

2019 PROPOSED LEVY

	1%	103%	103%	102% **new bond - LGA/GF Transfer	102% (2% delq)	102% (2% delq)	2019	2020	2020	2021			
	2015	2016	2017	2018	2019	Inc/(Dec)	% Change	2020	Inc/(Dec)	% Change	2021	Inc/(Dec)	% Change
Total General Levy:	\$ 2,282,465.00	\$ 2,378,779.00	\$ 2,731,262.00	\$ 2,899,510.00	\$ 2,878,446.00	\$ (21,064.00)	-0.73%	\$ 3,111,195.00	\$ 232,749.00	8.09%	\$ 3,332,668.00	\$ 221,473.00	7.12%
Specials:													
2013B Taxable Tax Abatement Bonds	148,040.00	143,084.00	-	-	-	-	-	-	-	-	-	-	-
2014A Go Tax Abatement Bonds - less rent	36,063.00	23,573.00	24,750.00	24,750.00	24,750.00	-	0.00%	24,750.00	-	0.00%	24,750.00	-	0.00%
2016A GO Taxable Refunding Bonds TIF 1-4 (IFL)	-	-	286,536.00	249,925.00	242,857.00	(7,068.00)	-2.83%	247,976.00	5,119.00	2.11%	269,203.00	21,227.00	8.56%
Debt:													
2004C GO Tax Increment Bonds tif 1-3 - (refund w/2016A 2019)	-	-	40,000.00	50,000.00	-	(50,000.00)	-100.00%	-	-	-	-	-	-
2010A GO Improvement Bonds	212,799.00	225,625.00	210,000.00	200,689.00	132,981.00	(67,708.00)	-33.74%	-	(132,981.00)	-100.00%	-	-	-
2011A GO Improvement Bonds	140,000.00	140,000.00	130,000.00	100,000.00	100,000.00	-	0.00%	60,746.00	(39,254.00)	-39.25%	-	(60,746.00)	-100.00%
2011B GO Improvement Bonds	153,294.00	335,000.00	335,000.00	280,000.00	250,000.00	(30,000.00)	-10.71%	270,000.00	20,000.00	8.00%	310,000.00	40,000.00	14.81%
2012 GO Refunding Bonds	51,433.00	-	15,000.00	15,000.00	15,000.00	-	0.00%	15,000.00	-	0.00%	15,000.00	-	0.00%
2015A GO Refunding Bonds	-	529,593.00	247,453.00	229,780.00	313,348.00	83,568.00	36.37%	409,877.00	96,529.00	30.81%	396,639.00	(13,238.00)	-3.23%
2016B GO Capital Improvement Plan Bonds	-	-	59,926.00	56,516.00	54,976.00	(1,540.00)	-2.72%	59,637.00	4,661.00	8.48%	60,139.00	502.00	0.84%
2016C GO Crossover Refunding (2010A)	-	-	-	19,688.00	187,052.00	167,364.00	850.08%	188,021.00	969.00	0.52%	183,839.00	(4,182.00)	-2.22%
2018A GO Improvement Bonds - use FF	**pay w/franchise fee, or MSA & LGA **FIRST LEVY 2019 (funds already in account) - if we have to levy instead of State Aid would increase levy by \$140,000 2020 and on										-	-	-
2020A GO Improvement Bonds - use FF	**estimated levy would be \$317K - 3.6 million bond (using MSA cash for part of project) - FIRST										-	-	-
2022A GO Improvement Bonds - use FF	**estimated levy would be \$371K - 3.6 million bond (using MSA cash for part of project) - FIRST LEVY 2023										-	-	-
2024A GO Improvement Bonds - use FF											-	-	-
EDA Levy	20,000.00	50,000.00	50,000.00	50,000.00	130,000.00	80,000.00	160.00%	130,000.00	-	0.00%	130,000.00	-	0.00%
Total Debt & EDA Levy:	\$ 1,506,393.00	\$ 1,512,159.00	\$ 1,398,665.00	\$ 1,276,348.00	\$ 1,450,964.00	\$ 174,616.00	13.68%	\$ 1,406,007.00	\$ (44,957.00)	-3.10%	\$ 1,389,570.00	\$ (16,437.00)	-1.17%
Total Levy:	\$ 3,788,858.00	\$3,890,938.00	\$ 4,129,927.00	\$ 4,175,858.00	\$ 4,329,410.00	\$ 153,552.00	3.68%	\$ 4,517,202.00	\$ 187,792.00	4.34%	\$ 4,722,238.00	\$ 205,036.00	4.54%
less EDA	\$3,768,858.00	\$3,840,938.00	\$4,079,927.00	\$4,125,858.00	\$4,199,410.00								
Debt Levy	\$1,486,393.00	\$1,462,159.00	\$1,348,665.00	\$1,226,348.00	\$1,320,964.00			\$1,276,007.00			\$1,259,570.00		
TAX RATE	57.82%	57.855%	58.662%	56.317%	52.316%	-4.00%		52.49%	0.17%		52.76%	0.27%	
	6552850	6,731,362	6,886,448	7,421,667	8,275,511	853,844	272,444.85	8,606,531	331,020		8,950,793	344,261	
		6689606	2.30%	7.77%	110%	0.115047468	7,694,111.85	104%			104%		
					161445	9/6/18 county update							
	% increase over last year tax value		7/11/2016	9/1/2017	9/6/2018	180,000	add value of 100 homes						
TAXABLE MARKET VALUE	577,122,800	595,452,100	614,940,602	674,314,128	759,242,382	84,928,254	124,748.11	EDA limit	0.01813%	2019 on split EDA wages			
Net Tax Capacity	6,558,142	6,731,362	6,886,448	7,421,667	8,275,511			134,887	743996300	Estimated M	819,543,100	75,546,800	
Actual Tax Rate		57.855	58.662	132630	161445	**less TIF district			0.0185%	NEW AMOUI	3,980	9.2%	
										NEW CONSTR		24,105,500	
	Tax Rate-2018			NTC Project 2018				1,320,964		total debt levy		0.319080358	
	County	49.324		7598342				30.51%		% of ttl levy			
	County Rail Auth	1.501		6984811									
	City	55.643	55.592%	613531									
	School	42.943		8.78%									
	Special - EDA	0.674											
	Total Tax Rate	150.085											
	Market Value Rate	0.18664	39.068%										
	**school levy		0.674%										

