900
56880 Equipment Rental				3,030		3,030
56920 Ice Rental		611,136	668,293	650,000	264,670	650,000
56300 Rentals & User Fees		722,086	841,728	752,930	357,583	752,930
57500 Program Fees						
58850 Advertising						
58899 Other Advertising Revenue				1,000		1,000
58850 Advertising				1,000		1,000
58900 Commissions						
58949 Misc Other Commissions		22,680	13,856	19,000	12,117	19,000
58900 Commissions		22,680	13,856	19,000	12,117	19,000
58950 Concessions						
55000 Charges for Services		744,766	855,584	772,930	369,700	772,930
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income		(16,051)	(21,097)	(8,500)	(9,920)	(8,500)
59020 Interest		(16,051)	(21,097)	(8,500)	(9,920)	(8,500)
59080 Rental of Real Property						
59100 Sale of Property						
59500 Private Sources						
59560 Individual & Business Funds			3,000			
59500 Private Sources			3,000			

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Graham Arena				Company: 00224	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59600 Reimbursements							
59695 Other Reimbursements		30	165				
59600 Reimbursements		30	165				
59700 Other							
59730 Allow for Uncoll A/R		84	(7,758)				
59700 Other		84	(7,758)				
59000 Miscellaneous Revenues		(15,937)	(25,690)	(8,500)	(9,920)	(8,500)	(8,500)
50000 Revenues		970,970	1,103,812	1,080,317	521,981	1,145,357	1,145,953
60000 Other Financing Sources							
60100 Operating Transfers In							
00224 Graham Arena		970,970	1,103,812	1,080,317	521,981	1,145,357	1,145,953

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds	Mayo Civic Center				Company: 00225	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00225 Mayo Civic Center						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
50250 Non Property Taxes						
50251 Hotel/Motel Tax	363,203	376,229	388,969	92,705	397,146	390,409
50250 Non Property Taxes	363,203	376,229	388,969	92,705	397,146	390,409
50099 Taxes	363,203	376,229	388,969	92,705	397,146	390,409
54000 Intergovernmental Revenue						
54001 State Revenues						
55000 Charges for Services						
55001 Service Fees						
56300 Rentals & User Fees						
57500 Program Fees						
58850 Advertising						
58900 Commissions						
58950 Concessions						
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	29,329	41,082		19,759		
59025 Net Unrlzd Gain(Loss) F/V Invs	11,200	16,400		(15,500)		
59020 Interest	40,529	57,482		4,259		
59080 Rental of Real Property						
59100 Sale of Property						
59500 Private Sources						
59600 Reimbursements						
59700 Other						
59000 Miscellaneous Revenues	40,529	57,482		4,259		
50000 Revenues	403,732	433,711	388,969	96,964	397,146	390,409
60000 Other Financing Sources						
60100 Operating Transfers In						
00225 Mayo Civic Center	403,732	433,711	388,969	96,964	397,146	390,409

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		National Volleyball Center			Company: 00226	
Description	2024 Actuals	2025 Actuals	2026 Budget	2026 June Actuals	2027 Budget	
					Requested	Recommended
00226 National Volleyball Center						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
50140 Current Ad Valorem Taxes	11,872	26,910	39,790	39,793	41,785	54,809
50100 General Property Taxes	11,872	26,910	39,790	39,793	41,785	54,809
50099 Taxes	11,872	26,910	39,790	39,793	41,785	54,809
54000 Intergovernmental Revenue						
54001 State Revenues						
54600 School District Revenues						
54601 School District Appropriations	15,043	15	40,589		42,585	55,609
54600 School District Revenues	15,043	15	40,589		42,585	55,609
54000 Intergovernmental Revenue	15,043	15	40,589		42,585	55,609
55000 Charges for Services						
55001 Service Fees						
56300 Rentals & User Fees						
56330 Daily Fees - Adult	20,607	24,015	25,000	22,145	25,000	25,000
56340 Daily Fees - Student	20,000	15,985	14,000		14,000	14,000
56480 Punch Cards - Adult	6,048	5,105	10,000	5,105	10,000	10,000
56490 Punch Cards - Student	3,237	2,497	4,000		4,000	4,000
56900 Gym Rental	299,734	317,109	280,000	204,030	280,000	280,000
56300 Rentals & User Fees	349,626	364,711	333,000	231,280	333,000	333,000
57500 Program Fees						
57920 Jr Olympics Power VB League	90,355	103,141	80,000	80,483	80,000	80,000
57500 Program Fees	90,355	103,141	80,000	80,483	80,000	80,000
58850 Advertising						
58899 Other Advertising Revenue	2,974	1,250	2,000	1,250	2,000	2,000
58850 Advertising	2,974	1,250	2,000	1,250	2,000	2,000
58900 Commissions						
58949 Misc Other Commissions	74,647	70,276	65,500	47,762	65,500	65,500
58900 Commissions	74,647	70,276	65,500	47,762	65,500	65,500
58950 Concessions						
55000 Charges for Services	517,602	539,378	480,500	360,775	480,500	480,500
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	1,560	1,632	800	1,234	800	800
59025 Net Unrlzd Gain(Loss) F/V Invs	500					
59020 Interest	2,060	1,632	800	1,234	800	800
59700 Other						
59710 Cash Over & Short	(1)					

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		National Volleyball Center			Company: 00226	
Description		2024	2025	2026	2026	2027 Budget
		Actuals	Actuals	Budget	June Actuals	Requested Recommended
59730 Allow for Uncoll A/R		(45)	(335)			
59700 Other		(46)	(335)			
59000 Miscellaneous Revenues		2,014	1,297	800	1,234	800 800
50000 Revenues		546,531	567,600	561,679	401,802	565,670 591,718
60000 Other Financing Sources						
60100 Operating Transfers In						
60223 Oper Trf fr 223-Golf Fund					29,313	
60100 Operating Transfers In					29,313	
60000 Other Financing Sources					29,313	
00226 National Volleyball Center		546,531	567,600	561,679	431,115	565,670 591,718

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Recreation Center				Company: 00227	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00227 Recreation Center							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		668,724	788,128	807,256	807,302	885,019	849,936
50100 General Property Taxes		668,724	788,128	807,256	807,302	885,019	849,936
50099 Taxes		668,724	788,128	807,256	807,302	885,019	849,936
54000 Intergovernmental Revenue							
54001 State Revenues							
55000 Charges for Services							
56000 Membership/User Fees							
56010 Family Membership		10,731	6,066	8,000	5,185	8,000	8,000
56030 Senior Membership		4,878	4,749	4,000	2,826	4,000	4,000
56040 Adult Membership		7,289	8,266	6,050	4,641	6,050	6,050
56070 Youth Membership		235	447	1,010	155	1,010	1,010
56000 Membership/User Fees		23,133	19,528	19,060	12,807	19,060	19,060
56300 Rentals & User Fees							
56330 Daily Fees - Adult		102,965	92,838	92,000	51,591	92,000	92,000
56340 Daily Fees - Student			11				
56480 Punch Cards - Adult		(46)					
56640 Personnel Services		1,400	2,808	3,000	600	3,000	3,000
56900 Gym Rental		9,610	11,474	9,000	6,830	9,000	9,000
56920 Ice Rental		649,644	648,907	630,000	357,333	630,000	630,000
56960 Locker Rentals		10,300	9,875	13,000	5,150	13,000	13,000
57000 Meeting Room		8,089	3,633	6,000	3,330	6,000	6,000
57040 Pool Rental		259,902	220,191	253,000	151,095	253,000	253,000
57090 Skate rentals		21,876	21,748	25,000	13,061	25,000	25,000
56300 Rentals & User Fees		1,063,740	1,011,485	1,031,000	588,990	1,031,000	1,031,000
57500 Program Fees							
58850 Advertising							
58865 Ice Resurfacer Advertising		5,000	4,000	4,040	4,000	4,040	4,040
58899 Other Advertising Revenue		8,844	6,718	6,000	13,129	6,000	6,000
58850 Advertising		13,844	10,718	10,040	17,129	10,040	10,040
58900 Commissions							
58911 Commissions-Concession Sales		1,382	7,094	7,000	1,979	7,000	7,000
58912 Commissions-Vending Machines		584	84	3,030	54	3,030	3,030
58900 Commissions		1,966	7,178	10,030	2,033	10,030	10,030
58950 Concessions							
58960 Food/Product Sale Concessions			7,122		1,272		
58970 Skate sharpening & Sales Conce		163	6	1,000		1,000	1,000
58950 Concessions		163	7,128	1,000	1,272	1,000	1,000
55000 Charges for Services		1,102,846	1,056,037	1,071,130	622,231	1,071,130	1,071,130
59000 Miscellaneous Revenues							

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Recreation Center				Company: 00227	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59020 Interest							
59021 Investment Income		(15,508)	(22,494)	(8,500)	(9,529)	(8,500)	(8,500)
59020 Interest		(15,508)	(22,494)	(8,500)	(9,529)	(8,500)	(8,500)
59080 Rental of Real Property							
59089 Real Property Rental				11,960		11,960	11,960
59080 Rental of Real Property				11,960		11,960	11,960
59100 Sale of Property							
59500 Private Sources							
59560 Individual & Business Funds			20,000		30,000		
59500 Private Sources			20,000		30,000		
59600 Reimbursements							
59661 Witness Fee/Jury Duty Reimburs		20	20				
59695 Other Reimbursements		3,078	1,455		904		
59600 Reimbursements		3,098	1,475		904		
59700 Other							
59710 Cash Over & Short		24	15				
59730 Allow for Uncoll A/R		(3,298)	1,952				
59700 Other		(3,274)	1,967				
59000 Miscellaneous Revenues		(15,684)	948	3,460	21,375	3,460	3,460
50000 Revenues		1,755,886	1,845,113	1,881,846	1,450,908	1,959,609	1,924,526
60000 Other Financing Sources							
60100 Operating Transfers In							
60223 Oper Trf fr 223-Golf Fund					29,313		
60100 Operating Transfers In					29,313		
62000 Prior Year Revenue				9,814		9,814	9,814
60000 Other Financing Sources				9,814	29,313	9,814	9,814
00227 Recreation Center		1,755,886	1,845,113	1,891,660	1,480,221	1,969,423	1,934,340

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds	Regional Sports Complex Fund				Company: 00228	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00228 Regional Sports Complex Fund						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
54000 Intergovernmental Revenue						
54001 State Revenues						
55000 Charges for Services						
57500 Program Fees						
57570 RSRC Programming						1,871,554
57500 Program Fees						1,871,554
58850 Advertising						
58870 Program Advertising						200,000
58850 Advertising						200,000
58950 Concessions						
58960 Food/Product Sale Concessions						745,360
58950 Concessions						745,360
55000 Charges for Services						2,816,914
59000 Miscellaneous Revenues						
59020 Interest						
59500 Private Sources						
59600 Reimbursements						
59700 Other						
50000 Revenues						2,816,914
60000 Other Financing Sources						
62010 Fund Balance/Retained Earnings						(127,914)
60000 Other Financing Sources						(127,914)
00228 Regional Sports Complex Fund						2,689,000

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Airport Fund				Company: 00270	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00270 Airport Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140	Current Ad Valorem Taxes	582,123	597,339	765,122	765,194	788,992	779,272
50100	General Property Taxes	582,123	597,339	765,122	765,194	788,992	779,272
50099	Taxes	582,123	597,339	765,122	765,194	788,992	779,272
54000 Intergovernmental Revenue							
54001 State Revenues							
54200	State Grants	285,702	70,470	282,385	208,182	282,385	282,385
54001	State Revenues	285,702	70,470	282,385	208,182	282,385	282,385
54300 County Revenues							
54400 Federal Revenues							
54460	Federal Grants - Thru State	1,079,825	1,211,740	20,000		20,000	20,000
54400	Federal Revenues	1,079,825	1,211,740	20,000		20,000	20,000
54000	Intergovernmental Revenue	1,365,527	1,282,210	302,385	208,182	302,385	302,385
55000 Charges for Services							
55001 Service Fees							
55300	Airport Landing Fees	972,050	1,035,026	953,000	464,085	953,000	953,000
55390	Other Charges for Services	488,811	501,918	359,500	207,966	359,500	359,500
55001	Service Fees	1,460,861	1,536,944	1,312,500	672,051	1,312,500	1,312,500
56300 Rentals & User Fees							
58850 Advertising							
58899	Other Advertising Revenue	23,770	14,850	20,000	7,050	20,000	20,000
58850	Advertising	23,770	14,850	20,000	7,050	20,000	20,000
58900 Commissions							
58920	Contract Fees	164,262	166,095	165,500	76,468	165,500	165,500
58949	Misc Other Commissions	1,599,747	1,526,249	556,000	270,598	556,000	556,000
58900	Commissions	1,764,009	1,692,344	721,500	347,066	721,500	721,500
58950 Concessions							
55000	Charges for Services	3,248,640	3,244,138	2,054,000	1,026,167	2,054,000	2,054,000
59000 Miscellaneous Revenues							
59020 Interest							
59021	Investment Income	337,371	489,766	226,000	239,909	226,000	226,000
59025	Net Unrlzd Gain(Loss) F/V Invs	124,800	224,700		(212,700)		
59029	Interest - Other	2,981	2,567	3,000	1,343	3,000	3,000
59020	Interest	465,152	717,033	229,000	28,552	229,000	229,000
59080 Rental of Real Property							
59084	Parking Lot Rentals	830,460	876,885	800,000	538,669	800,000	800,000
59089	Real Property Rental	2,248,080	2,370,353	2,132,928	1,271,700	2,132,928	2,132,928

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Airport Fund				Company: 00270	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59080 Rental of Real Property		3,078,540	3,247,238	2,932,928	1,810,369	2,932,928	2,932,928
59100 Sale of Property							
59500 Private Sources							
59600 Reimbursements							
59683 US Customs Service O/T-FBO		54,049	62,059	40,560	23,329	40,560	40,560
59695 Other Reimbursements		7,033	7,578	8,000	4,519	8,000	8,000
59600 Reimbursements		61,082	69,637	48,560	27,848	48,560	48,560
59700 Other							
59730 Allow for Uncoll A/R		5,505	(24,542)				
59700 Other		5,505	(24,542)				
59000 Miscellaneous Revenues		3,610,279	4,009,366	3,210,488	1,866,769	3,210,488	3,210,488
50000 Revenues		8,806,569	9,133,053	6,331,995	3,866,312	6,355,865	6,346,145
60000 Other Financing Sources							
60100 Operating Transfers In							
62010 Fund Balance/Retained Earnings				(269,288)		(246,110)	(242,982)
60000 Other Financing Sources				(269,288)		(246,110)	(242,982)
00270 Airport Fund		8,806,569	9,133,053	6,062,707	3,866,312	6,109,755	6,103,163

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Transit Fund				Company: 00280	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00280 Transit Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		14	14				
50100 General Property Taxes		14	14				
50099 Taxes		14	14				
52000 Fines, Forfeits, and Penalties							
52001 Fines, Forfeits, and Penalties							
54000 Intergovernmental Revenue							
54001 State Revenues							
54200 State Grants		10,986,439	11,745,356	14,560,000	5,469,162	14,560,000	12,993,399
54001 State Revenues		10,986,439	11,745,356	14,560,000	5,469,162	14,560,000	12,993,399
54300 County Revenues							
54400 Federal Revenues							
54401 Federal Grants		1,973,162	1,862,081	2,358,562		2,377,206	3,937,919
54400 Federal Revenues		1,973,162	1,862,081	2,358,562		2,377,206	3,937,919
54000 Intergovernmental Revenue		12,959,601	13,607,437	16,918,562	5,469,162	16,937,206	16,931,318
55000 Charges for Services							
55001 Service Fees							
55390 Other Charges for Services		135,933	159,606	140,000	74,650	140,000	1,598,333
55001 Service Fees		135,933	159,606	140,000	74,650	140,000	1,598,333
56300 Rentals & User Fees							
57405 Transit Bus Passes		881,148	309,567	890,000	186,182	890,000	251,000
56300 Rentals & User Fees		881,148	309,567	890,000	186,182	890,000	251,000
58850 Advertising							
58899 Other Advertising Revenue		145,165	162,523	145,000	91,688	145,000	325,044
58850 Advertising		145,165	162,523	145,000	91,688	145,000	325,044
55000 Charges for Services		1,162,246	631,696	1,175,000	352,520	1,175,000	2,174,377
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		241,630	330,472	166,000	151,084	166,000	166,000
59025 Net Unrlzd Gain(Loss) F/V Invs		84,800	129,500		(121,900)		
59020 Interest		326,430	459,972	166,000	29,184	166,000	166,000
59100 Sale of Property							
59130 Materials and Supplies		74					
59100 Sale of Property		74					
59500 Private Sources							
59560 Individual & Business Funds		496,434	686,785	74,500	378,150	74,500	965,279
59500 Private Sources		496,434	686,785	74,500	378,150	74,500	965,279

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		Transit Fund				Company: 00280	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59600 Reimbursements							
59690 Insurance Reimbursement		101,907	126,081		26,544		
59695 Other Reimbursements		30	232				
59600 Reimbursements		101,937	126,313		26,544		
59700 Other							
59730 Allow for Uncoll A/R		1,300					
59700 Other		1,300					
59000 Miscellaneous Revenues		926,175	1,273,070	240,500	433,878	240,500	1,131,279
50000 Revenues		15,048,036	15,512,217	18,334,062	6,255,560	18,352,706	20,236,974
60000 Other Financing Sources							
60100 Operating Transfers In							
62000 Prior Year Revenue				789		789	789
62010 Fund Balance/Retained Earnings				(3,244,534)		(1,734,509)	(1,362,183)
60000 Other Financing Sources				(3,243,745)		(1,733,720)	(1,361,394)
00280 Transit Fund		15,048,036	15,512,217	15,090,317	6,255,560	16,618,986	18,875,580

City of Rochester, MN
Revenues to Support the Recommended Budget

Special Revenue Funds		EDA Administration Fund				Company: 00290	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00290	EDA Administration Fund						
50000	Revenues						
50099	Taxes						
50100	General Property Taxes						
54000	Intergovernmental Revenue						
54001	State Revenues						
59000	Miscellaneous Revenues						
59020	Interest						
59021	Investment Income	67,575	88,407	46,000	30,053	46,000	46,000
59025	Net Unrlz'd Gain(Loss) F/V Invs	28,900	39,000		(36,500)		
59020	Interest	96,475	127,407	46,000	(6,447)	46,000	46,000
59080	Rental of Real Property						
59089	Real Property Rental	2,615,750	2,565,630	2,751,870	1,345,538	2,751,870	2,751,870
59080	Rental of Real Property	2,615,750	2,565,630	2,751,870	1,345,538	2,751,870	2,751,870
59100	Sale of Property						
59600	Reimbursements						
59690	Insurance Reimbursement		670				
59600	Reimbursements		670				
59700	Other						
59730	Allow for Uncoll A/R	1,064	1,989	(2,080)		(2,080)	(2,080)
59700	Other	1,064	1,989	(2,080)		(2,080)	(2,080)
59000	Miscellaneous Revenues	2,713,289	2,695,696	2,795,790	1,339,091	2,795,790	2,795,790
50000	Revenues	2,713,289	2,695,696	2,795,790	1,339,091	2,795,790	2,795,790
60000	Other Financing Sources						
62010	Fund Balance/Retained Earnings			(406,280)		(384,923)	(387,605)
60000	Other Financing Sources			(406,280)		(384,923)	(387,605)
00290	EDA Administration Fund	2,713,289	2,695,696	2,389,510	1,339,091	2,410,867	2,408,185

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		Parking Enterprise Fund				Company: 00601	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00601 Parking Enterprise Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
51000 Licenses and Permits							
51220 Non Business Licenses /Permits							
51380 Residential Parkin		39,066	37,263	45,000	18,089	45,000	45,000
51774 Obstruction Permits		12,575	13,405	5,748	6,375	5,748	5,748
51220 Non Business Licenses /Permits		51,641	50,668	50,748	24,464	50,748	50,748
51000 Licenses and Permits		51,641	50,668	50,748	24,464	50,748	50,748
52000 Fines, Forfeits, and Penalties							
52001 Fines, Forfeits, and Penalties							
52120 Parking Fines Collected - City		567,188	713,565	500,000	273,401	500,000	500,000
52001 Fines, Forfeits, and Penalties		567,188	713,565	500,000	273,401	500,000	500,000
52000 Fines, Forfeits, and Penalties		567,188	713,565	500,000	273,401	500,000	500,000
54000 Intergovernmental Revenue							
54001 State Revenues							
54300 County Revenues							
54400 Federal Revenues							
55000 Charges for Services							
55001 Service Fees							
55390 Other Charges for Services			492				
55001 Service Fees			492				
56000 Membership/User Fees							
56260 Street Meter Coin		1,208,158	1,366,283	1,137,000	624,409	1,137,000	1,137,000
56270 Parking Ramps		5,493,356	6,445,495	5,700,000	2,981,037	5,700,000	5,700,000
56280 Meter Bag/Courtesy Prkg Rev		279,997	465,760	201,250	447,975	201,250	201,250
56290 Lot Meter Coin Revenue		322,092	389,668	300,000	186,998	300,000	300,000
56295 Non-metered Parking Lots		93,227	218,362	161,600	80,455	161,600	161,600
56000 Membership/User Fees		7,396,830	8,885,568	7,499,850	4,320,874	7,499,850	7,499,850
55000 Charges for Services		7,396,830	8,886,060	7,499,850	4,320,874	7,499,850	7,499,850
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		435,078	527,432	315,000	314,846	315,000	315,000
59025 Net Unrlzd Gain(Loss) F/V Invs		150,000	228,400		(213,800)		
59029 Interest - Other		60,944	30,461		2,565		
59020 Interest		646,022	786,293	315,000	103,611	315,000	315,000
59100 Sale of Property							
59130 Materials and Supplies		153	174				
59100 Sale of Property		153	174				

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		Parking Enterprise Fund				Company: 00601	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59600 Reimbursements							
59691 Court Ordered Restitution			937		300		
59695 Other Reimbursements			213				
59600 Reimbursements			1,150		300		
59700 Other							
59711 GASB 68 Pension Revenue		(92)	785				
59730 Allow for Uncoll A/R		81	(134)				
59700 Other		(11)	651				
59000 Miscellaneous Revenues		646,164	788,268	315,000	103,911	315,000	315,000
50000 Revenues		8,661,823	10,438,561	8,365,598	4,722,650	8,365,598	8,365,598
60000 Other Financing Sources							
60080 Capital Contributions							
60100 Operating Transfers In							
60101 Operating Trf fr 101 - Gen Fnd		17,232					
60100 Operating Transfers In		17,232					
62000 Prior Year Revenue				4,812		4,812	4,812
62010 Fund Balance/Retained Earnings				(932,910)		(584,151)	(362,138)
60000 Other Financing Sources		17,232		(928,098)		(579,339)	(357,326)
00601 Parking Enterprise Fund		8,679,055	10,438,561	7,437,500	4,722,650	7,786,259	8,008,272

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		Sewer Utility Enterprise Fund				Company: 00607	
		2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended	
00607 Sewer Utility Enterprise Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50200 General Sales and Use Tax							
51000 Licenses and Permits							
51001 Business Licenses and Permits							
51190 Other Business	50	100	1,000	1,500	1,000	1,000	
51001 Business Licenses and Permits	50	100	1,000	1,500	1,000	1,000	
51000 Licenses and Permits	50	100	1,000	1,500	1,000	1,000	
52000 Fines, Forfeits, and Penalties							
52001 Fines, Forfeits, and Penalties							
54000 Intergovernmental Revenue							
54001 State Revenues							
54200 State Grants		22,763					
54001 State Revenues		22,763					
54400 Federal Revenues							
54460 Federal Grants - Thru State				6,224			
54400 Federal Revenues				6,224			
54000 Intergovernmental Revenue		22,763		6,224			
55000 Charges for Services							
55001 Service Fees							
55370 Leachate Treatment	29,945	25,802	28,280	9,650	28,280	28,280	
55374 Non-CitySewerDistrictDischarge	160,698	170,144	170,000	95,804	170,000	170,000	
55375 Sewage Disposal	31,160	17,790	20,000	9,125	20,000	20,000	
55376 Fats,Oils&Greases (FOG) Fees	21,835	20,244	15,150	10,270	15,150	15,150	
55377 Portable Toilet Disposal	58,488	39,117	70,700	19,883	70,700	70,700	
55378 High Strength Waste	14,328	17,649	20,000	6,528	20,000	20,000	
55390 Other Charges for Services	19,909	2,994	500	2,718	500	500	
55001 Service Fees	336,363	293,740	324,630	153,978	324,630	324,630	
56300 Rentals & User Fees							
57410 Sn/Sewer Service Charge	29,058,054	29,174,252	28,800,000	12,335,837	28,800,000	28,800,000	
56300 Rentals & User Fees	29,058,054	29,174,252	28,800,000	12,335,837	28,800,000	28,800,000	
55000 Charges for Services	29,394,417	29,467,992	29,124,630	12,489,815	29,124,630	29,124,630	
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income	1,440,647	2,064,584	957,000	1,047,720	957,000	957,000	
59025 Net Unrlzd Gain(Loss) F/V Invs	555,600	991,500		(936,800)			
59029 Interest - Other	14,384	12,851					
59020 Interest	2,010,631	3,068,935	957,000	110,920	957,000	957,000	
59080 Rental of Real Property							

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		Sewer Utility Enterprise Fund				Company: 00607	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59089 Real Property Rental		56,416	37,609	67,600	(9,060)	67,600	67,600
59080 Rental of Real Property		56,416	37,609	67,600	(9,060)	67,600	67,600
59100 Sale of Property							
59130 Materials and Supplies		9,317	487	2,080	190	2,080	2,080
59200 Gain (Loss) on Equip Disposal		(21,000)					
59100 Sale of Property		(11,683)	487	2,080	190	2,080	2,080
59600 Reimbursements							
59695 Other Reimbursements		34,193	46,617	20,000	42,762	20,000	20,000
59600 Reimbursements		34,193	46,617	20,000	42,762	20,000	20,000
59700 Other							
59711 GASB 68 Pension Revenue		(766)	6,630	90,000		90,000	90,000
59730 Allow for Uncoll A/R		(2,186)	(8,948)				
59700 Other		(2,952)	(2,318)	90,000		90,000	90,000
59000 Miscellaneous Revenues		2,086,605	3,151,330	1,136,680	144,812	1,136,680	1,136,680
50000 Revenues		31,481,072	32,642,185	30,262,310	12,642,351	30,262,310	30,262,310
60000 Other Financing Sources							
60080 Capital Contributions							
60081 Contributed Capital -Donations		1,249,450	1,848,512				
60082 ContributdCapital-Municipality		2,753,978	3,973,824				
60080 Capital Contributions		4,003,428	5,822,336				
60100 Operating Transfers In							
60413 Oper Trf fr 413-DMCC CIP Fnd					441,957		
60604 Oper Trf fr 604-RPU Water			278				
60100 Operating Transfers In			278		441,957		
62000 Prior Year Revenue				29,357		29,357	29,357
62010 Fund Balance/Retained Earnings				(5,012,864)		(4,333,564)	(4,173,901)
60000 Other Financing Sources		4,003,428	5,822,614	(4,983,507)	441,957	(4,304,207)	(4,144,544)
00607 Sewer Utility Enterprise Fund		35,484,500	38,464,799	25,278,803	13,084,308	25,958,103	26,117,766

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		StormWaterUtility EntrpriseFnd				Company: 00609	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00609 StormWaterUtility EntrpriseFnd							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
51000 Licenses and Permits							
51001 Business Licenses and Permits							
51220 Non Business Licenses /Permits							
51770 Grading Permit		10,103	14,293	20,378	11,050	20,378	20,378
51220 Non Business Licenses /Permits		10,103	14,293	20,378	11,050	20,378	20,378
51000 Licenses and Permits		10,103	14,293	20,378	11,050	20,378	20,378
54000 Intergovernmental Revenue							
54001 State Revenues							
54400 Federal Revenues							
54460 Federal Grants - Thru State					4,000		
54400 Federal Revenues					4,000		
54000 Intergovernmental Revenue					4,000		
55000 Charges for Services							
55001 Service Fees							
55136 Grading Plan Check Fee		2,575	3,590	4,949	2,910	4,949	4,949
55390 Other Charges for Services					2,101		
55001 Service Fees		2,575	3,590	4,949	5,011	4,949	4,949
56300 Rentals & User Fees							
57415 Storm Water Utility Fee		9,050,331	9,131,259	9,166,623	3,817,402	9,166,623	9,166,623
56300 Rentals & User Fees		9,050,331	9,131,259	9,166,623	3,817,402	9,166,623	9,166,623
55000 Charges for Services		9,052,906	9,134,849	9,171,572	3,822,413	9,171,572	9,171,572
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		902,228	1,272,660	631,000	613,173	631,000	631,000
59025 Net Unrlzd Gain(Loss) F/V Invs		370,100	596,000		(566,800)		
59020 Interest		1,272,328	1,868,660	631,000	46,373	631,000	631,000
59080 Rental of Real Property							
59100 Sale of Property							
59120 Sale of Land			34,500		20,811		
59200 Gain (Loss) on Equip Disposal			(8,400)				
59100 Sale of Property			26,100		20,811		
59500 Private Sources							
59600 Reimbursements							
59695 Other Reimbursements		3,600					
59600 Reimbursements		3,600					

City of Rochester, MN
Revenues to Support the Recommended Budget

Enterprise Funds		StormWaterUtility EntrpriseFnd				Company: 00609	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
59700 Other							
59711 GASB 68 Pension Revenue		(155)	1,358				
59730 Allow for Uncoll A/R		917	(5,832)				
59700 Other		762	(4,474)				
59000 Miscellaneous Revenues		1,276,690	1,890,286	631,000	67,184	631,000	631,000
50000 Revenues		10,339,699	11,039,428	9,822,950	3,904,647	9,822,950	9,822,950
60000 Other Financing Sources							
60080 Capital Contributions							
60081 Contributed Capital -Donations		325,500	3,107,043				
60082 ContributdCapital-Municipality		2,117,931	767,604				
60080 Capital Contributions		2,443,431	3,874,647				
60100 Operating Transfers In							
62000 Prior Year Revenue				277		277	277
62010 Fund Balance/Retained Earnings				(1,246,098)		(636,218)	(901,977)
60000 Other Financing Sources		2,443,431	3,874,647	(1,245,821)		(635,941)	(901,700)
00609 StormWaterUtility EntrpriseFnd		12,783,130	14,914,075	8,577,129	3,904,647	9,187,009	8,921,250

City of Rochester, MN
Revenues to Support the Recommended Budget

Component Unit	Rochester EDA				Company: 00840	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00840 Rochester EDA						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
54000 Intergovernmental Revenues						
54001 State Revenues						
54300 County Revenues						
54400 Federal Revenues						
59000 Miscellaneous Revenues						
59020 Interest Revenue						
59080 Rental of Real Property						
59100 Sale of Property						
59500 Private Sources						
60000 Other Financing Sources						
60100 Operating Transfers In						
60290 Oper Trf fr 290 EDA Admin Fund	929,614	1,422,431	942,570	791,944	943,608	943,633
60317 Oper Trf fr 317-2020A Bond	1,325,000	1,320,875	1,318,275	1,094,338	1,320,150	1,320,150
60100 Operating Transfers In	2,254,614	2,743,306	2,260,845	1,886,282	2,263,758	2,263,783
60000 Other Financing Sources	2,254,614	2,743,306	2,260,845	1,886,282	2,263,758	2,263,783
00840 Rochester EDA	2,254,614	2,743,306	2,260,845	1,886,282	2,263,758	2,263,783

Section III

Internal Service

Budget Details

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FUNCTION: Internal Service Funds	Equipment Revolving Eq Revl Debt Service Copy Center ITRF Capital ITRF Integration ITRF Library ITRF MCC ITRF RPW ITRF P&R ITRF Police & Fire ITRF Telephone System				ACCT NO. 701-49901 701-49904,5,7 701-49906 702-49911 702-49912 702-49913 702-49914 702-49915 702-49916 702-49917 702-49918
	SUMMARY				
			2027		
	ITEM	2025 ACTUAL	2026 BUDGET	REQUESTED	RECOMMENDED ADOPTED
	701 Company				
	Equipment				
	Revolving	8,007,105	8,924,025	10,469,278	10,485,305 -
	Debt Service *	312,858	305,501	305,937	305,937 -
	Copy Center	21,719	33,764	24,493	24,493 -
	Subtotal	8,341,682	9,263,290	10,799,708	10,815,735 -
	702 Company				
	ITRF	2,233,004	2,417,685	3,189,120	3,189,120 -
	ITRF Greenfield	111,741	121,505	127,580	127,580 -
	ITRF Library	81,835	236,559	5,781	5,781 -
	ITRF MCC	-	-	-	-
	ITRF RPW	287,749	218,329	237,329	237,329 -
	ITRF P&R	-	-	-	-
	ITRF Police & Fire	26,601	-	205,000	365,000 -
	ITRF Telephone	200,731	229,640	237,966	237,966 -
	Subtotal	2,941,661	3,223,718	4,002,776	4,162,776 -
	TOTAL	11,283,343	12,487,008	14,802,484	14,978,511 -

FUNCTION Equipment Revolving

The purpose of this fund is to provide financing for the purchase of replacement equipment. City departments pay rental charges for equipment used. Rental charges include charges for depreciation. Funds are used only for the purchase of vehicular equipment as approved by the Common Council. This fund provides for the orderly replacement of equipment and avoids large increases in the tax levy in any one year for equipment purchases.

FUNCTION Copy Center

This account provides for supplies, maintenance, and equipment charges for the City Hall copy machines. Charges are made to the departments on the basis of actual use, which provides for the eventual replacement of equipment.

FUNCTION Computer Technology Revolving

The purpose of this fund is to: 1) provide for the purchase and upgrading of computer equipment and base-system software, 2) maintain current computer hardware. User charges will be assessed against the City departments using personal computers.

