AGENDA
SPECIAL BIG LAKE CITY COUNCIL WORKSHOP
COUNCIL CHAMBERS

WEDNESDAY, AUGUST 12, 2026
4:00 p.m.

1) **CALL TO ORDER**
2) **PLEDGE OF ALLEGIANCE**
3) **ROLL CALL**
4) **PROPOSED AGENDA**
5) **BUSINESS -** 2027 Draft Budget Review
6) **ADJOURN**

WORKSHOP ITEM

Big Lake City Council

<table>
<tr><td colspan="2">Prepared By:
Deb Wegeleben, Finance Director</td><td>Meeting Date:
8/12/2026</td><td>Item No.
5</td></tr>
<tr><td rowspan="2">Item Description:
2027 Preliminary Budget
2028 Planning Budget
2029-2032 Long-Term Financial Management Plan</td><td colspan="3">Reviewed By: Hanna Klimmek, City Administrator</td></tr>
<tr><td colspan="3">Reviewed By: Department Directors and Finance Committee</td></tr>
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COUNCIL DIRECTION REQUESTED

Review the proposed 2027 Preliminary Budget, 2028 Planning Budget, and 2029–2032 Concept Budgets; discuss the proposed 2027 Preliminary Property Tax Levy and long-term financial management plan; and provide policy direction to staff prior to the adoption of the 2027 Preliminary Property Tax Levy.

The purpose of this workshop is to review the City's financial condition, discuss the proposed operating and capital budgets, evaluate long-term financial planning assumptions, and receive Council directions before finalizing the preliminary budget and levy.

BACKGROUND/DISCUSSION

Preparation of the annual budget is one of the City Council's most important policy responsibilities. The budget establishes the financial framework necessary to provide municipal services, maintain public infrastructure, preserve financial stability, and implement the goals established by the City Council.

The proposed 2027 Budget continues the City's commitment to responsible financial management while balancing the challenges of increasing operating costs, infrastructure replacement, declining Local Government Aid, and the long-term debt associated with the new Public Safety Facility.

Unlike many communities that prepare only a single-year operating budget, the City of Big Lake has continued to expand its long-term financial planning process. The proposed budget includes:

- 2027 Preliminary Budget
- 2028 Planning Budget
- 2029–2032 Concept Budgets
- Rolling Capital Improvement Plan
- Long-Term Levy Forecast
- Enterprise Fund Financial Plans

This process allows the City Council to evaluate not only next year's financial needs, but also how today's decisions affect future taxpayers.

Rather than reacting to future financial challenges, the City continues to identify and plan for those challenges several years in advance.

BUDGET PHILOSOPHY

The City's budget is much more than an annual spending plan.

It serves as the City's primary financial management tool and establishes a roadmap for maintaining service levels while preparing for future infrastructure, equipment replacement, staffing needs, debt obligations, and community growth.

The Finance Department develops each annual budget using the following guiding principles:

- Maintain current service levels.
- Preserve the City's long-term financial stability.
- Maintain structural balance between recurring revenues and recurring expenditures.
- Build capital reserves to reduce future borrowing.
- Maintain an adequate General Fund balance.
- Utilize long-term planning when evaluating staffing and capital requests.
- Provide transparency throughout the budget process.
- Preserve flexibility to respond to future economic changes.

The proposed budget reflects these principles while continuing the City's commitment to conservative financial management.

BUDGET DEVELOPMENT PROCESS

Budget development begins nearly eight months before the start of the fiscal year.

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year’s spending, but rather on what essential services can be delivered within the department's allocated resources.

Each department evaluates current operations, identifies anticipated service needs, reviews capital requirements, and develops expenditure requests based upon City Council priorities and long-term operational needs.

Finance reviews every departmental budget for accuracy, consistency, contractual obligations, historical spending trends, staffing requirements, inflationary impacts, and future operating costs.

Individual budget meetings are then conducted with each department to discuss requested changes, operating priorities, and long-term planning initiatives.

The proposed budget is then reviewed by the Finance Committee before being presented to the City Council during the annual budget workshop.

Following Council direction, staff prepare the Preliminary Budget and Property Tax Levy for certification to Sherburne County in September. The Final Budget and Property Tax Levy are adopted following the Truth in Taxation hearing in December.

This process provides multiple opportunities for Council discussion and public input while ensuring the budget reflects community priorities and the City's long-term financial goals.

EXECUTIVE SUMMARY

The proposed **2027 General Fund Budget totals $8.17 million**, representing an increase of **$378,834 (4.86%)** over the adopted 2026 budget. The proposed budget maintains current service levels, includes no new General Fund positions, and continues the City's commitment to responsible financial management through long-term planning, strategic capital investment, and fiscal sustainability.

The City's rolling five-year financial plan provides a proactive framework for addressing future infrastructure needs, declining Local Government Aid, debt obligations, and long-term staffing requirements while maintaining structural balance, preserving financial stability, and supporting the continued delivery of quality municipal services.

2027 BUDGET AT A GLANCE

🏛 **General Fund**

- Budget: $8.17 Million
- Increase: 4.86%
- New General Fund Positions: None

🏠 **Property Tax Impact**

- Average Home Value: $350,000
- Estimated City Tax Impact: Approximately $7 per month
- General Levy Increase: 4.67%

🚧 **Capital Investment**

- Street Maintenance CIP Transfer: $450,000
- Rolling Five-Year Capital Improvement Program
- Continued investment in equipment and infrastructure replacement

💳 **Debt Service**

- Debt Service Levy: $1.1 Million
- First full Public Safety Facility bond levy
- Funds all scheduled bond obligations

👥 **Personnel**

- Personnel costs represent 65% of the General Fund
- No new General Fund positions
- 26 employees projected to be at the maximum pay step by the end of 2027

💧 **Enterprise Funds**

- Water rate planning: 5% increase
- Sewer rate planning: 10% increase
- Municipal Liquor Fund supports Parks Capital Improvements

📉 **Long-Term Planning**

- Rolling Five-Year Operating Budget
- Rolling Capital Improvement Program
- Planning for declining Local Government Aid
- Future staffing and facility operating costs identified

💰 **Financial Position**

- General Fund balance remains above policy
- Structurally balanced budget
- Continued investment in infrastructure and capital replacement
- Long-term financial sustainability

The proposed 2027 budget maintains current service levels while making strategic investments in infrastructure, technology, and capital improvements, positioning the City for continued long-term financial sustainability.

LONG-TERM FINANCIAL PLANNING

Why the City Prepares a Rolling Five-Year Budget

The City prepares its annual budget together with a rolling five-year financial plan because many financial decisions extend well beyond a single budget year.

Every budget decision has future financial consequences. Wage adjustments, staffing changes, debt obligations, utility infrastructure improvements, and capital investments create ongoing financial commitments that extend beyond the current budget year. By planning several years into the future, the City Council can better evaluate the long-term impact of today's decisions while maintaining stable service levels and protecting the City's financial health.

The City's rolling five-year financial plan provides many benefits, including:

- Identifying future financial challenges before they become immediate budget issues.
- Forecasting future property tax levy impacts.
- Evaluating long-term staffing needs.
- Coordinating operating budgets with the Capital Improvement Plan.
- Planning future utility rate adjustments.
- Maintaining adequate capital replacement funding.
- Preserving the City's General Fund balance.
- Reducing reliance on debt financing.
- Providing greater transparency to the City Council and the public.

Only the **2027 Budget** and **2027 Preliminary Property Tax Levy** are proposed for adoption. The **2028 Planning Budget** and **2029-2032 Concept Budgets** are planning tools that will be reviewed and updated annually to reflect changes in financial conditions, development activity, legislation, and City Council priorities.

PROPERTY TAX LEVY

What Your City Property Taxes Support

City property taxes fund many of the essential services residents rely on every day, including:

- 🚔 **Police Protection**
- 🚒 Fire & Emergency Response
- 🚧 Streets and Snow Removal
- 🌳 Parks and Trails
- 🏛️ Administration and Customer Service
- 💻 Technology and Cybersecurity
- 🏗️ Infrastructure and Capital Improvements
- 💳 **Debt Service for Community Investment**

The proposed **2027 Preliminary Property Tax Levy** totals approximately **$6.86 million** and consists of four primary components:

Levy Component	**Purpose**
General Levy	Supports day-to-day City operations and municipal services
Debt Service Levy	Pays principal and interest on outstanding bonds
Abatement Levy	Funds approved tax-abatement agreements
BLEDA Levy	Supports future redevelopment and economic development

The **General Levy** increases approximately **4.67%** to support inflationary operating costs, personnel expenses, contractual obligations, and the continued delivery of existing municipal services.

The **Debt Service Levy** funds the annual principal and interest payments on the City's outstanding bonds, including the first full levy associated with the 2026 Lease Revenue Bonds issued to finance the new Public Safety Facility.

The **BLEDA Levy** is temporarily reduced during 2027 and 2028 to help offset a portion of the Public Safety Facility debt levy. Beginning in 2029, the levy is projected to gradually increase, allowing BLEDA to continue supporting future economic development while contributing to long-term debt obligations.

The **Abatement Levy** is increased only as necessary to meet existing tax abatement obligations.

Estimated Property Tax Impact
The projected 2027 City tax rate is approximately **43.51%**. Based on current estimates, the City portion of the property tax increase for a home with an estimated market value of **$350,000** is approximately **$7 per month**, or about **22 cents per day**.

LONG-TERM PLANNING ASSUMPTIONS
The City's long-term financial plan serves as a planning tool and is updated annually as part of the budget development process. Each year, staff reviews revenues, expenditures, development activity, debt obligations, Net Tax Capacity (NTC), and other economic factors to ensure the City's financial outlook remains realistic, sustainable, and responsive to changing conditions.

Building Permit Revenue
Building permit revenue is budgeted based on an assumption of approximately **15 new residential homes per year**, along with anticipated commercial and other development activity. This assumption is reviewed annually and adjusted as development trends change.

If permit revenue is lower than projected, the City will evaluate expenditure reductions, alternative revenue sources, or property tax levy adjustments to maintain current service levels. Conversely, if development exceeds expectations, additional revenue may reduce future levy needs or provide funding for other City priorities.

Net Tax Capacity (NTC)
Net Tax Capacity (NTC), the taxable value used to calculate property taxes, is projected to increase by an average of **3% annually** throughout the planning period. This assumption reflects approximately **2% growth in existing property values** and **1% growth from new development**, consistent with prior long-term financial plans.

Because new development typically takes several years to be completed and added to the tax rolls, the forecast assumes **6% NTC growth in 2031** as several planned developments are expected to begin contributing to the tax base. To remain conservative, the forecast assumes **1% annual growth** in 2032 and 2033, reflecting increases in existing property values while assuming no additional new development during those years.

It is important to recognize that new development does not immediately reduce the City's tax rate. Newly constructed properties generally do not begin contributing to the tax base until the following assessment cycle. As a result, growing communities may continue to experience levy increases while awaiting the full tax base benefits of new development.

These assumptions are intended for long-term financial planning purposes only and will be reviewed and updated annually as economic conditions, development activity, and City Council priorities change.

DEBT SERVICE FUNDS

The Debt Service Funds account for the payment of principal and interest on the City's General Obligation and Lease Revenue Bonds. Property taxes levied for debt service are legally restricted and may only be used to repay these obligations.

The proposed **2027 Debt Service Levy** is approximately **$1.1 million** and funds all required principal and interest payments due during 2027, including the first full levy associated with the **2026 Lease Revenue Bonds** issued to finance the new Public Safety Facility.

The City's outstanding debt obligations include:

- 2015A General Obligation Refunding Bonds
- 2016A General Obligation Taxable Refunding Bonds
- 2016B General Obligation Capital Improvement Plan Bonds
- 2018A General Obligation Bonds
- 2021A General Obligation Bonds
- 2022A General Obligation Bonds
- 2026 Lease Revenue Bonds (Public Safety Facility)

In prior years, excess debt service reserves were available to reduce the annual debt service levy for certain bond issues. Those reserves have now been substantially utilized, requiring the City to levy the full amount needed to meet its scheduled debt obligations.

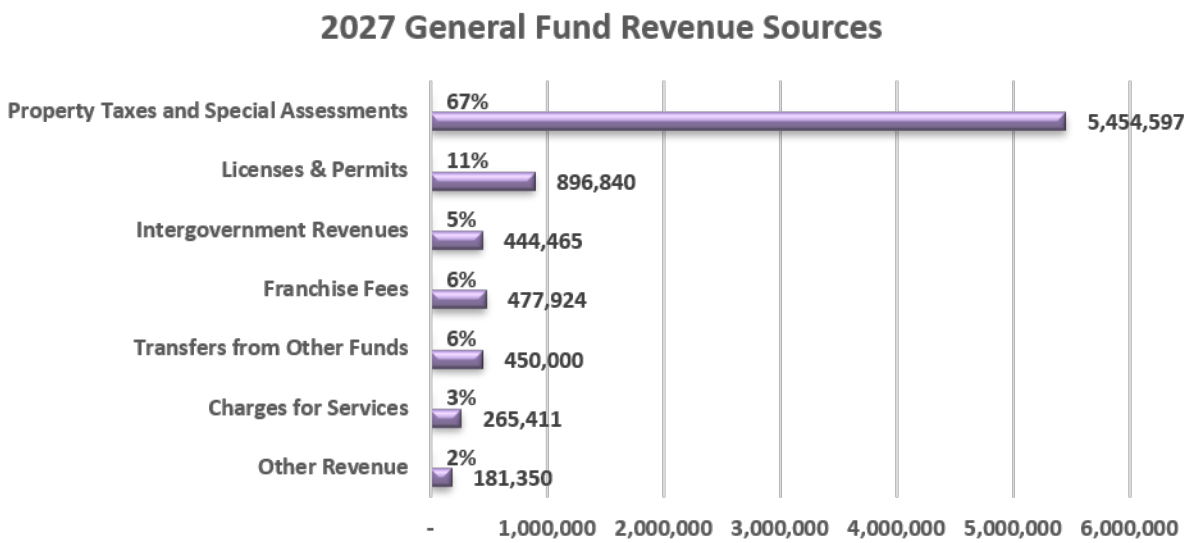
Debt financing allows the City to construct major public infrastructure, such as streets, utilities, parks, and public safety facilities, while spreading the cost over the useful life of those assets so that both current and future users share in the cost of these long-term community investments. The City continues to manage its debt responsibly through long-term financial planning, maintaining strong creditworthiness, and balancing infrastructure investment with long-term affordability for taxpayers.

GENERAL FUND BUDGET

The proposed **2027 General Fund Budget** totals **$8,170,587**, representing an increase of **$378,834 (4.86%)** over the adopted 2026 budget. The budget maintains current service levels, includes no new General Fund positions, and continues the City's commitment to responsible financial management and long-term financial sustainability.

The General Fund is the City's primary operating fund and finances the essential municipal services provided to residents, businesses, and visitors, including public safety, streets, parks, planning, engineering, administration, finance, elections, and community recreation.

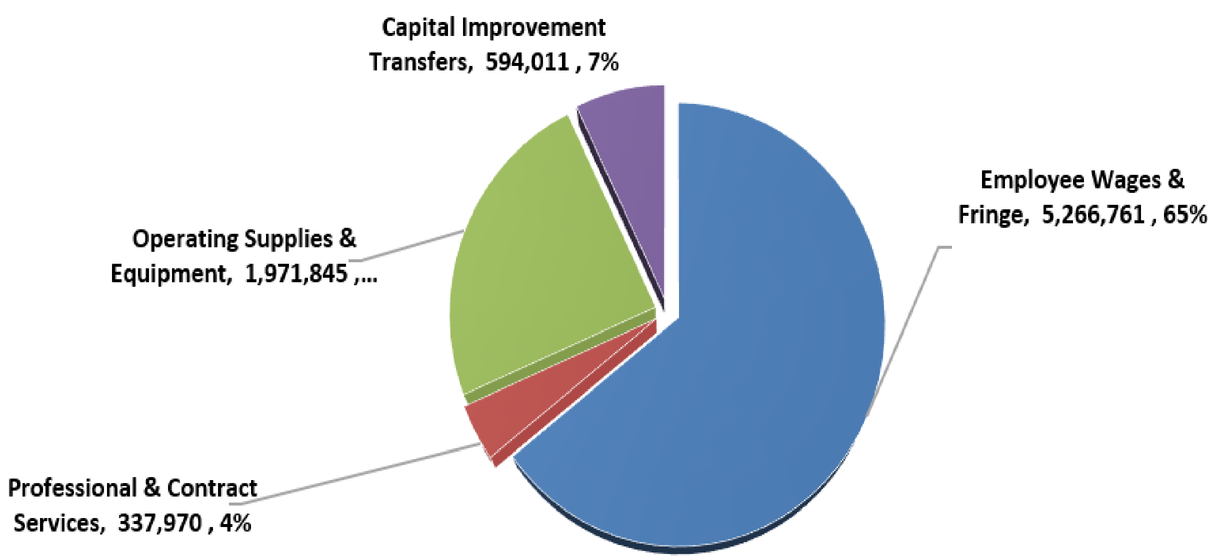
General Fund Revenue Sources



Property taxes and special assessments account for approximately 67% of General Fund revenues, making them the City's primary funding source. The remaining revenues are generated through licenses and permits, franchise fees, intergovernmental revenues, charges for services, transfers, and other miscellaneous revenues, providing a diversified funding structure to support municipal services.

General Fund Expenditures

2027 General Fund Expenditures by Category



Personnel costs account for approximately **65%** of the General Fund budget, reflecting the labor-intensive nature of providing municipal services. The remaining budget supports operating supplies, contractual services, capital improvement transfers, and other resources necessary to deliver the high-quality services residents expect.

General Fund Departments

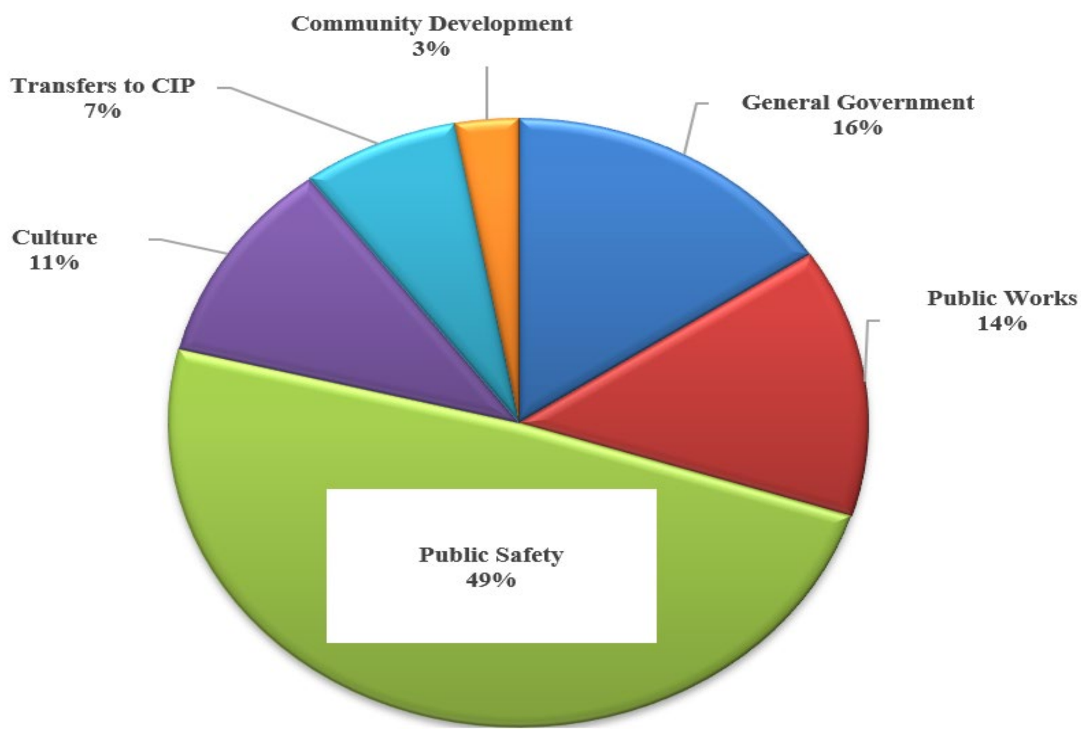
The proposed **2027 General Fund Budget totals $8,170,587**, representing an increase of **$378,834 (4.86%)** over the adopted 2026 budget. The budget maintains current service levels, includes no new General Fund positions, and continues the City's commitment to responsible financial management and long-term financial sustainability.

The General Fund is the City's primary operating fund and finances the essential services residents rely on every day. These services support public safety, infrastructure, community development, and the daily operations necessary to provide a safe, well-maintained, and financially responsible community.

The General Fund supports the following municipal services:

- **Mayor & City Council**
- **Administration**
- **Finance/Human Resources**
- **Planning**
- **Community Development**
- **Building Inspections**
- **Engineering**
- **Streets**
- **Parks**
- **Fleet & Facilities**
- **Police**
- **Fire**
- **Big Lake Community Services Center**
- **Community Recreation**
- **Elections**

2027 General Fund Expenditures by Services



Each department is responsible for reviewing and verifying that its annual operating budget accurately reflects the services and service levels authorized by the City Council while identifying operational efficiencies and planning for future community needs. Budget requests are evaluated to ensure they align with Council priorities and the City's long-term financial capacity before being incorporated into the proposed budget.

GENERAL FUND DEPARTMENTS

The General Fund supports the City's core municipal services, including public safety, streets and parks, planning and development, administration, finance, elections, facilities, and community recreation.

Department budgets are developed to maintain service levels authorized by the City Council while considering current operations, anticipated service demands, contractual obligations, personnel needs, technology requirements, equipment replacement, and capital improvements. Departments are also expected to identify efficiencies and ensure requested resources align with Council priorities and the City's overall financial capacity.

MAJOR BUDGET DRIVERS

Several factors contributed to the increase in the General Fund budget:

- Personnel costs, including wages, payroll taxes, retirement contributions, and employee benefits.
- Approximately 17% increase in health insurance premiums.
- Continued investment in cybersecurity, information technology, and software.
- Planning and engineering consultant services.
- Legal services supporting City operations.
- Operating costs associated with the new City Hall and Public Safety Facility.
- Continued annual transfers to Capital Improvement Funds.

PERSONNEL AND EMPLOYEE BENEFITS

Approximately **65% of the General Fund budget** is dedicated to personnel costs. Municipal services are labor intensive, making employee wages and benefits the City's largest operating expenditure.

Overall personnel costs are projected to increase approximately **6.33%** in 2027. The increase reflects contractual wage adjustments, step progression, payroll taxes, PERA contributions, and employee benefit costs, including an estimated **17% increase in health insurance premiums**.

The proposed 2027 budget includes no new General Fund positions. However, the City's long-term financial plan includes several potential future staffing changes for planning purposes:

- Police Specialist
- Deputy Police Chief reclassification
- Police Specialist II reclassification
- Public Works Director
- Human Resources Specialist

These positions are not approved through the 2027 budget and will be evaluated annually based on service demands, organizational priorities, and the City's financial capacity.

Did You Know?

By the end of 2027, **26 employees are projected to be at the maximum step of the City's pay plan**. As more employees reach the top step, future personnel cost increases related to step progression should gradually moderate.

SIGNIFICANT DEPARTMENT BUDGET CHANGES

Planning Department

The Planning Department includes approximately **$39,100** in expanded consultant services and increased legal costs associated with land use, zoning, and development review.

Elections

Because 2027 is a non-election year, personnel expenditure decreases by approximately **$25,000**. A **$10,000 transfer to the Election CIP** is included for future replacement of electronic poll pads and related equipment.

Administration / Finance

Increases reflect higher legal costs, contractual rate adjustments, custodial services, training, subscriptions, professional dues, and building maintenance. The 2028 Planning Budget also begins recognizing additional

Information Technology (IT)

The IT budget reflects contractual increases for managed services, additional software needs, and annual licensing and subscription increases.

Big Lake Community Services Center (BLCSC)

The BLCSC budget increases by approximately **$8,809** due to higher utilities, maintenance, and contracted service costs. Future planning assumes potential lease revenue after the Police Department relocates to the Public Safety Facility.

Community Development

Community Development includes a modest increase in legal expenses, while the Building Department includes higher contractor costs. Building permit revenues remain dependent on the timing of development activity.

Engineering

The previously budgeted Engineering Technician position has been eliminated, and consultant services will be used for development review. This provides greater flexibility while reducing the cost compared with adding a full-time position.

Fleet Maintenance

Increased repair, maintenance, and operating costs reflect current spending trends and the aging of the City's vehicle and equipment fleet.

Streets Department

The Streets Department realizes approximately **$9,674 in budget savings**, primarily because Sherburne County will now fund compost and woodchipper costs. The budget also includes approximately **$15,000** for needed maintenance at the Public Works Facility.

Parks Department

The Parks budget decreases by approximately **$29,300**, primarily because the General Fund transfer to the Parks CIP is reduced from $100,000 to $50,000. A planned **$50,000 transfer from the Liquor Fund** offsets this reduction and maintains capital funding.

Police Department

The Police Department budget increases by approximately **$235,621**, with about **$227,000** attributable to wages and employee benefits associated primarily with proposed compensation adjustments under the 2027–2029 labor agreement.

Fire Department
The City's contribution remains unchanged for 2027. The 2028 Planning Budget assumes an increase of approximately **$25,000** for anticipated future operating costs.

Community Recreation
The Community Recreation budget increases by approximately **$2,800**, primarily due to personnel and benefit costs. Movies in the Park continue to be supported largely through designated donations and prior-year program fund balance.

GENERAL FUND BALANCE
Maintaining a healthy General Fund balance remains one of the City's highest financial priorities.

Current projections indicate the City will remain above its adopted minimum fund balance policy throughout the planning period. However, unrestricted fund balance is projected to gradually decline as future capital needs, declining Local Government Aid, and infrastructure investments are incorporated into the long-range financial plan. Current projections indicate the unrestricted balance may decline to approximately **42.38%** by 2032 while remaining above policy but leaving less financial flexibility than exists today.

A strong fund balance allows the City to:

- Maintain adequate cash flow before property taxes are received.
- Respond to emergencies and unforeseen expenditures.
- Reduce reliance on short-term borrowing.
- Maintain a strong bond rating.
- Provide financial flexibility during economic uncertainty.

The City's goal is not simply to maintain reserves, but to responsibly balance the use of those reserves while investing in infrastructure and preserving long-term financial stability.

CAPITAL IMPROVEMENT PROGRAM (CIP)
The City continues to prioritize long-term infrastructure planning through its Rolling Capital Improvement Program (CIP). The CIP identifies anticipated capital replacement needs and infrastructure investments several years in advance, allowing the City Council to evaluate priorities, funding needs, and project timing before implementation.

Rather than relying solely on debt financing, the City makes annual transfers to dedicated Capital Improvement Funds to support future equipment replacement, street maintenance, technology upgrades, park improvements, facility maintenance, and other long-term capital needs. This funding strategy allows the City to accumulate resources over time, helping reduce future borrowing while minimizing large fluctuations in property taxes and utility rates.

The proposed 2027 General Fund Budget includes a $450,000 transfer to the Street Maintenance Capital Improvement Fund. The long-term financial plan increases this transfer to $500,000 in 2028 and $700,000 beginning in 2030 to address the City's growing infrastructure and capital replacement needs. If Local Government Aid continues to decline, the City Council will need to evaluate how future capital transfers are allocated among street maintenance, equipment replacement, building maintenance, and other infrastructure priorities.

As of **July 31, 2026**, the City's Capital Improvement Funds had a combined cash balance of approximately **$10.2 million**. While this represents a strong financial position, most of these funds have already been committed or designated for projects identified in the City's Capital Improvement Plan. Maintaining dedicated capital reserves enables the City to replace aging infrastructure and equipment on a planned schedule, respond to unexpected capital needs, and reduce reliance on debt financing whenever practical.

Additional funding strategies include annual transfers from the Municipal Liquor Fund to the Parks Improvement Capital Fund beginning in 2027, as well as continued support for Fund 141 until the internal Sewer Fund loan has been repaid. The City also maintains dedicated capital improvement funds within its Enterprise Funds to support future water, sewer, and storm water infrastructure improvements, helping ensure these utility systems remain financially sustainable.

Did You Know?

Although the City's Capital Improvement Funds have a combined cash balance of approximately **$10.2 million**, most of these funds have already been designated for planned infrastructure, equipment replacement, technology upgrades, and other future capital projects. Approximately **$1 million** remains unallocated and available to address emerging capital needs or future City Council priorities.

LOCAL GOVERNMENT AID

The City will receive **$499,861** in certified Local Government Aid (LGA) for 2027, approximately **$127,000 less than 2026**. Under current planning assumptions, LGA could continue declining and may reach zero by 2031 if state law remains unchanged.

Because LGA has historically supported capital replacement, declining aid creates a projected capital funding gap of approximately **$1.5 million** by 2031. The City's rolling financial plan gradually increases levy-supported capital funding and transfers to help offset this loss while avoiding sudden increases in future property taxes.

ENTERPRISE FUNDS

Unlike the General Fund, the City's **Enterprise Funds** operate similarly to private businesses and are intended to be financially self-supporting. Rather than relying on property tax revenues, these funds are supported primarily through user charges, service fees, and operating revenues generated by the respective enterprise.

The City's Enterprise Funds include both its **utility operations** and the **municipal liquor store**, each of which plays an important role in the City's long-term financial health.

The City's Enterprise Funds consist of:

- Water Utility Fund
- Sewer Utility Fund
- Storm Water Utility Fund
- Big Lake Liquor Store Fund

Each Enterprise Fund is budgeted independently and is expected to generate sufficient revenues to support its operating expenses, debt service, equipment replacement, infrastructure rehabilitation, and future capital improvements. This financial structure ensures that the costs of providing these services are borne primarily by the users who benefit from them, rather than by the City's property taxpayers.

In addition to providing essential public services, the Enterprise Funds contribute to the City's long-term financial sustainability. The utility funds maintain and invest in critical public infrastructure, while the Big Lake Liquor Store generates operating revenues that help support community amenities and reduce pressure on the General Fund through planned capital transfers.

Water Utility Fund

The proposed Water Fund budget continues to provide reliable drinking water while maintaining the financial resources necessary to repair, replace, and expand the City's water infrastructure.

The long-range financial plan assumes annual water rate adjustments of approximately **5 percent increase** beginning in 2027. These adjustments are intended to:

- Maintain positive operating cash flow.
- Fund future capital improvements.
- Reduce reliance on debt financing.
- Support continued community growth.
- Maintain adequate operating reserves.

In accordance with the financing plan for the Public Safety Facility, the Water Fund also begins contributing toward repayment of the 2026 Lease Revenue Bonds beginning in 2027.

Sewer Utility Fund

The Sewer Fund continues to face the most significant long-term financial challenges.

The financial plan assumes annual sewer rate increases of approximately **10 percent** beginning in 2027 to prepare for future infrastructure needs, including anticipated expansion of the Wastewater Treatment Facility.

Future budgets include planning assumptions for additional debt beginning in 2029 associated with wastewater improvements. Early planning allows the City to gradually build financial capacity rather than relying on large one-time rate increases.

The Sewer Fund will also begin contributing toward repayment of the Public Safety Facility Lease Revenue Bonds beginning in 2027 in accordance with the bond financing plan.

Storm Water Utility Fund

The Storm Water Fund budget remains generally consistent with prior years and continues to support maintenance of the City's storm sewer system, drainage infrastructure, and regulatory compliance activities.

As the community continues to develop, future capital improvements will focus on preserving existing infrastructure while accommodating additional growth.

Liquor Store Fund

The **Big Lake Liquor Store** is a self-supporting municipal enterprise that serves two important purposes. First, it provides a convenient retail service to the community while operating in a financially responsible manner. Second, it generates revenues that support other City priorities through planned transfers to capital improvement funds, helping reduce long-term reliance on property taxes for community investments.

The proposed 2027 budget assumes continued sales of THC products. Without these sales, projected revenues are expected to decline by approximately **four percent**, resulting in a corresponding reduction in annual operating income. Staff will continue to monitor sales trends and market conditions to ensure the Liquor Store remains financially stable while adapting to changes in consumer demand.

Beginning in 2027, the long-term financial plan includes annual transfers from the Liquor Fund to the **Parks Improvement Capital Fund**. This funding strategy allows a portion of the Liquor Store's operating profits to be reinvested directly into community parks and recreational amenities, reducing future reliance on property taxes to fund these capital improvements.

The City remains committed to operating the Liquor Store in a fiscally responsible manner while balancing competitive retail operations with its long-term role as a revenue-generating enterprise that supports the community's infrastructure and quality-of-life investments.

SPECIAL REVENUE PROGRAMS

Special Revenue Funds account for revenues that are legally restricted or committed for specific programs and activities. These funds provide transparency by ensuring dedicated revenues are used only for their intended purpose and are accounted for separately from the General Fund.

Music in the Park

The City continues to support **Music in the Park** through a combination of General Fund contributions, sponsorships, donations, and community partnerships. The program remains a valued community tradition that brings residents together while promoting the use of City parks and public spaces.

Long-term financial projections indicate that additional sponsorships or alternative funding sources may be needed beyond **2030** to maintain the current level of programming. Staff will continue working with community partners to ensure the program remains financially sustainable.

Farmers Market

The **Farmers Market** operates primarily through vendor fees, sponsorships, and community donations, allowing the program to remain largely self-supporting while supporting local businesses, agriculture, and community engagement.

Together, these programs strengthen community connections, support local businesses, enhance quality of life, and demonstrate the City's commitment to providing valued community amenities through responsible financial stewardship

ECONOMIC DEVELOPMENT (BLEDA)

The Big Lake Economic Development Authority (BLEDA) serves as the City's primary economic development organization, promoting business retention, redevelopment, investment, and sustainable economic growth. Through strategic planning and financial investment, BLEDA works to expand the City's tax base, encourage private investment, create employment opportunities, and strengthen the local economy.

The proposed **2027 Special Benefit Levy is $10,000**, representing a **$150,000 reduction** from the 2026 levy. The reduction in BLEDA's levy helps offset the increase required in the City's Lease Revenue Bond levy. Because both levies are supported by the same taxpayers, this strategy minimizes the overall property tax impact while preserving BLEDA's financial flexibility for future economic development opportunities.

The temporary reduction in the Special Benefit Levy during 2027 and 2028 reflects BLEDA's contribution toward the City's Public Safety Facility debt service by reducing its portion of the overall property tax levy during the first two years of debt repayment. Beginning in 2029, the proposed increase to $100,000 annually will allow BLEDA to resume contributing toward the Public Safety Facility debt service while continuing to support its economic development mission.

Additional details regarding the proposed 2027 BLEDA operating budget is provided in the attached budget summary.

LONG-TERM FINANCIAL OUTLOOK

The City's financial position remains strong; however, several long-term challenges will require continued planning, disciplined financial management, and strategic investment. Through its rolling five-year financial plan, the City is proactively identifying future financial obligations and developing funding strategies that maintain service levels while protecting long-term financial sustainability

Key issues identified during development of the 2027 budget include:

Declining Local Government Aid

Current projections indicate Local Government Aid (LGA) will continue to decline over the next several years under existing statutory formulas. The loss of this revenue will require the gradual replacement of LGA through levy-supported capital funding, continued fiscal discipline, and careful long-term financial planning.

Capital Replacement

The City's infrastructure continues to age, requiring ongoing investment in streets, parks, buildings, vehicles, technology, and utilities. The City's long-term strategy focuses on increasing annual capital transfers to replacement funds while reducing reliance on debt financing for routine capital needs.

Future Infrastructure

The City's long-term Capital Improvement Plan includes significant future infrastructure investments, including:

- Wastewater Treatment Facility expansion
- Continued street reconstruction
- Park improvements
- Equipment replacement
- Technology modernization
- Public facility maintenance

Planning for these projects several years in advance allows the City to distribute costs over multiple budget cycles rather than requiring significant one-time property tax or utility rate increases.

Workforce Planning

As the community continues to grow, the City's workforce and organizational needs will continue to evolve. Current long-term planning assumptions include:

- Human Resources Specialist.
- Police Specialist.
- Deputy Police Chief reclassification.
- Public Works Director.
- Organizational succession planning.

These assumptions are planning tools only and will be evaluated annually based on service demands, operational priorities, and the City's financial capacity before being presented to the City Council for future consideration.

Financial Sustainability

The City's rolling five-year financial plan provides the City Council with a proactive decision-making tool that evaluates future operating costs, capital investments, debt obligations, and revenue trends before financial commitments are made.

This long-term planning process supports:

- Stable property tax increases.
- Predictable utility rates.
- Responsible debt management.
- Sustainable staffing levels.
- Preservation of financial reserves.
- Long-term infrastructure investment.

By planning beyond a single budget year, the City is better positioned to make informed financial decisions, preserve high-quality municipal services, and continue Building a Stronger Big Lake Together for current and future residents

BUDGET RISKS

Although the proposed budget is financially balanced, several external factors may affect future budgets:

- Inflation exceeding current planning assumptions.
- Legislative changes affecting Local Government Aid.
- Changes to property tax law.
- Construction cost escalation.
- Labor shortages.
- Interest rate fluctuations.
- Utility infrastructure costs.
- Economic recession.
- Unanticipated emergency expenditures.

Staff will continue monitoring these issues and update the rolling financial plan annually.

FINANCE COMMITTEE RECOMMENDATION

The Finance Committee reviewed the proposed 2027 Preliminary Budget, 2028 Planning Budget, and 2029–2032 Concept Budgets.

Based on its review, the Committee recommends forwarding the proposed 2027 Preliminary Budget and Preliminary Property Tax Levy to the City Council for consideration while incorporating any policy direction provided during the budget workshop prior to certification of the preliminary levy.

The proposed 2027 General Fund Budget maintains current service levels while positioning the City for long-term financial stability through responsible budgeting, strategic capital investment, and proactive financial planning.

COUNCIL DIRECTION REQUESTED

During the workshop, the City Council is requested to discuss and provide direction regarding:

- The proposed 2027 General Fund Budget.
- The proposed Preliminary Property Tax Levy.
- General Fund operating assumptions.
- Capital Improvement Program funding.
- General Fund balance projections.
- Local Government Aid replacement strategies.
- Enterprise Fund rate assumptions.
- Long-term staffing assumptions.
- Capital replacement priorities.
- Any additional modifications prior to preliminary levy certification.

FINANCIAL IMPACT

The proposed 2027 Preliminary Budget provides the financial resources necessary to deliver municipal services, maintain public infrastructure, meet annual debt service obligations, support capital improvements, and ensure the continued fiscal stability of the City throughout fiscal year 2027.

STAFF RECOMMENDATION

Staff recommend that the City Council receive the proposed 2027 Preliminary Budget and Property Tax Levy, provide policy direction, and authorize staff to continue refining the budget for final consideration and adoption in December 2026.

The proposed budget maintains current service levels while addressing the City's long-term financial priorities through a balanced approach to operating expenditures, capital investment, debt management, and financial sustainability. The budget demonstrates the City's commitment to responsible financial stewardship by:

- Maintaining essential public services without adding new General Fund positions.
- Funding the City's annual debt service obligations, including the first full levy associated with the 2026 Lease Revenue Bonds for the Public Safety Facility.
- Continuing strategic investment in capital infrastructure through annual transfers to Capital Improvement Funds.
- Maintaining healthy fund balances in accordance with the City's Fund Balance Policy.
- Supporting long-term financial planning through the rolling five-year operating budget and Capital Improvement Plan.
- Preserving the financial stability of the Enterprise Funds while planning for future infrastructure needs and utility rate sustainability.
- Planning for future staffing and operational needs in a fiscally responsible manner as community growth and service demands evolve.

Staff further recommends that the City Council continue reviewing the 2028 Planning Budget and the 2029–2032 Concept Budgets throughout the annual budget process to ensure the City remains financially prepared for declining Local Government Aid, future capital investments, debt obligations, and continued community growth.

The proposed budget reflects the City's ongoing commitment to providing high-quality public services while maintaining long-term financial stability, protecting taxpayer resources, and investing strategically in the community's future. The attached budget schedules, fund summaries, capital improvement plans, debt service schedules, and long-term financial forecasts provide detailed financial information supporting the recommendations contained in this memo.

Building a Stronger Big Lake Together

Through responsible financial planning, strategic investment, and exceptional public service.