2019 PROPOSED LEVY

	2022			2023			2024			2025		
	2022	Inc/(Dec)	% Change	2023	Inc/(Dec)	% Change	2024	Inc/(Dec)	% Change	2025	Inc/(Dec)	% Change
Total General Levy:	\$ 3,651,323.00	\$ 318,655.00	9.56%	\$ 3,984,393.00	\$ 333,070.00	9.12%	\$ 4,303,144.44	\$ 318,751.44	8.00%	\$ 4,647,396.00	\$ 344,251.56	8.00%
Specials:												
2013B Taxable Tax Abatement Bonds	-	-		-	-		-	-		-	-	
2014A Go Tax Abatement Bonds - less rent	24,750.00	-	0.00%	24,750.00	-	0.00%	24,750.00	-	0.00%	24,750.00	-	0.00%
2016A GO Taxable Refunding Bonds TIF 1-4	239,739.00	(29,464.00)	-10.94%	244,859.00	5,120.00	2.14%	173,176.00	(71,683.00)	-29.28%	97,665.00	(75,511.00)	-43.60%
Debt:												
2004C GO Tax Increment Bonds tif 1-3 - (ref	-	-		-	-		-	-		-	-	
2010A GO Improvement Bonds	-	-		-	-		-	-		-	-	
2011A GO Improvement Bonds	-	-		-	-		-	-		-	-	
2011B GO Improvement Bonds	223,000.00	(87,000.00)	-28.06%	-	(223,000.00)	-100.00%	-	-		-	-	
2012 GO Refunding Bonds	-	(15,000.00)	-100.00%	-	-		-	-		-	-	
2015A GO Refunding Bonds	412,587.00	15,948.00	4.02%	491,874.00	79,287.00	19.22%	417,065.00	(74,809.00)	-15.21%	229,014.00	(188,051.00)	-45.09%
2016B GO Capital Improvement Plan Bonds	59,351.00	(788.00)	-1.31%	53,354.00	(5,997.00)	-10.10%	57,855.00	4,501.00	8.44%	56,870.00	(985.00)	-1.70%
2016C GO Crossover Refunding (2010A)	205,637.00	21,798.00	11.86%	264,155.00	58,518.00	28.46%	333,040.00	68,885.00	26.08%	343,715.00	10,675.00	3.21%
2018A GO Improvement Bonds - use FF	-	-		-	-		-	-		-	-	
2020A GO Improvement Bonds - use FF	-	-		-	-		-	-		-	-	
2022A GO Improvement Bonds - use FF	-	-		-	-		-	-		-	-	
2024A GO Improvement Bonds - use FF	-	-		-	-		-	-		-	-	
EDA Levy	130,000.00	-	0.00%	130,000.00	-	0.00%	130,000.00	-	0.00%	130,000.00	-	0.00%
Total Debt & EDA Levy:	\$ 1,295,064.00	\$ (94,506.00)	-6.80%	\$ 1,208,992.00	\$ (86,072.00)	-6.65%	\$ 1,135,886.00	\$ (73,106.00)	-6.05%	\$ 882,014.00	\$ (253,872.00)	-22.35%
Total Levy:	\$ 4,946,387.00	\$ 224,149.00	4.75%	\$ 5,193,385.00	\$ 246,998.00	4.99%	\$ 5,439,030.44	\$ 245,645.44	4.73%	\$ 5,529,410.00	\$ 90,379.56	1.66%

less EDA

Debt Levy \$1,165,064.00 \$1,078,992.00 \$1,005,886.00 \$752,014.00

TAX RATE 53.14% **0.38%** 53.64% **0.51%** 54.02% **0.38%** 52.81% **-1.21%**

9,308,824 358,032 9,681,177 372,353 10,068,424 387,247 10,471,161 402,737

104% 104% 104% 104%

TAXABLE MARKET VALUE

Net Tax Capacity

Actual Tax Rate

General \$ 2019
2,878,446.00

Specials:

GO Tax Abatement- Series 2014A 24,750.00
GO Taxable Tax Abatement- Series 2016A 242,857.00

Debt:

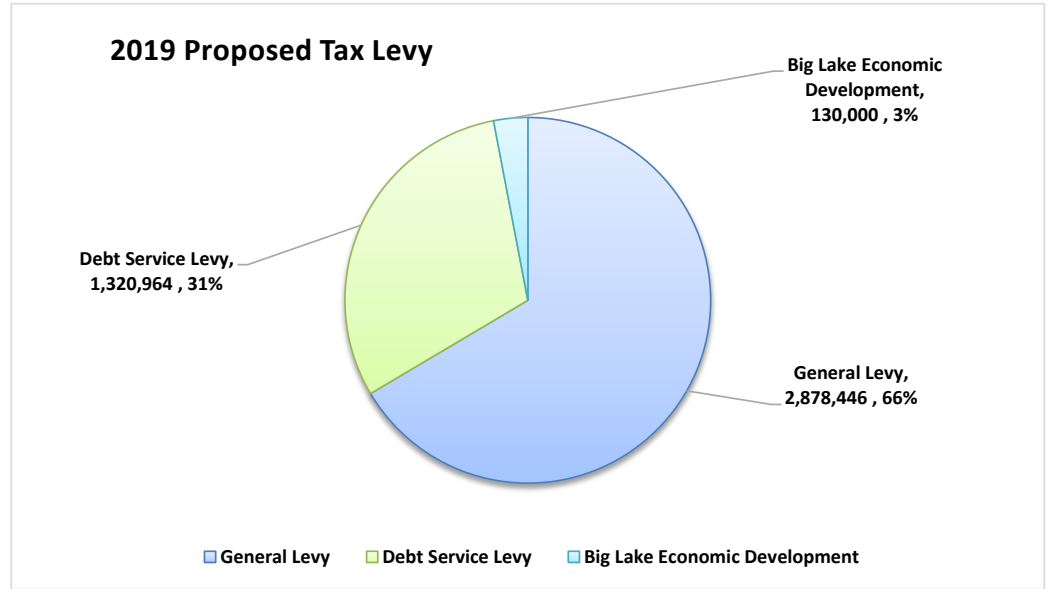
2010A GO Improvement Bonds 132,981.00
2011A GO Improvement Bonds 100,000.00
2011B GO Improvement Bonds 250,000.00
2012A GO Refunding Bonds 15,000.00
2015A GO Refunding Bonds 313,348.00
2016B GO Capital Improvement Plan Bonds 54,976.00
2016C GO Improvement Bonds 187,052.00