* includes principal amounts

Function: Internal Service	Fund: Equipment Revolving	Account # 701-49901			
		2027 Budget			
CODE NO.	ITEM	BASIS YRS	REQUESTED # AMOUNT	RECOMMENDED # AMOUNT	ADOPTED # AMOUNT
85500	Machinery & Equipment				
	42120 - Investigations				
	Full-Sized SUV	N	3 - -	4 143,212	- -
	Mid-Sized SUV	N	3 - -	4 96,188	- -
			- -	8 239,400	- -
	42144 - Police Garge/Fleet				
	Chevrolet Tahoe PPV	*	3 4 430,000	4 430,000	- -
	Ford Interceptor	*	3 3 292,500	3 292,500	- -
	Chevrolet Silverado SSV	*	5 1 93,000	1 93,000	- -
	Ford Interceptor	*	5 3 271,500	3 271,500	- -
	Ford Interceptor	*	5 1 64,125	- -	- -
	Toyota Sienna	*	5 3 190,773	- -	- -
	Toyota Rav 4	*	5 2 106,876	- -	- -
	Mazda CX5	*	5 2 106,876	- -	- -
	Police Squad	N	3 - -	1 120,000	- -
			19 1,555,650	12 1,207,000	- -
	42210 - Fire Administration				
	SUV	*	10 1 71,072	- -	- -
			1 71,072	- -	- -
	42220 - Fire Suppression				
	Ladder	N	20 1 2,000,000	- -	- -
	Pumper	N+	20 1 1,300,000	1 1,300,000	- -
			2 3,300,000	1 1,300,000	- -
	42240 - Fire Training				
	Pickup	*	10 1 66,797	- -	- -
			1 66,797	- -	- -
	42430 - Building Inspection Services				
	Chevy Equinox	*	8 2 87,712	1 43,856	- -
			2 87,712	1 43,856	- -
	42440 - Housing & Neighborhood Services				
	Chevy Equinox	*	8 1 43,856	1 43,856	- -
			1 43,856	1 43,856	- -
	43025 - Construction				
	1/2 Ton Pickup	*	10 1 58,897	- -	- -
			1 58,897	- -	- -
	43115 - Infrastructure Mtce Street Ops				
	Single Axle Plow Truck	*	10 1 418,157	1 418,157	- -
	Leeboy Paver	*	10 1 298,744	1 298,744	- -
	Deckover Trailer 30T	*	10 1 81,667	1 81,667	- -
	Cimline 230DHL Melter	*	10 1 81,100	- -	- -
	Bobcat 18" High Flow Planer	*	5 1 14,757	1 14,757	- -
	185 Sullair Compressor	*	10 - -	1 34,318	- -
			5 894,425	5 847,643	- -
	43125 - Fleet Maintenance				
	Service Truck	*	10 1 255,304	- -	- -
			1 255,304	- -	- -
	43210 - Traffic Admin/Engineering				
	1/2 Ton EV Pickup	*	10 1 71,661	1 71,661	- -
			1 71,661	1 71,661	- -
	43215 - Traffic Operations				
	Sign Truck	*	10 - -	1 175,770	- -
			- -	1 175,770	- -
	44515 - CBD Maintenance				
	Pickup	N	10 1 64,125	1 64,125	- -
	Trailer	N	10 1 21,375	1 21,375	- -
			2 85,500	2 85,500	- -
* = Current unit is fully depreciated = Current unit is not fully depreciated N = New vehicle request N+ = Keep current vehicle as "spare", not to be replaced in future S = Replaces a "spare" vehicle, not to be replaced in future					

Function: Internal Service	Fund: Equipment Revolving	Account # 701-49901						
		2027 Budget						
CODE NO.	ITEM	BASIS YRS	REQUESTED		RECOMMENDED		ADOPTED	
			#	AMOUNT	#	AMOUNT	#	AMOUNT
85500	Machinery & Equipment							
	49650 - Storm Water Management							
	Street Sweeper	*	1	381,340	1	381,340	-	-
			1	381,340	1	381,340	-	-
	Total		66	9,612,911 **	48	6,338,572	-	-

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00701 49900

Internal Service	Equipment Revolving Fund			Equipment Revolving		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
49900 Equipment Revolving						
Expenditures						
Employee Services						
Contractual Services						
Materials and Supplies						
Office Supplies		514				
Materials and Supplies		514				
Other Charges						
Taxes and Licenses	51					
Depreciation and Interest	3,271,529	3,430,763	4,545,362	2,019,925	4,838,141	4,854,168
Other Charges	15,065	15,624		12,056		
Other Charges	3,286,645	3,446,387	4,545,362	2,031,981	4,838,141	4,854,168
Capital Outlay						
Machinery and Vehicles	2,573,452	4,553,941	4,378,663	4,307,742	5,631,137	5,631,137
Capital Outlay	2,573,452	4,553,941	4,378,663	4,307,742	5,631,137	5,631,137
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	32,907	6,263				
Operating Transfers	32,907	6,263				
Expenditures	5,893,004	8,007,105	8,924,025	6,339,723	10,469,278	10,485,305
Non-Tax Revenue	4,703,524	5,912,784	7,506,808	4,810,760	9,731,611	9,754,618
Tax Funding	1,189,480	2,094,321	1,417,217	1,528,963	737,667	730,687

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00701 49903

Internal Service	Equipment Revolving Fund			Equip Rev Fund Debt		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
49903 Equip Rev Fund Debt						
Expenditures						
Employee Services						
Contractual Services						
Expert & Professional Servic		3,100	210		216	216
Contractual Services		3,100	210		216	216
Materials and Supplies						
Other Charges						
Capital Outlay						
Bonds-Principal & Interest						
Principal and Interest on Bonds	38,629	29,548	20,291	2,399	10,721	10,721
Bonds-Principal & Interest	38,629	29,548	20,291	2,399	10,721	10,721
Allocated to Other Activities						
Operating Transfers						
Expenditures	38,629	32,648	20,501	2,399	10,937	10,937
Tax Funding	38,629	32,648	20,501	2,399	10,937	10,937

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00701 49905

Internal Service	Equipment Revolving Fund			Copy Center		
	2024	2025	2026	2026	2027 Budget	
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
49905 Copy Center						
Expenditures						
Employee Services						
Contractual Services						
Contractual Mtce & Repair	15,739	17,667	15,275	9,396	15,275	15,275
Contractual Services	15,739	17,667	15,275	9,396	15,275	15,275
Materials and Supplies						
Office Supplies	1,534	2,015	3,100	760	3,100	3,100
Materials and Supplies	1,534	2,015	3,100	760	3,100	3,100
Other Charges						
Depreciation and Interest	3,067	1,734	1,617	564	2,426	2,426
Other Charges	434	303	1,642	4	3,692	3,692
Other Charges	3,501	2,037	3,259	568	6,118	6,118
Capital Outlay						
Machinery and Vehicles			12,130	11,280		
Capital Outlay			12,130	11,280		
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Expenditures	20,774	21,719	33,764	22,004	24,493	24,493
Non-Tax Revenue	27,796	25,743	30,472	14,476	30,472	30,472
Tax Funding	(7,022)	(4,024)	3,292	7,528	(5,979)	(5,979)

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00702 49910

Internal Service	Information Tech Revolving		ITRF		2027 Budget	
	2024	2025	2026	2026	2027	2027
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00702 Information Tech Revolving						
49910 ITRF						
Expenditures						
Employee Services						
Contractual Services						
Contractual Mtce & Repair	736,246	1,136,232	1,337,222	956,381	1,362,439	1,362,439
Expert & Professional Servic	102,772	122,188	195,224	58,014	204,910	204,910
Communications	157,709	163,035	152,575	121,054	157,673	157,673
Subscriptions/Bks/Membership	34	5		25		
Contractual Services	150	305		150		
Contractual Services	996,911	1,421,765	1,685,021	1,135,624	1,725,022	1,725,022
Materials and Supplies						
Office Supplies	459,053	581,983	493,486	185,280	590,528	590,528
Equipment, Tools, & Misc Par	104,538					
Materials and Supplies	563,591	581,983	493,486	185,280	590,528	590,528
Other Charges						
Depreciation and Interest	409,318	519,382	378,514	116,810	378,514	378,514
Other Charges	110,000	115,500	111,552	111,552	117,130	117,130
Other Charges	519,318	634,882	490,066	228,362	495,644	495,644
Capital Outlay						
Furniture and Equipment	784,981	241,153	318,586	59,968	1,185,801	1,345,801
Capital Outlay	784,981	241,153	318,586	59,968	1,185,801	1,345,801
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	97,052	61,876	236,559	786,559	5,781	5,781
Operating Transfers	97,052	61,876	236,559	786,559	5,781	5,781
Expenditures	2,961,853	2,941,659	3,223,718	2,395,793	4,002,776	4,162,776
Non-Tax Revenue	3,514,503	3,844,084	3,542,069	3,369,379	3,659,377	3,659,377
Tax Funding	(552,650)	(902,425)	(318,351)	(973,586)	343,399	503,399

City of Rochester, MN
Expenditure Recommended Budget

Account Number
00711

Internal Service		Group Insurance Reserve				
Description	2024	2025	2026	2026	2027 Budget	
	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00711 Group Insurance Reserve						
Expenditures						
Employee Services						
Employee Benefits - Insuranc	23,894,773	23,652,055		12,313,947		
Employee Services	23,894,773	23,652,055		12,313,947		
Contractual Services						
Expert & Professional Servic	747,471	823,980		459,140		
Insurance and Bonds	1,060,052	1,452,492		899,332		
Contractual Services	1,807,523	2,276,472		1,358,472		
Materials and Supplies						
Commodities	2,228	2,085				
Materials and Supplies	2,228	2,085				
Other Charges						
Contributions	1,249,246	1,369,306		662,008		
Taxes and Licenses	7,126	5,545				
Other Charges	1,256,372	1,374,851		662,008		
Capital Outlay						
Bonds-Principal & Interest						
Allocated to Other Activities						
Operating Transfers						
Operating Transfers	123,840	123,840	123,840	123,840	123,840	123,840
Operating Transfers	123,840	123,840	123,840	123,840	123,840	123,840
Expenditures	27,084,736	27,429,303	123,840	14,458,267	123,840	123,840
Non-Tax Revenue						
	30,291,979	31,829,835		15,663,523		
Tax Funding						
	(3,207,243)	(4,400,532)	123,840	(1,205,256)	123,840	123,840

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City of Rochester, MN
Revenues to Support the Recommended Budget

Internal Service Funds		Equipment Revolving Fund				Company: 00701	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00701 Equipment Revolving Fund							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		329,611	327,257	330,244	330,278	330,668	330,668
50100 General Property Taxes		329,611	327,257	330,244	330,278	330,668	330,668
50099 Taxes		329,611	327,257	330,244	330,278	330,668	330,668
54000 Intergovernmental Revenue							
54001 State Revenues							
54300 County Revenues							
54400 Federal Revenues							
55000 Charges for Services							
55001 Service Fees							
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		328,176	428,277	161,900	171,905	161,900	161,900
59025 Net Unrlzd Gain(Loss) F/V Invs		117,300	207,500		(196,100)		
59020 Interest		445,476	635,777	161,900	(24,195)	161,900	161,900
59030 Internal Service User Charges							
59038 Vehicle/Equipment Charges		4,114,229	5,100,879	7,346,808	4,834,270	9,571,611	9,594,618
59039 Copy Center Charges		24,883	21,754	28,572	12,281	28,572	28,572
59030 Internal Service User Charges		4,139,112	5,122,633	7,375,380	4,846,551	9,600,183	9,623,190
59100 Sale of Property							
59140 Equipment and Machinery		143,440	184,922		34,966		
59200 Gain (Loss) on Equip Disposal		(9,039)	(5,856)		(32,087)		
59100 Sale of Property		134,401	179,066		2,879		
59500 Private Sources							
59600 Reimbursements							
59690 Insurance Reimbursement		12,332	1,050				
59600 Reimbursements		12,332	1,050				
59000 Miscellaneous Revenues		4,731,321	5,938,526	7,537,280	4,825,235	9,762,083	9,785,090
50000 Revenues		5,060,932	6,265,783	7,867,524	5,155,513	10,092,751	10,115,758
60000 Other Financing Sources							
60080 Capital Contributions							
60082 Contrib Capital-Municipality		1,210,106	1,017,807		74,097		
60080 Capital Contributions		1,210,106	1,017,807		74,097		
60100 Operating Transfers In							
62010 Fund Balance/Retained Earnings				1,110,766		411,957	404,977
60000 Other Financing Sources		1,210,106	1,017,807	1,110,766	74,097	411,957	404,977
00701 Equipment Revolving Fund		6,271,038	7,283,590	8,978,290	5,229,610	10,504,708	10,520,735

City of Rochester, MN
Revenues to Support the Recommended Budget

Internal Service Funds		Information Tech Revolving				Company: 00702	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00702 Information Tech Revolving							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		(14,418)	1				
50100 General Property Taxes		(14,418)	1				
50099 Taxes		(14,418)	1				
54000 Intergovernmental Revenue							
54001 State Revenues							
54300 County Revenues							
55000 Charges for Services							
55001 Service Fees							
55147 RPU Appropriations							10,450
55001 Service Fees							10,450
55000 Charges for Services							10,450
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		230,302	327,178	143,700	121,763	143,700	143,700
59025 Net Unrlzd Gain(Loss) F/V Invs		87,900	148,300		(140,800)		
59020 Interest		318,202	475,478	143,700	(19,037)	143,700	143,700
59030 Internal Service User Charges							
59038 Vehicle/Equipment Charges		3,196,301	3,368,606	3,398,369	3,388,416	3,515,677	3,505,227
59030 Internal Service User Charges		3,196,301	3,368,606	3,398,369	3,388,416	3,515,677	3,505,227
59100 Sale of Property							
59500 Private Sources							
59000 Miscellaneous Revenues		3,514,503	3,844,084	3,542,069	3,369,379	3,659,377	3,648,927
50000 Revenues		3,500,085	3,844,085	3,542,069	3,369,379	3,659,377	3,659,377
60000 Other Financing Sources							
60080 Capital Contributions							
60082 ContributdCapital-Municipality		27,171	8,700				
60080 Capital Contributions		27,171	8,700				
60100 Operating Transfers In							
60603 Oper Trf fr 603-RPU Elec		64,184			24,157		
60100 Operating Transfers In		64,184			24,157		
62010 Fund Balance/Retained Earnings				(318,351)		343,399	503,399
60000 Other Financing Sources		91,355	8,700	(318,351)	24,157	343,399	503,399
00702 Information Tech Revolving		3,591,440	3,852,785	3,223,718	3,393,536	4,002,776	4,162,776

City of Rochester, MN
Revenues to Support the Recommended Budget

Internal Service Funds		Group Insurance Reserve			Company: 00711	
		2024	2025	2026	2026	2027
Description		Actuals	Actuals	Budget	June Actuals	Budget
					Requested	Recommended
00711 Group Insurance Reserve						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
54000 Intergovernmental Revenue						
54001 State Revenues						
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income		784,288	1,143,491		588,158	
59025 Net Unrlzd Gain(Loss) F/V Invs		298,800	512,100		(485,200)	
59029 Interest - Other		9,367	4,354			
59020 Interest		1,092,455	1,659,945		102,958	
59030 Internal Service User Charges						
59031 Flex-Employee Contribution		596,263	691,240		380,533	
59032 Flex-Dept Admin Chg		14,281	13,733		6,161	
59035 Grp Ins Chg - Reti		15	15		8	
59036 Grp Ins Chg - Self		775,927	765,967		399,411	
59037 Grp Ins Chg - Curr		24,238,855	25,760,858		13,823,555	
59040 Grp Ins Chg - PS Officer Benef		543,943	534,362		280,203	
59042 HSA-Dept Admin Chg		3,395	3,779		2,028	
59030 Internal Service User Charges		26,172,679	27,769,954		14,891,899	
59600 Reimbursements						
59690 Insurance Reimbursement		1,184,770	1,308,795			
59695 Other Reimbursements		1,842,075	1,091,140		668,667	
59600 Reimbursements		3,026,845	2,399,935		668,667	
59000 Miscellaneous Revenues		30,291,979	31,829,834		15,663,524	
50000 Revenues		30,291,979	31,829,834		15,663,524	
60000 Other Financing Sources						
60100 Operating Transfers In						
60225 Oper Trf fr 225-MCC Fund		44,921	40,409	225,428	225,428	225,428
60227 Oper Trf fr 227-Rec Ctr Fund		34,958	30,956	195,018	195,018	195,018
60100 Operating Transfers In		79,879	71,365	420,446	420,446	420,446
62010 Fund Balance/Retained Earnings				(296,606)	(296,606)	(296,606)
60000 Other Financing Sources		79,879	71,365	123,840	123,840	123,840
00711 Group Insurance Reserve		30,371,858	31,901,199	123,840	15,663,524	123,840

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Section IV

Capital Improvement

Summary

Budget Information

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FUNCTION: PERMANENT IMPROVEMENT		FUND: PERMANENT IMPROVEMENT			ACCT NO. 406 FUND
SUMMARY					
			2027		
ITEM	2025 ACTUAL	2026 BUDGET	REQUESTED	RECOMMENDED	ADOPTED
Capital Program Funds	<u>\$ 154,655,938</u>	<u>\$ 164,597,341</u>	<u>\$152,497,191</u>	<u>\$151,421,142</u>	<u> </u>

FUNCTION

The six-year Capital Improvement Program is reviewed annually and revised, if necessary. The annual review assures that the program will be a continuing part of the planning process and that it will be consistent with changing demands as well as changing patterns of cost and financial resources. The 2027-2031 Capital Improvement Program anticipates the following investment in capital projects:

2027 =	\$151,421,142	2030 =	\$75,593,784
2028 =	\$105,572,714	2031 =	\$102,363,350
2029 =	\$76,122,574	2032 =	N/A

It has been Common Council policy to allocate general property taxes and operating transfers which amount to about one-fourth of the total city tax levy for capital improvements and debt service requirements, thus avoiding a "roller-coaster" effect on the tax levy and saving interest cost on bonded debt.

Certain improvement construction is financed with general obligation improvement bonds which are initially payable from special assessments. Improvement construction includes sewer and water construction, streets and street improvement, curb and gutter, sidewalks, and storm sewer projects.

PROGRAM FOR 2027

As adopted by the Common Council, the 2027 section of the 2026-2031 Capital Improvement Program becomes part of the budget. Recommended sources of funding the 2027 Capital Improvement Budget include Federal, State, and County funds totaling \$ 62,640,955

The tax aid for 2027 is \$10,025,138 which includes \$8,025,138 of general tax levy, \$2,000,000 for Park Referendum, and \$0 of tax abatement dollars; compared to the 2026 tax aid of \$9,313,100, which included \$7,313,100 of general tax levy, \$2,000,000 of Park Referendum, and \$0 of tax abatement dollars.

The amount to be transferred from the General Fund is \$1,080,973.

2027 CAPITAL BUDGET

CATEGORY	TOTAL BUDGET	TAX LEVY or LGA	MEANS OF FINANCING				COUNTY FUNDS	BONDS	RETAINED EARNINGS	OTHER
			FEDERAL FUNDS	STATE FUNDS						
Airport	\$ 24,280,000		\$ 22,800,000	\$ 1,480,000						
Park	\$ 4,690,000	\$ 2,525,000	\$ 1,500,000	\$ 575,000						\$ 90,000 P
Golf	\$ 200,000	\$ 200,000								
Recreation Center										
Graham Arena										
Mayo Civic Center	\$ 1,460,573	\$ 379,600								\$ 1,080,973 OT
Major Streets	\$ 20,861,400	\$ 2,350,900	\$ 3,291,000	\$ 7,650,000	\$ 869,500	\$ 250,000				\$ 250,000 OW \$ 1,150,000 OS \$ 4,300,000 P \$ 750,000 WU
Traffic	\$ 6,850,000	\$ 150,000		\$ 2,700,000						
Pedestrian Facilities	\$ 6,316,000	\$ 1,471,000		\$ 1,750,000		\$ 45,000				\$ 4,000,000 ST \$ 3,050,000 P
Mass Transit	\$ 3,286,150		\$ 2,671,356					\$ 614,794		
Parking	\$ 315,000								\$ 315,000	
Sewer & Water	\$ 11,150,000		\$ 2,000,000						\$ 7,150,000	
Storm Water	\$ 4,115,000								\$ 3,615,000	\$ 2,000,000 OW \$ 500,000 SW
Water Reclamation	\$ 1,000,000							\$ 1,000,000		
Flood Control	\$ 960,000									\$ 960,000 FR
Destination Medical Center	\$ 60,067,251		\$ 11,300,000	\$ 4,000,000						\$ 5,251,692 SD \$ 22,285,500 SM \$ 17,230,059 TC
Tax Abatement District										
Fire	\$ 310,000	\$ 310,000								
Police	\$ 50,000	\$ 50,000								
Library	\$ 108,630						\$ 54,099			\$ 54,531 TO
Administrative	\$ 5,401,138	\$ 2,588,638								\$ 79,500 EU \$ 1,250 TO \$ 500 WU \$ 1,000 OW \$ 250 OS \$ 2,730,000 ST
TOTAL	\$151,421,142	\$10,025,138	\$41,562,356	\$20,155,000	\$923,599	\$295,000		\$12,694,794		\$65,765,255
A - Special Assessment Bonds AD - Abatement District EU - Electric Utility FR - Flood Control Reserve Transfer FB - Food & Beverage Tax GO - General Obligation Bonds										
GS - Golf Surplus Park & Rec Fund LT - Lodging Tax OS - Operating Transfer-Storm Water OT - Operating Transfer-General Fund OW - Operating Transfer-Sewer Utility OX - Operating Transfer-General Fund Sales Tax										
P - Private RB - Revenue Bonds RE - Retained Earnings SA - Sewer Availability Charge SD - Sales Tax DMC SM - State DMC Funds										
ST - Sales Tax (2013 and 2024) SW - Storm Water Mgmt Plan Area Chg TD - Traffic Improvement District Chgs TI - Tax Increments TO - Transfer from Other Funds WA - Water Availability Charge										
WU - Water Utility										

City of Rochester, MN
Revenues to Support the Recommended Budget

Capital Projects Funds		Future Construct & Acquisition			Company: 00406	
		2024	2025	2026	2026	2027
Description		Actuals	Actuals	Budget	June Actuals	Budget
					Requested	Recommended
00406 Future Construct & Acquisition						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
50140 Current Ad Valorem Taxes				9,313,100	10,025,138	10,025,138
50100 General Property Taxes				9,313,100	10,025,138	10,025,138
50200 General Sales and Use Tax						
50099 Taxes				9,313,100	10,025,138	10,025,138
50500 SA/Util Connection Agreements						
50509 Special Assessments						
50510 SA Collected - City Deferred				495,000	295,000	295,000
50509 Special Assessments				495,000	295,000	295,000
50600 Connection Agreements						
50500 SA/Util Connection Agreements				495,000	295,000	295,000
54000 Intergovernmental Revenues						
54001 State Revenues						
54130 State-Highway User Constructn				4,250,000	12,350,000	12,350,000
54180 State - Local Gov't Aid				1,076,049	1,076,049	
54200 State Grants				13,214,600	7,805,000	7,805,000
54001 State Revenues				18,540,649	21,231,049	20,155,000
54300 County Revenues						
54301 County Appropriations				9,389,748	18,153,658	18,153,658
54300 County Revenues				9,389,748	18,153,658	18,153,658
54400 Federal Revenues						
54401 Federal Grants				47,100,989	41,562,356	41,562,356
54400 Federal Revenues				47,100,989	41,562,356	41,562,356
54000 Intergovernmental Revenues				75,031,386	80,947,063	79,871,014
55000 Charges for Services						
55001 Service Fees						
59000 Miscellaneous Revenues						
59020 Interest						
59500 Private Sources						
59560 Individual & Business Funds				3,790,000	7,440,000	7,440,000
59575 StormWater MgmtPlan Contributn				500,000	500,000	500,000
59500 Private Sources				4,290,000	7,940,000	7,940,000
59600 Reimbursements						
59700 Other						
59000 Miscellaneous Revenues				4,290,000	7,940,000	7,940,000

City of Rochester, MN
Revenues to Support the Recommended Budget

Capital Projects Funds	Future Construct & Acquisition				Company: 00406	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
50000 Revenues			89,129,486		99,207,201	98,131,152
60000 Other Financing Sources						
60010 Bond Proceeds			333,333			
60100 Operating Transfers In						
60101 Operating Trf fr 101-Gen Fnd			993,837		1,080,973	1,080,973
60202 Oper trf fr 202-Library Fund			50,000		50,000	50,000
60412 Oper Trf fr 412-Fld Ctrl CIP			710,000		960,000	960,000
60413 Oper Trf fr 413-DMCC CIP Fnd			32,253,543		27,537,192	27,537,192
60424 Oper Trf fr 424-2023SalesTxFnd			5,972,000		6,730,000	6,730,000
60603 Oper Trf fr 603-RPU Elec			412,833		79,500	79,500
60604 Oper Trf fr 604-RPU Water			1,060,500		750,500	750,500
60607 Oper Trf fr 607-Sn/Sewer Util			3,001,000		2,251,000	2,251,000
60609 Oper Trf fr 609-St/Sewer Util			875,250		1,150,250	1,150,250
60702 Oper trf fr 702-ITRF Fund			236,559		5,781	5,781
60100 Operating Transfers In			45,565,522		40,595,196	40,595,196
62010 Fund Balance/Retained Earnings			29,569,000		12,694,794	12,694,794
60000 Other Financing Sources			75,467,855		53,289,990	53,289,990
00406 Future Construct & Acquisition			164,597,341		152,497,191	151,421,142

Section V

Debt Service

Budget Details

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<u>FUNCTION:</u> Debt Retirement	<u>FUND:</u> Debt Service				
SUMMARY					
			2027		
ITEM	2025 ACTUAL	2026 BUDGET	REQUESTED	RECOMMENDED	ADOPTED
Total Debt Service Payments	<u>\$23,050,249</u>	<u>\$11,213,059</u>	<u>\$ 12,474,234</u>	<u>\$ 12,797,816</u>	<u></u>

FUNCTION

The Debt Service Funds account for all the long-term indebtedness of the City except that of the Enterprise Funds, which is accounted for within the respective funds, or those issues not having a fixed payment schedule.

PROGRAM FOR 2027

Provide for the scheduled retirement of debt. The tax levy for Governmental Debt Service & the Internal Service Fund Debt Service is as follows:

Governmental Debt:	\$ 3,495,860
Internal Service Debt:	330,668
Lease Revenue Debt:	1,410,176

<u>FUNCTION:</u> Debt Retirement		<u>FUND:</u> Debt Service			
Issue	Principal	Interest	Fiscal Agent Fee	Payment	Bonds Outstanding 12/31/2027
G.O. Taxable Refunding Series 2020C - 318 Fund	\$ 1,015,000.00	\$ 320,631.00	\$ 1,000.00	\$ 1,336,631.00	\$ 11,210,000.00
G.O. Lodging Tax Revenue Bonds - 314 Fund	2,430,000	701,913	200	3,132,113	17,945,000
G.O. Tax Increment Revenue Bonds - 316 Fund	1,035,000	409,631	200	1,444,831	13,675,000
DBET (District Energy) - 319 Fund	365,000	539,509	200	904,709	10,685,000
G.O. Tax Abatement Bonds 2023A - 320 Fund	415,000	524,475	200	939,675	11,190,000
G.O. Sales Tax Revenue Bonds 2025B- 321 Fund	1,065,000	2,938,082	200	4,003,282	61,835,000
G.O. Tax Abatement Bond 2025A, 322 Fund	505,000	531,375	200	1,036,575	10,375,000
* Total	\$ 6,830,000	\$ 5,965,616	\$ 2,200	\$ 12,797,816	\$ 136,915,000
* Does not include amounts payable for the following bonds paid non-governmental funds:					
G.O. Revenue Note - WRP Series 2024B - 607 Fund	\$ 3,176,000	\$ 1,264,248	\$ -	\$ 4,440,248	\$ 65,707,000
GO Certificates, Series 2018A - 701 Fund	\$ 295,000	\$ 14,720	\$ -	\$ 309,720	\$ 305,000
REDA Lease Revenue Bonds, Series 2007-840 Fund	\$ 404,000	\$ 143,726	\$ -	\$ 547,726	\$ 2,856,000
REDA Lease Revenue Bonds, Series 2008-840 Fund	\$ 276,000	\$ 97,685	\$ -	\$ 373,685	\$ 1,936,000
REDA Lease Revenue Bonds, Series 2020A-840 Fund	\$ 885,000	\$ 435,150	\$ -	\$ 1,320,150	\$ 14,820,000

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds		Dt Srv-2015A Bonds				Company: 00314	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00314 Dt Srv-2015A Bonds							
50000 Revenues							
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income				750		750	750
59020 Interest				750		750	750
59000 Miscellaneous Revenues				750		750	750
50000 Revenues				750		750	750
60000 Other Financing Sources							
60100 Operating Transfers In							
60405 Oper Trf fr 405-MCC CIP Fnd		3,105,988	8,166,517	3,122,838	2,748,131	3,131,363	3,131,363
60100 Operating Transfers In		3,105,988	8,166,517	3,122,838	2,748,131	3,131,363	3,131,363
60000 Other Financing Sources		3,105,988	8,166,517	3,122,838	2,748,131	3,131,363	3,131,363
00314 Dt Srv-2015A Bonds		3,105,988	8,166,517	3,123,588	2,748,131	3,132,113	3,132,113

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds	Debt Service-GO TIF RevBnd '17				Company: 00316	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00316 Debt Service-GO TIF RevBnd '17						
50000 Revenues						
59000 Miscellaneous Revenues						
59020 Interest						
60000 Other Financing Sources						
60100 Operating Transfers In						
60556 Oper Trf fr 556-BrdwyCtrTIF		243,153		1,232,503		
60601 Oper Trf fr 601-Parking	1,449,981	1,206,003	1,450,456		1,444,831	1,444,831
60100 Operating Transfers In	1,449,981	1,449,156	1,450,456	1,232,503	1,444,831	1,444,831
60000 Other Financing Sources	1,449,981	1,449,156	1,450,456	1,232,503	1,444,831	1,444,831
00316 Debt Service-GO TIF RevBnd '17	1,449,981	1,449,156	1,450,456	1,232,503	1,444,831	1,444,831

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds	Lease Revenue Bonds 2020A-DSIC				Company: 00317	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00317 Lease Revenue Bonds 2020A-DSIC						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
50140 Current Ad Valorem Taxes	1,406,639	1,406,641	1,409,389	1,409,472	1,410,176	1,410,176
50100 General Property Taxes	1,406,639	1,406,641	1,409,389	1,409,472	1,410,176	1,410,176
50099 Taxes	1,406,639	1,406,641	1,409,389	1,409,472	1,410,176	1,410,176
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	23,447	34,995		4,535		
59029 Interest - Other	1,244	991		477		
59020 Interest	24,691	35,986		5,012		
59000 Miscellaneous Revenues	24,691	35,986		5,012		
50000 Revenues	1,431,330	1,442,627	1,409,389	1,414,484	1,410,176	1,410,176
60000 Other Financing Sources						
60100 Operating Transfers In						
62010 Fund Balance/Retained Earnings			(91,114)		(90,026)	(90,026)
60000 Other Financing Sources			(91,114)		(90,026)	(90,026)
00317 Lease Revenue Bonds 2020A-DSIC	1,431,330	1,442,627	1,318,275	1,414,484	1,320,150	1,320,150

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds		Dt Srv-GO Refunding Bond 2020C				Company: 00318	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00318 Dt Srv-GO Refunding Bond 2020C							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		1,394,368	1,394,923	1,429,057	1,429,316	1,433,519	1,433,519
50100 General Property Taxes		1,394,368	1,394,923	1,429,057	1,429,316	1,433,519	1,433,519
50099 Taxes							
		1,394,368	1,394,923	1,429,057	1,429,316	1,433,519	1,433,519
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		40,305	57,313	12,000	13,702	12,000	12,000
59020 Interest		40,305	57,313	12,000	13,702	12,000	12,000
59000 Miscellaneous Revenues							
		40,305	57,313	12,000	13,702	12,000	12,000
50000 Revenues							
		1,434,673	1,452,236	1,441,057	1,443,018	1,445,519	1,445,519
60000 Other Financing Sources							
60100 Operating Transfers In							
62010 Fund Balance/Retained Earnings							
				(99,801)		(108,888)	(108,888)
60000 Other Financing Sources							
				(99,801)		(108,888)	(108,888)
00318 Dt Srv-GO Refunding Bond 2020C							
		1,434,673	1,452,236	1,341,256	1,443,018	1,336,631	1,336,631

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds		GO Bond-Energy Syst Replacemnt				Company: 00319	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00319 GO Bond-Energy Syst Replacemnt							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes		1,050,298	1,199,514	959,315	959,373	961,153	961,153
50100 General Property Taxes		1,050,298	1,199,514	959,315	959,373	961,153	961,153
50099 Taxes		1,050,298	1,199,514	959,315	959,373	961,153	961,153
59000 Miscellaneous Revenues							
59020 Interest							
59021 Investment Income		34,055	68,376		27,760		
59020 Interest		34,055	68,376		27,760		
59000 Miscellaneous Revenues		34,055	68,376		27,760		
50000 Revenues		1,084,353	1,267,890	959,315	987,133	961,153	961,153
60000 Other Financing Sources							
60010 Bond Proceeds		114,000					
60100 Operating Transfers In							
62010 Fund Balance/Retained Earnings				(42,981)		(47,319)	(56,444)
60000 Other Financing Sources		114,000		(42,981)		(47,319)	(56,444)
00319 GO Bond-Energy Syst Replacemnt		1,198,353	1,267,890	916,334	987,133	913,834	904,709

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds	Dt Srv-Park Tax Abatement Bond				Company: 00320	
	2024	2025	2026	2026	2027	Budget
Description	Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00320 Dt Srv-Park Tax Abatement Bond						
50000 Revenues						
50099 Taxes						
50100 General Property Taxes						
59000 Miscellaneous Revenues						
59020 Interest						
59021 Investment Income	(5,822)					
59020 Interest	(5,822)					
59000 Miscellaneous Revenues	(5,822)					
50000 Revenues	(5,822)					
60000 Other Financing Sources						
60100 Operating Transfers In						
60402 Oper Trf fr 402-P&R CIP	695,972	939,625	939,925	672,300	939,675	939,675
60100 Operating Transfers In	695,972	939,625	939,925	672,300	939,675	939,675
60000 Other Financing Sources	695,972	939,625	939,925	672,300	939,675	939,675
00320 Dt Srv-Park Tax Abatement Bond	690,150	939,625	939,925	672,300	939,675	939,675

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds		Dt Srv-GO Sales Tax Bonds 2025				Company: 00321	
		2024	2025	2026	2026	2027	Budget
Description		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00321 Dt Srv-GO Sales Tax Bonds 2025							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
59000 Miscellaneous Revenues							
59020 Interest							
60000 Other Financing Sources							
60100 Operating Transfers In							
60424 Oper Trf fr 424-2023SalesTxFnd				2,770,367		3,670,575	4,003,282
60100 Operating Transfers In				2,770,367		3,670,575	4,003,282
60000 Other Financing Sources				2,770,367		3,670,575	4,003,282
00321 Dt Srv-GO Sales Tax Bonds 2025				2,770,367		3,670,575	4,003,282

City of Rochester, MN
Revenues to Support the Recommended Budget

Debt Service Funds		Dt Srv-GOTaxAbatementBond25APa				Company: 00322	
Description		2024	2025	2026	2026	2027	Budget
		Actuals	Actuals	Budget	June Actuals	Requested	Recommended
00322 Dt Srv-GOTaxAbatementBond25APa							
50000 Revenues							
50099 Taxes							
50100 General Property Taxes							
50140 Current Ad Valorem Taxes				1,097,205	1,097,272	1,101,188	1,101,188
50100 General Property Taxes				1,097,205	1,097,272	1,101,188	1,101,188
50099 Taxes							
				1,097,205	1,097,272	1,101,188	1,101,188
59000 Miscellaneous Revenues							
59020 Interest							
50000 Revenues							
				1,097,205	1,097,272	1,101,188	1,101,188
60000 Other Financing Sources							
60010 Bond Proceeds							
60100 Operating Transfers In			68,380	(426,072)		(426,072)	
62010 Fund Balance/Retained Earnings							
						361,459	(64,613)
60000 Other Financing Sources							
			68,380	(426,072)		(64,613)	(64,613)
00322 Dt Srv-GOTaxAbatementBond25APa							
			68,380	671,133	1,097,272	1,036,575	1,036,575

Section VI

Decision Packages

City of Rochester 2027 Operating Budget

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Section VII

Additional Requested Decision Packages

City of Rochester 2027 Operating Budget

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Section VIII

Outside Agency

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Outside Agencies Funding, 2025-2027

Agency name	2026 - 2027 Funding Requested	2025 Funded	2026 Adopted	2027 Recommended
125 Live*	\$114,610	\$112,363	\$114,610	\$116,902
Community Building Fund**	\$50,000	\$77,500	\$100,000	\$100,000
History Center	\$47,500	\$37,500	\$47,500	\$47,500
Human Rights Commission***	\$12,500	\$5,400	\$0	\$0
RAEDI	\$97,000	\$75,000	\$75,000	\$75,000
RNeighbors	\$120,000	\$92,015	\$110,000	\$120,000
Rochester Art Center	\$192,780	\$178,500	\$185,000	\$187,000
Rochester Civic Theatre	\$125,000	\$100,000	\$115,000	\$125,000
Rochester Downtown Alliance	\$250,000	\$125,000	\$125,000	\$125,000
Celebration of a City	\$35,000	\$24,905	\$30,000	\$31,500
SBDC	\$50,000	\$15,000	\$15,000	\$15,000
SMIF	\$15,000	\$15,000	\$0	\$0
Youth Commission	\$10,000	\$10,000	\$15,400	\$15,400
Total:	\$1,119,390	\$868,183	\$932,510	\$958,302

*Funding for 125 Live is set by the operating agreement, with an additional \$10,500 allocated annually for event parking if triggers within the agreement are activated.

