2016 Adopted 2017 Concept Biennial Budget and 2016 Levy

City of Big Lake
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COUNCIL MEMBERS

Name	Office	Term Expires
Raeanne Danielowski	Mayor	December 31, 2016
Nick Christenson	Council Member	December 31, 2016
Seth Hansen	Council Member	December 31, 2016
Duane Langsdorf	Council Member	December 31, 2018
Mike Wallen	Council Member	December 31, 2018

<u>CITY OF BIG LAKE VISION, MISSION STATEMENT and GOALS</u>

Vision

The City of Big Lake enjoys a diverse property tax base with a dynamic residential and business community. The City effectively utilizes multiple modes of transportation to connect to the region, and has a progressive, positive reputation as a destination community.

Mission Statement

Provide responsible governance through respect and trust while enhancing partnerships within the community and establish reasonable service expectations to meet the needs of the residents and business owners.

Goals

1. **Continue to Strengthen Our Fiscal Health and Sustainability**
   - ✓ Update Comprehensive Plan
   - ✓ Economic Development Policies
   - ✓ Spending decisions: Want **<u>OR</u>** Need
   - ✓ For all activities, identify funding source

2. **Focus on Capital Improvements and Facility Needs**
   - ✓ Invest in nessecary IT improvements
   - ✓ Sidewalks & Trails– planning for improved connectivity
   - ✓ Street improvements
   - ✓ River Oaks Park – Make it a destination

3. **Develop a Succession Plan**
   - ✓ Identify key areas of concern
   - ✓ Identify: potential internal sucessors / external resources for potential recruitement
   - ✓ Plan and Document department processes and history to ensure transfer of information and reduce loss of institutional knowledge

4. **Enhance Our Identity and Citizen Awareness**
   - ✓ Volunteering
   - ✓ Marketing
   - ✓ Communication & Education

5. **Develop Stronger Partnerships With Other Public Agencies**
   (Cities, School District, Sherburne County, Townships, State of MN)
   - ✓ Meet regularly with School, County, Township & State Representatives
   - ✓ Identify partnership opportunities

Long Term Goals

1. Big Lake to be a Premier Destination For Citizens, Businesses and Tourists
2. Expand Housing Opportunities For All Life Cycles
3. Maintain Harminous City Council/Staff Relationships
4. Strive to be a Financially Strong, Stable and Fiscally Prudent City

CITY TAX LEVY INFORMATION

For 2016 the City's Taxable Market Value, which is the estimated market value of all properties (real estate and personal property) within the city less any applicable market value exclusion, increased by 3.22%, from $577,122,800 in 2015 to $595,695,400 for 2016. When the City's taxable market value changes there is an impact to the city tax rate.

The county assessor determines the market value for each parcel by January 2 of the year before taxes are payable. In addition, each parcel is assigned a class rate based on the use of the property as determined by the legislature. To determine the parcel tax capacity, the parcel market value (less exclusion) is multiplied by the class rate to equal the parcel tax capacity.

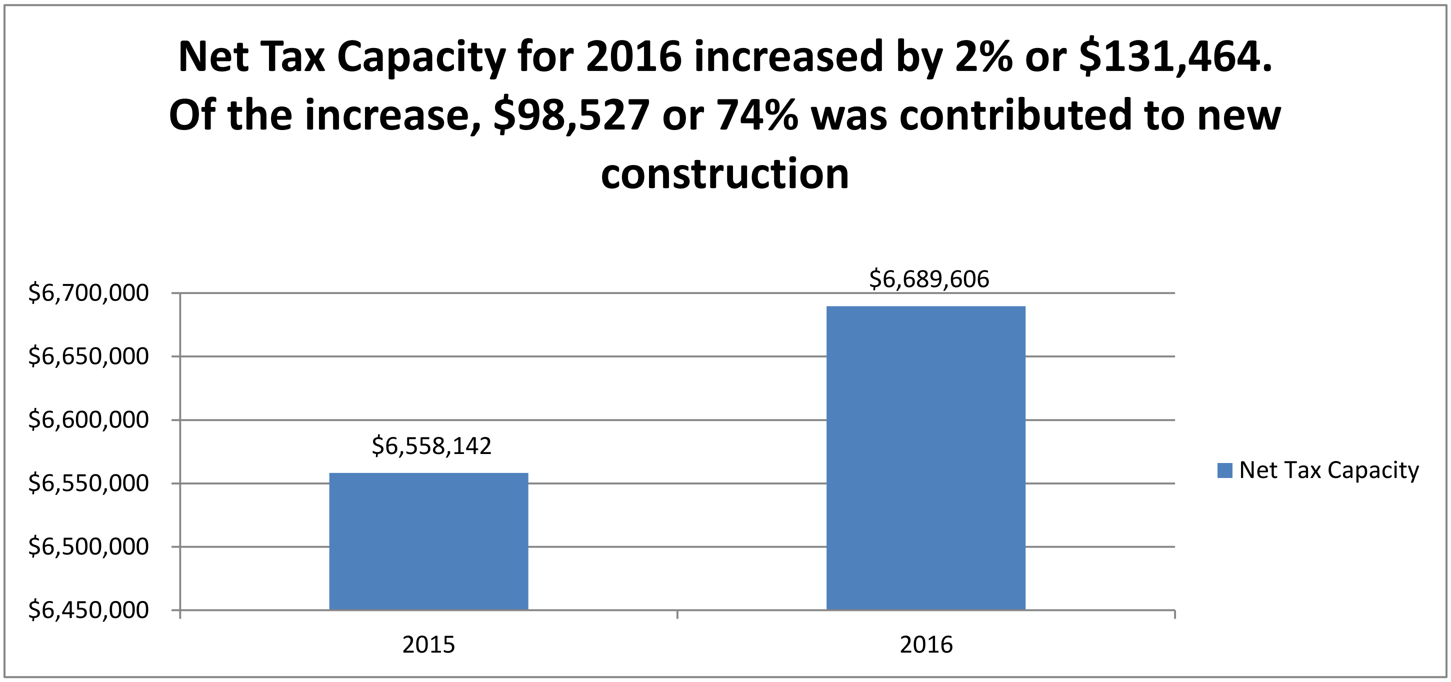
PARCEL MARKET VALUE * CLASS RATE = PARCEL TAX CAPACITY

Property Tax Class

Class	Rate	Class	Rate
Residential Homestead		**Market-rate Apartments**	1.25%
1st $500,000	1%	**Commercial/Industrial**	
>$500,000	1.25	1st $150,000	1.50%
Residential - Non Homestead		>$150,000	2.00%
Single Unit			
1st $500,000	1%		
>$500,000	1.25%		
2-3 unit buildings	1.25%		

The City's Net Tax Capacity Value (net tax capacity of all taxable parcels within the city, excluding property located in a tax increment financing district) is used to calculate the City's tax rate. As the taxable market value increases the City's net tax capacity increase.

Net Tax Capacity



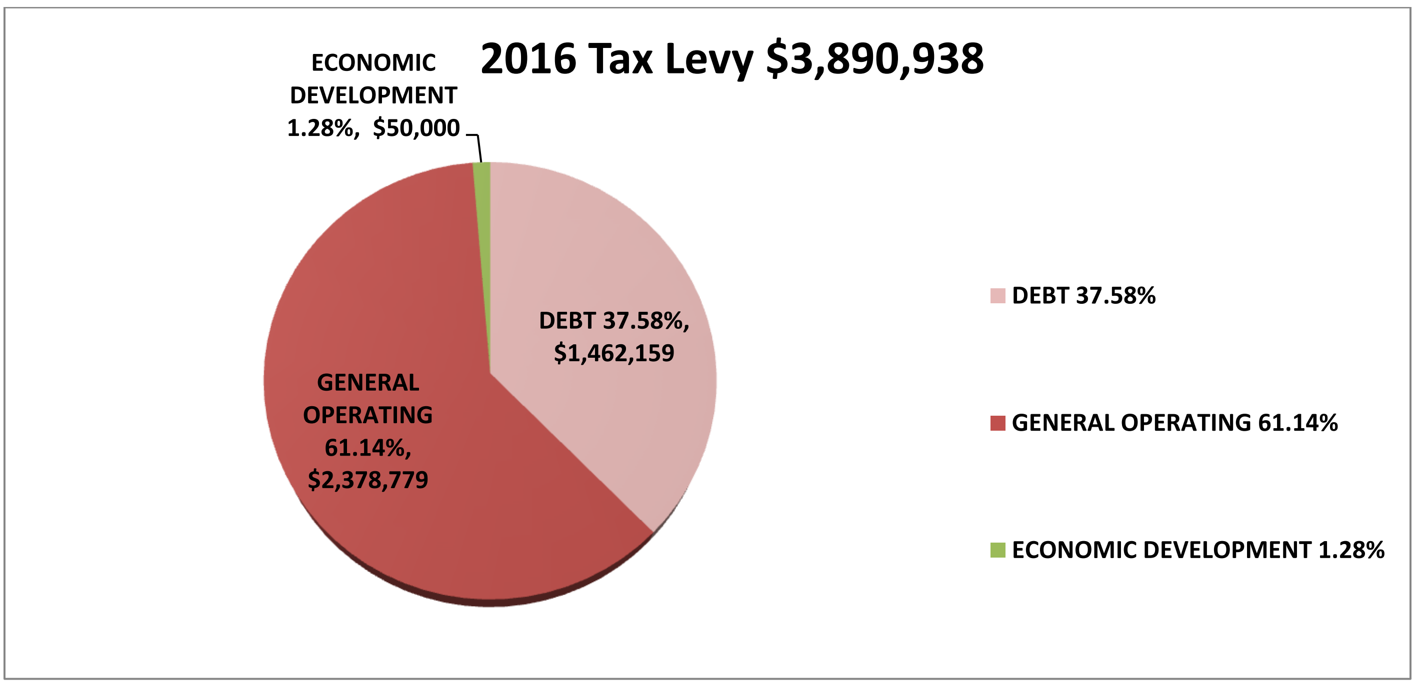
Local governments do not directly set a tax rate; instead, the tax rate is a function of the levy and local tax base (Net Tax Capacity). The City's tax rate is calculated based on the total levy amount needed divided by the City's net tax capacity value for that year. For 2016 even though the levy increased by 2.69% the City's tax rate will only increase by 0.39%. For 2016, the City Tax rate will be approximately 58.16%.

	2015	2016	Increase
Total City Levy - includes EDA and Debt	$ 3,788,858	$ 3,890,938	$ 102,080
Net Tax Capacity - Tax Rate	$ 6,558,142	$ 6,689,606	$ 131,464
City Tax Rate	57.77%	58.16%	0.39%

Before setting the actual levy, the City must estimate the expected city expenditures during the next calendar year. This is done through the preparation of the City Budget. After taking into consideration, all anticipated non-property tax revenues, including various state aids, the city subtracts the total anticipated non-property tax revenues from the anticipated expenditures, this leaves a substantial amount of money that the City will need to collect through the property tax levy. In 2016, the anticipated property tax levy needed is $2,378,799. Following is the detail of the 2016 Final Tax Levy Payable.