Total Levy: \$ 4,199,410.00

2019 PRELIMINARY GENERAL FUND BUDGET

General Fund Revenue \$ 4,857,198
General Fund Expenditures \$ 4,857,198
Budgeted Change in Fund Balance \$ -

Component of Tax Levy	2018	2019	\$ Change	% Change
General Levy	2,899,510	2,878,446	(21,064)	-0.73%
Debt Service Levy	1,226,348	1,320,964	94,616	7.72%
Big Lake Economic Development	50,000	130,000	80,000	160.00%
	<u>4,175,858</u>	<u>4,329,410</u>	<u>153,552</u>	<u>3.68%</u>



2019 estimates of change to property tax for City Levy -

****estimate property values to increase 9.07% for 2019**

Residential Property -		30,400.00	76,000.00	9%	2019	56.32%	52.32%	-4.00%			
Value - 2018	Value - 2019	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2018	2019	+/- to 2018	per month	% of Change	
125,000.00	136,337.50	24,969.63	111,367.88	0.01	1,113.68	557.59	582.63	25.04	2.09	4.49%	
150,000.00	163,605.00	22,515.55	141,089.45	0.01	1,410.89	711.06	738.12	27.06	2.26	3.81%	
175,000.00	190,872.50	20,061.48	170,811.03	0.01	1,708.11	864.52	893.61	29.09	2.42	3.37%	
200,000.00	218,140.00	17,607.40	200,532.60	0.01	2,005.33	1,017.99	1,049.10	31.12	2.59	3.06%	
225,000.00	245,407.50	15,153.33	230,254.18	0.01	2,302.54	1,171.45	1,204.60	33.15	2.76	2.83%	
250,000.00	272,675.00	12,699.25	259,975.75	0.01	2,599.76	1,324.91	1,360.09	35.17	2.93	2.65%	
275,000.00	299,942.50	10,245.18	289,697.33	0.01	2,896.97	1,478.38	1,515.58	37.20	3.10	2.52%	
300,000.00	327,210.00	7,791.10	319,418.90	0.01	3,194.19	1,631.84	1,671.07	39.23	3.27	2.40%	

Residential Property - Non Homestead

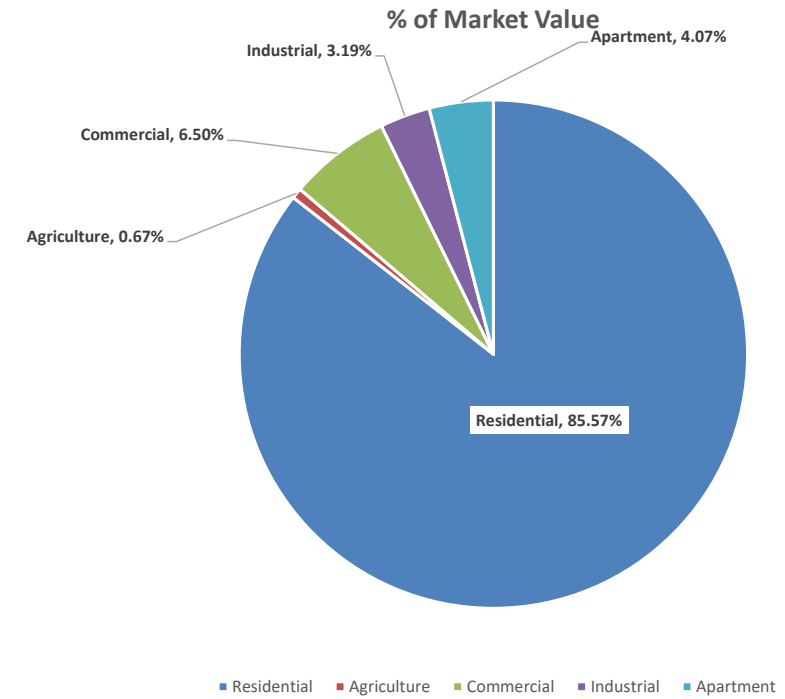
Value - 2018	Value - 2019	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2018	2019	+/- to 2018	per month	% of Change
125,000.00	136,337.50	-	136,337.50	0.01	1,363.38	703.96	713.26	9.30	0.77	1.32%
150,000.00	163,605.00	-	163,605.00	0.01	1,636.05	844.76	855.91	11.16	0.93	1.32%
175,000.00	190,872.50	-	190,872.50	0.01	1,908.73	985.55	998.57	13.02	1.08	1.32%
200,000.00	218,140.00	-	218,140.00	0.01	2,181.40	1,126.34	1,141.22	14.88	1.24	1.32%
250,000.00	272,675.00	-	272,675.00	0.01	2,726.75	1,407.93	1,426.52	18.60	1.55	1.32%
300,000.00	327,210.00	-	327,210.00	0.01	3,272.10	1,689.51	1,711.83	22.32	1.86	1.32%