**Contingency funded an additional \$50,000 to support Community Building Funds between 2024 and 2025.

***Funding for Human Rights Commission was reallocated to the Youth Council.

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Core Responsibilities

The Mayor is responsible for the establishment, implementation, and administration of City Council-approved expenditures and policies that are responsive to community needs and Mayoral priorities.

2026-2027 Objectives

The goals and objectives shall be established by the Mayor.

The contributions in account 84280 for other activities include:

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
1. Mayor's Initiatives.	\$33,879	\$44,668	\$30,789	\$36,000	\$36,000
2. Celebration of a City.*	\$24,905	\$24,905	\$24,905	\$30,000	\$31,500
3. 4 th of July.*	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
4. Social Equity Work (ICI, GARE, other).	\$7,000	\$13,000	\$1,505	\$10,000	\$10,000
Total	\$101,784	\$118,573	\$93,199	\$112,000	\$113,500

*These line items were moved from Community Reinvestment (44400) in 2020. In 2023 Celebration of a City was recommended to return to 2020 funding levels by the Outside Agency Oversight Committee.

Core Responsibilities

The City Administrator is appointed by the Common Council to provide leadership across all City departments by fostering collaboration and teamwork. The key responsibilities include: 1) guiding City departments towards a unified vision, 2) recommending a sustainable budget for both operating and capital improvements, 3) offering policy recommendations, including a Legislative Strategy, 4) overseeing special projects and initiatives, 5) ensuring government operations are efficient and effective, 6) involving the community in planning and implementing policies, programs, and projects, and 7) executing the Mayor and City Council's policy decisions.

As the City's central administrative body, the Administration Department collaborates with the organization through Impact Teams, partner organizations, and the community to advance the City Council's strategic priorities. These priorities include: 1) Economic Growth and Vibrancy, 2) Quality Services, and 3) Affordable Living. Organizational performance is tracked using the City's Action Plan, which emphasizes the following:

- **Shared Vision:** The Action Plan acts as a unifying force, guiding the collective efforts towards community improvement, outlining clear goals, and providing direction.
- **Communication & Collaboration:** The Action Plan fosters a shared understanding, laying the foundation for teamwork and cooperation. A unified approach to city development accelerates progress, expanding the City's positive impact on the community.
- **Accountability:** By promoting ownership and responsibility, the Action Plan ensures that everyone involved is accountable for achieving our shared goals.
- **Transparency:** The community deserves visibility into our plans and the progress we make. This openness not only builds trust but also highlights our commitment to the community's well-being, ensuring that efforts are both effective and meaningful.

To support these goals, the City Administrator's team is responsible for delivering projects and providing guidance to all departments, as well as collaborating closely with the City's community partners. This approach ensures policy alignment, maximizes resource sharing, and organizes citywide resources through strategic partnerships and collaboration. It prioritizes project development and delivery with a 'dig once' mindset, promoting efficiency and minimizing disruptions. Additionally, it advances legislative strategies that align departmental and partner priorities to secure resources or drive policy changes that benefit the broader community.

2026-2027 Objectives

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
1. Social Equity Work (ICI, GARE, others).	\$0	\$0	\$0	\$10,000	\$10,000
2. Community Building Funds*	N/A	\$68,555	\$77,500	\$100,000	\$100,000
Total	\$0	\$68,555	\$77,500	\$110,000	\$110,000

*Contingency funded an additional \$50,000 to support Community Building Funds between 2024 and 2025.

Core Responsibilities

The expenditures accounted for in this function are City appropriations in the following agencies:

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Civic Theater					
1. Contribution.	\$75,000	\$100,000	\$100,000	\$115,000	\$125,000
2. Insurance.	\$122	\$4,214	\$141	\$0	\$0
Total	\$75,122	\$104,214	\$100,141	\$115,000	\$125,000
Art Center					
1. Contribution.	\$170,000	\$178,500	\$178,500	\$185,000	\$187,000
2. Insurance.	\$7,269	\$8,120	\$7,837	\$8,351	\$8,030
3. Computer Equip Replacement Chg	\$0	\$0	\$0	\$3,414	\$3,585
Total	\$177,269	\$186,620	\$186,337	\$196,765	\$198,615
125 Live					
1. Contribution.	\$108,000	\$110,160	\$112,363	\$114,610	\$116,902
2. Event Parking	\$2,060	\$0	\$1,200	\$10,500	\$10,500
3. Insurance.	\$23,215	\$17,845	\$10,033	\$9,926	\$10,535
Total	\$133,275	\$128,005	\$123,596	\$135,036	\$137,937

Community Reinvestment



Company / Business Unit
00101 44400

Core Responsibilities

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
1. Diversity Council.	\$70,200	\$0	\$0	\$0	\$0
2. Human Rights Commission.	\$5,400	\$5,400	\$5,400	\$0	\$0
3. Youth Commission.	\$10,000	\$10,000	\$10,000	\$15,400	\$15,400
4. RNeighbors.	\$92,015	\$92,015	\$92,015	\$110,000	\$120,000
5. History Center of Olmsted County.	\$28,080	\$37,500	\$37,500	\$47,500	\$47,500
6. SE MN Initiative Fund.	\$15,000	\$15,000	\$15,000	\$0	\$0
7. Rochester Downtown Alliance.	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total	\$345,695	\$284,915	\$284,915	\$297,900	\$307,900
Community Organizational Funding Program – Program Funding	\$700,755	\$673,575	\$676,978	\$723,010	\$747,302

Core Responsibilities

	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Rochester Area Economic Development Incorporated (In Dollars)	\$67,500	\$75,000	\$75,000	\$75,000	\$75,000
Rochester Sports Commission	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Experience Rochester	\$3,800,000	\$4,000,000	\$4,200,000	\$4,368,000	\$4,542,720
Small Business Development Center	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Total (In Dollars)	\$4,467,500	\$4,690,000	\$4,890,000	\$5,058,000	\$5,232,720

Funding for Rochester Sports and Experience Rochester was reduced in 2020, 2021 and 2022 by mutual agreement in consideration of the impacts of COVID-19 and returns to the proper contractual amount in 2023.

The Experience Rochester started in 2025 is under contract for \$4.2 million. Any excess funds are subject to mutual agreement.

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Section IX

Outside Agency Applications

City of Rochester 2027 Operating Budget

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Section X

6 Year Forecast Summary

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CITY OF ROCHESTER EXPENDITURE SUMMARY

	2026	2027	2028	2029	2030	2031
	Budget	Budget	Budget	Budget	Budget	Budget
City Council	\$841,193	\$858,404	\$911,876	\$966,200	\$1,023,764	\$1,084,814
Mayor	406,320	417,661	436,874	456,580	477,397	499,391
City Administration	2,442,482	2,690,748	2,858,830	3,030,433	3,212,207	3,404,822
311 Public Information System	1,169,310	1,263,710	1,339,172	1,416,672	1,498,471	1,584,957
City Clerk's Office	1,145,980	1,055,876	1,148,342	1,242,336	1,341,758	1,447,051
Elections	539,126	552,288	585,371	620,438	657,441	696,570
Administrative Fines	7,230	6,933	21,524	36,987	53,368	70,727
Finance	2,190,067	2,044,554	2,190,870	2,339,868	2,497,582	2,664,632
City Attorney's Office	2,570,798	2,703,666	2,865,341	3,031,464	3,207,333	3,393,554
Human Resources	3,708,000	3,637,238	3,867,126	4,102,585	4,351,620	4,615,307
Community Development	2,255,256	2,127,698	2,259,388	2,393,687	2,535,872	2,686,526
Bold Forward Unbound	2,030,607	2,005,154	2,128,474	2,253,106	2,384,280	2,522,864
DSIC & North Station	335,459	336,329	354,412	373,559	392,910	412,884
Information Technology	4,020,861	4,262,621	4,575,521	4,890,374	5,224,260	5,578,479
City Hall Maintenance	243,463	332,024	351,406	371,943	393,048	415,044
Total General Government	23,906,152	24,294,904	25,894,526	27,526,233	29,251,312	31,077,621
Police	41,868,459	44,739,168	47,029,852	49,718,027	52,545,363	55,530,500
Animal Control	459,746	445,805	472,242	499,369	527,700	557,496
Dispatch	1,490,677	1,580,695	1,841,884	2,106,396	2,386,743	2,683,980
Fire	25,006,234	26,167,323	27,692,051	29,235,357	30,850,844	32,552,316
Building Safety	8,318,753	5,684,321	6,038,070	6,394,163	6,770,705	7,169,540
Flood Control	982,422	933,044	981,244	1,031,301	1,082,408	1,135,456
Emergency Management	429,009	481,172	509,539	538,606	569,260	601,676
Total Public Safety	78,555,300	80,031,528	84,564,882	89,523,219	94,733,024	100,230,964
Engineering	4,537,299	5,086,209	5,541,198	6,000,919	6,487,073	7,001,917
Infrastructure Maintenance Manageme	10,826,333	12,227,766	12,958,729	13,712,198	14,469,834	15,249,892
Fleet Maintenance and PWOTC Bldg	1,105,432	1,443,771	1,615,756	1,790,418	1,972,680	2,164,431
Traffic	2,152,299	2,262,690	2,400,952	2,542,573	2,687,095	2,837,130
City Lighting	1,958,819	2,057,719	2,159,528	2,267,446	2,381,480	2,502,154
Total Public Works	20,580,182	23,078,155	24,676,163	26,313,554	27,998,163	29,755,524
Music	1,102,667	1,152,390	1,221,956	1,293,317	1,368,913	1,449,057
Art Center/Civic Theater/125 Live	446,801	461,552	467,096	472,751	478,521	484,412
Community Reinvestment	297,900	307,900	310,979	314,089	317,230	320,402
Development Administration	146,239	154,867	264,588	376,919	495,825	621,734
CBD Maintenance	884,273	1,176,094	1,146,702	1,205,382	1,266,222	1,329,894
Economic Development	5,059,530	5,234,250	5,286,669	5,339,617	5,393,099	5,447,121
Joint Facilities Maintenance	1,626,217	2,161,638	2,246,584	2,395,989	2,553,339	2,719,728
Unallocated	1,624,596	127,860	131,696	135,647	139,716	143,908
Contingency	2,347,770	2,347,770	2,100,000	2,100,000	2,100,000	2,100,000
General Fund	993,837	1,080,973	1,000,000	1,000,000	1,000,000	1,000,000
Total General Fund	137,571,464	141,609,881	149,311,842	157,996,715	167,095,363	176,680,364
Library	10,462,553	10,680,627	11,277,236	11,886,081	12,529,265	13,209,917
Municipal Recreation System	17,338,051	20,801,457	21,841,567	23,037,748	24,275,807	25,571,228
Mayo Civic Center	388,969	390,409	398,442	406,938	415,925	425,432
F.E. Williams	-	-	-	-	-	-
Airport	6,062,707	6,103,163	6,465,038	6,848,582	7,251,865	7,677,493
Transit	15,090,317	18,875,580	19,982,943	21,153,113	22,347,151	23,586,887
EDA Administration	2,389,510	2,408,185	2,480,431	2,554,843	2,631,489	2,710,433
Parking	7,437,500	8,008,272	8,248,520	8,495,976	8,750,855	9,013,381
Water Reclamation Plant	24,260,304	24,858,491	25,604,246	26,372,373	27,163,544	27,978,451
Sanitary Sewer Fund Debt	1,018,499	1,259,275	1,297,053	1,335,965	1,376,044	1,417,325
Total Sanitary Sewer	25,278,803	26,117,766	26,901,299	27,708,338	28,539,588	29,395,776
Storm Water Utility	8,577,129	8,921,250	9,188,888	9,464,554	9,748,491	10,040,945

CITY OF ROCHESTER EXPENDITURE SUMMARY

	2026	2027	2028	2029	2030	2031
	Budget	Budget	Budget	Budget	Budget	Budget
Total Enterprise Funds Budget	41,293,432	43,047,288	44,338,707	45,668,868	47,038,934	48,450,102
Total Budget with Transfers	230,597,003	243,916,590	256,096,204	269,552,888	283,585,799	298,311,857
Internal Service Funds	12,325,848	14,807,351	15,251,572	15,709,119	16,180,392	16,665,804
Capital Improvements	164,597,341	151,421,142	105,572,714	76,122,574	75,593,784	102,363,350
Debt Service	12,531,334	14,117,966	14,541,505	14,977,750	15,427,083	15,889,895
Rochester EDA	2,260,845	2,263,783	2,331,696	2,401,647	2,473,697	2,547,908
Grand Totals	422,312,371	426,526,832	393,793,691	378,763,978	393,260,755	435,778,813

PROJECTED TAX LEVY

Taxes Levied on Tax Capacity	2026	2027	2028	2029	2030	2031
Projected Levy for General Fund	(82,237,827)	(87,436,517)	(94,718,076)	(103,855,720)	(113,431,288)	(123,516,488)
Projected Levy for Library Fund	(9,095,025)	(9,339,686)	(9,910,539)	(10,493,114)	(11,109,503)	(11,762,827)
Projected Levy for Muni Rec System Fund	(11,648,339)	(12,084,021)	(12,942,124)	(13,952,628)	(15,001,265)	(16,103,443)
Projected Levy for Mayo Civic Center Fund	-	-	-	-	-	-
Projected Levy for F.E. Williams	-	-	-	-	-	-
Projected Levy for Airport Operations Fund	(765,122)	(779,272)	(802,650)	(826,730)	(851,532)	(877,078)
Projected Levy for Transit Fund	-	-	-	-	-	-
Projected Levy for EDA Administration	-	-	-	-	-	-
Projected Levy for Equipment Revolving Fund	-	-	-	-	-	-
Projected Levy for Info Technology Fund	-	-	-	-	-	-
Projected Levy for City Facilities Internal Service Fund	-	-	-	-	-	-
Projected Levy for Self Insurance Fund	-	-	-	-	-	-
Projected Levy for Construction Improvement Fund	(9,313,100)	(10,025,138)	(9,702,454)	(10,021,397)	(10,167,324)	(9,921,841)
Projected Levy for Debt Service*	(5,225,210)	(5,236,704)	(4,899,998)	(4,917,848)	(6,094,117)	(6,097,898)
Projected Levy - Other	-	-	-	-	-	-
Total Projected Taxes Levied on Tax Capacity	(118,284,623)	(124,901,338)	(132,975,842)	(144,067,437)	(156,655,029)	(168,279,576)
% Change from Prior year	5.95%	5.59%	6.46%	8.34%	8.74%	7.42%

*Includes the amount allocated to Internal Services

GENERAL FUND REVENUE PROJECTIONS

	2026	2027	2028	2029	2030	2031
General Fund Revenues	Budget	Budget	Projection	Projection	Projection	Projection
Property Taxes (levied on tax capacity)	(82,237,827)	(87,436,517)	(94,718,076)	(103,855,720)	(113,431,288)	(123,516,488)
Non-Property Taxes (Excluding Hotel/Motel)	(13,703,826)	(14,089,140)	(14,287,851)	(14,567,177)	(14,853,391)	(15,146,682)
Hotel/Motel Tax	6,361,837	6,623,693	6,822,404	7,027,076	7,237,888	7,455,025
Licenses & Permits	(10,195,083)	(8,461,739)	(8,715,591)	(8,977,059)	(9,246,371)	(9,523,762)
Fines and Forfeits	(304,131)	(304,131)	(307,172)	(310,244)	(313,346)	(316,480)
Intergovernmental	(4,760,265)	(5,064,146)	(5,165,429)	(5,268,737)	(5,374,112)	(5,481,594)
LGA	(3,958,994)	(3,792,537)	(3,792,537)	(3,792,537)	(3,792,537)	(3,792,537)
Charges For Services	(7,749,233)	(7,145,486)	(7,288,396)	(7,434,164)	(7,582,847)	(7,734,504)
Miscellaneous Revenues	(17,650,440)	(18,013,877)	(18,734,432)	(19,483,809)	(20,263,162)	(21,073,688)
Interest Earnings	(771,000)	(871,000)	(888,420)	(906,188)	(924,312)	(942,798)
Other operating revenues	(2,186,998)	(2,639,497)	(2,639,497)	(2,639,497)	(2,639,497)	(2,639,497)
Prior Year (unencumbered funds)	(415,504)	(415,504)	(415,504)	(415,504)	(415,504)	(415,504)
Total Revenues	(137,571,464)	(141,609,881)	(150,130,502)	(160,623,561)	(171,598,479)	(183,128,510)

Property Taxes as a Percentage of Revenues	59.78%	61.74%	63.09%	64.66%	66.10%	67.45%
Total Revenues/Capita	(1,118.75)	(1,151.59)	(1,220.88)	(1,306.21)	(1,395.46)	(1,489.23)

SECTION XI

Rochester Public Utilities Recommended 2027 Operating Plan

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Rochester Public Utilities 2026 & 2027 Adopted Budget

(Accrual Basis - In Thousands \$)

(Accrual Basis - In Thousands \$)										
Reference	Description	Electric			Water			Total		
		Adopted Budget 2025	Adopted Budget 2026	Recommended Budget 2027	Adopted Budget 2025	Adopted Budget 2026	Recommended Budget 2027	Adopted Budget 2025	Adopted Budget 2026	Recommended Budget 2027
General Rate Adjustment:										
Plus: AMI Customer Charge										
Funding Sources										
Charges for Services										
Private Funds	CIAC	200,711	205,182	213,677	15,375	17,794	18,554	216,086	222,976	232,231
Inter Governmental	WAC / LSLR	3,395	1,426	10,584	1,100	1,103	1,100	4,495	2,529	11,684
		-	-	-	3,000	7,960	1,249	3,000	7,960	1,249
Total Revenue	Revenue	204,106	206,608	224,261	19,475	26,857	20,903	223,581	233,465	245,164
Transfers From (To) Fund Balance	General Fund Balance	5,129	29,008	123,301	956	8,586	4,292	6,085	37,594	127,593
Net Revenue		209,235	235,616	347,562	20,431	35,443	25,195	229,666	271,059	372,757
Contractual Services	Power/Water Supply	106,041	98,510	90,356	2,465	2,347	2,470	108,506	100,857	92,826
Employee Services	Salaries & Benefits	32,155	35,330	37,471	3,850	4,307	4,689	36,006	39,637	42,160
Other Charges	Operating & Maj Maint	19,921	22,282	22,484	2,503	14,621	4,042	22,424	36,903	26,526
Other Charges	Depr & Amortization	18,403	18,251	19,531	3,571	4,346	4,259	21,974	22,597	23,790
Other Charges	Capitalized Costs	(9,087)	(7,251)	(9,514)	(341)	(874)	(756)	(9,429)	(8,125)	(10,270)
Other Charges	Interutility Allocations	(1,766)	(2,150)	(2,437)	1,766	2,150	2,437	-	-	-
Debt Service	Interest Expense	5,076	4,958	12,631	2	341	196	5,078	5,299	12,827
Misc	Interest Income	(3,468)	(3,466)	(4,341)	(718)	(325)	(528)	(4,186)	(3,791)	(4,869)
Misc	Non Operating Exp	21	424	907	-	-	-	21	424	907
Other Charges	PILOT	11,337	11,586	11,918	514	517	538	11,851	12,103	12,456
CIP	Non Cash Capt Contributions	-	-	-	-	-	-	-	-	-
Misc	PERA Accrual	-	-	-	-	-	-	-	-	-
Change in Net Assets (Net Income)										
		178,633	178,474	179,006	13,612	27,430	17,347	192,245	205,904	196,353
		25,473	28,134	45,255	5,863	(573)	3,556	31,336	27,561	48,811
CIP	CIP - Includes Contrib Assets	31,532	61,086	126,034	9,639	11,945	11,009	41,171	73,031	137,043
	CIP - Labor	9,087	7,251	9,514	341	874	756	9,429	8,125	10,270
Total Capital Expenditures	CIP - Total	40,620	68,337	135,548	9,980	12,819	11,765	50,600	81,156	147,313
Misc - Accrual Adjustments										
Debt Principal Payments & Proceeds		8,005	8,305	10,574	-	-	-	8,005	8,305	10,574
Misc - Depreciation		(18,403)	(18,251)	(19,531)	(3,571)	(4,346)	(4,259)	(21,974)	(22,597)	(23,790)
Misc - Accrual Adjustments		381	(1,249)	41,965	410	(460)	342	791	(1,709)	42,307
Total Debt Service and Accrual Adjustments		(10,017)	(11,195)	33,008	(3,161)	(4,806)	(3,917)	(13,179)	(16,001)	29,091
Total Expenditures										
		209,235	235,616	347,562	20,431	35,443	25,195	229,666	271,059	372,757
Transfer to (From) Fund Balance		(5,129)	(29,008)	(123,301)	(956)	(8,586)	(4,292)	(6,085)	(37,594)	(127,593)

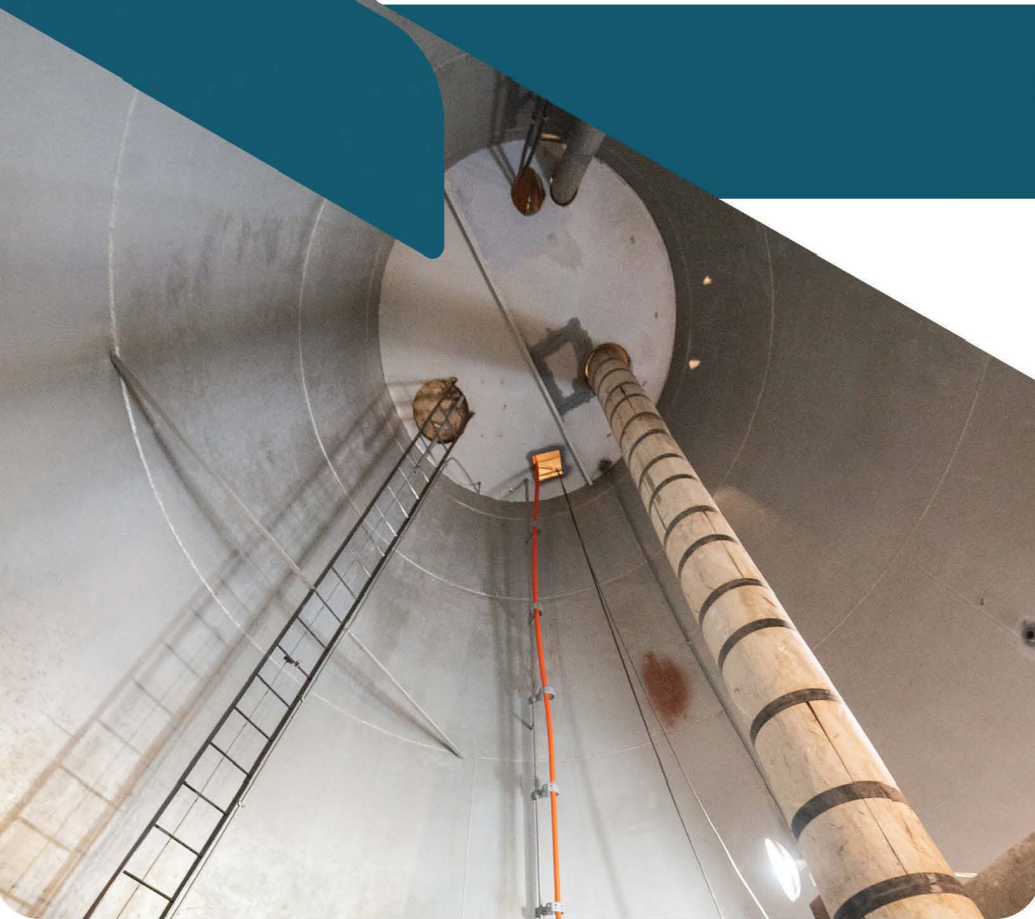
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ROCHESTER
PUBLIC UTILITIES
WE PLEDGE, WE DELIVER™

ANNUAL BUDGET RECOMMENDED

2027



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ROCHESTER PUBLIC UTILITIES
2027 ANNUAL OPERATING PLAN

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SECTION XII

Rochester Public Utilities Recommended Electric Utility 2027 Operating Budget

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**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
2027 OPERATING BUDGET**

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ROCHESTER PUBLIC UTILITIES **ELECTRIC UTILITY** **2027 OPERATING BUDGET**

ASSUMPTIONS

- Interest Earnings Rate: 1.5%
- Average Salary Expense Change: 3.9%
(excluding headcount additions) (consists of COLA, merit and promotion increases)
- Anticipated Bonding \$141.2 Million
- Change in Full-time Equivalents: 2 Incremental
- SMMPA Wholesale Power Cost: 10.0% Decrease
- SMMPA CROD Level: 216 MW
- Minimum Cash Reserve Requirement: \$61,281,744
- In Lieu of Tax \$11,917,760

RETAIL REVENUES / SALES

- Revenue Adjustment: 4.0% Proposed Effective General Rate Change
- Electric KWH Sales Forecast: 0.3% Decrease from 2026 Projected Sales
- Total Electric Utility Customers: 1.3% Increase over Y/E 2026 Projected Customers
- Forecast Assumes Normal Weather : 30 Yr Average Heating/Cooling Degree Days per Year

WHOLESALE FUEL COSTS

- Estimated Cost of Fuel: \$4.57/mcf

POWER SUPPLY RESOURCE PLAN

- New Resources:
 - 2027 65MW Wind Power Purchase Agreement (PPA)
 - 2027 766KW Solar
 - 2027 30MW Repair Cascade Creek - GT1
 - 2027 20MW Battery Tolling Agreement
 - 2029 180MW Wind PPA
 - 2029 <50MW – Mt Simon Station
 - 2030 130MW Battery / Capacity PPA / Energy PPA (Current RFP)

**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
Management Reporting P&L**

in 000's

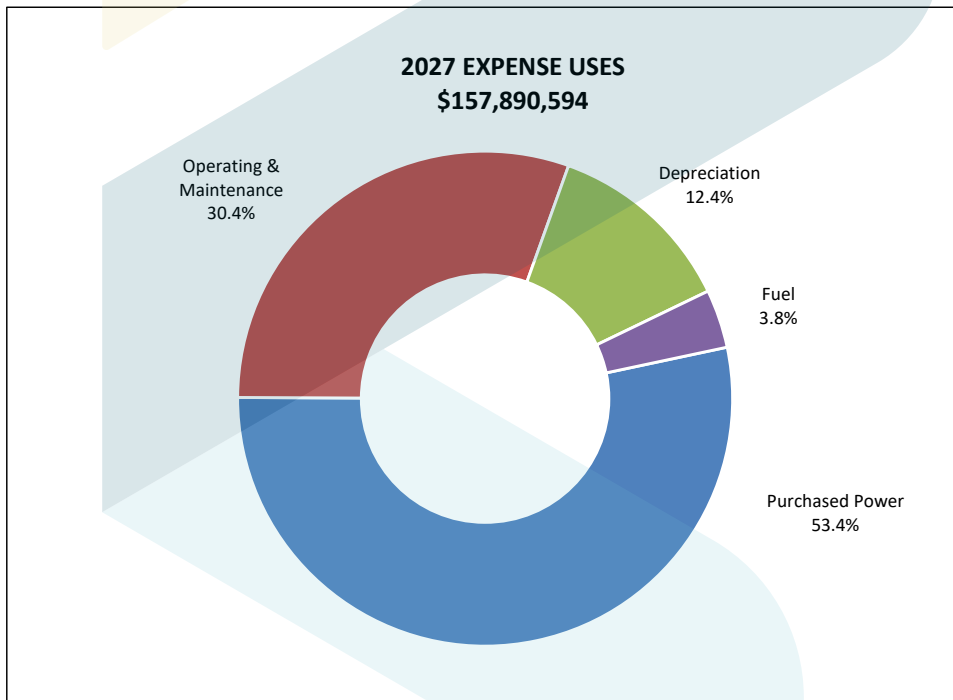
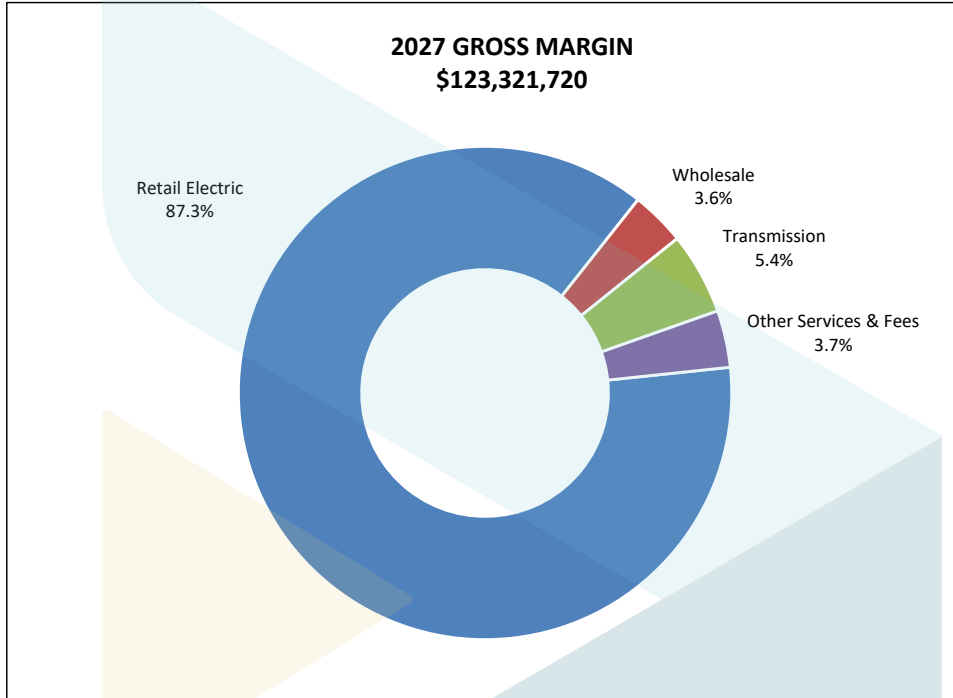
RPU Rate Increase
Plus AMI Customer Charge