2016 Tax Levy Detail

	2015	2016	Inc/(Dec)	% Change
General	$ 2,282,465	$ 2,378,779	$ 96,314	4.22%
Specials				
2013B Taxable Tax Abatement Bonds	148,040	143,084	(4,956)	-3.35%
2014A Go Tax Abatement Bonds	36,063	23,573	(12,490)	-34.63%
Debt				
2009A GO Capital Improvement Plan Bonds	66,255	65,284	(971)	-1.47%
2010A GO Improvement Bonds	212,799	225,625	12,826	6.03%
2011A GO Improvement Bonds	140,000	140,000	-	
2011B GO Improvement Bonds	153,294	335,000	181,706	118.53%
2015A GO Refunding Bonds	-	529,593	529,593	100.00%
			-	
EDA Levy	20,000	50,000	30,000	150.00%
Total Debt & EDA Levy:	$ 1,506,393	$ 1,512,159	$ 5,766	0.38%
Total Levy:	**$ 3,788,858**	**$ 3,890,938**	**$ 102,080**	**2.69%**
Total City Tax Rate	**57.77%**	**58.16%**	**0.39%**	



2016 BUDGET OVERVIEW

The 2016 Adopted and 2017 Concept budget is the fourth biennial budget for the City. The use of a two-year projection for budget purposes assists in long-term planning and provides a more stable accounting of city revenues and expenditures. Economic challenges in the past years have made long-range planning even more important for the City. This budget is a comprehensive decision-making document, reflecting an accurate description of the city's operations.

Work began on the 2016/2017 Biennial Budget in July of 2015. Four budget workshops were held with council, as well as several additional department meetings to identify additional revenue sources, non-core services that could be cut or reduced, and review of future debt payment requirements. For the 2016 budgets and beyond, the City has decided to budget capital improvements and replacements in a separate capital asset fund. In addition, the City has decided to allocate the Local Government Aid, State Aid, excess fund balance as well as a portion of the transfer from the Liquor Store to the capital improvement fund to fund the budgeted improvements and replacements.

A public hearing to solicit resident input was held on November 30, 2015. The public hearing replaces the former Truth-In-Taxation Hearing, which was repealed by the state legislature.

Council adopted the Budget and Capital Improvement Plan, as well as the 2016 Levy December 09, 2015.

Financial Information

Fund Types

The City of Big Lake classifies funds into five types: General Fund, Special Revenue Funds, Enterprise Funds, Debt Service Funds, and Capital Project Funds.

General Fund – Accounts for all revenues and expenditures not required to be accounted for in other funds. It has more diverse revenue sources than other funds, including property taxes, licenses, permits, fines, intergovernmental revenues, service charges, and investment earnings. The fund's resources finance a wide range of functions, including operations for general government, public safety, public works and general service expenditures.

Special Revenue Funds – Established to account for revenues derived from taxes and other specific revenue sources. Resources provided by Special Revenue funds are restricted by statute or ordinance to finance specific City functions or activities. Big Lake currently only has five funds in this category, the Economic Development Authority (EDA) fund, Narcotic Forfeiture fund, DWI forfeiture fund, Traffic Safety Program fund and the Farmers Market fund. Of these five funds, the City only budgets anticipated revenues and expenditures for the EDA fund.

Enterprise Funds – Account for the acquisition and operation of water, sewer, solid waste, storm water, and liquor store operations. These funds are designated to be self-supporting from user charges of the general public.

Capital Project Funds – Account for the resources used for the acquisition and construction of capital facilities, except for facilities financed by the enterprise funds, replacement of equipment for current and future needs. Beginning in 2016 the City included the Capital Project Funds in the adopted budget, as the resources used to finance the approved projects were Local Government Aid, State Aid and transfer from the Liquor Store.

Debt Service Funds - Account for the payment of principal and interest on long-term debt. Revenue sources vary, but are predominately from taxes. The following schedule outlines debt for the City of Big Lake, excluding the enterprise funds.

Debt Schedule

Fund #	Bond Name	Maturity Date	Issued	Principal Balance 12/31/2015	Principal Balance Outstanding Current Portion - 2016	Principal Balance Outstanding Long - Term Portion
G.O. Bonds, Including Refunding Bonds						
208	G.O. Improvement Bonds of 2008A	2/1/2024	$ 3,655,000	$ 2,700,000	$ 2,700,000	$ -
209	G.O. Capital Improvement Bonds of 2009A	2/17/2017	620,000	190,000	95,000	95,000
212	G.O. Improvement Bonds of 2010A	2/1/2026	3,590,000	2,835,000	240,000	2,595,000
214	**G.O. Refunding Improvement Bonds 2011A**	2/1/2020	2,095,000	1,340,000	210,000	1,130,000
215	G.O. Improvement Bonds of 2007A	2/1/2023	2,105,000	1,340,000	1,340,000	-
216	**G.O. Refunding Improvement Bonds 2011B**	2/1/2022	3,415,000	2,665,000	385,000	2,280,000
235	G.O. Capital Improvement Bonds of 2007C	2/1/2028	1,130,000	865,000	865,000	-
217	**G.O. Refunding Improvement Bonds 2012A** (Split w/ 301, 401 below)	2/1/2026	1,040,000	850,000	190,000	660,000
222	**G.O. Refunding Improvement Bonds 2015A** (Split w/ 301, 401 below)	2/1/2029	4,330,000	4,330,000	-	4,330,000
	Total G.O. Bonds, Including Refunding Bonds		$ 21,980,000	$ 17,115,000	$ 6,025,000	$ 11,090,000
G.O. Tax Abatement Bonds						
219	G.O. Taxable Tax Abatement Bonds 2013B	2/1/2028	$ 2,220,000	$ 1,920,000	$ 130,000	$ 1,790,000
221	G.O. Taxable Tax Abatement Bonds 2014A - split with 501	2/1/2025	296,530	296,530	27,330	269,200
	Total Tax Abatement Bonds		$ 2,516,530	$ 2,216,530	$ 157,330	$ 2,059,200
G.O. Tax Increment Bonds						
250	G.O. Tax Increment Bonds of 2004C	2/1/2030	$ 795,000	$ 725,000	$ 15,000	$ 710,000
218	G.O. Taxable Tax Increment Refunding Bond 2013A	2/1/2024	1,105,000	1,010,000	105,000.00	905,000
	Total G.O. Tax Increment Bonds		$ 1,900,000	$ 1,735,000	$ 120,000	$ 1,615,000
Other Financing						
211	Transportation Revolving Loan Fund	8/20/2029	$ 2,465,000	$ 1,885,000	$ 120,000	$ 1,765,000
	Total Other Financing		2,465,000	1,885,000	120,000	1,765,000
	Total Governmental Debt		$ 28,861,530	$ 22,951,530	$ 6,422,330	$ 16,529,200

Revenue Sources

Property Taxes: Levied for the general operations of the City, as well as the repayment of outstanding debt. The General Fund receives the largest share of the levy, with debt service funds being the only other use for this revenue source.

Licenses & Permits: These revenues are received from businesses, and individuals licensed by the City. Building permits and license fees approximate the direct and indirect cost of issuing the licenses and policing the licensed activities.

Intergovernmental Revenue: These are revenues received from federal, state, and county sources.

Charges for Services: These are user fees, charged to provide the funding needed to operate facilities from those who use them. The largest example of this in the City is utility charges. These are revenue sources in the enterprise funds of the City.

Fines & Forfeitures: This type of revenue is generated by violations of the City code and ordinances.

Franchise Fees: These are revenues received from utility companies, (Xcel, Connexus and CenterPoint) for the use and maintenance of City owned right-away.

Donations & Contributions: These revenues are typically received from charitable organizations for specific one-time expenditures purposes and/or to benefit a cause.

Transfers In: This revenue source is for revenue that is transferred from one City Fund to another City Fund. An annual transfer from the Liquor Fund to the General Fund is done to help cover operational costs within the General Fund. For 2016, a transfer of $280,000 is budgeted for the General Fund and $50,000 is budgeted for the Capital Improvement Fund.

Other: Includes investment income, and other miscellaneous revenue sources.

Expenditure Categories

Personnel: Consists of salaries, health benefits, and the city's contribution towards FICA, Medicare, PERA, and worker's compensation insurance.

> **Retirement costs:** Employees are covered by defined benefit plans administered by the Public Employees Retirement Associated of Minnesota (PERA). They are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Retirement Plan	2011	2012	2013	2014	2015	2016
Coordinated Plan	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%
Police and Fire Fund	14.40%	14.40%	14.40%	15.30%	16.20%	16.20%

Professional Services: Includes services provided to the City by outside sources, including engineering, legal, audit, building inspections, contractors, etc.

Operations: Costs associated with maintaining the core functions of each department. Examples include office supplies, computer maintenance, electricity, gas, cleaning, fuel, advertising, uniforms, etc.

Capital Improvements: Items that are greater than $5,000 with a useful life of more than one year and all infrastructure and building construction projects that are capitalized.

General Fund - City Departments

General Government

Mayor/Council: The City of Big Lake is a statutory city governed by an elected mayor and four council members. As elected officials for the community, the mayor and council exercise legislative power by which all matters of policy are determined. They also exercise control through the adoption of an annual budget and by appointing advisory committees to provide advice and recommendations for action on policy-related matters.

Planning: The Planning Department provides planning and zoning related services to ensure compliance with City ordinances and the city's long-range comprehensive plan.

> **The Planning Commission:** meets monthly to review various planning applications and provide recommendations to aid in the decision making of the City Council. The mayor and city council appoint members of this board.

Administration/Finance: This department oversees the general administration and financial functions for the City. This includes human resources, accounting, payroll, debt and investment management, clerk functions, elections, and general city administration activities.

Community/Other: This department varies significantly from year to year as it is used to cover projects and programs not specific to a single department in the General Fund.

Public Safety

Building Inspections: The City's Building Official is responsible for all residential and commercial building permit inspection and plan review for the City.

Police: The City maintains its own police department. During 2015, the department relocated to Big Lake Community Service Center at 790 Minnesota Avenue. Law Enforcement Labor Services, Inc, Local 164 represents the police officers. The current contract runs through December 31, 2016.

Fire: The City of Big Lake, through a joint powers agreement with Big Lake Township, provides fire protection services for the City and Township. The department also services certain sections of Orrock Township through a separate fire services contract.

Streets & Highways

Streets: The Streets Department is included in the overall public works department for the City. This department is responsible for the maintenance of a quality transportation system for the City; including signage, lighting, seal coating, street striping, snow removal, and other maintenance activities.

Culture & Recreation

Parks: The Parks Department is included in the overall public works department for the City. This department is responsible for the maintenance of various parks throughout the City. Duties include mowing, park equipment maintenance, oversight of Lakeside Park, and other maintenance activities.

> **The Parks Committee:** appointed by the mayor and city council. This board meets monthly to review various park-related matters and provide recommendations to aid in the decision-making of the city council. This committee also provides long term strategic planning to identify areas within the City where resources should be committed towards existing parks or for new dedicated open space.

Big Lake Community Services Center (BLCSC): In December of 2013, The City acquired the property located at 790 Minnesota Avenue. The building is being used, in part, to provide space for the Big Lake branch of the Great River Regional Library (GRRL). Through the City's agreement with GRRL, the City is responsible for providing and maintaining space for the operations of the library. Staffing for the library, as well as inventory, is handled through GRRL. The Big Lake Township currently contributes $21,000 annually to help cover the cost of housing the library. The remaining space within the building is occupied by the Big Lake Police Department.