Apartments - increase 1.97% class rate is 1.25%

1,000,000.00	1,019,700.00	-	1,019,700.00	0.0125	12,746.25	7,039.63	6,668.32	(371.31)	(30.94)	-5.27%
1,500,000.00	1,529,550.00	-	1,529,550.00	0.0125	19,119.38	10,559.44	10,002.48	(556.96)	(46.41)	-5.27%
2,000,000.00	2,039,400.00	-	2,039,400.00	0.0125	25,492.50	14,079.25	13,336.64	(742.61)	(61.88)	-5.27%

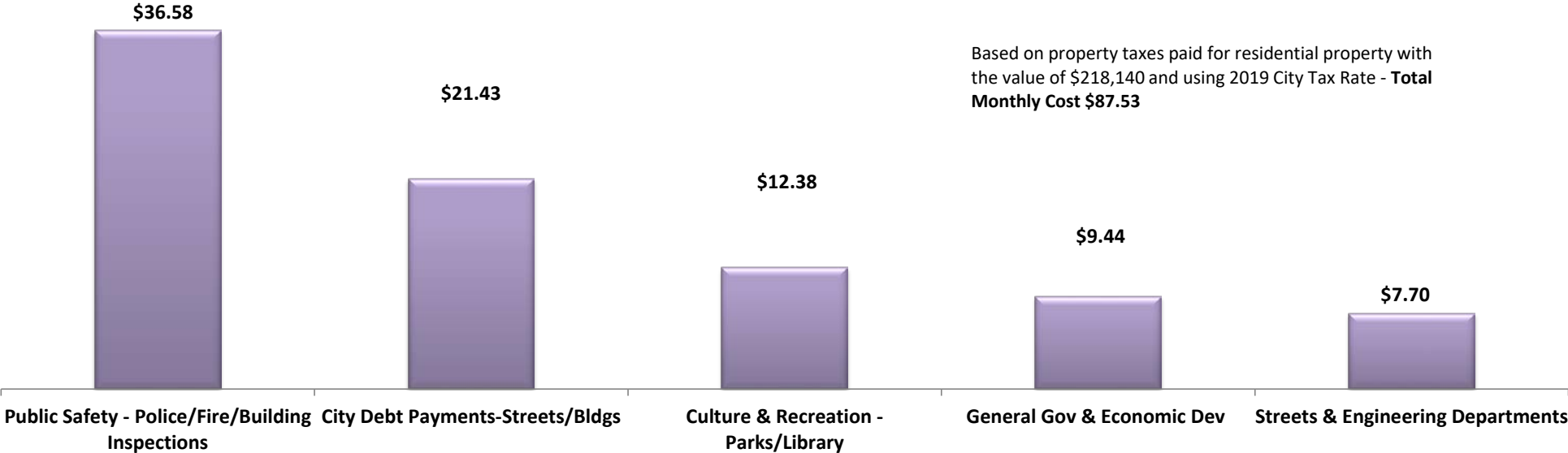
Commercial - decrease 1.64% - 1st \$150,000 clase rate is 1.5%

150,000.00	150,000.00	-	150,000.00	0.015	2,250.00	1,267.13	1,177.11	(90.02)	(7.50)	-7.10%
300,000.00	295,080.00	-	295,080.00	0.02	5,901.60	2,956.64	2,695.11	(261.54)	(21.79)	-8.85%
500,000.00	491,800.00	-	491,800.00	0.02	9,836.00	5,209.32	4,753.42	(455.90)	(37.99)	-8.75%
1,000,000.00	983,600.00	-	983,600.00	0.02	19,672.00	10,841.02	9,899.22	(941.80)	(78.48)	-8.69%
1,500,000.00	1,475,400.00	-	1,475,400.00	0.02	29,508.00	16,472.72	15,045.01	(1,427.71)	(118.98)	-8.67%
2,500,000.00	2,459,000.00	-	2,459,000.00	0.02	49,180.00	27,736.12	25,336.60	(2,399.52)	(199.96)	-8.65%
3,500,000.00	3,442,600.00	-	3,442,600.00	0.02	68,852.00	38,999.52	35,628.19	(3,371.33)	(280.94)	-8.64%
5,000,000.00	4,918,000.00	-	4,918,000.00	0.02	98,360.00	55,894.62	51,065.57	(4,829.05)	(402.42)	-8.64%



MONTHLY HOUSEHOLD COST FOR CITY SERVICES FROM PROPERTY TAXES

Based on property taxes paid for residential property with the value of \$218,140 and using 2019 City Tax Rate - **Total Monthly Cost \$87.53**



	2018 LEVY	2019 LEVY	% CHANGE	COMMENTS
Residential Property -				
Property Value	\$ 200,000	\$ 218,140	9.07%	Increase in value per County
Less:Market Value Exclusion	(19,240)	(17,607)		Max Benefit + \$30,400/Phase out + \$413,778
Taxable Market Value	180,760	200,533		Subtract MV Exclusion from Estimated Market Value
Class Rate	1.00%	1.00%		Set by Legislature (over \$500K is 1.25%)
Tax Capacity	1,808	2,005		Taxable Market Value times Class Rate
City of Big Lake Tax Rate	56.317%	52.316%	-4.001%	Tax Levy divided by Tax Capacity of all parcels
City of Big Lake Estimated Taxes	\$ 1,018	\$ 1,049	3.06%	Tax Capacity times tax Rate
				**\$31 increase for the year = \$2.59 per month
Commercial Property				
Property Value	\$ 1,000,000	\$ 983,600	-1.64%	Decrease in value per County
Tax Capacity	19,250	18,922		1st \$150,000 rate class is 1.5%, then rest at 2%
City of Big Lake Tax Rate	56.317%	52.316%		
City of Big Lake Estimated Taxes	\$ 10,841	\$ 9,899	-8.69%	Tax Capacity time Tax Rate
				**\$942 decrease for the year
Tax Rates				
	2018 LEVY	2019 LEVY	% CHANGE	
City of Big Lake	56.317%	52.316%	-4.00%	
Sherburne County	50.825%	47.600%	-3.23%	
School District Voter Approved	42.943%	42.514%	-0.43%	
Total Local Tax Rate (NTC)	150.085%	142.430%	-7.66%	
School District Other local levies (Market)	0.1866%	0.18172%	-0.005%	
Estimated Taxes for \$200,000 home in 2018 that value increased to \$218,140 in 2019				
City of Big Lake	\$ 1,018	\$ 1,049	3.06%	
Sherburne County	919	955	3.90%	
School District	1,150	1,249	8.65%	
Total Estimated Property Tax	\$ 3,086	\$ 3,253	5.39%	Increase per year and then by month
				\$ 166
				\$ 13.86