Historical Data													
2024	2025		2026 F2	2027	2028	2029	2030	2031					
3.2%	4.0%		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%					
\$1.94													
\$172,251	\$180,766		\$184,024	\$185,055	\$201,296	\$228,838	\$228,029	\$232,615					
\$5,847	\$11,534		\$9,604	\$8,584	\$7,528	\$7,723	\$9,479	\$9,479					
-	-		\$1,857	\$4,019	\$3,682	\$18,064	\$18,076	\$18,093					
\$4,735	\$4,999		\$5,255	\$4,787	\$2,613	-	-	-					
\$5,801	\$6,590		\$6,631	\$6,631	\$9,986	\$10,686	\$8,986	\$8,986					
\$4,175	\$5,610		\$4,469	\$4,602	\$4,690	\$4,751	\$4,815	\$4,879					
\$192,809	\$209,499		\$211,840	\$213,677	\$229,796	\$270,063	\$269,387	\$274,052					
0.0%	0.0%		(10.0%)	(10.0%)	17.0%	(2.7%)	18.8%						
\$100,982	\$101,614		\$93,132	\$77,365	\$87,923	\$86,837	\$68,279	\$62,128					
-	-		\$2,680	\$5,460	\$5,608	\$39,923	\$40,078	\$40,238					
-	-		-	\$1,500	-	-	\$11,775	\$15,700					
\$3,966	\$5,846		\$6,684	\$6,030	\$5,447	\$3,938	\$5,005	\$5,009					
\$104,948	\$107,460		\$102,495	\$90,356	\$98,978	\$130,697	\$125,137	\$123,075					
	\$71,270	\$79,151	\$90,892	\$107,689	\$113,373	\$142,001	\$159,750	\$170,487					
	\$6,615	\$10,688	\$8,175	\$5,841	\$4,695	\$3,786	(\$7,301)	(\$11,230)					
	-	-	(\$822)	(\$1,441)	(\$1,926)	(\$21,858)	(\$22,002)	(\$22,146)					
	\$5,801	\$6,590	\$6,631	\$6,631	\$9,986	\$10,686	\$8,986	\$8,986					
	\$4,175	\$5,610	\$4,469	\$4,602	\$4,690	\$4,751	\$4,815	\$4,879					
\$87,861	\$102,039		\$109,345	\$123,322	\$130,819	\$139,366	\$144,250	\$150,976					
	\$27,582	\$28,468	\$34,069	\$37,471	\$38,229	\$40,058	\$42,371	\$44,821					
	\$12,897	\$11,151	\$13,027	\$13,213	\$13,683	\$14,349	\$16,748	\$17,963					
	\$2,694	\$4,163	\$9,729	\$5,585	\$6,192	\$8,586	\$9,335	\$6,245					
	\$26,156	\$25,813	\$43,206	\$40,805	\$22,639	\$19,737	\$20,704	\$21,512					
	\$69,329	\$69,595	\$100,031	\$97,073	\$80,744	\$82,729	\$89,157	\$90,541					
	\$15,751	\$16,871	\$17,928	\$19,531	\$21,434	\$23,797	\$25,036	\$25,222					
	\$534	\$834	\$1,091	\$3,686	\$4,788	\$4,870	\$4,974	\$4,917					
	(\$26,156)	(\$25,813)	(\$43,206)	(\$40,805)	(\$22,639)	(\$19,737)	(\$20,704)	(\$21,512)					
	(\$4,725)	(\$6,684)	(\$11,792)	(\$9,514)	(\$8,007)	(\$7,912)	(\$6,812)	(\$6,471)					
	(\$2,146)	(\$1,773)	(\$2,133)	(\$2,437)	(\$2,633)	(\$2,698)	(\$2,765)	(\$2,834)					
\$52,587	\$53,030		\$61,919	\$67,535	\$73,687	\$81,050	\$88,885	\$89,863					
\$35,274	\$49,009		\$47,426	\$55,787	\$57,132	\$58,316	\$55,364	\$61,114					
	(\$5,280)	(\$5,093)	(\$4,939)	(\$12,631)	(\$12,335)	(\$11,931)	(\$11,507)	(\$11,056)					
	\$6,437	\$8,123	\$6,157	\$4,341	\$3,065	\$2,909	\$3,229	\$3,688					
	(\$242)	(\$151)	(\$441)	(\$907)	(\$949)	(\$996)	(\$1,045)	(\$1,094)					
	\$914	\$2,879	\$777	(\$9,196)	(\$10,219)	(\$10,018)	(\$9,323)	(\$8,462)					
	\$36,189	\$51,888		\$48,202	\$46,591	\$46,913	\$48,299	\$46,041	\$52,652				
	(\$10,868)	(\$11,429)	(\$11,586)	(\$11,918)	(\$10,885)	(\$11,071)	(\$11,257)	(\$11,449)					
	\$11,562	\$6,129	\$10,685	\$10,584	\$2,217	\$657	\$671	\$560					
	(\$1,277)	-	-	-	-	-	-	-					
	\$35,605	\$46,588		\$47,301	\$45,257	\$38,244	\$37,885	\$35,455	\$41,763				
			\$ 36,617	\$ 34,673	\$ 36,027	\$ 37,228	\$ 34,784	\$ 41,203					
			\$ 24,831	\$ 24,832	\$ 27,854	\$ 29,466	\$ 31,009	\$ 26,290					
			\$ 11,786	\$ 9,841	\$ 8,173	\$ 7,761	\$ 3,776	\$ 14,912					
\$	130,383	\$	146,000	\$	105,020	\$	122,921	\$	142,287	\$	164,998	\$	191,662
	\$46,588		\$47,301		\$45,257		\$38,244		\$37,885		\$35,455		\$41,763
	\$16,871		\$17,928		\$19,531		\$21,434		\$23,797		\$25,036		\$25,222
	(\$41,181)		(\$97,397)		(\$135,548)		(\$65,936)		(\$30,779)		(\$27,516)		(\$27,983)
	(\$8,005)		(\$8,305)		(\$10,574)		(\$11,037)		(\$11,520)		(\$11,999)		(\$6,475)
	-		-		\$141,200		-		-		-		-
	\$1,344		(\$506)		(\$41,965)		\$36,659		\$3,327		\$5,688		\$2,420
	\$15,616		(\$40,979)		\$17,901		\$19,366		\$22,711		\$26,664		\$34,947
\$	146,000	\$	105,020	\$	122,921	\$	142,287	\$	164,998	\$	191,662	\$	226,609
\$	66,647	\$	69,655	\$	61,282	\$	65,675	\$	74,248	\$	74,331	\$	86,013
			244		306		330		310		358		426
	5.4		5.2		3.4		3.5		3.6		3.6		5.1

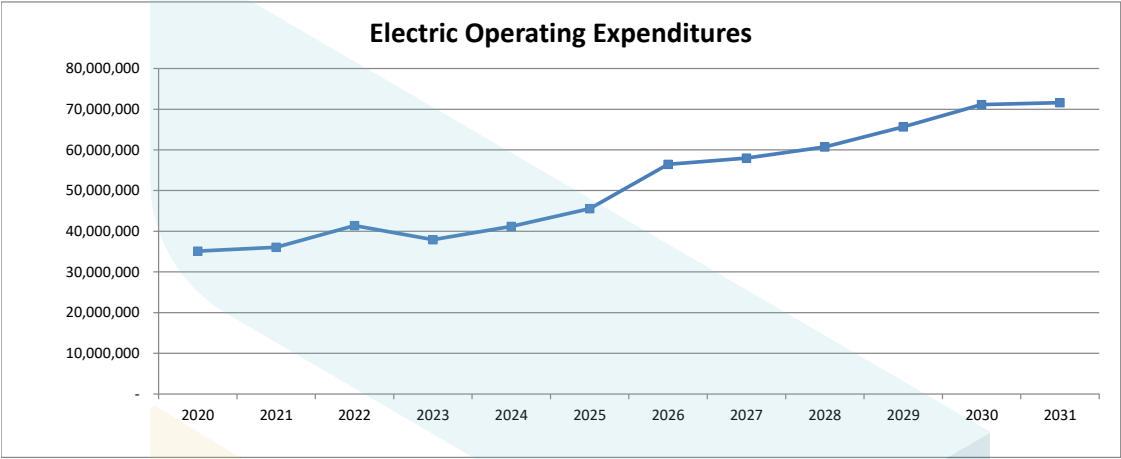
**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
Management Reporting P&L**

		Historical Data		2026		2027		2027	%
		2024	2025	Orig Bdgt	2026 F2	2027	Orig Bdgt	Variance to Orig Bdgt	
in 000's									
1	<u>Revenue</u>								
2	Retail Electric	\$172,251	\$180,766	\$177,217	\$184,024	\$185,055	\$189,166	(\$4,112)	-2.2%
3	Wholesale Electric	\$5,847	\$11,534	\$7,631	\$9,604	\$8,584	\$5,836	\$2,747	47.1%
4	Wholesale Renewables	-	-	\$4,729	\$1,857	\$4,019	\$4,483	(\$463)	-10.3%
5	Wholesale Steam	\$4,735	\$4,999	\$5,061	\$5,255	\$4,787	\$4,930	(\$144)	-2.9%
6	Transmission	\$5,801	\$6,590	\$6,008	\$6,631	\$6,631	\$8,363	(\$1,732)	-20.7%
7	Other Services & Fees	\$4,175	\$5,610	\$4,537	\$4,469	\$4,602	\$4,571	\$31	0.7%
8	Total Revenue	\$192,809	\$209,499	\$205,182	\$211,840	\$213,677	\$217,350	(\$3,673)	-1.7%
9	<u>Cost of Revenue</u>								
10	Power Supply	\$100,982	\$101,614	\$86,870	\$93,132	\$77,365	\$78,672	(\$1,306)	-1.7%
11	Power Supply - Renewables	-	-	\$5,317	\$2,680	\$5,460	\$5,460	-	0.0%
12	Power Supply Battery	-	-	-	-	\$1,500	-	\$1,500	0.0%
13	Generation Fuel	\$3,966	\$5,846	\$6,323	\$6,684	\$6,030	\$6,083	(\$53)	-0.9%
14	Total Cost of Revenue	\$104,948	\$107,460	\$98,510	\$102,495	\$90,356	\$90,215	\$141	0.2%
15	<u>Gross Margin</u>								
16	Retail Electric	\$71,270	\$79,151	\$90,346	\$90,892	\$107,689	\$110,495	(\$2,806)	-2.5%
17	Wholesale	\$6,615	\$10,688	\$6,369	\$8,175	\$5,841	\$4,684	\$1,157	24.7%
18	Wholesale Renewables	-	-	(\$588)	(\$822)	(\$1,441)	(\$978)	(\$463)	47.4%
19	Transmission	\$5,801	\$6,590	\$6,008	\$6,631	\$6,631	\$8,363	(\$1,732)	-20.7%
20	Other Services & Fees	\$4,175	\$5,610	\$4,537	\$4,469	\$4,602	\$4,571	\$31	0.7%
21	TOTAL GROSS MARGIN	\$87,861	\$102,039	\$106,672	\$109,345	\$123,322	\$127,135	(\$3,813)	-3.7%
22	<u>Controllable Costs</u>								
23	Salaries & Benefits	\$27,582	\$28,468	35,330	\$34,069	\$37,471	\$37,874	(\$403)	-1.1%
24	Other Operating Expenses	\$12,897	\$11,151	12,716	\$13,027	\$13,213	\$13,254	(\$41)	-0.3%
25	Major Maintenance	\$2,694	\$4,163	8,479	\$9,729	\$5,585	\$5,507	\$78	1.4%
26	Non-Bonded Capital Projects	\$26,156	\$25,813	32,154	\$43,206	\$40,805	\$34,104	\$6,700	19.6%
27	TOTAL CONTROLLABLE COSTS	\$69,329	\$69,595	\$88,679	\$100,031	\$97,073	\$90,739	\$6,334	7.0%
28	Depreciation & Amortization	\$15,751	\$16,871	\$18,251	\$17,928	\$19,531	\$18,417	\$1,114	6.1%
29	Subscription Amortization	\$534	\$834	\$1,087	\$1,091	\$3,686	\$2,171	\$1,515	69.8%
30	Less Non Bonded Projects (capitalized)	(\$26,156)	(\$25,813)	(\$32,154)	(\$43,206)	(\$40,805)	(\$34,104)	(\$6,700)	19.6%
31	Less Total Internal Costs (capitalized)	(\$4,725)	(\$6,684)	(\$7,251)	(\$11,792)	(\$9,514)	(\$8,171)	(\$1,342)	16.4%
32	Interutility Allocation	(\$2,146)	(\$1,773)	(\$2,150)	(\$2,133)	(\$2,437)	(\$2,333)	(\$104)	4.5%
33	Total Operating Expenses	\$52,587	\$53,030	\$66,462	\$61,919	\$67,535	\$66,718	\$817	1.2%
34	Net Operating Income (Loss)	\$35,274	\$49,009	\$40,211	\$47,426	\$55,787	\$60,417	(\$4,630)	-7.7%
35	<u>Financing & Other Non-Operating Items:</u>								
36	Bond & Interest Related Expenses	(\$5,280)	(\$5,093)	(\$4,958)	(\$4,939)	(\$12,631)	(\$19,340)	\$6,710	-34.7%
37	Interest Income	\$6,437	\$8,123	\$3,466	\$6,157	\$4,341	\$8,060	(\$3,719)	-46.1%
38	Misc Non-Operating Income (Expense)	(\$242)	(\$151)	(\$424)	(\$441)	(\$907)	(\$873)	(\$34)	3.9%
39	Total Financing & Non-Operating Items	\$914	\$2,879	(\$1,915)	\$777	(\$9,196)	(\$12,153)	\$2,956	-24.3%
40	Income Before Transfers or Capital Contributions	\$36,189	\$51,888	\$38,295	\$48,202	\$46,591	\$48,264	(\$1,674)	-3.5%
41	Transfers (In Lieu of Taxes)	(\$10,868)	(\$11,429)	(\$11,586)	(\$11,586)	(\$11,918)	(\$11,918)	-	0.0%
42	Capital Contributions/Intercompany	\$11,562	\$6,129	\$1,426	\$10,685	\$10,584	\$1,893	\$8,692	459.3%
43	Special Items	(\$1,277)	-	-	-	-	-	-	0.0%
44	NET INCOME	\$35,605	\$46,588	\$28,135	\$47,301	\$45,257	\$38,239	\$7,018	18.4%
45	1/01 Cash Balance	\$ 130,383		\$ 122,275	\$ 146,000	\$ 105,020	\$ 93,268	\$ 11,753	12.6%
46	Change in Net Assets		\$46,588	\$28,135	\$47,301	\$45,257	\$38,239	\$7,018	18.4%
47	Depreciation & Amortization		\$16,871	\$18,251	\$17,928	\$19,531	\$18,417	\$1,114	6.1%
48	Capital Additions/Service Territory Comp		(\$41,181)	(\$68,337)	(\$97,397)	(\$135,548)	(\$122,024)	(\$13,524)	11.1%
49	Bond Principal Payments		(\$8,005)	(\$8,305)	(\$8,305)	(\$10,574)	(\$11,670)	\$1,095	-9.4%
50	Bond Proceeds		-	-	-	\$141,200	\$240,700	(\$99,500)	-41.3%
51	Net Change in Other Assets/Liabilities		\$1,344	\$1,249	(\$506)	(\$41,965)	(\$166,217)	\$124,252	-74.8%
52	Net Changes in Cash		\$15,616	(\$29,007)	(\$40,979)	\$17,901	(\$2,554)	\$20,455	-800.8%
53	12/31 Cash Balance	\$ 146,000		\$ 93,268	\$ 105,020	\$ 122,921	\$ 90,714	\$ 32,208	35.5%
54	Minimum Cash Reserve	\$ 66,647		\$ 67,875	\$ 69,655	\$ 61,282	\$ 58,185	\$ 3,097	5.3%
55	Excess (Deficit) from Minimum Cash Reserve	\$ 79,353		\$ 25,392	\$ 35,366	\$ 61,639	\$ 32,528	\$ 29,111	89.5%

**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
2027 Operating Budget**



**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
2027 Operating Budget**



**ROCHESTER PUBLIC UTILITIES
PRODUCTION & SALES STATISTICS FORECAST
ELECTRIC UTILITY
2027 Operating Budget**

		2025 Actuals	2026 F2	2027	2028	2029	2030	2031
1	Peak MW							
2	SMMPA	216	216	216	216	216	30	30
3	Market	44	62	47	40	44	235	239
4	Total Peak MW	260	278	263	256	260	265	269
5	% Change		6.9%	-5.3%	-2.9%	1.7%	1.7%	1.7%
6	Retail MWH	1,157,985	1,136,919	1,133,675	1,107,933	1,126,223	1,145,163	1,164,663
7	% Change		-1.8%	-0.3%	-2.3%	1.7%	1.7%	1.7%
8	Purchased Power MWH							
9	SMMPA	1,182,729	1,145,007	1,138,280	1,112,631	1,131,369	472,048	258,319
10	Renewables	-		165,769	165,769	810,349	810,349	810,349
11	Other	5,726	10,419	13,825	13,514	13,741	692,696	926,632
12	Total Purchased Power MWH	1,188,454	1,155,426	1,317,874	1,291,914	1,955,460	1,975,093	1,995,300
13	% Change		-2.8%	14.1%	-2.0%	51.4%	1.0%	1.0%
14	Generation MWH							
15	Total Generation MWH	100,891	92,813	90,033	90,033	90,033	138,255	138,255
16	% Change		-8.0%	-3.0%	0.0%	0.0%	53.6%	0.0%
17	Number of Service Points							
18	Residential	55,974	56,492	57,261	58,030	58,799	59,568	60,337
19	Small General Service	4,275	4,306	4,326	4,342	4,353	4,362	4,369
20	Medium General Service	975	994	1,020	1,050	1,082	1,117	1,152
21	Large General Service	13	13	13	13	13	13	12
22	Large Industrial Service	1	1	1	1	1	1	1
23	Street & Hwy Lightings	3	3	3	3	3	3	3
24	Interdepartmental	1	1	1	1	1	1	1
25	Total Customers	61,242	61,810	62,625	63,440	64,252	65,065	65,875
26	% Change		0.9%	1.3%	1.3%	1.3%	1.3%	1.2%
27	Blended cost per MWH for retail supply		\$ 82.92	\$ 62.85	\$ 72.40	\$ 64.82	\$ 54.86	\$ 51.30
28	Steam Generation MLBS	351,419	393,971	400,300	200,150	-	-	-
29	% Change		12.1%	1.6%	-50.0%	-100.0%	0.0%	0.0%

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SECTION XIII

Rochester Public Utilities Recommended Water Utility 2027 Operating Budget

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**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
2027 OPERATING BUDGET**

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**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
2027 OPERATING BUDGET**

ASSUMPTIONS

- Interest Earnings Rate: 1.5%
- Average Salary Expense Change: 3.6%
(excluding headcount additions) (consists of COLA, merit and promotion increases)
- *Anticipated Borrowing \$2,000,000
- Change in Full-time Equivalents: None
- Minimum Cash Reserve Requirement: \$9,285,300
- In Lieu of Tax \$538,121

RETAIL REVENUES / SALES

- Revenue Adjustment: 9.0% Proposed General Rate Change
- Water CCF Sales Forecast: 0.5% Decrease from 2026 Projected Sales
- Total Water Utility Customers: 0.9% Increase over Y/E 2026 Projected Customers
- Forecast Assumes Normal Weather : 559 Cooling Degree Days,
27.85 Inches Summer Rainfall

OTHER ITEMS

- *Anticipated Borrowing Short-term borrowing of \$2 million annually 2026-2028
Anticipated bond issuance not to exceed \$10 million.

ROCHESTER PUBLIC UTILITIES
WATER UTILITY
Management Reporting P&L

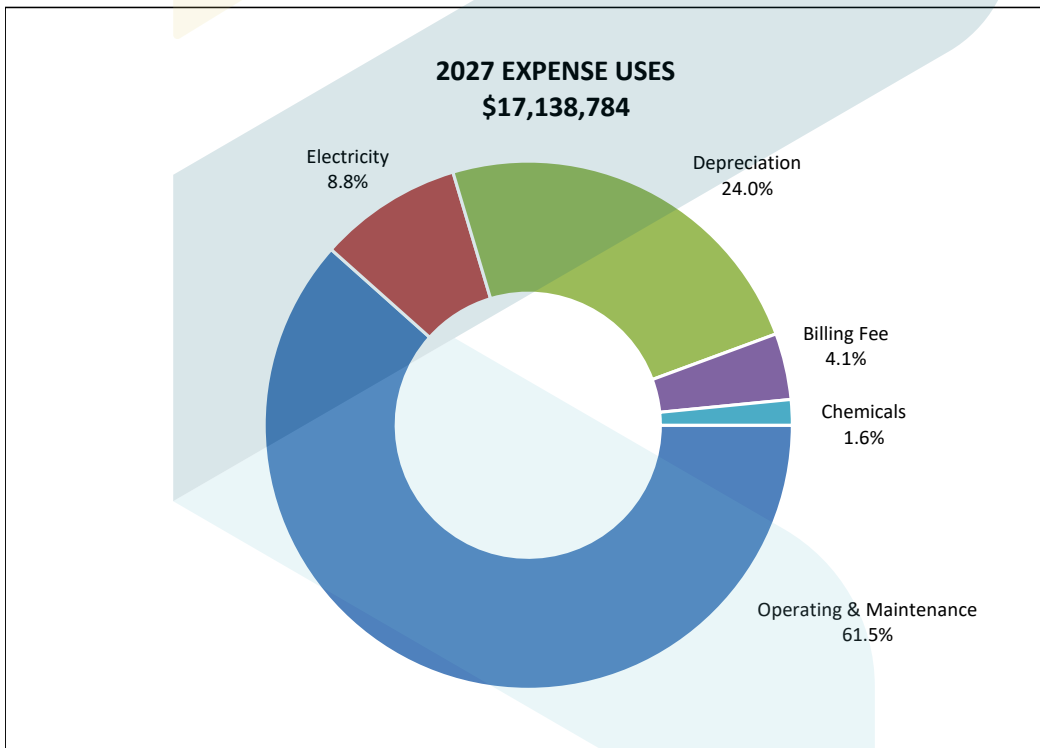
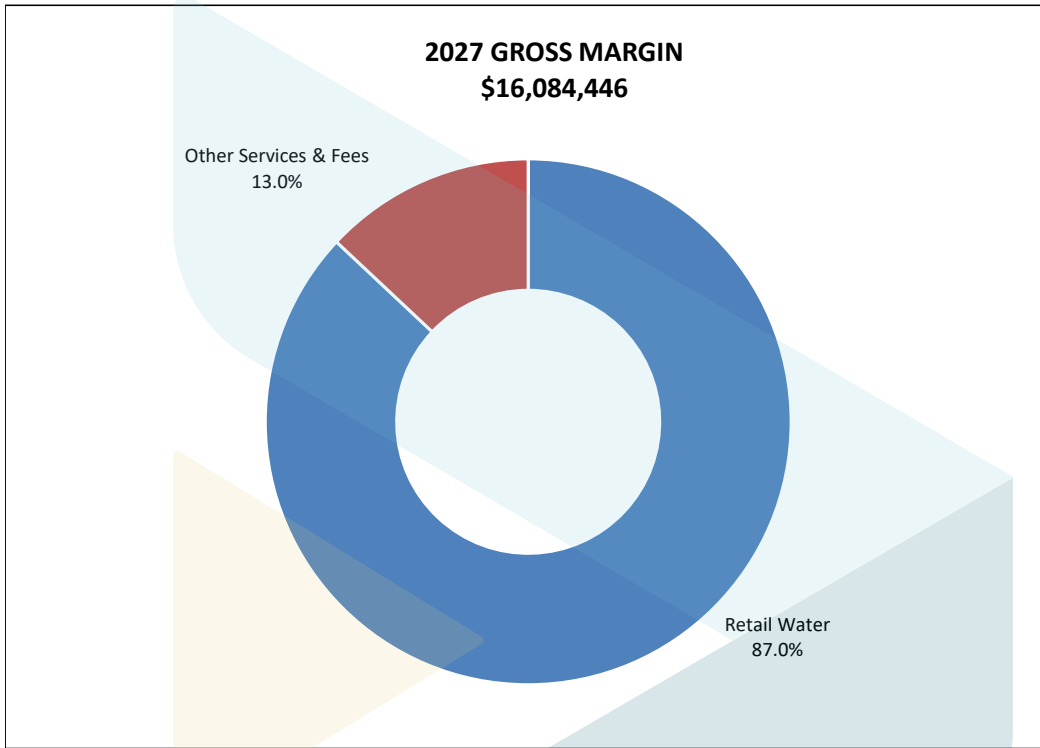
		Historical Data								
in 000's		2024	2025	2026 F2	2027	2028	2029	2030	2031	
RPU Rate Increase		5.5%	5.5%	9.0%	9.0%	7.0%	7.0%	5.0%	5.0%	
		\$1.32	\$1.32							
1	Revenue									
2	Retail Water	\$12,874	\$13,931	\$15,035	\$16,462	\$17,739	\$19,056	\$20,101	\$21,203	
3	Other Services & Fees	\$2,122	\$2,087	\$2,124	\$2,092	\$2,141	\$2,188	\$2,236	\$2,285	
4	Total Revenue	\$14,996	\$16,018	\$17,159	\$18,554	\$19,880	\$21,244	\$22,337	\$23,489	
5	Cost of Revenue									
6	Water Supply	\$2,431	\$2,461	\$2,309	\$2,470	\$2,463	\$2,447	\$2,438	\$2,478	
7	Total Cost of Revenue	\$2,431	\$2,461	\$2,309	\$2,470	\$2,463	\$2,447	\$2,438	\$2,478	
8	Gross Margin									
9	Retail Water	\$10,443	\$11,470	\$12,725	\$13,992	\$15,276	\$16,609	\$17,663	\$18,726	
10	Other Services & Fees	\$2,122	\$2,087	\$2,124	\$2,092	\$2,141	\$2,188	\$2,236	\$2,285	
11	TOTAL GROSS MARGIN	\$12,565	\$13,557	\$14,850	\$16,084	\$17,417	\$18,797	\$19,899	\$21,011	
12	Controllable Costs									
13	Salaries & Benefits	\$3,031	\$3,880	\$4,183	\$4,688	\$5,135	\$5,381	\$5,573	\$5,842	
14	Other Operating Expenses	\$1,350	\$583	\$1,524	\$1,836	\$1,899	\$1,965	\$2,033	\$2,107	
15	Major Maintenance	\$505	\$1,636	\$4,498	\$2,205	\$2,094	\$2,172	\$2,130	\$2,147	
16	Non-Bonded Capital Projects	\$4,769	\$9,812	\$9,744	\$6,526	\$6,445	\$6,061	\$5,650	\$5,111	
17	TOTAL CONTROLLABLE COSTS	\$9,655	\$15,911	\$19,949	\$15,255	\$15,574	\$15,579	\$15,385	\$15,207	
18	Depreciation & Amortization	\$2,976	\$3,203	\$3,552	\$4,106	\$4,410	\$4,566	\$4,653	\$4,681	
19	Subscription Amortization	-	-	\$105	\$152	\$152	\$152	\$152	\$152	
20	Less Non Bonded Projects (capitalized)	(\$4,769)	(\$9,812)	(\$9,744)	(\$6,526)	(\$6,445)	(\$6,061)	(\$5,650)	(\$5,111)	
21	Less Total Internal Costs (capitalized)	(\$638)	(\$1,194)	(\$676)	(\$756)	(\$617)	(\$369)	(\$466)	(\$483)	
22	Interutility Allocation	\$2,146	\$1,773	\$2,097	\$2,437	\$2,633	\$2,698	\$2,765	\$2,834	
23	Total Operating Expenses	\$9,370	\$9,881	\$15,284	\$14,669	\$15,707	\$16,565	\$16,839	\$17,280	
24	Net Operating Income (Loss)	\$3,196	\$3,676	(\$434)	\$1,415	\$1,710	\$2,232	\$3,060	\$3,731	
25	Financing & Other Non-Operating Items:									
26	Bond & Interest Related Expenses	(\$4)	(\$4)	(\$69)	(\$196)	(\$302)	(\$382)	(\$378)	(\$352)	
27	Interest Income	\$864	\$991	\$942	\$528	\$499	\$491	\$478	\$480	
28	Misc Non-Operating Income (Expense)	(\$7)	\$1,640	\$2,978	\$1,249	\$1,239	\$1,228	\$1,217	\$1,205	
29	Total Financing & Non-Operating Items	\$852	\$2,628	\$3,852	\$1,581	\$1,435	\$1,337	\$1,317	\$1,333	
30	Income Before Transfers or Capital Contributions	\$4,048	\$6,304	\$3,418	\$2,996	\$3,145	\$3,569	\$4,377	\$5,064	
31	Transfers (In Lieu of Taxes)	(\$469)	(\$480)	(\$517)	(\$538)	(\$723)	(\$908)	(\$1,093)	(\$1,093)	
32	Capital Contributions	\$2,487	\$8,696	\$1,400	\$1,100	\$1,225	\$1,250	\$1,250	\$1,328	
33	Cash Transfers from City/Intercompany	-	-	-	-	-	-	-	-	
34	NET INCOME	\$6,066	\$14,520	\$4,301	\$3,558	\$3,647	\$3,911	\$4,534	\$5,299	
35	NET INCOME (Excluding Contrib & Cash Tfrs from City)			\$ 2,901	\$ 2,458	\$ 2,422	\$ 2,661	\$ 3,284	\$ 3,971	
36	TARGET NET INCOME			\$ 6,677	\$ 7,008	\$ 7,227	\$ 7,426	\$ 7,616	\$ 7,789	
37	Excess (Deficit) from Target			\$ (3,776)	\$ (4,550)	\$ (4,805)	\$ (4,765)	\$ (4,332)	\$ (3,818)	
38	1/01 Cash Balance	\$ 15,519	\$ 16,330	\$ 12,402	\$ 10,112	\$ 11,843	\$ 12,653	\$ 13,929		
39	Change in Net Assets	\$14,520	\$4,301	\$3,558	\$3,647	\$3,911	\$4,534	\$5,299		
40	Depreciation & Amortization	\$3,203	\$3,657	\$4,259	\$4,562	\$4,718	\$4,805	\$4,833		
41	Capital Additions	(\$10,960)	(\$13,195)	(\$10,665)	(\$7,062)	(\$6,429)	(\$6,116)	(\$5,594)		
42	Non-Cash Contributions	(\$7,187)	(\$1,100)	(\$1,100)	(\$1,100)	(\$1,100)	(\$1,100)	(\$1,100)		
43	Debt Principal Payments	-	-	-	-	-	(\$466)	(\$492)		
44	Debt Proceeds	-	\$2,000	\$2,000	\$2,000	-	\$6,000	-		
45	Net Change in Other Assets/Liabilities	\$1,237	\$409	(\$342)	(\$316)	(\$289)	(\$6,381)	(\$243)		
46	Net Changes in Cash	\$812	(\$3,928)	(\$2,290)	\$1,731	\$810	\$1,276	\$2,703		
47	12/31 Cash Balance	\$ 16,330	\$ 12,402	\$ 10,112	\$ 11,843	\$ 12,653	\$ 13,929	\$ 16,632		
48	Minimum Cash Reserve	\$ 8,630	\$ 9,425	\$ 9,285	\$ 9,242	\$ 9,300	\$ 9,406	\$ 9,674		
49	Excess (Deficit) from Minimum Cash Reserve	\$ 7,700	\$ 2,978	\$ 827	\$ 2,601	\$ 3,353	\$ 4,523	\$ 6,958		