Economic Development

Economic Development: This department is responsible for overseeing the various development and redevelopment efforts of the City, as well as promoting the City to various residential and commercial developers that consider investing in our community.

Special Revenue Funds

Economic Development Authority Fund

The City of Big Lake Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the City of Big Lake EDA (BLEDA) is reported as if it were part of the primary government because it provides services exclusively for the City of Big Lake.

The EDA was granted authority under an enabling resolution originally passed in 1990 by the City of Big Lake. Minnesota Statute 469 details the authorized activities the EDA may participate in. The resolution establishing the City of Big Lake EDA identifies any conditions or limitations to the statutorily allowed powers of the EDA.

Big Lake Economic Development Authority (BLEDA) meets on a monthly basis to review current development and future economic goals throughout the City. BLEDA provides recommendations to the city council to aid in the decision-making processes of the council. The mayor and city council appoint members of the board.

Enterprise Funds

Water Fund

This fund is responsible for the maintenance and supply of the City's water system. Capital and infrastructure relating to the water supply system of the City are also tracked in this fund.

Sewer Fund

This fund is responsible for the maintenance and operations of the City's sanitary sewer system. Similar to the water fund, and all enterprise funds, capital and infrastructure relating to the sanitary sewer operations of the City are also tracked in this fund. In 2015, the City started work on a State mandated Phosphorus improvement project to its wastewater plant. This project is expected to be completed in 2016 and was funded in part by a PFA Grant.

Storm Sewer Fund

This fund is responsible for the maintenance and operations of the City's storm sewer system. This enterprise was created in 2005 to help fund the increasing storm water management costs of the city.

Liquor Fund

The City owns and operates a municipal liquor store. The store moved to its current site in 2006. This move more than doubled the size of the operation. Sales have been steadily increasing and it is anticipated that they will continue to do so in the coming years. Profits from the liquor store are transferred to the General Fund to help cover the costs of operations of the General Government as well as to the Capital Improvement fund to help cover the costs of improvements to governmental assets.

Conclusion

The remaining portions of this budget document provide detail on the funding sources and uses. The City sincerely hopes that all interested parties will find this document useful in evaluating the City's programs and services. Supplemental information may be obtained from the Finance Department.

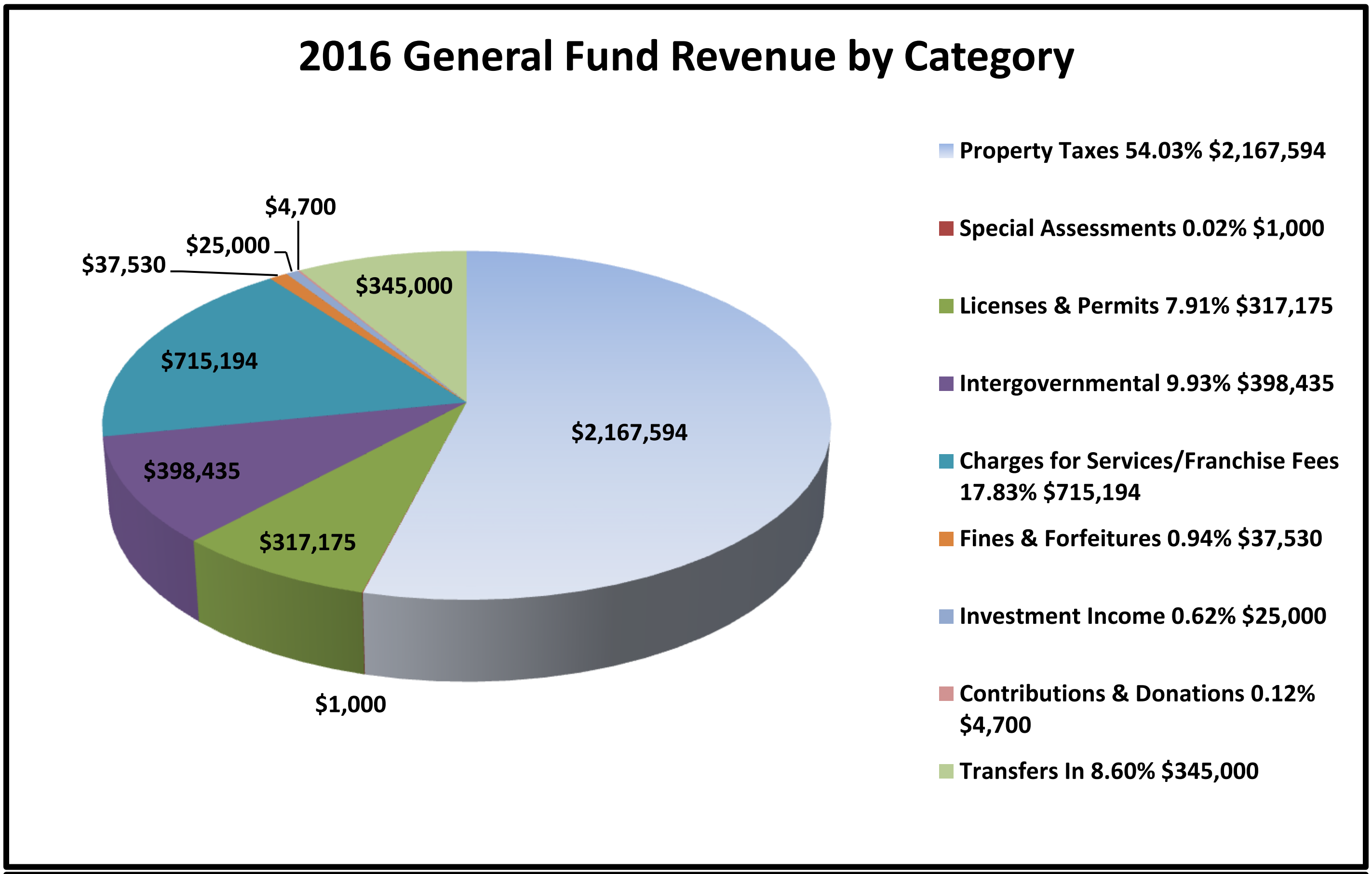
2016 GENERAL FUND OPERATIONS BUDGET SUMMARY

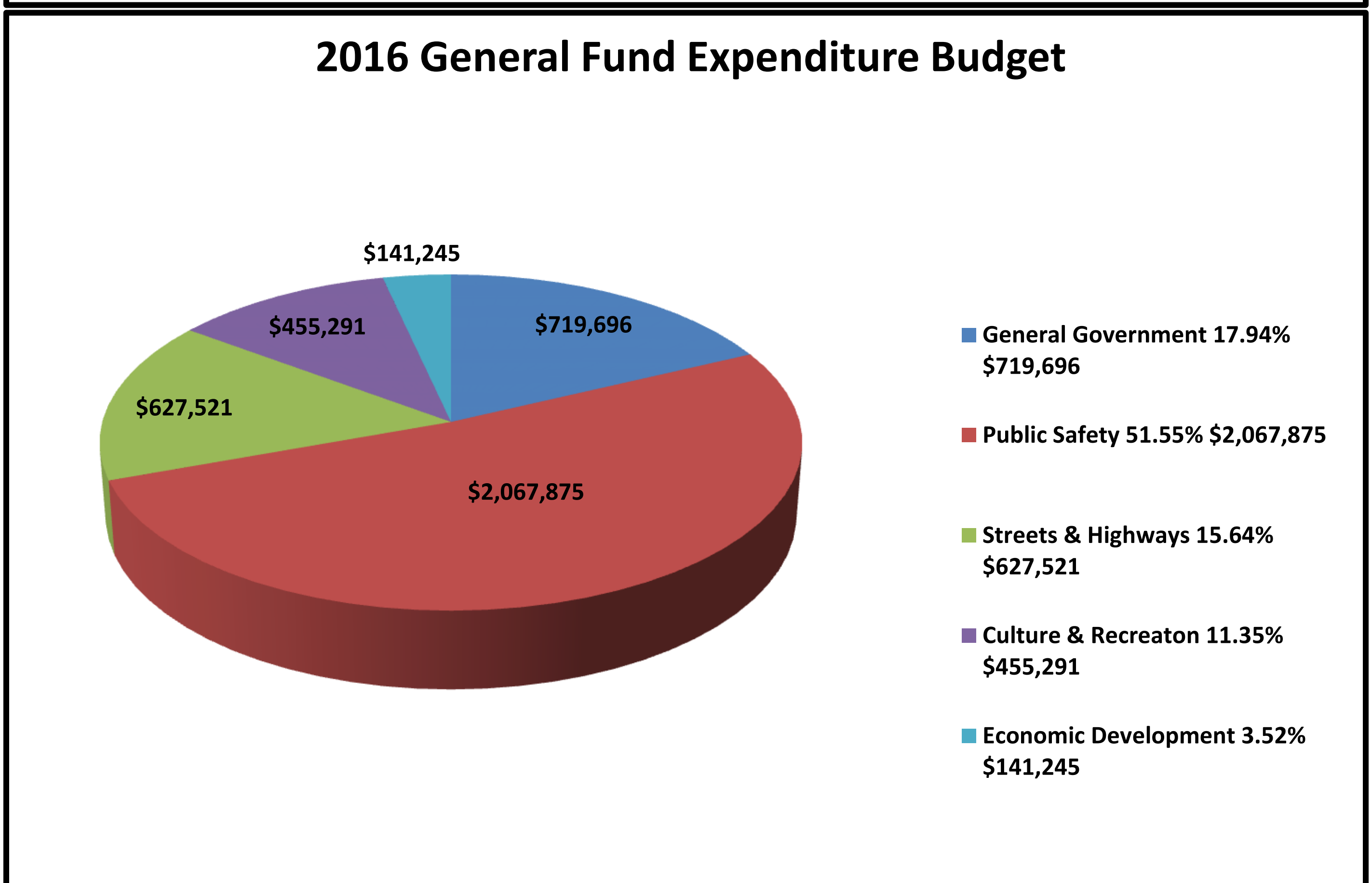
2016 General Fund Operations Budget Summary

Revenue	2015 Budget	2016 Budget	+/- TO 2015
Property Taxes	$ 2,053,268	$ 2,167,594	
Special Assessments	2,000	1,000	
Licenses & Permits	288,350	317,175	
Intergovernmental	639,056	398,435	
Charges for Services/Franchise Fees	635,900	715,194	
Fines & Forfeitures	30,400	37,530	
Investment Income	5,000	25,000	
Contributions/Donations	11,000	4,700	
Transfer In	275,000	345,000	
Total - General Fund Revenues:	**$ 3,939,974**	**$ 4,011,628**	**$ 71,654**

Expenditures	2015 Budget	2016 Budget	+/- TO 2015
Mayor/Council	$ 50,564	$ 36,053	
Planning	90,885	115,422	
Elections	5,400	13,000	
Administration	483,082	528,871	
BLCSC	57,300	50,800	
EDA	124,315	141,245	
Building	193,688	216,720	
Streets	712,639	627,521	
Parks	408,422	404,491	
Police	1,487,379	1,539,031	
Fire	304,300	312,124	
Community & Other	22,000	26,350	
Total - General Fund Expenditures:	**$ 3,939,974**	**$ 4,011,628**	**$ 71,654**
Budgeted (Use) / Excess of Reserves:	$0	$0	
Unassigned Fund Balance - Projected	2,412,141	2,412,141	
Percentage of Expenditures:	61.22%	60.13%	

General Fund Budget





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CITY DEPARTMENTS

- Mayor and Council
- City Administration
- Finance Department
- Community Development
- Police Department
- Fire Department
- Public Works Department
- Liquor Store

Department Directors

Name	Position
Clay Wilfahrt	City Administrator
Gina Wolbeck	City Clerk
Deb Wegeleben	Finance Director
Hanna Klimmek	Community Development Director
Joel Scharf	Chief of Police
Paul Nemes	Fire Chief
Mike Goebel	Public Work Director
Jan Muehlbauer	Liquor Store Manager
Lisa Miller	Assistant Liquor Store Manager

Mayor and Council

BIG LAKE MAYOR & COUNCIL DEPARTMENT

Big Lake Mayor and Council Department:

- Mayor
- (4) Council members

Activity Scope:

The mayor and council provide elected representation to the community with control over policies, goals and budgets. Members participate in various committees and direct staff through the city administrator.