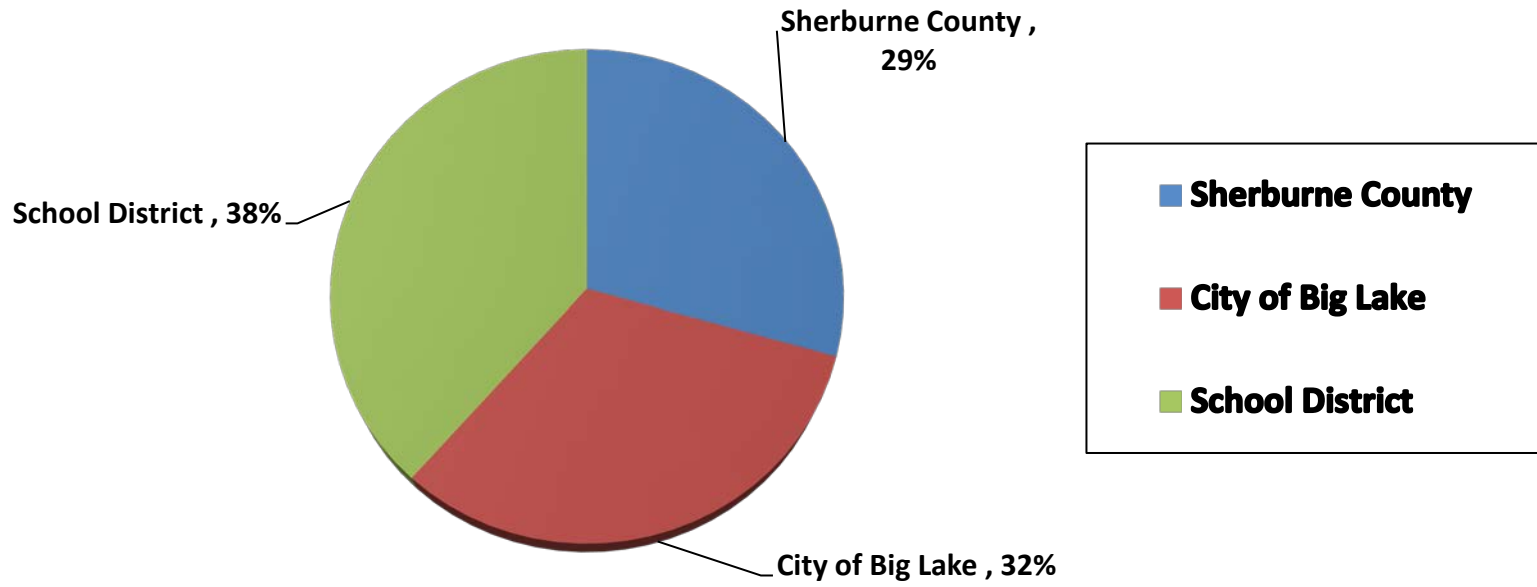
	2018 LEVY	2019 LEVY	% CHANGE	COMMENTS
Residential Property -				
Property Value	\$ 200,000	\$ 200,000	0.00%	Increase in value per County
Less:Market Value Exclusion	(19,240)	(19,240)		Max Benefit + \$30,400/Phase out + \$413,778
Taxable Market Value	180,760	180,760		Subtract MV Exclusion from Estimated Market Value
Class Rate	1.00%	1.00%		Set by Legislature (over \$500K is 1.25%)
Tax Capacity	1,808	1,808		Taxable Market Value times Class Rate
City of Big Lake Tax Rate	56.317%	52.316%	-4.001%	Tax Levy divided by Tax Capacity of all parcels
City of Big Lake Estimated Taxes	\$ 1,018	\$ 946	-7.10%	Tax Capacity times tax Rate **\$72 decrease for the year = a reduction of \$6.03 per month

	2018 LEVY	2019 LEVY	% CHANGE
Tax Rates			
City of Big Lake	56.317%	52.316%	-4.00%
Sherburne County	50.825%	47.600%	-3.23%
School District Voter Approved	42.943%	42.514%	-0.43%
Total Local Tax Rate (NTC)	150.085%	142.430%	-7.66%
School District Other local levies (Market)	0.1866%	0.18172%	-0.005%

Estimated Taxes for \$200,000 home in 2018 that value did not increase in 2019

City of Big Lake	\$ 1,018	\$ 946	-7.10%	
Sherburne County	919	860	-6.35%	
School District	1,150	1,132	-1.53%	
Total Estimated Property Tax	\$ 3,086	\$ 2,938	-4.80%	Decrease per year and month \$ (148) \$ (12.35)