**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
Management Reporting P&L**

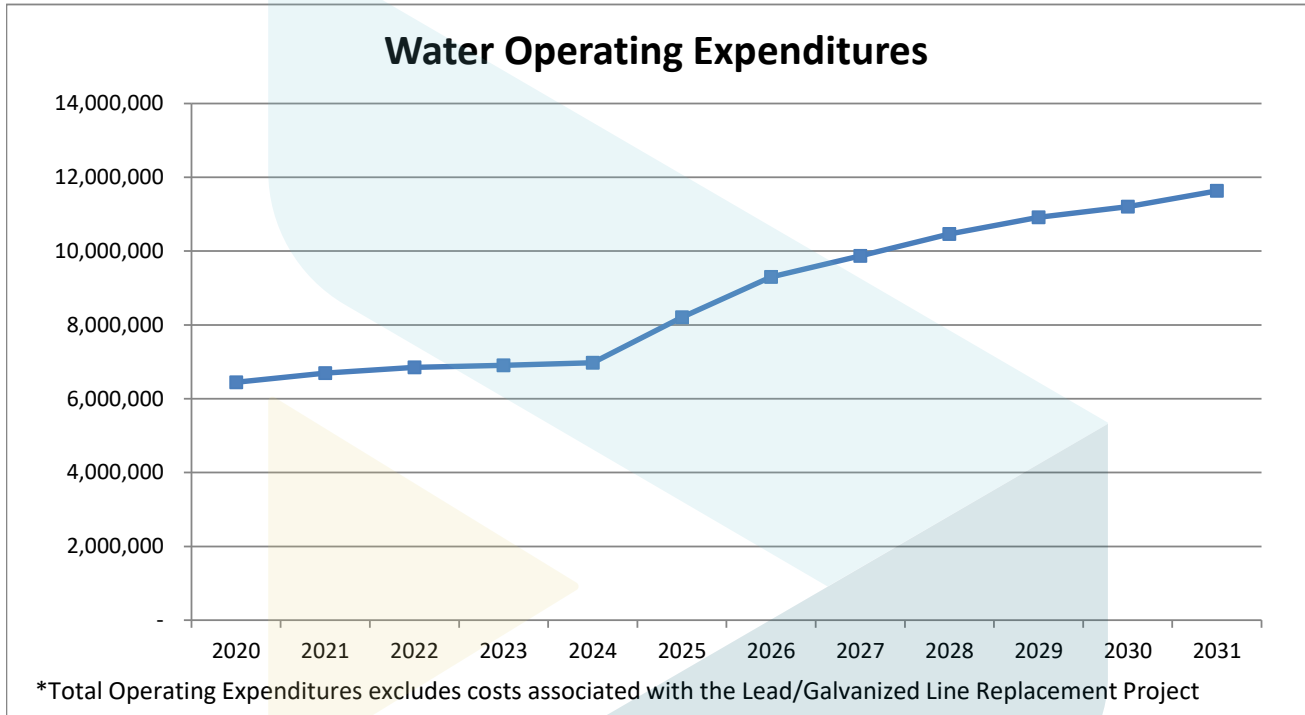
in 000's

		Historical Data		2026		2027		2027	%
		2024	2025	Orig Bdgt	2026 F2	2027	Orig Bdgt	Variance to Orig Bdgt	Variance
1	Revenue								
2	Retail Water	\$12,874	\$13,931	\$15,654	\$15,035	\$16,462	\$17,213	(\$750)	-4.4%
3	Other Services & Fees	\$2,122	\$2,087	\$2,140	\$2,124	\$2,092	\$2,190	(\$98)	-4.5%
4	Total Revenue	\$14,996	\$16,018	\$17,794	\$17,159	\$18,554	\$19,403	(\$849)	-4.4%
5	Cost of Revenue								
6	Water Supply	\$2,431	\$2,461	\$2,347	\$2,309	\$2,470	\$2,388	\$82	3.4%
7	Total Cost of Revenue	\$2,431	\$2,461	\$2,347	\$2,309	\$2,470	\$2,388	\$82	3.4%
8	Gross Margin								
9	Retail Water	\$10,443	\$11,470	\$13,307	\$12,725	\$13,992	\$14,825	(\$832)	-5.6%
10	Other Services & Fees	\$2,122	\$2,087	\$2,140	\$2,124	\$2,092	\$2,190	(\$98)	-4.5%
11	TOTAL GROSS MARGIN	\$12,565	\$13,557	\$15,447	\$14,850	\$16,084	\$17,015	(\$930)	-5.5%
12	Controllable Costs								
13	Salaries & Benefits	\$3,031	\$3,880	\$4,306	\$4,183	\$4,688	\$4,695	(\$7)	-0.2%
14	Other Operating Expenses	\$1,350	\$583	\$1,579	\$1,524	\$1,836	\$1,633	\$202	12.4%
15	Major Maintenance	\$505	\$1,636	\$13,042	\$4,498	\$2,205	\$7,355	(\$5,150)	-70.0%
16	Non-Bonded Capital Projects	\$4,769	\$9,812	\$10,842	\$9,744	\$6,526	\$8,044	(\$1,518)	-18.9%
17	TOTAL CONTROLLABLE COSTS	\$9,655	\$15,911	\$29,769	\$19,949	\$15,255	\$21,727	(\$6,473)	-29.8%
18	Depreciation & Amortization	\$2,976	\$3,203	\$4,151	\$3,552	\$4,106	\$4,053	\$53	1.3%
19	Subscription Amortization	-	-	\$195	\$105	\$152	\$195	(\$43)	-21.8%
20	Less Non Bonded Projects (capitalized)	(\$4,769)	(\$9,812)	(\$10,842)	(\$9,744)	(\$6,526)	(\$8,044)	\$1,518	-18.9%
21	Less Total Internal Costs (capitalized)	(\$638)	(\$1,194)	(\$874)	(\$676)	(\$756)	(\$387)	(\$369)	95.5%
22	Interutility Allocation	\$2,146	\$1,773	\$2,150	\$2,097	\$2,437	\$2,333	\$104	4.5%
23	Total Operating Expenses	\$9,370	\$9,881	\$24,549	\$15,284	\$14,669	\$19,878	(\$5,209)	-26.2%
24	Net Operating Income (Loss)	\$3,196	\$3,676	(\$9,102)	(\$434)	\$1,415	(\$2,863)	\$4,279	-149.4%
25	Financing & Other Non-Operating Items:								
26	Bond & Interest Related Expenses	(\$4)	(\$4)	(\$341)	(\$69)	(\$196)	(\$424)	\$228	-53.8%
27	Interest Income	\$864	\$991	\$325	\$942	\$528	\$240	\$288	119.8%
28	Misc Non-Operating Income (Expense)	(\$7)	\$1,640	\$7,960	\$2,978	\$1,249	\$8,564	(\$7,315)	-85.4%
29	Total Financing & Non-Operating Items	\$852	\$2,628	\$7,943	\$3,852	\$1,581	\$8,380	(\$6,799)	-81.1%
30	Income Before Transfers or Capital Contributions	\$4,048	\$6,304	(\$1,159)	\$3,418	\$2,996	\$5,516	(\$2,520)	-45.7%
31	Transfers (In Lieu of Taxes)	(\$469)	(\$480)	(\$517)	(\$517)	(\$538)	(\$538)	-	0.0%
32	Capital Contributions	\$2,487	\$8,696	\$1,103	\$1,400	\$1,100	\$1,100	-	0.0%
33	Cash Transfers from City	-	-	-	-	-	-	-	0.0%
34	NET INCOME	\$6,066	\$14,520	(\$573)	\$4,301	\$3,558	\$6,078	(\$2,520)	-41.5%
35	1/01 Cash Balance	\$ 15,519		\$ 13,360	\$ 16,330	\$ 12,402	\$ 8,980	\$ 3,422	38.1%
36	Change in Net Assets	\$14,520		(\$573)	\$4,301	\$3,558	\$6,078	(\$2,520)	-41.5%
37	Depreciation & Amortization	\$3,203		\$4,346	\$3,657	\$4,259	\$4,248	\$11	0.3%
38	Capital Additions/Service Territory Comp	(\$10,960)		(\$11,716)	(\$13,195)	(\$10,665)	(\$8,430)	(\$2,235)	26.5%
39	Non-Cash Contributions	(\$7,187)		(\$1,103)	(\$1,100)	(\$1,100)	(\$1,100)	-	0.0%
40	Debt Principal Payments	-		-	-	-	(\$1,428)	\$1,428	-100.0%
41	Debt Proceeds	-		\$4,206	\$2,000	\$2,000	-	\$2,000	0.0%
42	Net Change in Other Assets/Liabilities	\$1,237		\$460	\$409	(\$342)	(\$324)	(\$18)	5.5%
43	Net Changes in Cash	\$812		(\$4,380)	(\$3,928)	(\$2,290)	(\$956)	(\$1,334)	139.5%
44	12/31 Cash Balance	\$ 16,330		\$ 8,980	\$ 12,402	\$ 10,112	\$ 8,024	\$ 2,088	26.0%
45	Minimum Cash Reserve	\$ 8,630		\$ 9,208	\$ 9,425	\$ 9,285	\$ 8,502	\$ 784	9.2%
46	Excess (Deficit) from Minimum Cash Reserve	\$ 7,700		\$ (228)	\$ 2,978	\$ 827	\$ (477)	\$ 1,304	-273.2%

**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
2027 Operating Budget**



**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
2027 Operating Budget**



**ROCHESTER PUBLIC UTILITIES
PRODUCTION & SALES STATISTICS FORECAST
WATER UTILITY
2027 Operating Budget**

		2026 F2	2027	2028	2029	2030	2031
1	CCF Pumped	5,903,899	5,913,168	5,939,839	5,933,927	5,930,649	5,928,786
2	% Change	-2.9%	0.2%	0.5%	-0.1%	-0.1%	0.0%
3	Retail CCF	5,624,988	5,599,591	5,624,848	5,619,249	5,616,145	5,614,381
4	% Change	-1.9%	-0.5%	0.5%	-0.1%	-0.1%	0.0%
5	Number of Service Points						
6	Residential	39,097	39,440	39,782	40,125	40,468	40,810
7	Commercial	3,907	3,940	3,973	4,006	4,039	4,072
8	Industrial	22	22	22	22	22	22
9	Interdepartmental	1	1	1	1	1	1
10	Total Customers	43,027	43,403	43,778	44,154	44,530	44,905
11	% Change	1.8%	0.9%	0.9%	0.9%	0.9%	0.8%

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SECTION XIV

Rochester Public Utilities Recommended 2027 Personnel Budget

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**ROCHESTER PUBLIC UTILITIES
2027 PERSONNEL BUDGET**

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**ROCHESTER PUBLIC UTILITIES
2027 PERSONNEL BUDGET
Regular Staff Per Customer Served
And Dollars of Retail Sales**

<u>Year</u>	<u>Total Service Points</u>	<u>Retail Sales \$'s</u>	<u>Authorized Number of Utility Employees</u>	<u># Customers Served Per Employee</u>	<u>\$'s of Retail Sales Per Employee</u>
2027	106,028(1)	201,516,783(1)	228(2)	465	883,846
2026	104,837(1)	199,058,508(1)	226(2)	464	880,790
2025	103,513	194,697,209(1)	223	464	873,082
2024	102,749	185,125,557	219	469	845,322
2023	101,261	176,967,937	211	480	838,711
2022	99,950	160,465,198	211	474	760,499

NOTES: Numbers include combined water and electric utilities.

For Electric Utilities, the mean APPA 2024 Retail Customers per Non-Power-Generation Employee for customer class size of 50K-100K customers, is 265. RPU comparison using this criteria and 2025 data is 353.

(1) Forecasted

(2) Staff changes:

2027

- Twenty three potential reclassifications
- Adding two new positions:
 - Graphic Design & Digital Communications Coordinator
 - Commercial Energy Advisor

**ROCHESTER PUBLIC UTILITIES
2027 PERSONNEL BUDGET
Regular and Temporary Staffing
Total Costs**

<u>Year</u>	<u>2026 Original Budget</u>	<u>2026 Projected</u>	<u>2027 Estimated</u>	<u>Difference 2026 Original Budget to 2027 Estimated</u>	<u>% Change</u>
Regular Employees	\$ 37,279,309	\$ 36,288,897	\$ 39,278,518	\$1,999,208	5.4%
Limited-Term Employees	\$1,845,998	\$1,436,509	\$2,394,987	\$548,989	29.7%
Temporary/Contract Labor	<u>\$510,850</u>	<u>\$526,542</u>	<u>\$485,158</u>	<u>(\$25,692)</u>	<u>-5.0%</u>
Total	\$39,636,157	\$38,251,948	\$42,158,663	\$2,522,505.43	6.4%

NOTE:

Estimated cost include base salaries, salary increases, overtime, RPU's share of employee pensions, payroll taxes, and benefits. Excludes accrual adjustment for unfunded PERA liability.

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SECTION XV

Rochester Public Utilities

Recommended

Supplemental Data

Capital/Operating Budgets

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**ROCHESTER PUBLIC UTILITIES
2027 SUPPLEMENTAL DATA
CAPITAL / OPERATING BUDGETS**

INDEX

<u>Title</u>	<u>Pages</u>
Electric & Water Rate Changes vs. Inflation	1
Year End Cash Balances	2
RPU Tax and Tax Equivalents	3

**ROCHESTER PUBLIC UTILITIES
2027 CAPITAL / OPERATING BUDGETS
ELECTRIC AND WATER REVENUE CHANGE
VERSUS INFLATION**

<u>Year</u>	<u>Inflation %</u>	⁽¹⁾	<u>Electric Rates %</u>	<u>Water Rates %</u>	<u>SMPA Rates %</u>
2026	2.7% *		4.0%	9.0%	(10.0%)
2025	2.6%		4.0%	5.5% ***	0.0%
2024	2.9%		3.2% **	5.5% ***	0.0%
2023	4.1%		2.5%	5.0%	10.0%
2022	8.0%		1.5%	2.5%	0.0%
2021	4.7%		0.0%	0.0%	0.0%
2020	1.2%		0.0%	3.5%	(4.0%)
2019	1.8%		1.9%	6.0%	0.0%
2018	2.4%		1.5%	6.0%	2.0%
2017	2.1%		3.7%	6.0%	6.0%
10-Year Annualized Average	3.1%		2.0%	4.6%	0.4%
2027*	3.0%		4.0%	9.0%	(10.0%)

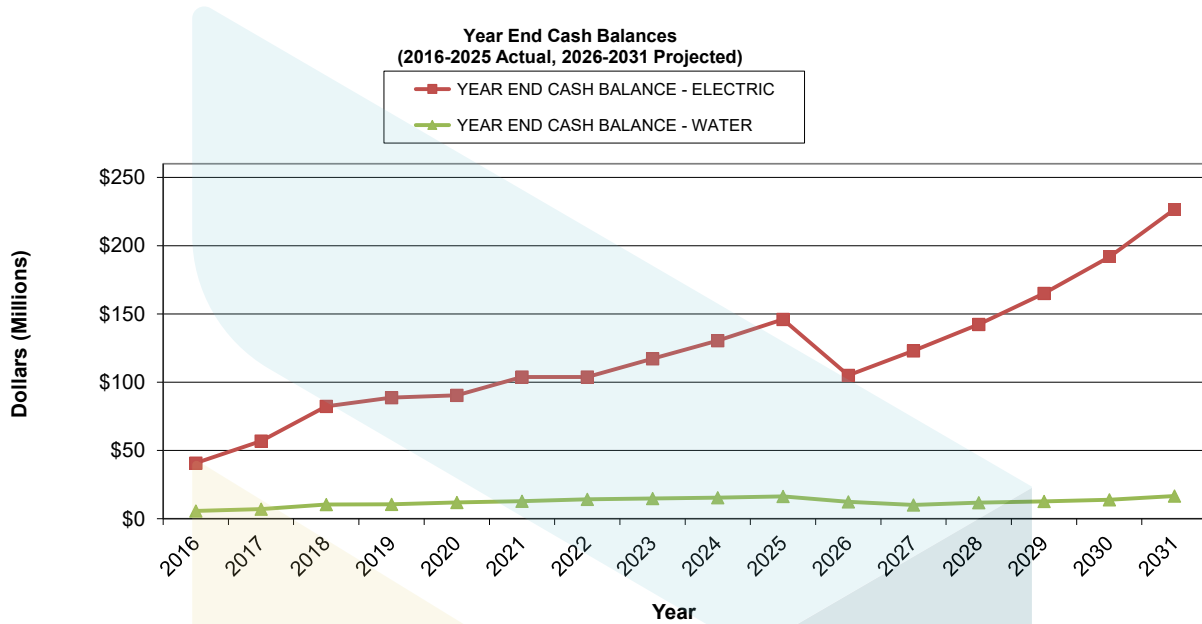
*Estimated Yearly Values

**Plus Advanced Metering project Customer Charge of \$1.94 for 2024

***Plus Advanced Metering project Customer Charge of \$1.32 for 2024 and 2025

⁽¹⁾ U.S. Bureau of Labor Statistics (<https://www.bls.gov>)

**ROCHESTER PUBLIC UTILITIES
2027 CAPITAL / OPERATING BUDGETS
YEAR END CASH BALANCES**



(Millions of Dollars)

Year		YEAR END CASH BALANCE - ELECTRIC	YEAR END REMAINING DEBT PROCEEDS ELECTRIC	YEAR END CASH BALANCE - WATER	YEAR END REMAINING DEBT PROCEEDS WATER
2016	*	40.8		5.7	
2017	*	56.8		7.1	
2018		82.3		10.4	
2019		88.7		10.5	
2020		90.4		12.0	
2021	*	103.8		12.9	
2022		103.9		14.1	
2023		117.2		14.8	
2024		130.4		15.5	
2025		146.0		16.3	
2026	*	105.0		12.4	
2027	*	122.9	38.5	10.1	
2028	*	142.3	3.2	11.8	
2029		165.0		12.7	
2030	*	191.7		13.9	
2031		226.6		16.6	

* The Electric Utility has had debt financings of \$34 million in December 2000, \$9.9 million in August 2002, \$5.7 million in March 2005, \$76.7 million in March 2007 which included an advance refunding of the 2000 bond issue in the amount of \$30.2 million, \$6.7 million in September 2009, \$4.0 million in February 2013 to refinance the remaining 2002 issue, \$38.4 million in May 2013, \$39.97 in November 2015 to advance refund the new money portion of the 2007C bond issue, a \$25.0 million temporary borrowing in April 2016, \$108.3 in February 2017, which included \$23.6 million to refund the remaining portion of the 2007C bond issue and \$20.9 million to pay off the 2016 temporary borrowing, and \$37.17 in February 2021 to advance refund the 2013B bond issue. The Water Utility has had debt financings of \$1.5 million in August 2006. There is a proposed future debt financing for the Electric Utility of \$141.2 million in long-term borrowing in 2027 for the Grid North Partners transmission investment and 2030 Resource Plan. There is a proposed short-term borrowing for the Water Utility of approximately \$2.0 million per year 2026-2028, not to exceed \$10 million in total, for the Advanced Metering project, in addition to several distribution expansion projects. There is a proposed future debt financing for the Water Utility of \$6.0 million in 2030 to pay off the short term debt acquired in 2026-2028.

**ROCHESTER PUBLIC UTILITIES
2027 CAPITAL / OPERATING BUDGETS
RPU ESTIMATED TAX AND TAX EQUIVALENTS**

	<u>2027</u>
Utility Licenses, Permits & Penalties	210,534
Water Appropriation Fees	84,563
Payment to General Fund	
Electric	11,917,760
Water	538,121
Total	<u>12,455,881</u>
Sales Tax - Electric & Water	1,836,957
SMMPA Property Taxes ¹	<u>3,435,000</u>
Total Tax & Tax Equivalents	<u><u>18,022,935</u></u>
Electric/Water Retail Sales	<u><u>201,516,783</u></u>
% of Electric/Water Retail Sales	8.9%

¹Value represents RPU's 42% membership share in SMMPA.



Section XVI

Capital Improvement Plan

City of Rochester 2027 Capital Improvement Plan

2027 Capital Improvement Plan	\$152,497,191
• Reduction of Local Government Aid	
Street Reconstruction	<u>(1,076,049)</u>
2027 Recommended Capital Improvement Plan	<u>151,421,142</u>

*For online viewers or those viewing paper copies, please click on the above corresponding link(s)

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CITY OF
ROCHESTER
MINNESOTA



2027 - 2031

**RECOMMENDED
SUPPLEMENTAL CAPITAL
IMPROVEMENT
PLAN**

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City of Rochester, MN

Capital Improvement Plan

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Capital Improvement Plan - CIP

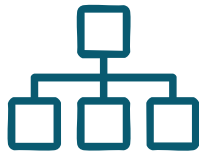
What is a Capital Improvement Plan (CIP)?

The City of Rochester's Capital Improvement Plan is a mid-range plan, which spans 6 years, and 5 years for a supplemental year. The CIP identifies capital projects, provides a planning schedule and identifies funding sources. The information also includes the 5 year Capital Improvement Plan for Rochester Public Utilities (Electric Utility and Water Utility).

2027 Supplemental Year CIP Projects Inclusive of RPU



222
Projects



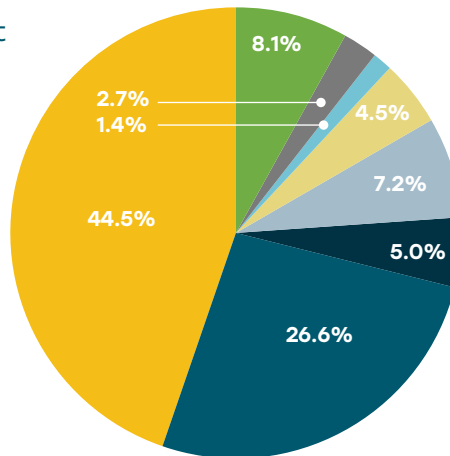
21
Categories



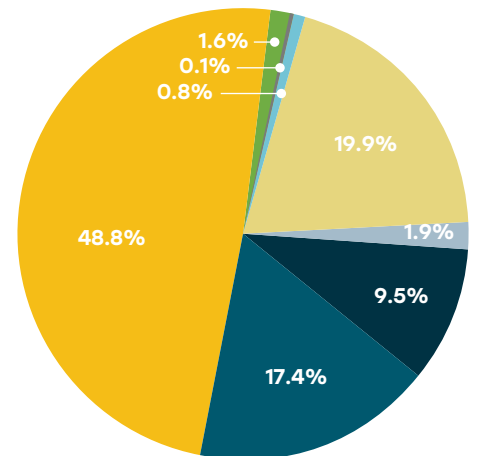
\$ 302,082,469
Total Investment
(Includes project reserves)

- Community & Economic Development
- Community Facilities
- Municipal Recreation
- Public Infrastructure
- Transportation
- Public Safety
- General Government
- Rochester Public Utilities

Percentage of
Total Projects



Percentage of
Total Investment



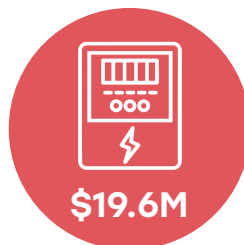
Top Projects



**2030 RPU
Resource Plan**



**Runway 3/21
Reconstruction**



**Grid North
Partners -RPU**



**Downtown
Infrastructure
Alignment**

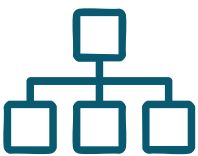


**Rapid Transit
Implementation**

2027-2031 Supplemental Year CIP Projects Inclusive of RPU



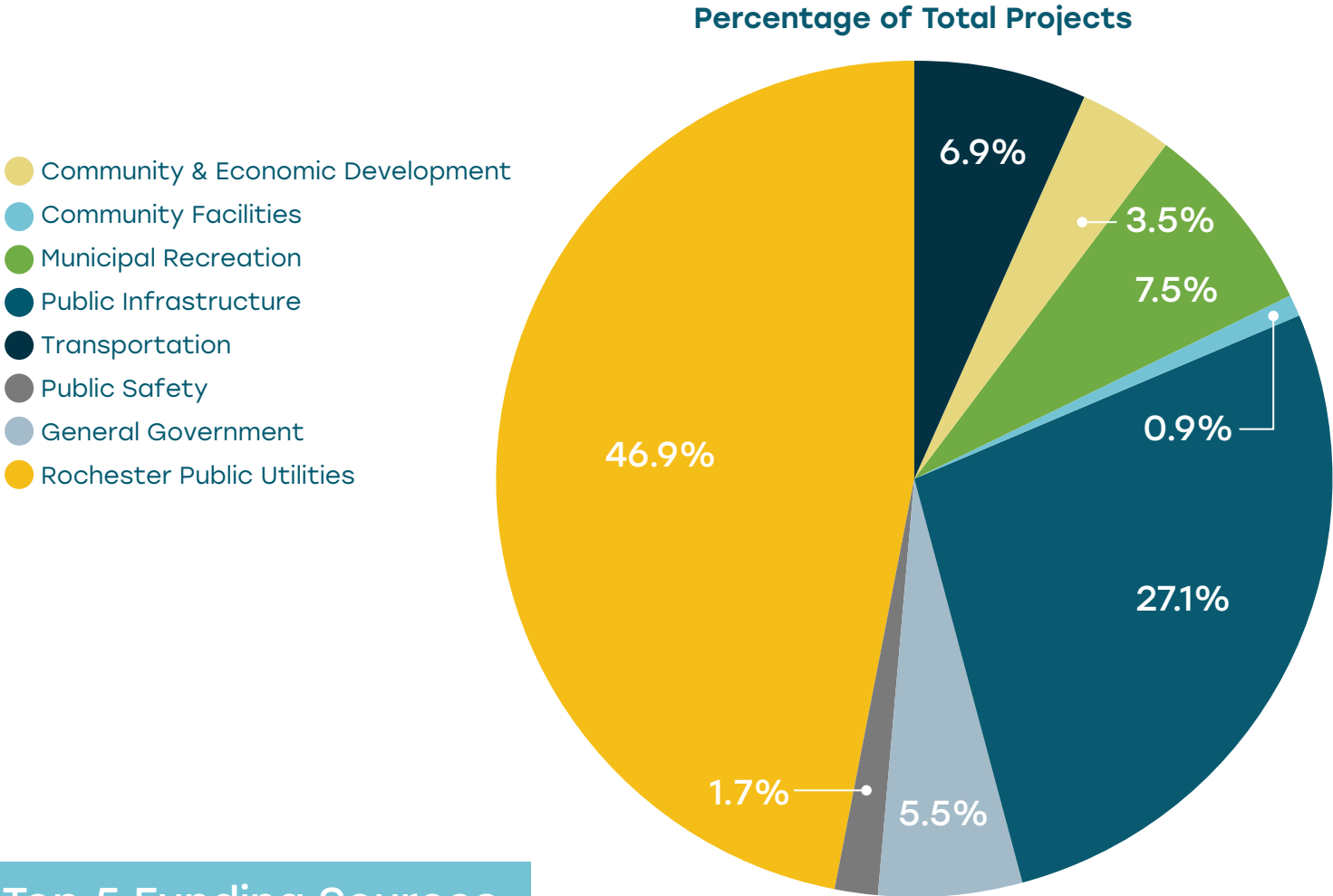
347
Projects



21
Categories



\$ 859,091,396
Total Investment
(Includes project reserves)



Top 5 Funding Sources

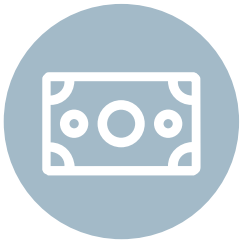
There are 26 types of funding sources that are used to fund the 2027-2031 CIP projects.



Charges for Services



State DMC Funds



Retained Earnings



Federal Funds



Tax Levy

**2026-2031 CIP Budget Master
Recommended Expenditures**

Major Expenditure Categories	Totals	2002-2025 CIP Bdg't Amts	2026-2031 Totals	2026	2027	2028	2029	2030	2031
Airport	88,592,589	8,620,000	79,972,589	45,712,589	25,360,000	1,430,000	5,220,000	1,350,000	900,000
Parks	39,481,519	20,516,519	18,965,000	2,765,000	4,765,000	2,865,000	2,790,000	2,915,000	2,865,000
Golf	1,923,000	723,000	1,200,000	200,000	200,000	200,000	200,000	200,000	200,000
Recreation Center	-	-	-	-	-	-	-	-	-
Graham Arena	-	-	-	-	-	-	-	-	-
Mayo Civic Center	18,847,036	4,174,783	14,672,253	2,271,085	2,409,400	2,403,884	2,459,432	2,512,628	2,615,824
Major Streets	176,718,928	35,532,479	141,186,449	18,903,549	21,730,900	38,966,600	16,920,400	14,050,000	30,615,000
Traffic	16,510,000	1,760,000	14,750,000	400,000	6,850,000	2,300,000	900,000	3,800,000	500,000
Pedestrian Facilities	47,853,900	18,802,900	29,051,000	6,521,000	6,316,000	3,941,000	4,391,000	3,941,000	3,941,000
Mass Transit	76,026,556	44,351,901	31,674,655	5,201,000	3,286,150	7,457,420	-	3,661,200	12,068,885
Parking	48,751,000	42,256,000	6,495,000	1,245,000	315,000	1,555,000	1,130,000	1,180,000	1,070,000
Sewer and Water	86,145,000	26,845,000	59,300,000	8,300,000	11,150,000	9,800,000	10,600,000	9,950,000	9,500,000
Storm Water	41,683,750	17,008,750	24,675,000	7,555,000	4,115,000	3,145,000	3,570,000	3,295,000	2,995,000
Water Reclamation	109,000,000	84,000,000	25,000,000	14,000,000	1,000,000	5,000,000	5,000,000	-	-
Flood Control	16,030,000	8,370,000	7,660,000	710,000	960,000	460,000	960,000	535,000	4,035,000
Destination Medical Center	437,889,906	230,270,065	207,619,841	49,441,769	60,067,251	22,678,998	22,950,689	26,090,797	26,390,337
Downtown Dvlpmnt/Tax Abatmnt District	4,525,000	3,925,000	600,000	100,000	100,000	100,000	100,000	100,000	100,000
Rochester Econ Dvlpmnt Authority	-	-	-	-	-	-	-	-	-
Fire	4,087,310	2,342,310	1,745,000	265,000	310,000	275,000	310,000	275,000	310,000
Police	768,000	338,000	430,000	150,000	50,000	50,000	60,000	60,000	60,000
Library	4,950,115	4,007,413	942,702	338,498	108,630	91,350	172,300	89,099	142,825
Administration	52,305,215	17,804,114	34,501,101	6,398,425	5,676,138	5,782,754	6,185,819	5,131,724	5,326,241
Totals	1,272,088,824	571,648,234	700,440,590	170,477,915	154,769,469	108,502,006	83,919,640	79,136,448	103,635,112

Sources of Funds

Tax Levy	109,044,846	49,893,592	59,151,254	9,313,100	10,025,138	9,702,454	10,021,397	10,167,324	9,921,841
Local Government Aid	3,071,659	1,995,610	1,076,049	1,076,049	-	-	-	-	-
Tax Abatements	3,350,000	3,350,000	-	-	-	-	-	-	-
Tax Increment	-	-	-	-	-	-	-	-	-
Operating Transfer - fr General Fund	9,705,821	3,248,927	6,456,894	993,837	1,080,973	1,048,492	1,076,266	1,102,864	1,154,462
Operating Transfer - fr General Fund Sales Tax	724,787	724,787	-	-	-	-	-	-	-
Operating Transfer - fr Other Funds	5,671,905	5,047,887	624,018	286,559	55,781	38,501	119,451	35,000	88,726
Operating Transfer - fr Sewer Utility	32,890,450	14,731,450	18,159,000	3,001,000	2,251,000	2,691,000	3,251,000	2,100,000	4,865,000
Operating Transfer - fr Storm Wtr Utility	12,601,050	1,390,050	11,211,000	875,250	1,150,250	3,235,250	2,000,250	1,000,000	2,950,000
Flood Control Reserves	12,040,000	10,370,000	1,670,000	710,000	960,000	-	-	-	-
Electric Utility	700,333	99,000	601,333	412,833	79,500	104,500	4,500	-	-
Water Utility	8,245,500	523,500	7,722,000	1,060,500	750,500	2,460,500	1,150,500	100,000	2,200,000
Retained Earnings	179,574,191	74,565,650	105,008,541	29,569,000	12,694,794	18,158,730	18,300,000	12,732,240	13,553,777
Olmsted County	4,540,263	1,868,746	2,671,517	781,522	923,599	54,099	304,099	304,099	304,099
State	51,925,723	26,005,123	25,920,600	13,214,600	7,805,000	837,000	2,551,500	537,500	975,000
Municipal State Aid for Streets	47,268,000	1,430,000	45,838,000	4,250,000	12,350,000	14,338,000	200,000	2,950,000	11,750,000
State Loan Fund	-	-	-	-	-	-	-	-	-
Federal	239,485,794	122,198,191	117,287,603	47,100,989	41,562,356	10,255,190	850,000	7,053,960	10,465,108
Sales Tax (2013 and 2024)	59,989,922	9,600,000	50,389,922	5,972,000	6,730,000	8,635,000	8,707,922	7,885,000	12,460,000
Sales Tax DMC	76,044,809	41,960,592	34,084,217	5,012,040	5,251,692	5,533,830	5,805,521	6,090,797	6,390,337
Food & Beverage Tax	-	-	-	-	-	-	-	-	-
State DMC Funds	176,322,210	54,960,874	121,361,336	24,785,500	22,285,500	(4,837,135)	24,472,602	27,327,434	27,327,435
Transit Aid County DMC	37,924,925	12,086,640	25,838,285	8,608,226	17,230,059	9,000,000	(3,000,000)	(3,000,000)	(3,000,000)
Transit Aid State DMC	34,325,962	31,869,959	2,456,003	2,456,003	-	12,982,303	(4,327,434)	(4,327,434)	(4,327,435)
Lodging Tax	-	-	-	-	-	-	-	-	-
Private Funds	37,295,000	7,055,000	30,240,000	3,790,000	7,440,000	9,740,000	3,140,000	3,065,000	3,065,000
Water Availability Charges	-	-	-	-	-	-	-	-	-
Sewer Availability Charges	-	-	-	-	-	-	-	-	-
Storm Water Area Mgmt Charge	3,525,000	1,675,000	1,850,000	500,000	500,000	-	-	425,000	425,000
Traffic Improvement District Fees	100,000	-	100,000	-	-	100,000	-	-	-
Special Assessment Bonds	17,300,200	11,680,200	5,620,000	495,000	295,000	1,495,000	1,495,000	45,000	1,795,000
General Obligation Bonds	3,333,333	3,000,000	333,333	333,333	-	-	-	-	-
General Obligation Revenue Bonds	65,500,000	65,500,000	-	-	-	-	-	-	-
Project reserves	41,742,141	16,972,456	24,769,685	5,880,574	3,348,327	2,929,292	7,797,066	3,542,664	1,271,762
2020 Parks Referendum	(2,155,000)	(2,155,000)	-	-	-	-	-	-	-
Unfunded Projects	-	-	-	-	-	-	-	-	-
Totals	1,272,088,824	571,648,234	700,440,590	170,477,915	154,769,469	108,502,006	83,919,640	79,136,448	103,635,112

Airport**2026-2031****Capital Improvement Plan**

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025		2026	Priority
				CIP Bdg	Amts		
1	Runway 3/21 Reconstruction		56,442,589			27,911,989 f 4,530,600 s	1
2	Terminal Update: Entrance and Exit Doors and Reroof Concourses 1 & 2		455,000			55,000 r	10
3	SRE Bldg Improvement: Reroof Building and Updates		2,935,000			245,000 s 105,000 r	9
4	ARFF Vehicle		3,450,000			1,980,000 f 110,000 s 110,000 r	7
5	Apron Improvements		11,590,000	3,150,000 f 350,000 r		3,517,000 f 536,500 s 536,500 r	2
6	Parking Lot Reconstruction/Upgrades - Design & Construction. Reserves to be transferred from J6950 (Airport Future Construction).		6,120,000	742,500 s 742,500 r		3,000,000 s 1,250,000 st 250,000 r	3
7	Property Acquisition for Runway 13 Clear Zone/RPZ		600,000			420,000 s 180,000 r	4
8	Exit Lane Technology		400,000			400,000 r	5
9	GA Access Road: Mill and Overlay		200,000			140,000 s 60,000 r	6
10	Fuel Farm Upgrades: Pump Replacement, Phase Converter, Code Compliance and Dispensers		325,000			227,500 s 97,500 r	8
11	Terminal Update: Title IV Compliance Updates		50,000			50,000 r	11
12	Leqve and Airport View Drive: Mill and Overlay		500,000				
13	Landside Landscaping and Fencing		200,000				
14	Terminal Update: Bathroom		200,000				
15	Admin and Operations Vehicles: 2 Pickup Trucks and 1 SUV		180,000				
16	Terminal Update: Repaint, Replace Carpet, Meeting Pod		225,000				
17	Master Plan & ALP Update		1,000,000				
18	Maintenance Bldg/SRE Pavement Crack/Joint Sealing		1,020,000				
19	Generator/Battery Backup for Terminal		1,200,000				
20	Terminal Update: Access Control, CC TV		500,000				
21	Website Redesign		100,000				
22	Runway 13/31 Rehab. & Connector Taxiway Reconstruction		900,000				
Total Cost			88,592,589	4,985,000		45,712,589	