Desired Outcomes:

- Adopt policies and ordinances consistent with the council's positions on growth, zoning and financial strategies.

City Administration

BIG LAKE ADMINISTRATIVE DEPARTMENT

Big Lake Administrative Department:

- City Administrator
- City Clerk

Activity Scope:

- The city administration provides the overall direction of the city, as determined by council and mayor. The city administrator serves as the chief administrative officer, ensuring that laws, ordinances and resolutions are implemented and enforced. The administrator is also responsible for managing the operations of all city departments.

- The city clerk responsibilities involve the management and retention of all official records and documents of the city. The clerk is also responsible for all election procedures.

Desired Outcomes:

- Assist city council in setting policies and procedures in accordance with council's position.
- Provide direction and leadership on city projects, budget management; oversee performance evaluations and long-range planning.

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Finance Department

BIG LAKE FINANCE DEPARTMENT

Big Lake Finance Department:

- Finance Director
- Accounting Clerk (payroll)/Deputy City Clerk
- Finance Assistant – Accounts Payable
- Finance Assistant – Accounts Receivable (utility billing)

Activity Scope:

- The finance department conducts the financial affairs of the City of Big Lake in accordance with Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- Asset management for the city's capital assets.
- Preparing and maintaining the city's Capital Improvement Plan.
- Working with financial consultants to always be looking at cost savings for the city.
- Investment and debt management.
- Review and implementation of internal controls.
- Accounting for every financial transaction of the city including accounts payable, accounts receivable, and payroll.
- Preparation of the annual audited financial report.
- Preparation of the annual budget document

Desired Outcomes:

- Provide meaningful and timely financial reports and information to council, commissions and other city departments.
- Develop financial documents in a format to be eligible for review and award of GFOA's award programs.

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Community Development

2016 COMMUNITY DEVELOPMENT GOALS

Big Lake Community Development Team:

- Community Development Director
- Building Official
- Planner
- Administrative Assistant #1
- Administrative Assistant #2
- Intern

Business Retention and Expansion:

- Continue to develop a strong partnership with Sherburne County, Greater MSP, and the Minnesota Department of Employment and Economic Development (DEED)
- Schedule visits with every business/employer in the City of Big Lake to learn more about them and develop healthy, supportive relationships

Big Lake Economic Development Authority (BLEDA):

- Hold monthly meetings to make recommendations to the Big Lake City Council
- Accomplish objectives of the Big Lake Economic Development Strategic Plan
- Work with business financing administrators to provide options for business expansion and new opportunities

Planning Commission:

- Hold monthly meetings to make recommendations to the Big Lake City Council
- Work through new concepts with developers for the greater good of the City of Big Lake

Broadband:

- Continue effort in getting effective service into the Big Lake Industrial Park

Building Official / Planning and Zoning Operations:

- Continue to make process as efficient as possible with the following objectives:
    - Permit Applications – Approval and Denial
    - Conditional Use Permits – Approval and Denial
    - Variance Requests
    - Code Enforcement
    - Code Amendment
    - Residential and Commercial Inspections
    - Issue Certificates of Occupancy

2016 Farmers Market:

- Scheduled from 3:00 – 7:00 p.m., every Wednesday, June through September
- The Farmers Market will be coordinated by a student through an internship

Quarterly Newsletter:

- Continue to fashion the quarterly newsletter to provide quality information for the residents of Big Lake

Police Department

2016 POLICE DEPARTMENT GOALS

Big Lake Police Department Staff:

- Chief of Police
- Lieutenant
- (2) Investigators
- (8) Patrol Officers
- (2) Police Specialists
- (15) Reserve Officers
- (17) C.E.R.T. Team Members

Public Safety Services:

- Continue to work aggressively to provide quality law enforcement services to this residents and visitors of Big Lake.
- Continue to diligently detect and deter criminal activities in our community.
- Enhance ability and efforts directed at traffic safety within our community.
- Continue to grow our abilities to respond with Emergency Management Services.

Outreach:

- Diligently provide educational, informational items to the public via Facebook and Twitter.
- Aggressively provide information to the community via media releases about criminal activities and prosecutions in the community.
- Continue to seek opportunities to interact with the community including; Big Lake Police Community Picnic, Citizens Police Academy, and other public venues.
- Continue to fashion the quarterly newsletter to provide quality information for the residents of Big Lake.

Fiscal Management:

- Continue to manage our resources to ensure the department operates at, or under budget for 2016.
- Continue to explore grant and external funding options for projects within the department.
- Continue to mitigate liability through practices in training, operations, and equipment.

Staff:

- Continue a path to recruit and retain quality staff.
- Continue to build upon staff skills through quality training and career opportunities.
- Explore new evaluation procedures to encourage stronger participation in the department's physical fitness program.

Fire Department

BIG LAKE FIRE DEPARTMENT

2016 FIRE DEPARTMENT GOALS

Big Lake Police Department Staff:

- Fire Chief
- Assistant Chief
- (5) Captains
- (29)Fire Fighters
- (1) Training Officer
- (1) SCBA Officer
- (1) Quarter Master

Public Safety Services:

- Continue to provide quality service to the community 24/7.
- Maintain a well-trained staff of paid on call fire fighters.
- Provide a very broad fire prevention program with a strong focus on public education and safety.

2016 Goals:

- Test and demo new self-contained breathing apparatus for purchase in 2016.
- Develop a new testing model for promotional positions.
- Write specifications for a new 3000 Gallon Water Tender for a 2017 purchase.
- Continue to work on retaining our staff and making sure our folks have the tools and training to make them successful.

Fiscal Management:

- Continue to manage our budget dollars without compromising life safety of our residents or our fire staff..

Public Works Department – Streets & Parks

BIG LAKE STREET & PARKS DEPARTMENT

2016 STREET & PARKS GOALS

Big Lake Street & Parks Department Staff:

- Public Works Director
- Foreman – Water/Wastewater
- (1) Administrative Assistant
- (2) Fleet Mechanics
- (5) Street/Parks Operators
- (1) Street/Park Employee – Part Time
- (9) Street/Park Employee – Seasonal

Services Provided:

- Maintenance and operation of services related to the follow:
    - Parks and playground equipment
    - Lakes
    - City buildings
    - Heavy and light equipment and vehicles
    - Mowing and forestry
    - Ice Rinks and snow removal
    - Beach and open space
    - Streets, and street sweeping
    - Storm sewer system, irrigation system, lighting system
    - Compost facility
    - Water distribution system and sewer collection system

Desired Outcomes:

- Provide a safe, secure, clean and an aesthetic park environment.
- Provide quality services and facilities, which build a strong healthy community.
- Enhance the quality of life for the residents and businesses of Big Lake.
- Ensure the confidence of the residents of Big Lake, that the services are provided in an efficient and cost effective manner.

Fiscal Management:

- Continue to manage our resources to ensure the department operates at, or under budget for 2016.
- Continue to explore grant and external funding options for projects within the department.

Continue to mitigate liability through practices in training, operations, and equipment.

Public Works Department – Water & Waste Water

BIG LAKE WATER & WASTERWATER DEPARTMENT

2016 WATER & WASTERWATER GOALS

Big Lake Water & Wastewater Department Staff:

- Public Works Director
- Foreman – Water/Wastewater
- (4) Wastewater Operators

Services Provided:

- Ensure environmental stewardship and public health by operating and maintaining the Water Treatment and Wastewater Treatment Plants, and associated storage and collection/distribution systems in accordance with Federal and State Laws.
- Provide safe, healthy drinking water to the residents of Big Lake.

Desired Outcomes:

- Ensure treatment plants are operated in accordance with Federal and State permit requirements and regulations.
- Ensure proactive preventative maintenance to enhance the life of the plants and to minimize outages.
- To effectively and efficiently treat, store and distribute water to meet the social, health, economic and environmental needs of the service area in a quality, customer focused, cost efficient and effective manner.
- To effectively and efficiently collect, treat, and dispose of wastewater to meet the social, health, economic and environmental needs of the service are in a quality, customer focused, cost efficient and effective manner.

Fiscal Management:

- Continue to manage our resources to ensure the department operates at, or under budget for 2016.
- Continue to explore grant and external funding options for projects within the department.

Continue to mitigate liability through practices in training, operations, and equipment.