WHERE YOUR PROPERTY TAXES GO

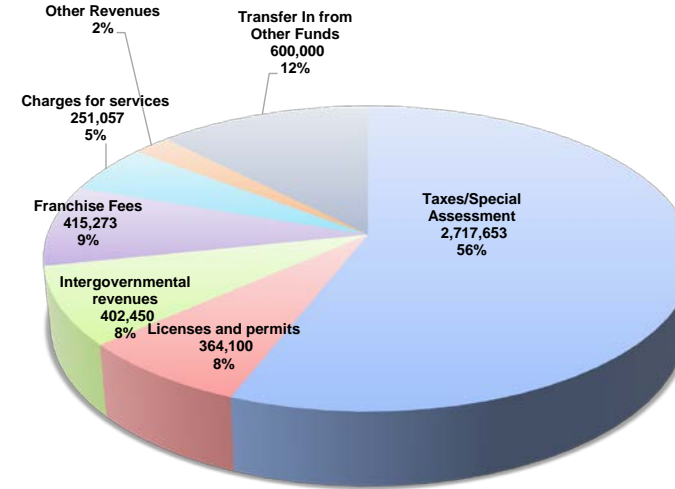


STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL FUND

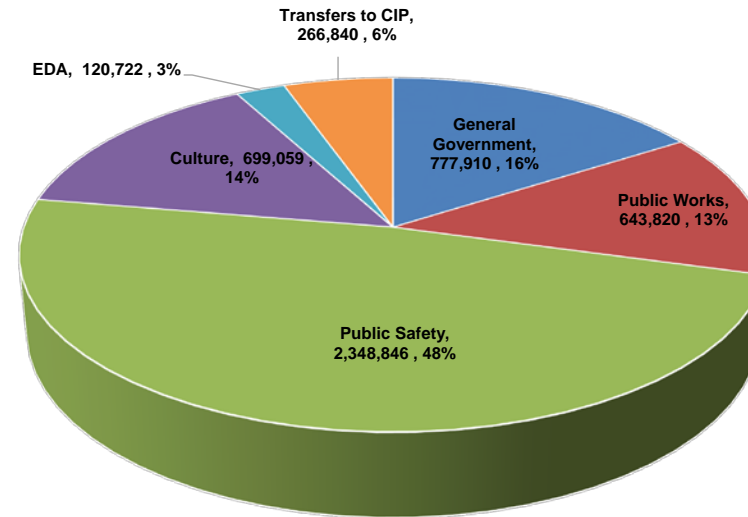
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2016 AND 2017, PERIOD TO DATE **OCTOBER 31, 2018** AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2018, 2019 AND 2020

	Actual		YTD Actual	Budget			
	2016	2017	10/31/2018	2018	2019	+/- to last year	2020
REVENUE							
Taxes	\$ 2,275,498	\$ 2,625,717	\$ 1,494,603	\$ 2,726,289	\$ 2,717,153	\$ (9,136)	2,929,891
Special assessments	2,343	2,149	1,820	1,500	500	(1,000)	500
Licenses and permits	518,961	646,793	492,502	501,725	364,100	(137,625)	426,150
Intergovernmental revenues	468,998	375,599	389,871	388,784	402,450	13,666	401,792
Franchise Fees	442,833	434,945	255,748	392,000	415,273	23,273	417,673
Charges for services	320,134	328,328	229,848	242,744	251,057	8,313	248,291
Fines and forfeitures	43,467	49,273	43,593	41,350	46,525	5,175	48,525
Interest earnings	42,698	37,181	28,711	25,000	31,500	6,500	31,500
Contributions/Donations	97,405	50,370	40,016	3,000	6,000	3,000	6,000
Miscellaneous revenue	77,106	29,153	7,553	-	7,000	7,000	7,000
Transfer In from Other Funds	364,568	300,000	375,000	375,000	600,000	225,000	610,000
Total Current year revenues	4,654,011	4,879,508	3,359,265	4,697,392	4,841,558	144,166	5,127,322
Prior year Donations - Designed Fund Balance	-	-	-	-	15,640	15,640	15,640
TOTAL GENERAL FUND REVENUES	4,654,011	4,879,508	3,359,265	4,697,392	4,857,198	159,806	5,142,962
EXPENDITURES							
Mayor/Council	33,366	33,885	29,235	33,570	33,873	303	33,898
Planning and Zoning	106,681	116,903	132,024	160,791	172,660	11,869	182,814
Elections	15,678	1,226	9,397	20,800	1,400	(19,400)	24,050
Administration and Finance	801,545	537,752	434,091	538,673	569,977	31,304	599,130
BLCSC	47,685	61,041	49,200	65,625	64,383	(1,242)	66,003
EDA	146,194	139,539	143,102	175,145	120,722	(54,423)	128,008
Building Inspection	209,040	252,375	154,837	207,594	199,566	(8,028)	209,070
Engineering	-	47,311	50,482	57,435	62,336	4,901	66,348
Streets	501,599	463,665	416,842	579,702	581,485	1,783	604,393
Parks	438,247	472,846	448,092	487,070	532,731	45,661	581,923
Police	1,589,113	1,596,118	1,432,794	1,761,853	1,886,162	124,309	1,994,375
Fire	276,080	306,028	292,216	267,468	263,117	(4,351)	264,005
Community - Recreation	11,113	18,356	37,780	95,665	101,945	6,280	106,604
Transfers out	156,929	627,759	246,000	246,000	266,840	20,840	285,340
TOTAL GENERAL FUND EXPENDITURES	4,333,270	4,674,803	3,876,092	4,697,392	4,857,198	159,806	5,145,962
NET REVENUE OVER (UNDER) EXPENSE	\$ 320,740	\$ 204,705	\$ (516,827)	\$ (0)	\$ (0)	\$ 0	\$ (3,000)
Unassigned Fund Balance - Projected	\$ 2,849,865	\$ 3,054,570		\$ 3,054,569	\$ 3,054,569		3,051,569
Percentage of Expenditures:							
Unassigned Fund Balance must remain 50%	60.96%	65.03%		62.89%	59.36%		56.56%