ATTACHMENTS

Proposed Budgets and pay plan
Capital Improvement Plan
LGA
Street Maintenance Cash Flow
Park Maintenance Cash Flow
Fire Department JPA Budget

2027 Levy Amounts, with concept years 2028-2032

Inflation at 2.70%

2026 as debt is paid off increase general levy same amount as prior year debt levy for increase transfer to the CIP maint funds 195-196

	2026 Final	Inc/(Dec)	2027 Certified	Inc/(Dec)	2027 %	2028 Planning	Inc/(Dec)	2028 %	2029 Concept	Inc/(Dec)	2029 % Change
General Levy: - pays for city services	$ 4,801,395	$ 128,692	$ 5,151,315	$ 349,920		$ 5,545,456	$ 394,141		$ 5,969,334	$ 423,878	
Capital Transfers	550,000	180,000	450,000	(100,000)		500,000	50,000		500,000	-	
Total General Levy	**$ 5,351,395**	**$ 308,692**	**$ 5,601,315**	**$ 249,920**	**4.67%**	**$ 6,045,456**	**$ 444,141**	**7.93%**	**$ 6,469,334**	**$ 423,878**	**7.01%**
Special Levy - Pays yearly Debt Payments/Abatements (not subject to levy limits)											
Abatement Property Tax Levy											
Abatement Levy- Lupulin - 65-564-0004	7,050	-	9,300	2,250	31.91%	9,300	-	0.00%	9,300	-	0.00%
Abatement Levy - Carlson Group - 65-608-0110	100,000	15,000	145,000	45,000	45.00%	145,000	-	0.00%	145,000	-	0.00%
Abatement/TIF Debt Levy											
2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COULD BE	154,399	6,734	169,133	14,734	9.54%	159,368	(9,765)	-5.77%	97,863	(61,505)	-38.59%
BLEDA Lease Revenue Bond											
2026A Lease Revenue Bonds - Public Safety Facility - EDA			1,574,160	1,574,160		1,573,950	(210)	-0.01%	1,573,530	(420)	-0.03%
2026A Lease Revenue Bonds - Excess Cash balance/Transfer from GF/EF ***2027 - Transfer from both Water/Sewer as budgeted*			(1,500,000)	(1,500,000)		(1,300,000)	200,000	-13.33%	(1,000,000)	300,000	-23.08%
City Bonds broken down by type of bonds and year issued		-		-			-			-	
Debt Levy - Pays yearly Debt Payments		-		-			-			-	
2015A GO Refunding Bonds	67,610	(1,699)	71,003	3,393	5.02%	85,050	14,047	19.78%	-	(85,050)	-100.00%
2016B GO Capital Improvement Plan Bonds	60,880	4,010	59,581	(1,299)	-2.13%	53,091	(6,490)	-10.89%	-	(53,091)	-100.00%
2016C GO Crossover Refunding (2010A)	-	(347,760)	-	-		-	-		-	-	
2018A GO Improvement Bonds	-	-	180,000	180,000		180,000	-	0.00%	200,000	20,000	11.11%
2021A GO Improvement Bonds	211,650	1,050	212,385	735	0.35%	212,805	420	0.20%	212,910	105	0.05%
2021A GO Improvement Bonds Transfer-fund 196 debt payment	(115,000)	95,600		115,000	-100.00%		-			-	
2022A GO Improvement Bonds -(2023-2027)	338,485	76,680	334,075	(4,410)	-1.30%	334,285	210	0.06%	338,905	4,620	1.38%
2022A GO Improvement Bonds Transfer-bond premium	(25,000)	236,805		25,000	-100.00%		-			-	
		-		-			-			-	
EDA Levy - pays for BLEDA activities	160,000	30,000	10,000	(150,000)	-93.75%	10,000	-	0.00%	100,000	90,000	900.00%
Total Abatement, Debt & EDA Levy:	$ 960,074	$ 116,420	$ 1,264,637	$ 304,563	31.72%	$ 1,462,849	$ 198,212	15.67%	$ 1,677,508	$ 214,659	14.67%
Total Levy: - total funds needed by tax payers	**$ 6,311,469**	**$ 425,112**	**$ 6,865,952**	**$ 554,483**	**8.79%**	**$ 7,508,305**	**$ 642,353**	**9.36%**	**$ 8,146,842**	**$ 638,537**	**8.50%**
		-		-			-			-	
(General Levy & Debt Levy) less EDA	**6,151,469**		**6,855,952**			**7,498,305**			**8,046,842**		
(inc/(dec) plus % of total) **Debt Levy**	**693,024**	**71,420**	**1,100,337**	**407,313**		**1,298,549**			**1,423,208**		
Abatement Levy	**107,050**		**154,300**			**154,300**			**154,300**		
	2026 Final		2027 Certified			2028 Planning			2029 Concept		
(total levy / NTC = Tax Rate) CITY TAX RATE	**41.12%**	**1.53%**	**43.51%**	**2.39%**		**46.20%**	**2.68%**		**48.67%**	**2.47%**	
Total of all parcels **NET TAX CAPACITY** (NTC)	15,362,481	481,296	15,779,352	416,871		16,252,733	473,381		16,740,315	487,582	
% change in net tax capacity	3.23%		2.71%			103%			103%	182,000 new	

	2030 Concept	Inc/(Dec)	2030 % Change	2031 Concept	Inc/(Dec)	2031 % Change	2032 Concept	Inc/(Dec)	2032 % Change
General Levy: - pays for city services	$ 6,359,100	$ 389,766		$ 6,772,768	$ 413,668		$ 7,284,585	$ 511,817	
Capital Transfers	700,000	200,000		700,000	-		700,000	-	
Total General Levy	**$ 7,059,100**	**$ 589,766**	**9.12%**	**$ 7,472,768**	**$ 413,668**	**5.86%**	**$ 7,984,585**	**$ 511,817**	**6.85%**
Special Levy - Pays yearly Debt Payments/Abatements (not subject to levy limits)									
Abatement Property Tax Levy									
Abatement Levy- Lupulin - 65-564-0004	9,300	-	0.00%	9,300	-	0.00%	9,300	-	0.00%
Abatement Levy - Carlson Group - 65-608-0110	145,000	-	0.00%	145,000	-	0.00%	145,000	-	0.00%
Abatement/TIF Debt Levy									
2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COULD BE	95,965	(1,898)	-1.94%	-	(95,965)	-100.00%	-	-	
BLEDA Lease Revenue Bond									
2026A Lease Revenue Bonds - Public Safety Facility - EDA	1,572,900	(630)	-0.04%	1,572,060	(840)	-0.05%	2,343,810	771,750	49.09%
2026A Lease Revenue Bonds - Excess Cash balance/Transfer from GF/EF ***2027 - Transfer from both Water/Sewer as budgeted*	(1,000,000)	-	0.00%	(1,000,000)	-	0.00%	(1,000,000)	-	0.00%
City Bonds broken down by type of bonds and year issued		-			-			-	
Debt Levy - Pays yearly Debt Payments		-			-			-	
2015A GO Refunding Bonds	-	-		-	-		-	-	
2016B GO Capital Improvement Plan Bonds	-	-		-	-		-	-	
2016C GO Crossover Refunding (2010A)	-	-		-	-		-	-	
2018A GO Improvement Bonds	200,000	-	0.00%	200,000	-	0.00%	200,000	-	0.00%
2021A GO Improvement Bonds	214,412	1,502	0.71%	218,246	3,834	1.79%		(218,246)	-100.00%
2021A GO Improvement Bonds Transfer-fund 196 debt payment		-		-	-		-	-	
2022A GO Improvement Bonds -(2023-2027)	337,225	(1,680)	-0.50%	395,965	58,740	17.42%	296,494	(99,471)	-25.12%
2022A GO Improvement Bonds Transfer-bond premium		-		-	-		-	-	
		-			-			-	
EDA Levy - pays for BLEDA activities	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Total Abatement, Debt & EDA Levy:	$ 1,674,802	$ (2,706)	-0.16%	$ 2,036,536	$ 361,734	-80.85%	$ 2,491,098	$ 454,562	-75.90%
Total Levy: - total funds needed by tax payers	**$ 8,733,902**	**$ 587,060**	**7.21%**	**$ 9,509,304**	**$ 775,402**	**8.88%**	**$10,475,683**	**$ 966,379**	**10.16%**
		-							
(General Levy & Debt Levy) less EDA	**8,633,902**			**9,409,304**			**10,375,683**		
(inc/(dec) plus % of total) **Debt Levy**	**1,420,502**			**1,782,236**			**2,236,798**		
Abatement Levy	**154,300**			**154,300**			**154,300**		
	2030 Concept			2031 Concept			2032 Concept		
(total levy / NTC = Tax Rate) CITY TAX RATE	**50.65%**	**1.99%**		**52.03%**	**1.38%**		**56.75%**	**4.72%**	
Total of all parcels **NET TAX CAPACITY** (NTC)	17,242,524	502,209		18,277,075	1,034,551		18,459,846	182,771	
% change in net tax capacity	103%	181,100 new		106%	921,805 new		101%		

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2027 estimates of change to property tax for City Levy -

**estimated property values remain flat - increase in homestead credit	Tax Year	**City Tax Rate**		inc/(dec)
Residential Property - Homestead class rate is 1%	2027	41.12%	43.51%	2.39%

Value - 2026	Value - 2027	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2026	2027	+/- to prior	per month	% of Change
175,000	175,000	30,800	144,200	0.01	1,442	593	627	34	2.87	5.81%
243,903	243,903	24,599	219,304	0.01	2,193	902	954	52	4.37	5.81%
275,000	275,000	21,800	253,200	0.01	2,532	1,041	1,102	60	5.04	5.81%
300,000	300,000	19,550	280,450	0.01	2,805	1,153	1,220	67	5.58	5.81%
325,000	325,000	17,300	307,700	0.01	3,077	1,265	1,339	73	6.12	5.81%
350,000	**350,000**	**15,050**	**334,950**	**0.01**	**3,350**	**1,377**	**1,457**	**80**	**6.67**	5.81%
375,000	375,000	12,800	362,200	0.01	3,622	1,489	1,576	87	7.21	5.81%
425,000	425,000	8,300	416,700	0.01	4,167	1,714	1,813	100	8.29	5.81%
500,000	500,000	1,550	498,450	0.01	4,985	2,050	2,169	119	9.92	5.81%

Residential Property - Non-Homestead class rate is 1%

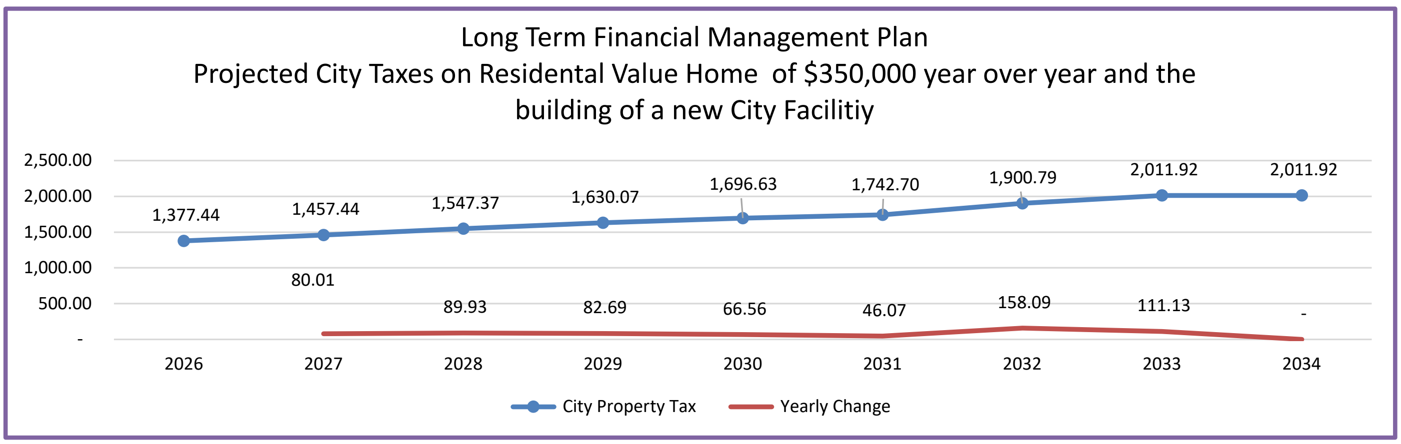
Value - 2026	Value - 2027	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2026	2027	+/- to prior	per month	
125,000	125,000	-	125,000	0.01	1,250	514	544	30	2.49	5.81%
150,000	150,000	-	150,000	0.01	1,500	617	653	36	2.99	5.81%
175,000	175,000	-	175,000	0.01	1,750	720	761	42	3.48	5.81%
200,000	200,000	-	200,000	0.01	2,000	822	870	48	3.98	5.81%
250,000	250,000	-	250,000	0.01	2,500	1,028	1,088	60	4.98	5.81%
300,000	300,000	-	300,000	0.01	3,000	1,234	1,305	72	5.97	5.81%

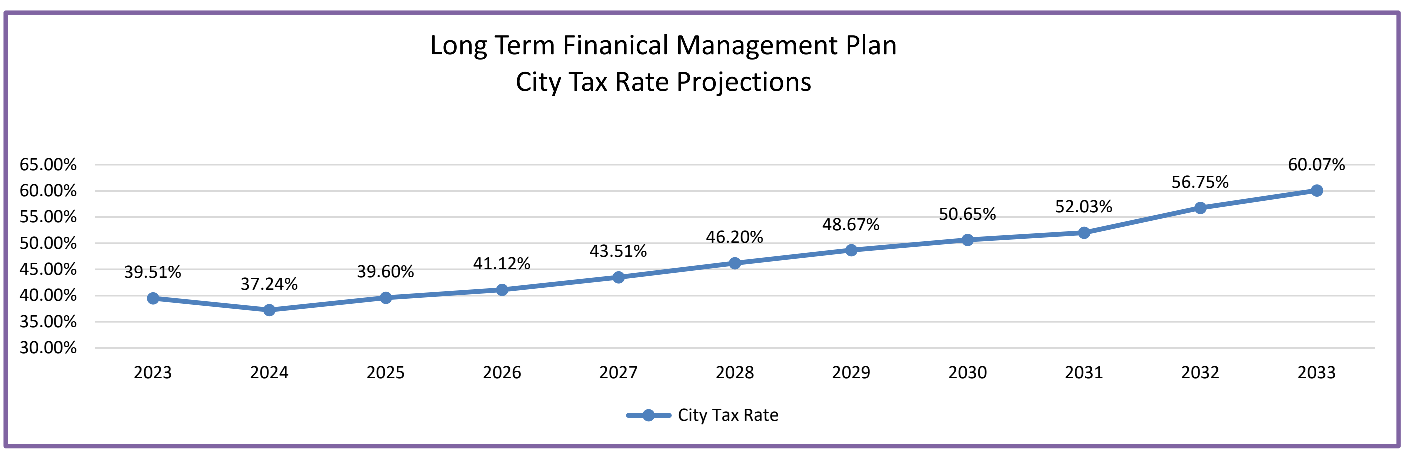
Apartments - increase 1% class rate is 1.25%

1,000,000	1,010,000	-	1,010,000	0.0125	12,625	5,140	5,493	353	29.41	6.87%
1,500,000	1,515,000	-	1,515,000	0.0125	18,938	7,711	8,240	529	44.12	6.87%
2,000,000	2,020,000	-	2,020,000	0.0125	25,250	10,281	10,987	706	58.83	6.87%
		-								

Commercial - increased 2% - 1st $150,000 clase rate is 1.5%: remainder at 2%

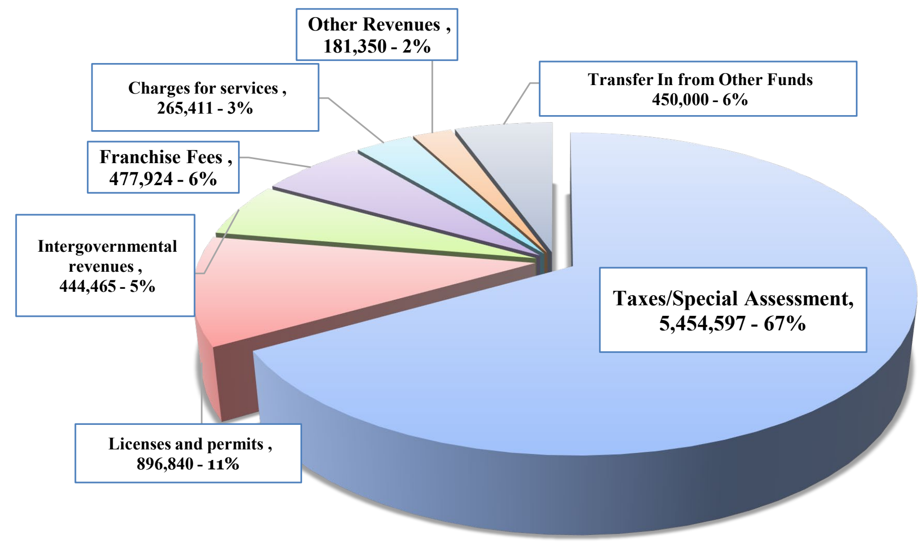
150,000	150,000	-	150,000	0.015	2,250	925	979	54	4.48	5.81%
300,000	306,000	-	306,000	0.02	5,370	2,159	2,337	178	14.80	8.23%
500,000	510,000	-	510,000	0.02	9,450	3,804	4,112	308	25.66	8.10%
1,000,000	1,020,000	-	1,020,000	0.02	19,650	7,916	8,550	634	52.82	8.01%
1,500,000	1,530,000	-	1,530,000	0.02	29,850	12,029	12,988	960	79.98	7.98%
2,500,000	2,550,000	-	2,550,000	0.02	50,250	20,253	21,865	1,612	134.29	7.96%
3,500,000	3,570,000	-	3,570,000	0.02	70,650	28,478	30,741	2,263	188.61	7.95%
5,000,000	5,100,000	-	5,100,000	0.02	101,250	40,815	44,056	3,241	270.08	7.94%



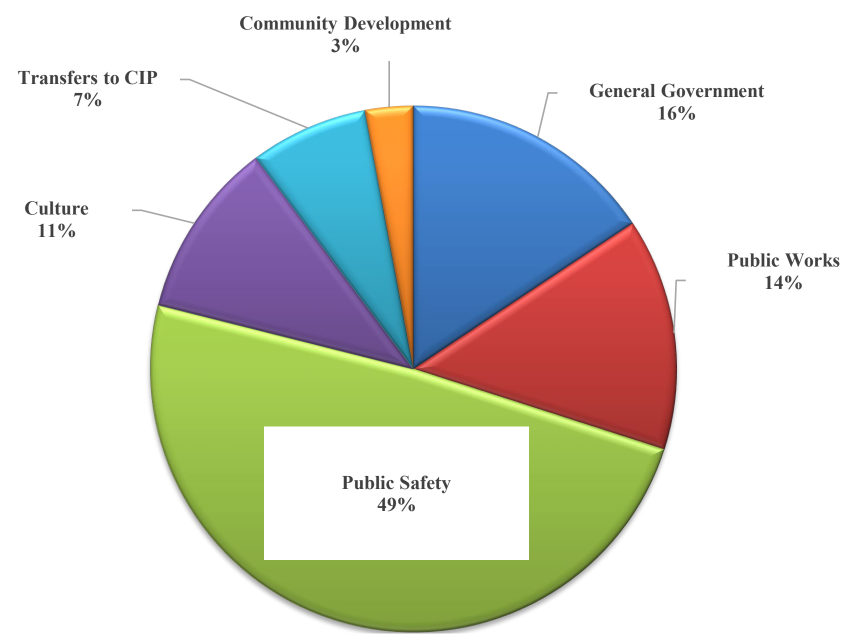


STATEMENT OF REVENUES AND EXPENDITURES -
2027 SUMMARY BUDGET - GENERAL FUND

	2025 Actual	2026 Budget	2027 Certified Budget	2026 - 2027 $ Change	2026 - 2027 % Change
REVENUE					
Taxes	$ 4,948,844	$ 5,205,407	$ 5,453,597	$ 248,190	4.77%
Special assessments	811	1,000	1,000	-	0.00%
Licenses and permits	610,511	804,690	896,840	92,150	11.45%
Intergovernmental revenues	536,576	474,715	444,465	(30,250)	-6.37%
Franchise Fees	477,204	452,223	477,924	25,701	5.68%
Charges for services	293,850	252,869	265,411	12,542	4.96%
Fines and forfeitures	53,664	51,250	55,250	4,000	7.80%
Interest earnings	589,085	95,500	115,000	19,500	20.42%
Contributions/Donations	11,313	1,500	6,000	4,500	300.00%
Miscellaneous revenue	192,626	2,600	2,600	-	0.00%
Transfer In from Other Funds	450,000	450,000	450,000	-	0.00%
Total Current year revenues	8,164,485	7,791,754	8,168,087	376,334	4.83%
Designed/Unreserve Fund Balance	-	-	2,500	2,500	
TOTAL GENERAL FUND REVENUES BUDGET	$ 8,164,485	$ 7,791,754	$ 8,170,587	$ 378,834	4.86%



	2025 Actual	2026 Budget	2027 Certified Budget	2026 - 2027 $ Change	2026 - 2027 % Change
EXPENDITURES					
Mayor/Council	$ 35,594	$ 34,284	$ 33,637	$ (647)	-1.89%
Planning and Zoning	114,774	196,704	239,283	42,579	21.65%
Elections	1,796	33,100	2,000	(31,100)	-93.96%
Administration and Finance	566,434	608,421	664,262	55,842	9.18%
IT - Computer/Software/Maintenance	433,435	297,576	340,626	43,049	14.47%
BLCSC	69,055	72,496	81,305	8,809	12.15%
Economic Development	187,941	219,677	239,537	19,860	9.04%
Building Inspection	217,098	229,354	235,575	6,221	2.71%
Engineering	113,193	143,303	138,009	(5,294)	-3.69%
Fleet Maintenance	264,369	245,962	276,091	30,129	12.25%
Streets	784,922	762,756	753,083	(9,674)	-1.27%
Parks	539,114	671,004	691,704	20,700	3.08%
Police	3,003,045	3,292,790	3,528,411	235,621	7.16%
Fire	235,918	236,013	235,937	(76)	-0.03%
Community - Recreation	111,466	114,303	117,116	2,813	2.46%
Transfers out	1,189,303	634,011	594,011	(40,000)	-6.31%
TOTAL GENERAL FUND EXPENDITURES	7,867,457	7,791,754	8,170,587	378,834	4.86%
NET REVENUE OVER (UNDER) EXPENSE	$ 297,028	$ (0)	$ 0	$ (0)	
Unassigned Fund Balance - Projected	$ 4,941,246	$ 5,041,246	$ 5,041,246		
Percentage of Expenditures:					
Unassigned Fund Balance - between 42% - 50%	63.42%	61.70%	64.70%		



City of Big Lake

The City will continue to develop two-year budgets; the previously developed budget for the following year will be fine-tuned as necessary during the next budget cycle. Each year the City will certify only the following year's budget and levy to Sherburne County.

General Fund Expenditure Budget Summary by Category

Category of Expenditures:	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Personnel	$ 3,801,866	$ 4,094,479	$ 4,367,486	$ 4,953,375	$ 5,266,761	$ 313,386	6.33%	$ 5,733,081	$ 6,183,692	$ 6,646,537	$ 7,106,986	$ 7,600,375
Elections	-	21,225	-	25,000	-	(25,000)	-100.00%	27,000	-	25,000	-	27,000
Professional Services	181,726	204,674	273,674	244,440	337,970	93,530	38.26%	340,505	346,743	354,900	361,790	370,628
Operations	1,699,933	1,716,006	1,794,401	1,925,927	1,957,645	31,718	1.65%	2,037,153	2,113,934	2,157,116	2,226,946	2,313,656
Marketing	7,419	7,588	8,459	8,000	13,000	5,000	62.50%	13,000	13,000	13,000	13,000	13,000
Animal Control	388	1,940	1,082	1,000	1,200	200	20.00%	1,200	1,200	1,200	1,200	1,200
Pass Through Expenditures	152,268	176,584	-	-	-	-		-	-	-	-	-
Interfund/Lease payment	1,753	1,757	42,968	-	-	-		-	-	-	-	-
Capital Purchases	-	7,625	190,084	-	-	-		-	-	-	-	-
Transfers to other Funds	820,267	1,087,018	1,189,303	634,011	594,011	(40,000)	-6.31%	598,150	654,150	800,650	794,150	788,150
Total - Budget	**$ 6,665,620**	**$ 7,318,896**	**$ 7,867,457**	**$ 7,791,753**	**$ 8,170,587**	**$ 378,834**	4.86%	**$ 8,750,089**	**$ 9,312,720**	**$ 9,998,403**	**$ 10,504,072**	**$ 11,114,009**
	-	-	-	-	-			-	-	-	-	-

% of budget	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Personnel	57.04%	55.94%	55.51%	63.57%	64.46%	65.52%	66.40%	66.48%	67.66%	68.39%
Personnel - Elections	0.00%	0.29%	0.00%	0.32%	0.00%	0.31%	0.00%	0.25%	0.00%	0.24%
Professional Services	2.73%	2.80%	3.48%	3.14%	4.14%	3.89%	3.72%	3.55%	3.44%	3.33%
Operations	25.50%	23.45%	22.81%	24.72%	23.96%	23.28%	22.70%	21.57%	21.20%	20.82%
Marketing	0.11%	0.10%	0.11%	0.10%	0.16%	0.15%	0.14%	0.13%	0.12%	0.12%
Animal Control	0.01%	0.03%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Pass Through Expenditures	2.28%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interfund/Lease payment	0.03%	0.02%	0.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital Purchases	0.00%	0.10%	2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers to other Funds	12.31%	14.85%	15.12%	8.14%	7.27%	6.84%	7.02%	8.01%	7.56%	7.09%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	2026 Adopted Budget	2027 Certified Budget	+/- to last year	2028 Planning Budget	+/- to last year	2029 Concept Budget	+/- to last year	2030 Concept Budget	+/- to last year	2031 Concept Budget	+/- to last year	2032 Concept Budget	+/- to last year
Property Taxes	$ 5,205,407	$ 5,453,597	$ 248,190	$ 5,895,991	$ 442,394	$ 6,318,104	$ 422,113	$ 6,906,088	$ 587,984	$ 7,317,956	$ 411,868	$ 7,827,955	$ 509,999
Special Assessments	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-
Licenses & Permits	804,690	896,840	92,150	988,888	92,048	1,079,936	91,048	1,170,984	91,048	1,262,032	91,048	1,353,080	91,048
Intergovernmental	474,715	444,465	(30,250)	448,236	3,771	455,460	7,224	457,793	2,333	455,241	(2,552)	458,811	3,570
Franchise Fees	452,223	477,924	25,701	478,644	720	479,364	720	480,084	720	480,804	720	481,524	720
Charges for Services	252,869	265,411	12,542	303,980	38,570	343,505	39,524	346,104	2,599	348,689	2,585	351,290	2,601
Fines & Forfeitures	51,250	55,250	4,000	57,250	2,000	59,250	2,000	61,250	2,000	63,250	2,000	65,250	2,000
Investment Income	95,500	115,000	19,500	115,000	-	115,000	-	115,000	-	115,000	-	115,000	-
Contributions/Donations	1,500	6,000	4,500	6,000	-	6,000	-	7,500	1,500	7,500	-	7,500	-
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Proceeds & Dividends	2,500	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-
Sales of Fixed Assets/Other	100	100	-	100	-	100	-	100	-	100	-	100	-
Transfer In	450,000	450,000	-	450,000	-	450,000	-	450,000	-	450,000	-	450,000	-
Designated Fund Balance	-	2,500	2,500	2,500	-	2,500	-	-	(2,500)	-	2,500	-	-
	-	-		-		-		-				-	
Total - General Fund Revenues:	**$ 7,791,754**	**$ 8,170,588**	**$ 378,833**	**$ 8,750,089**	**$ 579,503**	**$ 9,312,719**	**$ 562,630**	**$ 9,998,403**	**$ 685,684**	**$ 10,504,072**	**$ 508,169**	**$ 11,114,009**	**$ 609,937**
	-	-		-		-		-		-		-	
Mayor/Council	$ 34,284	$ 33,637	$ (647)	$ 33,689	$ 52	$ 33,734	$ 45	$ 33,784	$ 50	$ 33,835	$ 51	$ 33,889	$ 53
Planning	196,704	239,283	42,579	251,699	12,416	263,885	12,187	276,954	13,068	290,954	14,001	305,954	15,000
Elections	33,100	12,000	(21,100)	47,600	35,600	8,000	(39,600)	34,100	26,100	8,800	(25,300)	37,600	28,800
Administration/Finance	1,083,421	1,139,262	55,841	1,244,172	104,910	1,285,083	40,910	1,554,810	269,728	1,600,122	45,311	1,645,312	45,190
IT - Computer/Software/Maintenance	307,576	350,626	43,049	369,828	19,202	387,774	17,946	390,342	2,568	396,070	5,728	418,736	22,666
BLCSC	72,496	81,305	8,809	65,499	(15,806)	67,443	1,944	69,508	2,065	71,703	2,194	74,035	2,332
EDA	219,677	239,537	19,860	254,834	15,297	271,005	16,171	288,247	17,242	306,828	18,581	326,638	19,810
Building	229,354	235,575	6,221	245,046	9,471	253,035	7,989	261,842	8,807	270,898	9,056	280,843	9,945
Engineering	143,303	138,009	(5,294)	140,082	2,073	147,306	7,224	155,052	7,746	163,350	8,298	172,241	8,890
Streets	767,756	758,083	(9,674)	786,583	28,500	868,713	82,130	920,041	51,328	975,152	55,111	1,034,337	59,185
Parks	790,004	760,704	(29,300)	764,965	4,261	844,448	79,483	886,378	41,930	937,249	50,871	985,261	48,012
Fleet/Maintenance	245,962	276,091	30,129	286,517	10,426	302,148	15,630	318,869	16,722	336,652	17,783	355,566	18,914
Police	3,305,401	3,541,022	235,621	3,860,872	319,850	4,166,791	305,919	4,376,024	209,232	4,666,893	290,869	4,980,332	313,439
Fire	238,413	238,337	(76)	264,297	25,960	271,594	7,297	282,808	11,213	287,476	4,668	296,130	8,654
Community Recreation & Other	124,303	127,116	2,813	134,405	7,289	141,759	7,354	149,644	7,884	158,089	8,445	167,134	9,045
Total - General Fund Expenditures:	**$ 7,791,754**	**$ 8,170,587**	**$ 378,833**	**$ 8,750,089**	**$ 579,503**	**$ 9,312,720**	**$ 562,631**	**$ 9,998,403**	**$ 685,683**	**$ 10,504,072**	**$ 505,669**	**$ 11,114,009**	**$ 609,937**
		-		-		-		-		-		-	
Budgeted (Use) /excess of Reserves:	$0	$0	4.86%	$0	7.09%	$0	6.43%	$0	7.36%	$0	5.06%	$0	5.81%
Unassigned Fund Balance - Projected	$5,241,245	$4,941,245		$4,941,246		$4,941,245		$4,941,246		$4,941,245		$4,941,246	
Percentage of Next Years Expenditures:	**64.15%**	**56.47%**		**53.06%**		**49.42%**		**47.04%**		**44.46%**		**42.34%**	

Unassigned Fund Balance must remain above 42%

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
			Police/Engineer Streets/Park	CSO/Community Development Coordinator	~~PT Police Specialist;Eng Tech to Assoc Eng~~	2026-2027		LT Sussession Plan	LT Sussession Plan	LT Sussession Plan		
Mayor/Council												
Personnel	$ 28,869	$ 28,868	$ 28,870	$ 29,244	$ 29,247	$ 3	0.01%	$ 29,269	$ 29,283	$ 29,301	$ 29,320	$ 29,339
Professional Services	350	-	-	100	100	-		100	100	100	100	100
Operations	3,592	5,472	6,724	4,940	4,290	(650)	-13.15%	4,320	4,351	4,383	4,416	4,449
Total - Mayor/Council:	**$ 32,811**	**$ 34,340**	**$ 35,594**	**$ 34,284**	**$ 33,637**	**$ (647)**	-1.89%	**$ 33,689**	**$ 33,734**	**$ 33,784**	**$ 33,835**	**$ 33,889**
Planning												
Personnel	$ 154,280	$ 162,640	$ 67,148	$ 156,407	$ 159,633	$ 3,226	2.06%	$ 171,879	$ 183,993	$ 196,988	$ 210,913	$ 225,835
Professional Services	41,756	16,557	41,656	29,000	68,100	39,100	134.83%	68,100	68,100	68,100	68,100	68,100
Operations	7,859	35,263	5,970	11,297	11,550	253	2.24%	11,720	11,792	11,866	11,942	12,020
Transfer to CIP Fund	-	-	-	-	-	-		-	-	-	-	-
Total -Planning:	**$ 203,895**	**$ 214,460**	**$ 114,774**	**$ 196,704**	**$ 239,283**	**$ 42,579**	21.65%	**$ 251,699**	**$ 263,885**	**$ 276,954**	**$ 290,954**	**$ 305,954**
Elections												
Personnel - Elections	$ -	$ 21,225	$ -	$ 25,000	$ -	$ (25,000)		$ 27,000	$ -	$ 25,000	$ -	$ 27,000
Operations	305	8,388	1,796	8,100	2,000	(6,100)	-75.31%	10,600	2,000	9,100	2,800	10,600
Transfer to CIP Fund	2,000	-	6,000	-	10,000	10,000		10,000	6,000	-	6,000	-
Total -Elections	**$ 2,305**	**$ 29,613**	**$ 7,796**	**$ 33,100**	**$ 12,000**	**$ (21,100)**	-63.75%	**$ 47,600**	**$ 8,000**	**$ 34,100**	**$ 8,800**	**$ 37,600**
	-	-	-	-	-			-	-	-	-	-
Administration/Finance			-	-	-			-	-	-	-	-
Personnel	$ 364,262	$ 355,461	$ 331,814	$ 355,823	$ 380,372	$ 24,549	6.90%	$ 407,429	$ 438,370	$ 503,772	$ 538,378	$ 575,460
Professional Services	63,203	67,862	67,043	64,000	76,687	12,687	19.82%	77,533	78,404	79,301	80,225	81,176
Operations	149,688	172,099	167,577	188,597	207,203	18,606	9.87%	234,211	243,309	246,738	256,520	263,675
Transfer to Debt Services	15,444	21,137	17,979	-	-	-		-	-	-	-	-
Transfer to CIP Fund	645,000	905,270	997,000	475,000	475,000	-		525,000	525,000	725,000	725,000	725,000
Emergency Management	-	-	-	-	-			-	-	-	-	-
Total - Admin/Finance	**$ 1,237,597**	**$ 1,521,829**	**$ 1,581,413**	**$ 1,083,420**	**$ 1,139,262**	**$ 55,842**	5.15%	**$ 1,244,172**	**$ 1,285,083**	**$ 1,554,810**	**$ 1,600,122**	**$ 1,645,312**
Big Lake Community Services Center												
Personnel	$ 5,210	$ 5,707	$ 5,903	$ 6,182	$ 6,633	$ 451	7.29%	$ -	$ -	$ -	$ -	$ -
Professional Services	-	-	-	-	-	-		-	-	-	-	-
Operations	73,005	77,410	63,152	66,314	74,673	8,359	12.60%	65,499	67,443	69,508	71,703	74,035
Captial Improvements	50,905	-	-	-	-			-	-	-	-	-
Transfer to CIP Fund	-	-	-	-	-	-		-	-	-	-	-
Total - BLCSC:	**$ 129,120**	**$ 83,117**	**$ 69,055**	**$ 72,496**	**$ 81,305**	**$ 8,809**	12.15%	**$ 65,499**	**$ 67,443**	**$ 69,508**	**$ 71,703**	**$ 74,035**

City of Big Lake
General Fund Expenditure Budget
Summary by Division

			Police/Engineer Streets/Park	CSO/Community Development Coordinator	~~PT Police Specialist;Eng Tech to Assoc Eng~~	2026-2027		LT Sussession Plan	LT Sussession Plan	LT Sussession Plan		
Division/Category:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Adopted Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Community Development												
Personnel	$ 135,486	$ 146,796	$ 144,698	$ 197,731	$ 210,440	$ 12,709	6.43%	$ 225,651	$ 241,681	$ 258,878	$ 277,310	$ 297,067
Professional Services	2,562	17,987	25,672	3,300	6,200	2,900	87.88%	6,200	6,200	6,200	6,200	6,200
Operations	7,645	9,425	9,112	10,646	9,897	(749)	-7.04%	9,984	10,124	10,169	10,318	10,371
Marketing	7,419	7,588	8,459	8,000	13,000	5,000	62.50%	13,000	13,000	13,000	13,000	13,000
Transfer to CIP Fund	-	-	-	-	-	-		-	-	-	-	-
Total - Community Developm	**$ 153,112**	**$ 181,796**	**$ 187,941**	**$ 219,677**	**$ 239,537**	**$ 19,860**	9.04%	**$ 254,834**	**$ 271,005**	**$ 288,247**	**$ 306,828**	**$ 326,638**
Building												
Personnel	$ 191,209	$ 110,071	$ 77,942	$ 86,250	$ 90,675	$ 4,425	5.13%	$ 98,862	$ 105,862	$ 113,374	$ 121,429	$ 130,067
Professional Services	806	979	1,016	1,000	1,100	100	10.00%	1,100	1,100	1,100	1,100	1,100
Operations	37,538	103,117	138,140	142,104	143,800	1,696	1.19%	145,084	146,073	147,368	148,369	149,675
Transfer to CIP Fund	-	-	-	-	-	-		-	-	-	-	-
Total - Building:	**$ 229,553**	**$ 214,167**	**$ 217,098**	**$ 229,354**	**$ 235,575**	**$ 6,221**	2.71%	**$ 245,046**	**$ 253,035**	**$ 261,842**	**$ 270,898**	**$ 280,843**
Engineering			-	-	-			-	-	-	-	-
Personnel	$ 77,900	$ 88,000	$ 86,886	$ 123,616	$ 93,241	$ (30,375)	-24.57%	$ 100,215	$ 107,336	$ 114,976	$ 123,166	$ 131,944
Professional Services	5,814	7,366	16,264	8,500	36,100	27,600	324.71%	31,100	31,100	31,100	31,100	31,100
Operations	6,823	7,577	10,043	11,187	8,668	(2,519)	-22.51%	8,768	8,870	8,976	9,085	9,197
Transfers to other funds	-	-	-	-	-	-		-	-	-	-	-
Total - Engineering	**$ 90,537**	**$ 102,943**	**$ 113,193**	**$ 143,303**	**$ 138,009**	**$ (5,294)**	-3.69%	**$ 140,082**	**$ 147,306**	**$ 155,052**	**$ 163,350**	**$ 172,241**
Streets												
Personnel	$ 257,364	$ 283,573	$ 340,018	$ 356,808	$ 369,838	$ 13,030	3.65%	$ 392,798	$ 452,846	$ 480,317	$ 509,648	$ 540,966
Professional Services	4,518	5,005	5,520	5,000	5,700	700	14.00%	5,700	5,700	5,700	5,700	5,700
Operations	350,397	322,297	439,384	400,948	377,545	(23,404)	-5.84%	383,085	405,167	429,024	454,804	482,670
Transfers to other funds	13,756	5,000	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000
Total - Streets:	**$ 626,035**	**$ 615,875**	**$ 789,922**	**$ 767,756**	**$ 758,083**	**$ (9,674)**	-1.26%	**$ 786,583**	**$ 868,713**	**$ 920,041**	**$ 975,152**	**$ 1,034,337**
Parks												
Personnel	$ 294,748	$ 303,522	$ 318,835	$ 396,954	$ 436,778	$ 39,824	10.03%	$ 469,260	$ 537,285	$ 573,301	$ 611,776	$ 652,879
Professional Services	6,566	20,589	6,661	6,000	6,000	-		6,000	6,000	6,000	6,000	6,000
Operations	322,446	246,989	213,618	268,050	248,926	(19,124)	-7.13%	253,955	265,413	271,327	283,723	290,632
Transfers to other funds	121,456	119,000	127,463	119,000	69,000	(50,000)	-42.02%	35,750	35,750	35,750	35,750	35,750
Total - Parks:	**$ 745,216**	**$ 690,100**	**$ 666,577**	**$ 790,004**	**$ 760,704**	**$ (29,300)**	-3.71%	**$ 764,965**	**$ 844,448**	**$ 886,378**	**$ 937,249**	**$ 985,261**

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2023 Actual	2024 Actual	Police/Engineer Streets/Park 2025 Actual	CSO/Community Development Coordinator 2026 Adopted Budget	~~PT Police Specialist;Eng Tech to Assoc Eng~~ 2027 Budget	2026-2027 $ Change	 % Change	LT Sussession Plan 2028 Planning Budget	LT Sussession Plan 2029 Concept Budget	LT Sussession Plan 2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Fleet Maintenance			-	-	-			-	-	-	-	-
Personnel	$ 140,929	$ 132,791	$ 141,192	$ 157,202	$ 171,091	$ 13,889	8.84%	$ 180,292	$ 192,006	$ 204,610	$ 218,062	$ 232,420
Professional Services	-	-	190	-	250	250	100.0%	250	250	250	250	250
Operations	108,748	105,090	122,987	88,760	104,750	15,990	18.01%	105,975	109,891	114,009	118,340	122,896
Transfers to other funds	-	-	-	-	-	-	100.00%		-	-	-	-
Total -Fleet Maintenance	**$ 249,677**	**$ 237,881**	**$ 264,369**	**$ 245,962**	**$ 276,091**	**$ 30,129**	12.25%	**$ 286,517**	**$ 302,148**	**$ 318,869**	**$ 336,652**	**$ 355,566**
Police			-	-	-			-	-	-	-	-
Personnel	$ 2,067,615	$ 2,388,059	$ 2,731,468	$ 2,990,480	$ 3,217,822	$ 227,342	7.60%	$ 3,549,248	$ 3,779,549	$ 4,047,709	$ 4,335,285	$ 4,643,708
Professional Services	22,151	34,329	32,631	35,000	35,925	925	2.64%	37,524	37,546	39,194	39,267	40,966
Operations	241,263	271,254	236,292	266,310	273,464	7,154	2.69%	272,901	288,496	287,922	291,141	294,459
Animal Control	388	1,940	1,082	1,000	1,200	200	20.00%	1,200	1,200	1,200	1,200	1,200
Debt /Lease Payments	1,753	1,757	1,572	-	-	-		-	-	-	-	-
Capital Purchases	-	7,625	-	-	-			-	-	-	-	-
Transfers to other funds	12,611	12,611	12,611	12,611	12,611	-		-	60,000	-	-	-
Total - Police:	**$ 2,345,781**	**$ 2,717,575**	**$ 3,015,656**	**$ 3,305,401**	**$ 3,541,022**	**$ 235,621**	7.13%	**$ 3,860,872**	**$ 4,166,791**	**$ 4,376,024**	**$ 4,666,893**	**$ 4,980,332**
Fire					-							
Personnel	$ 4,000	$ 4,000	$ 4,000	4,000	$ 4,000	$ -		$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Professional Services	-	-	-	-	-	-		-	-	-	-	-
Operations	208,346	220,565	231,918	232,013	231,937	(76)	-0.03%	257,897	265,194	272,908	281,076	289,730
Pass Through Expenditures	152,268	176,584	-	-	-	-		-	-	-	-	-
Debt/Lease Payments	-	-	-	-	-	-		-	-	-	-	-
Transfers to other funds	-	-	3,250	2,400	2,400	-		2,400	2,400	5,900	2,400	2,400
Total - Fire:	**$ 364,614**	**$ 401,149**	**$ 239,168**	**$ 238,413**	**$ 238,337**	**$ (76)**	-0.03%	**$ 264,297**	**$ 271,594**	**$ 282,808**	**$ 287,476**	**$ 296,130**
Recreation/Community												
Personnel	$ 79,994	$ 84,991	$ 88,712	$ 92,678	$ 96,991	$ 4,313	4.65%	$ 104,179	$ 111,481	$ 119,311	$ 127,700	$ 136,689
Professional Services	-	-	-	200	-	(200)	100.0%	-	-	-	-	-
Operations	26,198	29,733	22,754	21,425	20,125	(1,300)	-6.07%	20,226	20,279	20,333	20,388	20,446
Transfers to other funds	-	5,000	10,000	10,000	10,000			10,000	10,000	10,000	10,000	10,000
Total - Community:	**$ 106,192**	**$ 119,724**	**$ 121,466**	**$ 124,303**	**$ 127,116**	**$ 2,813**	2.26%	**$ 134,405**	**$ 141,759**	**$ 149,644**	**$ 158,089**	**$ 167,134**
IT- Computer/Software/Maintenance				-	-			-	-	-	-	-
Professional Services	$ 34,000	$ 34,000	$ 77,021	$ 92,340	$ 101,808	$ 9,468	10.25%	$ 106,898	$ 112,243	$ 117,855	$ 123,748	$ 129,936
Operations	105,175	101,327	124,934	205,236	238,818	33,581	16.36%	252,930	265,531	253,487	262,322	278,801
Capital Purchases	-	-	190,084	-	-	-		-	-	-	-	-

City of Big Lake
General Fund Expenditure Budget
Summary by Division

			Police/Engineer Streets/Park	CSO/Community Development Coordinator	~~PT Police Specialist;Eng Tech to Assoc Eng~~	2026-2027		LT Sussession Plan	LT Sussession Plan	LT Sussession Plan		
Division/Category:	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Adopted Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Debt/Lease Payments	-	-	41,396	-	-	-		-	-	-	-	-
Transfers to other funds	10,000	19,000	10,000	10,000	10,000	-		10,000	10,000	19,000	10,000	10,000
Total - IT	**$ 149,175**	**$ 154,327**	**$ 443,435**	**$ 307,576**	**$ 350,626**	**$ 43,049**	14.00%	**$ 369,828**	**$ 387,774**	**$ 390,342**	**$ 396,070**	**$ 418,736**
	-		-	-	-	-		-	-	-	-	-
Total - General Fund:	**$ 6,665,620**	**$ 7,318,896**	**$ 7,867,457**	**$ 7,791,753**	**$ 8,170,587**	**$ 378,834**	4.86%	**$ 8,750,089**	**$ 9,312,720**	**$ 9,998,403**	**$ 10,504,072**	**$ 11,114,009**

Enterprise Funds - 2027 Budget Information

Water Fund

Revenue Budget	2026 Adopted Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget
Utilities Revenues	$ 2,217,562	$ 2,228,534	$ 10,972	0.49%	$2,297,917
Other Revenues	21,000	21,000	-	0.00%	48,000
Total Revenues	**$ 2,238,562**	**$ 2,249,534**	**$ 10,972**	**0.49%**	**$2,345,917**
	-	10,972			
Expense Budget					
Personnel	$ 946,218	$ 978,921	$ 32,703	3.46%	$1,048,327
Professional Services	108,360	160,081	51,722	47.73%	107,316
Operations	605,503	694,891	89,388	14.76%	608,427
Capital/Transfers	258,000	272,000	14,000	5.43%	258,000
Debt	7,680	202,210	194,530	2532.94%	200,290
Depreciation	954,005	1,020,000	65,995	6.92%	1,020,000
Total Expenses	**$ 2,879,766**	**$ 3,328,103**	**$ 448,337**	**15.57%**	**$3,242,360**
	-	-			-
Net Profit/(Loss)	**$ (641,204)**	**$ (1,078,570)**	**$ (437,365)**		**$ (896,444)**
Projected Ending Cash	**$ 1,597,362**	**$ 1,445,120**	**$ (152,242)**	**-9.53%**	**$1,530,830**
		-			