Schedule For Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

[illegible]

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	CIP Bdgt Amts	2026	Priority
	<u>Sources of Funds</u>					
	Federal	f	66,270,489	3,150,000	f 33,408,989	f
	Project reserves	r	7,183,500	1,092,500	r 1,844,000	r
	State	s	13,888,600	742,500	s 9,209,600	s
	Sales Tax (2013 and 2024)	st	1,250,000		st 1,250,000	st
	<u>Total Sources of Funds</u>		88,592,589	4,985,000	45,712,589	
	<i>Unfunded Projects</i>		-	-	-	
	<i>Total of NEW FUNDING requests</i>				45,712,589	
	<i>Total adjustments to prior years' funding authorizations</i>				-	
	Total Cost				<u>45,712,589</u>	

Schedule For Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
22,800,000	f	976,500	f	850,000	f	1,125,000	f	810,000	f
1,080,000	r	453,500	r	2,043,500	r	162,500	r	90,000	r
1,480,000	s		s	2,326,500	s	62,500	s		s
	st		st		st		st		st
<u>25,360,000</u>		<u>1,430,000</u>		<u>5,220,000</u>		<u>1,350,000</u>		<u>900,000</u>	
-		-		-		-		-	
<u>25,360,000</u>		<u>1,430,000</u>		<u>5,220,000</u>		<u>1,350,000</u>		<u>900,000</u>	
-		-		-		-		-	
<u>25,360,000</u>		<u>1,430,000</u>		<u>5,220,000</u>		<u>1,350,000</u>		<u>900,000</u>	

Parks**2026-2031****Capital Improvement Plan**

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
 Operating Trfs - fr Other Funds = to

Abatement District = ad
 Local Gov't Aid = ga
 Operating Trfs-fr Sewer Utility = ow
 Retained Earnings = re
 Storm Water Mgmt Chg = sw
 Transit Aid State DMC = ts

Olmsted County = c
 General Obligation Bonds = go
 Operating Trfs-fr General Fund Sales Tax = ox
 State Funds = s
 Tax Levy = t
 Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdgt Amts</u>	<u>2026</u>	<u>Priority</u>
1	Park Referendum 2020 - \$2M additional tax levy approved by voters in the 2020 election. Funds will be used on a variety of park and recreation projects.	3062	2,675,000	2,000,000 t (2,195,000) pr	2,000,000 t (1,975,000) pr	
2	Accelerated Investment Transfer to Debt Service Fund (company 320)		9,000,000	1,000,000 pr	1,000,000 pr	
3	McQuillan Lighting - Replace lights and poles. 10 Years of payments.	2962	1,980,000	180,000 pr	180,000 pr	
4	Annual diseased tree removal and reforestation of city parks/public lands and boulevards. NOTE: State funds identified are based on potential grants that will be sought. MNDNR, MPCA (added)	3033	3,506,519	150,000 t	150,000 t	
5	Community Initiative Impact Funds Projects		820,000	100,000 pr	100,000 pr	
6	Pavement Maintenance (park trails, roads, drives and lots)		1,050,000	150,000 pr	50,000 pr	
7	Quarry Hill Park projects include: Master Plan improvements, asset preservation and asset expansion. Trail Improvements, cave erosion management, security improvements, canoe launch construct pond trail, Supported by awarded GMPTC Grant	2913	2,375,000	50,000 t	50,000 t	
8	Natural Resources and Vegetative Management Plan and Implementation Seeking grants to support master plan improvements		675,000	40,000 pr	40,000 pr	
9	Gamehaven Active Nature Sports Park - Phase II of GH starts 2026 - Permanent electrical, permanent snowmaking areas, future chalet, trail signage, snow tubing infrastructure.	3053	5,566,000	15,000 p	15,000 p 150,000 s	
10	Neighborhood Park Development - Annual investment in new parks throughout the park system based on new development (playground equipment, trails, shelters, etc.)	3060	1,300,000	50,000 t 75,000 p	50,000 t 75,000 p	
11	MLK Park Improvements - Shelter, Splash Pad, Playground, BB Court, Event Space, Restroom - Supported by Federal Grant & Referendum \$3.1 Mill Overall		2,615,000		365,000 pr	
12	Neighborhood Playground Replacement. - Annual replacement of playground equipment, etc. throughout the Park System	3061	925,000	50,000 t 75,000 pr	50,000 t 75,000 pr	
13	Replacement of safety surfacing materials to semi-permanent type rubber surface at various parks. Reserves to be transferred from each quadrant of park dedication reserves as funds are available.		925,000	75,000 r	75,000 r	

Schedule For Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
2,000,000 t		2,000,000 t		2,000,000 t		2,000,000 t		2,000,000 t	
(1,960,000) pr		(2,130,000) pr		(2,120,000) pr		(1,970,000) pr		(2,020,000) pr	
1,000,000 pr		1,000,000 pr		1,000,000 pr		1,000,000 pr		1,000,000 pr	
180,000 pr		180,000 pr		180,000 pr		180,000 pr		180,000 pr	
150,000 t		150,000 t		150,000 t		150,000 t		150,000 t	
25,000 s		25,000 s		25,000 s		25,000 s		25,000 s	
100,000 pr		100,000 pr		100,000 pr		100,000 pr		100,000 pr	
50,000 pr		50,000 pr		250,000 pr		200,000 pr		200,000 pr	
50,000 t		50,000 t		50,000 t		175,000 t		50,000 t	
500,000 s						350,000 s			
65,000 pr		65,000 pr		65,000 pr		65,000 pr		65,000 pr	
50,000 s				50,000 s				50,000 s	
75,000 t		75,000 t		150,000 t					
15,000 p		15,000 p		15,000 p		15,000 p		15,000 p	
				150,000 s					
						100,000 pr			
50,000 t		50,000 t		50,000 t					
75,000 p		75,000 p		75,000 p					
250,000 pr		250,000 pr		250,000 pr					
1,500,000 f									
						75,000 pr		75,000 t	
								75,000 pr	
75,000 r									

Parks**2026-2031****Capital Improvement Plan**

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdg Amt</u>	<u>2026</u>	<u>Priority</u>
14	Asset preservation of the Historical Plummer House of the Arts. Work is based on the Facility Master Plan for the property and the Water Tower Assessment document. Work includes the following deferred maintenance over the next several years: This is a multiphase and multi year approach. However, we have submitted for a Federal Grant to support the entire facility master plan improvements. Future phases may include recreation of the garden swimming and the greenhouse.	2980	2,859,000	50,000 s	150,000 t	
				500,000 f	100,000 pr	
15	Shelter Enhancements		210,000		40,000 pr	
16	Indian Heights Park Master Plan Improvements	3048	25,000		25,000 pr	
17	Park Amenity Enhancements		130,000			
18	Park System Plan UPDATE		150,000			
19	Central Park Master Plan Improvements	2880	150,000			
20	Silver Lake Adventure Playground Replacement Supported by Tax, Referendum and grants Construct in 2028/2029		775,000			
21	Zumbro River and Other Water Access		70,000			
22	Trail Development including bridge placement & bridge replacement		400,000			
23	Courts - Kutzky Tennis top coat preservation on 8+ courts (J2905)		150,000			
24	Silver Lake Station - Asset preservation and improvement (kitchen, flooring, etc)	2872	400,000			
25	Essex Shelter Replacement/Renovation		550,000			
26	Irrigation Renovation across the park system.		200,000			
Total Cost			39,481,519	2,365,000	2,765,000	
Sources of Funds						
Federal	f		2,383,000	500,000	f	
Private Funds	p		565,000	90,000	p	90,000
2020 Parks Referendum	pr		(2,155,000)	(650,000)	pr	
Project reserves	r		2,040,000	75,000	r	75,000
State	s		6,971,000	50,000	s	150,000
Tax Levy	t		29,677,519	2,300,000	t	2,450,000
Total Sources of Funds			39,481,519	2,365,000		2,765,000
Unfunded Projects						
Total of NEW FUNDING requests						4,740,000
Total adjustments to prior years' funding authorizations						-
Total Cost						4,740,000

Any amounts shown in the "Total Budget" and "2025 CIP Bdg Amt" columns do not take into account prior year projects that utilized park referendum funds, but are no longer on the budget spreadsheet. Park Referendum funds are being monitored annually on each project outside of the budget process.

Schedule For Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
150,000	t								
		40,000	pr			50,000	pr		
40,000	pr								
150,000	pr								
50,000	pr	100,000	pr						
50,000	t	75,000	t	75,000	t				
75,000	pr	75,000	pr	75,000	pr				
		350,000	s						
		70,000	pr						
		200,000	pr	200,000	pr				
						150,000	pr		
						200,000	t	200,000	t
						50,000	pr	200,000	pr
								300,000	s
								200,000	pr
4,765,000		2,865,000		2,790,000		2,915,000		2,865,000	
1,500,000	f		f		f		f		f
90,000	p	90,000	p	90,000	p	15,000	p	15,000	p
	pr		pr		pr		pr		pr
75,000	r		r		r		r		r
575,000	s	375,000	s	225,000	s	375,000	s	375,000	s
2,525,000	t	2,400,000	t	2,475,000	t	2,525,000	t	2,475,000	t
4,765,000		2,865,000		2,790,000		2,915,000		2,865,000	
-		-		-		-		-	
6,725,000		4,995,000		4,910,000		4,885,000		4,885,000	
-		-		-		-		-	
6,725,000		4,995,000		4,910,000		4,885,000		4,885,000	

Golf**2026-2031****Capital Improvement Plan**

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	2025		<u>2026</u>	<u>Priority</u>
				<u>CIP Bdgt</u>	<u>Amts</u>		
1	Golf Course System improvements and enhancements.	2908	1,923,000	200,000	t	200,000 t	1
<u>Total Cost</u>			1,923,000	200,000		200,000	
<u>Sources of Funds</u>							
Tax Levy			t	1,923,000	200,000 t	200,000 t	
<u>Total Sources of Funds</u>			1,923,000	200,000		200,000	
<u>Unfunded Projects</u>			-	-		-	
<u>Total of NEW FUNDING requests</u>						200,000	
<u>Total adjustments to prior years' funding authorizations</u>						-	
<u>Total Cost</u>						200,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
200,000	t	200,000	t	200,000	t	200,000	t	200,000	t
200,000		200,000		200,000		200,000		200,000	
200,000	t	200,000	t	200,000	t	200,000	t	200,000	t
200,000		200,000		200,000		200,000		200,000	
-		-		-		-		-	
200,000		200,000		200,000		200,000		200,000	
-		-		-		-		-	
200,000		200,000		200,000		200,000		200,000	

Recreation Center

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

[illegible]

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
-		-		-		-		-	
-		-		-		-		-	
-		-		-		-		-	
-		-		-		-		-	

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts		2026	Priority
1	Mayo Civic Center Capital Budget Reserves (transfer from General Fund Hotel/Motel Tax to J3501)	3501	7,364,477	847,231	ot	921,137	ot
2	One Roof - Rochester Art Center and Rochester Civic Theatre facilities (transfer from General Fund Hotel/Motel Tax)		4,255,300	354,600	t	379,600	t
				67,700	ot	72,700	ot
3	General Facility: 2026 - Asset Preservation	3501	7,227,259	329,500	r	897,648	r
Total Cost			18,847,036	1,599,031		2,271,085	
Sources of Funds							
	Operating Transfer - fr General Fund	ot	7,923,777	914,931	ot	993,837	ot
	Project reserves	r	7,227,259	329,500	r	897,648	r
	Tax Levy	t	3,696,000	354,600	t	379,600	t
Total Sources of Funds			18,847,036	1,599,031		2,271,085	
Unfunded Projects				-		-	
Total of NEW FUNDING requests						2,271,085	
Total adjustments to prior years' funding authorizations						-	
Total Cost						2,271,085	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
1,008,273	ot	975,792	ot	1,003,566	ot	1,030,164	ot	1,081,762	ot
379,600	t	379,600	t	379,600	t	379,600	t	379,600	t
72,700	ot	72,700	ot	72,700	ot	72,700	ot	72,700	ot
948,827	r	975,792	r	1,003,566	r	1,030,164	r	1,081,762	r
<u>2,409,400</u>		<u>2,403,884</u>		<u>2,459,432</u>		<u>2,512,628</u>		<u>2,615,824</u>	
1,080,973	ot	1,048,492	ot	1,076,266	ot	1,102,864	ot	1,154,462	ot
948,827	r	975,792	r	1,003,566	r	1,030,164	r	1,081,762	r
379,600	t	379,600	t	379,600	t	379,600	t	379,600	t
<u>2,409,400</u>		<u>2,403,884</u>		<u>2,459,432</u>		<u>2,512,628</u>		<u>2,615,824</u>	
-		-		-		-		-	
<u>2,409,400</u>		<u>2,403,884</u>		<u>2,459,432</u>		<u>2,512,628</u>		<u>2,615,824</u>	
-		-		-		-		-	
<u>2,409,400</u>		<u>2,403,884</u>		<u>2,459,432</u>		<u>2,512,628</u>		<u>2,615,824</u>	

Major Streets

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
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Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
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Tax Levy = t
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Map #	Project Description	Proj #	Total Budget	2025 CIP Bdg Amt	2025 CIP Bdg Amt	2026	Priority
1	Annual Bituminous Street Rehabilitation, Resurfacing and Preservation	2201	28,146,379	1,028,000 t		1,078,000 t	1
2	Annual Bituminous Street Reconstruction	2200	13,778,049	700,000 t 1,067,000 ga		700,000 t 1,076,049 ga	2
3	Annual Bridge Rehabilitation	7901	1,800,000	200,000 t		200,000 t	3
4	CIP debt repayment; \$200,000 annually for ten years beginning in 2020, ending in 2029.	4844	2,000,000	200,000 t		200,000 t	4
5	18 Ave SW (CR 147) Reconstruction from Mayowood RD SW (CR 125) to 40 ST SW (CR 147) (Reserves to be transferred from J2200)	7346	16,110,000	600,000 c 600,000 r		3,010,000 f 395,000 c 395,000 r 250,000 wu 250,000 ow 650,000 os	5
6	Mayo- 2nd Ave NW Relief Line DT-1016		5,400,000			650,000 p	10
7	Reconstruct Center Street E from Zumbro Bridge to 11th Ave E. To be combined with 11th Ave E Intersection Improvements (J6063) budgeted at and adopted at \$300,000 in previous 2020 Traffic CIP, for a total project cost of \$4,480,000.	6063	6,290,000	140,000 ms		4,000,000 ms 810,000 wu 450,000 ow 450,000 a	8
8	Elton Hills Drive NW Resurfacing		1,589,500			1,589,500 r	9
9	Superior Drive NW Reconstruction from 19th St NW to Superior Drive Support Center		2,000,000			2,000,000 st	6
10	Mayo- 2nd Ave SW from 1st St SW to Center Street	7858	750,000			300,000 ow 225,000 os 225,000 r	7
11	50th Ave NW Construction from Valleyhigh Dr to 19th St.		12,000,000	3,100,000 st (600,000) ms 1,000,000 os 500,000 p 250,000 wu 250,000 ow			
12	Reconstruct 20 St SW from 1 Ave SW to Mayowood Road (CR125) and intersection improvements.	9859	7,500,000				

Schedule for Six Year Period

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Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
1,030,900 t		1,251,600 t		1,410,400 t		1,600,000 t		1,750,000 t	
910,000 t		1,300,000 t		1,300,000 t		1,500,000 t		1,500,000 t	
200,000 t		200,000 t		200,000 t		200,000 t		200,000 t	
200,000 t		200,000 t		200,000 t					
3,291,000 f		3,280,000 f							
869,500 c									
869,500 r									
250,000 wu									
250,000 ow									
650,000 os									
3,500,000 p	11								
500,000 os									
500,000 wu									
250,000 a									
6,900,000 ms	10								
300,000 ms	8	5,950,000 ms	7						
		600,000 a							
		150,000 ow							
		200,000 wu							

Major Streets2026-2031Capital Improvement Plan

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
 Operating Trfs - fr Other Funds = to

Abatement District = ad
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Olmsted County = c
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 Operating Trfs-fr General Fund Sales Tax = ox
 State Funds = s
 Tax Levy = t
 Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdgt Amts</u>	<u>2026</u>	<u>Priority</u>
13	Eastwood Road SE Reconstruction from Marion Rd SE to Harbor Dr SE		8,910,000			
14	Rehabilitation of Wilder Rd NW from RR Tracks to Valleyhigh Dr NW		6,980,000			
15	Mayo- Goose Egg Park Relief Line DT-1028		6,550,000			
16	Clearwater Rd NW/55 St NW Intersection Safety Improvements. (traffic study required every two years per agreement with Olmsted County)		1,230,000	10,000	t	
17	25th St SW Reconstruction from S Broadway to Oakridge Dr SW	7750	3,775,000			
18	9th St NW Reconstruction from W. Circle Dr to Pendant Ln NW, incl. Pendant Ln NW Reconstruction		1,925,000			
19	Flood Mitigation at 11th Ave NE and 2nd St NE		4,550,000			
20	South Broadway Pavement Preservation from 12th St S to 28th St S (reserves from Broadway Turnback funds)	7337	350,000			
21	55th Street NW Extension West of 60th Ave NW		1,220,000	75,000	r	
22	Construct 64 St NW from 34 Ave NW to 37 Ave NW (per MnDOT Agreement).	7336	2,800,000			
23	Reconstruct Shoppes on Maine (Maine Ave SE, Canal PI SE, and 45th St SE). Phase 1; Reserves to be transferred from J2200.	7301	4,200,000	200,000	r	
24	19th Street NW Reconstruction from Ashland Drive NW to 60th Avenue NW		7,700,000			
25	37th Street NW Bridge Rehabilitation over Zumbro River	7921	1,750,000			
26	13th/14th St NW Reconstruction from 11th Ave NW to North Broadway Ave		11,600,000			

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
300,000 ms	9	6,750,000 ms	8						
		260,000 wu							
		200,000 ow							
		1,400,000 os							
150,000 ms	7	5,000,000 st	6						
		870,000 wu							
		100,000 ow							
		860,000 os							
800,000 p	12	4,400,000 p	15						
		500,000 wu							
		500,000 os							
		350,000 a							
10,000 t	6			10,000 t					
						100,000 ms	9	150,000 ms	
						100,000 s		600,000 s	
								250,000 c	
		125,000 r	10	1,900,000 r	7				
				500,000 a					
				350,000 wu					
				450,000 ow					
				450,000 os					
		75,000 r	11	1,500,000 r	8				
				200,000 a					
				50,000 wu					
				50,000 ow					
				50,000 os					
		250,000 r	14	1,000,000 r	9				
				1,500,000 os					
				750,000 wu					
				750,000 ow					
				300,000 a					
		250,000 r	9						
		600,000 r	12						
		130,000 wu							
		240,000 ow							
		175,000 os							
		500,000 a	13						
		100,000 td							
		2,200,000 p							
				4,000,000 st	5				
						4,500,000 st	5		
						100,000 wu			
						100,000 ow			
						1,000,000 os			
						2,000,000 r			
						1,750,000 ms	7		
						300,000 ms	8	6,600,000 ms	6
								1,000,000 a	
								1,300,000 wu	
								1,100,000 ow	
								1,300,000 os	

Major Streets

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
27	3rd Ave SE from 3rd Ave Bridge to 9th Street SE (may need to move to DMC)		13,615,000			
28	Reconstruct of 11 Ave E from 4 St SE to 7th St NE (begin design in 2030)		700,000			
29	Concrete Pavement Rehabilitation (CPR) Center St W from 16 Ave W to 6 Ave W. Includes 11th Ave Intersection Improvements.	7338	1,500,000			
Total Cost			176,718,928	9,320,000	18,903,549	
Sources of Funds						
Special Assessment Bonds	a	8,084,300		a	450,000	a
Olmsted County	c	2,364,500	600,000	c	395,000	c
Federal	f	9,581,000		f	3,010,000	f
Local Government Aid	ga	2,943,049	1,067,000	ga	1,076,049	ga
Municipal State Aid for Streets	ms	39,880,000	(460,000)	ms	4,000,000	ms
Operating Transfer - fr Storm Water Utility	os	11,910,000	1,000,000	os	875,000	os
Operating Transfer - fr General Fund	ot	1,464,016		ot		ot
Operating Transfer - fr Sewer Utility	ow	6,405,000	250,000	ow	1,000,000	ow
Operating Transfer - fr General Fund Sales Tax	ox	225,079		ox		ox
Private Funds	p	12,050,000	500,000	p	650,000	p
Project reserves	r	16,754,000	875,000	r	2,209,500	r
State	s	700,000		s		s
Sales Tax (2013 and 2024)	st	23,600,000	3,100,000	st	2,000,000	st
Tax Levy	t	33,187,984	2,138,000	t	2,178,000	t
Traffic Improvement District Fees	td	100,000		td		td
Water Utility	wu	7,470,000	250,000	wu	1,060,000	wu
Total Sources of Funds			176,718,928	9,320,000	18,903,549	
Unfunded Projects						
Total of NEW FUNDING requests			-	-	18,903,549	
Total adjustments to prior years' funding authorizations			-	-	-	
Total Cost			-	-	18,903,549	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
						800,000 ms	6	3,450,000 ms	5
								5,000,000 st	
								1,365,000 ow	
								600,000 wu	
								1,650,000 os	
								750,000 a	
								400,000 ow	8
								300,000 wu	
								1,350,000 ms	7
21,730,900		38,966,600		16,920,400		14,050,000		30,615,000	
250,000 a		1,450,000 a		1,000,000 a				1,750,000 a	
869,500 c								250,000 c	
3,291,000 f		3,280,000 f							
	ga		ga		ga				ga
7,650,000 ms		12,700,000 ms			ms	2,950,000 ms		11,550,000 ms	
1,150,000 os		2,935,000 os		2,000,000 os		1,000,000 os		2,950,000 os	
	ot		ot		ot				ot
250,000 ow		690,000 ow		1,250,000 ow		100,000 ow		2,865,000 ow	
	ox		ox		ox				ox
4,300,000 p		6,600,000 p			p				p
869,500 r		1,300,000 r		4,400,000 r		2,000,000 r			r
	s		s		s	100,000 s		600,000 s	
	st	5,000,000 st		4,000,000 st		4,500,000 st		5,000,000 st	
2,350,900 t		2,951,600 t		3,120,400 t		3,300,000 t		3,450,000 t	
	td	100,000 td			td				td
750,000 wu		1,960,000 wu		1,150,000 wu		100,000 wu		2,200,000 wu	
21,730,900		38,966,600		16,920,400		14,050,000		30,615,000	
-		-		-		-		-	
21,730,900		38,966,600		16,920,400		14,050,000		30,615,000	
-		-		-		-		-	
21,730,900		38,966,600		16,920,400		14,050,000		30,615,000	

Traffic

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdg't Amt	2026	Priority
1	Neighborhood Traffic Management Program - Traffic Calming	8208	2,610,000	150,000 t	150,000 t	1
2	55th St NW & 50th Ave NW Intersection Improvements	6065	1,750,000		250,000 ms	2
3	Roadway Corridor Lighting	6069	1,000,000	200,000 ms		
4	South Broadway Hwy 14 Intersection Reconstruction (Funding from Turnback)	6073	4,050,000	50,000 r		
5	Civic Center Dr NE and West Silver Lake Dr NE Intersection Improvements	6071	500,000			
6	Elton Hills Dr NW and West River Pkwy NW Intersection Improvements	6072	500,000			
7	65th St NW at Bandel Rd NW and US 52 Ramps		2,100,000			
8	Broadway Avenue North and 37th St NE Intersection Improvements		4,000,000			
Total Cost			16,510,000	400,000	400,000	
Sources of Funds						
Special Assessment Bonds	a	410,000		a		a
Olmsted County	c	500,000		c		c
Federal	f	3,000,000		f		f
Municipal State Aid for Streets	ms	5,388,000	200,000	ms	250,000	ms
Project reserves	r	650,000	50,000	r		r
State	s	462,000		s		s
Sales Tax (2013 and 2024)	st	4,000,000		st		st
Tax Levy	t	2,100,000	150,000	t	150,000	t
Total Sources of Funds			16,510,000	400,000	400,000	
Unfunded Projects			-	-	-	
Total of NEW FUNDING requests					400,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					400,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
150,000 t	1	200,000 t		200,000 t		300,000 t		300,000 t	
1,500,000 ms									
200,000 ms	6			200,000 ms				200,000 ms	
4,000,000 st	2								
500,000 ms	5								
500,000 ms	4								
		462,000 s							
		1,638,000 ms							
				250,000 c		3,000,000 f			
				250,000 r		250,000 c			
						250,000 r			
6,850,000		2,300,000		900,000		3,800,000		500,000	
a		a		a		a		a	
c		c		c		c		c	
f		f		f		f		f	
2,700,000 ms		1,638,000 ms		200,000 ms		3,000,000 ms		200,000 ms	
r		r		250,000 r		250,000 r			
s		462,000 s		s		s		s	
4,000,000 st				st		st		st	
150,000 t		200,000 t		200,000 t		300,000 t		300,000 t	
6,850,000		2,300,000		900,000		3,800,000		500,000	
-		-		-		-		-	
6,850,000		2,300,000		900,000		3,800,000		500,000	
-		-		-		-		-	
6,850,000		2,300,000		900,000		3,800,000		500,000	

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
 Operating Trfs - fr Other Funds = to

Abatement District = ad
 Local Gov't Aid = ga
 Operating Trfs-fr Sewer Utility = ow
 Retained Earnings = re
 Storm Water Mgmt Chg = sw
 Transit Aid State DMC = ts

Olmsted County = c
 General Obligation Bonds = go
 Operating Trfs-fr General Fund Sales Tax = ox
 State Funds = s
 Tax Levy = t
 Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
1	Replacement Buses for Fixed Routes - NOTE: Budget amounts shown here are for 40' diesel buses. If electric buses are desired there would be a funding shortage for which we currently don't have funds available or identified to pay for the extra costs. 40' EV bus is approximately \$330,000 more than diesel. Transition to electrification would require additional funds from existing grants. Rochester Public Transit (RP) will pursue federal and state discretionary (competitive) grants for the additional funds. However, if there is no award, then other funds would be required to purchase electric. Tax levy is identified as that extra fund. If tax levy is not approved, then RPT would purchase a diesel.	2091	57,447,852	1,977,600 f 494,400 re	501,600 f 125,400 re	
2	Transit Development Plan	2110	600,000		240,000 f 60,000 re	
3	Cameras at Downtown		600,000		240,000 f 60,000 re	
4	Paratransit (CTS) & Microtransit (Spare) = combine as one technology		1,000,000		400,000 f 100,000 re	
5	Paratransit Buses - Purchase replacement buses for ZIPS Dial-A-Ride Currently, there are no EV paratransit. However, if available, RPT would pursue federal and state discretionary (competitive) grants.	2091	5,458,204		123,600 re 700,400 f	
6	Bus Stop Improvements	2092	1,170,500	250,000 t	150,000 t	
7	Transit, Paratransit, Dispatch, Training, and Office	2112	4,800,000	3,200,000 f 800,000 re	400,000 f 100,000 re	
8	Farebox (Genfare-2015) ends in 2026		2,000,000		1,600,000 f 400,000 re	
9	Scheduling Software (Remix-2017)		350,000			
10	CAD/AVL (Equans -2024)		2,000,000			
11	ETA signs in 2027 (\$100k), Monument sign in 2028 (\$50k), chip seal in 2030 (\$50k)	2573	200,000			
12	EV Chargers in Garage (matches bus orders above)		400,000			
Total Cost			76,026,556	6,722,000	5,201,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
1,549,944	f	3,721,872	f			2,808,960	f	8,655,108	f
387,486	re	930,468	re			702,240	re	2,163,777	re
								240,000	f
								60,000	re
								240,000	f
								60,000	re
								400,000	f
								100,000	re
127,308	re	98,262	re						
721,412	f	556,818	f						
280,000	f								
70,000	re								
		1,600,000	f						
		400,000	re						
80,000	f	40,000	f			40,000	f		
20,000	re	10,000	re			10,000	re		
40,000	f	80,000	f			80,000	f	120,000	f
10,000	re	20,000	re			20,000	re	30,000	re
3,286,150		7,457,420		-		3,661,200		12,068,885	

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
Sources of Funds						
Federal		f	53,279,305	5,177,600	4,082,000	f
Local Government Aid		ga	64,000			ga
Operating Transfer - fr General Fund Sales Tax		ox	499,708			ox
Project reserves		r	220,546			r
Retained Earnings		re	9,805,441	1,294,400	969,000	re
State		s	7,097,123			s
Tax Levy		t	2,876,037	250,000	150,000	t
Operating Transfer - Other Funds		to	2,184,396			to
Total Sources of Funds			76,026,556	6,722,000	5,201,000	
Unfunded Projects						
Total of NEW FUNDING requests			-	-	5,201,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					5,201,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
2,671,356	f	5,998,690	f		f	2,928,960	f	9,655,108	f
	ga		ga		ga		ga		ga
	ox		ox		ox		ox		ox
	r		r		r		r		r
614,794	re	1,458,730	re		re	732,240	re	2,413,777	re
	s		s		s		s		s
	t		t		t		t		t
	to		to		to		to		to
<u>3,286,150</u>		<u>7,457,420</u>				<u>3,661,200</u>		<u>12,068,885</u>	
-		-		-		-		-	
3,286,150		7,457,420		-		3,661,200		12,068,885	
-		-		-		-		-	
<u>3,286,150</u>		<u>7,457,420</u>		<u>-</u>		<u>3,661,200</u>		<u>12,068,885</u>	

Pedestrian Facilities

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdg't Amt</u>	<u>2026</u>	<u>Priority</u>
1	Annual Sidewalk Improvement Districts - Annual reconstruction and repair of sidewalks and pedestrian ramps. Administered through Sidewalk Improvement District Policy. SID District projects are J8343 Downtown, J8344 NW 1, J8345 NC 2, J8346 NE 3, J8347 SE 4, and J8348 SW 5.(Private funds would SID fees)		30,580,900	3,000,000 p	3,000,000 p	1
2	Annual ADA Transition Plan - Federal Compliance Ped Ramp Replacement program. Includes other pedestrian safety improvements.	4665	5,113,000	586,000 t	586,000 t	2
3	Annual Bituminous Path Reconstruction	4728	1,470,000	125,000 t	145,000 t	5
4	Annual Sidewalk Gap Fill Program - Construct missing sidewalk infill areas.	4649	1,315,000	15,000 t 45,000 a	15,000 t 45,000 a	6
5	Annual Pedestrian Ramp Program - Construct pedestrian ramps at various locations - new development area. Reserves to be transferred from J8209 (Ped Facility Charges).	8209	720,000	50,000 p	50,000 p	8
6	Safe Routes to Schools	4632	310,000	30,000 t	30,000 t	7
7	Emergency Sidewalk Repairs	8307	2,240,000	25,000 t	25,000 t	3
8	Willow Creek Regional Trail and Safety Connection (Bonding Priority)		5,655,000	500,000 t	750,000 t 1,875,000 s	4
9	Pedestrian Facilities at intersection of 16th St SW/Salem Rd SW		450,000			
Total Cost			47,853,900	4,376,000	6,521,000	
Sources of Funds						
Special Assessment Bonds	a	8,055,900	45,000	a	45,000	a
Federal	f	155,000		f		f
Local Government Aid	ga	30,000		ga		ga
Private Funds	p	24,620,000	3,050,000	p	3,050,000	p
Project reserves	r	154,500		r		r
State	s	3,625,000		s	1,875,000	s
Tax Levy	t	11,213,500	1,281,000	t	1,551,000	t
Total Sources of Funds			47,853,900	4,376,000	6,521,000	
Unfunded Projects			-	-	-	
Total of NEW FUNDING requests					6,521,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					6,521,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
3,000,000 p	1	3,000,000 p	1	3,000,000 p	1	3,000,000 p	1	3,000,000 p	
586,000 t	2	586,000 t	2	586,000 t	2	586,000 t	2	586,000 t	
190,000 t	5	190,000 t	4	190,000 t	4	190,000 t	4	190,000 t	
15,000 t	6	15,000 t	5	15,000 t	5	15,000 t	5	15,000 t	
45,000 a		45,000 a		45,000 a		45,000 a		45,000 a	
50,000 p	8	50,000 p	7	50,000 p	7	50,000 p	7	50,000 p	
30,000 t	7	30,000 t	6	30,000 t	6	30,000 t	6	30,000 t	
25,000 t	3	25,000 t	3	25,000 t	3	25,000 t	3	25,000 t	
625,000 t	4								
1,750,000 s									
				450,000 a	8				
6,316,000		3,941,000		4,391,000		3,941,000		3,941,000	
45,000 a		45,000 a		495,000 a		45,000 a		45,000 a	
f		f		f		f		f	
ga		ga		ga		ga		ga	
3,050,000 p		3,050,000 p		3,050,000 p		3,050,000 p		3,050,000 p	
r		r		r		r		r	
1,750,000 s		s		s		s		s	
1,471,000 t		846,000 t		846,000 t		846,000 t		846,000 t	
6,316,000		3,941,000		4,391,000		3,941,000		3,941,000	
-		-		-		-		-	
6,316,000		3,941,000		4,391,000		3,941,000		3,941,000	
-		-		-		-		-	
6,316,000		3,941,000		4,391,000		3,941,000		3,941,000	

