**Corcoran City Council - Work Session Agenda**
**November 12, 2026**
**5:30 PM**

1. **Call to Order/Roll Call**
2. **Scheduled Items**
   a. Administration Department 2027 Budget Presentation
   b. Finance Department 2027 Budget Presentation
   c. Public Safety 2027 Budget Presentation
3. **Adjournment**

***Includes Materials** - *Materials relating to these agenda items can be found in the Council Chambers Agenda Packet book located by the entrance. The complete Council Agenda Packet is available electronically on the City website at [www.corcoranmn.gov](http://www.corcoranmn.gov).*

**STAFF REPORT** **Agenda Item: 2.a**

| | |
|---|---|
| **Council Meeting:**<br>November 12, 2026 | **Prepared By:**<br>Nalisha Williams, Assistant City Administrator |
| **Topic:**<br>Administration Department 2027 Budget Presentation | **Action Required:** |

**Council Action**

**Attachments**
1. 2027 Administration Department Budget Itemized Final.pdf
2. 2027 Administration Department Budget Presentation Final.pdf

# CITY OF CORCORAN

**2027 Itemized Administration Department Budget - Material Changes of $5,000 or more OR 5% change since 2026 are highlighted in yellow**

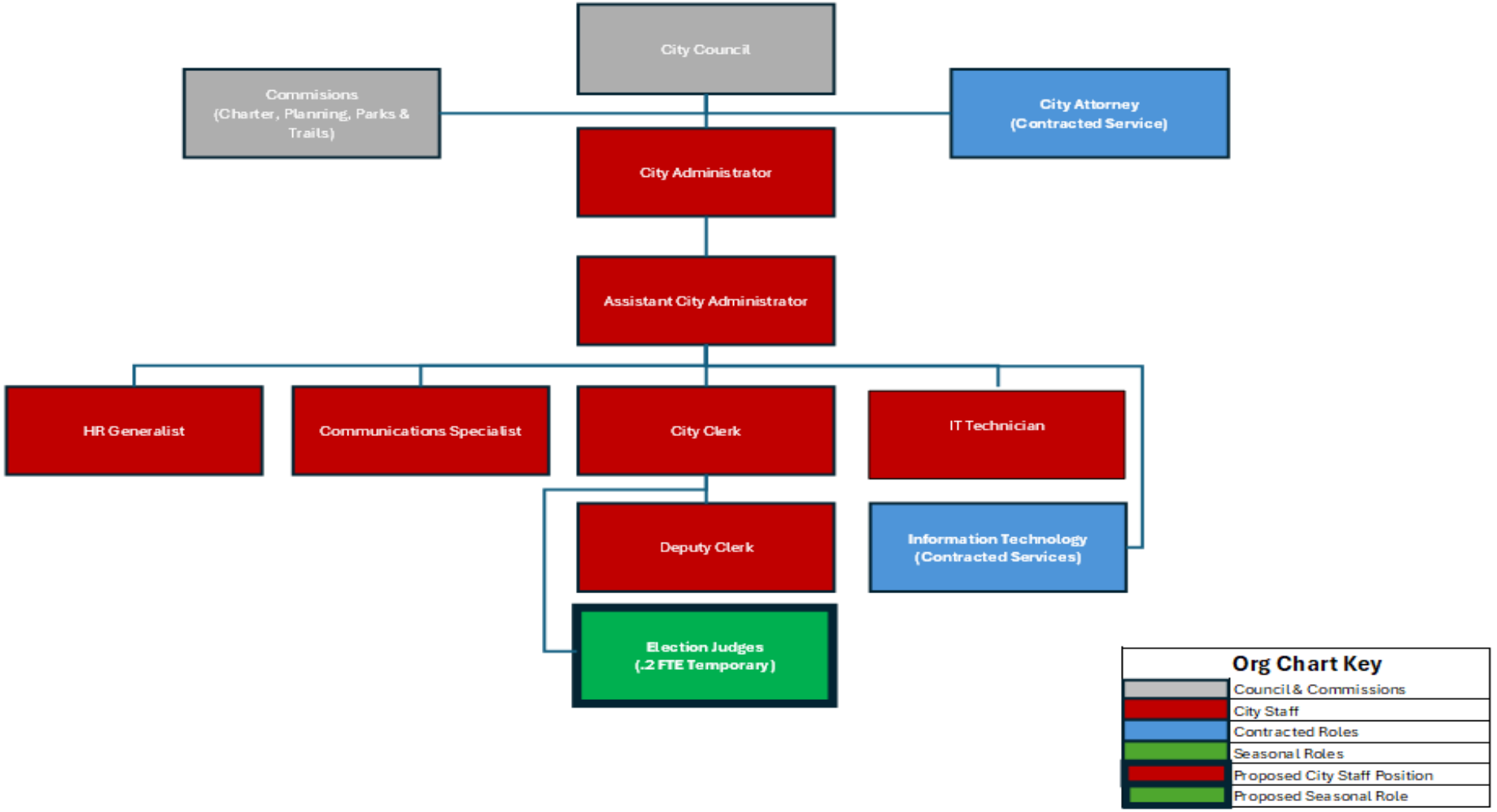
| | | | Values | | | |
|---|---|---|---|---|---|---|
| **Department** | **CODING** | **Account Description** | **2026 Budget** | **2027 Budget** | **Amount Changed** | **% Changed** |
| **ADMINISTRATION** | 100-41400-50101 | FULL-TIME EMPLOYEES - REGULAR | 405,483 | 434,729 | 29,246 | 7.21% |
| | 100-41400-50102 | FULL-TIME EMPLOYEES - OVERTIME | 2,500 | 2,000 | (500) | -20.00% |
| | 100-41400-50121 | PERA | 30,600 | 32,605 | 2,005 | 6.55% |
| | 100-41400-50122 | FICA | 25,295 | 26,953 | 1,658 | 6.56% |
| | 100-41400-50126 | MEDICARE | 5,917 | 6,304 | 387 | 6.53% |
| | 100-41400-50127 | MN PAID LEAVE | 1,785 | 1,913 | 128 | 7.16% |
| | 100-41400-50130 | EMPLOYER PAID INSURANCE | 88,768 | 85,200 | (3,568) | -4.02% |
| | 100-41400-50207 | TRAINING AND INSTRUCTIONAL SUPPLIES | 11,000 | 11,000 | - | 0.00% |
| | 100-41400-50210 | OPERATING SUPPLIES | 2,500 | 2,000 | (500) | -20.00% |
| | 100-41400-50307 | PERSONNEL ADMINISTRATION | 6,000 | 6,000 | - | 0.00% |
| | 100-41400-50308 | SOFTWARE | - | 4,450 | 4,450 | |
| | 100-41400-50321 | TELEPHONE | 600 | 600 | - | 0.00% |
| | 100-41400-50331 | TRAVEL EXPENSE | 5,000 | 3,000 | (2,000) | -40.00% |
| | 100-41400-50365 | WORKER'S COMPENSATION INSURANCE | 1,663 | 6,143 | 4,480 | 269.39% |
| | 100-41400-50403 | REPAIR AND MAINTENANCE - VEHICLE | - | 2,500 | 2,500 | |
| | 100-41400-50433 | DUES AND MEMBERSHIPS | 12,500 | 4,000 | (8,500) | -68.00% |
| ***ADMINISTRATION Total*** | | | ***599,611*** | ***629,396*** | ***29,785*** | ***4.97%*** |