Liquor Store

2016 LIQUOR STORE GOALS

LAKE LIQUOR TEAM:

- Liquor Store Manager
- Liquor Store Assistant Manager
- Liquor Store Clerks
- Liquor Store Stock People
- Custodian

Sales:

- Continue to increase sales through tastings at the store
- Continue to increase sales through tastings for non-profit organizations
- Offer staff more training on products
- Be aware of market trends in regards to new products and discount products that have low volume sales through vendor support

Inventory:

- Continue to have controls in place for received merchandise
- Continue to do daily inventory counts on all departments
- Continue to track sales and discounts

Wine Fest:

- Conduct semi-annual wine tasting events featuring all wine vendors in an effort to increase wine sales

Donations:

- Annually donate money to The Legacy Foundation
- Annually donate money to Big Lake SpudFest
- Annually donate advertising dollars to the Big Lake Lions for the fishing contest
- Annually donate prizes to the Big Lake Fire Department for their dance
- Annually donate prizes to the Big Lake Night to Unite
- Quarterly donate money to the Big Lake Food Shelf through silent auctions of POS merchandise displays

Continue to donate to individuals for silent auction benefits

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GENERAL FUND DETAIL BUDGET

Revenue Budget

City of Big Lake
General Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-010-3125	Land Use Revenue	$ 46,900	$ 8,925	$ 3,625	$ 10,019	$ 8,700	$ 10,000	$ 1,300	14.9%	$10,300
101-010-3418	Administrative Charges	(114)	-	-	-	-	-	-		-
101-011-4151	Refunds & Reimbursements			-	-	-	-	-		-
101-015-3101	RE & PP Taxes-Current	929,075	850,812	1,934,349	1,926,703	2,153,268	2,309,494	156,226	7.3%	2,378,779
	Less Township Repayment					(130,000)	(141,500)	(11,500)	8.8%	(145,745)
	Less TIF					-	(31,300)	(31,300)	100.0%	(32,239)
101-015-3102	RE & PP Taxes-Delinquent	76,439	372,555	156,863	90,111	30,000	30,900	900	3.0%	31,827
101-015-3103	Special Levies/Debt Service	863,910	1,014,637	944	351	-	-	-		-
101-015-3104	RE &PP Tax - Abatements			16,830	(16,830)	-	-	-		-
101-015-3105	**Local Govt Aid**	157,179	156,014	156,014	481,542	300,000	-	(300,000)	-100.0%	-
101-015-3106	P.E.R.A. Aid	3,106	3,106	3,106	3,106	3,106	3,106	-		3,106
101-015-3110	Market Value Homestead Credit	57,591	676	235	207	-	-	-		-
101-015-3115	Other Aids - Misc	1,828	602	-	-	-	-	-		-
101-015-3155	Transfer In-Revenue	263,338	257,638	260,000	270,000	275,000	345,000	70,000	25.5%	285,000
101-015-3160	Inter-Govt Revenue			17,779	351	20,000	-	(20,000)	-100.0%	-
101-015-3161	Clean-up Day / SCORE Grant				9,583	9,000	12,000	3,000	33.3%	12,360
101-015-3180	Franchise Fees		14,269	27,099	129,508	340,000	388,740	48,740	14.3%	-
101-015-3195	Sanitation License	900	600	300	900	800	900	100	12.5%	927
101-015-3198	Dock Permits		1,050	2,450	3,150	2,400	3,150	750	31.3%	3,245
101-015-3200	Vendor Fees/Licenses						-	-		-
101-015-3201	Peddler License/Permit				-	-	500	500	100.0%	500
101-015-3202	Firework Permits			-	-	-	-			-
101-015-3210	Massage License	550	225	225	250	225	375	150	66.7%	375
101-015-3211	Liquor License	26,975	25,275	25,275	28,725	25,275	30,000	4,725	18.7%	30,000
101-015-3213	Non-Intox/Off-Sale License	100	150	-	-	-	-	-		-
101-015-3218	Cigarette License	952	975	200	700	700	900	200	28.6%	900
101-015-3224	Animal License	858	889	928	832	850	750	(100)	-11.8%	750
101-015-3230	Donations from Organizations	4,500	7,700	6,300	2,500	6,000	2,500	(3,500)	-58.3%	2,575
101-015-3360	NSF Check Recovery Revenue	-	-	-	30	100	30	(70)	-70.0%	30
101-015-3370	Discounts/Credits Revenues	26,027	29,193	18,659	17,920	18,000	-	(18,000)	-100.0%	-
101-015-3375	Miscellaneous Revenue	50,110	2,216	6,347	1,231	1,000	100	(900)	-90.0%	100
101-015-3376	Insurance Proceeds & Dividends		53,803	-	-	-	18,000	18,000	100.0%	18,000
101-015-3385	Cash Over/Short			(597)	(0)		-	-		-
101-015-3411	Copies	140	51	41	27	50	30	(20)	-40.0%	30
101-015-3417	Assessment Searches	1,350	1,425	2,900	2,175	2,000	1,000	(1,000)	-50.0%	1,025
101-015-3418	Administrative Charges	(2,142)	(100)	-	227	150	-	(150)	-100.0%	-
101-015-3513	Other Fines/Fees	4,855	2,018	(3,556)	1,313	3,000	1,000	(2,000)	-66.7%	1,030
101-015-3515	Recycling Fees	20	350	-	-	-	-	-		-
101-015-3610	Prop Tx Paid Special Assessmnt	6,077	16,197	7,490	4,930	2,000	1,000	(1,000)	-50.0%	1,030
101-015-3613	Pre Paid Special Assessment	-	-	-	-	-	-	-		-
101-015-3910	Sale of Fixed Assets			1,750	-	-	-	-		-

City of Big Lake
General Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-015-3940	Lease/Rental Income	54,370	36,327	81,466	57,247	55,000	55,644	644	1.2%	55,644
101-015-3995	Unrealized Gain	(32,009)	(50,378)	(33,098)	(24,629)	(10,000)	5,000	15,000	-150.0%	20,000
101-015-3999	Interest Earned	35,246	27,778	24,047	19,213	15,000	20,000	5,000	33.3%	20,000
101-015-4151	Refunds & Reimbursements				133		-	-		-
101-015-4200	Other Grant Proceeds	10,832	12,291	5,865	-	-	-	-		-
101-020-3155	Transfer In-Revenue	-	-	678,954			-	-		-
101-020-3160	Intergovernmental				21,000	21,000	21,000	-		21,000
101-020-3940	Lease/Rent/CAM				46,387	36,000	3,500	(32,500)	-90.3%	-
101-020-4151	Refunds & Reimbursements				172		-	-		-
101-025-3418	Administrative Charges	-	-	-	-	-	-	-		-
101-030-3221	Building Permits	243,277	179,611	177,725	202,859	185,000	205,000	20,000	10.8%	211,150
101-030-3222	State Surcharge on Bldg Pmts	14,781	6,565	5,735	6,181	6,700	1,400	(5,300)	-79.1%	1,442
101-030-3229	Seed/Sod Escrow Permit	300	1,300	3,800	2,400	1,500	2,400	900	60.0%	2,400
101-030-3250	Rental Inspection Fees	-	-	7,031	4,900	-	5,000	5,000	100.0%	-
101-030-3375	Miscellaneous Revenue	4,815	1,945	1,025	1,077	1,000	1,000	-		1,030
101-030-3411	Copies				-	-	-	-		-
101-030-3418	Administrative Charges	(5)	-	-	-	-	-	-		-
101-030-3513	Other Fines/Fees	-	20	40	883	-	-	-		-
101-050-3160	**Inter-Govt Revenue - STATE AID**				3,268		-	-		-
101-050-3161	Clean-up Day / SCORE Grant	-	-	-	13,017	-	20,000	20,000	100.0%	20,000
101-050-3197	Compost Access Permit		715	1,230	2,085	1,500	1,600	100	6.7%	1,648
101-050-3220	R-O-W Permit Fees	2,906	2,514	8,310	5,550	1,000	1,000	-		1,030
101-050-3365	Road/Maintenance Aid	88,948	83,088	97,312	101,714	95,000	110,000	15,000	15.8%	110,000
101-050-3375	Miscellaneous Revenue	8,877	2,386	4,087	100	2,000	-	(2,000)	-100.0%	-
101-050-3412	City Maint. Services			11,555	11,685	1,500	10,000	8,500	566.7%	10,000
101-050-3418	Administrative Charges	5,211	-	-	-	-	-	-		-
101-050-3450	Street Light Fees				132,381	115,000	147,600	32,600	28.3%	147,600
101-050-3940	Lease/Rental/CAM	-	-	30	-		-	-		-
101-050-4151	Refunds & Reimbursements	-	-	-	154	-	-	-		-
101-050-4152	Resitution/Damage Payments				1,112		-	-		-
101-050-4153	Reimbursements - Compost				5,000		-	-		-
101-050-4154	Reimbursements - BL Township				16,695		17,000	17,000	100.0%	20,000
101-055-3376	Insurance Proceeds & Dividends		3,544	-		-	-	-		-
101-055-3160	Inter-Govt Revenue	225	6,515	2,343	-	-	-	-		-
101-055-3196	Garden Plot Fees		75	200	175	200	200	-		200
101-055-3200	Vendor Fees/Licenses			3,000		-	3,000	3,000	100.0%	3,000
101-055-3225	Park Permits-Seasonal- Resident	37,445	38,994	15,436	10,109	9,300	9,500	200	2.2%	9,500
101-055-3226	Park Permits-Daily	32,054	20,127	37,439	38,575	38,000	40,000	2,000	5.3%	40,000
101-055-3227	Park-Miscellaneous	3,361	796	219	904	500	500	-		500
101-055-3231	Park Permits-Seasonal- Non-Res				7,152	6,200	6,500	300	4.8%	6,500
101-055-3375	Miscellaneous Revenue	517	305	-	-	-	-	-		-
101-055-3376	Insurance Proceeds & Dividends			1,333		-	-	-		-
101-055-3412	City Maint. Services			977	-	-	-	-		-
101-055-3418	Administrative Charges	3,919	5,162	(6,094)	-	1,500	-	(1,500)	-100.0%	-
101-055-3419	Weeds/Trees		215			-	-	-		-
101-055-3940	Lease/Rental/CAM		500	180	1,020	500	750	250	50.0%	750

City of Big Lake
General Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-055-4151	Refunds & Reimbursements			8,471	12,397	-	-	-		3,200
101-055-4152	Resitution/Damage Payments				5,911		-	-		-
101-055-4200	Other Grant Proceeds	11,621	-	1,500	2,238	1,500	2,240	740	49.3%	2,307
101-055-4201	Other Grants - Music in Park	-	-	-	8,000		-	-		-
101-075-3117	State Aid - Police	75,945	72,816	79,623	83,776	91,150	95,000	3,850	4.2%	97,850
101-075-3160	Inter-Govt Revenue	3,729	676	18,336	28,640	22,800	26,500	3,700	16.2%	27,295
101-075-3230	Donations from Organizations	9,050	2,150	17,150	19,372	-	-	-		-
101-075-3375	Miscellaneous Revenue	604	68	1,274	-	1,500	1,500	-		1,545
101-075-3376	Insurance Proceeds & Dividends		4,800	1,333	-	-	-	-		-
101-075-3411	Copies	623	496	202	375	200	350	150	75.0%	361
101-075-3510	Traffic Safety		3,750	16,500	-	-	-	-		-
101-075-3511	Court Fines	10,824	22,089	24,440	30,644	21,000	28,000	7,000	33.3%	28,840
101-075-3512	Parking Fines	-	-	8,460	4,795	5,000	5,000	-		5,150
101-075-3513	Other Fines/Fees	(500)	464	3,692	2,462	1,300	3,500	2,200	169.2%	3,605
101-075-3520	Forfeiture/Seizures	4,213	2,010	484	440	-	-	-		-
101-075-3910	Sale of Fixed Assets		5,800	11,066	943	2,500	5,000	2,500	100.0%	5,150
101-075-4151	Refunds & Reimbursements				150		-	-		-
101-075-4200	Other Grant Proceeds		1,000	2,750	10,365	-	-	-		-
101-075-4210	Federal Grant Proceeds	20,059	10,258	-	-	-	-	-		-
101-075-4211	Towards Zero Deaths Grant			7,099	14,462	-	17,589	17,589	100.0%	18,117
101-077-3522	DWI Forfeitures		5,700	(2,486)	-	-	-	-		-
101-077-3523	Narcotics Forfeitures		1,850	(1,775)	-	-	-	-		-
101-077-3524	Property Room Evidence		743	-	-	-	-	-		-
101-085-3118	State Aid - Fire	70,528	63,426	89,681	89,017	75,000	90,000	15,000	20.0%	92,700
101-085-3119	State Aid Fire Relief			1,000	1,000	-	1,000	1,000	100.0%	1,030
101-085-3160	Inter-Govt Revenue		(123)		-	-	-	-		-
101-085-3230	Donations from Organizations	4,409	30,760	22,510	4,190	5,000	2,200	(2,800)	-56.0%	2,266
101-085-3375	Miscellaneous Revenue	453	1,620	-	248	5,000	50	(4,950)	-99.0%	52
101-085-3376	Insurance Proceeds & Dividends	3,172	-	4,451	-	2,000	-	(2,000)	-100.0%	-
101-085-3422	Fire Protection Service	91,077	18,433	22,635	23,257	25,000	25,000	-		25,750
101-085-3910	Sale of Fixed Assets			454	-	-	-	-		-
101-085-3940	Lease/Rental/CAM			5,037	4,030	5,500	4,030	(1,470)	-26.7%	4,151
101-085-4151	Refunds & Reimbursements		7,820	23,205	19,636	20,000	30,400	10,400	52.0%	31,312
101-085-4200	Other Grant Proceeds	1,500	-	250	-	500	-	(500)	-100.0%	-
101-085-4210	Federal Grant Proceeds			470	-		-	-		-
										-
		$ 3,342,901	$ 3,458,252	$ 4,143,518	$4,024,430	$3,939,974	$4,011,628	$71,654	1.8%	$3,657,978
								-		