Sewer Fund

Revenue Budget	2026 Adopted Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget
Utilities Revenues	$ 3,682,814	$ 4,381,779	$ 698,965	18.96%	$4,776,052
Other Revenues	51,000	101,000	50,000	98.04%	101,000
Total Revenues	**$ 3,733,814**	**$ 4,482,779**	**$ 748,965**	**20.06%**	**$4,877,052**
	-	-			-
Expense Budget					
Personnel	$ 948,585	$ 976,750	$ 28,165	2.97%	$1,045,852
Professional Services	53,500	132,600	79,100	147.85%	78,500
Operations	869,416	826,373	(43,043)	-4.95%	860,517
Capital/Transfers	286,000	130,000	(156,000)	-54.55%	100,000
Debt	123,866	1,091,847	967,981	781.47%	260,863
Depreciation	1,435,595	1,364,000	(71,595)	-4.99%	1,364,000
Total Expenses	**$ 3,716,962**	**$ 4,521,570**	**$ 804,608**	**21.65%**	**$3,709,732**
	-	-			-
Net Profit/(Loss)	**$ 16,852**	**$ (38,791)**	**$ (55,643)**		**$1,167,320**
Projected Ending Cash	**$ 2,442,102**	**$ 3,835,189**	**$ 1,393,087**	**57.04%**	**$5,329,313**
		-			

Storm Sewer Fund

Revenue Budget	2026 Adopted Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget
Utilities Revenues	$ 278,828	$ 282,271	$ 3,443	1.23%	$ 287,746
Other Revenues	9,000	15,000	6,000	66.67%	15,000
Total Revenues	**$ 287,828**	**$ 297,271**	**$ 9,443**	**3.28%**	**$ 302,746**
	-	-			-
Expense Budget					
Personnel	$ 165,176	$ 168,665	$ 3,489	2.11%	$ 180,515
Professional Services	3,000	3,500	500	16.67%	3,590
Operations	28,721	25,180	(3,541)	-12.33%	25,076
Capital/Transfers	35,000	50,000	15,000	42.86%	50,000
Debt	-	-	-		-
Depreciation	181,700	151,236	(30,464)	-16.77%	151,236
Total Expenses	**$ 413,597**	**$ 398,581**	**$(15,016)**	**-3.63%**	**$ 410,417**
		-			-
Net Profit/(Loss)	**$ (125,769)**	**$ (101,310)**	**$ 24,459**		**$ (107,671)**
Projected Ending Cash	**$ 604,583**	**$ 654,509**	**$ 49,926**	**8.26%**	**$ 698,073**
		-			

**projected cash balance is after principal debt payments are made

City of Big Lake
Liquor Store Fund
Recap

	2026 Adopted Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget
Sales					
Gross Sales	$ 5,436,232	$ 5,374,046	$ (62,186)	-1.14%	$5,555,633
Less Loyalty Program	(29,507)	(25,230)	4,277	-14.50%	(26,744)
Cost of Sales	4,065,413	3,876,830	(188,583)	-4.64%	3,904,207
Gross Profit	**$ 1,341,312**	**$ 1,471,986**	**$ 130,674**	**9.74%**	**$1,624,683**
Gross Profit % to Sales	**25%**	**28%**			**29%**
Revenue Budget					
Gross Sales	$ 5,406,725	$ 5,348,816	$ (57,909)	-1.07%	$5,528,889
Other Revenues	40,400	50,300	9,900	24.50%	50,300
Total Revenues	**$ 5,447,125**	**$ 5,399,116**	**$ (48,009)**	**-0.88%**	**$5,579,189**
	-	-			-
Expense Budget					
Personnel	$ 927,445	$ 935,034	$ 7,589	0.82%	$ 994,995
Professional Services	10,100	9,250	(850)	-8.42%	9,250
Operations	278,094	277,256	(838)	-0.30%	283,076
Cost of Sales	4,065,413	3,876,830	(188,583)	-4.64%	3,904,207
Capital/Transfers	485,000	535,000	50,000	10.31%	535,000
Debt	-	-	-		-
Depreciation	75,158	80,400	5,242	6.97%	80,400
Total Expenses	**$ 5,841,210**	**$ 5,713,769**	**$ (127,440)**	**-2.18%**	**$5,806,927**
Net Profit/(Loss)	**$ (394,085)**	**$ (314,653)**			**$ (227,738)**
Net Profit/(Loss) Prior toTransfer	**$ 55,915**	**$ 185,347**			**$ 272,262**
Net Profit % less Transfer	**1%**	**3%**			**5%**
Projected Ending Cash	**$ 1,466,562**	**$ 1,232,309**	**$ (234,253)**	**-15.97%**	**$1,084,971**
	-	-			-

Special Revenue Fund - Economic Development Authority - Levy $10,000

Revenue Budget	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change
Property Taxes	$ 129,966	$ 129,860	$ 129,824	$ 130,195	$ 158,800	$ 10,300	$ (148,500)	-93.51%
Lease/Rental	-	15,733	21,165	21,830	-	-	-	
Lease Interest	-	1,267	2,835	2,170	-	-	-	
Transfer In	600,000	-	-	-	-	-	-	
Interest Earned	6,154	15,879	12,398	6,646	2,500	2,500	-	0.00%
Total - Revenues:	**$ 736,120**	**$ 162,739**	**$ 166,222**	**$ 160,841**	**$ 161,300**	**$ 12,800**	**$ (148,500)**	-92.06%
Expenditure Budget								
Employee Services (Personnel)	$ 32,475	$ 41,440	$ 38,985	$ 40,912	$ 46,936	$ 50,308	$ 3,372	7.18%
Contractual Services	6,650	44,582	40,828	36,870	12,450	9,050	(3,400)	-7.63%
Commodities & Services	3,444	50,820	25,226	39,537	23,168	12,631	(10,536)	-45.48%
Marketing	-	3,750	-	638	10,000	10,500	500	13.33%
Transfer Out	46,362	46,362	50,000	50,000	50,000	50,000	-	0.00%
Total - Expenditures	**$ 88,931**	**$ 186,954**	**$ 155,039**	**$ 167,957**	**$ 142,554**	**$ 132,489**	**$ (10,064)**	-7.06%
	-		-	-	-	-	-	
Excess Revenues/(deficit)	**$ 647,189**	**$ (24,215)**	**$ 11,183**	**$ (7,116)**	**$ 18,746**	**$ (119,689)**	**$ (138,436)**	

Budget Year	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2029**	**2030**
Projected Cash Flow Change	**$ 459,011**	**$ 263,820**	**$ 256,704**	**$ 590,232**	**$ 471,671**	**$ 358,946**	**$ 358,946**	**$ 332,929**
Projected Excess Revenue/(deficit)	**11,183**	**(7,116)**	**18,746**	**(118,561)**	**(112,725)**	**(22,511)**	**(26,018)**	**2,438**
Change in Assets/Current Liabilities	**(206,374)**	**-**	**314,782**	**-**	**-**	**-**	**-**	**-**
Projected Ending Cash	**$ 263,820**	**$ 256,704**	**$ 590,232**	**$ 471,671**	**$ 358,946**	**$ 336,435**	**$ 332,929**	**$ 335,367**

Special Revenue Fund - Farmers Market - need to look for grants

Revenue Budget	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change
Intergovernmental	$ 580	$ 1,000	$ 796	$ 600	$ 1,000	$ 1,000	$ 400	66.67%
Vendor Licenses	3,210	2,000	3,950	4,030	4,000	4,000	(30)	-0.74%
Vendor Licenses - Winter	670	200	2,920	910	1,000	1,000	90	9.89%
Donations from Organization	9,350	9,500	10,000	12,023	12,023	12,023	-	0.00%
Farmers Market Bages	24	10	40	76	10	10	(66)	-86.84%
Interest Earned	315	100	1,132	1,034	100	100	(934)	-90.33%
Other Grant Proceeds	2,201	1,200	3,069	2,656	1,200	1,200	(1,456)	-54.82%
Total - Revenues:	**$ 16,350**	**$ 14,010**	**$ 21,907**	**$ 21,329**	**$ 19,333**	**$ 19,333**	**$ (1,996)**	-9.36%
Expenditure Budget								
Personnel	$ 4,480	$ 4,387	$ 4,702	$ 4,997	$ 5,133	$ 5,375	$ 136	2.72%
Operations	11,048	8,595	14,888	12,421	14,609	15,264	2,188	17.62%
Total - Expenditures	**$ 15,528**	**$ 12,982**	**$ 19,590**	**$ 17,418**	**$ 19,742**	**$ 20,639**	**$ 2,324**	13.34%
Excess Revenues/(deficit)	**$ 822**	**$ 1,028**	**$ 2,317**	**$ 3,911**	**$ (409)**	**$ (1,306)**		

Budget Year	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Projected Cash Flow Change	**$ 26,846**	**$ 29,163**	**$ 33,074**	**$ 32,665**	**$ 31,359**	**$ 29,649**	**$ 29,649**	**$ 27,526**
Projected Excess Revenue/(deficit)	**2,317**	**3,911**	**(409)**	**(1,306)**	**(1,709)**	**(2,123)**	**(2,123)**	**(2,567)**
Projected Ending Cash	**$ 29,163**	**$ 33,074**	**$ 32,665**	**$ 31,359**	**$ 29,649**	**$ 27,526**	**$ 27,526**	**$ 24,959**

Special Revenue Fund - Music in the Park - need to look for grants

Revenue Budget	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change
Transfer In Revenue - Admin	$ -	$ 5,000	$ 5,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Donations from Organization	28,500	25,000	22,000	21,500	22,000	22,000	500	2.33%
Interest Earned	272	100	489	388	200	200	(188)	-48.45%
Total - Revenues:	**$ 28,772**	**$ 30,100**	**$ 27,489**	**$ 31,888**	**$ 32,200**	**$ 32,200**	**$ 312**	0.98%
Expenditure Budget								
Personnel	$ 4,049	$ 4,387	$ 4,702	$ 4,981	$ 5,133	$ 5,375	$ 152	3.05%
Operations	29,973	31,854	29,898	26,153	27,461	26,800	1,308	5.00%
Total - Expenditures	**$ 34,022**	**$ 36,241**	**$ 34,600**	**$ 31,134**	**$ 32,594**	**$ 32,175**	**$ 1,460**	4.69%
Excess Revenues/(deficit)	**$ (5,250)**	**$ (6,141)**	**$ (7,111)**	**$ 754**	**$ (394)**	**$ 25**		

Budget Year	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Projected Cash Flow Change	**$ 8,057**	**$ 946**	**$ 1,700**	**$ 1,306**	**$ 1,331**	**$ 953**	**$ 953**	**$ 160**
Projected Excess Revenue/(deficit)	**(7,111)**	**754**	**(394)**	**25**	**(378)**	**(792)**	**(792)**	**(1,236)**
Projected Ending Cash	**$ 946**	**$ 1,700**	**$ 1,306**	**$ 1,331**	**$ 953**	**$ 160**	**$ 160**	**$ (1,076)**

STATEMENT OF REVENUES AND EXPENSES

SUMMARY BUDGET - WATER FUND

FIVE-YEAR FINANCIAL PLAN - WATER

	Actual				Budget				Planning & Concept Budget				
Revenue Budget	**2022**	**2023**	**2024**	**2025**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Utilities Revenues - Water	$ 2,656,555	$ 2,773,000	$ 2,297,472	$ 2,226,135	$ 2,217,562	$ 2,201,534	$ (16,028)	-0.72%	$ 2,297,917	$ 2,398,761	$ 2,502,112	$ 2,610,250	$ 2,724,728
Other Revenues - Water	75,343	78,827	131,877	103,425	21,000	48,000	27,000	128.57%	48,000	48,000	48,000	48,000	48,000
Total Revenues	**$ 2,731,898**	**$ 2,851,827**	**$ 2,429,349**	**$ 2,329,560**	**$ 2,238,562**	**$ 2,249,534**	**$ 10,972**	0.49%	**$ 2,345,917**	**$ 2,446,761**	**$ 2,550,112**	**$ 2,658,250**	**$ 2,772,728**
Expense Budget													
Personnel	$ 688,584	$ 706,549	$ 705,373	$ 799,737	$ 946,218	$ 978,921	$ 32,703	3.46%	$ 1,048,327	$ 1,191,552	$ 1,266,431	$ 1,308,474	$ 1,352,142
Professional Services	52,764	48,172	50,221	57,521	108,860	160,581	51,722	47.51%	107,816	90,117	87,488	89,929	97,444
Operations	444,725	460,477	483,894	471,787	608,003	698,391	90,388	14.87%	611,927	626,399	638,054	650,434	664,021
Capital/Transfers	623,000	278,000	903,000	718,000	258,000	272,000	14,000	5.43%	258,000	258,000	258,000	258,000	258,000
Debt - Interest	106,541	77,899	19,797	9,315	7,680	202,210	194,530	2532.94%	200,290	198,965	198,113	198,007	294,476
Debt - Principal*	791,475	646,755	646,755	97,505	103,089	103,672	583	0.57%	47,847	49,014	-	-	-
Total Expenses	**$ 2,707,089**	**$ 2,217,852**	**$ 2,809,040**	**$ 2,153,865**	**$ 2,031,850**	**$ 2,415,775**	**$ 383,925**	18.90%	**$ 2,274,207**	**$ 2,414,047**	**$ 2,448,086**	**$ 2,504,845**	**$ 2,666,083**
Net Income/(Loss)	**$ 24,809**	**$ 633,975**	**$ (379,691)**	**$ 175,695**	**$ 206,712**	**$ (166,242)**	**$ (372,953)**		**$ 71,709**	**$ 32,714**	**$ 102,025**	**$ 153,405**	**$ 106,645**
Depreciation Expense	**$ 891,671**	**$ 894,005**	**$ 904,130**	**$ 959,179**	**$ 954,005**	**$ 1,020,000**	65,995		**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**
Projected Ending Cash **	**$ 1,824,341**	**$ 1,737,951**	**$ 1,341,177**	**$ 1,377,650**	**$ 1,597,362**	**$ 1,431,120**	(166,242)	-10.41%	**$ 1,502,830**	**$ 1,535,544**	**$ 1,637,569**	**$ 1,688,949**	**$ 1,744,214**

***projected principal debt payment includes any new debt**

****projected cash balance is after principal debt payments are made**

SUMMARY BUDGET - WASTEWATER FUND

FIVE-YEAR FINANCIAL PLAN

	Actual				Budget				Planning & Concept Budget				
Revenue Budget	**2022**	**2023**	**2024**	**2025**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Utilities Revenues - Sewer	$ 3,119,815	$ 3,207,615	$ 3,303,181	$ 3,525,881	$ 3,682,814	$ 4,381,779	$ 698,965	18.98%	$ 4,776,052	$ 5,213,413	$ 5,684,888	$ 6,201,756	$ 6,777,748
Other Revenues - Sewer	68,169	182,913	211,461	190,886	51,000	101,000	50,000	98.04%	101,000	101,000	101,000	101,000	101,000
Total Revenues	**$ 3,187,984**	**$ 3,390,528**	**$ 3,514,642**	**$ 3,716,767**	**$ 3,733,814**	**$ 4,482,779**	**$ 748,965**	20.06%	**$ 4,877,052**	**$ 5,314,413**	**$ 5,785,888**	**$ 6,302,756**	**$ 6,878,748**
Expense Budget													
Personnel	$ 688,862	$ 715,192	$ 704,823	$ 791,121	$ 948,585	$ 976,750	$ 28,165	2.97%	$ 1,045,852	$ 1,188,744	$ 1,263,262	$ 1,304,909	$ 1,348,147
Professional Services	33,530	35,473	38,536	33,085	53,500	132,600	79,100	147.85%	78,500	59,427	55,382	56,365	62,378
Operations	564,270	600,598	623,457	621,960	872,916	832,373	(40,543)	-4.64%	865,017	895,528	922,847	1,190,848	1,206,893
Capital/Transfers	319,000	180,000	200,000	100,000	286,000	130,000	(156,000)	-54.55%	100,000	100,000	100,000	100,000	100,000
Debt - Interest	259,513	225,305	199,121	140,368	123,866	1,091,847	967,981	781.47%	260,863	1,967,492	1,873,918	1,807,063	1,834,831
Debt - Principal*	1,145,446	1,114,246	1,114,246	1,114,246	1,198,912	1,224,328	25,416	2.12%	1,337,153	3,528,986	2,225,000	2,290,000	2,360,000
Total Expenses	**$ 3,010,621**	**$ 2,870,814**	**$ 2,880,183**	**$ 2,800,780**	**$ 3,483,779**	**$ 4,387,898**	**$ 904,119**	25.95%	**$ 3,687,385**	**$ 7,740,178**	**$ 6,440,409**	**$ 6,749,186**	**$ 6,912,249**
Net Income/(Loss)	**$ 177,364**	**$ 519,715**	**$ 634,460**	**$ 915,988**	**$ 250,035**	**$ 94,881**	**$ (155,154)**		**$ 1,189,667**	**$ (2,425,765)**	**$ (654,521)**	**$ (446,430)**	**$ (33,501)**
Depreciation Expense	**$ 1,399,322**	**$ 1,414,815**	**$ 1,433,972**	**$ 1,359,891**	**$ 1,435,595**	**$ 1,364,000**	(71,595)		**$ 1,364,000**	**$ 1,364,000**	**$ 1,364,000**	**$ 3,297,333**	**$ 3,297,333**
Projected Ending Cash **	**$ 2,978,909**	**$ 2,025,372**	**$ 2,091,388**	**$ 2,112,096**	**$ 3,835,189**	**$ 4,034,440**	**199,252**	5.20%	**$ 5,329,313**	**$ 3,006,035**	**$ 2,431,674**	**$ 2,068,032**	**$ 2,120,049**

***projected principal debt payment includes any new debt**

****projected cash balance is after principal debt payments are made and includes SAC received**

SUMMARY BUDGET - STORM WATER FUND

FIVE-YEAR FINANCIAL PLAN

	Actual				Budget				Planning & Concept Budget				
Revenue Budget	**2022**	**2023**	**2024**	**2025**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Utilities Revenues-Storm Water	$ 271,526	$ 268,120	$ 272,756	$ 274,390	$ 278,828	$ 282,271	$ 3,443	1.23%	$ 287,746	$ 288,904	$ 290,064	$ 291,224	$ 1,159
Other Revenues -Storm Water	7,211	19,767	22,349	22,550	9,000	15,000	6,000	66.67%	15,000	15,000	15,000	15,000	15,000
Total Revenues	**$ 278,737**	**$ 287,887**	**$ 295,105**	**$ 296,940**	**$ 287,828**	**$ 297,271**	**$ 9,443**	3.28%	**$ 302,746**	**$ 303,904**	**$ 305,064**	**$ 306,224**	**$ 16,159**
Expense Budget													
Personnel	$ 171,555	$ 147,813	$ 133,383	$ 130,711	$ 165,176	$ 168,665	$ 3,489	2.11%	$ 180,515	$ 217,101	$ 231,655	$ 247,240	$ 263,929
Professional Services	1,670	2,285	2,449	2,540	3,000	3,500	500	16.67%	3,590	5,683	3,778	3,877	5,978
Operations	26,305	36,237	21,971	17,029	28,721	25,180	(3,541)	-12.33%	25,076	25,887	25,714	26,557	26,417
Capital/Transfers	15,000	30,000	30,000	30,000	35,000	50,000	15,000	42.86%	50,000	35,000	35,000	35,000	35,000
Debt - Interest	39,641	39,641	10,241	-	-	-	-		-	-	-	-	-
Total Expenses	**$ 254,171**	**$ 255,976**	**$ 198,044**	**$ 180,280**	**$ 231,897**	**$ 247,345**	**$ 15,448**	6.66%	**$ 259,181**	**$ 283,671**	**$ 296,147**	**$ 312,673**	**$ 331,323**
Net Income/(Loss)	**$ 24,566**	**$ 31,911**	**$ 97,061**	**$ 116,660**	**$ 55,931**	**$ 49,926**	**$ (6,005)**		**$ 43,565**	**$ 20,233**	**$ 8,916**	**$ (6,449)**	**$ (315,164)**
Depreciation Expense	**$ 222,329**	**$ 201,587**	**$ 166,039**	**$ 151,232**	**$ 181,700**	**$ 151,236**	(30,464)		**$ 151,236**	**$ 151,236**	**$ 151,236**	**$ 151,236**	**$ 151,236**
Projected Ending Cash **	**$ 303,522**	**$ 328,462**	**$ 425,523**	**$ 548,652**	**$ 604,583**	**$ 654,509**	49,926	8.26%	**$ 698,073**	**$ 718,307**	**$ 727,223**	**$ 720,774**	**$ 696,837**

***projected principal debt payment includes any new debt**

****projected cash balance is after principal debt payments are made**

STATEMENT OF REVENUES AND EXPENSES
SUMMARY BUDGET - LIQUOR STORE FUND
FIVE-YEAR FINANCIAL PLAN

	Actual				Budget				Planning & Concept Budget				
Revenue Budget	**2022**	**2023**	**2024**	**2025**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Sales													
Gross Sales	$ 5,623,480	$ 5,445,471	$ 5,416,968	$ 5,276,658	$ 5,406,725	$ 5,348,816	$ (57,909)	-1.07%	$ 5,528,889	$ 5,528,889	$ 5,910,224	$ 6,112,194	$ 6,322,212
Cost of Sales	4,092,018	3,929,430	3,911,795	3,796,544	4,065,413	3,876,830	(188,583)	-4.64%	3,904,207	3,931,818	3,959,665	3,987,753	4,016,083
Gross Profit	**$ 1,531,462**	**$ 1,516,041**	**$ 1,505,173**	**$ 1,480,114**	**$ 1,341,312**	**$ 1,471,986**	**$ (246,492)**	-18.38%	**$ 1,624,683**	**$ 1,597,072**	**$ 1,950,559**	**$ 2,124,442**	**$ 2,306,129**
Revenue Budget													
Gross Sales	$ 5,623,480	$ 5,445,471	$ 5,416,968	$ 5,276,658	$ 5,406,725	$ 5,348,816	$ (57,909)	-1.07%	$ 5,528,889	$ 5,528,889	$ 5,910,224	$ 6,112,194	$ 6,322,212
Other Revenues	26,212	53,606	58,092	47,829	40,400	50,300	9,900	24.50%	50,300	237,322	50,300	50,300	50,300
Total Revenues	**$ 5,649,692**	**$ 5,499,077**	**$ 5,475,060**	**$ 5,324,487**	**$ 5,447,125**	**$ 5,399,116**	**$ (48,009)**	-0.88%	**$ 5,579,189**	**$ 5,766,211**	**$ 5,960,524**	**$ 6,162,494**	**$ 6,372,512**
Expense Budget													
Personnel	$ 620,474	$ 623,868	$ 693,388	$ 679,101	$ 927,445	$ 935,034	$ 7,589	0.82%	$ 994,995	$ 994,995	$ 1,136,345	$ 1,181,218	$ 1,227,904
Professional Services	5,840	7,941	8,134	7,874	10,100	9,250	(850)	-8.42%	9,250	9,250	9,250	9,250	9,250
Operations	210,540	244,403	247,199	243,060	272,852	277,256	4,404	1.61%	283,076	283,076	295,388	301,898	308,657
Cost of Sales	4,092,018	3,929,430	3,911,795	3,796,544	4,065,413	3,876,830	(188,583)	-4.64%	3,904,207	3,931,818	3,959,665	3,987,753	4,016,083
Capital/Transfers	485,000	485,000	485,210	485,000	485,000	535,000	50,000	10.31%	535,000	535,000	510,000	510,000	510,000
Debt -Interest	6,200	-	-	(7,603)	-	-	-		-	-	-	-	-
Debt - Principal*	79,937	-	-	-	-	-	-		-	-	-	-	-
Total Expenses	**$ 5,500,009**	**$ 5,290,642**	**$ 5,345,726**	**$ 5,203,976**	**$ 5,760,810**	**$ 5,633,369**	**$ (127,440)**	-2.21%	**$ 5,726,527**	**$ 5,754,138**	**$ 5,910,648**	**$ 5,990,118**	**$ 6,071,894**
Net Income/(Loss)	**$ 149,683**	**$ 208,435**	**$ 129,334**	**$ 120,511**	**$ (313,685)**	**$ (234,253)**	**$ 79,431**		**$ (147,338)**	**$ 12,073**	**$ 49,876**	**$ 172,376**	**$ 300,618**
Depreciation Expense	**$ 72,561**	**$ 72,719**	**$ 75,158**	**$ 79,153**	**$ 75,158**	**$ 80,400**	5,242		**$ 80,400**	**$ 80,400**	**$ 80,400**	**$ 80,400**	**$ 80,400**
Projected Ending Cash **	**$ 1,509,640**	**$ 1,648,376**	**$ 1,569,275**	**$ 1,780,216**	**$ 1,466,562**	**$ 1,232,309**	(234,253)	-15.97%	**$ 1,084,971**	**$ 1,084,971**	**$ 1,101,574**	**$ 1,273,950**	**$ 1,574,568**

***projected principal debt payment includes any new debt**
****projected cash balance is after principal debt payments are made**

LIQUOR STORE TRANSFERS

PLAN

	Actual				Budget				Planning & Concept Budget				
Transfer Budget	**2022**	**2023**	**2024**	**2025**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
Transfer to General Fund	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ -		$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000
Transfer to Parks Maintenance CIP Fund					-	50,000	50,000		50,000	50,000	50,000	50,000	50,000
Transfer to Liquor CIP Fund	35,000	35,000	35,000	35,000	35,000	35,000	-		35,000	35,000	10,000	10,000	10,000
Total Transfers	**$ 485,000**	**$ 485,000**	**$ 485,000**	**$ 485,000**	**$ 485,000**	**$ 535,000**	**$ 50,000**		**$ 535,000**	**$ 535,000**	**$ 510,000**	**$ 510,000**	**$ 510,000**

City of Big Lake
FARMERS MARKET FUND
FUND 280

REVENUES

Staff should look for grant to sustain this program

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
280-000-3160	Inter-govt Revenue	$ 840	$ 796	$ 600	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
280-000-3163	SHIP Grant	1,367	-	-	-	-	-	-	-	-	-
280-000-3200	Vendor Licenses	4,200	3,950	4,030	4,000	4,000	4,000	4,000	4,000	4,000	4,000
280-000-3203	Vendor Licenses - Winter	730	2,920	910	1,000	1,000	1,000	1,000	1,000	1,000	1,000
280-000-3230	Donations from Organization	13,500	10,000	12,023	12,023	12,023	12,023	12,023	12,023	12,023	12,023
280-000-3357	Farmers Market Bages	52	40	76	10	10	10	10	10	10	10
280-000-3999	Interest Earned	970	1,132	1,034	100	100	100	100	100	100	100
280-000-4200	Other Grant Proceeds	1,740	2,069	2,656	200	200	200	200	200	200	200
280-000-4204	Other Grant Proceeds - Private Organizations	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Total Revenues	**$ 23,399**	**$ 21,907**	**$ 21,329**	**$ 19,333**	**$ 19,333**	**$ 19,333**	**$ 19,333**	**$ 19,333**	**$ 19,333**	**$ 19,333**

EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
280-000-00-05-4002	Wages	$ 3,474	$ 3,718	$ 3,929	$ 4,029	$ 4,191	$ 4,484	$ 4,798	$ 5,134	$ 5,494	$ 5,878
280-000-00-05-4008	Insurance Benefits (er)	295	336	375	397	449	494	543	598	657	723
280-000-00-05-4009	HSA Accounts	75	75	75	75	75	75	75	75	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	262	275	299	309	322	343	367	393	420	450
280-000-00-05-4012	P.E.R.A. (er)	261	278	299	303	316	359	384	411	439	470
280-000-00-05-4021	PFMLA	-	-	-	20	22	23	25	26	28	29
280-000-00-05-4016	W/C Insurance	20	20	20	-	-	-	-	-	-	-
280-000-00-25-4110	Bank Charges	693	578	545	700	700	700	700	700	700	700
280-000-00-25-4210	Operating Supplies	368	1,250	10	1,000	1,000	1,000	1,000	1,000	1,000	1,000
280-000-00-25-4212	Other Operations Expenses	6,405	6,865	5,793	6,500	6,500	6,500	6,500	6,500	6,500	6,500
280-000-00-25-4220	Advertising	700	1,112	694	700	700	700	700	700	700	700
280-000-00-25-4230	Telephone/Internet	-	400	480	480	960	960	960	960	960	960
280-000-00-25-4238	Training/Schools	-	-	-	50	50	50	50	50	50	50
280-000-00-25-4257	Contractors Hired - Musicians	4,100	3,929	4,050	4,300	4,300	4,300	4,300	4,300	4,300	4,300
280-000-00-25-4260	Subscriptions/Dues - Constant Contact	670	754	849	879	984	984	984	984	984	984
280-000-00-25-4260	Subscriptions/Dues - MFMA					70	70	70	70	70	70
	Total Expenditures	**$ 17,323**	**$ 19,590**	**$ 17,418**	**$ 19,742**	**$ 20,639**	**$ 21,042**	**$ 21,456**	**$ 21,900**	**$ 22,377**	**$ 22,890**
EXCESS REVENUES OVER EXPENDITURES		**$ 6,076**	**$ 2,317**	**$ 3,911**	**$ (409)**	**$ (1,306)**	**$ (1,709)**	**$ (2,123)**	**$ (2,567)**	**$ (3,044)**	**$ (3,557)**

	Projected Cash Flow Change	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Beginning Cash Balance	$ 20,915	$ 27,353	$ 29,670	$ 33,581	$ 33,172	$ 31,866	$ 30,156	$ 28,033	$ 25,466	$ 22,421
	Projected Excess Revenue	6,076	2,317	3,911	(409)	(1,306)	(1,709)	(2,123)	(2,567)	(3,044)	(3,557)
	Projected Ending Cash	**$ 26,991**	**$ 29,670**	**$ 33,581**	**$ 33,172**	**$ 31,866**	**$ 30,156**	**$ 28,033**	**$ 25,466**	**$ 22,421**	**$ 18,865**

City of Big Lake
MUSIC IN PARK - NEW 2021
FUND 282

Will need additional funding

Staff should look for grant to sustain this program

REVENUES

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
282-000-3155	Transfer In Revenue - Admin	$ -	$ 5,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
282-000-3230	Donations from Organization	29,500	22,000	21,500	22,000	22,000	22,000	22,000	22,000	22,000	22,000
282-000-3999	Interest Earned	676	489	388	200	200	200	200	200	200	200
	Total Revenues	**$ 30,176**	**$ 27,489**	**$ 31,888**	**$ 32,200**	**$ 32,200**	**$ 32,200**	**$ 32,200**	**$ 32,200**	**$ 32,200**	**$ 32,200**

EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget	
282-000-00-05-4002	Wages	$ 3,474	$ 3,718	$ 3,929	$ 4,029	$ 4,191	$ 4,484	$ 4,798	$ 5,134	$ 5,494	$ 5,878	5% allocation
282-000-00-05-4008	Insurance Benefits (er)	295	336	375	397	449	494	543	598	657	723	
282-000-00-05-4009	HSA Accounts	75	75	75	75	75	75	75	75	75	75	
282-000-00-05-4010	F.I.C.A./Medicare (er)	262	275	291	309	322	343	367	393	420	450	
282-000-00-05-4012	P.E.R.A. (er)	261	278	291	303	316	359	384	411	439	470	
282-000-00-05-4021	PFMLA	-	-	-	20	22	23	25	26	28	29	
282-000-00-05-4016	W/C Insurance	20	20	20	-	-	-	-	-	-	-	
282-000-00-25-4210	Operating Supplies	27	-	-	-	-	-	-	-	-	-	
282-000-00-25-4212	Other Operations Expenses	137	94	14	100	100	100	100	100	100	100	
282-000-00-25-4220	Advertising	150	159	75	200	150	150	150	150	150	150	
282-000-00-25-4255	Rent/Lease -Sound Stage	6,000	5,400	5,850	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
282-000-00-25-4257	Contractors Hired - Musicians	25,540	23,471	17,500	17,450	18,000	18,000	18,000	18,000	18,000	18,000	2026 over budget on musician - 20,800 must decrease
282-000-00-25-4257	Contractors Hired - Sound Technician			2,600	2,550	2,550	2,550	2,550	2,550	2,550	2,550	
282-000-00-25-4257	Contractors Hired - Mosquito Spraying		774	-	1,161	-	-	-	-	-	-	
282-000-00-25-4395	Signs/Banners			114	-	-	-	-	-	-	-	
	Total Expenditures	**$ 36,241**	**$ 34,600**	**$ 31,134**	**$ 32,594**	**$ 32,175**	**$ 32,578**	**$ 32,992**	**$ 33,436**	**$ 33,913**	**$ 34,426**	

EXCESS REVENUES OVER EXPENDITURES	**$ (6,065)**	**$ (7,111)**	**$ 754**	**$ (394)**	**$ 25**	**$ (378)**	**$ (792)**	**$ (1,236)**	**$ (1,713)**	**$ (2,226)**

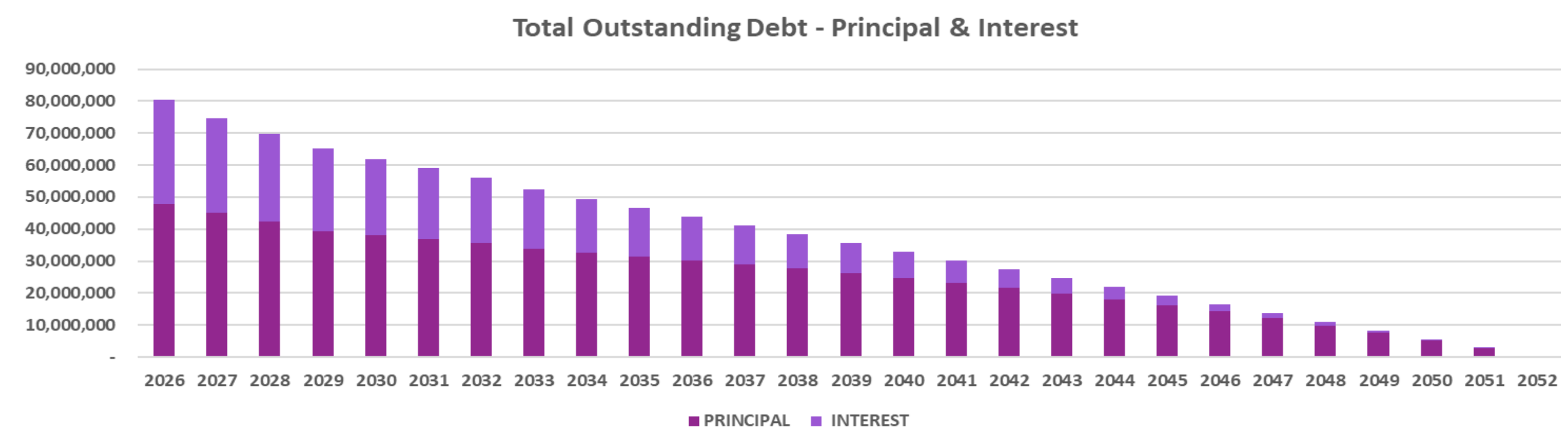
Projected Cash Flow Change	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Beginning Cash Balance	$ 14,122	$ 7,940	$ 829	$ 1,583	$ 1,189	$ 1,214	$ 836	$ 43	$ (1,193)	$ (2,907)
Projected Excess Revenue	(6,065)	(7,111)	754	(394)	25	(378)	(792)	(1,236)	(1,713)	(2,226)
Projected Ending Cash	**$ 8,057**	**$ 829**	**$ 1,583**	**$ 1,189**	**$ 1,214**	**$ 836**	**$ 43**	**$ (1,193)**	**$ (2,907)**	**$ (5,132)**

*****Beginning in 2027 will need to budget for only $18,000 in musician costs or find additional donations or grant to fund program***
2026 total musician cost was $20,800

City of Big Lake
Debt Services Funds - Including Enterprise Debt

TOTAL DEBT PAYMENT OUTSTANDING

Fund	Series	PROJECT	2026	2027	2028	2029	2030	2031-2052	Total O/S
401	2009 MPFA Loan Wastewater Expa	Wastewater Expansion	981,270	980,737	980,698	981,126	-	-	3,923,831
211	2010 PFA Loan	10/25 Intersection	153,114	152,646	153,144	152,590	-	-	611,494
222	2015A GO Refunding Bonds	Street Projects	523,988	522,163	549,413	471,394	-	-	2,066,958
223	2016A Taxable G.O. Refunding Bo	TIF 1-3 & TIF 1-4 Industrial Park	199,200	198,998	198,370	89,108	91,395	-	777,071
224	2016B G.O. CIP BOND	790 Minnesota Ave	57,981	56,744	50,563	-	-	-	165,288
226	2016C GO Refunding Bond	Street Projects	333,300	-				-	333,300
227	2018A GO Improvement Bonds	2018 Streets Projects	195,300	195,725	196,000	196,125	196,015	778,292	1,757,457
228	2021A GO Improvement Bonds	2021 Street Projects	345,150	346,000	346,550	346,800	350,065	698,452	2,433,017
229	2022A GO Improvement Bonds	2022 Street Projects	584,600	585,800	581,300	581,100	585,000	1,761,700	4,679,500
230	2026A Lease Revenue Bonds	Public Safety Facilty - BLEDA	-	2,565,050	1,871,375	1,871,000	1,870,375	58,724,250	66,902,050
	SUBTOTAL DEBT PAYMENTS		$3,373,903	$5,603,863	$4,927,413	$4,689,243	$3,092,850	$61,962,694	$83,649,966
	PORTION PAID BY ENTERPRISE FUNDS								
401	2009 MPFA Loan Wastewater Exp	Wastewater Expansion	981,270	980,737	-	-	-	-	1,962,007
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	109,449	107,512	49,793	49,688	-	-	316,442
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	339,833	336,713	418,620	421,706	-	-	1,516,872
	SUBTOTAL ENTERPRISE FUNDS		$1,430,552	$1,424,962	$ 468,413	$ 471,394	$ -	$ -	$ 3,795,321
TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)			$1,943,351	$4,178,901	$4,459,000	$4,217,849	$3,092,850	$61,962,694	$79,854,645



City of Big Lake
Economic Development Fund 275

Revenue Budget

2027 LEVY AMOUNT - $10,000

Account Number	Description	2023 Actual	Levy $130K 2024 Actual	Levy $130K 2025 Actual	Levy $160K 2026 Budget	Levy $10K 2027 Budget	2026-2027 $ Change	2026-2027 % Change	Levy $10K 2028 Planning Budget	Levy $100K 2029 Concept Budget	Levy $100K 2030 Concept Budget	Levy $100K 2031 Concept Budget	Levy $100K 2032 Concept Budget
275-000-3101	RE & PP Taxes-Current	129,195	$ 129,171	$ 129,219	$ 158,400	$ 9,900	$ (148,500)	-93.75%	$ 9,900	$ 99,000	$ 99,000	$ 99,000	$ 99,000
275-000-3102	RE & PP Taxes-Delinquent	665	653	976	400	400	-		400	400	400	400	400
275-000-3940	Lease/Rental/CAM	15,733	21,165	21,830	-	-	-		-	-	-	-	-
275-000-3990	Loan Interest Revenue	-		-	-	1,128	1,128	100.0%	1,030	928	820	707	589
275-000-3991	Leases Interest Revenue	1,267	2,835	2,170	-	-	-		-	-	-	-	-
275-000-3999	Interest Earned	15,879	12,398	6,646	2,500	2,500	-		2,500	2,500	2,500	2,500	2,500
	Total Revenues	**$ 162,739**	**$ 166,222**	**$ 160,841**	**$ 161,300**	**$ 13,928**	**$ (147,372)**	-91.37%	**$ 13,830**	**$ 102,828**	**$ 102,720**	**$ 102,607**	**$ 102,489**
							-						

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Projected Cash Flow Change	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Beginning Cash Balance	$ 767,123	$ 402,637	$ 263,670	$ 256,554	$ 590,082	$ 473,538	$ 362,928	$ 342,635	$ 318,943	$ 291,646
Projected Excess Revenue	(22,806)	11,183	(7,116)	18,746	(118,561)	(112,725)	(22,511)	(26,018)	(29,735)	(33,674)
Land Purchase Expense	(340,015)	(150,000)	-	150,000	-	-	-	-	-	-
Revolving Loand Fund Payment				-	2,017	2,115	2,218	2,325	2,438	2,557
Proceeds from Sale of Assets/Land	-	-	-	164,782	-	-	-	-	-	-
Projected Ending Cash	**$ 404,302**	**$ 263,820**	**$ 256,554**	**$ 590,082**	**$ 473,538**	**$ 362,928**	**$ 342,635**	**$ 318,943**	**$ 291,646**	**$ 260,529**

Expenditure Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
275-000-00-05-4002	Wages	32,051	$ 30,183	$ 31,995	$ 36,069	$ 37,506	$ 1,437	3.98%	$ 39,756	$ 42,142	$ 44,670	$ 47,350	$ 50,191
275-000-00-05-4008	Insurance Benefits (er)	4,610	4,441	3,911	4,991	6,694	1,703	34.12%	7,096	7,521	7,973	8,451	8,958
275-000-00-05-4009	HSA Accounts	-	-	417	250	250	-		750	750	750	750	750
275-000-00-05-4010	F.I.C.A./Medicare (er)	2,375	2,227	2,189	2,760	2,870	110	3.99%	3,041	3,224	3,417	3,622	3,840
275-000-00-05-4012	P.E.R.A. (er)	2,404	2,130	2,400	2,706	2,814	108	3.99%	3,181	3,371	3,574	3,788	4,015
275-000-00-05-4021	PFMLA	-	-	-	160	174	14	8.75%	188	206	229	255	284
275-000-00-20-4140	Audit	604	1,214	762	1,200	2,000	800	66.67%	2,000	2,000	2,000	2,000	2,000
275-000-00-20-4150	Engineering	8,026	32,730	8,456	250	50	(200)	-80.00%	50	50	50	50	50
275-000-00-20-4170	Legal	9,302	1,995	420	6,000	2,000	(4,000)	-66.67%	500	500	500	500	500
275-000-00-20-4180	Other Consultants	26,650	4,889	27,232	5,000	5,000	-		500	500	500	500	500
275-000-00-25-4120	Real Estate Taxes	2,758	1,874	2,268	2,758	2,514	(244)	-8.85%	-	-	-	-	-
275-000-00-25-4134	Website	250	250	250	250	250	-		250	250	250	250	250
275-000-00-25-4209	Recording Fees	2,879	1,061	-	500	-	(500)	-100.00%	-	-	-	-	-
275-000-00-25-4212	Other Operations Expenses	76	21	23	50	25	(25)	-50.00%	25	25	25	25	25
275-000-00-25-4215	Uniforms/Clothing	-	26	-	100	100	-		100	100	100	100	100
275-000-00-25-4217	Cleaning Services	-	1,614	5,374	1,700	-	(1,700)	-100.00%	-	-	-	-	-
275-000-00-25-4220	Advertising	1,569	1,060	98	2,000	100	(1,900)	-95.00%	100	100	100	100	100
275-000-00-25-4225	Sanitation/Garbage Removal	2,895	3,886	4,896	-	-	-		-	-	-	-	-
275-000-00-25-4235	Postage	-	-	-	25	25	-		25	25	25	25	25
275-000-00-25-4238	Training - BLEDA	1,409	370	1,593	1,500	1,550	50	3.33%	1,550	1,550	1,550	1,550	1,550
tai ist	*Training - Edam Conference*	1,409	370	1,368	1,250	1,300	50	4.00%	1,300	1,300	1,300	1,300	1,300