| **CENTRAL SERVICES** | 100-41900-50200 | OFFICE SUPPLIES | 8,000 | 6,000 | (2,000) | -25.00% |
| | 100-41900-50210 | OPERATING SUPPLIES | 25,000 | 20,000 | (5,000) | -20.00% |
| | 100-41900-50212 | MOTOR FUELS | 1,000 | 1,000 | - | 0.00% |
| | 100-41900-50221 | REPAIR AND MAINTENANCE SUPPLIES - EQUIP | 2,000 | 2,000 | - | 0.00% |
| | 100-41900-50300 | PROFESSIONAL SERVICES | 30,000 | 30,000 | - | 0.00% |
| | 100-41900-50308 | SOFTWARE | - | - | - | |
| | 100-41900-50321 | TELEPHONE | 4,000 | 7,500 | 3,500 | 87.50% |
| | 100-41900-50322 | POSTAGE | 6,000 | 5,000 | (1,000) | -16.67% |
| | 100-41900-50350 | GENERAL NOTICES AND PUB INFO | 15,000 | 13,000 | (2,000) | -13.33% |
| | 100-41900-50360 | INSURANCE | 150,000 | 225,000 | 75,000 | 50.00% |
| | 100-41900-50380 | UTILITY SERVICES | 11,000 | 11,000 | - | 0.00% |
| | 100-41900-50381 | ELECTRIC UTILITIES | 30,000 | 30,000 | - | 0.00% |
| | 100-41900-50382 | WATER & SEWER | 2,000 | 2,000 | - | 0.00% |
| | 100-41900-50400 | REPAIR AND MAINTENANCE - CONTRACT | 5,000 | 5,000 | - | 0.00% |
| | 100-41900-50401 | REPAIR AND MAINTENANCE - BUILDING | 20,000 | 20,000 | - | 0.00% |
| | 100-41900-50403 | REPAIR AND MAINTENANCE - VEHICLE | 3,500 | - | (3,500) | -100.00% |
| | 100-41900-50404 | REPAIR AND MAINTENANCE - MACHINERY/EC | 3,000 | - | (3,000) | -100.00% |
| | 100-41900-50413 | OFFICE EQUIPMENT RENTAL | 10,000 | 12,000 | 2,000 | 20.00% |
| | 100-41900-50430 | MISCELLANEOUS EXPENSE | - | - | - | |
| | 100-41900-50431 | BANKING CHARGES | 200 | - | (200) | -100.00% |
| | 100-41900-50432 | CREDIT CARD FEES | 3,000 | - | (3,000) | -100.00% |
| | 100-41900-50433 | DUES AND MEMBERSHIPS | 23,000 | 11,000 | (12,000) | -52.17% |
| | 100-41900-50700 | TRANSFERS | 200,000 | 200,000 | - | 0.00% |
| ***CENTRAL SERVICES Total*** | | | ***551,700*** | ***600,500*** | ***48,800*** | ***8.85%*** |
| **CITY ADMINISTRATOR** | 100-41320-50101 | FULL-TIME EMPLOYEES - REGULAR | 187,524 | 208,317 | 20,793 | 11.09% |
| | 100-41320-50121 | PERA | 14,065 | 15,084 | 1,019 | 7.24% |
| | 100-41320-50122 | FICA | 11,627 | 9,114 | (2,513) | -21.61% |
| | 100-41320-50126 | MEDICARE | 2,720 | 2,917 | 197 | 7.25% |
| | 100-41320-50127 | MN PAID LEAVE | 826 | 885 | 59 | 7.13% |
| | 100-41320-50130 | EMPLOYER PAID INSURANCE | 27,668 | 28,452 | 784 | 2.83% |
| | 100-41320-50207 | TRAINING AND INSTRUCTIONAL SUPPLIES | 5,000 | 5,000 | - | 0.00% |
| | 100-41320-50210 | OPERATING SUPPLIES | 200 | 200 | - | 0.00% |
| | 100-41320-50307 | PERSONNEL ADMINISTRATION | 1,500 | 1,500 | - | 0.00% |
| | 100-41320-50321 | TELEPHONE | 600 | 600 | - | 0.00% |
| | 100-41320-50331 | TRAVEL EXPENSE | 5,000 | 5,000 | - | 0.00% |