General Fund Expenditures:	$ 4,011,628
General Fund Revenues:	$ 4,011,628
Surplus / Deficit:	$ 0

Expenditure Budget Summary by Division

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
Mayor/Council									
Personnel	24,801	27,056	22,915	25,670	27,764	27,328	(436)	-1.6%	27,338
Professional Services	1,875	1,804	4,552	4,475	4,500	1,700	(2,800)	-62.2%	1,700
Operations	8,522	10,584	9,504	15,040	18,300	7,025	(11,275)	-61.6%	7,075
Transfers/Intefund Loan	-	-	-				-		
Total - Mayor/Council:	**$ 35,198**	**$ 39,444**	**$ 36,971**	**$ 45,184**	**$ 50,564**	**$ 36,053**	**$ (14,511)**	-28.7%	**$ 36,113**
	-	-	-	-	-	-	-		-
Planning									
Personnel	100,404	97,017	35,332	19,215	25,885	100,222	74,337	287.2%	103,237
Professional Services	1,971	14,205	38,997	50,865	54,000	7,850	(46,150)	-85.5%	8,050
Operations	16,402	13,490	9,609	18,730	11,000	7,350	(3,650)	-33.2%	7,550
Transfers/Intefund Loan	-	-	-	-	-	-	-		-
Total -Planning:	**$ 118,777**	**$ 124,712**	**$ 83,938**	**$ 88,810**	**$ 90,885**	**$ 115,422**	**$ 24,537**	27.0%	**$ 118,837**
	-	-	-	-	-	-	-		-
Elections									
Personnel	-	8,149	-	8,517	-	10,000	10,000	100.0%	-
Operations	(602)	-	-	2,767	-	3,000	3,000	100.0%	-
Transfers/Intefund Loan									2,500
Total -Elections	**$ (602)**	**$ 8,149**	**$ -**	**$ 11,284**	**$ -**	**$ 13,000**	**$ 13,000**	100.0%	**$ 2,500**
	-	-	-	-	-	-	-		-
Administration							-		
Personnel	237,827	339,822	285,215	263,016	291,232	296,590	5,358	1.8%	305,522
Professional Services	169,915	67,230	67,618	61,266	76,500	73,325	(3,175)	-4.2%	74,716
Operations	99,292	104,537	128,677	103,446	105,350	147,956	42,606	40.4%	164,491
Transfers/Intefund Loan	-	-	-	-	-	11,000	11,000		5,000
Total - Administration	**$ 507,034**	**$ 511,589**	**$ 481,510**	**$ 427,728**	**$ 473,082**	**$ 528,871**	**$ 55,789**	11.8%	**$ 549,730**
	-	-	-	-	-	-	-		-
Big Lake Community Services Center							-		
Operations	101,103	92,240	115,002	77,464	57,300	50,800	(6,500)	-11.3%	55,200
Transfers/Intefund Loan	-	-	-	-	-	-	-		-
Total - BLCSC:	**$ 101,103**	**$ 92,240**	**$ 115,002**	**$ 77,464**	**$ 57,300**	**$ 50,800**	**$ (6,500)**	-11.3%	**$ 55,200**
	-	-	-	-	-	-	-		-
Economic Development									
Personnel	145,868	64,803	63,405	103,398	103,895	123,095	19,200	18.5%	128,152
Professional Services	4,455	1,372	6,624	2,525	5,000	4,200	(800)	-16.0%	4,200
Operations	14,227	18,146	5,010	11,818	15,420	13,950	(1,470)	-9.5%	8,650
Transfers/Intefund Loan	-	-	-	-	-	-	-		-
Total - Economic Development:	**$ 164,550**	**$ 84,321**	**$ 75,039**	**$ 117,741**	**$ 124,315**	**$ 141,245**	**$ 16,930**	13.6%	**$ 141,002**
	-	-	-	-	-	-	-		-
Building							-		
Personnel	55,463	71,501	113,293	126,206	144,088	184,170	40,082	27.8%	189,747
Professional Services	4,368	4,186	3,684	3,904	3,500	1,450	(2,050)	-58.6%	1,450
Operations	142,513	64,704	52,168	68,784	46,100	31,100	(15,000)	-32.5%	31,142
Transfers/Intefund Loan	-	-	-	-	-	-	-		-
Total - Building:	**$ 202,344**	**$ 140,391**	**$ 169,145**	**$ 198,894**	**$ 193,688**	**$ 216,720**	**$ 23,032**	11.9%	**$ 222,339**

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
Streets							-		
Personnel	170,812	176,591	192,363	202,813	243,692	232,486	(11,206)	-4.6%	239,650
Professional Services	4,516	4,985	37,245	22,054	24,100	41,000	16,900	70.1%	31,000
Operations	231,730	263,637	276,646	306,535	324,847	354,035	29,188	9.0%	370,935
Transfers/Intefund Loan	-	-	-	-	-	-	-		16,000
Total - Streets:	**$ 407,058**	**$ 445,213**	**$ 506,254**	**$ 531,402**	**$ 592,639**	**$ 627,521**	**$ 34,882**	5.9%	**$ 657,585**
	-	-	-	-	-	-	-		-
Parks									
Personnel	182,332	178,206	196,473	199,779	268,727	264,921	(3,807)	-1.4%	272,918
Professional Services	2,647	2,438	3,255	4,403	3,800	5,150	1,350	35.5%	5,150
Operations	140,371	128,710	121,433	127,342	135,895	134,420	(1,475)	-1.1%	140,110
Transfers/Intefund Loan	-	-	-	-	-	-	-		16,000
Total - Parks:	**$ 325,350**	**$ 309,354**	**$ 321,161**	**$ 331,525**	**$ 408,422**	**$ 404,491**	**$ (3,932)**	-1.0%	**$ 434,178**
	-	-	-	-	-	-	-		-
Police									
Personnel	986,756	1,141,659	1,047,335	1,125,088	1,219,304	1,314,862	95,558	7.8%	1,354,041
Professional Services	21,682	21,171	15,898	19,537	26,400	23,700	(2,700)	-10.2%	11,200
Operations	209,621	193,590	153,486	186,272	196,675	197,469	794	0.4%	202,100
Animal Control	-	-	2,301	1,593	-	3,000	3,000	100.0%	3,000
Transfers/Intefund Loan	-	-	-	-	-	-	-		-
Total - Police:	**$ 1,218,059**	**$ 1,356,420**	**$ 1,219,020**	**$ 1,332,489**	**$ 1,442,379**	**$ 1,539,031**	**$ 96,652**	6.7%	**$ 1,570,341**
	-	-	-	-	-	-	-		-
Fire							-		
Personnel	75,113	164,091	91,737	90,408	97,000	109,508	12,508	12.9%	81,508
Professional Services	5,019	2,603	3,373	4,232	5,350	6,100	750	14.0%	3,300
Operations	205,723	31,094	183,699	158,613	119,700	193,225	73,525	61.4%	70,725
Transfers/Intefund Loan	-	-	-	5,280	-	3,291	3,291	100.0%	-
Total - Fire:	**$ 285,855**	**$ 197,788**	**$ 278,809**	**$ 258,533**	**$ 222,050**	**$ 312,124**	**$ 90,074**	40.6%	**$ 155,533**
	-	-	-	-	-	-	-		-
Other							-		
Operations	252,167	11,301	17,188	22,000	22,000	26,350	4,350	19.8%	28,250
Total - Other:	**$ 252,167**	**$ 11,301**	**$ 17,188**	**$ 22,000**	**$ 22,000**	**$ 26,350**	**$ 4,350**	19.8%	**$ 28,250**
	-	-	-	-	-	-	-		
Total - General Fund:	**$ 3,617,494**	**$ 3,312,773**	**$ 3,304,037**	**$ 3,431,771**	**$ 3,677,324**	**$ 4,011,628**	**$ 334,304**	**9.1%**	**$ 3,971,608**
							-		

2016 General Fund and Capital Improvement/Purchases Fund

		Amount	% of Budget	
Total:	Personnel	2,663,182	54%	
	Professional Services	164,475	3%	
	Operations	1,169,680	24%	
	Transfers/Interfund Loans	14,291	0.29%	
	CIP	914,170	19%	in Fund 198 & 199
		$ 4,925,798	100%	
		-		

			% Increase
Increase in:	Personnel	241,593	10%
	Professional Services	(38,675)	-19%
	Operations	117,093	10%
	Transfers	14,291	100%
		$ 334,304	
		-	

General Fund	**2015**	**2016**	**+/-**	**% change**
Personnel	2,421,587	2,663,182	241,594	
Professional Serv	203,150	164,475	(38,675)	
Operations	1,052,587	1,169,680	117,093	
Transfers	-	14,291	14,291	
	$ 3,677,324	$ 4,011,628	$ 334,304	9%
CIP Funds	330,650	914,170	583,520	
	$ 330,650	$ 914,170	$ 583,520	
Total Budgets	$ 4,007,974	$ 4,925,798	$ 917,824	

CIP Budget Summary by Division

City of Big Lake
Capital Improvement Expenditure Budget (Fund 198 & 199)
Summary by Division