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Detail List	*Training - Brownfield*	-	-	225	250	250	-		250	250	250	250	250
275-000-00-25-4240	Travel/Mileage	73	56	209	150	150	-		150	150	150	150	150
275-000-00-25-4243	Meals	21	57	-	100	100	-		100	100	100	100	100
275-000-00-25-4250	Liability Insurance		800	3,213	3,195	3,417	223	6.97%	3,417	1,000	1,000	1,000	1,000
275-000-00-25-4257	Contractors Hired	-	-	-	100	-	(100)	-100.00%	-	-	-	-	-
275-000-00-25-4540	Repair/Maintenance Bldg Held	1,134	101	2,474	1,500	-	(1,500)	-100.00%	-	-	-	-	-
275-000-00-25-4570	Electricity	5,364	5,382	6,996	3,600	1,000	(2,600)	-72.22%	1,000	-	-	-	-
275-000-00-25-4580	Natural Gas	712	2,243	4,556	3,240	1,000	(2,240)	-69.14%	1,000	-	-	-	-
275-000-00-25-4590	Water/Sewer Utilities	4,021	6,425	7,587	2,400	2,400	-		1,275	1,275	1,275	1,275	1,275
275-000-00-26-4222	Marketing - Communications	3,750	-	638	10,000	10,500	500	5.00%	10,500	10,500	10,500	10,500	10,500
Detail List	~~*Marketing -Communications - Site Selectors Guild Partner Program annual dues*~~					~~-~~	~~-~~	-	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~
	Marketing -Communications - Site Selectors Conference (2)					8,500	8,500	100.0%	8,500	8,500	8,500	8,500	8,500
	Marketing -Communications - "Big Lake Opportunity Guide" (inhouse)					2,000	2,000	100.0%	2,000	2,000	2,000	2,000	2,000
275-000-00-70-4425	Loss on Sale of Assets	26,250	-	-	-	-	-		-	-	-	-	-
275-000-00-71-4612	Transfer to FUND 141 - Specials	46,362	50,000	50,000	50,000	50,000	-		50,000	50,000	50,000	50,000	50,000
	Total Expenditures & Transfers	**$ 185,545**	**$ 155,039**	**$ 167,957**	**$ 142,554**	**$ 132,489**	**$ (10,064)** -	-7.06%	**$ 126,555**	**$ 125,339**	**$ 128,738**	**$ 132,342**	**$ 136,163**
	Excess Revenues/(deficit)	(22,806)	11,183	(7,116)	18,746	(118,561)	43,452		(112,725)	(22,511)	(26,018)	(29,735)	(33,674)

City of Big Lake
Water Enterprise Fund
Revenue Budget

Rate increasae 5%

							2026-2027						
Account Number	**Description**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
301-000-3229	Seed/Sod Escrow Fee	$ 1,120	$ 1,080	$ 1,600	$ 600	$ 600	$ -		$ 600	$ 600	$ 600	$ 600	$ 600
301-000-3360	NSF Check Recovery Revenue	2,040	2,760	2,010	500	500	-		500	500	500	500	500
301-000-3376	Insurance Proceeds/Dividends	831	1,382	-	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000
301-000-3710	Water Sales-Residential	1,243,742	1,043,360	985,414	1,071,007	1,044,943	(26,064)	-2.43%	1,105,271	1,169,052	1,236,479	1,307,762	1,383,117
301-000-3711	Water Sales - Municipal	173,404	89,120	85,762	76,330	80,147	3,817	5.00%	84,154	88,362	92,780	97,419	102,290
301-000-3712	Water OPT Out -Manual Read	-	-	1,590	1,560	1,560	-		1,560	1,560	1,560	1,560	1,560
301-000-3713	Water Fixed Fee-Residential	302,312	304,170	306,106	331,493	332,718	1,225	0.37%	333,944	335,169	336,394	337,620	338,845
301-000-3714	Water Fixed Fee - Municipal	5,093	5,423	5,694	5,720	6,006	286	5.00%	6,306	6,621	6,953	7,300	7,665
301-000-3715	Water Sales-Commercial	149,227	150,352	145,260	133,816	126,028	(7,788)	-5.82%	133,126	140,618	148,532	155,959	164,730
301-000-3716	Water Sales - Industrial	143,564	153,377	147,029	178,271	169,358	(8,913)	-5.00%	177,826	186,717	196,053	205,855	216,148
301-000-3717	Water Fixed Fee - Industrial	4,628	4,999	5,398	11,661	12,244	583	5.00%	12,856	13,499	14,174	14,883	15,627
301-000-3718	Water Fixed Fee-Commercial	20,667	21,794	22,317	30,957	30,957	-		31,145	31,145	31,332	31,332	31,332
301-000-3719	Water Fixed Fee-Vacant Parcels	5,932	5,408	5,550	2,500	2,500	-		2,500	1,500	1,000	750	-
301-000-3720	Meters/Parts Sales	25,656	21,274	26,920	7,035	7,035	-		7,035	7,035	7,035	7,035	7,035
301-000-3722	Water Sales - Multifamily	141,176	143,424	147,907	140,523	153,272	12,749	9.07%	164,220	175,950	184,747	193,985	203,684
301-000-3723	Water Fixed Fee - Multifamily	7,879	7,926	8,066	9,193	9,193	-		9,193	9,381	9,381	9,381	9,381
301-000-3725	Water Test	38,308	38,653	38,958	61,200	61,200	-		61,200	61,200	61,200	61,200	61,200
301-000-3726	Water Sales - Irrigation	103,759	97,371	91,045	75,000	75,000	-		75,000	75,000	75,000	75,000	75,000
301-000-3727	Water Base - Irrigation	4,830	5,568	6,187	6,000	6,000	-		6,000	6,000	6,000	6,000	6,000
301-000-3730	Meter Repairs	6,515	1,120	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-3735	Miscellaneous Water Income	18,700	6,170	140	5,000	100	(4,900)	-98.00%	100	100	100	100	100
301-000-3736	Bulk Water Sales	-	-	3,925		10,000	10,000	100.0%	10,000	10,000	10,000	10,000	10,000
301-000-3740	Water Permit Org Fees	3,635	2,325	3,745	1,125	1,125	-		1,125	1,125	1,125	1,125	1,125
301-000-3750	Disconnection/Reconnection Fee	6,660	8,160	12,960	3,000	3,000	-		3,000	3,000	3,000	3,000	3,000
301-000-3980	Late Fees	69,239	74,133	68,676	61,750	64,838	3,088	5.00%	68,079	71,483	75,058	78,810	82,751
301-000-3990	Loan Interest Revenue	330	573	451	321	210	(111)	-34.58%	177	144	109	74	38
301-000-3999	Interest Earned	68,196	82,950	66,259	20,000	45,000	25,000	125.00%	45,000	45,000	45,000	45,000	45,000
301-000-4040	Trunk Charges	7,541	41,844	33,759	-	-	-		-	-	-	-	-
301-000-4151	Refunds & Reimbursements	3,090	7,083	3,407	1,000	3,000	2,000	200.00%	3,000	3,000	3,000	3,000	3,000
		$ 2,851,827	**$ 2,429,349**	**$ 2,226,135**	**$ 2,238,562**	**$ 2,249,534**	**$ 10,972**	0.49%	**$ 2,345,917**	**$ 2,446,761**	**$ 2,550,112**	**$ 2,658,250**	**$ 2,772,728**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Water Fund Expenses	2,465,102	3,066,415	3,016,936	2,879,766	3,328,103	3,242,360	3,381,033	3,464,086	3,520,845	3,682,083
Projected Income / (Loss)	**$ 386,725**	**$ (637,066)**	**$ (790,801)**	**$ (641,204)**	**$ (1,078,570)**	**$ (896,444)**	**$ (934,272)**	**$ (913,975)**	**$ (862,595)**	**$ (909,355)**
(includes Depreciation)										
Water Fund Expenses - less depreciation	1,571,097	2,162,285	2,057,757	1,925,761	2,308,103	2,222,360	2,361,033	2,444,086	2,500,845	2,662,083
Projected Income / (Loss)	**$ 1,280,730**	**$ 267,064**	**$ 168,378**	**$ 312,801**	**$ (58,570)**	**$ 123,556**	**$ 85,728**	**$ 106,025**	**$ 157,405**	**$ 110,645**
(excluding Depreciation)										

Projected Cash Flow Change	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget		2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Beginning Cash	$ 1,076,400	$ 1,737,951	$ 1,341,177	$ 1,377,650	$ 1,597,362		$ 1,445,120	$ 1,530,830	$ 1,577,544	$ 1,693,569	$ 1,860,974
Projected Income / (Loss) - less Depreciation	1,280,730	267,064	168,378	312,801	(58,570)		123,556	85,728	106,025	157,405	110,645
Pension-GASB 68 (Non-Cash Item)	27,576	(17,083)	(34,400)	10,000	10,000		10,000	10,000	10,000	10,000	10,000
Interfun Loan Principal Payments	-	-	-	-	-		-	-	-	-	-
Long Term Debt - Principal Payment	(646,755)	(646,755)	(97,505)	(103,089)	(103,672)		(47,847)	(49,014)	-	-	-
Projected Ending Cash	**$ 1,737,951**	**$ 1,341,177**	**$ 1,377,650**	**$ 1,597,362**	**$ 1,445,120**	**w/o WAC	**$ 1,530,830**	**$ 1,577,544**	**$ 1,693,569**	**$ 1,860,974**	**$ 1,981,619**
depreciation expense	894,005	904,130	959,179	954,005	1,020,000		1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
% of depreciation covered	143.26%	29.54%	17.55%	32.79%	-5.74%		12.11%	8.40%	10.39%	15.43%	10.85%

City of Big Lake
Water Fund
Expense Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
					0.44% ~~Add IT~~ ~~ADDTL FTE~~	~~R/C Tech to Assoc Eng~~ 0.46%	2026-2027		0.47%	LT Succession Plan 0.49%	LT Succession Plan 0.51%	0.54%	0.56%
301-000-00-05-4002	Wages	$ 503,078	$ 543,945	$ 621,742	$ 681,744	$ 699,081	$ 17,337	2.54%	$ 748,017	$ 863,978	$ 920,397	$ 948,009	$ 976,449
301-000-00-05-4003	Wages - WC Supplement	429	-	134	-	-	-		-	-	-	-	-
301-000-00-05-4004	Overtime Wages	9,918	11,898	15,466	21,207	22,599	1,392	6.56%	23,955	24,674	25,414	26,176	26,961
301-000-00-05-4006	On Call Pay	4,993	4,363	7,775	17,500	17,500	-		17,500	17,500	17,500	17,500	17,500
301-000-00-05-4008	Insurance Benefits (er)	33,175	38,142	39,674	48,552	55,157	6,605	13.60%	59,570	64,335	69,482	75,040	81,044
301-000-00-05-4009	HSA Accounts	1,797	1,694	2,417	3,050	2,550	(500)	-16.39%	2,550	2,550	2,550	2,550	2,550
301-000-00-05-4010	F.I.C.A./Medicare (er)	37,352	39,595	45,565	55,121	56,556	1,435	2.60%	60,395	69,321	73,693	75,864	78,100
301-000-00-05-4012	P.E.R.A. (er)	38,057	40,265	47,042	54,040	55,447	1,407	2.60%	63,158	72,492	77,065	79,335	81,673
301-000-00-05-4021	PFMLA	-	-	-	3,177	3,410	233	7.33%	3,741	4,422	4,936	5,336	5,768
301-000-00-05-4016	WC Insurance	9,064	11,479	13,352	7,547	6,041	(1,506)	-19.95%	6,343	6,660	6,993	7,343	7,710
301-000-00-05-4018	Pension Exp - GASB 68	27,576	(17,083)	(34,400)	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
301-000-00-05-4020	Union Insurance	41,110	31,075	40,970	44,280	50,580	6,300	14.23%	53,100	55,620	58,401	61,321	64,387
301-000-00-20-4140	Audit	6,648	8,080	15,132	9,000	9,221	221	2.45%	9,497	9,782	10,076	10,378	10,689
301-000-00-20-4150	Engineering	-	-	-	3,000	3,000	-		3,000	3,000	3,000	3,000	3,000
	Engineering - Infrastructure Maps - updated	-	-	-	-	-	-		-	5,000	-	-	5,000
	Engineering - Hydraulic Modeling	-	-	-	30,000	80,000	50,000	166.67%	-	-	-	-	-
301-000-00-20-4160	Testing	40,683	41,041	41,179	63,360	65,261	1,901	3.00%	67,219	69,235	71,312	73,452	75,655
301-000-00-20-4170	Legal	33	-	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-20-4175	Assessing	20	50	160	1,000	500	(500)	-50.00%	500	500	500	500	500
301-000-00-20-4180	Other Consultants - Debt Disclosure Yrly Notice	788	1,050	1,050	1,000	1,100	100	10.00%	1,100	1,100	1,100	1,100	1,100
	Other Consultants - Water Rate Study - 2028 (50K)						-		25,000	-	-	-	-
301-000-00-20-4185	Medical Exams	299	-	315	500	500	-		500	500	500	500	500
301-000-00-25-4022	Bad Debt Expenditure	-	2,703	(6)	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-25-4110	Bank Charges/PSN	26,032	27,250	26,867	30,000	30,000	-		30,000	30,000	30,000	30,000	30,000
301-000-00-25-4130	Computers/Software - Misc	-	448	28	-	-	-		-	-	-	-	-
	Computers/Software - DIAMOND MAPS			852	852	852	-		852	852	852	852	852
	Computers/Software - CIVIC SYSTEM	4,907	5,738	6,750	6,026	7,600	1,574	26.12%	7,980	8,379	8,798	9,238	9,700
	Computers/Software - CITIES DIGITAL	775	814	854	815	3,464	2,649	325.03%	3,464	3,464	3,464	3,464	3,464
	Computers/Software - WINN 911 SOFTWARE - 3YR	720	720	-	720	-	(720)	-100.00%	-	720	-	-	720
	Computers/Software - TOTAL CONTROL SYSTEMS - under telephone	618	-	-	-	-	-		-	-	-	-	-
	Computers/Software - RNI SAAS YEARLY FEE	-	-	7,544	7,771	8,004	233	3.00%	8,245	8,500	9,000	9,450	9,923
	Computers/Software - VERKADA CAMERAS			-		1,167	1,167	100.0%	1,167	1,167	1,167	1,225	1,225
	Computers/Software - SENSUS ANALYTIC FEE	-	-	6,971	7,180	7,396	216	3.01%	7,617	8,000	8,500	8,500	8,500
301-000-00-25-4132	Equipment Leases - UB Bill folding machines	1,896	1,345	1,794	1,920	1,920	-		1,920	1,920	1,920	1,920	1,920
301-000-00-25-4133	Computer Maintenance	1	-	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-25-4134	Website - CivicPlus	1,500	1,500	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500
301-000-00-25-4200	Printing - newsletter	838	933	920	950	-	(950)	-100.00%	-	-	-	-	-
301-000-00-25-4210	Operating Supplies	2,576	7,438	3,270	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000

City of Big Lake
Water Fund
Expense Budget

					0.44% ~~Add IT~~ ~~ADDTL FTE~~	~~R/C Tech to Assoc Eng~~ 0.46%	2026-2027		0.47%	LT Succession Plan 0.49%	LT Succession Plan 0.51%	0.54%	0.56%
Account Number	**Description**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
301-000-00-25-4212	Other Operations Expenses	271	649	179	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-25-4215	Uniforms/Clothing	1,074	1,912	1,220	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000
301-000-00-25-4218	Boots/Shoes - per union contract	635	756	904	1,050	1,200	150	14.29%	1,200	1,200	1,200	1,200	1,200
301-000-00-25-4220	Advertising	124	265	820	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-25-4230	Telephone/Internet-Vonage/Cell Phone Reimb/OnCall	3,363	2,910	2,862	3,400	1,800	(1,600)	-47.06%	1,800	1,800	1,800	1,800	1,800
	Telephone/Internet - WTP Internet/phone Charter	3,066	2,924	2,928	3,000	4,200	1,200	40.00%	4,200	4,200	4,200	4,200	4,200
	Telephone/Internet - New Ipads/ee/VERIZON	1,400	1,440	1,440	1,440	1,200	(240)	-16.67%	1,200	1,200	1,200	1,200	1,200
	Telephone/Internet - GIS Locates -UTILITY LOGIC			490	-	490	490	100.0%	490	490	490	490	490
	Telephone/Internet - CRADLEPOINT	450	540	540	800	800	-		800	800	800	800	800
301-000-00-25-4235	Postage	19,393	20,575	22,037	22,000	23,000	1,000	4.55%	23,230	23,462	23,697	23,934	24,173
301-000-00-25-4238	Training/Schools	1,116	3,249	6,679	3,000	6,000	3,000	100.00%	6,000	6,000	6,000	6,000	6,000
Detail List	Training/Schools - Misc				3,000	5,000	2,000	3,000	5,000	5,000	5,000	5,000	5,000
	Training/Schools - Open Trench Certification					1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
301-000-00-25-4240	Travel/Mileage	489	80	185	500	500	-		500	500	500	500	500
301-000-00-25-4243	Meals	25	57	21	50	50	-		50	50	50	50	50
301-000-00-25-4250	Liability Insurance	39,976	43,587	42,264	44,734	43,306	(1,428)	-3.19%	45,472	47,745	50,132	52,639	55,271
301-000-00-25-4255	Rent/Lease	-	168	-	200	200	-		200	200	200	200	200
301-000-00-25-4257	Contractors Hired - (RMR gone 2026)	32,517	16,368	19,133	10,000	5,000	(5,000)	-50.00%	5,150	5,305	5,464	5,628	5,796
301-000-00-25-4257	Contractors Hired - WATER LEAK	-	-	-	7,000	7,000	-		7,210	7,426	7,649	7,879	8,115
301-000-00-25-4260	Subscriptions/Dues	12,672	1,576	1,245	700	1,000	300	42.86%	1,000	1,000	1,000	1,000	1,000
301-000-00-25-4260	Subscriptions/Dues - MMUA		-	425	300	300	-		300	300	300	300	300
301-000-00-25-4260	Subscriptions/Dues -RAILROAD - P reduction of lease		-	417	4,000	4,000	-		4,000	4,000	4,000	4,000	4,000
301-000-00-25-4260	Subscriptions/Dues -WATER PERMIT		9,013	8,729	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
301-000-00-25-4300	Awards - Employees LOS	-	-	30	100	100	-		100	100	100	100	100
301-000-00-25-4313	Amortization Expense-Leased	2,845	2,845	2,845	2,845	2,845	-		2,845	2,845	2,845	2,845	2,845
301-000-00-25-4314	Amortization Expense	(4,826)	(4,826)	(4,826)	(4,826)	(4,826)	-		(2,209)	-	-	-	-
301-000-00-24-4318	Depreciation Equipment	894,005	904,130	959,179	954,005	1,020,000	65,995	6.92%	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
301-000-00-25-4320	Sand/Salt	-	-	-	100	100	-		100	100	100	100	100
301-000-00-25-4380	Chemicals	63,745	74,085	54,983	76,426	77,838	1,412	1.85%	82,508	87,459	92,706	98,269	104,165
301-000-00-25-4387	Water Meters - INVENTORY	34,001	31,492	34,900	15,450	35,000	19,550	126.54%	35,000	35,000	35,000	35,000	35,000
301-000-00-25-4395	Signs/Banners	-	-	67		-	-		-	-	-	-	-
301-000-00-25-4405	Motor Fuel	7,856	7,529	9,634	10,100	10,000	(100)	-0.99%	10,100	10,201	10,303	10,406	10,510
301-000-00-25-4410	Tires	-	1,615	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
301-000-00-25-4413	Equipment/Accessories	6,002	2,257	2,985	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
301-000-00-25-4430	Vehicle Maintenance	431	3,188	892	2,600	2,600	-		2,600	2,600	2,600	2,600	2,600
301-000-00-25-4540	Repair/Maintenance Buildings (paint)	1,375	8,004	1,632	50,000	15,000	(35,000)	-70.00%	15,000	15,000	15,000	15,000	15,000
301-000-00-25-4540	Repair/Maintenance Buildings - ~~WTP ROOF~~ WTP Fence		-	-	-	100,000	100,000	100.0%	-	-	-	-	-
301-000-00-25-4540	Repair/Maintenance Buildings - WH SECURITY ALARM		-	-	300	600	300	100.00%	600	600	600	600	600
301-000-00-25-4545	Repair/Maintenance Equipment	53,675	76,531	59,253	81,500	81,500	-		82,315	83,138	83,970	84,809	85,657

City of Big Lake
Water Fund
Expense Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
					0.44% ~~Add IT~~ ~~ADDTL FTE~~	~~R/C Tech to Assoc Eng~~ 0.46%	2026-2027		0.47%	LT Succession Plan 0.49%	LT Succession Plan 0.51%	0.54%	0.56%
	Repair/Maintenance Equipment - HYDRANT			-	7,500	7,575	75	1.00%	7,651	7,727	7,805	7,883	7,961
	Repair/Maintenance Equipment - HYDRANT			-	11,000	11,110	110	1.00%	11,221	11,333	11,447	11,561	11,677
301-000-00-25-4570	Electricity	119,065	111,666	121,642	130,000	130,000	-		131,300	132,613	133,939	135,279	136,631
301-000-00-25-4580	Natural Gas	18,890	15,390	17,573	25,000	25,000	-		25,250	25,503	25,758	26,015	26,275
301-000-00-25-4582	Solar Credit	685	(840)	-	-	(1,000)	(1,000)	100.0%	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
301-000-00-25-4585	Oil	-	-	1,397	-	2,000	2,000	100.0%	2,000	2,000	2,000	2,000	2,000
301-000-00-70-4316	Capital Expenditures	-		-	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - misc eq	18,000	18,000	18,000	18,000	15,000	(3,000)	-16.67%	18,000	18,000	18,000	18,000	18,000
301-000-00-71-4612	Capital Transfers (fund 399) - locate equipment		25,000	-	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Water Meter replacement	10,000	10,000	10,000	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
301-000-0071-4612	Capital Transfers (fund 399) - Wellhead/Water Supply Reports		30,000	-	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Replacement Vehicle	-	-	60,000	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Generator	-	-	125,000	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - SCADA (12K computer)					17,000	17,000	100.0%	-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint	130,000	-	155,000	30,000	30,000	-		30,000	30,000	30,000	30,000	30,000
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint 1		265,000	-	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint 2		355,000	150,000	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 399) - Tower Maintenance	50,000	50,000	200,000	200,000	200,000	-		200,000	200,000	200,000	200,000	200,000
301-000-00-71-4612	Capital Transfers (fund 399) - CR 43 /CR 81	70,000	150,000	-	-	-	-		-	-	-	-	-
301-000-00-71-4612	Capital Transfers (fund 196)			-	-	-	-		-	-	-	-	-
301-000-00-85-4605	Debt Service Issuance Expense			-	-	-	-		-	-	-	-	-
301-000-00-85-4607	Bond Discount			-	-	-	-		-	-	-	-	-
301-000-00-85-4610	Debt Service Interest	34,385	18,292	7,769	6,360	3,840	(2,520)	-39.62%	1,946	674	-	-	-
301-000-00-85-4610	Debt Service Interest - New Wells/Meters	-	-	-	-	-	-		-	-	-	-	-
301-000-00-85-4611	Debt Service Fees	57	57	57	100	100	-		100	100	-	-	-
301-000-00-85-4612	Debt Service Transfers - New City Facility	42,067	-	-	-	196,770	196,770	100.0%	196,744	196,691	196,613	196,507	292,976
301-000-00-85-4625	Interfund Loans Interest	-	-	-	-	-	-		-	-	-	-	-
301-000-00-85-4625	Leased Assets Interest	1,390	1,448	1,489	1,220	1,500	280	22.95%	1,500	1,500	1,500	1,500	1,500
		$ 2,465,102	$ 3,066,415	$ 3,016,936	$ 2,879,766	$ 3,328,103	$ 448,337	15.57%	$ 3,242,360	$ 3,381,033	$ 3,464,086	$ 3,520,845	$ 3,682,083
							-						
	Net Profit/(Loss) - including depreciation	**$ 386,725**	**$ (637,066)**	**$ (790,801)**	**$ (641,204)**	**$ (1,078,570)**			**$ (896,444)**	**$ (934,272)**	**$ (913,975)**	**$ (862,595)**	**$ (909,355)**
CASH FLOW PURPOSE ONLY													
301-2070	Interfund Loan Principal payment	-	-	-	-								
301-2251/2391	Long Term Debt - Curr Princ Pymt	646,755	646,755	97,505	103,089	103,672			47,847	49,014	-	-	-
301-2251/2391	Long Term Debt - Principal Payment - possible future capital improvements well/mtrs												

City of Big Lake
Sewer Enterprise Fund
Revenue Budget

Rate increase 10%

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
401-000-3375	Miscellaneous Revenue	$ 125	$ -	$ 240	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
401-000-3376	Insurance Proceeds & Dividends	1,457	2,150	-	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000
401-000-3810	Sewer Charges-Residential	1,392,817	1,411,495	1,571,610	1,770,921	2,257,308	486,387	27.47%	2,501,685	2,772,441	3,072,416	3,404,754	3,772,937
401-000-3811	Sewer Charges - Municipal	5,273	6,846	7,819	7,189	8,212	1,023	14.23%	8,623	9,054	9,507	9,507	9,507
401-000-3812	Sewer Charges - Industrial	548,401	475,365	432,487	493,018	465,530	(27,488)	-5.58%	512,083	563,292	619,621	681,583	749,741
401-000-3813	Sewer Fixed Fee-Residential	513,049	516,300	519,582	551,838	553,918	2,080	0.38%	555,998	558,078	560,157	562,237	564,317
401-000-3814	Sewer Fixed Fee - Municipal	4,535	4,598	4,598	4,197	4,197	-		4,407	4,628	4,859	4,859	4,859
401-000-3815	Sewer Charges-Commercial	303,654	302,276	365,188	352,573	429,172	76,599	21.73%	475,397	526,575	583,263	641,590	710,626
401-000-3816	Sewer Septic Dumping Charges	9,074	7,113	17,605	3,000	5,000	2,000	66.67%	5,000	5,000	5,000	5,000	5,000
401-000-3817	Sewer Fixed Fee - Industrial	612	689	775	402	442	40	9.95%	486	535	588	647	712
401-000-3818	Sewer Fixed Fee-Commercial	32,183	34,070	35,435	37,448	37,448	-		37,668	37,806	38,026	38,026	38,026
401-000-3820	Sewer Permit Org Fee	2,725	2,285	3,670	1,125	1,125	-		1,125	1,125	1,125	1,125	1,125
401-000-3822	Sewer Charges - Multifamily	226,452	243,495	292,522	319,701	466,328	146,627	45.86%	523,875	588,523	647,375	712,113	783,324
401-000-3823	Sewer Fixed Fee - Multifamily	6,033	6,134	6,238	6,517	6,517	-		6,517	6,655	6,655	6,655	6,655
401-000-3940	Lease/Rental/Cam Rental	15,793	16,312	16,569	16,000	16,000	-		16,000	16,000	16,000	16,000	16,000
401-000-3980	Late Fees	80,909	99,829	105,846	85,000	100,000	15,000	17.65%	100,000	100,000	100,000	100,000	100,000
401-000-3990	Loan Interest Revenue	30,165	29,035	26,102	22,685	19,382	(3,303)	-14.56%	15,988	12,501	9,096	6,460	3,719
401-000-3991	Leases Interest Revenue	10,000	10,021	10,318	9,200	9,200	-		9,200	9,200	9,200	9,200	9,200
401-000-3999	Interest Earned	173,278	199,750	187,302	50,000	100,000	50,000	100.00%	100,000	100,000	100,000	100,000	100,000
401-000-4040	Trunk Charges	24,358	135,168	109,052	-	-	-		-	-	-	-	-
401-000-4151	Refunds/Reimbursements	9,635	11,711	3,584	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
401-000-4152	Resitution/Damage Payments			225	-	-	-		-	-	-	-	-
		$ 3,390,528	**$ 3,514,642**	**$ 3,716,767**	**$ 3,733,814**	**$ 4,482,779**	**$ 748,965**	20.06%	**$ 4,877,052**	**$ 5,314,413**	**$ 5,785,888**	**$ 6,302,756**	**$ 6,878,748**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget		2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Sewer Fund Expenses	3,171,383	3,199,909	3,354,422	3,716,962	4,521,570		3,709,732	5,570,692	5,574,909	7,752,019	7,845,082
Projected Income / (Loss)	**$ 219,145**	**$ 314,733**	**$ 362,345**	**$ 16,852**	**$ (38,791)**		**$ 1,167,320**	**$ (256,279)**	**$ 210,979**	**$ (1,449,263)**	**$ (966,334)**
(includes Depreciation)											
Sewer Fund Expenses - less depreciation	1,756,568	1,765,937	1,918,827	2,281,367	3,157,570		2,345,732	4,206,692	4,210,909	4,454,686	4,547,749
Projected Income / (Loss)	**$ 1,633,960**	**$ 1,748,705**	**$ 1,797,940**	**$ 1,452,447**	**$ 1,325,209**	**w/o SAC	**$ 2,531,320**	**$ 1,107,721**	**$ 1,574,979**	**$ 1,848,070**	**$ 2,330,999**
(excluding Depreciation)											

Projected Cash Flow Change	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Beginning Cash	$ 1,476,651	$ 1,476,651	$ 1,476,651	$ 3,485,530	$ 3,835,189	$ 4,034,440	$ 5,329,313	$ 3,006,035	$ 2,431,674	$ 2,068,032
Projected Income / (Loss) - less Depreciation	1,633,960	1,748,705	1,797,940	1,452,447	1,325,209	2,531,320	1,107,721	1,574,979	1,848,070	2,330,999
Pension-GASB 68 (Non-Cash Item)	29,006	(19,723)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interfund Loan Principal Payments from Others	-	-	-	86,124	88,371	90,706	87,987	65,660	68,287	71,018
Long Term Debt - Principal Payment	(1,114,246)	(1,114,246)	(1,172,495)	(1,198,912)	(1,224,328)	(1,337,153)	(3,528,986)	(2,225,000)	(2,290,000)	(2,360,000)
Projected Ending Cash - 401	**$ 2,025,372**	**$ 2,091,388**	**$ 2,112,096**	**$ 3,835,189**	**$ 4,034,440**	**$ 5,329,313**	**$ 3,006,035**	**$ 2,431,674**	**$ 2,068,032**	**$ 2,120,049**
depreciation expense	1,414,815	1,433,972	1,435,595	1,435,595	1,364,000	1,364,000	1,364,000	1,364,000	3,297,333	3,297,333
% of depreciation covered	115.49%	121.95%	125.24%	101.17%	97.16%	185.58%	81.21%	115.47%	56.05%	70.69%

City of Big Lake
Sewer Fund
Expense Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
					0.44%								
					~~Add IT~~								
					~~ADDTL FTE~~	~~ADDTL FTE~~							
						~~R/C Tech to Assoc Eng~~				LT Succession Plan	LT Succession Plan		
						0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
401-000-00-05-4002	Wages	505,040	$ 542,045	$ 621,741	$ 681,744	$ 699,081	$ 17,337	2.54%	$ 748,017	$ 863,978	$ 920,397	$ 948,009	$ 976,449
401-000-00-05-4003	Wages - WC Supplement	429	-	134	-	-	-		-	-	-	-	-
401-000-00-05-4004	Overtime Wages	9,918	11,898	15,465	21,207	22,599	1,392	6.56%	23,955	24,674	25,414	26,176	26,961
401-000-00-05-4006	On Call Pay	4,993	4,363	7,775	17,500	17,500	-		17,500	17,500	17,500	17,500	17,500
401-000-00-05-4008	Insurance Benefits (er)	33,174	38,141	39,674	48,552	51,221	2,669	5.50%	55,319	59,744	64,524	69,686	75,260
401-000-00-05-4009	HSA Accounts	1,797	1,694	2,417	3,050	2,550	(500)	-16.39%	2,550	2,550	2,550	2,550	2,550
401-000-00-05-4010	F.I.C.A./Medicare (er)	37,488	39,448	45,563	55,120	56,555	1,435	2.60%	60,395	69,321	73,693	75,864	78,100
401-000-00-05-4012	P.E.R.A. (er)	38,205	40,122	47,042	54,040	55,447	1,407	2.60%	63,158	72,492	77,065	79,335	81,673
401-000-00-05-4021	PFMLA	-	-	-	3,177	3,410	233	7.33%	3,741	4,422	4,936	5,336	5,768
401-000-00-05-4016	WC Insurance	16,292	15,760	3,530	9,915	7,807	(2,108)	-21.26%	8,119	8,444	8,782	9,133	9,498
401-000-00-05-4018	Pension Exp - GASB 68	29,006	(19,723)	(33,190)	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
401-000-00-05-4020	Union Insurance	38,850	31,075	40,970	44,280	50,580	6,300	14.23%	53,100	55,620	58,401	61,321	64,387
401-000-00-20-4140	Audit	6,648	8,080	8,382	9,000	9,000	-		9,000	9,000	9,000	9,000	9,000
401-000-00-20-4150	Engineering	6,250	8,502	-	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
	Engineering - Infrastructure Map Upgrade	-	-	-	-	-	-		-	5,000	-	-	5,000
	Engineering - Sewer Modeling	-	-	-	-	80,000	80,000	100.0%	-	-	-	-	-
401-000-00-20-4160	Testing	20,207	19,085	23,438	31,000	30,000	(1,000)	-3.23%	30,900	31,827	32,782	33,765	34,778
401-000-00-20-4170	Legal	1,380	1,819	-	2,000	2,000	-		2,000	2,000	2,000	2,000	2,000
401-000-00-20-4180	Other Consultants - Debt Disclosure Yrly Notice	788	1,050	1,050	1,000	1,100	100	10.00%	1,100	1,100	1,100	1,100	1,100
	Other Consultants - Water Rate Study 2028 (50K)		-	-		-	-		25,000	-	-	-	-
401-000-00-20-4185	Medical Exams	200	-	215	500	500	-		500	500	500	500	500
401-000-00-25-4022	Bad Debt Expense	-	3,109	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
401-000-00-25-4110	Bank Charges - PSN	26,032	26,251	26,867	30,000	30,000	-		30,000	30,000	30,000	30,000	30,000
401-000-00-25-4130	Computers/Software	-	-	-	-	-	-		-	-	-	-	-
401-000-00-25-4130	Computers/Software - DAIMOND MAPS			852	852	852	-		852	852	852	852	852
401-000-00-25-4130	Computers/Software - CIVIC SYSTEM	4,908	5,738	6,751	6,026	7,600	1,574	26.12%	7,980	8,379	8,798	9,238	9,700
401-000-00-25-4130	Computers/Software - CITIES DIGITAL	775	813	854	815	3,464	2,649	325.03%	3,464	3,464	3,464	3,464	3,464
401-000-00-25-4133	Computer Maintenance	-	-	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
401-000-00-25-4134	Website	1,500	1,500	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500
401-000-00-25-4200	Printing - newsletter	838	933	920	950	-	(950)	-100.00%	-	-	-	-	-
401-000-00-25-4210	Operating Supplies	10,219	14,086	7,271	15,000	15,000	-		15,000	15,000	15,000	15,000	15,000
401-000-00-25-4212	Other Operations Expenses	130	598	1,739	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000	2,000
401-000-00-25-4215	Uniforms/Clothing	1,100	2,116	1,804	2,200	2,200	-		2,200	2,200	2,200	2,200	2,200
401-000-00-25-4218	Boots/Shoes - per union Contract	584	475	855	1,050	1,200	150	14.29%	1,200	1,200	1,200	1,200	1,200
401-000-00-25-4220	Advertising	125	352	675	600	700	100	16.67%	700	700	700	700	700
401-000-00-25-4225	Sanitation/Garbage Removal	388	429	463	464	540	76	16.38%	556	573	590	608	626
401-000-00-25-4230	Telephone/Internet-OnCall/EE Cell	3,735	2,532	3,069	3,276	3,276	-		3,276	3,276	3,276	3,276	3,276
	Telephone/Internet -VERIZON	1,440	1,440	1,440	1,440	1,200	(240)	-16.67%	1,200	1,200	1,200	1,200	1,200
	Telephone/Internet - Windstream	1,387	1,716	1,740	1,740	1,740	-		1,740	1,740	1,740	1,740	1,740

City of Big Lake
Sewer Fund
Expense Budget

					0.44%								
					~~Add IT~~								
					~~ADDTL FTE~~	~~ADDTL FTE~~							
						~~R/C Tech to Assoc Eng~~				LT Succession Plan	LT Succession Plan		
						0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
Account Number	**Description**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
	Telephone/Internet - Total Control	690	540	540	800	800	-		800	800	800	800	800
	Telephone/Internet - Verizon WWTP Cells	3,900	4,345	3,912	3,960	3,960	-		3,960	3,960	3,960	3,960	3,960
	Telephone/Internet - Security Camera	-	-	-	405	405	-		405	405	405	405	405
401-000-00-25-4235	Postage	6,241	6,812	6,294	7,500	7,500	-		7,500	7,500	7,500	7,500	7,500
401-000-00-25-4238	Training/Schools	2,062	3,109	473	3,500	6,000	2,500	71.43%	4,500	4,500	4,500	4,500	4,500
Deta il list	Training/Schools - Misc				3,500	5,000	1,500	42.86%	3,500	3,500	3,500	3,500	3,500
	Training/Schools - Open Trench Certification					1,000	1,000	100.0%	1,000	1,000	1,000	1,000	1,000
401-000-00-25-4240	Travel/Mileage	159	202	300	300	300	-		300	300	300	300	300
401-000-00-25-4243	Meals	26	77	160	100	200	100	100.00%	200	200	200	200	200
401-000-00-25-4250	Liability Insurance	31,096	38,768	51,612	52,193	52,361	168	0.32%	54,979	57,728	60,615	63,646	66,828
401-000-00-25-4255	Rent/Lease	-	-	420	200	200	-		200	200	200	200	200
401-000-00-25-4256	Sludge Hauling/Dumping	62,941	56,665	56,574	75,000	75,000	-		75,000	75,000	75,000	75,000	75,000
401-000-00-25-4257	Contractors Hired- (RMR gone 2026)	24,118	16,985	7,559	25,000	6,440	(18,560)	-74.24%	6,440	6,440	6,440	6,440	6,440
401-000-00-25-4260	Subscriptions/Dues	2,237	2,091	2,604	700	1,000	300	42.86%	1,000	1,000	1,000	1,000	1,000
401-000-00-25-4260	Subscriptions/Dues - MMUA		-	-	300	300	-		300	300	300	300	300
401-000-00-25-4260	Subscriptions/Dues-MPCA			-	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500
401-000-00-25-4260	Subscriptions/Dues -RAILROAD		-	-	4,000	4,000	-		4,000	4,000	4,000	4,000	4,000
401-000-00-25-4300	Awards - Employees LOS	-	-	-	100	100	-		100	100	100	100	100
401-000-00-25-4313	Amortization Expense-leased assets	2,845	2,845	2,845	2,845	2,845	-		2,845	2,845	2,845	2,845	2,845
401-000-00-25-4314	Amortization Expense	(16,410)	(16,410)	(16,410)	(16,410)	(16,410)	-		(4,861)	-	-	-	-
401-000-00-24-4318	Depreciation Equipment	1,414,815	1,433,972	1,359,891	1,435,595	1,364,000	(71,595)	-4.99%	1,364,000	1,364,000	1,364,000	3,297,333	3,297,333
401-000-00-25-4320	Sand/Salt	-	-	-	100	100	-		100	100	100	100	100
401-000-00-25-4380	Chemicals	150,776	142,640	147,617	164,800	165,000	200	0.12%	169,950	175,049	180,300	185,709	191,280
401-000-00-25-4395	Signs/Banners	-	184	-	-	-	-		-	-	-	-	-
401-000-00-25-4405	Motor Fuel	8,073	7,470	9,945	12,000	12,000	-		12,120	12,241	12,364	12,487	12,612
401-000-00-25-4410	Tires	-	1,635	2,937	2,500	2,500	-		2,500	2,500	2,500	2,500	2,500
401-000-00-25-4413	Equipment/Accessories	1,529	12,393	4,813	2,500	5,000	2,500	100.00%	5,000	5,000	5,000	5,000	5,000
401-000-00-25-4430	Vehicle Maintenance	9,468	6,876	4,689	6,000	6,000	-		6,000	6,000	6,000	6,000	6,000
401-000-00-25-4540	Repair/Maintenance Buildings	5,368	3,209	7,199	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
401-000-00-25-4545	Repair/Maintenance Equipment	77,597	102,555	93,905	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
	Repair/Maintenance Equipment- Manholes		-	-	50,000	50,000	-		50,000	50,000	50,000	50,000	50,000
	Repair/Maintenance Equipment - Lift Rails		-	-	50,000	50,000	-		50,000	50,000	50,000	50,000	50,000
	Repair/Maintenance Equipment - Safety Gates		-	-	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
	Repair/Maintenance Equipment - Level Controller		-	-	20,000	-	(20,000)	-100.00%	-	-	-	30,000	-
	Repair/Maintenance Equipment - Bio Bldg		-	-	65,000	65,000	-		65,000	65,000	65,000	65,000	65,000
401-000-00-25-4570	Electricity	149,569	152,786	157,870	189,000	195,000	6,000	3.17%	210,600	227,448	245,644	450,000	486,000
401-000-00-25-4580	Natural Gas	24,461	14,162	14,948	40,400	20,000	(20,400)	-50.50%	20,200	20,402	20,606	45,000	45,450
401-000-00-25-4582	Solar Credit	(2,291)	(3,363)	(743)	(1,000)	(1,000)	-		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
401-000-00-25-4585	Fuel Oil	2,982	4,793	5,097	7,210	7,000	(210)	-2.91%	7,210	7,426	7,649	7,879	8,115
401-000-00-71-4612	Capital Transfers/Fund 499	50,000	50,000	100,000	100,000	100,000	-		100,000	100,000	100,000	100,000	100,000

City of Big Lake
Sewer Fund
Expense Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
					0.44%								
					~~Add IT~~								
					~~ADDTL FTE~~	~~ADDTL FTE~~							
						~~R/C Tech to Assoc Eng~~				LT Succession Plan	LT Succession Plan		
						0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
401-000-00-71-4612	Capital Transfers/Fund 499 - Replacement Equi	50,000	150,000	-	186,000	-	(186,000)	-100.00%	-	-	-	-	-
401-000-00-71-4612	Capital Transfers/Fund 499 - SCADA Computer					30,000	30,000	100.0%	-	-	-	-	-
401-000-00-71-4612	Capital Transfers/Fund CR 43/81	80,000	-	-	-	-	-		-	-	-	-	-
401-000-00-85-4610	Debt Service Interest	192,360	166,118	138,679	122,191	93,122	(29,069)	-23.79%	62,164	28,846	-	-	-
401-000-00-85-4610	Debt Service Interest - 2023 EXPANSION	-	-	-	-	-	-		-	1,740,000	1,675,350	1,608,600	1,539,900
401-000-00-85-4611	Debt Service Fees	200	200	200	455	455	-		455	455	455	455	455
401-000-00-85-4612	Debt Transfer Out - New City Facility- 2027	31,355	31,355	-	-	996,770	996,770	100.0%	196,744	196,691	196,613	196,508	292,976
401-000-00-85-4626	Leased Assets Interest	1,390	1,448	1,489	1,220	1,500	280	22.95%	1,500	1,500	1,500	1,500	1,500
		$ 3,171,383	**$ 3,199,909**	**$ 3,046,425**	**$ 3,716,962**	**$ 4,521,570**	**$ 804,608**	21.65%	**$ 3,709,732**	**$ 5,570,692**	**$ 5,574,909**	**$ 7,752,019**	**$ 7,845,082**
							-						
	Net Profit/(Loss) - including depreciation	**$ 219,145**	**$ 314,733**	**$ 670,342**	**$ 16,852**	**$ (38,791)**			**$ 1,167,320**	**$ (256,279)**	**$ 210,979**	**$ (1,449,263)**	**$ (966,334)**
CASH FLOW PURPOSE ONLY													
401-2251/2391	Long Term Debt - Curr Princ Pymt	1,114,246	1,114,246	1,114,246	1,198,912	1,224,328			1,337,153	1,373,986	-	-	-
401-2251/2391	Potential Long Term Debt - WWTP Expansion				-					2,155,000	2,225,000	2,290,000	2,360,000