| | | | | | | |
|---|---|---|---|---|---|---|
| **CITY ADMINISTRATOR** | 100-41320-50365 | WORKER'S COMPENSATION INSURANCE | 769 | 522 | (247) | -32.12% |
| | 100-41320-50433 | DUES AND MEMBERSHIPS | 1,500 | 3,000 | 1,500 | 100.00% |
| ***CITY ADMINISTRATOR Total*** | | | ***258,999*** | ***280,591*** | ***21,592*** | ***8.34%*** |
| **CITY COUNCIL** | 100-41110-50101 | FULL-TIME EMPLOYEES - REGULAR | 19,260 | 19,260 | - | 0.00% |
| | 100-41110-50122 | FICA | 1,195 | 1,195 | - | 0.00% |
| | 100-41110-50126 | MEDICARE | 280 | 280 | - | 0.00% |
| | 100-41110-50127 | MN PAID LEAVE | 85 | 85 | - | 0.00% |
| | 100-41110-50201 | POSTAGE/SHIPPING | - | - | - | |
| | 100-41110-50207 | TRAINING AND INSTRUCTIONAL SUPPLIES | 5,500 | 5,500 | - | 0.00% |
| | 100-41110-50210 | OPERATING SUPPLIES | 2,000 | 1,910 | (90) | -4.50% |
| | 100-41110-50308 | SOFTWARE | - | - | - | |
| | 100-41110-50365 | WORKER'S COMPENSATION INSURANCE | - | 90 | 90 | |
| ***CITY COUNCIL Total*** | | | ***28,320*** | ***28,320*** | ***-*** | ***0.00%*** |
| **COMMUNICATION** | 100-41130-50101 | FULL-TIME EMPLOYEES - REGULAR | 89,448 | 98,717 | 9,269 | 10.36% |
| | 100-41130-50121 | PERA | 6,709 | 7,404 | 695 | 10.36% |
| | 100-41130-50122 | FICA | 5,546 | 6,120 | 574 | 10.36% |
| | 100-41130-50126 | MEDICARE | 1,297 | 1,431 | 134 | 10.36% |
| | 100-41130-50127 | MN PAID LEAVE | 394 | 434 | 40 | 10.24% |
| | 100-41130-50130 | EMPLOYER PAID INSURANCE | 17,341 | 19,416 | 2,075 | 11.97% |
| | 100-41130-50207 | TRAINING AND INSTRUCTIONAL SUPPLIES | 1,000 | 2,000 | 1,000 | 100.00% |
| | 100-41130-50300 | PROFESSIONAL SERVICES | 10,000 | 11,000 | 1,000 | 10.00% |
| | 100-41130-50307 | PERSONNEL ADMINISTRATION | 1,500 | 1,500 | - | 0.00% |
| | 100-41130-50308 | SOFTWARE | - | 6,000 | 6,000 | |
| | 100-41130-50322 | POSTAGE | 4,000 | 5,000 | 1,000 | 25.00% |
| | 100-41130-50325 | OTHER COMMUNICATION | 13,500 | 3,000 | (10,500) | -77.78% |
| | 100-41130-50365 | WORKER'S COMPENSATION INSURANCE | 367 | 200 | (167) | -45.50% |
| | 101-41130-50304 | LEGAL FEES | - | - | - | |
| ***COMMUNICATION Total*** | | | ***151,102*** | ***162,223*** | ***11,121*** | ***7.36%*** |
| **ELECTIONS** | 100-41410-50102 | FULL-TIME EMPLOYEES - OVERTIME | 1,000 | 1,000 | - | 0.00% |
| | 100-41410-50114 | TEMPORARY/SEASONAL EMPLOYEES | 40,000 | 20,000 | (20,000) | -50.00% |
| | 100-41410-50210 | OPERATING SUPPLIES | 6,000 | 3,000 | (3,000) | -50.00% |
| | 100-41410-50331 | TRAVEL EXPENSE | 300 | 150 | (150) | -50.00% |
| | 100-41410-50430 | MISCELLANEOUS EXPENSE | 2,000 | 1,000 | (1,000) | -50.00% |
| ***ELECTIONS Total*** | | | ***49,300*** | ***25,150*** | ***(24,150)*** | ***-48.99%*** |
| **INFORMATION TECHNOLOGY** | 100-41920-50101 | FULL-TIME EMPLOYEES - REGULAR | 100,600 | 95,498 | (5,102) | -5.07% |
| | 100-41920-50102 | FULL-TIME EMPLOYEES - OVERTIME | - | 5,000 | 5,000 | |
| | 100-41920-50121 | PERA | 7,545 | 7,162 | (383) | -5.07% |
| | 100-41920-50122 | FICA | 6,237 | 5,921 | (316) | -5.07% |
| | 100-41920-50126 | MEDICARE | 1,459 | 1,385 | (74) | -5.09% |
| | 100-41920-50127 | MN PAID LEAVE | 443 | 420 | (23) | -5.15% |
| | 100-41920-50130 | EMPLOYER PAID INSURANCE | 23,809 | 19,416 | (4,393) | -18.45% |
| | 100-41920-50207 | TRAINING AND INSTRUCTIONAL SUPPLIES | - | 1,000 | 1,000 | |
| | 100-41920-50210 | OPERATING SUPPLIES | 30,000 | 20,000 | (10,000) | -33.33% |
| | 100-41920-50221 | REPAIR AND MAINTENANCE SUPPLIES - EQUIP | 80,000 | 20,000 | (60,000) | -75.00% |
| | 100-41920-50300 | PROFESSIONAL SERVICES | 130,000 | 80,000 | (50,000) | -38.46% |
| | 100-41920-50307 | PERSONNEL ADMINISTRATION | 1,500 | 1,500 | - | 0.00% |
| | 100-41920-50308 | SOFTWARE | 50,000 | 65,000 | 15,000 | 30.00% |
| | 100-41920-50321 | TELEPHONE | - | 600 | 600 | |
| | 100-41920-50365 | WORKER'S COMPENSATION INSURANCE | 412 | - | (412) | -100.00% |
| | 100-41920-50400 | REPAIR AND MAINTENANCE - CONTRACT | - | - | - | |
| ***INFORMATION TECHNOLOGY Total*** | | | ***432,005*** | ***322,902*** | ***(109,103)*** | ***-25.25%*** |
| **LEGAL** | 100-41600-50300 | PROFESSIONAL SERVICES | 60,000 | 60,000 | - | 0.00% |
| ***LEGAL Total*** | | | ***60,000*** | ***60,000*** | ***-*** | ***0.00%*** |
| **Grand Total** | | | **2,131,037** | **2,109,082** | **(21,955)** | **-1.03%** |




# 2027 Administration Department Budget Presentation

BY: NALISHA WILLIAMS




# Administration Department Organizational Chart



# Human Resources

2026 Accomplishments:

- Recruited 6 FT positions, 2 PT positions, and 1 seasonal position
- Continued to improve recruitment process leading to higher quality candidate pools
- Onboarded new Minnesota Paid Leave benefit and facilitated an increase in leave volume
- Updated Section 1 & 2 of Employee Handbook