Division/Category:	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
Planning									
CIP	-	-	-	-	3,000	3,000	-		-
Total -Planning:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**		**$ -**
							-		
Elections									
CIP	5,400	5,400	5,400	5,400	5,400	5,400	-		2,500
Total -Elections	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ -**		**$ 2,500**
	-	-	-	-	-	-	-		-
Administration							-		
CIP	5,752	2,337	-	55,694	10,000	90,000	80,000		65,000
Total - Administration	**$ 5,752**	**$ 2,337**	**$ -**	**$ 55,694**	**$ 10,000**	**$ 90,000**	**$ 80,000**	800.0%	**$ 65,000**
	-	-	-	-	-	-	-		-
Big Lake Community Services Center							-		
CIP/Transfers	-	-	-	-	65,000	4,000	(61,000)		-
Total - BLCSC:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**	**$ 4,000**	**$ (61,000)**	-93.8%	**$ -**
	-	-	-	-	-	-	-		-
Streets							-		
CIP	-	-	-	89,897	120,000	543,000	423,000		6,711,283
Total - Streets:	**$ -**	**$ -**	**$ -**	**$ 89,897**	**$ 120,000**	**$ 543,000**	**$ 423,000**	352.5%	**$ 6,711,283**
	-	-	-	-	-	-	-		-
Parks									
CIP	-	-	-	24,490	-	136,000	136,000		153,000
Total - Parks:	**$ -**	**$ -**	**$ -**	**$ 24,490**	**$ -**	**$ 136,000**	**$ 136,000**	100.0%	**$ 153,000**
	-	-	-	-	-	-	-		-
Police									
CIP	-	25,808	60,277	78,617	45,000	70,520	25,520		86,400
Total - Police:	**$ -**	**$ 25,808**	**$ 60,277**	**$ 78,617**	**$ 45,000**	**$ 70,520**	**$ 25,520**	56.7%	**$ 86,400**
	-	-	-	-	-	-	-		-
Fire							-		
CIP	11,244	16,036	31,351	6,473	82,250	62,250	(20,000)		136,500
Total - Fire:	**$ 11,244**	**$ 16,036**	**$ 31,351**	**$ 6,473**	**$ 82,250**	**$ 62,250**	**$ (20,000)**	-24.3%	**$ 136,500**
	-	-	-	-	-	-	-		-
Total - Capital Improvement Fun	**$ 22,396**	**$ 49,581**	**$ 97,028**	**$ 260,571**	**$ 330,650**	**$ 914,170**	**$ 583,520**	176.5%	**$ 7,154,683**
							-		

2016 Capital Improvement/Purchases Fund			% of Budget	
Total:	**CIP**	914,170	100%	in Fund 198 & 199
		914,170	100%	
Increase in:	**CIP**	583,520		
		583,520		
		-		

CIP Funds	2015	2016
CIP Funds	330,650	914,170
	330,650	914,170

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GENERAL GOVERNMENT BUDGETS

- Mayor & Council
- Planning
- Elections
- Administration
- Other/Community Events

Mayor & Council

City of Big Lake
General Fund Expenditure Budget
Mayor & Council

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-05-05-4002	Wages	$ 23,100	$ 25,200	$ 20,160	$ 23,520	$ 25,200	$25,200	$ -		$25,200
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,426	1,556	1,670	1,799	1,894	1,928	34	1.8%	1,928
101-100-05-05-4012	P.E.R.A. (er)	275	300	-	-	220	-	(220)	-100.0%	-
101-100-05-05-4016	WC Insurance			84	50	150	200	50	33.3%	210
101-100-05-05-4017	Unemployment Benefits			1,001	300	300	-	(300)	-100.0%	-
101-100-05-20-4170	Legal	1,875	1,804	2,902	3,837	4,000	1,200	(2,800)	-70.0%	1,200
101-100-05-20-4180	Other Consultants			1,650	638	500	500	-		500
101-100-05-25-4130	Computers & Software				529	500	500	-		500
101-100-05-25-4200	Printing- Newsletter				287	300	1,500	1,200	400.0%	1,500
101-100-05-25-4208	Copies	3,962	4,443	5,400	4,023	4,500	-	(4,500)	-100.0%	-
101-100-05-25-4210	Operating Supplies	651	544	220	1,147	750	500	(250)	-33.3%	500
101-100-05-25-4212	Other Operations	2,699	3,133	1,312	118	2,000	200	(1,800)	-90.0%	200
101-100-05-25-4217	Cleaning Services	-	-	-	1,512	-	-	-		-
101-100-05-25-4220	Advertising	-	-	-	106	900	300	(600)	-66.7%	300
101-100-05-25-4225	Sanitation/Garbage				46		-	-		-
101-100-05-25-4230	Telephone	-	-	-	1,022	-	-	-		-
101-100-05-25-4235	Postage	224	186	55	167	250	175	(75)	-30.0%	175
101-100-05-25-4238	Training/Schools	(23)	880	806	928	3,500	1,200	(2,300)	-65.7%	1,250
101-100-05-25-4240	Travel/Mileage	419	515	-	-	300	100	(200)	-66.7%	100
101-100-05-25-4243	Meals	10	-	(7)	60	100	100	-		100
101-100-05-25-4250	Liability Insurance	580	883	568	640	900	600	(300)	-33.3%	600
101-100-05-25-4257	Contractors Hired			1,040	1,725	1,300	1,800	500	38.5%	1,800
101-100-05-25-4260	Subscriptions/Dues				30		50	50	100.0%	50
101-100-05-25-4540	Repair/Maintenance				89		-	-		-
101-100-05-25-4570	Electricity			110	2,281	3,000	-	(3,000)	-100.0%	-
101-100-05-25-4580	Natural Gas				332		-	-		-
								-		-
		$ 35,198	$ 39,444	$ 36,971	$ 45,184	$50,564	$ 36,053	$ (14,511)	-28.7%	$ 36,113

Planning

City of Big Lake
General Fund Expenditure Budget
Planning

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-10-05-4002	Wages	$ 81,481	$ 70,081	$ 24,570	$ 15,186	$ 12,085	$ 72,102	60,018	496.6%	$ 74,266
101-100-10-05-4008	Insurance Benefits (er)	6,258	14,930	8,102	1,610	4,000	15,821	11,821	295.5%	16,296
101-100-10-05-4009	HSA Accounts	1,750	1,500	(221)	385	800	375	(425)	-53.1%	375
101-100-10-05-4010	F.I.C.A./Medicare (er)	5,574	5,314	1,513	1,119	3,500	5,516	2,016	57.6%	5,681
101-100-10-05-4012	P.E.R.A. (er)	5,341	5,192	1,303	915	3,500	5,408	1,908	54.5%	5,570
101-100-10-05-4016	W/C Insurance			-	-	-	1,000	1,000	100.0%	1,050
101-100-10-05-4017	Unemployment Benefits			65	-	2,000	-	(2,000)	-100.0%	-
101-100-10-20-4140	Audit	(2,637)	1,050	-	-	-	350	350	100.0%	350
101-100-10-20-4150	Engineering	(2,637)	1,050	-	1,976	1,500	2,000	500	33.3%	2,000
101-100-10-20-4170	Legal	6,293	200	1,806	2,613	2,500	3,000	500	20.0%	3,200
101-100-10-20-4180	Other Consultants	953	11,905	37,191	46,276	50,000	2,500	(47,500)	-95.0%	2,500
101-100-10-25-4130	Computers & Software	1,022	1,376	1,037	1,306	1,500	1,500	-		1,500
101-100-10-25-4200	Printing-Newsletter etc				287		1,500	1,500	100.0%	1,500
101-100-10-25-4208	Copies	2,273	2,592	2,797	2,442	2,500	-	(2,500)	-100.0%	-
101-100-10-25-4209	Recording Fees				3,000			-		-
101-100-10-25-4210	Operating Supplies	2,896	2,255	813	2,595	2,500	1,000	(1,500)	-60.0%	1,000
101-100-10-25-4212	Other Operations Expenses	4,341	2,362	926	465	1,500	100	(1,400)	-93.3%	100
101-100-10-25-4217	Cleaning Services	-	-	-	1,560	-	-	-		-
101-100-10-25-4220	Advertising	685	191	278	1,673	1,500	1,000	(500)	-33.3%	1,200
101-100-10-25-4225	Sanitation/Garbage Removal				46		-	-		-
101-100-10-25-4230	Telephone	965	(100)	85	1,259	100	-	(100)	-100.0%	-
101-100-10-25-4235	Postage	762	321	232	316	500	500	-		500
101-100-10-25-4238	Training/Schools	968	1,041	-	30	-	1,000	1,000	100.0%	1,000
101-100-10-25-4240	Travel/Mileage	661	1,129	142	-	-	100	100	100.0%	100
101-100-10-25-4243	Meals	71	931	18	22	-	50	50	100.0%	50
101-100-10-25-4250	Liability Insurance	476	875	420	480	700	500	(200)	-28.6%	500
101-100-10-25-4257	Contractors Hired			2,529	-		-	-		-
101-100-10-25-4260	Subscriptions/Dues	683	517	-	-	-	100	100	100.0%	100
101-100-10-25-4413	Equipment/Accessories	602	-	-	-	200	-	(200)	-100.0%	-
101-100-10-25-4540	Repair/Maintenance Building						-	-		-
101-100-10-25-4570	Electricity			332	3,084	-	-	-		-
101-100-10-25-4580	Natural Gas	-	-	-	165	-	-	-		-
								-		
		$ 118,777	**$ 124,712**	**$ 83,938**	**$ 88,810**	**$ 90,885**	**$ 115,422**	**$ 24,537**	**27.0%**	**$ 118,837**

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Planning Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
199-000-10-70-4316	Capital Expenditures - Computer	$ -	$ -	$ -	$ -	$ 3,000	$ 3,000	-		$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**		**$ -**

TOTAL FOR PLANNING $ 118,422

Elections

City of Big Lake
General Fund Expenditure Budget
Elections

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-11-10-4002	Wages (Elections)	-	8,149	-	8,517	-	10,000	10,000	100.0%	$ -
101-100-11-10-4210	Operating Supplies	(602)	-	-	963	-	1,000	1,000	100.0%	-
101-100-11-10-4220	Advertising				396	-	500	500	100.0%	-
101-100-11-10-4240	Travel/Mileage				483	-	500	500	100.0%	-
101-100-11-10-4243	Meals	-	-	-	925	-	1,000	1,000	100.0%	-
101-100-11-10-4316	Capital Transfer to CIP							-		2,500
		$ (602)	**$ 8,149**	**$ -**	**$ 11,284**	**$ -**	**$ 13,000**	**$ 13,000**	**100.0%**	**$ 2,500**

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Elections

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-11-10-4316/4612	Capital Transfer to Fund 199	$ 600	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ -	$ (5,400)	-100.0%	$ -
199-000-11-10-4316	Capital Expenditures - Election Machine						5,400	5,400	100.0%	-
199-011-3155	Transfer In Revenue - GF Elections									2,500
	**Assigned Fund Balance until purchase									
		$ 600	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ -**		**$ 2,500**