City of Big Lake
Storm Sewer Enterprise Fund
Revenue Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
601-000-3376	Insurance Proceeds/Dividends	$ 464	$ 479	$ -	$ 400	$ 400	-		$ 400	$ 400	$ 400	$ 400	$ 400
601-000-3860	Storm Sewer Charges-Resident	219,249	220,624	222,015	226,228	228,003	1,775	0.78%	233,209	234,096	234,984	235,871	236,758
601-000-3865	Storm Sewer Charges-Commercial	39,999	41,321	42,508	42,000	43,617	1,617	3.85%	43,835	44,054	44,275	44,496	44,718
601-000-3980	Late Fees	8,408	10,332	9,867	10,200	10,251	51	0.50%	10,302	10,354	10,406	10,458	10,510
601-000-3999	Interest Earned	19,767	22,349	22,550	9,000	15,000	6,000	66.67%	15,000	15,000	15,000	15,000	15,000
		$ 287,887	**$ 295,105**	**$ 296,940**	**$ 287,828**	**$ 297,271**	**$ 9,443**	3.28%	**$ 302,746**	**$ 303,904**	**$ 305,064**	**$ 306,224**	**$ 307,387**
							-						

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Storm Sewer Fund Expenses	457,563	364,083	331,512	413,597	398,581	410,417	434,907	447,383	463,909	482,559
Projected Income / (Loss)	**$ (169,676)**	**$ (68,978)**	**$ (34,572)**	**$ (125,769)**	**$ (101,310)**	**$ (107,671)**	**$ (131,003)**	**$ (142,320)**	**$ (157,685)**	**$ (175,173)**
(includes Depreciation)										
Storm Sewer Fund Expenses - less depreciation	255,976	198,044	180,280	231,897	247,345	259,181	283,671	296,147	312,673	331,323
Projected Income / (Loss)	**$ 31,911**	**$ 97,061**	**$ 116,660**	**$ 55,931**	**$ 49,926**	**$ 43,565**	**$ 20,233**	**$ 8,916**	**$ (6,449)**	**$ (23,937)**
(excluding Depreciation)										

Projected Cash Flow Change	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Beginning Cash	296,551	328,462	431,992	548,652	604,583	654,509	698,073	718,307	727,223	720,774
Projected Income / (Loss) - less Depreciation	31,911	97,061	116,660	55,931	49,926	43,565	20,233	8,916	(6,449)	(23,937)
Projected Ending Cash	**$ 328,462**	**$ 425,523**	**$ 548,652**	**$ 604,583**	**$ 654,509**	**$ 698,073**	**$ 718,307**	**$ 727,223**	**$ 720,774**	**$ 696,837**

depreciation expense	201,587	166,039	151,232	181,700	151,236	151,236	151,236	151,236	151,236	151,236
% of depreciation covered	15.83%	58.46%	77.14%	30.78%	33.01%	28.81%	13.38%	5.90%	-4.26%	-15.83%

City of Big Lake
Storm Sewer Fund
Expense Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
						~~R/C Tech to Assoc Eng~~				LT Succession Plan			
					0.44%	0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
601-000-00-05-4002	Wages	$ 114,519	$ 115,558	$ 120,624	$ 127,929	$ 130,890	2,961	2.31%	$ 140,052	$ 171,056	$ 183,030	$ 195,842	$ 209,551
601-000-00-05-4003	Wages - WC Supplement	95	-	95	-	-			-	-	-	-	-
601-000-00-05-4004	Overtime Wages	731	784	1,458	500	500	-		500	500	500	500	500
601-000-00-05-4006	On-Call Pay	107	-	-	-	-	-		-	-	-	-	-
601-000-00-05-4008	Insurance Benefits (er)	7,832	6,574	5,215	6,317	6,467	150	2.37%	6,984	7,543	8,147	8,798	9,502
601-000-00-05-4009	HSA Accounts	675	425	355	475	357	(118)	-24.84%	357	357	357	357	357
601-000-00-05-4010	F.I.C.A./Medicare (er)	8,645	8,432	8,631	9,791	10,020	229	2.34%	10,714	13,086	14,002	14,982	16,031
601-000-00-05-4012	P.E.R.A. (er)	8,580	8,542	8,821	9,597	9,822	225	2.34%	11,244	13,724	14,682	15,707	16,804
601-000-00-05-4021	PFMLA	-	-	-	567	609	42	7.41%	664	835	938	1,054	1,184
601-000-00-05-4016	WC Insurance	936	1,445	495	-	-	-		-	-	-	-	-
601-000-00-05-4018	Pension Exp - GASB 68	2,272	(8,377)	(14,983)	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
601-000-00-05-4020	Union Insurance	3,421	-	-	-	-	-		-	-	-	-	-
601-000-00-20-4140	Audit	2,015	2,449	2,540	2,500	3,000	500	20.00%	3,090	3,183	3,278	3,377	3,478
601-000-00-20-4150	Engineering	270	-	-	500	500	-		500	500	500	500	500
	Engineering - Infrastructure Map	-	-	-	-	-	-		-	2,000	-	-	2,000
601-000-00-20-4170	Legal	-	-	-	-	-	-		-	-	-	-	-
601-000-00-20-4180	Other Consultants	-	-	-	-	-	-		-	-	-	-	-
601-000-00-25-4022	Bad Debt Expense	-	53	-	250	100	(150)	-60.00%	100	100	100	100	100
601-000-00-25-4134	Website	480	480	480	480	480	-		480	480	480	480	480
601-000-00-25-4200	Printing - Newsletter etc	838	932	920	950	-	(950)	-100.00%	-	-	-	-	-
601-000-00-25-4210	Operating Supplies	129	132	106	500	500	-		500	500	500	500	500
601-000-00-25-4212	Other Operations Expenses	-	-	-	100	100	-		100	100	100	100	100
601-000-00-25-4220	Advertising	167	236	171	250	250	-		250	250	250	250	250
601-000-00-25-4230	Telephone/Internet-Vonage	372	217	-	-	-	-		-	-	-	-	-
601-000-00-25-4235	Postage	1,335	1,416	1,383	1,600	1,600	-		1,600	1,600	1,600	1,600	1,600
601-000-00-25-4238	Training/Schools	-	225	-	225	225	-		225	225	225	225	225
601-000-00-25-4250	Liability Insurance	5,226	5,936	5,958	6,366	5,925	(441)	-6.93%	6,221	6,532	6,859	7,202	7,562
601-000-00-25-4255	Rent/Lease	452	-	-	-	-	-		-	-	-	-	-
601-000-00-25-4257	Contractors Hired	9,235	3,434	1,230	2,400	100	(2,300)	-95.83%	100	100	100	100	100
601-000-00-25-4260	Subscriptions/Dues	-	-	400	-	400	400	100.0%	-	500	-	500	-
601-000-00-25-4300	Awards - Employee LOS	-	-	-	-	-	-		-	-	-	-	-
601-000-00-24-4318	Depreciation Equipment	201,587	166,039	151,232	181,700	151,236	(30,464)	-16.77%	151,236	151,236	151,236	151,236	151,236
601-000-00-25-4405	Motor Fuel	-	-	-	100	-	(100)	-100.00%	-	-	-	-	-
601-000-00-25-4410	Tires	-	126	-	500	500			500	500	500	500	500
601-000-00-25-4430	Vehicle Maintenance	17,567	2,266	4,426	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
601-000-00-25-4545	Repair/Maintenance Equipment	436	6,518	1,955	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000
601-000-00-71-4612	Capital Transfer Out - 699	30,000	30,000	30,000	35,000	50,000	15,000	42.86%	50,000	35,000	35,000	35,000	35,000
601-000-00-85-4612	Debt Service Transfer Out	39,641	10,241	-	-	-	-		-	-	-	-	-
		$ 457,563	**$ 364,083**	**$ 331,512**	**$ 413,597**	**$ 398,581**	**$ (15,016)**	-3.63%	**$ 410,417**	**$ 434,907**	**$ 447,383**	**$ 463,909**	**$ 482,559**

City of Big Lake
Storm Sewer Fund
Expense Budget

						~~R/C Tech to Assoc Eng~~				LT Succession Plan			
					0.44%	0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
Account Number	**Description**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
	Net Profit/(Loss) - including depreciation	**$ (169,676)**	**$ (68,978)**	**$ (34,572)**	**$ (125,769)**	**$ (101,310)**			**$ (107,671)**	**$ (131,003)**	**$ (142,320)**	**$ (157,685)**	**$ (175,173)**

City of Big Lake
Liquor Enterprise Fund
Revenue Budget

Account Num	Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2027-2028 $ Change	2027-2028 % Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
501-000-3155	Transfer In Revenue	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
501-000-3310	Liquor Sales	2,024,700	2,051,298	2,026,015	2,024,676	2,024,060	(616)	-0.03%	2,084,782	2,147,326	2,211,745	2,278,098	2,346,441
501-000-3311	Non Alcoholic Liquor Sales	1,396	1,065	1,881	1,278	1,188	(90)	-7.04%	1,307	1,437	1,581	1,739	1,913
501-000-3320	Beer Sales	2,593,000	2,502,608	2,359,592	2,519,848	2,393,856	(125,992)	-5.00%	2,465,671	2,539,641	2,615,831	2,694,306	2,775,135
501-000-3321	Non Alcoholic Beer Sales	25,897	27,712	31,821	27,246	31,333	4,087	15.00%	32,273	33,241	34,238	35,265	36,323
501-000-3330	Wine Sales	622,746	612,093	572,178	600,257	582,249	(18,008)	-3.00%	605,539	629,761	654,951	681,149	708,395
501-000-3331	Non Alcoholic Wine Sales	6,543	4,588	3,180	4,205	4,205	-		4,331	4,461	4,595	4,733	4,875
501-000-3332	THC Infused Seltzers	14,489	75,952	140,219	79,056	158,115	79,059	100.00%	173,927	191,319	210,451	231,496	254,646
501-000-3340	Mix/Pop	92,575	86,693	78,729	87,745	87,745	-		93,010	98,590	104,506	110,776	117,423
501-000-3341	Cigar Sales	11,528	11,725	13,971	12,297	14,757	2,460	20.00%	15,494	16,269	17,083	17,937	18,834
501-000-3342	Cigarette Sales - Non Tax	57,650	52,505	56,309	56,579	56,041	(538)	-0.95%	57,161	58,305	59,471	60,660	61,873
501-000-3343	Ice/Water Sales - Non Tax	24,167	20,209	20,573	23,045	20,498	(2,548)	-11.05%	22,137	23,908	25,821	27,887	30,118
501-000-3375	Miscellaneous Revenue	210	370	135	250	250	-		250	250	250	250	250
501-000-3376	Insurance Proceeds	1,131	2,097	-	500	500	-		500	500	500	500	500
501-000-3380	Bottle/Keg Deposits - Non Tax	(10)	(90)	190	(250)	(250)	-		(250)	(250)	(250)	(250)	(250)
501-000-3385	Cash Over	(271)	493	(136)	(100)	(200)	(100)	100.00%	(200)	(200)	(200)	(200)	(200)
501-000-3390	Loyalty Program	(29,220)	(29,480)	(27,810)	(29,507)	(25,230)	4,277	-14.50%	(26,744)	(28,348)	(30,049)	(31,852)	(33,763)
501-000-3999	Interest Earned	52,322	52,710	47,291	40,000	50,000	10,000	25.00%	50,000	50,000	50,000	50,000	50,000
501-000-4151	Refunds & Reimbursements	224	2,490	325	-	-			-	-	-	-	-
501-000-4152	Resitution/Damage Payments	-	22	24	-	-			-	-	-	-	-
		$ 5,499,077	**$ 5,475,060**	**$ 5,324,487**	**$ 5,447,125**	**$ 5,399,116**	**$ (48,009)**	-0.88%	**$ 5,579,189**	**$ 5,766,211**	**$ 5,960,524**	**$ 6,162,494**	**$ 6,372,512**
						-	$ 74,629	1.40%	-	-	-	-	-
							Increase(decrease) to 2025 Actual						

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Liquor Fund Expenses	5,363,361	5,420,884	5,290,732	5,841,210	5,713,769	5,806,927	5,879,884	5,991,048	6,070,518	6,152,294
Projected Income/ (Loss)	**$ 135,716**	**$ 54,176**	**$ 33,755**	**$ (394,085)**	**$ (314,653)**	**$ (227,738)**	**$ (113,673)**	**$ (30,524)**	**$ 91,976**	**$ 220,218**
(includes Depreciation, includes Transfers)										
	5,290,642	5,345,726	5,211,579	5,766,052	5,633,369	5,726,527	5,799,484	5,910,648	5,990,118	6,071,894
Projected Income/(Loss)	**$ 208,435**	**$ 129,334**	**$ 112,908**	**$ (318,927)**	**$ (234,253)**	**$ (147,338)**	**$ (33,273)**	**$ 49,876**	**$ 172,376**	**$ 300,618**
(excluding Depreciation, includes Transfers)										
	4,878,361	4,935,674	4,805,732	5,356,210	5,178,769	5,271,927	5,369,884	5,991,048	6,070,518	6,152,294
Projected Income/(Loss)	**$ 620,716**	**$ 539,386**	**$ 518,755**	**$ 90,915**	**$ 220,347**	**$ 307,262**	**$ 396,327**	**$ (30,524)**	**$ 91,976**	**$ 220,218**
(includes Depreciation, excludes Transfers)										

Gross Profit	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget	2032 Concept Budget
Sales	$ 5,445,471	$ 5,416,968	$ 5,276,658	$ 5,406,725	$ 5,348,816	$ 5,528,889	$ 5,715,911	$ 5,910,224	$ 6,112,194	$ 6,322,212
Less Cost of Goods Sold	(3,920,494)	(3,864,527)	(3,707,915)	(4,014,505)	(3,775,012)	(3,801,880)	(3,828,979)	(3,856,312)	(3,883,883)	(3,911,694)
Gross Profit	**1,524,977**	**1,552,441**	**1,568,743**	**1,392,220**	**1,573,804**	**1,727,009**	**1,886,932**	**2,053,912**	**2,228,311**	**2,410,518**
Gross Profit %	28%	29%	30%	26%	29%	31%	33%	35%	36%	38%
Net Profit % before Transfers	11%	10%	10%	2%	4%	6%	7%	8%	10%	11%

Projected Cash Flow Change	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Beginning Cash	1,439,941	1,439,941	1,667,308	1,785,489	1,466,562	1,232,309	1,084,971	1,051,698	1,101,574	1,273,950
Projected Income/Loss - less Depreciation	208,435	129,334	112,908	(318,927)	(234,253)	(147,338)	(33,273)	49,876	172,376	300,618
Long Term Debt - Principal Payment	-	-	-	-	-	-	-	-	-	-
Projected Ending Cash	**$ 1,648,376**	**$ 1,569,275**	**$ 1,780,216**	**$ 1,466,562**	**$ 1,232,309**	**$ 1,084,971**	**$ 1,051,698**	**$ 1,101,574**	**$ 1,273,950**	**$ 1,574,568**
depreciation expense	72,719	75,158	73,190	75,158	80,400	80,400	80,400	80,400	80,400	80,400
% of depreciation covered	286.63%	172.08%	146.12%	-424.34%	-291.36%	-183.26%	-41.38%	62.04%	214.40%	373.90%
% of Personnel to total Revenues	11%	13%	17%	17%	17%	18%	18%	19%	19%	19%

City of Big Lake
Liquor Fund
Expense Budget

~~**Add IT share**~~

											LT Succession Plan		
					0.44%	0.46%	2026-2027		0.47%	0.49%	0.51%	0.54%	0.56%
Account Number	**Description**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Budget**	**$ Change**	**% Change**	**2028 Planning Budget**	**2029 Concept Budget**	**2030 Concept Budget**	**2031 Concept Budget**	**2032 Concept Budget**
501-000-00-05-4002	Wages	$ 446,816	$ 514,073	$ 545,014	$ 679,696	$ 678,782	$ (914)	-0.13%	$ 726,297	$ 777,138	$ 838,723	$ 872,272	$ 907,163
501-000-00-05-4004	Overtime Wages	7,632	7,445	7,752	8,000	8,264	264	3.30%	8,842	9,196	9,564	9,947	10,344
501-000-00-05-4023	Sick & Safe Time Leave - PT	-	342	3,470	7,933	7,023	(910)	-11.47%	7,515	7,815	8,128	8,453	8,791
501-000-00-05-4008	Insurance Benefits (er)	55,145	73,043	82,055	93,704	106,335	12,631	13.48%	110,588	115,012	119,612	124,397	129,373
501-000-00-05-4009	HSA Accounts	4,469	5,760	6,592	7,350	7,536	186	2.53%	7,536	7,536	7,536	7,536	7,536
501-000-00-05-4010	F.I.C.A./Medicare (er)	33,906	37,884	40,065	53,221	53,103	(118)	-0.22%	56,238	60,155	64,894	67,490	70,189
501-000-00-05-4012	P.E.R.A. (er)	34,219	38,241	40,776	52,179	51,659	(520)	-1.00%	55,135	58,975	63,622	66,166	68,813
501-000-00-05-4021	PFMLA	-	-	-	3,068	3,201	133	4.34%	3,441	3,793	4,298	4,693	5,125
501-000-00-05-4016	W/C Insurance	18,390	16,823	9,041	12,194	9,031	(3,163)	-25.94%	9,302	9,581	9,868	10,164	10,469
501-000-00-05-4017	Unemployment Benefits	-	-	-	100	100	-		100	100	100	100	100
501-000-00-05-4018	Pension Exp - GASB 68	23,291	(223)	(55,664)	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
501-000-00-20-4140	Audit	6,245	7,590	7,874	9,000	9,000	-		9,000	9,000	9,000	9,000	9,000
501-000-00-20-4170	Legal	908	544	-	1,000	250	(750)	-75.00%	250	250	250	250	250
501-000-00-20-4180	Other Consultants	788	-	-	100	-	(100)	-100.00%	-	-	-	-	-
501-000-00-25-4022	Bad Debt Expenditure	-	-	-	100	50	(50)	-50.00%	50	50	50	50	50
501-000-00-25-4110	Bank Charges	97,830	97,018	95,780	111,240	100,000	(11,240)	-10.10%	103,000	106,090	109,273	112,551	115,927
501-000-00-25-4111	Online Store Ordering Fees	2,270	931	1,012	1,200	1,200	-		1,236	1,273	1,311	1,351	1,391
501-000-00-25-4112	Door Dash Fee				-	10,800	10,800	100.0%	11,124	11,458	11,801	12,155	12,520
501-000-00-25-4126	Use Tax	-	219	59	100	100	-		100	100	100	100	100
501-000-00-25-4130	Computers/Software - MISC ITEMS	434	7,039	1,098	1,000	1,100	100	10.00%	1,100	1,100	1,100	1,100	1,100
501-000-00-25-4130	Computers/Software-Civic System	2,454		3,376	2,726	3,800	1,074	39.40%	3,990	4,190	4,399	4,619	4,850
501-000-00-25-4130	Computers/Software - Daily Data	2,700		2,700	2,700	2,700	-		2,700	2,700	2,700	2,700	2,700
501-000-00-25-4130	Computers/Software - LaiserFiche	775		854	815	854	39	4.79%	854	854	854	854	854
501-000-00-25-4130	ComputersSoftware - Verkada					4,500	4,500	100.0%	4,500	4,500	4,500	4,500	4,500
501-000-00-25-4130	Computers/Software -NCR	500		-	500	500	-		500	500	500	500	500
501-000-00-25-4133	Computer Maintenance	-		533	500	500	-		500	500	500	500	500
501-000-00-25-4134	Website	1,500	1,500	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500	1,500
501-000-00-25-4200	Printing - Newsletter etc	838	932	920	950	-	(950)	-100.00%	-	-	-	-	-
501-000-00-25-4208	Copies - Marco lease			-	500	-	(500)	-100.00%	-	-	-	-	-
501-000-00-25-4210	Operating Supplies	10,126	11,541	10,282	12,000	12,000	-		12,000	12,000	12,000	12,000	12,000
501-000-00-25-4210	Operating Supplies - BL Center Owner	278	-	300	300	110	(190)	-63.33%	110	110	110	110	110
501-000-00-25-4212	Other Operations Expenses	121	-	655	500	600	100	20.00%	600	600	600	600	600
501-000-00-25-4213	Safety Training Expenses	-	-	-	250	250	-		250	250	250	250	250
501-000-00-25-4215	Uniforms/Clothing	435	736	862	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
501-000-00-25-4217	Cleaning Services	4,549	4,301	4,190	4,800	4,800	-		4,800	4,800	4,800	4,800	4,800
501-000-00-25-4220	Advertising	10,528	7,457	9,928	10,000	10,000	-		10,000	10,000	10,000	10,000	10,000
501-000-00-25-4222	Marketing Items	-	-	1,049	500	1,000	500	100.00%	1,000	1,000	1,000	1,000	1,000
501-000-00-25-4225	Sanitation / Garbage Removal	8,064	8,946	9,544	9,672	10,800	1,128	11.66%	10,800	10,800	10,800	10,800	10,800
501-000-00-25-4230	Telephone/Internet - Verizon	624	-	504	1,008	1,008	-		1,008	1,008	1,008	1,008	1,008
501-000-00-25-4230	Telephone/Internet - Charter/Ring	5,049	-	9,128	8,700	9,912	1,212	13.93%	9,912	9,912	9,912	9,912	9,912
501-000-00-25-4235	Postage	376	431	587	200	500	300	150.00%	500	500	500	500	500
501-000-00-25-4236	Postage - BL Cemter Ownr Assoc	-	16	22	24	20	(4)	-16.67%	20	20	20	20	20
501-000-00-25-4238	Training/Schools	430	3,217	1,990	3,000	3,000	-		3,000	3,000	3,000	3,000	3,000
501-000-00-25-4240	Travel/Mileage	35	166	388	400	400	-		400	400	400	400	400
501-000-00-25-4243	Meals	39	79	60	100	100	-		100	100	100	100	100

City of Big Lake
Liquor Fund
Expense Budget

~~**Add IT share**~~

Account Number	Description	2023 Actual	2024 Actual	2025 Actual	0.44% 2026 Budget	0.46% 2027 Budget	2026-2027 $ Change	2026-2027 % Change	0.47% 2028 Planning Budget	0.49% 2029 Concept Budget	LT Succession Plan 0.51% 2030 Concept Budget	0.54% 2031 Concept Budget	0.56% 2032 Concept Budget
501-000-00-25-4250	Liability Insurance	14,656	14,330	12,477	16,493	14,665	(1,828)	-11.09%	15,398	16,168	16,977	17,825	18,717
501-000-00-25-4249	Liability Insurance - BL Center Ownr A	-	3,506	7,298	8,856	7,200	(1,656)	-18.70%	7,200	7,200	7,200	7,200	7,200
501-000-00-25-4255	Rent/Lease	-	-	-	100	-	(100)	-100.00%	-	-	-	-	-
501-000-00-25-4257	Contractors Hired	-	-	-	250	-	(250)	-100.00%	-	-	-	-	-
501-000-00-25-4260	Subscriptions/Dues	4,437	4,351	465	680	500	(180)	-26.47%	500	500	500	500	500
501-000-00-25-4260 -	Subscriptions/Dues - MMBA	-	-	3,700	3,700	3,700	-		3,700	3,700	3,700	3,700	3,700
501-000-00-25-4260 -	Subscriptions/Dues - Tobacco	-	-	100	100	100	-		100	100	100	100	100
501-000-00-25-4260 -	Subscriptions/Dues - Xm Radio			425		500	500	100.0%	500	500	500	500	500
501-000-00-25-4260 -	Subscriptions/Dues - Prime			179		179	179	100.0%	179	179	179	179	179
501-000-00-25-4260 -	Subscriptions/Dues - Buyer Card	-	-	20	20	20	-		20	20	20	20	20
501-000-00-25-4300	Awards - Employee LOS	30	62	30	30	30	-		30	30	30	30	30
501-000-00-24-4318	Depreciation Equipment	72,719	75,158	79,153	75,158	80,400	5,242	6.97%	80,400	80,400	80,400	80,400	80,400
501-000-00-25-4322	Leasehold Improvements	98	-	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
501-000-00-25-4371	Ground Maintenance-BL Center Ownr Assoc		945	1,535	1,428	1,500	72	5.04%	1,500	1,500	1,500	1,500	1,500
501-000-00-25-4376	Snow Removal - Bl Center Ownr Assoc	12,294	10,637	9,944	8,400	6,500	(1,900)	-22.62%	6,500	6,500	6,500	6,500	6,500
501-000-00-25-4413	Equipment/Accessories	5,770	1,072	2,743	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000
501-000-00-25-4540	Repair/Maintenance Buildings	7,832	13,163	6,134	8,000	8,000	-		8,000	8,000	8,000	8,000	8,000
501-000-00-25-4545	Repair/Maintenance Equipment	3,220	4,595	819	5,000	5,000	-		5,000	5,000	5,000	5,000	5,000
501-000-00-25-4570	Electricity	26,595	22,225	25,041	28,473	27,044	(1,429)	-5.02%	28,396	29,816	31,307	32,872	34,516
501-000-00-25-4571	Electricity-BL Center Ownr Assoc	-	474	541	504	420	(84)	-16.67%	420	420	420	420	420
501-000-00-25-4580	Natural Gas	5,194	4,099	4,739	4,200	4,834	634	15.09%	4,930	5,029	5,130	5,232	5,337
501-000-00-25-4582	Solar Credit	(3,541)	(3,444)	(502)	(1,000)	(1,000)	-		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
501-000-00-25-4590	Water/Sewer Utilities	2,285	1,484	1,530	1,558	1,760	201	12.92%	1,847	1,940	2,037	2,139	2,246
501-000-00-25-4591	Water/Sewer Utilities - BL Center Own	-	188	202	216	200	(16)	-7.41%	200	200	200	200	200
501-000-00-25-4595	Association/CAM Fees	11,516	13,660	8,319	7,800	6,000	(1,800)	-23.08%	6,000	6,000	6,000	6,000	6,000
501-000-00-25-4902	Donations/Sponsorship	1,500	500	-	1,000	1,000	-		1,000	1,000	1,000	1,000	1,000
501-000-00-27-4262	Purchases - Liquor	1,402,613	1,434,773	1,409,911	1,429,447	1,431,332	1,885	0.13%	1,445,645	1,460,101	1,474,702	1,489,449	1,504,344
501-000-00-27-4263	Purchases - Beer	1,924,233	1,860,236	1,747,182	1,979,446	1,781,489	(197,957)	-10.00%	1,790,397	1,799,349	1,808,345	1,817,387	1,826,474
501-000-00-27-4264	Purchases - Wine	405,845	397,200	371,338	420,573	378,495	(42,078)	-10.00%	380,387	382,289	384,201	386,122	388,052
501-000-00-27-4265	Purchases - Mix/Pop	57,017	54,753	54,016	47,900	48,859	959	2.00%	49,104	49,349	49,596	49,844	50,093
501-000-00-27-4266	Purchases - Misc	17,312	15,772	14,246	15,580	15,711	131	0.84%	15,790	15,869	15,948	16,028	16,108
501-000-00-27-4267	Purchases - NonAlcoholic Beer	18,236	19,534	21,858	20,845	22,929	2,084	10.00%	22,929	22,929	22,929	22,929	22,929
501-000-00-27-4268	Purchases - NonAlcoholic Wine	3,899	2,508	1,966	2,619	2,750	131	5.00%	2,887	3,032	3,183	3,343	3,510
501-000-00-27-4269	Freight - In	28,814	27,291	27,829	35,000	30,000	(5,000)	-14.29%	30,600	31,212	31,836	32,473	33,122
501-000-00-27-4270	Puchasees - NonAlcoholic Liquor	893	451	1,605	578	722	144	25.00%	795	874	962	1,058	1,164
501-000-00-27-4271	Purchases - Cigars	10,019	8,858	12,028	11,929	13,122	1,193	10.00%	13,254	13,386	13,520	13,655	13,792
501-000-00-27-4273	Purchases - Cigarette Non Tax	51,163	43,541	45,906	50,088	49,102	(986)	-1.97%	49,593	50,089	50,590	51,096	51,607
501-000-00-27-4274	Purchases - Bottle/Keg Non Tax	450	(390)	30	500	500	-		500	500	500	500	500
501-000-00-27-4276	Puchases - THC	8,936	47,268	88,629	50,908	101,818	50,910	100.00%	102,327	102,839	103,353	103,870	104,389
501-000-00-71-4612	Operating Transfer Out - GF	450,000	450,000	450,000	450,000	450,000	-		450,000	450,000	450,000	450,000	450,000
501-000-00-71-4612	Operating Transfer Out - Parks/Trails	-	210	-	-	50,000	50,000	100.0%	50,000	50,000	50,000	50,000	50,000
501-000-00-71-4612	Capital Transfer -FUND 599- Replcmt	35,000	35,000	35,000	35,000	35,000	-		35,000	10,000	10,000	10,000	10,000
		$ 5,363,361	**$ 5,420,884**	**$ 5,290,732**	**$ 5,841,210**	**$ 5,713,769**	**$ (127,440)** -	-2.18%	**$ 5,806,927**	**$ 5,879,884**	**$ 5,991,048**	**$ 6,070,518**	**$ 6,152,294**
	Net Profit/(Loss) - including depreciation	**$ 135,716**	**$ 54,176**	**$ 33,755**	**$ (394,085)**	**$ (314,653)**			**$ (227,738)**	**$ (113,673)**	**$ (30,524)**	**$ 91,976**	**$ 220,218**

DRAFT BUDGET

100% WC INCREASE PW INCREASE

100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**

95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED
GENERAL GOVERNMENT

SERVICE		2023 YE Amount	2024 YE AMOUNT	2025 YE AMOUNT	**2025 BUDGET W/3 % COLA**	**2026 BUDGET W/3% COLA**	**2027 BUDGET W/4 %**	**2027 VS 2026+/-**	2026 YTD (PR 11 6/3/2026)	2026 projections
GENERAL FUND										
MAYOR/COUNCIL										
WAGES	4002	26,850.00	26,850.00	26,849.98	**27,000.00**	**27,000.00**	**27,000.00**	**-**	13,500.00	27,000.00
FICA/MEDICARE	4010	1,927.80	1,927.80	1,927.80	**1,929.00**	**1,929.00**	**1,929.00**	**-**	963.90	2,065.50
PFMLA	4021	-	-	-	**112.00**	**113.00**	**116.00**	**3.00**	59.40	118.80
WC INSURANCE	4016	91.00	90.00	92.00	**100.00**	**202.00**	**202.00**	**0.00**	68.00	68.00
TOTAL MAYOR/COUNCIL		**28,868.80**	**28,867.80**	**28,869.78**	**29,141.00**	**29,244.00**	**29,247.00**	**3.00**	14,591.30	29,252.30
PLANNING										
WAGES	4002	117,457.72	120,504.99	46,457.36	**156,283.00**	113,934.00	**120,373.00**	**6,439.00**	24,283.75	74,001.76
INSURANCE BENEFITS	4008	16,284.22	20,577.86	11,682.65	**26,320.00**	22,489.00	**18,150.00**	**(4,339.00)**	5,584.03	11,168.06
HSA ACCOUNTS	4009	1,932.10	1,858.80	1,107.56	**1,853.00**	1,553.00	**1,753.00**	**200.00**	303.79	682.99
FICA/MEDICARE	4010	8,684.73	9,092.77	3,498.42	**11,957.00**	8,719.00	**9,212.00**	**493.00**	1,797.97	4,331.47
PFMLA	4021	-	-	-	**689.00**	505.00	**559.00**	**54.00**	109.99	264.98
PERA	4012	8,596.01	8,887.45	3,266.17	**11,375.00**	8,200.00	**8,683.00**	**483.00**	1,743.26	4,199.67
WC INSURANCE	4016	1,265.00	1,556.00	1,136.00	**1,530.00**	1,007.00	**903.00**	**(104.00)**	623.00	623.00
TOTAL PLANNING		**154,279.49**	**162,643.57**	**67,148.16**	**210,007.00**	**156,407.00**	**159,633.00**	**3,226.01**	34,445.79	95,271.93
ADMINISTRATION										
WAGES	4002	271,292.19	244,017.57	241,558.40	243,637.00	258,987.00	**275,834.00**	**16,847.00**	105,143.76	253,300.88
INSURANCE BENEFITS	4008	41,770.71	38,907.53	34,476.46	34,650.00	38,666.00	**44,424.00**	**5,758.00**	21,130.21	42,260.42
HSA ACCOUNTS	4009	2,379.26	3,063.75	3,715.75	3,320.00	3,120.00	**2,939.00**	**(181.00)**	1,785.41	3,895.44
FICA/MEDICARE	4010	19,699.33	17,922.48	17,858.51	19,009.00	20,070.00	**21,359.00**	**1,289.00**	7,672.82	18,484.52
PFMLA	4021	-	-	-	**1,088.00**	1,152.00	**1,282.00**	**130.00**	480.15	1,156.73
PERA	4012	20,161.14	42,793.78	23,373.40	18,409.00	19,561.00	**20,825.00**	**1,264.00**	7,909.33	19,054.30
WC INSURANCE	4016	4,101.00	4,518.00	1,594.00	5,461.00	2,767.00	**2,209.00**	**(558.00)**	1,512.00	1,512.00
ADVANCE RESIGNATION	4001	-	1,500.00	1,500.00	3,000.00	1,500.00	**1,500.00**	**-**	-	-
WELLNESS PLAN	4019	4,859.27	2,686.12	7,739.72	7,000.00	10,000.00	**10,000.00**	**-**	4,900.00	10,000.00
TOTAL ADMINISTRATION		**364,262.90**	**355,460.41**	**331,816.24**	**335,574.00**	**355,823.00**	**380,372.00**	**24,548.99**	150,533.68	349,664.28
BLCSC										
WAGES	4002	4,333.32	4,720.66	4,864.21	4,814.00	5,108.00	**5,472.00**	**364.00**	2,107.42	5,076.97
OVERTIME WAGES	4004	3.62	24.10	31.90	-		**-**	-	13.97	33.66
INSURANCE BENEFITS	4008	194.19	224.59	242.72	219.00	244.00	**271.00**	**27.00**	129.29	258.58
HSA ACCOUNTS	4009	30.00	30.00	30.00	30.00	30.00	**30.00**	-	13.75	30.00
FICA/MEDICARE	4010	329.81	358.23	373.51	370.00	393.00	**421.00**	**28.00**	161.74	389.65
PFMLA	4021	-	-	-	**22.00**	25.00	**28.00**	**3.00**	9.43	22.72
PERA	4012	318.69	348.95	359.98	361.00	383.00	**411.00**	**28.00**	157.92	380.44
TOTAL BLCSC		**5,209.63**	**5,706.53**	**5,902.32**	**5,816.00**	**6,183.00**	**6,633.00**	**450.00**	2,593.52	6,192.01
COMMUNITY DEVELOPMENT										
WAGES	4002	103,130.44	111,202.53	111,162.69	119,170.00	148,965.00	**156,210.00**	**7,245.00**	52,439.95	137,182.61
OVERTIME WAGES	4004	59.71	165.70	-	300.00	300.00	**300.00**	-	-	-
INSURANCE BENEFITS	4008	14,289.61	16,249.29	14,964.17	18,909.00	22,977.00	**27,714.00**	**4,737.00**	9,555.22	19,110.44
HSA ACCOUNTS	4009	212.50	300.00	1,451.10	1,001.00	1,301.00	**1,201.00**	**(100.00)**	397.95	560.46
FICA/MEDICARE	4010	7,637.26	8,238.76	7,705.14	9,118.00	11,398.00	**11,953.00**	**555.00**	3,524.53	8,490.91
PFMLA	4021	-	-	-	**525.00**	659.00	**723.00**	**64.00**	237.50	572.16
PERA	4012	7,553.58	7,739.67	8,119.80	8,678.00	10,914.00	**11,458.00**	**544.00**	3,839.34	9,249.32
WC INSURANCE	4016	2,603.00	2,899.00	1,295.00	3,947.00	1,217.00	**881.00**	**(336.00)**	930.00	930.00
TOTAL EDA		**135,486.10**	**146,794.95**	**144,697.90**	**161,648.00**	**197,731.00**	**210,440.00**	**12,709.00**	70,924.49	176,095.90

100% WC INCREASE PW INCREASE
100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**
95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED

SERVICE		2023 YE Amount	2024 YE AMOUNT	2025 YE AMOUNT	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2027 BUDGET W/4 %	2027 VS 2026+/-		
BUILDING										
WAGES	4002	160,780.12	83,566.30	54,673.08	56,660.00	60,089.00	**63,933.00**	**3,844.00**	25,777.25	60,910.71
OVERTIME WAGES	4004	417.97	1,159.89	-	-		**-**	**-**	-	-
INSURANCE BENEFITS	4008	11,994.68	13,248.95	14,173.01	13,747.00	15,354.00	**16,341.00**	**987.00**	8,008.92	16,017.84
HSA ACCOUNTS	4009	1,112.50	1,200.00	501.04	1,151.00	1,151.00	**151.00**	**(1,000.00)**	58.78	140.03
FICA/MEDICARE	4010	12,066.77	6,247.20	4,057.42	4,336.00	4,599.00	**4,893.00**	**294.00**	1,930.62	4,651.04
PFMLA	4021	-	-	-	**251.00**	269.00	**299.00**	**30.00**	116.73	268.01
PERA	4012	4,233.76	3,847.42	4,100.37	4,251.00	4,509.00	**4,798.00**	**289.00**	1,933.34	4,657.59
WC INSURANCE	4016	605.00	802.00	436.00	636.00	279.00	**260.00**	**(19.00)**	(52.00)	(52.00)
TOTAL BUILDING		**191,210.80**	**110,071.76**	**77,940.92**	**81,032.00**	**86,250.02**	**90,675.00**	**4,425.00**	37,773.64	86,593.22
ENGINEERING										
WAGES	4002	58,421.54	64,837.98	64,344.58	85,651.00	89,351.00	**67,666.00**	**(21,685.00)**	26,972.89	75,380.14
OVERTIME WAGES	4004	825.10	1,180.14	89.25	300.00	300.00	**300.00**	**-**	-	-
INSURANCE BENEFITS	4008	8,914.76	11,002.87	11,648.96	16,960.00	17,140.00	**13,378.00**	**(3,762.00)**	5,879.17	11,758.34
HSA ACCOUNTS	4009	212.50	300.00	551.02	1,126.00	1,126.00	**501.00**	**(625.00)**	201.98	440.68
FICA/MEDICARE	4010	4,095.45	4,522.60	4,504.80	6,555.00	6,839.00	**5,181.00**	**(1,658.00)**	1,863.56	5,766.58
PFMLA	4021	-	-	-	**379.00**	397.00	**316.00**	**(81.00)**	121.63	331.67
PERA	4012	4,165.34	4,603.75	4,611.16	6,425.00	6,703.00	**5,077.00**	**(1,626.00)**	2,001.64	4,822.13
WC INSURANCE	4016	1,265.00	1,556.00	1,136.00	1,188.00	1,760.00	**882.00**	**(878.00)**	623.00	623.00
TOTAL ENGINEERING		**77,899.69**	**88,003.34**	**86,885.77**	**118,584.00**	**123,616.01**	**93,301.00**	**(30,314.99)**	37,663.87	99,122.55
STREETS										
WAGES	4002	134,924.93	148,049.29	168,065.16	174,327.00	180,144.00	**190,219.00**	**10,075.00**	69,635.51	167,758.27
WAGES-WC	4003	523.97	-	213.19				**-**	-	-
OVERTIME WAGES	4004	4,349.18	3,496.17	11,023.47	6,453.00	6,604.00	**7,943.00**	**1,339.00**	4,504.49	10,851.73
ONCALL WAGE	4006	11,383.09	14,500.00	29,750.00	33,000.00	33,000.00	**33,000.00**	**-**	18,950.00	26,530.00
INSURANCE BENEFITS	4008	6,111.49	4,668.56	4,457.16	4,794.00	5,253.00	**5,972.00**	**719.00**	2,478.66	4,957.32
HSA ACCOUNTS	4009	750.00	500.00	450.00	450.00	450.00	**450.00**	**-**	206.25	450.00
FICA/MEDICARE	4010	10,998.00	12,097.45	15,288.24	16,356.00	16,816.00	**17,690.00**	**874.00**	6,694.02	16,126.50
PFMLA	4021	-	-	-	**941.00**	971.00	**1,069.00**	**98.00**	429.92	1,035.72
PERA	4012	11,309.28	12,380.70	15,593.76	16,035.00	16,485.00	**17,341.00**	**856.00**	6,981.63	16,819.38
WC INSURANCE	4016	34,169.00	47,201.00	43,362.80	45,043.00	36,360.00	**28,714.00**	**(7,646.00)**	27,892.00	27,892.00
UNION INSURANCE	4020	42,845.27	40,680.00	51,815.00	57,840.00	60,240.00	**67,440.00**	**7,200.00**	27,610.00	57,730.00
TOTAL STREETS		**257,364.21**	**283,573.17**	**340,018.78**	**355,239.00**	**356,322.99**	**369,838.00**	**13,515.00**	165,382.48	330,150.92
PARKS								**-**		
WAGES	4002	197,513.34	205,849.20	89,923.98	293,695.00	276,630.00	**305,318.00**	**28,688.00**	84,771.96	204,223.36
OVERTIME WAGES	4004	619.35	988.34	1,615.65	1,000.00	1,000.00	**1,000.00**	**-**	973.68	2,345.68
SICK & SAFE TIME LEAVE PT	4023	-	425.50	-	3,105.00	2,319.00	**2,261.00**	**(58.00)**	-	-
INSURANCE BENEFITS	4008	6,111.49	4,650.43	4,457.16	4,794.00	5,253.00	**5,972.00**	**719.00**	2,478.66	4,957.32
HSA ACCOUNTS	4009	750.00	500.00	450.00	450.00	450.00	**450.00**	**-**	206.25	450.00
FICA/MEDICARE	4010	14,663.10	15,232.71	6,713.80	22,706.00	21,344.00	**23,535.00**	**2,191.00**	6,196.09	14,926.94
PFMLA	4021	-	-	-	**1,307.00**	1,231.00	**1,420.00**	**189.00**	388.28	935.40
PERA	4012	12,919.12	12,764.33	6,865.47	19,126.00	19,621.00	**22,025.00**	**2,404.00**	6,216.70	14,976.60
WC INSURANCE	4016	22,918.00	8,872.00	4,656.00	14,578.00	8,633.00	**7,357.00**	**(1,276.00)**	(6,907.00)	(6,907.00)
UNION INSURANCE	4020	38,824.92	54,240.00	26,510.00	57,840.00	60,240.00	**67,440.00**	**7,200.00**	30,120.00	60,240.00
TOTAL PARKS		**294,748.07**	**303,522.51**	**141,192.06**	**418,601.00**	**396,721.00**	**436,778.00**	**40,057.00**	124,444.62	296,148.30

DRAFT BUDGET

100% WC INCREASE PW INCREASE
100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**
95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED

MAINTENANCE										
WAGES	4002	95,047.49	83,344.80	222,575.02	95,710.00	98,647.00	**105,685.00**	**7,038.00**	40,470.71	97,497.62
WAGES-WC	4003	-	-	213.20					-	-
OVERTIME WAGES	4004	742.05	645.18	1,924.02	750.00	750.00	**2,488.00**	**1,738.00**	3,062.55	4,062.55
INSURANCE BENEFITS	4008	3,326.91	3,881.74	4,457.04	4,530.00	5,251.00	**5,970.00**	**719.00**	2,478.66	4,957.32
HSA ACCOUNTS	4009	450.00	450.00	450.00	450.00	450.00	**450.00**	-	206.25	450.00
FICA/MEDICARE	4010	7,080.64	6,151.78	16,519.46	7,324.00	7,549.00	**8,279.00**	**730.00**	3,182.34	7,666.55
PFMLA	4021	-	-	-	**422.00**	436.00	**501.00**	**65.00**	197.17	475.00
PERA	4012	6,698.36	6,299.34	14,486.58	7,180.00	7,401.00	**8,116.00**	**715.00**	3,264.98	7,865.63
WC INSURANCE	4016	3,574.00	4,897.00	1,567.20	4,536.00	7,198.00	**5,882.00**	**(1,316.00)**	3,323.00	(3,323.00)
UI BENEFITS	4017	-	-	8.24					-	-
UNION INSURANCE	4020	24,009.75	27,120.00	56,635.00	28,920.00	30,120.00	**33,720.00**	**3,600.00**	15,060.00	30,120.00
TOTAL MAINTENANCE		**140,929.20**	**132,789.84**	**318,835.76**	**149,822.00**	**157,802.00**	**171,091.00**	**13,289.00**	71,245.66	149,771.67
SERVICE		2023 YE Amount	2024 YE AMOUNT	2025 YE AMOUNT	**2025 BUDGET W/3 % COLA**	**2026 BUDGET W/3% COLA**	**2027 BUDGET W/4 %**	**2027 VS 2026+/-**		
RECREATION										
WAGES	4002	62,530.79	66,916.33	70,726.53	70,385.00	72,500.00	**75,404.00**	**2,904.00**	29,133.10	70,184.29
OVERTIME WAGES	4004								668.10	668.10
INSURANCE BENEFITS	4008	5,315.44	6,043.55	6,750.65	6,655.00	7,521.00	**8,461.00**	**940.00**	3,673.00	7,346.00
HSA ACCOUNTS	4009	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	**1,350.00**	-	619.86	1,352.42
FICA/MEDICARE	4010	4,709.73	4,948.68	5,305.78	5,385.00	5,547.00	**5,770.00**	**223.00**	2,239.29	5,394.65
PFMLA	4021	-	-	-	**310.00**	321.00	**349.00**	**28.00**	135.15	325.59
PERA	4012	4,689.89	5,018.75	5,304.49	5,280.00	5,439.00	**5,657.00**	**218.00**	2,235.07	5,384.49
WC INSURANCE	4016	1,398.00	715.00	(726.00)	5,722.00	-	**-**	-	-	-
TOTAL Recreation		**79,993.85**	**84,992.31**	**88,711.45**	**95,087.00**	**92,678.00**	**96,991.00**	**4,313.00**	38,703.57	90,655.54
POLICE DEPT										
WAGES	4002	1,377,818.45	1,540,605.50	1,818,471.84	1,888,544.00	2,010,590.00	**2,173,649.00**	**163,059.00**	745,963.23	1,927,386.84
WAGES-WC	4003		976.00	1,656.96				-	-	-
OVERTIME WAGES	4004	66,775.24	142,045.34	97,041.16	37,667.00	68,611.00	**57,257.00**	**(11,354.00)**	41,340.80	99,593.75
OVERTIME WAGES - K9	4006	-	-	-	14,021.00	-	**10,713.00**	**10,713.00**	-	-
OVERTIME - GRANT RELATED	4005	9,066.48	8,220.38	9,491.78	15,000.00	15,000.00	**15,000.00**	-	7,568.30	18,232.72
SICK & SAFE TIME LEAVE PT	4023	-	-	-	-	832.00	**832.00**	-	-	-
INSURANCE BENEFITS	4008	195,746.73	216,660.69	269,369.80	275,158.00	308,176.00	**369,160.00**	**60,984.00**	139,223.58	296,447.16
HSA ACCOUNTS	4009	12,824.12	13,035.36	24,375.08	25,002.00	25,002.00	**25,000.00**	**(2.00)**	10,583.37	24,590.99
FICA/MEDICARE	4010	28,866.83	32,086.50	35,192.86	36,665.00	40,728.00	**43,736.00**	**3,008.00**	14,572.60	36,185.72
FICA/MEDICARE GRANT	4011	131.43	115.03	141.81	200.00	200.00	**200.00**	-	109.73	264.35
PFMLA	4021	-	-	-	**8,162.00**	9,226.00	**9,972.00**	**746.00**	3,581.85	8,960.00
PERA	4012	10,322.57	9,672.71	10,341.59	10,158.00	12,709.00	**11,546.00**	**(1,163.00)**	4,485.49	10,805.95
PERA - POLICE FIRE	4013	238,660.55	279,826.16	324,205.45	319,137.00	337,721.00	**364,803.00**	**27,082.00**	121,857.42	302,883.60
PERA- GRANT RELATED	4014	1,604.63	**1,404.09**	**1,730.95**	2,655.00	2,655.00	**2,655.00**	-	1,339.60	3,227.22
WC INSURANCE	4016	120,791.00	143,412.00	139,445.47	164,958.00	159,030.00	**133,299.00**	**(25,731.00)**	97,613.00	97,613.00
TOTAL POLICE		**2,067,617.33**	**2,388,059.76**	**2,731,464.75**	**2,797,327.00**	**2,990,480.00**	**3,217,822.00**	**227,341.97**	1,188,238.97	2,826,191.30
FIRE DEPT										
FIRE DEPT RELIEF ASSOC	4015	4,000.00	4,000.00	4,000.00	**4,000.00**	4,000.00	4,000.00	-	4,000.00	4,000.00
TOTAL FIRE		**4,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**4,000.00**	**-**	4,000.00	4,000.00
TOTAL GENERAL PERSONNEL		**3,801,870.07**	**4,094,485.95**	**4,367,483.89**	**4,761,878.00**	**4,953,258.00**	**5,266,821.00**	**313,562.98**	1,940,541.59	4,539,109.92
		3,801,870.07	**4,094,485.95**	**4,367,483.89**	**4761878**	**4,932,382.62**	**5,242,716.84**	**wages/fringe**		

DRAFT BUDGET

100% WC INCREASE PW INCREASE
100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**
95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED
ENTERPRISE FUNDS/SPECIAL REVENUE

SERVICE		2023 YE Amount	2024 YE AMOUNT	2025 YE AMOUNT	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2027 BUDGET W/4 %	2027 VS 2026+/-		
WATER FUND										
WAGES	4002	503,077.85	543,945.29	621,741.91	646,523.00	680,962.00	**699,081.00**	**18,119.00**	266,673.39	642,440.44
WAGES-WC	4003	428.75	-	134.23				**-**	-	-
OVERTIME WAGES	4004	9,918.21	11,898.06	15,465.58	19,751.00	21,207.00	**22,599.00**	**1,392.00**	8,173.66	19,691.09
ONCALL WAGE	4006	4,992.71	4,362.50	7,775.00	17,500.00	17,500.00	**17,500.00**	**-**	3,325.00	8,010.23
INSURANCE BENEFITS	4008	33,174.54	38,141.66	39,674.18	45,262.00	48,552.00	**51,221.00**	**2,669.00**	23,694.23	47,388.46
HSA ACCOUNTS	4009	1,797.06	1,693.75	2,416.90	2,950.00	3,050.00	**2,550.00**	**(500.00)**	1,157.42	2,525.28
FICA/MEDICARE	4010	37,351.94	39,594.97	45,564.62	52,314.00	55,062.00	**56,556.00**	**1,494.00**	19,864.88	47,856.30
PFMLA	4021	-	-	-	3,014.00	3,174.00	**3,410.00**	**236.00**	1,259.50	3,034.25
PERA	4012	38,057.38	40,265.27	47,042.45	51,288.00	53,982.00	**55,447.00**	**1,465.00**	20,858.36	50,249.69
WC INSURANCE	4016	9,064.00	11,479.00	13,352.00	14,580.00	7,547.00	**6,041.00**	**(1,506.00)**	6,365.00	6,365.00
PENSION EXP- GASB 68	4018	27,576.00	(17,083.00)	(34,400.00)	10,000.00	10,000.00	**10,000.00**	**-**	-	10,000.00
UNION INSURANCE	4019	41,109.82	31,075.00	40,970.00	43,380.00	45,180.00	**50,580.00**	**5,400.00**	22,590.00	45,180.00
TOTAL WATER FUND		**706,548.26**	**705,372.50**	**799,736.87**	**906,562.00**	**946,215.99**	**974,985.00**	**28,769.00**	373,961.44	882,740.73
SEWER FUND										
WAGES	4002	505,045.48	542,044.63	621,740.94	646,523.00	680,962.00	**699,081.00**	**18,119.00**	266,672.48	642,438.25
WAGES-WC	4003	428.75		134.23				**-**	-	-
OVERTIME WAGES	4004	9,917.78	11,897.53	15,465.27	19,751.00	21,207.00	**22,599.00**	**1,392.00**	8,173.31	19,690.25
ONCALL WAGE	4006	4,992.70	4,362.50	7,775.00	17,500.00	17,500.00	**17,500.00**	**-**	3,325.00	8,010.23
INSURANCE BENEFITS	4008	33,174.33	38,141.20	39,673.68	45,262.00	48,552.00	**51,221.00**	**2,669.00**	23,693.91	47,387.82
HSA ACCOUNTS	4009	1,797.06	1,693.75	2,416.66	2,950.00	3,050.00	**2,550.00**	**(500.00)**	1,157.31	2,525.04
FICA/MEDICARE	4010	37,488.26	39,448.43	45,562.94	52,313.00	55,061.00	**56,555.00**	**1,494.00**	19,864.33	47,854.98
PFMLA	4021	-	-	-	**3,014.00**	3,174.00	**3,410.00**	**236.00**	1,259.29	3,033.74
PERA	4012	38,204.66	40,122.13	47,041.97	51,288.00	53,982.00	**55,447.00**	**1,465.00**	20,858.05	50,248.94
WC INSURANCE	4016	16,292.00	15,760.00	3,530.00	18,214.00	9,915.00	**7,807.00**	**(2,108.00)**	6,534.94	6,534.94
PENSION EXP- GASB 68	4018	29,006.00	(19,723.00)	(33,190.00)	10,000.00	10,000.00	**10,000.00**	**-**	-	10,000.00
UNION INSURANCE	4019	38,849.69	31,075.00	40,970.00	43,380.00	45,180.00	**50,580.00**	**5,400.00**	22,590.00	45,180.00
TOTAL SEWER FUND		**715,196.71**	**704,822.17**	**791,120.69**	**910,195.00**	**948,582.99**	**976,750.00**	**28,167.00**	374,128.62	882,904.18
STORM SEWER										
WAGES	4002	114,518.86	115,557.74	120,623.93	122,803.00	127,378.00	**130,890.00**	**3,512.00**	49,851.85	120,097.64
WAGES-WC	4003	95.29		94.75				**-**	-	-
OVERTIME WAGES	4004	730.59	784.26	1,458.10	500.00	500.00	**500.00**	**-**	2,024.82	4,877.98
INSURANCE BENEFITS	4008	7,831.66	6,573.54	5,214.66	6,019.00	6,317.00	**6,467.00**	**150.00**	2,856.03	5,712.06
HSA ACCOUNTS	4009	674.56	424.94	354.59	475.00	475.00	**357.00**	**(118.00)**	160.38	349.92
FICA/MEDICARE	4010	8,645.49	8,431.91	8,630.86	9,398.00	9,750.00	**10,020.00**	**270.00**	3,740.19	9,010.46
PFMLA	4021	-	-	-	**542.00**	566.00	**609.00**	**43.00**	235.26	566.76
PERA	4012	8,579.89	8,541.60	8,820.61	9,212.00	9,557.00	**9,822.00**	**265.00**	3,891.14	9,374.11
WC INSURANCE	4016	936.00	1,445.00	495.00	1,620.00	-	**-**	**-**	-	-
PENSION EXP- GASB 68	4018	2,272.00	(8,377.00)	(14,983.00)	10,000.00	10,000.00	**10,000.00**	**-**	-	10,000.00
UNION INSURANCE	4019	3,420.55	-	-	-		**-**	**-**	-	-
TOTAL STORM SEWER FUND		**147,811.39**	**133,381.99**	**130,709.50**	**160,569.00**	**164,543.00**	**168,665.00**	**4,122.00**	62,759.67	159,988.92

DRAFT BUDGET

100% WC INCREASE PW INCREASE
100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**
95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED

LIQUOR STORE										
WAGES	4002	446,814.84	514,073.29	544,217.23	639,364.00	679,696.00	**721,758.00**	**42,062.00**	229,587.49	553,097.14
OVERTIME WAGES	4003	7,631.90	7,444.68	7,752.01	8,000.00	8,000.00	**8,264.00**	**264.00**	2,082.05	5,015.85
SICK & SAFE TIME LEAVE PT	4023	-	341.91	4,266.33	8,415.00	7,933.00	**8,455.00**	**522.00**	2,199.21	5,298.10
INSURANCE BENEFITS	4008	55,144.81	73,042.57	82,055.38	89,097.00	93,704.00	**106,604.00**	**12,900.00**	46,932.78	93,865.56
HSA ACCOUNTS	4009	4,469.38	5,759.53	6,591.98	7,152.00	7,350.00	**7,536.00**	**186.00**	3,242.80	7,075.20
FICA/MEDICARE	4010	33,906.08	37,883.71	40,064.67	50,172.00	53,221.00	**56,500.00**	**3,279.00**	17,007.18	40,971.84
PFMLA	4021	-	-	-	**2,890.00**	3,068.00	**3,405.00**	**337.00**	1,055.06	2,541.74
PERA	4012	34,219.07	38,240.56	40,775.68	49,188.00	52,179.00	**54,989.00**	**2,810.00**	17,600.38	42,400.92
WC INSURANCE	4016	18,390.00	16,823.00	9,041.00	24,840.00	12,194.00	**9,710.00**	**(2,484.00)**	5,940.00	5,940.00
UI BENEFITS	4017	-	-	-	100.00	100.00	**100.00**	**-**	350.10	843.42
PENSION EXP- GASB 68	4018	23,291.00	(223.00)	(55,664.00)	10,000.00	10,000.00	**10,000.00**	**-**	-	10,000.00
TOTAL LIQUOR STORE FUND		**623,867.08**	**693,386.25**	**679,100.28**	**889,218.00**	**927,445.00**	**987,321.00**	**59,876.00**	325,997.05	767,049.76
SERVICE		2023 YE Amount	2024 YE AMOUNT	2025 YE AMOUNT	**2025 BUDGET W/3 % COLA**	**2026 BUDGET W/3% COLA**	**2027 BUDGET W/4 %**	**2027 VS 2026+/-**		
BLEDA										
WAGES	4002	32,051.22	30,183.45	31,995.08	33,994.00	36,069.00	**37,506.00**	**1,437.00**	14,815.31	35,691.43
INSURANCE BENEFITS	4008	4,610.15	4,441.16	3,910.74	5,174.00	4,991.00	**6,694.00**	**1,703.00**	2,532.78	5,065.56
HSA ACCOUNTS	4009	-		416.68	250.00	250.00	**250.00**	**-**	114.62	250.08
FICA/MEDICARE	4010	2,375.22	2,226.72	2,188.88	2,601.00	2,760.00	**2,870.00**	**110.00**	975.78	2,350.74
PFMLA	4021	-		-	**150.00**	160.00	**174.00**	**14.00**	67.10	161.65
PERA	4012	2,403.89	2,130.20	2,399.57	2,550.00	2,706.00	**2,814.00**	**108.00**	1,111.13	2,676.81
TOTAL BLEDA		**41,440.48**	**38,985.24**	**40,910.95**	**44,719.00**	**46,936.01**	**50,308.00**	**3,372.00**	19,616.72	46,196.27
FARMERS MARKET										
WAGES	4002	3,473.86	3,717.63	3,929.25	3,911.00	4,029.00	**4,191.00**	**162.00**	1,618.50	3,899.11
INSURANCE BENEFITS	4008	295.28	335.75	375.01	348.00	397.00	**449.00**	**52.00**	197.37	394.74
HSA ACCOUNTS	4009	74.88	75.10	75.12	75.00	75.00	**75.00**	**-**	33.83	73.81
FICA/MEDICARE	4010	261.54	274.94	298.61	300.00	309.00	**322.00**	**13.00**	117.74	283.65
PFMLA	4021	-		-	**18.00**	20.00	**22.00**	**2.00**	7.33	17.66
PERA	4012	260.52	278.77	298.51	294.00	303.00	**316.00**	**13.00**	117.59	283.29
WC INSURANCE	4016	20.00	20.00	20.00	20.00		**-**	**-**	-	-
TOTAL FARMERS MARKET		**4,386.08**	**4,702.19**	**4,996.50**	**4,966.00**	**5,133.00**	**5,375.00**	**242.00**	2,092.36	4,952.25
MUSIC IN THE PARK										
WAGES	4002	3,473.86	3,717.63	3,929.25	3,911.00	4,029.00	**4,191.00**	**162.00**	1,618.50	3,899.11
INSURANCE BENEFITS	4008	295.35	335.75	375.00	348.00	397.00	**449.00**	**52.00**	197.39	394.78
HSA ACCOUNTS	4009	75.12	74.90	74.88	**75.00**	75.00	**75.00**	**-**	33.81	73.77
FICA/MEDICARE	4010	261.76	275.03	290.91	**300.00**	309.00	**322.00**	**13.00**	125.47	302.27
PFMLA	4021	-		-	**18.00**	20.00	**22.00**	**2.00**	7.33	17.66
PERA	4012	260.51	278.81	290.89	**294.00**	303.00	**316.00**	**13.00**	125.20	301.62
WC INSURANCE	4016	20.00	20.00	20.00	**20.00**		**-**	**-**	-	-
TOTAL MUSIC IN THE PARK		**4,386.60**	**4,702.12**	**4,980.93**	**4,966.00**	**5,133.00**	**5,375.00**	**242.00**	2,107.70	4,989.21
TOTAL ENTERPIRSE & SPECIAL REVENUI		**2,243,636.60**	**2,285,352.48**	**2,451,555.74**	**2,921,195.00**	**3,043,989.00**	**3,168,779.00**	**124,790.01**	**1,160,663.56**	**2,748,821.33**
Total All Funds		**6,045,506.67**	**6,379,838.41**	**6,819,039.61**	**7,683,073.00**	**7,997,247.00**	**8,435,600.00**	**438,353.00**	**3,101,205.15**	**7,287,931.25**

DRAFT BUDGET

100% WC INCREASE PW INCREASE
100% INS INCLUDES TOTAL ADDTL 5% ADDED **11**
95% WC INCREASE POLICE 26.5

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED

TOTALS FOR ALL	2023	2024	2025	2025 budget	2026 budget	2027 budget	2027 VS 2026+/-
WAGES	4,218,556.30	4,453,704.81	4,867,850.42	5,312,905.00	5,555,070.00	5,863,461.00	308,391.00
WAGES-WC	1,905.51	976.00	2,446.56	-	-	-	-
OVERTIME WAGES	102,050.41	181,946.27	151,866.41	94,472.00	128,479.00	123,250.00	(5,229.00)
OVERTIME WAGES - K9	-	-	-	14,021.00	-	10,713.00	10,713.00
OVERTIME - GRANT RELATED	9,066.48	8,220.38	9,491.78	15,000.00	15,000.00	15,000.00	-
ONCALL WAGE	21,475.00	23,225.00	45,300.00	68,000.00	68,000.00	68,000.00	-
SICK & SAFE TIME LEAVE PT	-	767.41	4,266.33	11,520.00	11,084.00	11,548.00	464.00
ADVANCE RESIGNATION	-	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	-
INSURANCE BENEFITS	444,586.35	497,127.69	547,958.43	598,246.00	651,234.00	738,918.00	87,684.00
HSA ACCOUNTS	30,891.04	32,309.88	46,778.36	50,110.00	50,308.00	47,668.00	(2,640.00)
FICA/MEDICARE	241,049.74	246,962.67	261,547.23	309,108.00	322,403.00	337,103.00	14,700.00
FICA/MEDICARE GRANT	131.43	115.03	141.81	200.00	200.00	200.00	-
PFMLA	-	-	-	23,854.00	25,487.00	27,686.00	2,199.00
PERA	212,953.66	244,214.19	243,092.45	271,392.00	284,937.00	295,088.00	10,151.00
PERA - POLICE FIRE	238,660.55	279,826.16	324,205.45	319,137.00	337,721.00	364,803.00	27,082.00
PERA- GRANT RELATED	1,604.63	1,404.09	1,730.95	2,655.00	2,655.00	2,655.00	-
WC INSURANCE	237,502.00	262,065.00	220,452.47	306,993.00	248,109.00	204,147.00	(43,962.00)
UI BENEFITS	5,009.30	-	8.24	100.00	100.00	100.00	-
PENSION EXP- GASB 68	82,145.00	(45,406.00)	(138,237.00)	40,000.00	40,000.00	40,000.00	-
WELLNESS PLAN	4,859.27	2,686.12	7,739.72	7,000.00	10,000.00	10,000.00	-
UNION INSURANCE	189,060.00	184,190.00	216,900.00	231,360.00	240,960.00	269,760.00	28,800.00
FIRE DEPT RELIEF ASSOC	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-
	6,045,506.67	6,379,834.70	6,819,039.61	7,683,073.00	7,997,247.00	8,435,600.00	438,352.99

				2025	2026	2027	% increase
			Increase over Prior Year	792,246.99	314,174.00	438,353.00	5.48%
Budget 2026	General Fund	Enterprise Funds					
SICK & SAFE TIME LEAVE PT	3,093.00	8,455.00					
PFMLA .45% of wages	16,634.00	11,051.98		5,504,897.00	5,779,133.00	6,093,471.99	wages
	19,727.00	19,506.98		2,178,176.00	2,218,114.00	2,342,128.01	benefits
				40%	38%	38%	FRINGE %
					wages		
				2025	2026	2027	
				3,327,472.00	3,470,661.00	3,699,356.99	228,695.99
				2,188,446.00	2,306,972.00	2,394,114.98	87,142.98
					5,777,633.00	6,093,471.98	
					fringe		
				1,434,406.00	1,482,597.00	1,567,464.01	84,867.01
				732,749.00	737,017.00	774,664.00	37,647.00
						2,342,128.02	438,352.99
						8,435,600.00	
TTL WAGES	6,093,472.00					-	0.00
WAGES FRM SCALES	$ 6,091,281.00						
	2,191.00					(0.01)	
Advance Resignation	-					0.01	
OT not in scales	(1,800.00)						
Rounding	391.00						
INCREASE OVER 2026 BUDGET							

**ALSO INCLUDES INCREASE IN INSURANCE/TAXES/PERA

2027 Pay Plan includes a 4% increase over 2026/Local 49 4%/LELS 6%

2027 Minimum Wage - $11.41 - reflecting a 2.5% inflation adjustment

SEASONAL / PT EMPLOYEES (JOB DESCRIPTION NOT ON PAY PLAN		Hourly Range
Public Works	Parks Seasonal Attendants - hrly range - just COLA	$16 to $22
Public Works	Parks Lawn Care - hrly range -just COLA	$16 to $22
Engineering	Intern	$16 to $22
Police	Lakeside Park Reserve Officer working	$22.00

Elected Official			Boards		
	per month		per meeting		Chair Member
Mayor	$ 500.00		EDA	$ 40.00	$ 50.00
Council Members	$ 400.00		Planning	$ 40.00	$ 50.00
			Parks	$ 25.00	$ 25.00

Other Miscellanous pay per Union Contract

Police	Night Shift Differential	$1.05 per hour
Public Works	On Call per Day	$50.00 per day

Between each Grade is 6% and between each Step is 3%

	Part Time Employee Positions		PROPOSED FOR 2027																		
			STEP	Annual	1	Annual	2	Annual	3	Annual	4	Annual	5	Annual	6	Annual	7	Annual	8	Annual	9
Points	Department	Title	Grade	1	RATE	2	RATE	3	RATE	4	RATE	5	RATE	6	RATE	7	RATE	8	RATE	9	RATE
90	Liquor	Liquor Store Stock Clerk - **PT** - (2)	3	19,731.71	**18.97**	20,323.66	**19.54**	20,933.37	**20.13**	21,561.37	**20.73**	22,208.22	**21.35**	22,874.46	**21.99**	23,560.70	**22.65**	24,267.52	**23.33**	24,995.54	**24.03**
115	Liquor	Liquor Store Clerk - **PT** (3)	4	21,317.84	**20.50**	21,957.37	**21.11**	22,616.09	**21.75**	23,294.58	**22.40**	23,993.42	**23.07**	24,713.22	**23.76**	25,454.61	**24.48**	26,218.25	**25.21**	27,004.80	**25.97**
	Regular Full Time Employee Positions		PROPOSED FOR 2027																		
			STEP	Annual	1	Annual	2	Annual	3	Annual	4	Annual	5	Annual	6	Annual	7	Annual	8	Annual	9
Points	Department	Title	Grade	1	RATE	2	RATE	3	RATE	4	RATE	5	RATE	6	RATE	7	RATE	8	RATE	9	RATE
170	Liquor	Lead Liquor Store Clerk - FT (5)	7	55,520.71	**26.69**	57,186.33	**27.49**	58,901.92	**28.32**	60,668.97	**29.17**	62,489.04	**30.04**	64,363.71	**30.94**	66,294.63	**31.87**	68,283.46	**32.83**	70,331.97	**33.81**
190	Public Works	Administrative Assistant - Public Works	7	55,520.71	**26.69**	57,186.33	**27.49**	58,901.92	**28.32**	60,668.97	**29.17**	62,489.04	**30.04**	64,363.71	**30.94**	66,294.63	**31.87**	68,283.46	**32.83**	70,331.97	**33.81**
190	Community Dev	Administrative Assistant - Comm Dev	7	55,520.71	**26.69**	57,186.33	**27.49**	58,901.92	**28.32**	60,668.97	**29.17**	62,489.04	**30.04**	64,363.71	**30.94**	66,294.63	**31.87**	68,283.46	**32.83**	70,331.97	**33.81**
205	Public Works- Union	Streets/Parks Employee - Public Works I	8	58,874.90	**28.31**	60,641.14	**29.16**	62,460.38	**30.02**	64,334.19	**30.94**	66,264.22	**31.86**	68,252.14	**32.81**	70,299.71	**33.80**	72,408.70	**34.82**	74,580.96	**35.85**
200	Police	Police Specialist 1 - (7)	8	58,874.90	**28.31**	60,641.14	**29.16**	62,460.38	**30.02**	64,334.19	**30.94**	66,264.22	**31.86**	68,252.14	**32.81**	70,299.71	**33.80**	72,408.70	**34.82**	74,580.96	**35.85**
225	Public Works- Union	Water/Wastewater Operator I (8)	9	62,383.06	**30.00**	64,254.56	**30.90**	66,182.19	**31.81**	68,167.66	**32.78**	70,212.69	**33.76**	72,319.07	**34.77**	74,488.64	**35.81**	76,723.30	**36.88**	79,025.00	**37.99**
260	Community Dev	Building Permit Technician - (8)	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
260	Community Dev	Planning Technician -(8)	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
260	Finance	Accounting Technician - (8)	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
260	Finance	City Hall Senior Administrative Specialist	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
270	Public Works- Union	Streets/Parks Employee - Public Works II (9)	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
270	Community Dev	Recreation & Communication Coord	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
280	Engineering	Engineering Technician	10	66,126.05	**31.79**	68,109.83	**32.75**	70,153.13	**33.72**	72,257.72	**34.75**	74,425.45	**35.77**	76,658.21	**36.85**	78,957.96	**37.96**	81,326.70	**39.10**	83,766.50	**40.28**
285	Public Works- Union	Fleet Maintenance Worker - (10)	11	70,093.61	**33.70**	72,196.42	**34.71**	74,362.31	**35.73**	76,593.18	**36.83**	78,890.98	**37.93**	81,257.71	**39.07**	83,695.44	**40.24**	86,206.30	**41.45**	88,792.49	**42.69**
290	Public Works- Union	Water/Wastewater Operator II - (9)	11	70,093.61	**33.70**	72,196.42	**34.71**	74,362.31	**35.73**	76,593.18	**36.83**	78,890.98	**37.93**	81,257.71	**39.07**	83,695.44	**40.24**	86,206.30	**41.45**	88,792.49	**42.69**
285	Police	Police Specialist II - (9)	11	70,093.61	**33.70**	72,196.42	**34.71**	74,362.31	**35.73**	76,593.18	**36.83**	78,890.98	**37.93**	81,257.71	**39.07**	83,695.44	**40.24**	86,206.30	**41.45**	88,792.49	**42.69**
325	Liquor	Assistance Liquor Store Manager - **Exempt** (10)	12	74,299.23	**35.72**	76,528.21	**36.79**	78,824.05	**37.90**	81,188.77	**39.03**	83,624.44	**40.20**	86,133.17	**41.41**	88,717.16	**42.65**	91,378.68	**43.93**	94,120.04	**45.25**
328	Finance	Staff Accountant/Deputy City Clerk - **Exempt** (10)	12	74,299.23	**35.72**	76,528.21	**36.79**	78,824.05	**37.90**	81,188.77	**39.03**	83,624.44	**40.20**	86,133.17	**41.41**	88,717.16	**42.65**	91,378.68	**43.93**	94,120.04	**45.25**
330	Police	Office Manager - Police	12	74,299.23	**35.72**	76,528.21	**36.79**	78,824.05	**37.90**	81,188.77	**39.03**	83,624.44	**40.20**	86,133.17	**41.41**	88,717.16	**42.65**	91,378.68	**43.93**	94,120.04	**45.25**
348	Community Dev	Community Development Coordinator - **Exempt**	13	78,757.18	**37.86**	81,119.90	**39.00**	83,553.49	**40.17**	86,060.10	**41.38**	88,641.90	**42.62**	91,301.16	**43.89**	94,040.19	**45.21**	96,861.40	**46.57**	99,767.24	**47.97**
348	Public Works- Union	Foreman - Parks & Streets (12)	13	78,757.18	**37.86**	81,119.90	**39.00**	83,553.49	**40.17**	86,060.10	**41.38**	88,641.90	**42.62**	91,301.16	**43.89**	94,040.19	**45.21**	96,861.40	**46.57**	99,767.24	**47.97**
358	Public Works- Union	Foreman - Water/Wastewater (12)	13	78,757.18	**37.86**	81,119.90	**39.00**	83,553.49	**40.17**	86,060.10	**41.38**	88,641.90	**42.62**	91,301.16	**43.89**	94,040.19	**45.21**	96,861.40	**46.57**	99,767.24	**47.97**
390	Police - Union	Police Officer - was a 12 - no master patrol now	14	85,088.05	**40.91**	87,640.69	**42.13**	90,269.91	**43.40**	92,978.01	**44.70**	95,767.35	**46.04**	98,640.37	**47.42**	101,599.58	**48.85**	104,647.57	**50.31**	107,786.99	**51.82**
420	Administration	City Clerk - **Exempt** (14)	15	88,491.57	**42.54**	91,146.32	**43.82**	93,880.71	**45.13**	96,697.13	**46.49**	99,598.04	**47.88**	102,585.98	**49.32**	105,663.56	**50.80**	108,833.47	**52.32**	112,098.47	**53.89**
450	Community Dev	City Planner - **Exempt** (14)	15	88,491.57	**42.54**	91,146.32	**43.82**	93,880.71	**45.13**	96,697.13	**46.49**	99,598.04	**47.88**	102,585.98	**49.32**	105,663.56	**50.80**	108,833.47	**52.32**	112,098.47	**53.89**
423	Building Inspections	Chief Building Official - **Exempt**	15	88,491.57	**42.54**	91,146.32	**43.82**	93,880.71	**45.13**	96,697.13	**46.49**	99,598.04	**47.88**	102,585.98	**49.32**	105,663.56	**50.80**	108,833.47	**52.32**	112,098.47	**53.89**
435	Police - Union	Police Investigator - was a 13 - no master patrol	15	90,193.33	**43.36**	92,899.13	**44.66**	95,686.10	**46.00**	98,556.69	**47.38**	101,513.39	**48.80**	104,558.79	**50.27**	107,695.55	**51.78**	110,926.42	**53.33**	114,254.21	**54.93**
435	Police - Union	Police K9 Officer - was a 13 - no master patrol	15	90,193.33	**43.36**	92,899.13	**44.66**	95,686.10	**46.00**	98,556.69	**47.38**	101,513.39	**48.80**	104,558.79	**50.27**	107,695.55	**51.78**	110,926.42	**53.33**	114,254.21	**54.93**
470	Police - Non Union	Police Sergeant - (15)	16	95,604.93	**45.96**	98,473.08	**47.34**	101,427.27	**48.76**	104,470.09	**50.23**	107,604.19	**51.73**	110,832.32	**53.28**	114,157.29	**54.88**	117,582.01	**56.53**	121,109.47	**58.23**
490	Liquor	Liquor Store Manager - **Exempt** (16)	17	99,429.13	**47.80**	102,412.00	**49.24**	105,484.36	**50.71**	108,648.89	**52.24**	111,908.36	**53.80**	115,265.61	**55.42**	118,723.58	**57.08**	122,285.29	**58.79**	125,953.84	**60.55**
500	Public Works-Non Ur	Superintendent -Street/Parks/Fleet- **Exempt** (16)	17	99,429.13	**47.80**	102,412.00	**49.24**	105,484.36	**50.71**	108,648.89	**52.24**	111,908.36	**53.80**	115,265.61	**55.42**	118,723.58	**57.08**	122,285.29	**58.79**	125,953.84	**60.55**
520	Public Works-Non Ur	Superintendent - Water/Waster Water - **Exempt** (16)	17	99,429.13	**47.80**	102,412.00	**49.24**	105,484.36	**50.71**	108,648.89	**52.24**	111,908.36	**53.80**	115,265.61	**55.42**	118,723.58	**57.08**	122,285.29	**58.79**	125,953.84	**60.55**
527	Police - Non Union	Police Captains - **Exempt -** (17)	18	105,394.88	**50.67**	108,556.72	**52.19**	111,813.42	**53.76**	115,167.83	**55.37**	118,622.86	**57.03**	122,181.55	**58.74**	125,846.99	**60.50**	129,622.40	**62.32**	133,511.08	**64.19**
610	Public Works	Public Works Director - **Exempt**	20	118,421.68	**56.93**	121,974.33	**58.64**	125,633.56	**60.40**	129,402.57	**62.21**	133,284.65	**64.08**	137,283.19	**66.00**	141,401.68	**67.98**	145,643.73	**70.02**	150,013.04	**72.12**
610	Community Dev	Community Development Director (19) - **Exempt**	20	118,421.68	**56.93**	121,974.33	**58.64**	125,633.56	**60.40**	129,402.57	**62.21**	133,284.65	**64.08**	137,283.19	**66.00**	141,401.68	**67.98**	145,643.73	**70.02**	150,013.04	**72.12**
610	Finance	Finance Director w/HR Duties (19) - **Exempt**	20	118,421.68	**56.93**	121,974.33	**58.64**	125,633.56	**60.40**	129,402.57	**62.21**	133,284.65	**64.08**	137,283.19	**66.00**	141,401.68	**67.98**	145,643.73	**70.02**	150,013.04	**72.12**
610	Engineering	City Engineer - **Exempt**	20	118,421.68	**56.93**	121,974.33	**58.64**	125,633.56	**60.40**	129,402.57	**62.21**	133,284.65	**64.08**	137,283.19	**66.00**	141,401.68	**67.98**	145,643.73	**70.02**	150,013.04	**72.12**
670	Police - Non Union	Chief of Police - Emergency Manager-**Exempt** (20)	21	125,526.98	**60.35**	129,292.79	**62.16**	133,171.58	**64.02**	137,166.72	**65.95**	141,281.73	**67.92**	145,520.18	**69.96**	149,885.78	**72.06**	154,382.36	**74.22**	159,013.83	**76.45**
760	Administration	City Administrator - **Exempt** (22)	23	141,042.12	**67.81**	145,273.38	**69.84**	149,631.58	**71.94**	154,120.53	**74.10**	158,744.15	**76.32**	163,506.47	**78.61**	168,411.67	**80.97**	173,464.02	**83.40**	178,667.94	**85.90**

2028 Pay Plan includes a 4% increase over 2027

2028 Minimum Wage - $11.41 - reflecting a 2.5% inflation adjustment

SEASONAL / PT EMPLOYEES (JOB DESCRIPTION NOT ON PAY PLAN		Hourly Range
Public Works	Parks Seasonal Attendants - hrly range - just COLA	$16 to $23
Public Works	Parks Lawn Care - hrly range -just COLA	$16 to $23
Engineering	Intern	$16 to $23
Police	Lakeside Park Reserve Officer working	$23.00

Other Miscellanous pay per Union Contract

Police	Night Shift Differential	$1.05 per hour
Public Works	On Call per Day	$50.00 per day

Elected Official		Boards		
	per month		per meeting	Chair Member
Mayor	$ 500.00	EDA	$ 40.00	$ 50.00
Council Members	$ 400.00	Planning	$ 40.00	$ 50.00
		Parks	$ 25.00	$ 25.00

Between each Grade is 6% and between each Step is 3%

Points	Department	Title	STEP Grade	Annual 1	1 RATE	Annual 2	2 RATE	Annual 3	3 RATE	Annual 4	4 RATE	Annual 5	5 RATE	Annual 6	6 RATE	Annual 7	7 RATE	Annual 8	8 RATE	Annual 9	9 RATE
		Part Time Employee Positions	**PROPOSED FOR 2028**																		
90	Liquor	Liquor Store Stock Clerk - **PT** - (2)	3	20,520.98	**19.73**	21,136.61	**20.32**	21,770.71	**20.93**	22,423.83	**21.56**	23,096.54	**22.21**	23,789.44	**22.87**	24,503.12	**23.56**	25,238.22	**24.27**	25,995.36	**25.00**
115	Liquor	Liquor Store Clerk - **PT** (3)	4	22,170.55	**21.32**	22,835.67	**21.96**	23,520.74	**22.62**	24,226.36	**23.29**	24,953.15	**23.99**	25,701.75	**24.71**	26,472.80	**25.45**	27,266.98	**26.22**	28,084.99	**27.00**
		Regular Full Time Employee Positions	**PROPOSED FOR 2028**																		
Points	Department	Title	STEP Grade	Annual 1	1 RATE	Annual 2	2 RATE	Annual 3	3 RATE	Annual 4	4 RATE	Annual 5	5 RATE	Annual 6	6 RATE	Annual 7	7 RATE	Annual 8	8 RATE	Annual 9	9 RATE
170	Liquor	Lead Liquor Store Clerk - FT (5)	7	57,741.53	**27.76**	59,473.78	**28.59**	61,257.99	**29.45**	63,095.73	**30.33**	64,988.61	**31.24**	66,938.26	**32.18**	68,946.41	**33.15**	71,014.80	**34.14**	73,145.25	**35.17**
190	Public Works	Administrative Assistant - Public Works	7	57,741.53	**27.76**	59,473.78	**28.59**	61,257.99	**29.45**	63,095.73	**30.33**	64,988.61	**31.24**	66,938.26	**32.18**	68,946.41	**33.15**	71,014.80	**34.14**	73,145.25	**35.17**
190	Community Dev	Administrative Assistant - Comm Dev	7	57,741.53	**27.76**	59,473.78	**28.59**	61,257.99	**29.45**	63,095.73	**30.33**	64,988.61	**31.24**	66,938.26	**32.18**	68,946.41	**33.15**	71,014.80	**34.14**	73,145.25	**35.17**
205	Public Works- Union	Streets/Parks Employee - Public Works I	8	61,229.89	**29.44**	63,066.79	**30.33**	64,958.79	**31.22**	66,907.56	**32.18**	68,914.78	**33.13**	70,982.23	**34.13**	73,111.69	**35.15**	75,305.05	**36.21**	77,564.20	**37.28**
200	Police	Police Specialist 1 - (7)	8	61,229.89	**29.44**	63,066.79	**30.33**	64,958.79	**31.22**	66,907.56	**32.18**	68,914.78	**33.13**	70,982.23	**34.13**	73,111.69	**35.15**	75,305.05	**36.21**	77,564.20	**37.28**
225	Public Works- Union	Water/Wastewater Operator I (8)	9	64,878.39	**31.20**	66,824.74	**32.14**	68,829.48	**33.08**	70,894.37	**34.09**	73,021.20	**35.11**	75,211.83	**36.16**	77,468.19	**37.24**	79,792.23	**38.35**	82,186.00	**39.51**
260	Community Dev	Building Permit Technician - (8)	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
260	Community Dev	Planning Technician -(8)	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
260	Finance	Accounting Technician - (8)	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
260	Finance	City Hall Senior Administrative Specialist	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
270	Public Works- Union	Streets/Parks Employee - Public Works II (9)	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
270	Community Dev	Recreation & Communication Coord	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
280	Engineering	Engineering Technician	10	68,771.09	**33.06**	70,834.22	**34.05**	72,959.25	**35.07**	75,148.03	**36.14**	77,402.47	**37.20**	79,724.54	**38.33**	82,116.28	**39.48**	84,579.77	**40.66**	87,117.16	**41.89**
285	Public Works- Union	Fleet Maintenance Worker - (10)	11	72,897.36	**35.05**	75,084.28	**36.10**	77,336.81	**37.16**	79,656.91	**38.31**	82,046.62	**39.45**	84,508.02	**40.63**	87,043.26	**41.85**	89,654.55	**43.10**	92,344.19	**44.40**
290	Public Works- Union	Water/Wastewater Operator II - (9)	11	72,897.36	**35.05**	75,084.28	**36.10**	77,336.81	**37.16**	79,656.91	**38.31**	82,046.62	**39.45**	84,508.02	**40.63**	87,043.26	**41.85**	89,654.55	**43.10**	92,344.19	**44.40**
285	Police	Police Specialist II - (9)	11	72,897.36	**35.05**	75,084.28	**36.10**	77,336.81	**37.16**	79,656.91	**38.31**	82,046.62	**39.45**	84,508.02	**40.63**	87,043.26	**41.85**	89,654.55	**43.10**	92,344.19	**44.40**
325	Liquor	Assistance Liquor Store Manager - **Exempt** (10)	12	77,271.20	**37.15**	79,589.33	**38.26**	81,977.01	**39.41**	84,436.32	**40.59**	86,969.41	**41.81**	89,578.50	**43.07**	92,265.85	**44.36**	95,033.83	**45.69**	97,884.84	**47.06**
328	Finance	Staff Accountant/Deputy City Clerk - **Exempt** (10)	12	77,271.20	**37.15**	79,589.33	**38.26**	81,977.01	**39.41**	84,436.32	**40.59**	86,969.41	**41.81**	89,578.50	**43.07**	92,265.85	**44.36**	95,033.83	**45.69**	97,884.84	**47.06**
330	Police	Office Manager - Police	12	77,271.20	**37.15**	79,589.33	**38.26**	81,977.01	**39.41**	84,436.32	**40.59**	86,969.41	**41.81**	89,578.50	**43.07**	92,265.85	**44.36**	95,033.83	**45.69**	97,884.84	**47.06**
348	Community Dev	Community Development Coordinator - **Exempt**	13	81,907.47	**39.38**	84,364.69	**40.56**	86,895.63	**41.78**	89,502.50	**43.03**	92,187.58	**44.32**	94,953.21	**45.65**	97,801.80	**47.02**	100,735.86	**48.43**	103,757.93	**49.88**
348	Public Works- Union	Foreman - Parks & Streets (12)	13	81,907.47	**39.38**	84,364.69	**40.56**	86,895.63	**41.78**	89,502.50	**43.03**	92,187.58	**44.32**	94,953.21	**45.65**	97,801.80	**47.02**	100,735.86	**48.43**	103,757.93	**49.88**
358	Public Works- Union	Foreman - Water/Wastewater (12)	13	81,907.47	**39.38**	84,364.69	**40.56**	86,895.63	**41.78**	89,502.50	**43.03**	92,187.58	**44.32**	94,953.21	**45.65**	97,801.80	**47.02**	100,735.86	**48.43**	103,757.93	**49.88**
390	Police - Union	Police Officer - was a 12 - no master patrol now	14	88,491.57	**42.54**	91,146.32	**43.82**	93,880.71	**45.13**	96,697.13	**46.49**	99,598.04	**47.88**	102,585.98	**49.32**	105,663.56	**50.80**	108,833.47	**52.32**	112,098.47	**53.89**
420	Administration	City Clerk - **Exempt** (14)	15	92,031.23	**44.25**	94,792.17	**45.57**	97,635.93	**46.94**	100,565.01	**48.35**	103,581.96	**49.80**	106,689.42	**51.29**	109,890.10	**52.83**	113,186.81	**54.42**	116,582.41	**56.05**
450	Community Dev	City Planner - **Exempt** (14)	15	92,031.23	**44.25**	94,792.17	**45.57**	97,635.93	**46.94**	100,565.01	**48.35**	103,581.96	**49.80**	106,689.42	**51.29**	109,890.10	**52.83**	113,186.81	**54.42**	116,582.41	**56.05**
423	Building Inspections	Chief Building Official - **Exempt**	15	92,031.23	**44.25**	94,792.17	**45.57**	97,635.93	**46.94**	100,565.01	**48.35**	103,581.96	**49.80**	106,689.42	**51.29**	109,890.10	**52.83**	113,186.81	**54.42**	116,582.41	**56.05**
435	Police - Union	Police Investigator - was a 13 - no master patrol	15	93,801.06	**45.10**	96,615.10	**46.45**	99,513.55	**47.84**	102,498.96	**49.28**	105,573.92	**50.76**	108,741.14	**52.28**	112,003.38	**53.85**	115,363.48	**55.46**	118,824.38	**57.13**
435	Police - Union	Police K9 Officer - was a 13 - no master patrol	15	93,801.06	**45.10**	96,615.10	**46.45**	99,513.55	**47.84**	102,498.96	**49.28**	105,573.92	**50.76**	108,741.14	**52.28**	112,003.38	**53.85**	115,363.48	**55.46**	118,824.38	**57.13**
470	Police - Non Union	Police Sergeant - (15)	16	99,429.13	**47.80**	102,412.00	**49.24**	105,484.36	**50.71**	108,648.89	**52.24**	111,908.36	**53.80**	115,265.61	**55.42**	118,723.58	**57.08**	122,285.29	**58.79**	125,953.84	**60.55**
490	Liquor	Liquor Store Manager - **Exempt** (16)	17	103,406.29	**49.71**	106,508.48	**51.21**	109,703.74	**52.74**	112,994.85	**54.32**	116,384.69	**55.95**	119,876.23	**57.63**	123,472.52	**59.36**	127,176.70	**61.14**	130,992.00	**62.98**
500	Public Works-Non Ur	Superintendent -Street/Parks/Fleet- **Exempt** (16)	17	103,406.29	**49.71**	106,508.48	**51.21**	109,703.74	**52.74**	112,994.85	**54.32**	116,384.69	**55.95**	119,876.23	**57.63**	123,472.52	**59.36**	127,176.70	**61.14**	130,992.00	**62.98**
520	Public Works-Non Ur	Superintendent - Water/Waster Water - **Exempt** (16)	17	103,406.29	**49.71**	106,508.48	**51.21**	109,703.74	**52.74**	112,994.85	**54.32**	116,384.69	**55.95**	119,876.23	**57.63**	123,472.52	**59.36**	127,176.70	**61.14**	130,992.00	**62.98**
527	Police - Non Union	Police Captains - **Exempt** - (17)	18	109,610.67	**52.70**	112,898.99	**54.28**	116,285.96	**55.91**	119,774.54	**57.58**	123,367.78	**59.31**	127,068.81	**61.09**	130,880.87	**62.92**	134,807.30	**64.81**	138,851.52	**66.76**
610	Public Works	Public Works Director - **Exempt**	20	123,158.55	**59.21**	126,853.31	**60.99**	130,658.91	**62.82**	134,578.67	**64.70**	138,616.03	**66.64**	142,774.51	**68.64**	147,057.75	**70.70**	151,469.48	**72.82**	156,013.57	**75.01**
610	Community Dev	Community Development Director (19) - **Exempt**	20	123,158.55	**59.21**	126,853.31	**60.99**	130,658.91	**62.82**	134,578.67	**64.70**	138,616.03	**66.64**	142,774.51	**68.64**	147,057.75	**70.70**	151,469.48	**72.82**	156,013.57	**75.01**
610	Finance	Finance Director w/HR Duties (19) - **Exempt**	20	123,158.55	**59.21**	126,853.31	**60.99**	130,658.91	**62.82**	134,578.67	**64.70**	138,616.03	**66.64**	142,774.51	**68.64**	147,057.75	**70.70**	151,469.48	**72.82**	156,013.57	**75.01**
610	Engineering	City Engineer - **Exempt**	20	123,158.55	**59.21**	126,853.31	**60.99**	130,658.91	**62.82**	134,578.67	**64.70**	138,616.03	**66.64**	142,774.51	**68.64**	147,057.75	**70.70**	151,469.48	**72.82**	156,013.57	**75.01**
670	Police - Non Union	Chief of Police - Emergency Manager-**Exempt** (20)	21	130,548.06	**62.76**	134,464.50	**64.65**	138,498.44	**66.59**	142,653.39	**68.58**	146,932.99	**70.64**	151,340.98	**72.76**	155,881.21	**74.94**	160,557.65	**77.19**	165,374.38	**79.51**
760	Administration	City Administrator - **Exempt** (22)	23	146,683.80	**70.52**	151,084.32	**72.64**	155,616.85	**74.82**	160,285.35	**77.06**	165,093.91	**79.37**	170,046.73	**81.75**	175,148.13	**84.21**	180,402.58	**86.73**	185,814.65	**89.33**