2027 Opportunities:

- Employee Handbook Updates Section 3 &4
- Public Safety Administration Labor Negotiations
- Develop and Implement performance review/management city-wide

# Communications

2026 Accomplishments:

- Launched new website with vendor Revize to meet ADA Accessibility Requirements
- Continued “Corcoran Compass” – Monthly Meeting(s) Recap
- Improved Internal Employee Communication
- Improved External Communication
- Improved social media reach
  - Following up 181.2%
  - Views up 200.7%













2027 Opportunities:

- Continue to meet ADA Accessibility Requirements
- Employee Intranet

# Information Technology

2026 Accomplishments:

- Hire and onboard IT Technician
- License optimization for cost savings
- Launched Laserfiche Weblink Archives
- Reduced IT consulting contract
- Created AI policy
- Public Safety Motorola Server Upgrade

2027 Opportunities:

- Expand SharePoint sites and capabilities
- Retention Policy





# City Clerk

2026 Elections:

- Approximately 36 days total of Early Voting for both the Primary and General Elections
- Number of registered voters at 7AM on Election Day: 6,536
- 80% voter turnout for November General Election: 2,557 voted early in person, 2,699 voted on Election Day.
- 240 Election Day Registrations, 67 additional registrations during Early Voting Period.

2026 Accomplishments:

- Municode
- 2026 Elections

2027 Opportunities:

- 2027 Elections
- Laserfiche






# Administration Budget Summary

| Business Unit | Total 2026 Budget | Proposed Total 2027 Budget | 2026/2027 Difference | % Change |
|---|---|---|---|---|
| City Council | $28,320 | $28,320 | $0 | 0% |
| Communication | $151,102 | $162,223 | $11,121 | 7.36% |
| City Administrator | $258,999 | $280,591 | $21,592 | 8.34% |
| Administration | $599,611 | $629,396 | $29,785 | 4.97% |
| Election | $49,300 | $25,150 | -$24,150 | -48.99% |
| Legal | $60,000 | $60,000 | $0 | 0% |
| Central Services | $551,700 | $600,500 | $48,800 | 8.85% |
| Information Technology | $432,005 | $322,902 | -$109,103 | -25.25% |
| **Total** | $2,131,037 | $2,109,082 | -$21,955 | -1.03% |

# Communication/City Administrator/ Administration/Legal

| Budget Item | 2026 Budget | 2027 Budget | 2026/2027 Difference | % Change | Comments |
|---|---|---|---|---|---|
| COMMUNICATION: | $151,102 | $162,223 | $11,121 | +7.36% | • Personnel Costs (Wages, Benefits, Training)<br>• Document Accessibility Program (ADA)<br>• Newsletter Printing and Postage |
| CITY ADMINISTRATOR: | $258,999 | $280,591 | $21,592 | +8.34% | • Personnel Costs (Wages, Benefits, Training) |
| ADMINISTRATION: | $599,611 | $629,396 | $29,785 | +4.97% | • Software Maintenance Fees for Municode and Laserfiche Added<br>• Personnel Costs (Wages, Benefits, Training) |
| LEGAL: | $60,000 | $60,000 | $0 | 0% | • No Change |

# Elections

| Budget Item | 2026 Budget | 2027 Budget | 2026/2027 Difference | % Change | Comments |
|---|---|---|---|---|---|
| ELECTIONS | $49,300 | $25,150 | $24,150 | -48.99% | • Personnel Costs<br>• Legal Notices<br>• Operating Supplies |

# Central Services

| Budget Item | 2026 Budget | 2027 Budget | 2026/2027 Difference | % Change | Comments |
|---|---|---|---|---|---|
| Central Services | $551,700 | $600,500 | $48,800 | 8.85% | • Auto/properties added to City Liability Insurance (added WTP/park building)<br>• LMC Dues ($11,000) moved from Admin to Central Services<br>• Office Equipment Leases<br>• City Hall Maintenance |

# Information Technology

| Budget Item | 2026 Budget | 2027 Budget | 2026/2027 Difference | % Change | Comments |
|---|---|---|---|---|---|
| Information Technology | $432,005 | $322,902 | -$109,103 | -25.25% | • Personnel costs<br>• Replacement Hardware<br>• Reduced IT Consulting Contract<br>• Software costs |

**STAFF REPORT** **Agenda Item: 2.b**

| | |
|---|---|
| **Council Meeting:**<br>November 12, 2026 | **Prepared By:**<br>Matt Gsellmeier, Finance Director, |
| **Topic:**<br>Finance Department 2027 Budget Presentation | **Action Required:**<br>Direction |

## Summary

The enclosed PowerPoint provides a breakdown of the proposed 2027 budget for the Finance Department. The Council is asked to provide feedback on the proposed changes.

## Recommendation

Provide feedback on the draft 2027 Finance Department budget.