Parking

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts		2026	Priority
1	Surface Lots		340,000			145,000	re
2	Civic Center Ramp - Restoration project per 4 year cycle.	2578	4,370,000	30,000	re	550,000	re
3	Third Street Ramp Restoration project per 4 year cycle.	2583	10,810,000	30,000	re	550,000	re
4	Center Street Ramp Restoration project per 3 year cycle	2592	4,145,000	500,000	re		
5	Second Street Ramp Restoration project per 3 year cycle.	2594	4,170,000				
6	First Street Ramp Restoration project per 4 year cycle	2580	6,150,000				
7	Cameras		200,000				
8	Bicycle Parking Enhancements	2577	45,000	15,000	re		
9	EV Charging Stations - Public Parking	2579	50,000				
10	Ramp #6 Restoration - Restoration project per 4 year cycle.	2582	14,945,000				
11	New meter technologies. Continued enhancements, meter/pay station updates,	2595	3,526,000				
Total Cost			48,751,000	575,000		1,245,000	
Sources of Funds							
Olmsted County		c	62,000		c		c
Retained Earnings		re	42,575,000	575,000	re	1,245,000	re
State		s	6,052,000		s		s
Tax Levy		t	62,000		t		t
Total Sources of Funds			48,751,000	575,000		1,245,000	
Unfunded Projects			-	-		-	
Total of NEW FUNDING requests						1,245,000	
Total adjustments to prior years' funding authorizations						-	
Total Cost						1,245,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
25,000 re		60,000 re		70,000 re		20,000 re		20,000 re	
				30,000 re		550,000 re			
				30,000 re		550,000 re			
30,000 re		300,000 re				30,000 re		500,000 re	
30,000 re		550,000 re				30,000 re		550,000 re	
30,000 re		550,000 re							
200,000 re									
		15,000 re							
		50,000 re							
		30,000 re		750,000 re					
				250,000 re					
315,000		1,555,000		1,130,000		1,180,000		1,070,000	
c		c		c		c		c	
315,000	re	1,555,000	re	1,130,000	re	1,180,000	re	1,070,000	re
s		s		s		s		s	
t		t		t		t		t	
315,000		1,555,000		1,130,000		1,180,000		1,070,000	
-		-		-		-		-	
315,000		1,555,000		1,130,000		1,180,000		1,070,000	
-		-		-		-		-	
315,000		1,555,000		1,130,000		1,180,000		1,070,000	

Sewer and Water

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
 Operating Trfs - fr Other Funds = to

Abatement District = ad
 Local Gov't Aid = ga
 Operating Trfs-fr Sewer Utility = ow
 Retained Earnings = re
 Storm Water Mgmt Chg = sw
 Transit Aid State DMC = ts

Olmsted County = c
 General Obligation Bonds = go
 Operating Trfs-fr General Fund Sales Tax = ox
 State Funds = s
 Tax Levy = t
 Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amt	2026	Priority
1	Annual Program: Sanitary sewer rehabilitation & repair. Funding from Sewer Utility Retained Earnings.	2133	26,500,000	2,000,000 ow	2,000,000 ow	1
2	Sanitary Sewer trunk line extension and up sizing		13,500,000	2,500,000 re	1,000,000 re	4
3	Street Overlay Sanitary Sewer Casting Rehabilitation		4,000,000	1,000,000 re	500,000 re	2
4	Sanitary Sewer Lining Rehabilitation at Various Locations		8,500,000	2,500,000 re	1,000,000 re	3
5	WZ-04-1019 Sanitary Improvement (West Zumbro)		2,975,000	175,000 re	2,800,000 re	5
6	Silver Lake Siphon: Bridge at W Silver Lake Dr & 7th St NE	7829	1,000,000		1,000,000 re	6
7	4th St SE Sewer Mtce Project		7,370,000	1,170,000 re		
8	11th St SW Sewer Improvement (6th Ave to 10th Ave SW)		1,950,000			
9	11th Ave NW to 5th Street NW		3,300,000			
10	Memorial Parkway SW Sewer Trunk Main Lining/Rehab		700,000			
11	WZ 18.1 - 18.3 West Zumbro Hwy 14 Sewer Ext. Phase 1		5,450,000			
12	WZ 18.1 - 18.3 West Zumbro Hwy 14 Sewer Ext. Phase 2		5,450,000			
13	EZ 26.2 and 22.2 East Zumbro Sewer Ext. Phase 1		5,450,000			
Total Cost			86,145,000	9,345,000	8,300,000	
Sources of Funds						
Municipal State Aid for Streets	ms	2,000,000		ms		ms
Operating Transfer - fr Storm Water Utility	os	300,000		os		os
Operating Transfer - fr Sewer Utility	ow	25,750,000	2,000,000	ow	2,000,000	ow
General Obligation Revenue Bonds	rb	500,000		rb		rb
Retained Earnings	re	57,095,000	7,345,000	re	6,300,000	re
Water Utility	wu	500,000		wu		wu
Total Sources of Funds			86,145,000	9,345,000	8,300,000	
Unfunded Projects						
Total of NEW FUNDING requests					8,300,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					8,300,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
2,000,000 ow	1	2,000,000 ow	1	2,000,000 ow	1	2,000,000 ow	1	2,000,000 ow	1
1,000,000 re	4	1,000,000 re	4	1,000,000 re	4	1,000,000 re	4	1,000,000 re	4
500,000 re	2	500,000 re	2	500,000 re	2	500,000 re	2	500,000 re	2
1,000,000 re	3	1,000,000 re	3	1,000,000 re	3	1,000,000 re	3	1,000,000 re	3
4,200,000 re	5								
2,000,000 ms									
150,000 re	7	1,000,000 re	6						
		500,000 wu							
		300,000 os							
300,000 re	6	3,000,000 re	5						
		50,000 re	8	650,000 re	6				
		450,000 re	7	5,000,000 re	5				
				450,000 re	7	5,000,000 re	5		
						450,000 re	6	5,000,000 re	5
11,150,000		9,800,000		10,600,000		9,950,000		9,500,000	
2,000,000 ms		300,000 ms							
os		os							
2,000,000 ow		2,000,000 ow		2,000,000 ow		2,000,000 ow		2,000,000 ow	
rb		rb		rb		rb		rb	
7,150,000 re		7,000,000 re		8,600,000 re		7,950,000 re		7,500,000 re	
wu		500,000 wu		wu		wu		wu	
11,150,000		9,800,000		10,600,000		9,950,000		9,500,000	
-		-		-		-		-	
11,150,000		9,800,000		10,600,000		9,950,000		9,500,000	
-		-		-		-		-	
11,150,000		9,800,000		10,600,000		9,950,000		9,500,000	

Storm Water

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
1	Annual Program: Funding for Addressing Historical Drainage Issues	6505	2,427,500	150,000 re	50,000 re	
2	Annual Program: Funding for Conveyance System Repair	6504	6,358,750	150,000 re	750,000 re	
3	Annual Program: Funding for Stormwater Management Facility Rehabilitation and Repair	6503	2,627,500	125,000 re	50,000 re	
4	Annual Program: Funding for Land Acquisition		3,000,000	100,000 re	175,000 re	
5	Annual Program: Tree Planting within Stormwater Parcels	6667	420,000	25,000 re	25,000 re	
6	Stormwater Education Program Development Initiatives	6709	180,000	10,000 re	10,000 re	
7	Annual Program: Funding for Local Match on Grant Applications		650,000	25,000 re	5,000 re	
8	Storm Water Management Plan Update - Phase III (NEW)	6601	1,625,000	200,000 re	550,000 re	
9	Cascade Township Section 7 Regional Stormwater Detention/Flood Control Facility Project: Construct regional stormwater facility kr-p.1	6574	6,000,000	800,000 re	500,000 re	
10	Regional Stormwater Management Facilities to Support Northwest Development		3,000,000		1,000,000 re 500,000 sw	
11	7th ST NE Storm Sewer Outfall Replacement at Silver Creek	6714	450,000	50,000 re	40,000 re	
12	Street Sweeping Materials Handling Site	6734	500,000		500,000 re	
13	Stormwater Management Water Quality Mitigation Site	6740	3,000,000		3,000,000 re	
14	37th Street Stormwater Management Facility	6520	400,000		400,000 re	
15	Quarry Ridge Pond 251 Outlet Modification and Site Restoration	6571	500,000			
16	Flood Mitigation: Cascade Street NW and 13th Ave NW	6653	950,000	125,000 re		
17	Regional Stormwater Management Facilities to Support Small Area Plans/DMC Development		1,000,000			
18	Flood Mitigation: Pinewood RD SE at 36th AVE SE		1,360,000			
19	Regional Stormwater Detention/Flood Control Facility: Southeast Quadrant of 60 Ave NW & 65 St NW		2,250,000	300,000 re		
20	Flood Mitigation: 12th ST SE at 3rd AVE SE	6685	1,710,000	165,000 re		
21	Construct Hadley Valley Regional Stormwater Facility	6599	1,675,000	100,000 re 100,000 sw		
22	Construct Regional Stormwater Facility: 75th Street NW east of TH 52 (pond NW p3.3).	6555	1,600,000	50,000 re 50,000 sw		
Total Cost			41,683,750	2,525,000	7,555,000	
Sources of Funds						
Flood Control Reserves	fr		2,000,000			fr
Private Funds	p		60,000			p
Retained Earnings	re		36,098,750	2,375,000	7,055,000	re
Storm Water Area Mgmt Charge	sw		3,525,000	150,000	500,000	sw
Total Sources of Funds			41,683,750	2,525,000	7,555,000	
Unfunded Projects						
Total of NEW FUNDING requests					7,555,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					7,555,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
50,000 re		100,000 re		100,000 re		100,000 re		100,000 re	
750,000 re		800,000 re		800,000 re		850,000 re		850,000 re	
50,000 re		100,000 re		100,000 re		100,000 re		100,000 re	
175,000 re		275,000 re		275,000 re		400,000 re		400,000 re	
25,000 re		30,000 re		30,000 re		30,000 re		30,000 re	
10,000 re		10,000 re		10,000 re		10,000 re		10,000 re	
5,000 re		5,000 re		5,000 re		5,000 re		5,000 re	
550,000 re									
500,000 re									
1,000,000 re									
500,000 sw									
500,000 re									
		125,000 re		250,000 re					
		500,000 re		500,000 re					
		350,000 re		650,000 re		300,000 re			
		150,000 re		150,000 re		150,000 re		150,000 re	
		300,000 re		300,000 re		300,000 re		300,000 re	
		100,000 re		100,000 re		400,000 re		400,000 re	
						200,000 sw		200,000 sw	
		300,000 re		300,000 re		225,000 re		225,000 re	
						225,000 sw		225,000 sw	
4,115,000		3,145,000		3,570,000		3,295,000		2,995,000	
	fr		fr		fr		fr		fr
	p		p		p		p		p
3,615,000	re	3,145,000	re	3,570,000	re	2,870,000	re	2,570,000	re
500,000	sw		sw		sw	425,000	sw	425,000	sw
4,115,000		3,145,000		3,570,000		3,295,000		2,995,000	
-		-		-		-		-	
4,115,000		3,145,000		3,570,000		3,295,000		2,995,000	
-		-		-		-		-	
4,115,000		3,145,000		3,570,000		3,295,000		2,995,000	

Water Reclamation

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdgt Amts</u>		<u>2026</u>	<u>Priority</u>
1	Liquid & Solids Upgrade	4411	98,000,000	21,000,000	rb	14,000,000	re 1
				9,000,000	re		
2	Generator Replacement		11,000,000				
<u>Total Cost</u>			109,000,000	30,000,000		14,000,000	
<u>Sources of Funds</u>							
General Obligation Bonds		go	3,000,000		go		go
General Obligation Revenue Bonds		rb	65,000,000	21,000,000	rb		rb
Retained Earnings		re	34,000,000	9,000,000	re	14,000,000	re
State		s	7,000,000		s		s
<u>Total Sources of Funds</u>			109,000,000	30,000,000		14,000,000	
<u>Unfunded Projects</u>			-	-		-	
<u>Total of NEW FUNDING requests</u>						14,000,000	
<u>Total adjustments to prior years' funding authorizations</u>						-	
<u>Total Cost</u>						14,000,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
1,000,000 re 1		5,000,000 re 1		5,000,000 re 1					
1,000,000		5,000,000		5,000,000		-		-	
go rb 1,000,000 re s		go rb 5,000,000 re s		go rb 5,000,000 re s		go rb re s		go rb re s	
1,000,000		5,000,000		5,000,000					
-		-		-		-		-	
1,000,000		5,000,000		5,000,000		-		-	
-		-		-		-		-	
1,000,000		5,000,000		5,000,000		-		-	

Flood Control

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
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Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025		2026	Priority
				CIP Bdg	Amts		
1	Zumbro River Bank Stabilization from 19th Street to 37th Street.	4861	4,150,000	300,000	fr	300,000 fr	1
2	Annual Flood Control trail system - repairs and overlays.	4857	1,400,000	100,000	fr	100,000 fr	5
3	Create 90 acres of wetlands at WR-4 Reservoir.	4869	1,795,000	5,000	fr	5,000 fr	9
4	Replace Flood Control Ped Lighting.		560,000	40,000	fr	40,000 fr	7
5	Annual River Bank and Reservoir Repair/Stabilization.	4856	670,000	25,000	fr	25,000 fr	2
6	Repaint / Recondition Flood Control Railing.	4888	425,000	25,000	fr	25,000 fr	8
7	Replace reservoir monitoring equipment and gauges.	4887	240,000	10,000	fr	10,000 fr	6
8	Flood Control Management System (Reservoirs, weirs, levees, engineered channel) - annual regulatory compliance actions with Operation & Maintenance plan.	4883	90,000	5,000	fr	5,000 fr	3
9	Flood Control Land Acquisitions for Flood Protection		1,700,000			200,000 fr	4
10	Remove sediment from S. Zumbro River - S. Broadway to Bear Creek	4895	3,000,000				
11	Bear Creek Levee Improvement		2,000,000				
Total Cost			16,030,000	510,000		710,000	
Sources of Funds							
	Flood Control Reserves	fr	10,040,000	510,000	fr	710,000	fr
	Sales Tax (2013 and 2024)	st	5,990,000		st		st
Total Sources of Funds			16,030,000	510,000		710,000	
Unfunded Projects			-	-		-	
Total of NEW FUNDING requests						710,000	
Total adjustments to prior years' funding authorizations						-	
Total Cost						710,000	

Schedule for Six Year Period

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Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
300,000 fr 2		300,000 st 3		300,000 st 1		300,000 st 4		300,000 st 1	
50,000 fr 5		50,000 st 4		50,000 st 5		50,000 st 1		50,000 st 6	
5,000 fr 9		5,000 st 8		5,000 st 9		5,000 st 8		5,000 st 9	
40,000 fr 7		40,000 st 6		40,000 st 7		40,000 st 6		40,000 st 7	
25,000 fr 1		25,000 st 2		25,000 st 2		100,000 st 3		100,000 st 2	
25,000 fr 8		25,000 st 7		25,000 st 8		25,000 st 7		25,000 st 8	
10,000 fr 6		10,000 st 5		10,000 st 6		10,000 st 5		10,000 st 7	
5,000 fr 3		5,000 st 1		5,000 st 3		5,000 st 2		5,000 st 3	
500,000 fr 4				500,000 st 4				500,000 st 10	
								1,000,000 st 4	
								2,000,000 st 5	
960,000		460,000		960,000		535,000		4,035,000	
960,000 fr st		460,000 fr st		960,000 fr st		535,000 fr st		4,035,000 fr st	
960,000		460,000		960,000		535,000		4,035,000	
-		-		-		-		-	
960,000		460,000		960,000		535,000		4,035,000	
-		-		-		-		-	
960,000		460,000		960,000		535,000		4,035,000	

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
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Olmsted County = c
 General Obligation Bonds = go
 Operating Trfs-fr General Fund Sales Tax = ox
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 Tax Levy = t
 Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts		2026	Priority
Operations							
1	Contributions to DMC Corporation for DMCC expenses	8602	6,256,853	229,887	sd	229,566	sd
2	Contributions to DMC Corporation for EDA expenses	8602	50,166,435	2,984,632	sd	3,133,864	sd
3	City Project Management expenses	8601	18,771,521	1,361,141	sd	1,548,610	sd
4	City of Rochester Administrative costs for DMC projects	8601	2,200,000	100,000	sd	100,000	sd
						5,012,040	
Public Realm							
5	Interim Wayfinding - Downtown Construction	8637	300,000	100,000	sm	100,000	sm
						100,000	
Strategic Redevelopment							
6	Strategic Development - examples include specialized housing, HealthTech Ecosystem, and Destination demand-drivers	8633	32,000,000	3,000,000	sm	3,000,000	sm
7	New Infrastructure Projects to Support 5-Year Update Priorities		74,290,336				
						3,000,000	
Streets and Sewers							
8	6th Street Bridge, Neighborhood Safety & Riverfront Improvements	7919	37,180,000	2,500,000	sm	2,500,000	sm
						6,600,000	f
						1,980,000	s
9	Downtown Public-Private Infrastructure Investment Alignment	8911	38,371,000			19,185,500	sm
						30,265,500	
Mobility							
10	ITS Implementation: Rapid Transit (Includes 2nd Street Recon & Streetscape)	8707	178,353,761	4,948,292	tc	8,608,226	tc
				7,422,437	ts	2,456,003	ts
				13,740,000	ts		
				60,110,000	f		
11	Internal DMC Loan from State DMC funds to County and State Transit for cash flow purposes. Four year loan and repayment to start in 2028.		-				
						11,064,229	
Total Cost			437,889,906	96,496,389		49,441,769	
Sources of Funds							
Special Assessment Bonds	a	750,000					a
Olmsted County	c	250,000					c
Federal	f	104,817,000	60,110,000	f	6,600,000		f
Operating Transfer - fr Storm Water Utility	os	212,500					os
Operating Transfer - fr Sewer Utility	ow	437,500					ow
State	s	5,980,000				1,980,000	s
Sales Tax DMC	sd	76,044,809	4,675,660	sd	5,012,040		sd
State DMC Funds	sm	176,322,210	5,600,000	sm	24,785,500		sm
Transit Aid County DMC	tc	37,924,925	4,948,292	tc	8,608,226		tc
Transit Aid State DMC	ts	34,325,962	21,162,437	ts	2,456,003		ts
Operating Transfer - Other Funds	to	562,500					to
Water Utility	wu	262,500					wu
Total Sources of Funds			437,889,906	96,496,389		49,441,769	
Unfunded Projects			-	-		-	
Total of NEW FUNDING requests						49,441,769	
Total adjustments to prior years' funding authorizations						-	
Total Cost						49,441,769	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
230,066 sd		266,123 sd		279,429 sd		293,400 sd		308,070 sd	
3,290,557 sd		3,455,085 sd		3,627,839 sd		3,809,231 sd		3,999,693 sd	
1,631,069 sd		1,712,622 sd		1,798,253 sd		1,888,166 sd		1,982,574 sd	
100,000 sd		100,000 sd		100,000 sd		100,000 sd		100,000 sd	
5,251,692		5,533,830		5,805,521		6,090,797		6,390,337	
100,000 sm									
100,000		-		-		-		-	
3,000,000 sm									
		17,145,168 sm		17,145,168 sm		20,000,000 sm		20,000,000 sm	
3,000,000		17,145,168		17,145,168		20,000,000		20,000,000	
11,300,000 f									
4,000,000 s									
19,185,500 sm									
34,485,500		-		-		-		-	
17,230,059 tc									
		(21,982,303) sm		7,327,434 sm		7,327,434 sm		7,327,435 sm	
		12,982,303 ts		(4,327,434) ts		(4,327,434) ts		(4,327,435) ts	
		9,000,000 tc		(3,000,000) tc		(3,000,000) tc		(3,000,000) tc	
17,230,059		-		-		-		-	
60,067,251		22,678,998		22,950,689		26,090,797		26,390,337	
a		a		a		a		a	
c		c		c		c		c	
11,300,000 f		f		f		f		f	
os		os		os		os		os	
ow		ow		ow		ow		ow	
4,000,000 s		s		s		s		s	
5,251,692 sd		5,533,830 sd		5,805,521 sd		6,090,797 sd		6,390,337 sd	
22,285,500 sm		(4,837,135) sm		24,472,602 sm		27,327,434 sm		27,327,435 sm	
17,230,059 tc		9,000,000 tc		(3,000,000) tc		(3,000,000) tc		(3,000,000) tc	
ts		12,982,303 ts		(4,327,434) ts		(4,327,434) ts		(4,327,435) ts	
to		to		to		to		to	
wu		wu		wu		wu		wu	
60,067,251		22,678,998		22,950,689		26,090,797		26,390,337	
-		-		-		-		-	
60,067,251		33,670,150		26,614,406		29,754,514		30,054,055	
-		(21,982,303)		(7,327,434)		(7,327,434)		(7,327,435)	
60,067,251		11,687,847		19,286,972		22,427,080		22,726,620	

Downtown Development/Tax Abatement District 2026-2031 Capital Improvement Plan

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdgt Amts</u>	<u>2026</u>	<u>Priority</u>
1	Contribution to RDA to award and administer commercial rehabilitation grants. Funding to be provided by Tax Abatement Project Reserves.		4,525,000	100,000 r	100,000 r	1
Total Cost			4,525,000	100,000	100,000	
Sources of Funds						
Tax Abatements		ad	3,350,000			ad
Project reserves		r	1,175,000	100,000 r	100,000 r	
Total Sources of Funds			4,525,000	100,000	100,000	
Unfunded Projects			-	-	-	
Total of NEW FUNDING requests					100,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					100,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
100,000	r	100,000	r	100,000	r	100,000	r	100,000	r
100,000		100,000		100,000		100,000		100,000	
	ad		ad		ad		ad		ad
100,000	r	100,000	r	100,000	r	100,000	r	100,000	r
100,000		100,000		100,000		100,000		100,000	
-		-		-		-		-	
100,000		100,000		100,000		100,000		100,000	
-		-		-		-		-	
100,000		100,000		100,000		100,000		100,000	

Fire Projects

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
1	Fire Station Infrastructure Improvements at various stations. Energy efficiency efforts, LED installations, roof and other planned maintenance. Prior year reserves transferred from J1918 (Misc. Fire Equipment-non vehicles).	1024	2,825,000	200,000 t	200,000 t	1
2	Fire Records/Technology	1972	265,000	20,000 t	20,000 t	5
3	Emergency Operations Center (EOC) Technology	2049	404,400	20,000 t	20,000 t	2
4	Emergency Management Improvements - emergency public alerting systems / equipment.	1924	472,910	45,000 t	10,000 t	3
5	VHF Backup Radio Paging System	1960	120,000	10,000 t	15,000 t	4
Total Cost			4,087,310	295,000	265,000	
Sources of Funds						
Project reserves		r	212,910		r	
Tax Levy		t	3,874,400	295,000 t	265,000 t	
Total Sources of Funds			4,087,310	295,000	265,000	
Unfunded Projects				-	-	
Total of NEW FUNDING requests					265,000	
Total adjustments to prior years' funding authorizations					-	
Total Cost					265,000	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
200,000	t	200,000	t	200,000	t	200,000	t	200,000	t
25,000	t	25,000	t	25,000	t	25,000	t	25,000	t
25,000	t	25,000	t	25,000	t	25,000	t	25,000	t
45,000	t	10,000	t	45,000	t	10,000	t	45,000	t
15,000	t	15,000	t	15,000	t	15,000	t	15,000	t
<u>310,000</u>		<u>275,000</u>		<u>310,000</u>		<u>275,000</u>		<u>310,000</u>	
	r		r		r		r		r
310,000	t	275,000	t	310,000	t	275,000	t	310,000	t
<u>310,000</u>		<u>275,000</u>		<u>310,000</u>		<u>275,000</u>		<u>310,000</u>	
-		-		-		-		-	
310,000		275,000		310,000		275,000		310,000	
-		-		-		-		-	
<u>310,000</u>		<u>275,000</u>		<u>310,000</u>		<u>275,000</u>		<u>310,000</u>	

Police Projects

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
Flood Control Reserves = fr
Operating Trfs-fr General Fund = ot
GO Revenue Bonds = rb
Sales Tax (2013 and 2024) = st
Operating Trfs - fr Other Funds = to

Abatement District = ad
Local Gov't Aid = ga
Operating Trfs-fr Sewer Utility = ow
Retained Earnings = re
Storm Water Mgmt Chg = sw
Transit Aid State DMC = ts

Olmsted County = c
General Obligation Bonds = go
Operating Trfs-fr General Fund Sales Tax = ox
State Funds = s
Tax Levy = t
Water Availability Chg = wa

<u>Map #</u>	<u>Project Description</u>	<u>Proj #</u>	<u>Total Budget</u>	<u>2025 CIP Bdgt Amts</u>		<u>2026</u>	<u>Priority</u>
1	Public Safety camera system.	1891	568,000	50,000	t	50,000	t
2	Downtown Precinct Office Improvements - 2025 approved for \$100k Expansion of initial remodeling request. To include Records, investigations, dispatch, patrol and wellness. Dispatch expansion due to additional employees.		200,000	100,000	t	100,000	t
Total Cost			768,000	150,000		150,000	
Sources of Funds							
Tax Levy			t	768,000	150,000	t	150,000
Total Sources of Funds			768,000	150,000		150,000	
Unfunded Projects							-
Total of NEW FUNDING requests							150,000
Total adjustments to prior years' funding authorizations							-
Total Cost							150,000

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
50,000	t	50,000	t	60,000	t	60,000	t	60,000	t
50,000		50,000		60,000		60,000		60,000	
50,000	t	50,000	t	60,000	t	60,000	t	60,000	t
50,000		50,000		60,000		60,000		60,000	
-		-		-		-		-	
50,000		50,000		60,000		60,000		60,000	
-		-		-		-		-	
50,000		50,000		60,000		60,000		60,000	

Library Projects

2026-2031

Capital Improvement Plan

Special Assessment Bonds = a
 Flood Control Reserves = fr
 Operating Trfs-fr General Fund = ot
 GO Revenue Bonds = rb
 Sales Tax (2013 and 2024) = st
 Operating Trfs - fr Other Funds = to

Abatement District = ad
 Local Gov't Aid = ga
 Operating Trfs-fr Sewer Utility = ow
 Retained Earnings = re
 Storm Water Mgmt Chg = sw
 Transit Aid State DMC = ts

Olmsted County = c
 General Obligation Bonds = go
 Operating Trfs-fr General Fund Sales Tax = ox
 State Funds = s
 Tax Levy = t
 Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
1	Public Library technology hardware/software equipment replacement: To align with the priorities in the Strategic Plan, which focuses on listening to and addressing the needs of our diverse and growing community, the Library utilizes the J2041 fund to update and replace end of life hardware, software, and networking infrastructure. Funds will be transferred from the Library Information Technology Revolving Fund.	2041	2,827,835	17,323 c 60,626 to	18,189 c 235,309 to	1
2	Rochester Public Library (RPL) furnishings and equipment replacement to address accessibility and provide necessary updates to public/staff spaces. Funds will be transferred from Library Reserves and the Library will apply for competitive, matching grants from the State Library Construction Grant program.	2039	2,122,280	25,000 to 33,000 c	50,000 to 35,000 c	2
Total Cost			4,950,115	135,949	338,498	
Sources of Funds						
Olmsted County		c	1,030,430	50,323 c	53,189 c	
Local Government Aid		ga	34,610			
Operating Transfer - fr General Fund		ot	318,028			
Tax Levy		t	785,538			
Operating Transfer - Other Funds		to	2,781,509	85,626 to	285,309 to	
Total Sources of Funds			4,950,115	135,949	338,498	
Unfunded Projects						
Total of NEW FUNDING requests					338,498	
Total adjustments to prior years' funding authorizations					-	
Total Cost					338,498	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
19,099 c		19,099 c		19,099 c		19,099 c		19,099 c	
4,531 to		12,251 to		93,201 to		10,000 to		63,726 to	
50,000 to		25,000 to		25,000 to		25,000 to		25,000 to	
35,000 c		35,000 c		35,000 c		35,000 c		35,000 c	
108,630		91,350		172,300		89,099		142,825	
54,099 c		54,099 c		54,099 c		54,099 c		54,099 c	
ga		ga		ga		ga		ga	
ot		ot		ot		ot		ot	
t		t		t		t		t	
54,531 to		37,251 to		118,201 to		35,000 to		88,726 to	
108,630		91,350		172,300		89,099		142,825	
-		-		-		-		-	
108,630		91,350		172,300		89,099		142,825	
-		-		-		-		-	
108,630		91,350		172,300		89,099		142,825	

Administrative Projects
2026-2031
Capital Improvement Plan

Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
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Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
1	Facilities Reinvestment Fund	1036	11,080,000	1,000,000 t	1,040,000 t	1
2	125 Live Facility	1038	2,020,406	193,000 t	193,000 t	
3	City Metropolitan Network (fiber): Primary role of this program is to enhance the city owned fiber network across the city in support of city operations. We participate with RPU, water, sewer, traffic operations, police, county, DOT and other state organizations to co-locate/co-fund fiber installations whenever possible to reduce costs.	1998	1,812,833	50,000 t	50,000 t	
4	City wide IT Security tooling: Continue to improve our security posture across all city IT (City Hall, RPU, RPL) solutions to reduce the likelihood of virus, phishing, ransomware and other IT security breaches. In 2020 and going forward we need to contract with a 3rd party service for penetration testing of high risk Internet facing and internal solutions including PCI compliance, CJIS requirements, and data consider personal by the state. This testing is needed to meet our security policies.	1895	685,000	17,500 t 4,500 eu 500 wu 1,250 to 1,000 ow 250 os	17,500 t 4,500 eu 500 wu 1,250 to 1,000 ow 250 os	
5	Economic Vitality		25,149,922	6,500,000 st	2,722,000 st	
6	Abatement Revolving Fund for Removal of Public Hazards for object 82980		150,000		50,000 t	
7	Camera servers for video processing and temporary storage. As the City continues to expand camera coverage our existing infrastructure cannot adequately support current or future demand. Replacements will then become part of the ITRF		320,000		64,000 t	
8	AI implementation utilizing Microsoft Azure government cloud, professional services and selective phased licensing		450,000		150,000 t	
9	City ERP System: The city ERP system faces upgrades every 2-4 years to maintain support from the supplier. These upgrades require expert consulting services for unique skills city resources don't have and project management services. This request is to put aside funds on an annual basis to allow for these upgrades without putting the full financial burden in any specific year.	1971	879,281	50,000 t	50,000 t	
10	Move fiber infrastructure from Silver Lake plant and TOB building		500,000		75,000 eu 75,000 r	
11	Enterprise Resource Planning & Financial Software Transition (project reserves to be funded from holistic budget stability funds). Transfer from other funds is to come from the Parking Enterprise fund, company 601.		6,429,426	2,190,000 r 48,667 to 119,233 ow	679,426 r	

Schedule for Six Year Period

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Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
1,340,000 t	1	1,679,000 t	1	1,773,000 t	1	1,848,000 t	1	1,600,000 t	
198,790 t		204,754 t		210,897 t		217,224 t		223,741 t	
50,000 t		50,000 t		50,000 t		50,000 t		50,000 t	
17,500 t		17,500 t		17,500 t		17,500 t		17,500 t	
4,500 eu		4,500 eu		4,500 eu					
500 wu		500 wu		500 wu					
1,250 to		1,250 to		1,250 to					
1,000 ow		1,000 ow		1,000 ow					
250 os		250 os		250 os					
2,730,000 st		3,175,000 st		3,747,922 st		2,850,000 st		3,425,000 st	
50,000 t		20,000 t		10,000 t		10,000 t		10,000 t	
64,000 t		64,000 t		64,000 t		64,000 t			
75,000 t		75,000 t		75,000 t		75,000 t			
50,000 t		50,000 t		50,000 t					
75,000 eu		100,000 eu							
75,000 r		100,000 r							
200,000 r									

Administrative Projects

2026-2031

Capital Improvement Plan

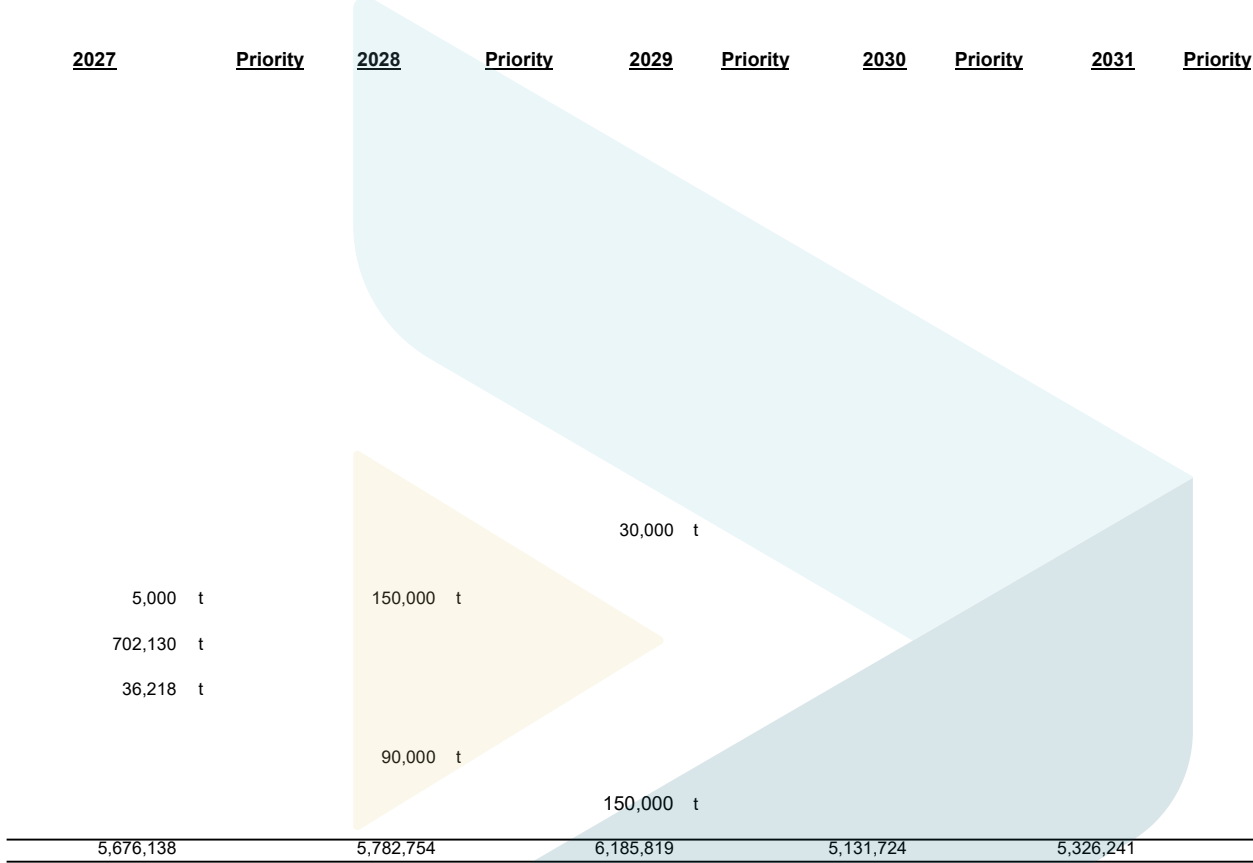
Special Assessment Bonds = a	Abatement District = ad	Olmsted County = c
Flood Control Reserves = fr	Local Gov't Aid = ga	General Obligation Bonds = go
Operating Trfs-fr General Fund = ot	Operating Trfs-fr Sewer Utility = ow	Operating Trfs-fr General Fund Sales Tax = ox
GO Revenue Bonds = rb	Retained Earnings = re	State Funds = s
Sales Tax (2013 and 2024) = st	Storm Water Mgmt Chg = sw	Tax Levy = t
Operating Trfs - fr Other Funds = to	Transit Aid State DMC = ts	Water Availability Chg = wa