2029 Pay Plan includes a 4% increase over 2028 - LELS 2%

2029 Minimum Wage - $11.41 - reflecting a 2.5% inflation adjustment

SEASONAL / PT EMPLOYEES (JOB DESCRIPTION NOT ON PAY PLAN		Hourly Range
Public Works	Parks Seasonal Attendants - hrly range - just COLA	$16 to $24
Public Works	Parks Lawn Care - hrly range -just COLA	$16 to $24
Engineering	Intern	$16 to $24
Police	Lakeside Park Reserve Officer working	$24.00

Elected Official	
per month	
Mayor	$ 500.00
Council Members	$ 400.00

Boards			
per meeting - Member			Chair
EDA	$ 40.00		$ 50.00
Planning	$ 40.00		$ 50.00
Parks	$ 25.00		$ 25.00

Other Miscellanous pay per Union Contract

Police	Night Shift Differential	$1.05 per hour
Public Works	On Call per Day	$50.00 per day

Between each Grade is 6% and between each Step is 3%

	Part Time Employee Positions		PROPOSED FOR 2029																		
			STEP	Annual	1	Annual	2	Annual	3	Annual	4	Annual	5	Annual	6	Annual	7	Annual	8	Annual	9
Points	Department	Title	Grade	1	RATE	2	RATE	3	RATE	4	RATE	5	RATE	6	RATE	7	RATE	8	RATE	9	RATE
90	Liquor	Liquor Store Stock Clerk - **PT** - (2)	3	21,341.82	20.52	21,982.07	21.14	22,641.54	21.77	23,320.78	22.42	24,020.41	23.10	24,741.02	23.79	25,483.25	24.50	26,247.75	25.24	27,035.18	26.00
115	Liquor	Liquor Store Clerk - **PT** (3)	4	22,613.96	21.74	23,292.38	22.40	23,991.15	23.07	24,710.89	23.76	25,452.21	24.47	26,215.78	25.21	27,002.25	25.96	27,812.32	26.74	28,646.69	27.54
	Regular Full Time Employee Positions		PROPOSED FOR 2029																		
			STEP	Annual	1	Annual	2	Annual	3	Annual	4	Annual	5	Annual	6	Annual	7	Annual	8	Annual	9
Points	Department	Title	Grade	1	RATE	2	RATE	3	RATE	4	RATE	5	RATE	6	RATE	7	RATE	8	RATE	9	RATE
170	Liquor	Lead Liquor Store Clerk - FT (5)	7	60,051.20	28.87	61,852.73	29.74	63,708.31	30.63	65,619.56	31.55	67,588.15	32.49	69,615.79	33.47	71,704.27	34.47	73,855.40	35.51	76,071.06	36.57
190	Public Works	Administrative Assistant - Public Works	7	60,051.20	28.87	61,852.73	29.74	63,708.31	30.63	65,619.56	31.55	67,588.15	32.49	69,615.79	33.47	71,704.27	34.47	73,855.40	35.51	76,071.06	36.57
190	Community Dev	Administrative Assistant - Comm Dev	7	60,051.20	28.87	61,852.73	29.74	63,708.31	30.63	65,619.56	31.55	67,588.15	32.49	69,615.79	33.47	71,704.27	34.47	73,855.40	35.51	76,071.06	36.57
205	Public Works- Union	Streets/Parks Employee - Public Works I	8	63,679.09	30.61	65,589.46	31.54	67,557.15	32.47	69,583.86	33.46	71,671.38	34.46	73,821.52	35.49	76,036.16	36.56	78,317.25	37.66	80,666.76	38.77
200	Police	Police Specialist 1 - (7)	8	63,679.09	30.61	65,589.46	31.54	67,557.15	32.47	69,583.86	33.46	71,671.38	34.46	73,821.52	35.49	76,036.16	36.56	78,317.25	37.66	80,666.76	38.77
225	Public Works- Union	Water/Wastewater Operator I (8)	9	67,473.52	32.45	69,497.73	33.42	71,582.66	34.40	73,730.14	35.46	75,942.04	36.51	78,220.31	37.61	80,566.92	38.73	82,983.92	39.89	85,473.44	41.09
260	Community Dev	Building Permit Technician - (8)	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
260	Community Dev	Planning Technician -(8)	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
260	Finance	Accounting Technician - (8)	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
260	Finance	City Hall Senior Administrative Specialist	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
270	Public Works- Union	Streets/Parks Employee - Public Works II (9)	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
270	Community Dev	Recreation & Communication Coord	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
280	Engineering	Engineering Technician	10	71,521.93	34.39	73,667.59	35.42	75,877.62	36.47	78,153.95	37.58	80,498.57	38.69	82,913.52	39.86	85,400.93	41.06	87,962.96	42.29	90,601.85	43.57
285	Public Works- Union	Fleet Maintenance Worker - (10)	11	75,813.25	36.45	78,087.65	37.54	80,430.28	38.65	82,843.19	39.84	85,328.48	41.02	87,888.34	42.25	90,524.99	43.52	93,240.74	44.83	96,037.96	46.17
290	Public Works- Union	Water/Wastewater Operator II - (9)	11	75,813.25	36.45	78,087.65	37.54	80,430.28	38.65	82,843.19	39.84	85,328.48	41.02	87,888.34	42.25	90,524.99	43.52	93,240.74	44.83	96,037.96	46.17
285	Police	Police Specialist II - (9)	11	75,813.25	36.45	78,087.65	37.54	80,430.28	38.65	82,843.19	39.84	85,328.48	41.02	87,888.34	42.25	90,524.99	43.52	93,240.74	44.83	96,037.96	46.17
325	Liquor	Assistance Liquor Store Manager - **Exempt** (10)	12	80,362.05	38.64	82,772.91	39.79	85,256.09	40.99	87,813.78	42.22	90,448.19	43.48	93,161.64	44.79	95,956.49	46.13	98,835.18	47.52	101,800.23	48.94
328	Finance	Staff Accountant/Deputy City Clerk - **Exempt** (10)	12	80,362.05	38.64	82,772.91	39.79	85,256.09	40.99	87,813.78	42.22	90,448.19	43.48	93,161.64	44.79	95,956.49	46.13	98,835.18	47.52	101,800.23	48.94
330	Police	Office Manager - Police	12	80,362.05	38.64	82,772.91	39.79	85,256.09	40.99	87,813.78	42.22	90,448.19	43.48	93,161.64	44.79	95,956.49	46.13	98,835.18	47.52	101,800.23	48.94
348	Community Dev	Community Development Coordinator - **Exempt**	13	85,183.77	40.95	87,739.28	42.18	90,371.46	43.45	93,082.60	44.75	95,875.08	46.09	98,751.33	47.48	101,713.87	48.90	104,765.29	50.37	107,908.25	51.88
348	Public Works- Union	Foreman - Parks & Streets (12)	13	85,183.77	40.95	87,739.28	42.18	90,371.46	43.45	93,082.60	44.75	95,875.08	46.09	98,751.33	47.48	101,713.87	48.90	104,765.29	50.37	107,908.25	51.88
358	Public Works- Union	Foreman - Water/Wastewater (12)	13	85,183.77	40.95	87,739.28	42.18	90,371.46	43.45	93,082.60	44.75	95,875.08	46.09	98,751.33	47.48	101,713.87	48.90	104,765.29	50.37	107,908.25	51.88
390	Police - Union	Police Officer - was a 12 - no master patrol now	14	90,261.40	43.39	92,969.24	44.70	95,758.32	46.04	98,631.07	47.42	101,590.00	48.84	104,637.70	50.31	107,776.83	51.82	111,010.14	53.37	114,340.44	54.97
420	Administration	City Clerk - **Exempt** (14)	15	95,712.48	46.02	98,583.86	47.40	101,541.37	48.82	104,587.61	50.28	107,725.24	51.79	110,957.00	53.34	114,285.71	54.95	117,714.28	56.59	121,245.71	58.29
450	Community Dev	City Planner - **Exempt** (14)	15	95,712.48	46.02	98,583.86	47.40	101,541.37	48.82	104,587.61	50.28	107,725.24	51.79	110,957.00	53.34	114,285.71	54.95	117,714.28	56.59	121,245.71	58.29
423	Building Inspections	Chief Building Official - **Exempt**	15	95,712.48	46.02	98,583.86	47.40	101,541.37	48.82	104,587.61	50.28	107,725.24	51.79	110,957.00	53.34	114,285.71	54.95	117,714.28	56.59	121,245.71	58.29
435	Police - Union	Police Investigator - was a 13 - no master patrol	15	95,677.09	46.00	98,547.40	47.38	101,503.82	48.80	104,548.93	50.26	107,685.40	51.77	110,915.96	53.32	114,243.44	54.92	117,670.75	56.57	121,200.87	58.27
435	Police - Union	Police K9 Officer - was a 13 - no master patrol	15	95,677.09	46.00	98,547.40	47.38	101,503.82	48.80	104,548.93	50.26	107,685.40	51.77	110,915.96	53.32	114,243.44	54.92	117,670.75	56.57	121,200.87	58.27
470	Police - Non Union	Police Sergeant - (15)	16	101,417.71	48.76	104,460.24	50.22	107,594.05	51.73	110,821.87	53.28	114,146.53	54.88	117,570.92	56.52	121,098.05	58.22	124,730.99	59.97	128,472.92	61.77
490	Liquor	Liquor Store Manager - **Exempt** (16)	17	107,542.54	51.70	110,768.82	53.25	114,091.89	54.85	117,514.64	56.50	121,040.08	58.19	124,671.28	59.94	128,411.42	61.74	132,263.77	63.59	136,231.68	65.50
500	Public Works-Non Ur	Superintendent -Street/Parks/Fleet- **Exempt** (16)	17	107,542.54	51.70	110,768.82	53.25	114,091.89	54.85	117,514.64	56.50	121,040.08	58.19	124,671.28	59.94	128,411.42	61.74	132,263.77	63.59	136,231.68	65.50
520	Public Works-Non Ur	Superintendent - Water/Waster Water - **Exempt** (16)	17	107,542.54	51.70	110,768.82	53.25	114,091.89	54.85	117,514.64	56.50	121,040.08	58.19	124,671.28	59.94	128,411.42	61.74	132,263.77	63.59	136,231.68	65.50
527	Police - Non Union	Police Captains - **Exempt** - (17)	18	113,995.10	54.81	117,414.95	56.45	120,937.40	58.14	124,565.52	59.89	128,302.49	61.68	132,151.56	63.53	136,116.11	65.44	140,199.59	67.40	144,405.58	69.43
610	Public Works	Public Works Director - **Exempt**	20	128,084.89	61.58	131,927.44	63.43	135,885.26	65.33	139,961.82	67.29	144,160.67	69.31	148,485.49	71.39	152,940.06	73.53	157,528.26	75.73	162,254.11	78.01
610	Community Dev	Community Development Director (19) - **Exempt**	20	128,084.89	61.58	131,927.44	63.43	135,885.26	65.33	139,961.82	67.29	144,160.67	69.31	148,485.49	71.39	152,940.06	73.53	157,528.26	75.73	162,254.11	78.01
610	Finance	Finance Director w/HR Duties (19) - **Exempt**	20	128,084.89	61.58	131,927.44	63.43	135,885.26	65.33	139,961.82	67.29	144,160.67	69.31	148,485.49	71.39	152,940.06	73.53	157,528.26	75.73	162,254.11	78.01
610	Engineering	City Engineer - **Exempt**	20	128,084.89	61.58	131,927.44	63.43	135,885.26	65.33	139,961.82	67.29	144,160.67	69.31	148,485.49	71.39	152,940.06	73.53	157,528.26	75.73	162,254.11	78.01
670	Police - Non Union	Chief of Police - Emergency Manager-**Exempt** (20)	21	135,769.99	65.27	139,843.08	67.23	144,038.38	69.25	148,359.53	71.33	152,810.31	73.47	157,394.62	75.67	162,116.46	77.94	166,979.96	80.28	171,989.35	82.69
760	Administration	City Administrator - **Exempt** (22)	23	152,551.16	73.34	157,127.69	75.54	161,841.52	77.81	166,696.77	80.14	171,697.67	82.55	176,848.60	85.02	182,154.06	87.57	187,618.68	90.20	193,247.24	92.91

City of Big Lake, Minnesota

CIP PLAN - 2024-2035

Dept	Description	Funding Source	2024	2025	2026	**2027**	2028	2029	2030	2031	2032	2033	2034	2035
Administration/Finance														
	City Hall Remodel/Repairs	LGA	25,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Remaining Code Update & TOD in Comp Plan	CIP Fund				40,000	*out of unallocated							
	New City Hall/Police/Library	BONDS				**33,000,000**								
	Comprehensive Plan Update	CIP Fund			-	-				50,000	50,000			
	Transfer to CIP for Infastruction/Debt	LGA			150,000	**-**	-	-	-	-	-	-	-	-
	Administration/Finance Department Total		**40,000**	65,000	150,000	**33,040,000**	**25,000**	**25,000**	**25,000**	**75,000**	**75,000**	**25,000**	**25,000**	**25,000**
IT														
	Computer Replacement Plan	General Fund	10,000	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Computer Replacement Plan-Council/Staff/Squads	General Fund	9,000	-	-	**-**	-	-	9,000	-	-	-	-	-
	Server Replacement	CIP Fund								80,000				
	New Police software - replace Pro-Phoenix	LGA						100,000	Unknown					
	Replace Del Squad Computers - Chg to LGA 2020	LGA	7,500	7,500	7,500	**7,500**	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	IT General Fund Total		**26,500**	17,500	17,500	**17,500**	**17,500**	**117,500**	**26,500**	**97,500**	**17,500**	**17,500**	**17,500**	**17,500**
Elections														
	Election Machines Replacement	General Fund		6,000	-	**10,000**	10,000	6,000	-	6,000	-	6,000	-	6,000
	Elections Department Total		**25,000**	31,000	-	**10,000**	**10,000**	**6,000**	**-**	**6,000**	**-**	**6,000**	**-**	**6,000**
Fire - City Portion only														
	Computers - 5 units life 5 yrs	General Fund	-	3,250	-	**-**	-	-	3,500	-	-	-	-	3,750
	Radio Replacements	General Fund		-	2,400	**2,400**	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
	Thermal Image Cameras	CIP Fund	-	-	-	**-**	-	-	-	-	7,700	-	7,931	-
	Turnout Gear - 15-30 yrs	LGA	-	-	-	**-**	-	-	105,000	-	-	-	-	-
	Air Packs - (22@7500 each in 2030)	LGA	-	-	-	**163,288**	-	Moved to 2027 - USED FUNDS FROM GRASS RIG NOT PURCHASED						
	Command Vehicle	LGA	-	-	-	**-**	-	-	25,000	-	-	-	-	-
	Jaws of Life - 5 yr Clyce (50K)	LGA	-	-	-	**-**	-	-	-	27,500	-	-	-	-
	Grass rigs replace 1 (2004) 140K	LGA	not replaced in 2023		-	-	moved to 2030		100,000	-	-	-	-	-
	Engine 1 replace (2007) $800k	LGA	35,000	35,000	35,000	**35,000**	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
	Engine 1 replaced	CIP Fund	-	-	-	**-**	-	-	-	450,000	NEED TO DETERMINE IF NEEDED			
	Ladder 1 (2003) $600k	LGA	200,000	200,000	125,000	**100,000**	100,000	100,000	100,000	100,000	100,000	50,000	50,000	50,000
	Fire Rescue 15 - 1999 Freighterliner	LGA						200,000	FIRST TIME ON PLAN					
	Water Tender 17 (2000) $300k	CIP Fund	not replaced in 2023		-	**-**	-	200,000	NEED TO DETERMINE IF NEEDED TO BE REPLACED					
	Fire Department Total		**1,735,000**	238,250	162,400	**300,688**	**137,400**	**537,400**	**370,900**	**614,900**	**145,100**	**87,400**	**95,331**	**91,150**
Police														
	Replace Tasers	General Fund	12,611	12,611	12,611	**12,611**	-	-	-	-	-	-	-	-
	AED -15	General Fund	Grant received 2022			**-**	-	60,000	-	-	-	-	-	-
	Replace Fleet	LGA	115,000	70,000	-	**84,700**	186,340	195,657	201,527	103,786	213,800	220,214	113,410	233,625
	Sale of Squad Cars	LGA	(17,000)	-	-	**(7,500)**	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	Replace FireArms	LGA			-	**30,000**	**moved frm 2026 - waiting until in PSF**							
	New Fleet	PSA/LGA			80,000									
	Replace Motorola Portable Radios/Squad Radios	PSA	160,735	-	-	**-**	-	-		-	-	-	-	-
	Replace Motorola Squad Radios/Portable Radios	LGA	-	-	-	**-**	-	-	-	-	42,735	-	-	-

City of Big Lake, Minnesota

CIP PLAN - 2024-2035

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Police Department Total		**271,346**	82,611	92,611	**119,811**	**181,340**	**250,657**	**196,527**	**98,786**	**251,535**	**215,214**	**108,410**	**228,625**
Streets Department														
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	**5,000**	5,000	5,000	5,000	16,000	16,000	16,000	16,000	16,000
	STREET PROJECTS - Fund 196	General Fund	-	-	150,000	**50,000**	150,000	50,000	300,000	300,000	300,000	300,000	300,000	300,000
	STREET MAINT - FUND 196 FCH FEE	General Fund	270,000	270,000	300,000	**350,000**	350,000	350,000	400,000	400,000	400,000	400,000	400,000	400,000
	Multi Blade for snow removal - request 2027	CIP Fund	-	-	**30,000**	**Not in 2026 budgt, but funds available in Parkc Equip 199**				-		-	-	-
	Replace 1998 624-H Loader #98	LGA	240,000	-	-	-	-	-	-	-	-	-	-	-
	Replace Floor Sweeper/Scrubber	LGA	-	-	-	-	-	-	20,000					
	Replace 2005 Chev 2500 #32	LGA	70,000	-	-	-	-	-	-	-	-	-	-	90,000
	Replace 2013 Dump Truck purchased 2025	LGA		-	-	-	-	-	-	-	-	-	-	350,000
	Replace 2005 International Dump Truck #116	LGA	-	-	-	-	-	-	-	-	-	-	390,000	-
	Replace 2005 International Dump Truck #105	LGA	-	-	-	-	-	-	380,000	-	-	-	-	-
	Replace 2006 International Dump Truck #106	LGA	-	-	-	-	-	-	-		320,000	-	-	-
	Replace 2002 John Deer Loader #206	LGA	-	-	-	-	-	-	-	-	-	310,000	-	-
	Replace 2006 Case Backhoe #216	LGA	-	-	-	-	-	-	-	148,800	will be a different machine		-	-
	Replace 2002 John Deer Loader #112	LGA	-	-		-	-	-	300,000	-	-	-	-	-
	Street Department Total		**585,000**	275,000	485,000	**405,000**	**505,000**	**405,000**	**1,405,000**	**864,800**	**1,036,000**	**1,026,000**	**1,106,000**	**1,156,000**
Streets/Trails/Channel Improvements - Fund 175														
fund 196	Resurface - Humbolt/Putnam/198th	CIP Fund	-	-	-	-	-	-	400,000	-	-	-	-	-
	Resurface MSA Routes - Lakeshore/Hiawatha	CIP Fund	-	-	-	**1,050,000**	**can use state aid and grants**		-	-	-	-	-	-
	Resurface Neighborhood (south of railroad)	CIP Fund	-	-		-		-	-	-	-	-	-	-
	Resurface Neighborhood (north of lakes)	CIP Fund	-	-	-	-	700,000	Sterling/Addison/Ridge Road		-	-	-	-	-
	Resurface MSA Routes - Highline / Neighborhood	CIP Fund		1,250,000	can use state aid and grants		-	-	-	-	-	-	-	-
	Resurface Neighborhood (center commerical)	CIP Fund	-	-	-	-			1,300,000	Central Commercial/Glenwood/Lake Street				-
	Channel Repairs	CIP Fund	-	-	-	-	Moved to 2029	200,000		-	-	-	-	-
	Minnesota Ave/172nd Street (2026) - 2026/2027	CIP Fund			844,512	**1,000,000**								
	Prairie Meadows/172nd	CIP Fund						700,000						
	Signal upgrades to HWY 10/US 10 & MN 25	CIP Fund					100,000	100,000						
	Sealcoat Streets	CIP Fund	300,000	300,000	600,000	-	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	Street Improvements Total		**300,000**	1,550,000	1,444,512	**2,050,000**	**800,000**	**1,300,000**	**2,000,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
Parks Department														
	Park Playground equipment replacement fund	General Fund	5,000	5,000	5,000	**5,000**	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	**5,000**	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
195	Trail Maintenance Fund	General Fund	9,000	9,000	9,000	**9,000**	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
195	River Oaks Park Fund	General Fund	-	-	-	-	16,750	16,750	16,750	16,750	16,750	16,750	16,750	16,750
195	**PARK MAINT - FUND 195 TRANSFER**	General Fund	100,000	100,000	100,000	**50,000**	-	-	-					-
195	**PARK MAINT - FUND 195 TRANSFER**	Liquor Fund			-	**50,000**	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Trailer, Stand up Mower, Weed Whip, leaf blower	CIP Funds			**22,000**	**Not in 2026 budgt, but funds available in Parkc Equip 199**								

City of Big Lake, Minnesota

CIP PLAN - 2024-2035

Dept	Description	Funding Source	2024	2025	2026	**2027**	2028	2029	2030	2031	2032	2033	2034	2035
	Replace 2006 John Deere Tractor #306	LGA	**150,000**	Do not sell - get a new tractor so City has 2			-	-	-	180,000	-	-	-	-
	Replace John Deere Mower #312 W/Brush Grinder	LGA		60,000	-	**-**	-	-	-	-	-	-	-	-
	Replace 2022 Mower	CIP Funds	-	-	-	**-**	-	-	-	-	50,000	use misc equip	-	-
	Replace 2008 Dump Truck #08	LGA	-	-	-				85,000	-	-	-	-	-
	Parks Department (General Fund) Total		**269,000**	179,000	141,000	**119,000**	**85,750**	**85,750**	**170,750**	**265,750**	**135,750**	**85,750**	**85,750**	**85,750**
Park & Trail Development														
	New Park	Park Dedication	180,000	-	-	**-**	-	-	-	-	-	-	-	-
	Pickle Ball Court	Park Dedication	240,000	-	-	**-**	-	-	-	-	-	-	-	-
	Archery Range - (195)	CIP Funds	-	60,000	-	**-**	-	-	-	-	-	-	-	-
	Splash Pad	Park Dedication	-	-	~~-~~	**200,000**	-	-	-	-	-	-	-	-
	Browns Square Benches- Gazebo (195)	CIP Funds	40,000	-	-	**-**	-	-	-	-	-	-	-	-
	Archery Range - (195)	CIP Funds			60,000	**-**	-	-	-	-	-	-	-	-
	Hidden Rivers Trail (195)	CIP Funds	-	-	-	**-**	-	-	30,000	-	-	-	-	-
	Lake Ridge Playground	Park Dedication	-	-	225,000	**Equipment Purchased 2025**				-	-	-	-	-
	Lakeside Playground	Park Dedication	-	-	535,000	**Equipment Purchased 2025**				-	-	-	-	-
	Mitchel Farms playground	CIP Funds	-	-	200,000	****Look for Grants**		-	-	-	-	-	-	-
	Bluff Park Playground (195)	CIP Funds	-	-	-	**-**	180,000	-	-	-	-	-	-	-
	Shores of Lake Mitchell Playground (195)	CIP Funds	-	-	225,000	**Equipment Purchased 2025**					-	-	-	-
	Skate Board Equipment	Grants	~~200,000~~		350,000	****Look for Grants or other funding sources - cost could be from $300,000 to $750,000**							-	-
	Park Development Fund Total		**660,000**	60,000	1,595,000	**200,000**	**180,000**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**
Water Enterprise Fund														
	Well #8	Revenue Bonds	**Unable to drill new well**											1,500,000
	MN Avenue Watermain	Water Operations			175,000									
	Wellhead/Water Supply Reporting/Consultants	Water Operations	30,000	Water Supply	-	**85,000**	Wellhead	-	-	-	-	-	-	-
	Waterleak Equipment	Water Operations	25,000	-	-	**-**	-	-	-	-	-	-	-	
	CR 43 CR 81 Improvements	Water Operations	150,000	Addtl funding for CR 43		**-**	-	-	-	****look at extending 16400 Marketplace - in 10 years**				
	Well - on site generator	Water Operations	-	125,000	Well 2	**-**	-	-	-	-	-	-	-	-
	Misc Equipment Replacement Fund	Water Operations	15,000	15,000	15,000	**15,000**	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Well Maintenance	Water Operations	1,240,000	155,000	30,000	**30,000**	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Water Tower 3 Rehab controls	Water CIP-WAC				**20,000**								
	Water Tower 2 Rehab controls	Water Operations							30,000					
	Water Tower Maintenance	Water Operations	50,000	200,000	200,000	**200,000**	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Water Meter replacement Fund	Water Operations	10,000	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	SCADA Computer - Total Control	Water CIP				**30,000**								
	Computer replacement fund	Water Operations	3,000	3,000	3,000	**17,000**	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Water Enterprise Fund Total		**1,523,000**	568,000	433,000	**407,000**	**258,000**	**258,000**	**288,000**	**258,000**	**258,000**	**258,000**	**258,000**	**1,758,000**
Sewer Enterprise Fund														
	WWTP Expansion - Phase II	Revenue Bonds	-	-	-	**-**	-	-	-	58,000,000	-	-	-	-
	Misc Equipment Replacement Fund - lift panel	Sewer Operations	50,000	100,000	100,000	**100,000**	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

City of Big Lake, Minnesota

CIP PLAN - 2024-2035

Dept	Description	Funding Source	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	SCADA Computer - Total Control	Sewer Operations				**30,000**								
	MN Ave - Sewer Line	Sewer Operations			150,000									
	Lift Station 9 Upgrade pump	Sewer Operations						40,000						
	Replace 1981 Generator #80	Sewer Operatio	150,000	-	-	-	-	-	-	-	-	-	-	-
	Replace 1981 Generator #81	Sewer Operatio	-	-	170,000	-	-	-	-	-	-	-	-	-
	Replace 2011 John Deere Mower #311	Sewer Operatio	-	-	10,000	**already have 50K frm 2023**		-	-	-	-	-	-	-
	CR 43 CR 81 Improvements	Water Operatio	-	-			-	-	-	****look at extending 16400 Marketplace - in 10 years**				
	Replace Floor Sweeper #308	Sewer Operatio	-	-	6,000		-	-	-	-	-	-	-	-
	Sewer Enterprise Fund Total		**200,000**	100,000	436,000	**130,000**	**100,000**	**140,000**	**100,000**	**58,100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Storm Water Enterprise Fund														
	Misc Equipment Replacement Fund	Storm Operatio	30,000	30,000	35,000	**50,000**	50,000	35,000	35,000	35,000	35,000	10,000	10,000	10,000
	Jet Vac Machine $350K (sewer/storm sewer)	Storm Operations			-									
	GPS Mapping $30K split 5 dept	Storm Operations			-									
	Replace 2006 Sweeper #126	Storm CIP	-	-	-	-	250,000	-	-	-	-	-	-	-
	Used Pickup $10K split 5 dept	Storm Operations												
	Storm Sewer Enterprise Fund Total		**30,000**	30,000	35,000	**50,000**	**300,000**	**35,000**	**35,000**	**35,000**	**35,000**	**10,000**	**10,000**	**10,000**
Liquor Store Enterprise Fund														
	Misc Building/Lot Repairs	Liquor Operatio	35,000	35,000	35,000	**35,000**	35,000	10,000	10,000	35,000	35,000	35,000	35,000	35,000
	New Condenser Unit	Liquor CIP	-	-	-	-	10,000	-	-	-	-	-	-	-
	New HVAC	Liquor CIP	-	-			15,000							
	New Cooler Doors	Liquor CIP	-	-	-	-	-	**15,000**	-	-	-	-	-	-
	New LF-Sign	Liquor CIP	-	-	-	-	-	**5,000**						
	New Roof	Liquor CIP	-	-	20,000	**20,000**	20,000	-	-	-	-	-	-	-
	New Flooring	Liquor CIP	-	10,000	5,000	-	-	15,000	-	-	-	-	-	-
	New Counters	Liquor CIP	-	-	-	-	5,000	-		-	-	-	-	-
	Delivery Doors	Liquor CIP	-	-	-	-	-	-	7,000	-	-	-	-	-
	Floor Cleaner	Liquor CIP	5,000	-	-	-	-	-	-	-	-	-	-	-
	Entry Way	Liquor CIP	10,000	-	-	**3,000**	-	-	-	-	-	-	-	-
	Office/Breakroom Carpets	Liquor CIP	10,000	-	-	-	-	-	-	-	-	-	-	-
	New PA System	Liquor CIP	10,000	-	-	-	-	-	5,000	-	-	-	-	-
	New Cash Registers	Liquor CIP	-	~~-~~	-	**15,000**	-	-	-	-	-	-	-	-
	New Shelfing	Liquor CIP	-	-	-	~~-~~	-	-	-	-	20,000	-	-	-
	Liquor Store Enterprise Fund Total		**75,000**	60,000	60,000	**73,000**	**85,000**	**45,000**	**22,000**	**35,000**	**55,000**	**35,000**	**35,000**	**35,000**
City Debt Payments														
301	2004 PFA Water MPFA Loan	DEBT - WF	579,295	-	-	**-**	-	-	-					-
401	2009 MPFA Loan Wastewater Expansion	DEBT - SF	980,791	980,272	981,270	**980,737**	980,697	981,126	-					-
211	2010 PFA Loan - State Aid	DEBT - SA	152,913	152,531	153,114	**152,646**	153,143	152,589	-					-
217	2012A G.O. Refunding Bonds	DEBT - GF/EF	192,240	187,560	192,565	**-**	-	-	-					-
222	2015A GO Refunding Bonds	DEBT - GF/EF	853,112	524,975	523,988	**522,163**	549,413	471,394	-					-
223	2016A Taxable G.O. Refunding Bonds	DEBT - GF	309,500	193,930	199,200	**198,998**	198,370	89,108	91,395					-
224	2016B G.O. CIP BOND	DEBT - GF	55,100	54,162	57,981	**56,744**	50,563	-	-					-

City of Big Lake, Minnesota

CIP PLAN - 2024-2035

Dept	Description	Funding Source	2024	2025	2026	**2027**	2028	2029	2030	2031	2032	2033	2034	2035
226	2016C GO REFUNDING BOND	DEBT - GF	326,100	329,800	333,300	**-**	-	-	-					-
227	2017-2018 STREET PROJECT DEBT PAYMNT	DEBT - GF	194,000	194,725	195,300	**195,725**	196,000	196,125	196,015	195,668	195,166	194,323	193,135	-
228	2021A GO BONDS	DEBT - GF	347,625	344,000	345,150	**346,000**	346,550	346,800	350,065	351,296	347,156			-
229	2022-2026 STREET PROJECT DEBT PAYMENT	DEBT - GF	549,888	550,543	550,423	**549,634**	548,040	545,753	547,845	549,263	545,030	545,130		-
230	2027 NEW FACILITY	DEBT - GF				**2,565,050**	1,871,375	1,871,000	1,870,375	1,869,500	1,868,375	2,764,000	2,765,125	2,763,500
401	WWTP Expansion - Phase III	DEBT - SF	-	-	-			3,895,000	3,900,350	3,895,000	3,900,350	3,898,600	3,899,100	3,896,200
	City Debt Payment Total		**4,660,002**	3,633,998	3,532,291	**5,567,697**	**4,894,151**	**8,548,895**	**6,956,045**	**6,860,727**	**6,856,077**	**7,402,053**	**6,857,360**	**6,659,700**
Total General Fund ,Enterprise Funds and City Debt			**10,399,848**	6,890,359	8,584,314	**42,489,696**	**7,579,141**	**11,754,202**	**11,625,722**	**67,611,463**	**9,264,962**	**9,567,917**	**8,998,351**	**10,472,725**

LOCAL GOVERNMENT AID (LGA) - ALLOCATION BUDGET

		less population x 10								
Projected Increase %	97.0%	127,730.00	128,300.00	130,300.00	110,000.00	-	100.0%	100.0%	100.0%	100.0%
Budget	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**
LGA	**$ 627,591**	**$ 499,861**	**$ 371,561**	**$ 241,261**	**$ 131,261**	**$ 131,261**	**$ 131,261**	**$ 131,261**	**$ 131,261**	**$ 131,261**
LGA - TO 194	7,500	7,500	7,500	107,500	7,500	7,500	7,500	7,500	7,500	7,500
LGA - TO 199	620,091	492,361	364,061	133,761	123,761	123,761	123,761	123,761	123,761	123,761
ALLOCATION PER SERVICE										
ADMIN	~~$ -~~	~~$ -~~	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
FIRE	160,000	298,288	135,000	335,000	365,000	162,500	135,000	85,000	85,000	85,000
FIRE-1 TIME PSA LADDER PURCHASE										
IT - Fund 194	7,500	7,500	7,500	107,500	7,500	7,500	7,500	7,500	7,500	7,500
PARKS DEPARTMENT	-	-	-	~~-~~	85,000	180,000	-	-	-	~~-~~
PLANNING	-	-	-	-	-	-	-	-	-	-
POLICE	~~-~~	79,700	181,340	190,657	196,527	98,786	208,800	215,214	108,410	228,625
POLICE - 1 TIME PSA	80,000	*New portable and mobile radios that have to be changed out per County/new vehicle*								
STREETS DEPARTMENT	~~-~~	-	~~-~~	~~-~~	700,000	148,800	320,000	310,000	390,000	440,000
CITY HALL FACILITY/DEBT - 196	150,000	-	-	-	-	-	-	-	-	-
Total Allocated	**$ 397,500**	**$ 385,488**	**$ 348,840**	**$ 658,157**	**$ 1,379,027**	**$ 622,586**	**$ 696,300**	**$ 642,714**	**$ 615,910**	**$ 786,125**
unreserve +/-	230,091	114,373	22,721	(416,896)	(1,247,766)	(491,325)	(565,039)	(511,453)	(484,649)	(654,864)

Unallocated funds used for future purchases through 2031 at YE 2031 allocated balance would equal $ (1,788,802) NOTE THERE IS NOT ENOUGH FUNDING IN LGA

NOT ENOUGH LGA TO COVER ITEMS LISTED - PER CURRENT FORMULA THE CITY WOULD NO LONGER RECEIVE LGA IN 2032

STREET MAINTENANCE - GF BUDGET FROM STREETS

**INCLUDE STATION STREET MILL/OVERLAY

NEW FUND 196

		FUNDING SOURCE					PROJECTS				
YEAR	DESCRIPTION	Transfers - GF	LEVY INCREASE	LGA	State Aid	Grant/BL Town/Other Funds	Transfer to Other Funds	Streets Projects	Sealcoat Projects	BALANCE	DEPT
1/1/2017	TRANS STREET	30,000.00								30,000.00	STREETS
12/31/2017	2017 YR TRANS	80,000.00								110,000.00	ADMIN
1/1/2018	TRANS STREET	30,000.00								140,000.00	LGA
1/1/2019	TRANS STREET	30,000.00								170,000.00	
10/31/2019	INTEREST	243.55								170,243.55	
11/30/2019	INTEREST	272.39								170,515.94	
12/31/2019	INTEREST	526.34								171,042.28	
12/31/2019	TRANS STREET	300,000.00								471,042.28	
1/1/2020	2020 BUDGET	30,000.00								501,042.28	
1/1/2020	2020 BUDGET	199,033.00								700,075.28	
1/31/2020	INTEREST	1,714.96								701,790.24	
2/28/2020	INTEREST	869.37								702,659.61	
3/31/2020	INTEREST	1,144.42								703,804.03	
4/30/2020	INTEREST	735.20								704,539.23	
5/31/2020	INTEREST	930.90								705,470.13	
6/30/2020	TRANS STREET							101,000.00		604,470.13	PROJECT 20-002
6/30/2020	INTEREST	674.08								605,144.21	
7/31/2020	INTEREST	356.13								605,500.34	
8/31/2020	INTEREST	756.79								606,257.13	
9/30/2020	INTEREST	762.61								607,019.74	
10/31/2020	INTEREST	347.06								607,366.80	
11/30/2020	INTEREST	430.02								607,796.82	
12/31/2020	INTEREST	1,091.50								608,888.32	
12/31/2020	YE TRANSFER	250,000.00								858,888.32	
1/1/2021	2021 BUDGET	30,000.00								888,888.32	
1/1/2021	2021 BUDGET	199,656.00								1,088,544.32	
1/1/2021	2021 LGA			100,000.00			100,000.00			1,088,544.32	DEBT PAYMENT
1/31/2020	INTEREST	426.49								1,088,970.81	
2/28/2021	INTEREST	795.03								1,089,765.84	
3/31/2021	INTEREST	886.94								1,090,652.78	
4/30/2021	INTEREST	559.15								1,091,211.93	
5/31/2021	INTEREST	641.79								1,091,853.72	
6/30-12/31	INTEREST	5,360.83								1,097,214.55	
12/31/2021	YR TRANSFER	400,000.00								1,497,214.55	
12/31/2021	TRANS STREET							14,678.68		1,482,535.87	project 20-002
1/1/2022	2022 BUDGET	230,000.00					100,000.00			1,612,535.87	DEBT PAYMENT
12/31/2022	YE TRANSFER	200,000.00								1,812,535.87	
1/1/2023	2023 BUDGET	270,000.00							227,994.00	1,854,541.87	SEAL/COAT
8/1/2023	2024 BUDGET						450,000.00			1,404,541.87	DEBT PAYMENT
12/31/2023	YE TRANSFER	250,000.00								1,654,541.87	
1/1/2024	2024 BUDGET	270,000.00							-	1,924,541.87	Seal Coat
1/1/2025	2025 BUDGET	270,000.00			550,000.00			800,000.00		1,944,541.87	***Highland - Neighboring Streets***
1/1/2025	2025 BUDGET								-	1,944,541.87	Seal Coat
1/1/2025	2025 BUDGET						622,975.00			1,321,566.87	***Pedestrian & Connectivity Grants - Township/School Reimbursement to be determined***
1/1/2026	2026 BUDGET	450,000.00							600,000.00	1,171,566.87	Seal Coat
1/1/2026	2026 PROJECT					90,000.00		160,000.00		1,101,566.87	***172nd Street-Township Reimbursement***
1/1/2026	2026 PROJECT					342,438.75		684,512.37		759,493.25	***Minnesota Ave - BLEDA portion (199)***
1/1/2027	2027 BUDGET	450,000.00							-	1,209,493.25	Seal Coat
1/1/2027	2027 PROJECT			-	850,000.00	-		1,050,000.00		1,009,493.25	***Lakeshore/Hiawatha/Industrial Park***
1/1/2027	2027 PROJECT					500,000.00		1,000,000.00		509,493.25	***Minnesota Ave - Completed (hoping for LRIP) transfer frm 198***
1/1/2028	2028 BUDGET	500,000.00							-	1,009,493.25	Seal Coat
1/1/2028	2028 LGA/Grant			-		396,600.00				1,406,093.25	
1/1/2028	2028 PROJECT							700,000.00		706,093.25	***Northwest Neighborhoods***
1/1/2029	2029 BUDGET	500,000.00						100,000.00		1,106,093.25	***US 10 & MN 25 Improvements***
1/1/2029	2029 BUDGET								300,000.00	806,093.25	Seal Coat
1/1/2029	2029 PROJECT							100,000.00		706,093.25	***Signal upgrades on HWY 10***
1/1/2029	2029 PROJECT							700,000.00		6,093.25	***Prairie Meadows/172nd***