## Council Action

## Attachments

1. 2027 Budget Presentation to Council - Finance Department.pptx




# inance Department

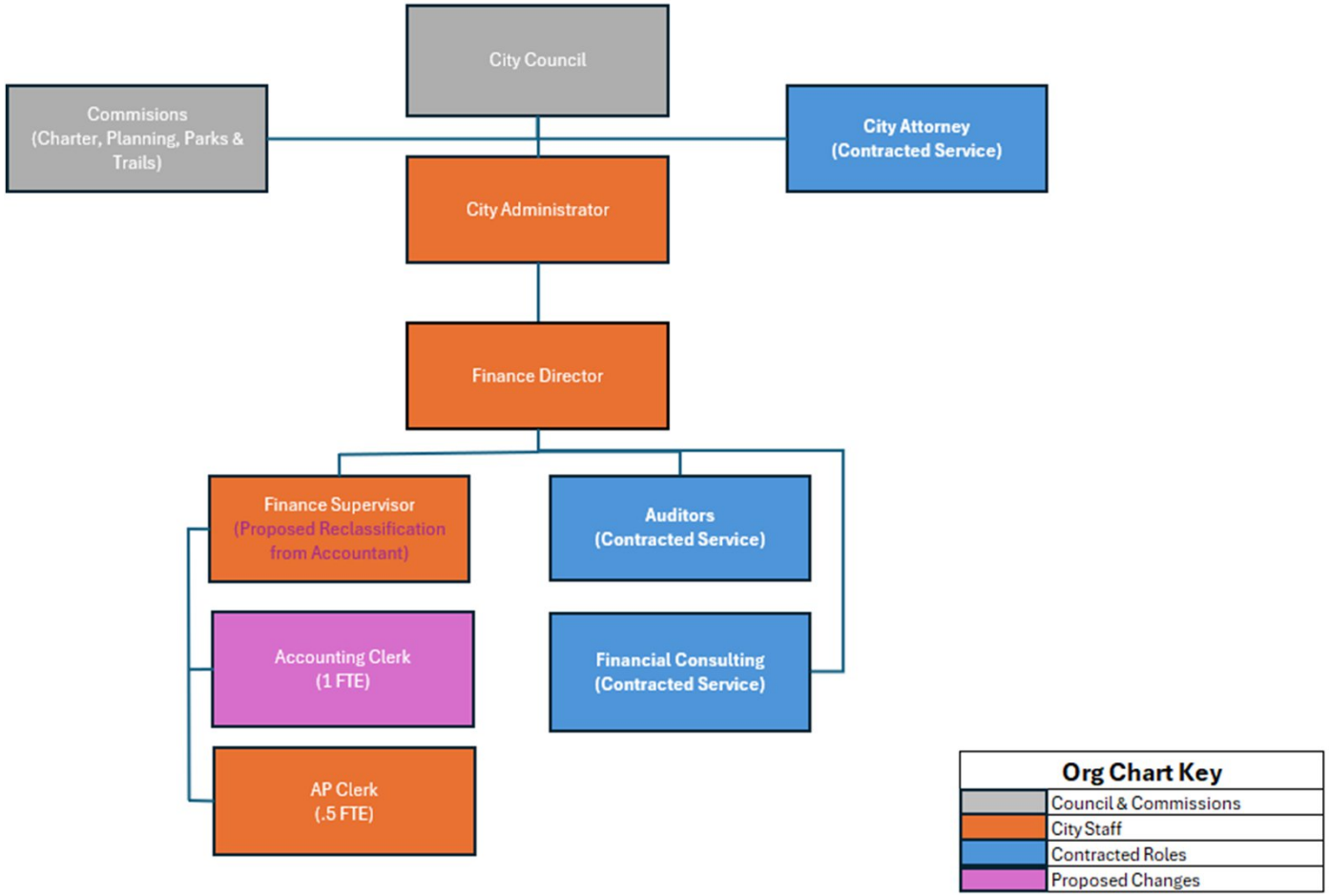
2027 Budget and Staffing Proposal

# 2026 Accomplishments

- Migration to Euna Budget Software
- Successful Completion of the 2025 Audit
- Streamlined Quarterly Reporting
- Strong Investment Returns
- Processed payroll accurately and on time
  - Implemented MN paid leave
- Bill transparency and timely payments
- Timely bank reconciliation each month
- Transitioned quarterly journal entry preparation from ABDO to in-house staff
- Grant and escrow account management
  - SLFRF Grant Closeout



# Finance Organization Chart with Proposed Changes



# Escrow Process

| CURRENT STATE | | DESIRED FUTURE STATE |
|---|---|---|
| Two reporting modules in BS&A (GL & Building) | → | One reporting module in BS&A (Building) |
| Reports sent as needed | → | Standardized reporting (monthly/quarterly) |
| Communication as needed | → | Standardized recurring communication |
| Escrow information online as needed / requested | → | Escrow information online (City website/other) |
| Limited process documentation | → | Processes and best practices documented |
| Abdo support as needed | → | In-house support (daily) |
| No reporting on escrow process. | → | Quarterly reports showing number of outstanding escrow accounts, financial impact, etc. |
| Support from one finance person | → | Strategic support from three finance people |

# 2027 Proposed Budget

| Account * | 2025 Actual | 2026 Budget | 2027 Budget | Variance | Notes |
|---|---|---|---|---|---|
| 50101 - FULL-TIME EMPLOYEES - REGULAR | 77,639 | 158,836 | 322,055 | 163,219 | FY Finance Director, Acct Clerk (new) |
| 50102 - FULL-TIME EMPLOYEES - OVERTIME | 1,204 | 1,500 | - | (1,500) | |
| 50111 - PART-TIME EMPLOYEES - REGULAR | 19,394 | 30,990 | 33,090 | 2,100 | |
| 50121 - PERA | 7,352 | 14,350 | 26,636 | 12,286 | |
| 50122 - FICA | 6,189 | 11,863 | 21,761 | 9,898 | |
| 50126 - MEDICARE | 1,377 | 2,775 | 5,150 | 2,375 | |
| 50127 - MN PAID LEAVE | - | 699 | 1,563 | 864 | |
| 50130 - EMPLOYER PAID INSURANCE | 15,385 | 29,245 | 47,712 | 18,467 | |
| 50140 - UNEMPLOYMENT COMPENSATION | 12,807 | - | - | - | |
| 50207 - TRAINING AND INSTRUCTIONAL SUPPLIES | 1,501 | 5,000 | 5,000 | - | |
| 50210 - OPERATING SUPPLIES | | | | - | |
| 50300 - PROFESSIONAL SERVICES | 254,464 | 150,000 | 107,000 | (43,000) | Audit & Euna Budget |
| 50301 - PROFESSIONAL SERVICES - ACCOUNTING | 108,424 | - | - | - | |
| 50307 - PERSONNEL ADMINISTRATION | 1,500 | 3,000 | 4,500 | 1,500 | |
| 50321 - TELEPHONE | | | | - | |
| 50331 - TRAVEL EXPENSE | 221 | 500 | 500 | - | |
| 50365 - WORKER'S COMPENSATION INSURANCE | - | 779 | - | (779) | |
| 50433 - DUES AND MEMBERSHIPS | 78 | 700 | 700 | - | |
| 50437 - SURCHARGES 100-20809 | 99 | 200 | - | (200) | |
| Total | 507,633 | 410,437 | 575,667 | 165,230 | |

# Backup

# Accounting Clerk Job Responsibilities

**Payroll:**

- Process bi-weekly payroll and post payroll-related benefit deductions accurately and timely in collaboration with Human Resources.
- Ensure benefit plan invoices are reviewed by Human Resources and paid in a timely manner.
- Maintain payroll compliance with federal and state regulations and documents all payroll records; supports with quarterly/year-end preparation and W-2 processing.
- Assist with the annual Workers Compensation audit.