GENERAL FUND REVENUES 2019 PROPOSED BUDGET



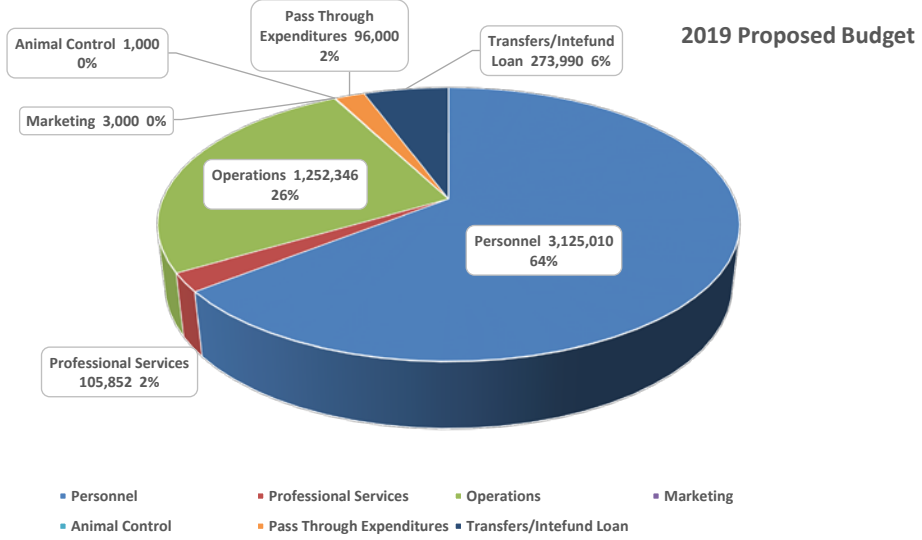
GENERAL FUND EXPENDITURES 2019 PROPOSED BUDGET



**City of Big Lake
General Fund Expenditure Budget
Summary by Category**

Category:	2018-2019							**election year									
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Proposed Budget	\$ Change	% Change to Prior Year	2020 Concept Budget	% Change to Prior Year	2021 Concept Budget	% Change to Prior Year	2022 Concept Budget	% Change to Prior Year	2023 Concept Budget	% Change to Prior Year
Personnel	\$ 2,048,068	\$ 2,155,592	\$ 2,254,793	\$ 2,557,455	\$ 2,722,711	\$ 2,998,558	\$ 3,125,010	\$ 126,452	4.22%	\$ 3,327,569	6.48%	\$ 3,535,307	6.24%	\$ 3,754,874	6.21%	\$ 3,990,829	6.28%
Personnel - Elections	-	8,517	-	11,381	-	15,000	-	(15,000)	-100.00%	18,000	100.00%	-	-100.00%	18,000	100.00%	-	-100.00%
Professional Services	186,975	173,303	260,855	142,582	110,443	101,356	105,852	4,496	4.44%	107,187	1.26%	108,572	1.29%	110,443	1.72%	111,902	1.32%
Operations	973,819	1,010,650	989,146	1,016,865	1,070,486	1,215,451	1,252,346	36,895	3.04%	1,304,865	4.19%	1,362,770	4.44%	1,445,546	6.07%	1,543,319	6.76%
Marketing	-	-	-	-	3,588	4,500	3,000	(1,500)	-33.33%	3,000	0.00%	3,000	0.00%	3,000	0.00%	3,000	0.00%
Animal Control	2,301	1,593	-	858	602	3,000	1,000	(2,000)	-66.67%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
Pass Through Expenditures	89,681	90,017	96,309	96,867	98,024	96,000	96,000	-	0.00%	96,000	0.00%	96,000	0.00%	96,000	0.00%	96,000	0.00%
Interfund/Lease payment	-	5,280	4,305	12,668	11,614	10,517	-	(10,517)	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Transfers to other Funds	-	-	1,342,477	494,593	657,335	253,010	273,990	20,980	8.29%	288,343	5.24%	288,340	0.00%	295,340	2.43%	320,700	8.59%
Total - Budget	\$ 3,300,844	\$ 3,444,952	\$ 4,947,884	\$ 4,333,270	\$ 4,674,803	\$ 4,697,392	\$ 4,857,198	\$ 159,806	3.40%	\$ 5,145,963	5.95%	\$ 5,394,989	4.84%	\$ 5,724,203	6.10%	\$ 6,066,749	5.98%
% of budget	2013	2014	2015	2016	2017	2018	2019			2020		2021		2022		2023	
Personnel	62.05%	62.57%	45.57%	59.02%	58.24%	63.83%	64.34%			64.66%		65.53%		65.60%		65.78%	
Personnel - Elections	0.00%	0.25%	0.00%	0.26%	0.00%	0.32%	0.00%			0.35%		0.00%		0.31%		0.00%	
Professional Services	5.66%	5.03%	5.27%	3.29%	2.36%	2.16%	2.18%			2.08%		2.01%		1.93%		1.84%	
Operations	29.50%	29.34%	19.99%	23.47%	22.90%	25.88%	25.78%			25.36%		25.26%		25.25%		25.44%	
Marketing	0.00%	0.00%	0.00%	0.00%	0.08%	0.10%	0.06%			0.06%		0.06%		0.05%		0.05%	
Animal Control	0.07%	0.05%	0.00%	0.02%	0.01%	0.06%	0.02%			0.02%		0.02%		0.02%		0.02%	
Pass Through Expenditures	2.72%	2.61%	1.95%	2.24%	2.10%	2.04%	1.98%			1.87%		1.78%		1.68%		1.58%	
Interfund/Lease payment	0.00%	0.15%	0.09%	0.29%	0.25%	0.22%	0.00%			0.00%		0.00%		0.00%		0.00%	
Transfers to other Funds	0.00%	0.00%	27.13%	11.41%	14.06%	5.39%	5.64%			5.60%		5.34%		5.16%		5.29%	
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%		100.00%		100.00%		100.00%	