Map #	Project Description	Proj #	Total Budget	2025 CIP Bdgt Amts	2026	Priority
				75,433 os		
12	Install Fiber Optic Cabling to joint City/County training facility (we will have some opportunities for cost sharing with County and to a lesser extent RPU) This assumes extending from Fire Station 5, which appears the most cost effective path.		999,999		333,333 c 333,333 eu 333,333 go	
13	Implement new support ticket and asset management system		200,000		200,000 t	
14	Automated Time Entry System: Upgrade Kronos time keeping system to the latest release and additional consulting services as needed. The Kronos time scheduling and time keeping system is used by most City employees as a feed into the payroll system. The complexity of our different pay structures requires a top tier system to meet the needs of payroll efforts. This CIP has not had funds added to it in many years as the original funding has been consumed for previous upgrades and consulting as needed. The balance is now insufficient to fund our next upgrade.	1961	105,000		25,000 t	
15	City Hall Badge Readers - Replace end of life badge printers & eventually S2 replacement.	1911	245,000			
16	2027 ERP Project Contingency		702,130			
17	City Attorney Work Stations Replacements/Updates		36,218			
18	Improve/Expand City Wireless coverage at City Facilities including Recreation Center, Volleyball Center, Fire Stations and conference/meeting areas.		90,000			
19	Implement Storage Area Network for City Video.	2101	450,000	150,000 t		
Total Cost			52,305,215	10,401,333	6,398,425	
Sources of Funds						
Olmsted County	c		333,333		333,333 c	
Electric Utility	eu		700,333	4,500	412,833 eu	
General Obligation Bonds	go		333,333		333,333 go	
Operating Transfer - fr Storm Water Utility	os		178,550	75,683	250 os	
Operating Transfer - fr Sewer Utility	ow		297,950	120,233	1,000 ow	
Project reserves	r		6,124,426	2,190,000	754,426 r	
State	s		150,000		s	
Sales Tax (2013 and 2024)	st		25,149,922	6,500,000	2,722,000 st	
Tax Levy	t		18,880,868	1,460,500	1,839,500 t	
Operating Transfer - Other Funds	to		143,500	49,917	1,250 to	
Water Utility	wu		13,000	500	500 wu	
Total Sources of Funds			52,305,215	10,401,333	6,398,425	
Unfunded Projects						
Total of NEW FUNDING requests			-	-	6,398,425	
Total adjustments to prior years' funding authorizations					-	
Total Cost					6,398,425	

Schedule for Six Year Period

Electric Utility = eu	Federal Funds = f	Food & Beverage Tax = fb
Lodging Tax = lt	MN State Aid - Streets = ms	Operating Trfs - fr Storm Water = os
Private Funds = p	2020 Parks Referendum = pr	Project Reserves = r
Sn/Sewer Avail Chg = sa	Sales Tax DMC = sd	State DMC Funds = sm
Transit Aid County DMC = tc	Traffic Improvement Dist Chg = td	Tax Increments = ti
Water Utility = wu	Unfunded = u	

<u>2027</u>	<u>Priority</u>	<u>2028</u>	<u>Priority</u>	<u>2029</u>	<u>Priority</u>	<u>2030</u>	<u>Priority</u>	<u>2031</u>	<u>Priority</u>
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5,676,138	5,782,754	6,185,819	5,131,724	5,326,241
79,500 eu	104,500 eu	4,500 eu		
250 go	250 go	250 go		
1,000 os	1,000 os	1,000 os		
275,000 ow	100,000 ow	1,000 ow		
2,730,000 r	3,175,000 r	3,747,922 r	2,850,000 r	3,425,000 r
2,588,638 s	2,400,254 s	2,430,397 s	2,281,724 s	1,901,241 s
1,250 st	1,250 st	1,250 st		
500 to	500 to	500 to		
5,676,138 wu	5,782,754 wu	6,185,819 wu	5,131,724 wu	5,326,241 wu
-	-	-	-	-
5,676,138	5,782,754	6,185,819	5,131,724	5,326,241
-	-	-	-	-
5,676,138	5,782,754	6,185,819	5,131,724	5,326,241

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Rochester Public Utilities

Recommended

2027

Capital Improvement Plan

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ROCHESTER
PUBLIC UTILITIES
WE PLEDGE, WE DELIVER™

CAPITAL IMPROVEMENT PLAN

RECOMMENDED

2027



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ROCHESTER PUBLIC UTILITIES
2027 ANNUAL OPERATING PLAN

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Rochester Public Utilities

Recommended

Electric Utility 2027

Capital Improvement & Major Maintenance Budget

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**ROCHESTER PUBLIC UTILITIES
ELECTRIC UTILITY
2027 CAPITAL IMPROVEMENT AND
MAJOR MAINTENANCE BUDGET**

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**Rochester Public Utilities
Electric Utility
Major Maintenance Plan**

		Budget					
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
1	<u>Power Delivery</u>						
2	T&D Inspection Services	-	100,000	110,000	115,000	120,000	570,000
3	Service Assured expenses - Electric	-	184,082	189,514	195,110	200,873	976,389
4	Tree Trimming	-	1,957,691	2,000,000	2,060,000	2,121,800	10,324,945
5	Allocation - New Services	-	582,925	438,663	449,723	461,114	472,848
6	ALLOC - Distrib Lines & Equip-Mnt	-	265,225	273,182	281,377	289,819	298,513
7	ALLOC - Transmission Asset Mgmt	-	225,000	70,000	70,000	70,000	70,000
8	Transmission Asset Management	-	92,700	95,481	98,345	101,296	104,335
9	LMT Removal	-	156,000	-	-	-	156,000
10	Allocation - Substation Asset Management -Maint	-	273,500	162,000	167,000	172,000	177,000
11	Downtown Reconfiguration Study	-	-	70,000	-	-	70,000
12	Annual Pole Inspections	-	85,000	90,000	95,000	100,000	105,000
13	<u>Power Delivery</u>	-	3,339,198	3,060,177	3,081,833	3,175,788	3,272,111
14	<u>Customer Relations</u>						
15	Cayenta Upgrade	-	-	303,000	-	-	303,000
16	Cayenta Application Enhancements	-	100,000	70,000	100,000	100,000	470,000
17	<u>Customer Relations</u>	-	100,000	373,000	100,000	100,000	773,000
18	<u>Information Services</u>						
19	Cayenta Managed Services	-	85,000	85,000	85,000	85,000	425,000
20	Data Goveranance & Security	-	55,000	55,000	55,000	55,000	275,000
21	ERP Support Contract	-	80,000	150,000	150,000	150,000	680,000
22	Data Analytics	-	120,000	123,600	127,308	131,127	135,060
23	Allocation - Technology	-	158,600	163,500	211,500	214,248	217,068
24	ALLOC - INFO RISK & CITY SHRD INF	-	83,600	88,500	91,500	94,248	97,068
25	ALLOC - BUSINESS SYSTEMS/APPLIC	-	75,000	75,000	120,000	120,000	510,000
26	<u>Information Services</u>	-	498,600	577,100	628,808	635,375	642,128
27	<u>Corporate Services</u>						
28	Rates Modeling	-	22,000	24,000	26,000	28,000	30,000
29	Elec Cost-of-Srv/Rate Design Study	-	100,000	-	-	-	110,000
30	Vena Support - RVNA	-	110,000	75,000	75,000	75,000	75,000
31	<u>Corporate Services</u>	-	232,000	99,000	101,000	103,000	215,000
32	<u>Power Resources</u>						
33	SLP Decommissioning Work	-	180,000	350,000	165,000	250,000	-
34	GT2 Generator Overhaul	-	-	500,000	-	-	-
35	Hydro Debris & Silt Removal	-	-	25,000	250,000	250,000	-
36	GT2 Eng A & B Overhaul	-	-	-	3,000,000	3,000,000	-
37	Westside 16K-hr Overhauls	-	-	-	-	650,000	650,000
38	Allocation - Power Resources	-	695,000	665,000	705,000	605,000	790,000
39	Allocation - Facilities	-	160,000	153,000	154,500	155,500	156,000
40	<u>Power Resources</u>	-	1,035,000	1,693,000	4,274,500	4,910,500	1,596,000
41	<u>General Management</u>						
42	Utility-wide Operating Contingency Fund	-	380,000	390,000	400,000	410,000	420,000
43	<u>General Management</u>	-	380,000	390,000	400,000	410,000	420,000
44	Total Major Maintenance Plan - External Expenditures	-	5,584,798	6,192,277	8,586,141	9,334,663	6,245,239
							35,943,117

**Rochester Public Utilities
Electric Utility
Capital Improvement Plan**

	Budget						
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
Power Delivery							
Video Wall Replacement	-	-	200,000	340,000	-	-	540,000
Allocation - New Services	9,059,221	3,731,965	3,748,507	1,524,753	1,560,819	1,420,598	
New Service Installations	9,059,221	3,180,572	3,180,572	939,780	958,297	800,000	9,059,221
Distribution Lines & Equipment	-	367,063	378,075	389,417	401,100	413,133	1,948,787
Property Damage - Repair or Replace	-	124,330	128,060	131,902	135,859	139,935	660,085
T&D Equipment Upgrade/Replace	-	60,000	61,800	63,654	65,564	67,531	318,548
Allocation - Transmission Asset Management	-	46,350	273,175	399,084	426,288	604,852	1,749,749
Web-Based Service Application	-	25,000	25,000	25,000	25,000	25,000	125,000
Substation/Shop Test Equipment Upgrade/R	-	40,000	40,000	40,000	50,000	50,000	220,000
Substation Spares and Replacements	-	20,000	30,000	30,000	30,000	30,000	140,000
Allocation - Substation Asset Management	-	215,000	215,000	215,000	215,000	215,000	1,075,000
Metering/Shop Test Equipment Upgrade/Rep	-	65,000	50,000	50,000	50,000	50,000	265,000
Upgrade to Legacy Comm Equipment	360,000	70,000	70,000	70,000	70,000	70,000	350,000
Production Meter Socket Rewires	360,000	150,000	200,000	-	-	-	350,000
Transformer Partial Discharge Monitor	-	-	80,000	-	-	-	80,000
AMI	-	-	-	468,000	261,000	-	729,000
Advanced Metering Project	18,475,006	1,941,496	-	-	-	-	
AMI Meter Installation Service	3,352,780	977,744	-	-	-	-	977,744
AMI General Implementation Services	5,189,336	963,752	-	-	-	-	963,752
Wilder Rd NW	-	-	73,849	26,151	-	-	100,000
55th St NW & 50th Av Intersection	-	100,000	-	-	-	-	100,000
37th St NE & Broadway Intersection	-	-	-	-	250,000	-	250,000
IBM Substation - T1 Transformer Replacement	-	-	-	-	800,000	1,000,000	1,800,000
CapX - Davit arm replacement	2,700,000	1,000,000	1,700,000	-	-	-	2,700,000
SCADA OSI Version Upgrades w/I.T.	-	150,000	-	-	-	-	150,000
SEL Relay Upgrades	960,000	100,000	120,000	140,000	200,000	300,000	860,000
TH 14E and S Broadway Intersection	1,200,000	400,000	-	-	-	-	400,000
Meter Shop - Allocation	-	370,000	436,000	458,400	480,800	503,200	2,248,400
FDR 1731 Extension 65 ST NW 3868	-	-	175,000	200,000	200,000	-	575,000
6th St SE Bridge	1,900,000	1,350,000	100,000	-	-	-	1,450,000
CSAH 44 and Hwy 14 Interchange	1,793,643	325,000	-	-	-	-	325,000
Mayo Downtown Feeder Rework	3,601,139	300,000	200,000	800,000	1,000,000	1,000,000	3,300,000
FDR 803 & 812 Recon at 18th Ave	-	-	-	-	50,000	300,000	350,000
DMC - BRT Route Corridor	2,158,177	350,000	-	-	-	-	350,000
DMC - BRT West Transit Village	872,502	200,000	-	-	-	-	200,000
Grid North Partners-N Roch 345kV Line	32,405,441	19,600,000	1,000,000	-	-	-	20,600,000
Feeder 1913 Install	600,259	500,000	-	-	-	-	500,000
IBM Subst Property Purch	150,000	50,000	-	-	-	-	50,000
IBM Subst & Trans Lines	75,000	25,000	-	-	-	-	25,000
20th St SW - 1st Ave to Mayowood Rd	-	-	150,000	150,000	-	-	300,000
13th & 14th St NW - 11th Ave to Broadway	-	-	-	-	-	50,000	50,000
25th St SW	-	-	-	150,000	100,000	150,000	400,000
Feeder 306 Install	-	-	-	50,000	100,000	200,000	350,000
Feeder 615 Install	700,000	100,000	300,000	300,000	-	-	700,000
Feeder 913 Install	-	-	200,000	250,000	300,000	-	750,000
Feeder 914 Install	-	-	300,000	200,000	300,000	-	800,000
Feeder 1315 Install	-	-	-	50,000	150,000	250,000	450,000
Feeder 1602 Install	-	-	200,000	150,000	150,000	100,000	600,000
Feeder 1914 Install	-	-	-	800,000	200,000	700,000	1,700,000
Downtown New Duct Systems	3,220,000	580,000	300,000	500,000	600,000	1,200,000	3,180,000
Q2 Rebuild from Bear Creek - RCTC	-	-	-	-	-	400,000	400,000
Q4 Rebuild from BV Sub to Salem Rd	700,932	50,000	50,000	100,932	200,000	300,000	700,932
Q7 Rebuild to Grade B	-	-	-	-	200,000	400,000	600,000
Volt/VAR Optimization	-	-	-	-	60,000	60,000	120,000
Fiber - Marion to Cty PW/St Bridget Twr to WC	550,000	450,000	-	-	-	-	450,000
EV Bus Charging Expansion	-	-	-	100,000	200,000	500,000	800,000
50th Ave NW - 19th St to Valleyhigh	950,000	150,000	400,000	200,000	200,000	-	950,000
Replace 20kA, 161kV Circuit Breakers	1,090,000	205,000	210,000	220,000	225,000	230,000	1,090,000
NE Substation	-	-	-	-	200,000	500,000	700,000
18th Ave SW - Mayowood to 40th	2,267,554	1,270,000	-	-	-	-	1,270,000
Replace 161kV Disconnect Switches	625,000	115,000	120,000	125,000	130,000	135,000	625,000
55th St NW Feeder W of 60th Ave	-	-	100,000	100,000	100,000	200,000	500,000

**Rochester Public Utilities
Electric Utility
Capital Improvement Plan**

Budget							
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
Zumbro River Sub - T1 Repl	2,200,000	700,000	300,000	400,000	-	-	1,400,000
Willow Creek Sub Expansion	-	-	150,000	200,000	400,000	150,000	900,000
Feeder 401 Reinstall to 3rd Ave SW	250,000	200,000	50,000	-	-	-	250,000
SLP Decommissioning Prep	-	50,000	-	-	-	-	50,000
Feeder 714 - Rejuvenate Cable	-	-	400,000	-	-	-	400,000
CC Sub - Line Trap (SMMPA Project)	160,000	80,000	-	-	-	-	80,000
Center St Ramp Trans Repl	-	-	50,000	250,000	-	-	300,000
Silver Lake Sub - Reactor	-	-	50,000	300,000	350,000	-	700,000
RTU and RTAC Replacements	175,000	125,000	-	-	-	-	125,000
Westside Sub New T2	-	-	-	-	284,192	818,211	1,102,403
Bamber Valley 161kV Disconnect Switch	-	-	120,000	110,000	-	-	230,000
Marion Rd T Wall Continuations	-	-	60,000	70,000	-	-	130,000
Fiber to Downtown Dist Relays	-	-	-	60,000	80,000	80,000	220,000
Leased Line Retirement & Repl	90,000	80,000	-	-	-	-	80,000
Mayo West Logistics	-	-	125,000	100,000	-	-	225,000
60th Ave NW from 19th St to 55th St	2,020,000	200,000	300,000	400,000	600,000	500,000	2,000,000
E Center St	460,880	300,000	-	-	-	-	300,000
3rd Ave SE Duct/Manhole Rebuild to 9th St SE	-	-	-	-	50,000	500,000	550,000
Century Link Pole Remediation	2,450,000	150,000	450,000	650,000	750,000	400,000	2,400,000
FDR 813 Rebuild, Assisi-Elton Hills	475,000	375,000	-	-	-	-	375,000
Elton Hills Dr NW FDR 805	-	-	-	-	100,000	100,000	200,000
13th St & 2nd Ave NW Rebuild	-	-	50,000	100,000	-	-	150,000
4010 19th St NW, PCS Takeover	-	100,000	-	-	-	-	100,000
Westside Feeder Duct	600,000	430,000	150,000	-	-	-	580,000
New Feeder at Airport	-	-	750,000	500,000	450,000	900,000	2,600,000
Q11 - W.C. to new St. Bridget Sub ROW	1,845,100	500,000	-	300,000	450,000	-	1,250,000
Hydro Line Reconfig for New Hydro Sub	-	-	-	-	-	300,000	300,000
Eastwood Rd SE	-	-	100,000	100,000	100,000	-	300,000
11th Ave E - 4th St SE to Silver Creek Bridge	-	-	-	-	-	150,000	150,000
SCADA Upgrade	1,400,000	125,000	400,000	575,000	300,000	-	1,400,000
Electric Distribution Planning Software Replacement	-	-	100,000	-	-	-	100,000
Allocation - Distribution Expansion	4,740,197	3,425,197	3,690,000	3,190,000	3,380,000	3,220,000	
Feeder Extensions	-	140,000	150,000	150,000	190,000	250,000	880,000
Feeder Rebuilds	-	130,000	150,000	160,000	170,000	200,000	810,000
Transmission Capital Projects	-	50,000	60,000	65,000	70,000	80,000	325,000
Substation Capital Projects	-	200,000	215,000	220,000	230,000	250,000	1,115,000
Road Projects	-	120,000	180,000	200,000	220,000	250,000	970,000
Road Projects - DMC	-	80,000	80,000	75,000	30,000	-	265,000
Manhole Switch Replacement	-	250,000	500,000	360,000	320,000	-	1,430,000
Cable Replacements	-	260,000	270,000	275,000	285,000	290,000	1,380,000
Manholes - Repair or Replace	-	270,000	280,000	290,000	300,000	310,000	1,450,000
Fiber Optic Projects	-	100,000	110,000	115,000	120,000	125,000	570,000
Distribution Transformers	4,740,197	1,315,197	1,140,000	750,000	860,000	675,000	4,740,197
Overhead to Underground Conversion	-	360,000	380,000	200,000	200,000	300,000	1,440,000
Poles -Reinforcement or Replacement	-	70,000	75,000	80,000	85,000	90,000	400,000
Upgrades Due to Electrification	-	80,000	100,000	250,000	300,000	400,000	1,130,000
Designer XI Implementation	950,000	600,000	-	-	-	-	600,000
Dual Sensor Drone	-	-	40,000	-	-	-	40,000
Survey GPS Replacement	-	-	-	40,000	-	-	40,000
Fiber Manager Replacement	-	80,000	-	-	-	-	80,000
AMI OMS Integration	-	100,000	-	-	-	-	100,000
OMS Replacement	-	1,050,000	-	-	-	-	1,050,000
Small Drone Replacement	-	-	-	-	-	30,000	30,000
PCPA Compensation Payment	-	398,452	462,246	547,067	659,192	803,900	2,870,857
PCPA - SMMPA Reimbursement	-	(197,404)	(228,329)	(269,864)	(85,760)	-	(781,358)
Power Delivery	104,590,049	42,916,055	18,635,448	15,854,522	16,951,531	18,895,761	113,253,317

**Rochester Public Utilities
Electric Utility
Capital Improvement Plan**

		Budget					
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
<u>Customer Relations</u>							
DSM Rebate Software	-	420,000	-	-	-	-	420,000
DSM Rebate Software Subscription	-	700,000	-	-	-	-	700,000
Payment Kiosk	-	7,345	-	-	-	-	7,345
Add't Kiosk Locations	-	41,400	-	-	-	-	41,400
Pilot Billing Project	-	-	-	20,000	30,000	-	50,000
Customer Relations	-	1,168,745	-	20,000	30,000	-	1,218,745
<u>Information Services</u>							
Business Intelligence/Reporting	-	45,000	45,000	45,000	-	-	135,000
SCADA Upgrade	-	-	100,000	-	-	-	100,000
Vmware Host Server DS Cluster	213,250	117,000	-	-	-	-	117,000
HP Nimble SAM SC Cluster	-	189,000	-	-	-	-	189,000
Repl of Connectivity at Wtr Sites	-	450,000	-	-	-	-	450,000
Service Center Host Server Cluster Replacement	-	-	194,004	-	-	-	194,004
Service Center HP Nimble SAN Replacement	-	-	156,996	-	-	-	156,996
Firepower Management Center Replacement	-	-	69,996	-	-	-	69,996
Internal Firewall Replacement	-	-	109,992	-	-	-	109,992
SCADA Workstation Replacement	-	123,000	-	-	-	-	123,000
Replacement of Network Connectivity at Water Sites	-	-	499,992	-	-	-	499,992
Disaster Site Host Server Cluster Replacement	-	-	114,000	-	-	-	114,000
Disaster Site HP Nimble SAN Replacement	-	-	156,996	-	-	-	156,996
Replacement of Network Connectivity at Water Sites	-	-	-	499,992	-	-	499,992
Meeting Room AV Upgrade	-	-	92,174	-	-	-	92,174
Microsoft Fabric	143,000	55,000	55,000	-	-	-	110,000
Allocation - Technology	-	782,000	652,000	652,000	652,000	652,000	
Network Management	-	141,000	131,000	131,000	131,000	131,000	665,000
Output Management	-	18,000	18,000	18,000	18,000	18,000	90,000
Server Management	-	228,000	183,000	183,000	183,000	183,000	960,000
Workstation Management	-	140,000	220,000	220,000	220,000	220,000	1,020,000
Backup/DR	-	150,000	-	-	-	-	150,000
Operating Technology	-	105,000	100,000	100,000	100,000	100,000	505,000
Information Services	356,250	1,761,000	2,246,150	1,196,992	652,000	652,000	6,508,142
<u>Corporate Services</u>							
SAP ERP Subscription	6,642,281	5,954,781	-	-	-	-	5,954,781
SAP ERP / HCM	10,567,064	5,764,257	-	-	-	-	5,764,257
Racking Replacement in Stockyard	-	25,000	30,000	30,000	35,000	35,000	155,000
Corporate Services	17,209,345	11,744,038	30,000	30,000	35,000	35,000	11,874,038
<u>Power Resources</u>							
Hydro Trans Protection, Switchgear Repl, PT/CT Repl	-	500,000	-	-	-	-	500,000
Westside Personnel Space	-	1,750,000	-	-	-	-	1,750,000
2030 RESOURCE PLAN	129,072,093	55,279,380	34,290,000	3,130,000	-	-	
Firm Dispatchable Generation	126,473,489	55,229,380	34,240,000	3,130,000	-	-	92,599,380
Environmental	565,514	50,000	50,000	-	-	-	100,000
Allocation - Power Resources	-	400,000	295,000	750,000	750,000	450,000	2,645,000
Allocation - Fleet	3,353,801	622,960	939,232	581,030	887,119	323,460	3,353,801
UPS #4	-	80,000	-	-	-	-	80,000
Service Center Windows	-	-	115,000	-	-	-	115,000
Substation HVAC Sys Phase 2	-	-	-	-	-	120,000	120,000
Cascade Creek GT1 Recovery Plan	16,659,640	8,600,000	-	-	-	-	8,600,000
BUCC Crac Units	-	-	-	80,000	-	-	80,000
SCADA Crac Units	-	-	-	80,000	-	-	80,000
Substation HVAC Sys Phase 1	-	-	-	-	168,000	-	168,000

**Rochester Public Utilities
Electric Utility
Capital Improvement Plan**

Budget							
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
Service Center Office Furniture	-	-	180,000	-	-	-	180,000
Halon System Upgrade	150,000	65,000	85,000	-	-	-	150,000
Fire Alarm System	-	70,000	-	-	-	-	70,000
Main UPS#1 Battery Replacement	-	-	-	-	50,000	-	50,000
Allocation - Facilities Management	-	82,000	83,000	84,100	85,000	86,000	420,100
Power Resources	150,005,534	67,594,340	36,142,232	4,865,130	2,110,119	979,460	111,691,281
General Management							
Utility-wide Project Contingency	-	850,000	875,000	900,000	925,000	950,000	4,500,000
General Management	-	850,000	875,000	900,000	925,000	950,000	4,500,000
Total External Expenditures	272,161,178	126,034,178	57,928,830	22,866,644	20,703,650	21,512,221	249,045,523
Less: Bonding		(85,229,380)	(35,290,000)	(3,130,000)	-	-	(123,649,380)
Less: Non-cash Subscription Assets		(6,654,781)	-	(468,000)	(261,000)	-	(7,383,781)
Less: Contributions in Aid of Construction		(10,584,017)	(2,217,222)	(657,000)	(670,800)	(560,000)	(14,689,039)
Net Capital External Expenditures (Rate Funded)		23,566,000	20,421,607	18,611,644	19,771,850	20,952,221	103,323,323
Total Internal Expenditures (Capital Labor)		9,513,929	8,006,952	7,912,030	6,812,095	6,471,100	38,716,107
Net Capital Expenditures		33,079,929	28,428,560	26,523,674	26,583,945	27,423,321	142,039,429

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Rochester Public Utilities

Recommended

Water Utility 2027

Capital Improvement & Major Maintenance Budget

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**ROCHESTER PUBLIC UTILITIES
WATER UTILITY
2027 CAPITAL IMPROVEMENT AND
MAJOR MAINTENANCE BUDGET**

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5 Year Project List:	
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Capital	2

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**Rochester Public Utilities
Water Utility
Major Maintenance Plan**

		Budget						
		Multi-Year						
		Project Total	2027	2028	2029	2030	2031	5-Yr Total
1	Engineering & Distribution							
2	Water Utility Contingency Fund-Operating	-	96,000	99,000	102,000	105,000	108,000	510,000
3	Water Cost-of-Service/Rate Design Study	-	40,000	-	60,000	-	-	100,000
4	Wtr Master Plan Update	-	90,000	-	-	-	-	90,000
5	Water Utility Operating Contingency Fund	-	190,000	195,000	200,000	205,000	210,000	1,000,000
6	Lead & Galvanized Wtr Main Replacement	-	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	7,250,000
7	Service Assured expenses - Water	-	281,400	289,704	298,440	307,500	316,725	1,493,769
8	Storage Facility Paint & Cleaning	-	28,000	30,500	31,500	32,000	32,500	154,500
9	Total Engineering & Distribution	-	2,175,400	2,064,204	2,141,940	2,099,500	2,117,225	10,598,269
10	Power Resources							
11	Allocation - RPU Water Facilities	-	30,000	30,000	30,000	30,000	30,000	150,000
12	Total Power Resources	-	30,000	30,000	30,000	30,000	30,000	150,000
13	Total Major Maintenance Plan - External Expenditures	-	2,205,400	2,094,204	2,171,940	2,129,500	2,147,225	10,748,269

**Rochester Public Utilities
Water Utility
Capital Improvement Plan**

		Budget					
	Multi-Year Project Total	2027	2028	2029	2030	2031	5-Yr Total
Engineering & Distribution							
Site #8 Kalmar Booster	2,210,602	1,000,000	-	-	-	-	1,000,000
Reconstruct of 2 St and 16 Ave SE-J7838	580,000	100,000	-	-	-	-	100,000
Water Utility Contingency Fund-Capital	-	190,000	190,000	195,000	200,000	210,000	985,000
Center St to 11th Ave NE	900,000	450,000	-	-	-	-	450,000
Wilder Rd NW Reconstruction	-	-	435,000	435,000	-	-	870,000
S Broadway 4th St-9th St	450,000	50,000	200,000	200,000	-	-	450,000
Flood Mitigation 11th Ave NE & 2nd St NE	-	-	-	750,000	-	-	750,000
2nd Ave NW Relief Line	-	500,000	-	-	-	-	500,000
Goose Egg Park Relief Line	-	-	500,000	-	-	-	500,000
Meadow Lakes Sewer Extension	1,200,000	300,000	-	-	-	-	300,000
ALLOC - NEW WELLS	1,650,000	35,000	235,000	450,000	880,000	50,000	1,650,000
Mayowood to 40th St SW	1,100,000	500,000	-	-	-	-	500,000
Towers Painting & Rehab	3,355,000	715,000	530,000	730,000	630,000	750,000	3,355,000
Allocation - Water Distribution System Expansion	-	1,055,000	1,480,000	1,930,000	3,055,500	3,550,000	
T&D City Projects	-	150,000	930,000	1,150,000	50,000	1,000,000	3,280,000
T&D Developer Projects	-	450,000	450,000	450,000	450,000	450,000	2,250,000
T&D RPU Projects	-	455,000	100,000	330,000	2,555,500	2,100,000	5,540,500
Install New AC Units at Wells & Boosters	-	62,450	63,200	64,300	65,600	67,500	323,050
Water PLC	-	30,000	26,000	27,000	28,000	30,000	141,000
TH 14 & Brdway S -MNDOT	770,000	385,000	385,000	-	-	-	770,000
Advanced Metering Project Capital - Water	17,934,554	3,902,512	1,661,649	497,083	-	-	
Wtr AMI Meter Installation Services (Bonded)	6,158,524	3,383,706	-	-	-	-	3,383,706
Wtr AMI Meter Installation Services (Non-bonded)	1,703,624	-	1,372,549	207,983	-	-	1,580,532
AMI General Implementation Services - Water	4,244,172	518,806	289,100	289,100	-	-	1,097,006
Allocation - Water Metering/AMR	-	127,469	131,993	135,842	140,035	144,331	
ALLOC - WATER AMR: NEW SRVCS	-	74,440	76,262	78,275	80,490	83,000	392,467
ALLOC - COMMERCIAL METERS	-	53,029	55,731	57,567	59,545	61,331	287,203
Total Engineering & Distribution	30,150,156	9,402,431	5,837,842	5,414,225	4,999,135	4,801,831	30,455,464
Operations & Environmental Affairs							
SCADA Upgrade	625,000	55,000	285,000	285,000	-	-	625,000
ALLOC - WELL & BOOSTER STATION METERING	-	11,700	12,285	13,500	14,000	14,000	65,485
Allocation - Water Distribution System Replacement	-	200,600	208,500	210,400	217,700	223,100	
Replacement of Pumping Units	-	130,000	135,000	135,000	140,000	140,000	680,000
Well Motor Replacements	-	22,700	23,800	24,900	25,000	27,100	123,500
Installation of Variable Frequency Drive Units	-	22,400	23,500	23,500	25,000	27,000	121,400
Replacement of Booster Pumps	-	25,500	26,200	27,000	27,700	29,000	135,400
Total Operations & Environmental Affairs	625,000	267,300	505,785	508,900	231,700	237,100	1,750,785
Power Resources							
Allocation - Fleet	970,380	239,600	101,830	137,770	419,300	71,880	970,380
Total Power Resources	970,380	239,600	101,830	137,770	419,300	71,880	970,380
Total External Expenditures	31,745,536	9,909,331	6,445,457	6,060,895	5,650,135	5,110,811	33,176,629
Less: Bonding		(3,383,706)	-	-	-	-	(3,383,706)
Less: Non-cash Subscription Assets		-	-	-	-	-	-
Less: Contributions in Aid of Construction		-	(125,000)	(150,000)	(150,000)	(228,000)	(653,000)
Less: WAC Funds							-
Net Capital External Expenditures (Rate Funded)		6,525,625	6,320,457	5,910,895	5,500,135	4,882,811	29,139,923
Total Internal Expenditures		755,635	616,652	368,586	466,354	483,236	2,690,463
Total Contributed Assets		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
Net Capital Expenditures		5,769,990	5,703,805	5,542,309	5,033,781	4,399,575	26,449,460

Appendix

City Council Study Session

Presentations

City Council Study Session Presentation – 7/13/26

City Council Study Session Presentation – 4/13/26

City Council Meeting Presentation – 12/01/25

City Council Study Session Presentation – 9/15/25

City Council Study Session Presentation – 9/03/25

City Council Study Session Presentation – 8/25/25

City Council Study Session Presentation – 6/23/25

City Council Study Session Presentation – 4/28/25

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Other Supplemental Information

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