**Escrow Support:**

- Pulls escrow payment information as requested by internal and external stakeholders.
- Maintains letter of credit (LOC) information and provides developers with information as needed.
- Assists with monthly and quarterly reporting.
- Assists with data migration and other assignments as needed.

**Other Accounting Support:**

- Assist with data preparation and review for the annual audit, including year-end journal entries.
- Research and resolve account reconciling items.
- Prepares and enters cash receipts and monthly journal entries.

# Finance Supervisor Job Responsibilities

**Proposed:**

- (Current) Supervise AP Clerk while overseeing AP/AR, and accounting systems (BS&A). Completes more complex AP/AR work, as needed.
- (Current) Processes bi-weekly payroll, researches payroll benefits, and maintains compliance.
- (Current) Assists with annual audit.
- (Current) Leads bank reconciliations, sales and use tax returns, gambling reporting, and other reporting as required.
- (Current) Processes monthly fuel tax return and performs other accounting responsibilities.
- (Current) Prepares accounting system for monthly bank reconciliation process.
- (Current) Provides support for utility billing reconciliation.
- (Current) Oversees purchase card processes and transactions in conjunction with the AP clerk.
- (New) Supervise Accounting Clerk while serving as an expert on letters of credit, escrow files and balances, and escrow reporting. Completes more complicated escrow work as needed.
- (New) Partners with Finance Director to complete escrow processes (reconciliations, reporting, etc.) and develop escrow best practices.

**STAFF REPORT** **Agenda Item: 2.c**

| | |
|---|---|
| **Council Meeting:**<br>November 12, 2026 | **Prepared By:**<br>Matt Gottschalk, Director of Public Safety |
| **Topic:**<br>Public Safety 2027 Budget Presentation | **Action Required:**<br>Direction |

**Summary**
2027 Public Safety Budget Summary presentation attached. Review and provide direction.

**Financial/Budget**
See attached.

**Options**
Review and provide direction.

**Recommendation**
Review and provide direction.

**Council Action**
Review and provide direction.

**Attachments**
1. Corcoran_2027_Public_Safety_Budget_Summary.pdf

CITY OF CORCORAN, MINNESOTA

# 2027 Public Safety Budget Summary

Changes from the 2026 budget

Police and Police Administration
Emergency Management and Fire

# Public safety budget overview

2027 compared with the 2026 budget

## +$413,585 +8.8%

Combined expenditure change

| Department | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|
| 42100 Police | $3,616,234 | $3,900,651 | +$284,417 | +7.9% |
| 42102 Police Administration | $289,225 | $294,756 | +$5,531 | +1.9% |
| 42151 Emergency Management | $18,400 | $18,400 | $0 | 0.0% |
| 42200 Fire | $796,268 | $919,905 | +$123,637 | +15.5% |
| **TOTAL** | **$4,720,127** | **$5,133,712** | **+$413,585** | **+8.8%** |

12 expenditure changes meet both thresholds: 7 increases and 5 decreases.

# Selected revenues: complete summary

Fund 100 General Fund  Department 00000 Nondepartmental  Dollars rounded

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 33416 Police training reimbursement | $13,078 | $12,100 | $14,500 | +$2,400 | +19.8% |
| 33423 Police state aid | $160,528 | $231,883 | $180,000 | −$51,883 | −22.4% |
| 33640 Toward Zero Death Grant | $174,594 | $181,000 | $32,000 | −$149,000 | −82.3% |
| 34200 Public safety permits | $5,090 | $4,000 | $4,500 | +$500 | +12.5% |
| 34201 Special police services | $26,813 | $21,000 | $18,500 | −$2,500 | −11.9% |
| 34203 Police reports | $649 | $500 | $500 | $0 | 0.0% |
| 35100 Fines | $28,759 | $25,000 | $29,500 | +$4,500 | +18.0% |
| **Selected revenue total** | **$409,511** | **$475,483** | **$279,500** | **−$195,983** | **−41.2 %** |

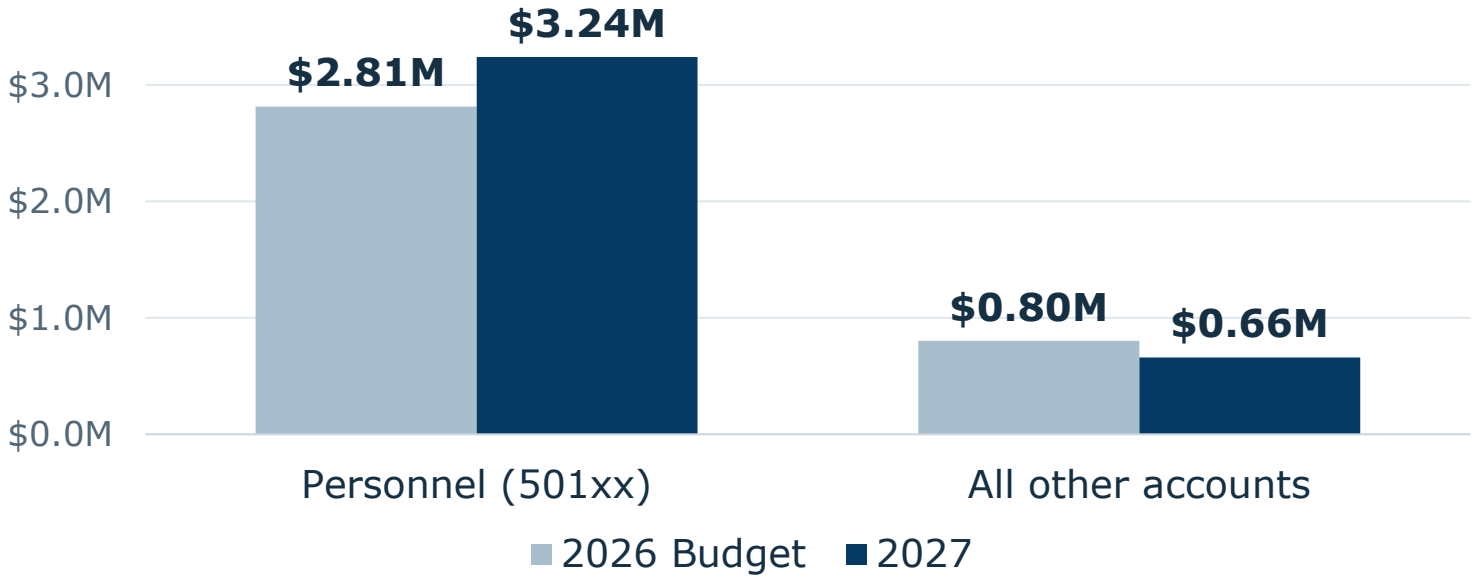
Corcoran is no longer the regional grant administrator. These are pass through revenues.
Only the seven requested revenue accounts are included. Percent changes compare 2027 with 2026.