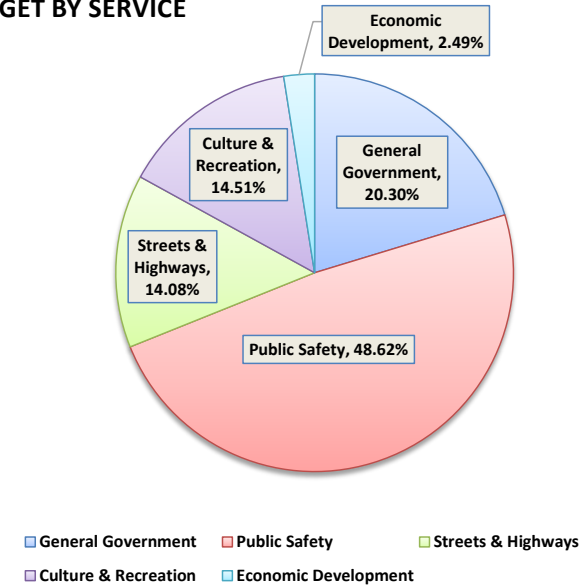
	2017	2018	2019	2020	2021	2022	2023
ENGINEERING	23,889	19,000	15,000	15,000	15,000	10,000	10,000
General Fund portion	12,499	7,000	7,000	7,000	7,000	7,000	7,000
Enterprise Fund portion	11,390	12,000	8,000	8,000	8,000	3,000	3,000
Computer Maintenance							
General Fund portion		11,200	35,000	36,550	37,632	38,745	39,893
Enterprise Fund portion		20,200	10,000	10,000	10,000	10,000	10,000
		31,400	45,000	46,550	47,632	48,745	49,893
Water/Sewer	49,255	44,136	72,018	100,824	141,153	197,614	276,659
		WATER	66,386	92,940	130115	182161	255025
		SEWER	5,632	7,884	11038	15453	21634
\$	3,162.43		72,018	100,824	141,153	197,614	276,659
\$	18,162.43		-	(0)	0	(0)	(0)



**City of Big Lake
General Fund Expenditure Budget
Summary by Service**

Service	2018	2019	2018-2019		% Total Budget	Reason for change
	Adopted Budget	Proposed Budget	\$ Change	% Change		
<u>General Government</u>						
Mayor/Council	33,570	33,873	303	0.90%		
Planning	160,791	172,660	11,869	7.38%		Personnel (Step Increases + Insurance Increases)
Elections	20,800	3,400	(17,400)	-83.65%		Election year in 2018
Administration	743,673	774,977	31,304	4.21%		Personnel (Step Increases + Insurance Increases) & IT
<u>Total General Government</u>	958,834	984,910	26,076	2.72%	20.27%	
<u>Public Safety</u>						
Police	1,770,853	1,891,802	120,949	6.83%		Personnel (Step Increases + Insurance Increases)
Fire	267,468	269,617	2,149	0.80%		Additional training
Building	207,594	199,566	(8,028)	-3.87%		To reflect trends in prior year actuals
<u>Total Public Safety</u>	2,245,916	2,360,986	115,070	5.12%	48.61%	
<u>Streets & Highways</u>						
Engineering	57,435	62,336	4,900	8.53%		Personnel (Step Increases + Insurance Increases)
Streets	609,702	617,485	7,783	1.28%		Personnel (Step Increases + Insurance Increases)
<u>Total Streets & Highways</u>	667,137	679,820	12,683	1.90%	14.00%	
<u>Culture & Recreation</u>						
Parks	487,070	544,431	57,361	11.78%		Personnel (Step Increases + Insurance Increases)
BLCSC	65,625	64,383	(1,242)	-1.89%		To reflect trends in prior year actuals
Community - Recreation (other)	95,665	101,945	6,280	6.56%		Personnel -allocated 2% to Farmers Market Fund
<u>Total Culture & Recreation</u>	648,360	710,759	62,399	9.62%	14.63%	
<u>Economic Development</u>						
	177,145	120,722	(56,423)	-31.85%	2.49%	Personnel -allocated 50% of Director Wages & Fringe to Big Lake Economic Development Authority
<u>Total General Fund Expenditures</u>	4,697,392	4,857,198	159,806	3.40%		

2019 BUDGET BY SERVICE



LGA ALLOCATION BUDGET					100.5%	100.5%	100.5%	100.5%	100.5%	100.5%	100.5%	100.5%	100.5%	100.5%	100.5%
Budget	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
LGA	410,000	543,623	618,610	622,696	625,809	628,939	632,083	635,244	638,420	641,612	644,820	648,044	651,284	654,541	657,813
LGA - TO 198	-	-	225,000	45,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
LGA - TO 199	410,000	543,623	393,607	576,100	547,333	562,733	546,833	360,400	266,000	487,700	513,800	361,800	123,300	173,750	175,150
ALLOCATION PER SERVICE															
ADMIN	90,000	85,000	15,000	23,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-
BLCSC	4,000	12,200	17,500	6,000	-	6,000	-	-	-	-	-	-	-	-	-
BUILDING	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-
EDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELECTION	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENGINEERING	-	-	13,500	-	-	-	-	-	-	-	-	-	-	-	-
FIRE	62,250	100,000	31,000	50,500	145,333	185,333	155,333	190,000	80,000	141,500	100,000	80,000	80,000	115,750	115,750
PARKS	136,000	-	-	-	60,000	100,000	45,000	65,000	-	-	-	-	-	-	-
PLANNING	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POLICE	70,520	44,600	95,600	36,600	70,000	56,400	66,500	75,400	66,000	26,200	53,800	81,800	43,300	58,000	59,400
STREETS	6,000	260,000	210,000	460,000	262,000	205,000	270,000	30,000	120,000	320,000	360,000	200,000	-	-	-
STREET PROJECTS - 198			75,000	45,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
PARKS/TRAIL PROJECT - 198			150,000	-	-	-	-	-	-	-	-	-	-	-	-
	377,170	501,800	611,600	621,100	647,333	662,733	646,833	460,400	366,000	587,700	613,800	461,800	223,300	273,750	275,150
unreserve +/-	32,830	41,823	7,010	1,596	(21,524)	(33,794)	(14,750)	174,844	272,420	53,912	31,020	186,244	427,984	380,791	382,663