S:\FINANCE\FUND BALANCES\000.STREET MAINTENANCE LTP.xlsx

STREET MAINTENANCE - GF BUDGET FROM STREETS

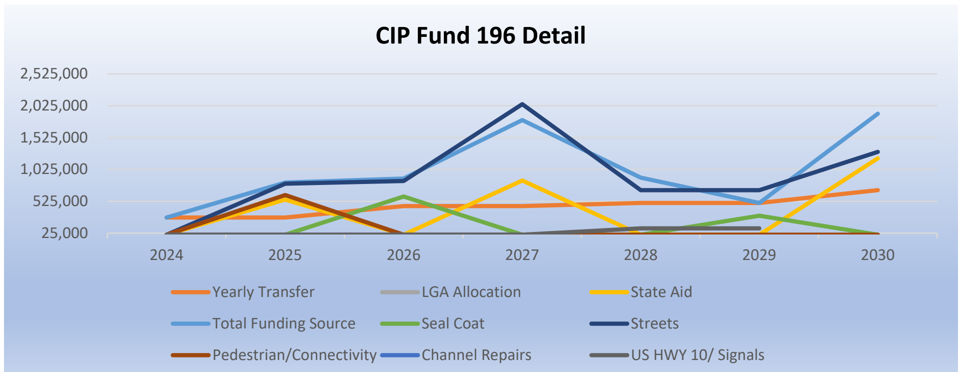
NEW FUND 196

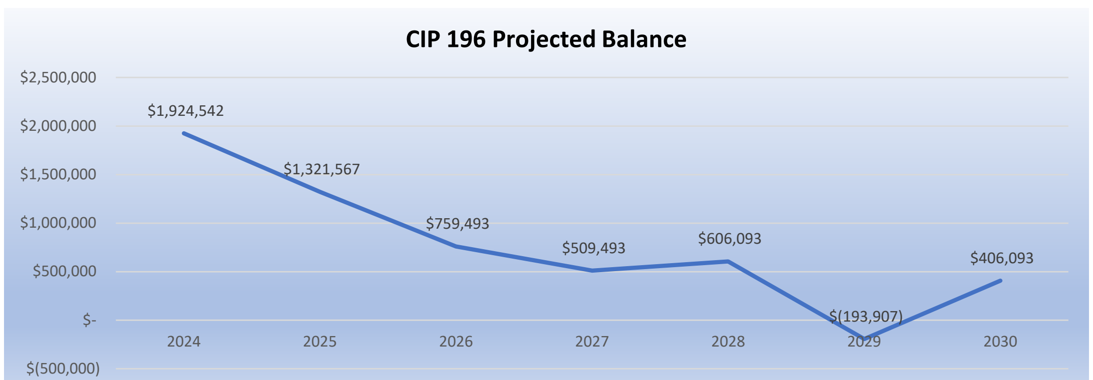
**INCLUDE STATION STREET MILL/OVERLAY

		FUNDING SOURCE				PROJECTS		
1/1/2029	2029 PROJECT					200,000.00	(193,906.75)	***Channel Repairs***
1/1/2030	2030 BUDGET	400,000.00	300,000.00				506,093.25	Seal Coat
1/1/2030	2030 PROJECT				1,200,000.00	1,300,000.00	406,093.25	***Central Commercial/Glenwood/Lake Street***
1/1/2031	2031 BUDGET	400,000.00	300,000.00	-			1,106,093.25	
1/1/2032	2032 BUDGET	400,000.00	300,000.00	-			1,806,093.25	
1/1/2033	2033 BUDGET	400,000.00	300,000.00	-			2,506,093.25	
1/1/2034	2034 BUDGET	400,000.00	300,000.00	-			3,206,093.25	
1/1/2035	2035 BUDGET	400,000.00	300,000.00	-			3,906,093.25	
1/1/2036	2036 BUDGET	400,000.00	300,000.00	-			4,606,093.25	
							4,606,093.25	

CIP Fund 196 Balance

		2024	2025	2026	2027	2028	2029	2030
	Beginning	$ 1,654,542	$ 1,924,542	$ 1,321,567	$ 759,493	$ 509,493	$ 606,093	$ (193,907)
Funding sources	Yearly Transfer	270,000	270,000	450,000	450,000	500,000	500,000	700,000
	LGA Allocation	-	-	-	-	-	-	-
	State Aid	-	550,000	-	850,000	-	-	1,200,000
	Township/Other Funds			432,439	500,000			
	Grant	-	-	-	-	396,600	-	-
	Total Funding Source	***$ 270,000***	***$ 820,000***	***$ 882,439***	***$ 1,800,000***	***$ 896,600***	***$ 500,000***	***$ 1,900,000***
Project Costs	Seal Coat	-	-	600,000	-	-	300,000	-
	Streets	-	800,000	844,512	2,050,000	700,000	700,000	1,300,000
	Pedestrian/Connectivity	-	622,975	-	-	-	-	-
	Channel Repairs	-	-	-	-		200,000	
	US HWY 10/ Signals	-	-	-	-	100,000	100,000	
	Total Project Costs	***$ -***	***$ 1,422,975***	***$ 1,444,512***	***$ 2,050,000***	***$ 800,000***	***$ 1,300,000***	***$ 1,300,000***
	Ending Balance	$ 1,924,542	$ 1,321,567	$ 759,493	$ 509,493	$ 606,093	$ (193,907)	$ 406,093
								-





CASH FLOW PROJECTIONS 12/31/2024

2023-2044

FUND	YEAR	DESC	DEPOSIT	WITHDRAW	BALANCE	FUND
Fund - 120	2023	CASH BAL - 2023	871,592.43		871,592.43	120
Fund - 195	2023	CASH BAL - 2023	458,199.23		1,329,791.66	195
Fimd - 199	2023	CASH BAL - 2023	45,000.00		1,374,791.66	199
Fund - 195	2023	LAKESIDE PARK SIDWALK		2,500.00	1,372,291.66	195
Fund - 195	2023	2023 YE TRANSFER	100,000.00		1,472,291.66	195
Fund - 195	2024	2024 TRANS	109,000.00		1,581,291.66	195
Fimd - 199	2024	2024 TRANS	5,000.00		1,586,291.66	199
Fund - 120	2024	2024 PARK DEDICATION	159,344.00		1,745,635.66	120
Fund - 120	2024	2024 PICKLE BALL		220,088.09	1,525,547.57	195
Fund - 120	2024	2024 DONATION - PICKLE BALL	25,000.00		1,550,547.57	120
Fund - 195	2024	2024 BROWNS SQ UP		10,297.56	1,540,250.01	195
Fund - 195	2024	2024 Transfer from Liquor Store	210.00		1,540,460.01	195
PROPOSED -120	2025	2025 NEW PARK - NO		-	1,540,460.01	120
fund - 195	2025	2025 TRANS	109,000.00		1,649,460.01	195
PROPOSED - 195	2025	2025 DONATION	-		1,649,460.01	195
Fimd - 199	2025	2025 TRANS	5,000.00		1,654,460.01	199
PROPOSED - 195	2025	2025 ARCHERY RANGE - ?		~~60,000.00~~	1,594,460.01	120
PROPOSED -120	2025	2025 LAKERIDGE PARK		215,000.00	1,379,460.01	120
PROPOSED -195	2025	2025 LAKESIDE ALL		540,000.00	839,460.01	120
PROPOSED - 199	2025	2025 SHORES OF LAKE MITCHEL		215,000.00	624,460.01	195
PROPOSED - 195	2025	2025 MITCHELL FARM		215,000.00	409,460.01	195
PROPOSED -120	2026	2026 SPLASH PAD - ?		~~200,000.00~~	209,460.01	195
PROPOSED - 195	2026	2026 SKATE PARK		400,000.00	(190,539.99)	195
PROPOSED - 195	2026	2026 TRANS-GF	109,000.00		(81,539.99)	195
PROPOSED - 199	2026	2026 TRANS-GF	5,000.00		(76,539.99)	199
PROPOSED- 195	2026	2026 KAREN LANE TRAIL		8,000.00	(84,539.99)	195
PROPOSED - 195	2027	2027 LIQUOR STORE	50,000.00		(34,539.99)	195
PROPOSED - 195	2027	2027 TRANS - GF	59,000.00		24,460.01	195
PROPOSED - 199	2027	2027 TRANS - GF	5,000.00		29,460.01	199
PROPOSED - 195	2028	2028 TRANS - GF	25,750.00		55,210.01	195
PROPOSED - 199	2028	2028 TRANS - GF	5,000.00		60,210.01	199
PROPOSED - 195	2028	2028 LIQUOR STORE	50,000.00		110,210.01	195
PROPOSED - 195	2028	2028 BLUFF PARK		180,000.00	(69,789.99)	120
PROPOSED - 195	2029	2029 TRANS - GF	25,750.00		(44,039.99)	195
PROPOSED - 195	2029	2029 LIQUOR STORE	50,000.00		5,960.01	195
PROPOSED - 199	2029	2029 TRANS - GF	5,000.00		10,960.01	199
PROPOSED - 195	2030	2030 TRANS - GF	25,750.00		36,710.01	195
PROPOSED - 195	2030	2030 LIQUOR STORE	50,000.00		86,710.01	195
PROPOSED - 199	2030	2030 TRANS - GF	5,000.00		91,710.01	199
PROPOSED -195	2030	2030 HIDDEN RIVERS		30,000.00	61,710.01	195
PROPOSED -195	2031	2031 LIQUOR STORE	50,000.00		111,710.01	195
PROPOSED - 199	2031	2031 TRANS - GF PLAYGROUND EQ	5,000.00		116,710.01	199
PROPOSED -195	2031	2031 TRANS - GF - PARKS/TRAILS	25,750.00		142,460.01	195
PROPOSED -195	2032	2032 LIQUOR STORE	50,000.00		192,460.01	195
PROPOSED - 199	2032	TRANS - GF PLAYGROUND EQ	5,000.00		197,460.01	199
PROPOSED -195	2032	TRANS - GF - PARKS/TRAILS	25,750.00		223,210.01	195
PROPOSED -195	2033	2033 LIQUOR STORE	50,000.00		273,210.01	195
PROPOSED - 199	2033	TRANS - GF PLAYGROUND EQ	5,000.00		278,210.01	199
PROPOSED -195	2033	TRANS - GF - PARKS/TRAILS	125,750.00		403,960.01	195

FUND	YEAR	DESC	DEPOSIT	WITHDRAW	BALANCE	FUND
PROPOSED -195	2034	2034 LIQUOR STORE	50,000.00		453,960.01	195
PROPOSED - 199	2034	TRANS - GF PLAYGROUND EQ	5,000.00		458,960.01	199
PROPOSED -195	2034	TRANS - GF - PARKS/TRAILS	125,750.00		584,710.01	195
PROPOSED -195	2035	2035 LIQUOR STORE	50,000.00		634,710.01	195
PROPOSED - 199	2035	TRANS - GF PLAYGROUND EQ	5,000.00		639,710.01	199
PROPOSED -195	2035	TRANS - GF - PARKS/TRAILS	125,750.00		765,460.01	195
PROPOSED -195	2036	2036 LIQUOR STORE	50,000.00		815,460.01	195
PROPOSED - 199	2036	TRANS - GF PLAYGROUND EQ	5,000.00		820,460.01	199
PROPOSED -195	2036	TRANS - GF - PARKS/TRAILS	125,750.00		946,210.01	195
PROPOSED -195	2036	HIGHLINE DRIVE TRAIL		75,000.00	871,210.01	195
PROPOSED -195	2037	2037 LIQUOR STORE	50,000.00		921,210.01	195
PROPOSED - 199	2037	TRANS - GF PLAYGROUND EQ	5,000.00		926,210.01	199
PROPOSED -195	2037	TRANS - GF - PARKS/TRAILS	125,750.00		1,051,960.01	195
PROPOSED -195	2038	2038 LIQOUR STORE	50,000.00		1,101,960.01	195
PROPOSED - 199	2038	TRANS - GF PLAYGROUND EQ	5,000.00		1,106,960.01	199
PROPOSED -195	2038	TRANS - GF - PARKS/TRAILS	125,750.00		1,232,710.01	195
PROPOSED -195	2038	2038 HIGLINE PARK		250,000.00	982,710.01	195
PROPOSED -195	2038	2038 HUDSON WOODS		250,000.00	732,710.01	195
PROPOSED -195	2039	2039 LIQUOR STORE	50,000.00		782,710.01	195
PROPOSED - 199	2039	TRANS - GF PLAYGROUND EQ	5,000.00		787,710.01	199
PROPOSED -195	2039	TRANS - GF - PARKS/TRAILS	125,750.00		913,460.01	195
PROPOSED -195	2040	2040 LIQUOR STORE	50,000.00		963,460.01	195
PROPOSED - 199	2040	TRANS - GF PLAYGROUND EQ	5,000.00		968,460.01	199
PROPOSED -195	2040	TRANS - GF - PARKS/TRAILS	125,750.00		1,094,210.01	195
PROPOSED-195	2040	2040 SANFORD SELECT		300,000.00	794,210.01	195
PROPOSED -195	2040	2040 NORLAND PARK		300,000.00	494,210.01	195
PROPOSED -195	2040	2040 ARCTIC CIRCLE TRAIL		15,000.00	479,210.01	195
PROPOSED -195	2040	2040 MINNESOTA AVE TRAIL		50,000.00	429,210.01	195
PROPOSED -195	2040	2040 ORMSBEE TRAIL		50,000.00	379,210.01	195
PROPOSED -195	2041	2041 LIQUOR STORE	50,000.00		429,210.01	195
PROPOSED - 199	2041	TRANS - GF PLAYGROUND EQ	5,000.00		434,210.01	199
PROPOSED -195	2041	TRANS - GF - PARKS/TRAILS	125,750.00		559,960.01	195
PROPOSED -195	2042	2042 LIQUOR STORE	50,000.00		609,960.01	195
PROPOSED - 199	2042	TRANS - GF PLAYGROUND EQ	5,000.00		614,960.01	199
PROPOSED -195	2042	TRANS - GF - PARKS/TRAILS	125,750.00		740,710.01	195
PROPOSED -195	2042	2042 WRIGHTS CROSSING		325,000.00	415,710.01	195
PROPOSED -195	2043	2043 LIQUOR STORE	50,000.00		465,710.01	195
PROPOSED - 199	2043	TRANS - GF PLAYGROUND EQ	5,000.00		470,710.01	199
PROPOSED -195	2043	TRANS - GF - PARKS/TRAILS	125,750.00		596,460.01	195
PROPOSED -195	2044	2044 LIQUOR STORE	50,000.00		646,460.01	195
PROPOSED - 199	2044	TRANS - GF PLAYGROUND EQ	5,000.00		651,460.01	199
PROPOSED -195	2044	TRANS - GF - PARKS/TRAILS	125,750.00		777,210.01	195
PROPOSED-195	2044	2044 POWELL PARK		325,000.00	452,210.01	195

PARK AND TRAIL CAPITAL IMPROVEMENTS

		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
FUNDING SOURCES	Beginning Balance	1,472,292	1,540,460	469,460	115,460	29,460	(69,790)	10,960	61,710	142,460	223,210	403,960	584,710	765,460	871,210	1,051,960	732,710	913,460
	Yearly Transfer from General Fund	114,210	114,000	114,000	64,000	30,750	30,750	30,750	30,750	30,750	130,750	130,750	130,750	130,750	130,750	130,750	130,750	130,750
	Park Dedication Fee	159,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Private Donations	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Liquor Store Transfer	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total Funding Sources	298,554	114,000	114,000	114,000	80,750	80,750	80,750	80,750	80,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750
PROPOSED PROJECTS	New Park - Not doing yet			unknown when this was take place														
	Browns Square	10,298																
	Pickle Ball	220,088																
	Archery Range - (60K)			60,000														
	Lakeside Park Playground		540,000															
	Lake Ridge Park		215,000															
	Shores of Lake Mitchell		215,000															
	Mitchell Farms		215,000	**Not approved in 2025														
	Skate Park			400,000	looking for grants													
	Hidden Rivers Trail overlook							30,000										
	Bluff Park					180,000												
	Highline Park															250,000		
	Hudson Woods															250,000		
	Sanford Select																	300,000
	Norland																	300,000
	Splash Pad - (200K)				200,000													
	Karen Lane Trail			8,000														
	Highline Drive Trail													75,000				
	Artic Circle Trail																	15,000
	Minnesota Avenue Trail																	50,000
	Ormsbee Trail																	50,000
	Total Projected expenses	230,386	1,185,000	468,000	200,000	180,000	-	30,000	-	-	-	-	-	75,000	-	500,000	-	715,000
	Ending Balance	1,540,460	469,460	115,460	29,460	(69,790)	10,960	61,710	142,460	223,210	403,960	584,710	765,460	871,210	1,051,960	732,710	913,460	379,210

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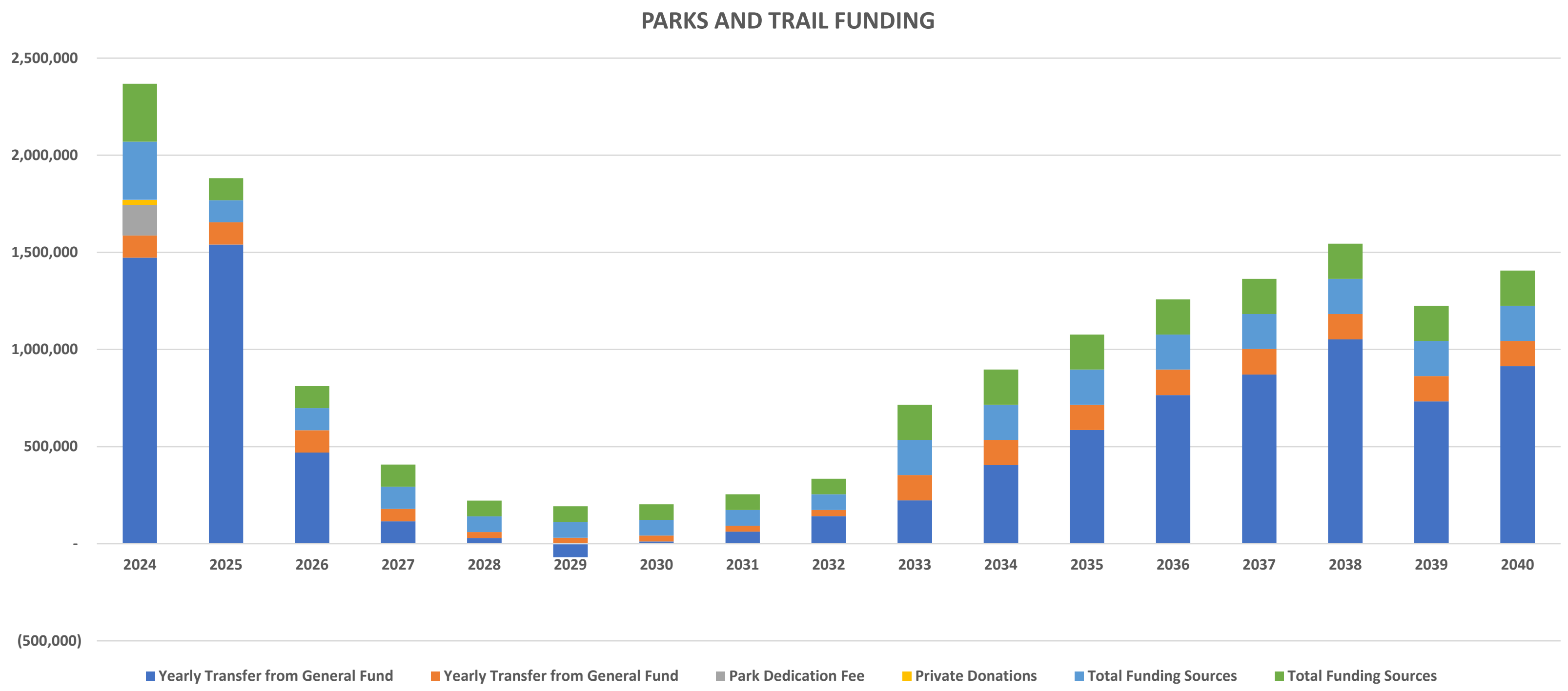
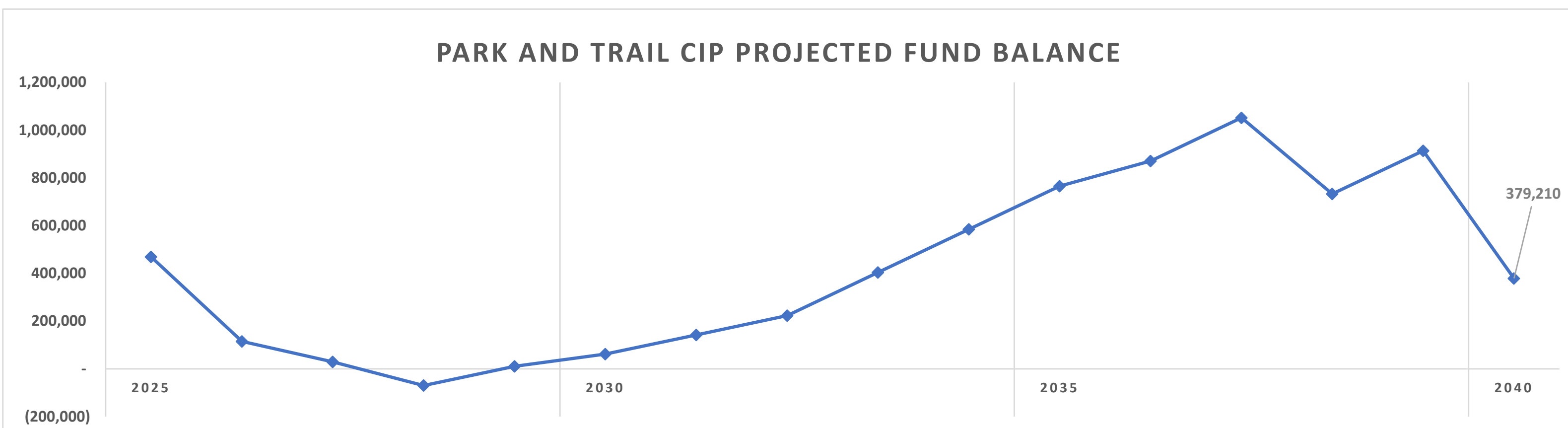

PARKS AND TRAIL FUNDING
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
(500,000)
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
2039
2040
Yearly Transfer from General Fund
Yearly Transfer from General Fund
Park Dedication Fee
Private Donations
Total Funding Sources
Total Funding Sources


PARK AND TRAIL CIP PROJECTED FUND BALANCE
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
(200,000)
2025
2030
2035
2040
379,210

BIG LAKE FIRE DEPARTMENT
JPA GENERAL OPERATIONS

Account	Program	Description	2025 Adopted Budget	2025 Actual	2026 Final Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget
			0.44%		0.45%	0.53%	2026-2027		0.55%	0.56%	0.58%	0.60%
42210-210	Fire Admin	Operating Supplies - Admin	$ 2,000	$ 1,846	$ 2,000	$ 2,000	$ -		$ 2,000	$ 2,000	$ 2,000	$ 2,000
42210-219	Fire Admin	Operating Supplies - Computers, Printers, Software	1,000	2,363	1,000	1,000	-		1,000	1,000	1,000	1,000
42210-301	Fire Admin	Professional Services - Auditing & Accounting Service	10,500	10,650	9,000	11,000	2,000	22.22%	11,000	11,000	11,000	11,000
42210-304	Fire Admin	Professional Services - Legal Fees	2,000	-	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000	1,000
42210-306	Fire Admin	Professional Services - Personnel Testing & Recruiting	6,000	-	6,000	3,000	(3,000)	-50.00%	3,000	3,000	3,000	3,000
42210-309	Fire Admin	Professional Services - EDP, Software & Design - **ECHO**	300	-	15,000	9,300	(5,700)	-38.00%	9,765	10,253	10,766	11,304
	Fire Admin	Professional Services - EDP, Software & Design - **INVENTORY**		-	-	1,788	1,788	100.0%	1,877	1,971	2,070	2,173
	Fire Admin	Professional Services - EDP, Software & Design -**O365**		-		18,175	18,175	100.0%	19,084	20,038	21,040	22,092
	Fire Admin	Professional Services - EDP, Software & Design - **netvpro**		-		3,960	3,960	100.0%	4,158	4,366	4,584	4,813
42210-310	Fire Admin	Professional Services - Banking Fees - Direct Deposit	1,000	554	1,000	1,000	-		1,000	1,000	1,000	1,000
42210-321	Fire Admin	Communications - Telephone	3,500	2,925	3,500	3,500	-		3,500	3,500	3,500	3,500
42210-322	Fire Admin	Communications - Postage	300	312	300	400	100	33.33%	425	450	475	500
42210-331	Fire Admin	Transportation:Travel Expense	100	712	100	500	400	400.00%	500	500	500	500
42210-341	Fire Admin	Advertising - Employment	600	28	600	200	(400)	-66.67%	200	200	200	200
42210-352	Fire Admin	Printing & Binding: General Notices & Public Infor	300	-	300	300	-		300	300	300	300
42210-361	Fire Admin	Liability Insurance	17,250	14,151	19,434	17,250	(2,184)	-11.24%	19,838	22,813	26,235	30,170
42210-433	Fire Admin	Misc - Subscriptions/Dues - Chief Assoc (8) - dept member	1,500	922	1,500	500	(1,000)	-66.67%	500	500	500	500
		Misc - Subscriptions/Dues - Misc Smoke Eater		-		300	300	100.0%	300	300	300	300
42220-103	Fire Fighting	Wages	217,360	242,270	234,629	262,200	27,571	11.75%	270,066	278,168	286,513	295,108
42220-122	Fire Fighting	F.I.C.A./Medicare (er)	16,628	18,104	17,949	20,058	2,109	11.75%	20,660	21,280	21,918	22,576
42220-122	Fire Fighting	PFMLA	956	-	1,063	1,390	326	30.69%	1,474	1,564	1,659	1,760
42220-122	Fire Fighting	Hartford Insurance -decided to stay with current insurance	4,000	-	570	570	-		570	570	570	570
42220-151	Fire Fighting	W/C Insurance	44,668	38,530	40,457	40,457	-		42,479	44,603	46,833	49,175
42220-210	Fire Fighting	Operating Supplies - 211-219	4,000	3,793	4,000	4,000	-		4,000	4,000	4,000	4,000
42220-212	Fire Fighting	Operating Supplies - Motor Fuel	8,000	8,977	8,000	12,000	4,000	50.00%	12,000	12,000	12,000	12,000
42220-217	Fire Fighting	Operating Supplies -Fire Hose	8,000	1,387	8,000	8,000	-		8,000	8,000	8,000	8,000
42220-218	Fire Fighting	Operating Supplies - Fire Uniforms - Turnout Equipment	18,000	4,945	18,000	18,000	-		18,000	18,000	18,000	18,000
42220-218	Fire Fighting	Operating Supplies - Fire Uniforms - Wildland Replacement	5,500	5,704	5,500	5,500	-		5,500	5,500	5,500	5,500
42220-220	Fire Fighting	Repair/Maintenance Supplies	100	98	100	100	-		100	100	100	100
42220-240	Fire Fighting	Small Tools & Minor Equipment	15,000	11,179	20,000	20,000	-		20,000	20,000	20,000	20,000
42230-210	Fire Prevention	Operating Supplies - Fire Prevention	6,000	2,311	7,000	7,000	-		7,000	7,000	7,000	7,000
42230-331	Fire Prevention	Travel/Mileage - Fire Prevention	200	14	200	200	-		200	200	200	200
42230-341	Fire Prevention	Advertising - Fire Prevention	800	257	800	800	-		800	800	800	800
42240-210	Fire Training	Operating Supplies - MEALS FOR TRAINING	5,000	3,710	5,000	5,000	-		5,000	5,000	5,000	5,000
42240-331	Fire Training	Travel/Mileage - Fire Training	400	1,328	400	400	-		400	400	400	400
42240-437	Fire Training	Training/Schools	23,000	24,903	26,000	26,000	-		26,000	26,000	26,000	26,000

			2025 Adopted Budget	2025 Actual	2026 Final Budget	2027 Budget	$ Change	% Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget
42250-321	Fire Communication	Communications - Telephone -Not using cell phones	1,200	-	-	-	-		-	-	-	-
42250-323	Fire Communication	Communications - Pager/Radio	15,000	14,699	15,000	15,000	-		15,000	15,000	15,000	15,000
42260-220	Fire Repair Services	Repair/Maintenance Supplies	3,500	467	3,500	3,500	-		3,500	3,500	3,500	3,500
42260-221	Fire Repair Services	Repair/Maintenance Supplies - Equip	5,000	10,278	5,000	5,000	-		5,000	5,000	5,000	5,000
42260-222	Fire Repair Services	Repair/Maintenance Supplies - Tires	10,000	-	10,000	10,000	-		10,000	10,000	10,000	10,000
42260-406	Fire Repair Services	Repair/Inspections	25,000	23,226	25,000	25,000	-		25,000	25,000	25,000	25,000
42270-305	Medical Services	Professional Services - Medical & Dental Fees (exams)	7,000	5,668	7,000	7,000	-		7,000	7,000	7,000	7,000
42280-220	Fire Stations/Bldgs	Repair/Maintenance Supplies	3,500	3,166	3,500	3,500	-		3,500	3,500	3,500	3,500
42280-381	Fire Stations/Bldgs	Utility Services - Electricity	9,272	7,715	9,000	9,180	180	2.00%	9,364	9,551	9,742	9,937
42280-382	Fire Stations/Bldgs	Utility Services - Water/Sewer Utilities	2,044	957	1,200	1,200	-		1,260	1,323	1,389	1,459
42280-383	Fire Stations/Bldgs	Utility Services - Natural Gas	11,440	8,872	10,000	10,700	700	7.00%	11,128	11,573	12,036	12,517
42280-384	Fire Stations/Bldgs	Utility Services -Sanitation/Garbage Removal	1,500	1,884	1,500	2,000	500	33.33%	2,000	2,000	2,000	2,000
42280-401	Fire Stations/Bldgs	Repairs/Maintenance - Contractual Bldg	10,000	11,084	11,000	13,200	2,200	20.00%	13,200	13,200	13,200	13,200
42280-438	Fire Stations/Bldgs	Mowing	3,400	4,970	4,000	5,000	1,000	25.00%	5,000	5,000	5,000	5,000
42280-439	Fire Stations/Bldgs	Snowplowing	1,200	-	1,200	-	(1,200)	-100.00%	-	-	-	-
	Reimburseable Disbursements		-	37,646	-	-	-		-	-	-	-
		Current Year Operational Expenditures	**$ 533,019**	**$ 532,605**	**$ 566,302**	**$ 617,127**	**$ 50,826**	8.98%	**$ 632,648**	**$ 649,023**	**$ 666,331**	**$ 684,655**
							$ -					

BIG LAKE FIRE DEPARTMENT
JPA REVENUES

	Description	2025 Adopted Budget	2025 Actual	2026 Final Budget	2027 Budget	2026-2027 $ Change	2026-2027 % Change	2028 Planning Budget	2029 Concept Budget	2030 Concept Budget	2031 Concept Budget
36230 CONT/DON	Donations from Organizations - Special Revenue Fund	$ 5,000	$ 10,094	$ 5,000	$ 5,000	$ -		$ 5,000	$ 5,000	$ 5,000	$ 5,000
34202 SFP	Fire Protection Service -Big Lake Township less CIP	230,468	230,468	230,468	230,468	-		256,403	263,675	271,362	279,502
34202 SFP	Fire Protection Service -City of Big Lake Less CIP	230,468	230,468	230,468	230,468	-		256,403	263,675	271,362	279,502
34202 SFP	Fire Protection Service -Orrock Township	72,082	72,369	67,844	109,466	41,622	61.35%	119,841	121,674	123,608	125,652
	Interest Earnings	1,000	9,296	1,000	1,000	-		1,000	1,000	1,000	1,000
36100 Misc Revenue	Miscellaneous Revenue	100	-	100	100	-		100	100	100	100
36100 Misc Revenue	Training Reimbursement	1,000	13,424	1,000	1,000	-		1,000	1,000	1,000	1,000
	Unreserved Fund Balance used		-	30,423	39,625	9,202	30.25%				
	Current Year Revenues	**$ 540,118**	**$ 566,119**	**$ 566,303**	**$ 617,127**	**$ 41,622**	7.35%	**$ 639,748**	**$ 656,123**	**$ 673,431**	**$ 691,755**
	Projected Excess Revenues (Rev - Expd)	**$ 7,099**	**$ 33,514**	**$ 0**	**$ (0)**			**$ 7,100**	**$ 7,100**	**$ 7,100**	**$ 7,100**

		2025	2025 Actual	2026	2027			2028	2029	2030	2031
	Total Expenditures including CIP	$ 2,789,519	1,004,405	$ 616,302	$ 1,123,519			$ 918,648	$ 814,023	$ 673,331	$ 1,644,455
	Less Orrock Township - update each year	(72,082)	(72,369)	(67,844)	(109,466)			(119,841)	(121,674)	(123,608)	(125,652)
Fund Balance used		-	-	(30,423)	(39,625)			-	-	-	-
	ADJ TOTAL EXPENDITURES	**$ 2,717,437**	**$ 932,036**	**$ 518,035**	**$ 974,428**			**$ 798,807**	**$ 692,350**	**$ 549,723**	**$ 1,518,804**

Contribution from City and Township is 50% of expenditures - does not included CIP as those items are direct purchase by City and Township

	2025	2025 Actual	2026	2027	2028	2029	2030	2031
50% City of Big Lake and Big Lake Township	**230,467**		**234,017**	**253,831**	**256,403**	**263,675**	**271,362**	**279,502**

Cash Fund Balance - if greater than $100,000 will used for CIP items or decrease amount neec	**220,730**	**190,308**	**150,683**	**157,783**	**164,883**	**171,983**	**179,083**
Orrock Calculation - operation	**58,520**	**46,336**	**66,880**	**72,883**	**74,716**	**76,650**	**78,694**
	(5,712)	**681**	**(4,372)**				
Orrock Calculation - depreciation	**19,274**	**20,826**	**46,958**	**46,958**	**46,958**	**46,958**	**46,958**
	72,082	67,844	109,466	119,841	121,674	123,608	125,652
		8.69%	11.81%	11.81%	11.81%	11.81%	11.81%
		239,571	397612	397612	397612	397612	397612

**future expenditures

rescue truck

substation

radio w/new frequency per law

BIG LAKE FIRE DEPARTMENT - CIP PLAN
CAPITAL ITEMS PURCHASED BY CITY AND TOWNSHIP-IF APPROVED EACH YEAR

Description	2021 Adopted Budget	2021 Actual	2022 Adopted Budget	2022 Actual	2023 Final Budget	2023 Actual	2024 Final Budget	2024 Actual	2025 Adopted Budget	2026 Final Plan	2027 Preliminary Plan	2028 Concept Plan	2029 Concept Plan	2030 Concept Plan	2031 Concept Plan
Capital Expenditures - Truck Bay Floor	$ -	$ -	$ -	$ -	~~$ 55,000~~	~~$~~	$ 70,000	$ 52,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Expenditures - Parking Lot			-	-	100,000	-	-	94,316	-	-	-	-	-	-	-
Capital Expenditures - Command Vehicle			-	-	-	13,740	-	-	**needs to outfit unit for Fire Chief to be able to use on all call - leave at home					**50,000**	-
Capital Expenditures - Computers 5 @ 1200/1400			-	-	-	-	-	-	**6,500**	-	-	-	-	**7,000**	-
Capital Expenditures - Radio Replacement			-	-	-	-	-	-	-	4,800	4,800	4,800	4,800	4,800	4,800
Capital Expenditures - Replace 2000 Grass Rig 14	120,000	128,622	*use duty officer		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures - Jaws of Life			-	-	-	-	-	-	-	~~50,000~~	-	-	-	-	**55,000**
Capital Expenditures - Radios 44 @ 6500/each	used Care $						-	-	-	-	-	~~286,000~~	**look at grants		-
Capital Expenditures - Station Roof Replacement			163,685	164,503	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures - Replace 2001 Grass Rig 16			-	-	143,000	purchased in 2026		**wants to use 16 as a duty officer unit - now looking at selling GR14 and GR16 and getting duty truck							
Capital Expenditures - Replace 2004 Grass Rig 1			-	-	-	-	-	-	-	-	~~175,000~~	Move out to 2030		**200,000**	-
Capital Expenditures - Replace 1996 Engine 12		788,407	800,000	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures - Replace 2000 Tender 17			-	-	330,000	not purchased		-	-	-	-	-	-	-	-
Capital Expenditurers - 2023 Pumper Change Order			-	-		13,836	-	-	-	-	-	-	-	-	-
Capital Expenditures - Engine Unit 22 Extrication Equipment			-	-		-	-	40,449	-	-	-	-	-	-	-
Capital Expenditures - Engine Replacement			-	-	-	-	-	-	-	-	-	-	-	-	**900,000**
~~Capital Expenditures - Replace Snowmobile~~			-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures - Replace Side by Side			-	-	-	-	30,000	*sell snow mobile and get side/side - move this to 2026 or later, using funds for building maintenance							
Capital Expenditures - Replace Side by Side			-	-			-	-	-	30,000	**might not do in 2026 - 2028			-	-
Capital Expenditures - Air Packs (24*13,608)			-	-	-	-	-	-	-	-	**326,592**	~~225,000~~	-	-	-
Capital Expenditures - Thermal Image Camera			14,000	16,000	-	-	~~15,000~~	use for truck bay		-	-	-	-	-	-
Capital Expenditures - Replace 2003 Ladder 1			-	-	-	-	-	-	**2,250,000**	-	-	-	-	-	-
Capital Expenditures - Replace 2006 Tender			-	-	-	-	-	-	-	-	-	-	**400,000**	-	-
Capital Expenditures - Replace 2004 Grass Rig 1			-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures - Rescue Truck 15			-	-	-	-	-	-	-	-	-	-	**400,000**	-	-
Capital Expenditures - Turnout Equipment	used Care $		-	-	-	-	-	-	-	-	-	-	-	**210,000**	-
Capital Expenditures - Wellness - Steam room/separate shower for woman			-	-	-	-	-	-	~~15,000~~	could use proceeds from sale of snowmobile or look for grants -					
Current Year Capital Allocations	**$ 120,000**	**$ 917,029**	**$ 977,685**	**$ 180,503**	**$ 628,000**	**$ 27,576**	**$ 115,000**	**$ 187,640**	**$ 2,256,500**	**$ 84,800**	**$ 506,392**	**$ 515,800**	**$ 804,800**	**$ 471,800**	**$ 959,800**

2027 Proposed Budget information					12		7.65%	0.53%	
Hours 2026 Budget	10,325	2026 Amt	234,629						
Hours 2027 Budget	11,350	2027 Amt	262,200						
increase /(decrease)in budget	1,025		27,571						
RANK	HRLY	HRS	TOTAL	STIPEND	TTL STIPEND	TOTAL WAGE	FICA	PFMLA	WAGE/ FRINGE
MEMBER	17.69	200	3,537.36		-	3,537.36	270.61	18.57	3,826.54
LIEUTENANT	19.53	400	7,811.06	100.00	1,200.00	9,011.06	689.35	47.31	9,747.72
MEMBER	19.92	200	3,983.64		-	3,983.64	304.75	20.91	4,309.30
MEMBER	22.43	200	4,486.23			4,486.23	343.20	23.55	4,852.98
CAPTAIN	22.43	350	7,850.90	300.00	3,600.00	11,450.90	875.99	60.12	12,387.01
MEMBER	18.77	250	4,692.34			4,692.34	358.96	24.63	5,075.94
MEMBER	18.04	250	4,510.13			4,510.13	345.03	23.68	4,878.84
CAPTAIN	22.43	350	7,850.90	300.00	3,600.00	11,450.90	875.99	60.12	12,387.01
MEMBER	18.04	300	5,412.16			5,412.16	414.03	28.41	5,854.60
MEMBER	19.14	250	4,786.19			4,786.19	366.14	25.13	5,177.46
MEMBER	19.53	200	3,905.53		-	3,905.53	298.77	20.50	4,224.81
CHIEF	22.43	500	11,215.57	800.00	9,600.00	20,815.57	1,592.39	109.28	22,517.24
CAPTAIN	20.32	350	7,110.80	300.00	3,600.00	10,710.80	819.38	56.23	11,586.41
MEMBER	22.43	200	4,486.23		-	4,486.23	343.20	23.55	4,852.98
MEMBER	18.04	300	5,412.16			5,412.16	414.03	28.41	5,854.60
ASST CHIEF	22.43	500	11,215.57	650.00	7,800.00	19,015.57	1,454.69	99.83	20,570.09
MEMBER	20.32	300	6,094.97		-	6,094.97	466.27	32.00	6,593.24
MEMBER	19.53	200	3,905.53		-	3,905.53	298.77	20.50	4,224.81
MEMBER	18.04	350	6,314.19			6,314.19	483.04	33.15	6,830.37
MEMBER	20.32	350	7,110.80		-	7,110.80	543.98	37.33	7,692.11
MEMBER	18.77	350	6,569.28			6,569.28	502.55	34.49	7,106.32
MEMBER	18.04	350	6,314.19			6,314.19	483.04	33.15	6,830.37
MEMBER	20.72	200	4,144.58		-	4,144.58	317.06	21.76	4,483.40
MEMBER	19.92	250	4,979.55		-	4,979.55	380.94	26.14	5,386.63
MEMBER	17.00	250	4,250.00			4,250.00	325.13	22.31	4,597.44
MEMBER	18.40	350	6,440.47			6,440.47	492.70	33.81	6,966.98
CAPTAIN	22.43	350	7,850.90	300.00	3,600.00	11,450.90	875.99	60.12	12,387.01
TRAINING CHIEF	22.43	250	5,607.78	600.00	7,200.00	12,807.78	979.80	67.24	13,854.82
LIEUTENANT	18.77	400	7,507.75	100.00	1,200.00	8,707.75	666.14	45.72	9,419.61
MEMBER	20.72	400	8,289.16		-	8,289.16	634.12	43.52	8,966.80
MEMBER	19.14	200	3,828.95		-	3,828.95	292.91	20.10	4,141.97
CAPTAIN	21.14	400	8,454.95	300.00	3,600.00	12,054.95	922.20	63.29	13,040.44
MEMBER	18.40	300	5,520.40		-	5,520.40	422.31	28.98	5,971.70
MEMBER	18.40	300	5,520.40		-	5,520.40	422.31	28.98	5,971.70
MEMBER	19.14	200	3,828.95	-	-	3,828.95	292.91	20.10	4,141.97
					-	-	-	-	-
**new ones to bring	17.00	200	3,400.00		-	3,400.00	260.10	17.85	3,677.95
Duty Officer Pay	5.00	600	3,000.00		-	3,000.00	229.50	15.75	3,245.25
	36.00	11,350.00	217,199.60		45,000.00	262,199.60	20,058.27	1,376.55	283,634.41
					2026	234,628.59			
						27,571.01			

2027 Proposed Pay Plan - 3% increase to pay plan

Staff has the ability to hire new staff at a lateral pay based on experience and certain certification

Step Increase based on positive review

102% between Steps

	FINAL - CAP AT 14 STEPS														
Title	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**
Fire Fighter - years of experience/to begin with	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**	**Hrly**
Rate of pay	**17.00**	**17.33**	**17.68**	**18.04**	**18.40**	**18.76**	**19.14**	**19.52**	**19.91**	**20.31**	**20.72**	**21.13**	**21.55**	**21.98**	**22.42**

Court Appearance	**Hrly**
Minimum 4 hours paid	**25.00**

Duty Officer Pay	**Hrly**
For carring pager	**5.00**

Standby Pay	**Hrly**
Paged but not dispatched out to call	**17.00**

Plan/Site/Development Review - hourly	**Hrly**
Will be based on employee's hourly rate of pay	**Pay Rate**

Stipends for specific assigned job duties	**Per Month**
Chief	**800.00**
Assistant Chief	**650.00**
Deputy/Training Chief	**600.00**
Captain	**300.00**
Lieutenant	**100.00**
SCBA Coordinator	**100.00**