# Police budget summary

Department 42100

## $3,900,651 in 2027

+$284,417 (+7.9%) from the 2026 budget




Personnel accounts

**+$425,058**

All other accounts

**−$140,641**

10 qualifying changes

# Police pay and benefits

Department 42100  Changes of at least $5,000 and 10%

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 50101<br>Full-time regular pay | $1,808,865 | $2,083,229 | **+$274,364** | +15.2% | Officer hired in 2026 new to budget in 2027, contract wage adjustments |
| 50111<br>Part-time regular pay | $178,360 | $221,864 | **+$43,504** | +24.4% | City wage adjustment and PT CSO position |
| 50130<br>Employer paid insurance | $311,543 | $381,132 | **+$69,589** | +22.3% | Budget for new officer & provider adjustments |

# Police operating increases

Department 42100  Changes of at least $5,000 and 10%

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 50212<br>Motor fuels | $53,000 | $73,000 | **+$20,000** | +37.7% | Price increase +/- 30% and take-home squad adjustment |
| 50308<br>Software | $38,600 | $47,000 | **+$8,400** | +21.8% | Graykey Preserve license and new RMS coming online |
| 50323<br>Radio units | $26,500 | $32,500 | **+$6,000** | +22.6% | 5% increase from Hennepin County and additional squads |

# Police budget reductions

Department 42100  Changes of at least $5,000 and 10%

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 50207<br>Training supplies | $78,000 | $68,000 | **−$10,000** | −12.8% | Remove ICPOET tuition, increase officer command development |
| 50304<br>Legal fees | $40,000 | $35,000 | **−$5,000** | −12.5% | Past experience |
| 50365<br>Workers' comp. insurance | $153,414 | $133,523 | **−$19,891** | −13.0% | 3-year average |
| 50435<br>Grant disbursement | $169,000 | $20,000 | **−$149,000** | −88.2% | No longer regional grant administrator, pass through funds |

# Administration and emergency management

Departments 42102 and 42151

| Department | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|
| 42102 Police Administration | $289,225 | $294,756 | +$5,531 | +1.9% |
| 42151 Emergency Management | $18,400 | $18,400 | $0 | 0.0% |

Emergency Management: all five accounts remain unchanged.

## 42102 Police Administration: qualifying change

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 50130 Employer paid insurance | $34,681 | $28,296 | **−$6,385** | −18.4% | Adjustments from HR/Finance |

# Fire budget summary

Department 42200

## $919,905 in 2027

+$123,637 (+15.5%) from the 2026 budget

Professional services account for the full department budget.

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 50300 Professional services | $796,268 | $919,905 | **+$123,637** | +15.5% | Contractual increases, primarily market value driven |

# Selected revenue budget

Seven specified accounts  2027 compared with the 2026 budget

## $279,500 in 2027

−$195,983 (−41.2%) from $475,483

Two decreases meet both thresholds: at least $5,000 and 10%.

| Account | 2026 Budget | 2027 | Change | % | Comments |
|---|---|---|---|---|---|
| 33423<br>Police state aid | $231,883 | $180,000 | **−$51,883** | −22.4% | Formulaic from state |
| 33640<br>Toward Zero Death Grant | $181,000 | $32,000 | **−$149,000** | −82.3% | No longer regional grant administrator, pass through funds |

# Upcoming Projects and Opportunities

## Records Management Transition

- $200,000 Budgeted/Bonded for Replacement in 2025 CIP
  - Existing database relocation currently approaching completion
  - New solution possible by the end of this year
  - Initial deployment may require additional funding in 2027 & 2028 CIP
  - New system decision likely at December 10, 2026, City Council meeting

## Drone as a First Responder (DFR)

- Included In Draft 2029 CIP Budget (Not adopted or committed)
  - Presented an opportunity for early deployment at IACP with the same financial timeline
  - Does Council wish to pursue early deployment?

# Serving our community





















# Non-Presentation Supporting Data
# Police expenditures: personnel

42100 Police  Fund 100 General Fund  Dollars rounded

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50101 Full-time regular pay | $1,469,004 | $1,808,865 | $2,083,229 | +$274,364 | +15.2% |
| 50102 Full-time overtime | $67,568 | $56,568 | $59,397 | +$2,829 | +5.0% |
| 50103 Full-time event pay | $14,927 | $33,075 | $35,000 | +$1,925 | +5.8% |
| 50111 Part-time regular pay | $65,492 | $178,360 | $221,864 | +$43,504 | +24.4% |
| 50112 Part-time overtime | $333 | $0 | $500 | +$500 | n/a |
| 50113 Part-time event pay | $43,468 | $11,025 | $15,000 | +$3,975 | +36.1% |
| 50121 PERA | $284,885 | $350,587 | $372,843 | +$22,256 | +6.3% |
| 50122 FICA | −$1,582 | $6,267 | $8,882 | +$2,615 | +41.7% |
| 50126 Medicare | $21,200 | $29,586 | $32,092 | +$2,506 | +8.5% |
| 50127 MN Paid Leave | $0 | $8,744 | $9,738 | +$994 | +11.4% |
| 50130 Employer paid insurance | $323,078 | $311,543 | $381,132 | +$69,589 | +22.3% |
| 50150 Health insurance severance | $21,750 | $20,000 | $20,000 | $0 | 0.0% |
| **Personnel subtotal** | **$2,310,122** | **$2,814,620** | **$3,239,678** | **+$425,058** | **+15.1%** |

n/a indicates a zero 2026 budget. Negative 2025 FICA actuals match the extract.

# Non-Presentation Supporting Data
# Police expenditures: supplies and services

42100 Police  Fund 100 General Fund  Dollars rounded

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50200 Office supplies | $3,608 | $4,000 | $4,000 | $0 | 0.0% |
| 50207 Training / instructional supplies | $53,927 | $78,000 | $68,000 | −$10,000 | −12.8% |
| 50209 Police reserves | $1,484 | $4,000 | $4,000 | $0 | 0.0% |
| 50210 Operating supplies | $25,185 | $42,000 | $45,000 | +$3,000 | +7.1% |
| 50212 Motor fuels | $46,431 | $53,000 | $73,000 | +$20,000 | +37.7% |
| 50220 Repair / maintenance supplies | $18,197 | $16,000 | $16,000 | $0 | 0.0% |
| 50223 Building repair supplies | $5,196 | $7,500 | $7,500 | $0 | 0.0% |
| 50300 Professional services | $33,495 | $65,000 | $70,000 | +$5,000 | +7.7% |
| 50304 Legal fees | $32,786 | $40,000 | $35,000 | −$5,000 | −12.5% |
| 50305 Prisoner | $4,226 | $4,000 | $4,000 | $0 | 0.0% |
| 50307 Personnel administration | $20,437 | $24,000 | $25,500 | +$1,500 | +6.3% |
| 50308 Software | $17,376 | $38,600 | $47,000 | +$8,400 | +21.8% |
| 50321 Telephone | $13,634 | $16,500 | $17,500 | +$1,000 | +6.1% |
| **Supplies / services subtotal** | **$275,980** | **$392,600** | **$416,500** | **+$23,900** | **+6.1%** |

# Non-Presentation Supporting Data
# Police expenditures: remaining accounts

42100 Police  Fund 100 General Fund  Dollars rounded

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50322 Postage | $0 | $100 | $100 | $0 | 0.0% |
| 50323 Radio units | $26,962 | $26,500 | $32,500 | +$6,000 | +22.6% |
| 50350 General notices / public info | $0 | $500 | $0 | −$500 | −100.0 % |
| 50365 Workers' comp. insurance | $128,906 | $153,414 | $133,523 | −$19,891 | −13.0% |
| 50400 Contract repair / maintenance | $0 | $1,000 | $0 | −$1,000 | −100.0 % |
| 50403 Vehicle repair / maintenance | $4,524 | $16,000 | $16,000 | $0 | 0.0% |
| 50417 Uniforms | $56,901 | $34,000 | $35,000 | +$1,000 | +2.9% |
| 50430 Miscellaneous expense | $5,911 | $0 | $0 | $0 | n/a |
| 50432 Credit card fees | $361 | $500 | $350 | −$150 | −30.0% |
| 50433 Dues and memberships | $2,961 | $4,000 | $4,000 | $0 | 0.0% |
| 50435 Grant disbursement | $159,570 | $169,000 | $20,000 | −$149,000 | −88.2% |
| 50438 Police K9 | $2,893 | $4,000 | $3,000 | −$1,000 | −25.0% |
| **Remaining accounts subtotal** | **$388,988** | **$409,014** | **$244,473** | **−$164,541** | **−40.2%** |

Police totals: $2,975,091 in 2025, $3,616,234 in 2026, $3,900,651 in 2027.

# Non-Presentation Supporting Data
# Police Administration expenditures

42102 Police Administration  Fund 100 General Fund  Dollars rounded

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50101 Full-time regular pay | $165,434 | $184,465 | $193,823 | +$9,358 | +5.1% |
| 50102 Full-time overtime | $27 | $0 | $300 | +$300 | n/a |
| 50111 Part-time regular pay | $25,275 | $29,795 | $30,793 | +$998 | +3.3% |
| 50121 PERA | $12,416 | $16,070 | $16,846 | +$776 | +4.8% |
| 50122 FICA | $11,439 | $13,285 | $13,926 | +$641 | +4.8% |
| 50126 Medicare | $2,507 | $3,107 | $3,257 | +$150 | +4.8% |
| 50127 MN Paid Leave | $0 | $943 | $988 | +$45 | +4.8% |
| 50130 Employer paid insurance | $42,106 | $34,681 | $28,296 | −$6,385 | −18.4% |
| 50207 Training / instructional supplies | $2,407 | $3,000 | $3,000 | $0 | 0.0% |
| 50307 Personnel administration | $0 | $3,000 | $3,000 | $0 | 0.0% |
| 50365 Workers' comp. insurance | $0 | $879 | $527 | −$352 | −40.0% |
| **Department total** | **$261,611** | **$289,225** | **$294,756** | **+$5,531** | **+1.9%** |

n/a indicates a zero 2026 budget. Percent changes compare 2027 with 2026.

# Non-Presentation Supporting Data
# Emergency Management and Fire expenditures

Complete account detail  Fund 100 General Fund  Dollars rounded

## 42151 Emergency Management

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50207 Training / instructional supplies | $813 | $5,000 | $5,000 | $0 | 0.0% |
| 50210 Operating supplies | $6,238 | $9,000 | $9,000 | $0 | 0.0% |
| 50381 Electric utilities | $745 | $1,500 | $1,500 | $0 | 0.0% |
| 50404 Machinery / equipment repair | $2,279 | $2,000 | $2,000 | $0 | 0.0% |
| 50433 Dues and memberships | $500 | $900 | $900 | $0 | 0.0% |
| **Department total** | **$10,574** | **$18,400** | **$18,400** | **$0** | **0.0%** |

## 42200 Fire

| Account | 2025 Actual | 2026 Budget | 2027 | Change | % |
|---|---|---|---|---|---|
| 50300 Professional services | $679,103 | $796,268 | $919,905 | +$123,637 | +15.5% |

All expenditure departments: $3,926,379 in 2025, $4,720,127 in 2026, $5,133,712 in 2027.