TOTAL FOR ELECTIONS $ 18,400

Administration

City of Big Lake
General Fund Expenditure Budget
Administration

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-15-05-4002	Wages	$ 177,682	$ 239,697	$ 219,675	$ 207,300	$ 217,657	$ 220,994	$ 3,337	1.5%	$ 227,624
101-100-15-05-4008	Insurance Benefits (er)	37,400	63,805	28,600	22,037	23,000	36,615	13,615	59.2%	37,713
101-100-15-05-4009	HSA Accounts	1,959	1,500	1,168	1,975	2,600	2,000	(600)	-23.1%	2,000
101-100-15-05-4010	F.I.C.A./Medicare (er)	12,052	17,315	15,265	15,400	16,651	16,906	255	1.5%	17,413
101-100-15-05-4012	P.E.R.A. (er)	8,734	17,505	15,090	12,754	16,324	16,575	250	1.5%	17,072
101-100-15-05-4016	W/C Insurance			5,417	3,021	5,000	3,500	(1,500)	-30.0%	3,700
101-100-15-05-4017	Unemployment Benefit				528	10,000	-	(10,000)	-100.0%	-
101-100-15-20-4140	Audit	13,600	4,886	7,461	9,730	13,000	3,500	(9,500)	-73.1%	3,500
101-100-15-20-4150	Engineering	32,120	3,575	6,878	9,964	9,000	20,000	11,000	122.2%	22,000
101-100-15-20-4170	Legal	40,721	22,821	22,213	13,728	22,000	15,000	(7,000)	-31.8%	15,000
101-100-15-20-4175	Assessing	22,778	22,619	24,656	24,740	26,500	27,825	1,325	5.0%	29,216
101-100-15-20-4180	Other Consultants	60,696	13,329	6,410	3,104	6,000	7,000	1,000	16.7%	5,000
101-100-15-25-4110	Bank Charges	5,895	8,195	9,564	12,682	10,000	20,087	10,087	100.9%	21,091
101-100-15-25-4120	Real Estate Tax	-	-	-	-	-	4,700	4,700	100.0%	4,750
101-100-15-25-4126	Use Tax			1,555	-	-	-	-		-
101-100-15-25-4130	Computers/Software	11,113	12,085	10,646	3,375	5,000	5,000	-		5,000
101-100-15-25-4200	Printing-Newsletter etc				287		1,500	1,500	100.0%	1,500
101-100-15-25-4208	Copies	3,962	4,945	4,602	4,252	5,000	16,840	11,840	236.8%	18,000
101-100-15-25-4210	Operating Supplies	9,657	8,355	16,232	9,780	10,000	12,600	2,600	26.0%	11,200
101-100-15-25-4212	Other Operations Expenses	(1,432)	2,362	2,149	1,207	2,500	1,500	(1,000)	-40.0%	1,500
101-100-15-25-4217	Cleaning Services	6,343	5,566	7,471	2,839	6,500	7,850	1,350	20.8%	8,000
101-100-15-25-4220	Advertising	5,664	274	1,963	2,674	2,200	1,000	(1,200)	-54.5%	1,200
101-100-15-25-4225	Sanitation/Garbage Removal	1,285	834	1,015	841	1,200	1,660	460	38.3%	1,800
101-100-15-25-4230	Telephone	9,170	9,533	13,311	7,836	8,000	10,944	2,944	36.8%	12,000
101-100-15-25-4235	Postage	1,599	954	(115)	983	1,100	1,500	400	36.4%	1,500
101-100-15-25-4238	Training/Schools	375	1,735	1,249	3,340	6,000	6,500	500	8.3%	6,500
101-100-15-25-4240	Travel/Mileage	89	921	395	214	1,000	300	(700)	-70.0%	300
101-100-15-25-4243	Meals	66	120	150	108	200	1,400	1,200	600.0%	400
101-100-15-25-4245	Printing	-	159	-	-	250	100	(150)	-60.0%	100
101-100-15-25-4250	Liability Insurance	16,272	14,883	7,990	5,916	5,500	6,000	500	9.1%	6,000
101-100-15-25-4255	Rent / Lease			357	-	-	-	-		-
101-100-15-25-4257	Contractors Hired	4,273	5,386	6,803	811	7,000	1,000	(6,000)	-85.7%	1,000
101-100-15-25-4260	Subscriptions/Dues	8,816	9,099	1,407	9,690	9,500	10,000	500	5.3%	10,200
101-100-15-25-4413	Equipment/Accessories	-	4,241	934	3,288	2,000	3,500	1,500	75.0%	3,500
101-100-15-25-4540	Repair/Maintenance Buildings	922	2,162	11,509	11,615	6,000	7,000	1,000	16.7%	7,200
101-100-15-25-4545	Repair/Maintenance Equipment	2,732	1,698	2,817	5,287	2,500	2,500	-		2,750
101-100-15-25-4570	Electricity	9,807	8,443	22,996	12,177	11,000	18,200	7,200	65.5%	20,000
101-100-15-25-4580	Natural Gas	2,683	2,587	3,677	4,244	2,900	6,275	3,375	116.4%	8,000
101-100-15-85-4612	Transfers Out - Debt Service	-	-	-	-	-	11,000	11,000	100.0%	11,000
101-100-15-70-4316	Capital Expenditures/Transfers out - Fund 199						-	-		5,000
101-100-15-70-4612	Capital Transfer Out (fund 250)	-	-	-	-	-		-		-
								-		
		$ 507,034	**$ 511,589**	**$481,510**	**$427,728**	**$473,082**	**$528,871**	**$ 55,789**	**11.8%**	**$ 549,730**

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Administration

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-15-70-4316	Capital Expenditures	$ 5,752	$ 2,337	$ -	$ 55,694		$ -	$ -		$ -
199-000-15-70-4316	Capital Expenditures - GIS					10,000		(10,000)	-100.0%	
199-000-15-70-4316	Capital Expenditures - Comprehensive Plan						35,000	35,000	100.0%	35,000
199-000-15-70-4316	Capital Expenditures - Computer Replace Plan						5,000	5,000	100.0%	
199-000-15-70-4316	Capital Expenditures - City Hall Remodel/Digial Scanning						50,000	50,000	100.0%	25,000
199-015-3155	Transfer In Revenue - GF Admin Computer Replaement Plan									5,000
		$ 5,752	**$ 2,337**	**$ -**	**$ 55,694**	**$ 10,000**	**$ 90,000**	**$ 80,000**	800.0%	**$ 65,000**

TOTAL FOR ADMINISTRATION **$ 618,871**

Other or Community Events

City of Big Lake
General Fund Expenditure Budget
Other or Community Events

Account Number	Description		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-400-70-25-4207	Animal Control		$ 14,203	$ 20,130	$ 1,593	$ -	$ 2,000	$ -	(2,000)	-100.0%	$ -
101-400-70-25-4212	Other Operations Expenses	Community	8,000	-	-	1,100	2,000	1,000	(1,000)	-50.0%	1,000
101-400-95-25-4612	Operating Transfer Out	General Other	64,140	-	-	-	-	-	-		-
101-400-95-25-4251	Emergency Management	General Other	10,928	-	-	-	-	-	-		-
101-400-95-25-4212	Other Operations Expenses	General Other	12,078	119,649	9,708	16,088	18,000	23,100	5,100	28.3%	25,000
101-400-95-25-4220	Advertising	General Other	-	-	-	-	-	250	250	100.0%	250
101-400-95-25-4903	Movie in the Park	General Other					-	2,000	2,000	100.0%	2,000
101-400-95-70-4316	Capital Expenditures/Transfers	General Other	-	112,388	-	-	-	-	-		-
			$ 109,348	**$ 252,167**	**$ 11,301**	**$ 17,188**	**$ 22,000**	**$ 26,350**	**$ 4,350**	**19.8%**	**$ 28,250**

2016 - Other Operations Expense

22,000	Cleanup Day	Score Grant Rev - $12000
1,100	Initiative Foundation	
$ 23,100		

PUBLIC SAFETY BUDGETS

- POLICE
- FIRE
- BUILDING

Police

City of Big Lake
General Fund Expenditure Budget
Police Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-300-75-05-4002	Wages	$ 758,034	$ 753,726	$ 776,963	$ 826,061	$ 891,991	$ 950,072	$ 58,081	6.5%	$ 978,574
101-300-75-05-4003	Wages - WC Supplement	-		-	4,419	-	-	-		-
101-300-75-05-4004	Overtime Wages	3,267	8,232	16,963	3,764	15,000	15,000	-		15,000
101-300-75-05-4005	Overtime Wages/Grant				14,729	-	15,000	15,000	100.0%	15,000
101-300-75-05-4008	Insurance Benefits (er)	105,708	100,169	97,194	109,177	127,600	121,797	(5,803)	-4.5%	125,450
101-300-75-05-4009	HSA Accounts	5,500	7,063	6,813	7,588	9,000	11,000	2,000	22.2%	11,000
101-300-75-05-4010	F.I.C.A./Medicare (er)	14,840	16,382	15,904	14,905	19,692	20,902	1,210	6.1%	21,529
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant				2,136	-	160	160	100.0%	160
101-300-75-05-4012	P.E.R.A. (er)	5,878	10,057	2,435	6,487	7,309	7,892	583	8.0%	8,129
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	93,529	246,030	106,018	113,285	128,712	138,610	9,898	7.7%	142,768
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant				2,254	-	2,430	2,430	100.0%	2,430
101-300-75-05-4016	Workers Comp			25,045	19,400	20,000	32,000	12,000	60.0%	34,000
101-300-75-05-4017	Unemployment Benefits	-	-	-	884	-	-	-		-
101-300-75-20-4140	Audit	2,250	3,528	3,132	2,770	3,500	3,500	-		3,500
101-300-75-20-4150	Engineering	-	-	-	25	-	-	-		-
101-300-75-20-4170	Legal	19,159	7,891	777	1,419	10,000	5,000	(5,000)	-50.0%	5,000
101-300-75-20-4180	Other Consultants	272	-	960	1,314	900	1,200	300	33.3%	1,200
101-300-75-20-4181	Court Fines	-	9,752	11,029	14,009	12,000	14,000	2,000	16.7%	1,500
101-300-75-25-4130	Computers/Software	5,308	12,426	5,929	4,918	5,175	5,500	325	6.3%	5,500
101-300-75-25-4196	Crime Prevention	-	-	-	283	300	300	-		300
101-300-75-25-4200	Printing - Newsletter etc	-	-	-	287	-	1,500	1,500	100.0%	1,500
101-300-75-25-4208	Copies	792	1,144	621	1,053	1,075	1,500	425	39.5%	1,500
101-300-75-25-4210	Operating Supplies	6,692	8,379	6,633	5,461	5,150	5,200	50	1.0%	5,200
101-300-75-25-4211	Medical Supplies	473	169	573	597	700	700	-		700
101-300-75-25-4212	Other Operations Expenses	8,299	19,841	12,356	11,611	9,000	9,500	500	5.6%	10,000
101-300-75-25-4215	Uniforms/Clothing	8,551	9,926	15,642	17,823	11,000	15,000	4,000	36.4%	15,000
101-300-75-25-4216	Fire Arms			-	3,408	3,000	3,500	500	16.7%	3,500
101-300-75-25-4217	Cleaning Services	2,438	2,391	1,459	3,797	3,200	-	(3,200)	-100.0%	-
101-300-75-25-4220	Advertising	143	489	265	842	1,900	1,000	(900)	-47.4%	1,000
101-300-75-25-4225	Sanitation/Garbage Removal	926	604	-	-	800	-	(800)	-100.0%	-
101-300-75-25-4230	Telephone	10,938	9,829	8,455	11,933	10,500	11,500	1,000	9.5%	12,000
101-300-75-25-4235	Postage	509	477	792	583	700	700	-		700
101-300-75-25-4238	Training/Schools	6,999	4,536	7,349	10,113	10,500	10,500	-		10,500
101-300-75-25-4240	Travel/Mileage	-	81	105	468	-	800	800	100.0%	800
101-300-75-25-4243	Meals	213	129	163	64	-	300	300	100.0%	300
101-300-75-25-4250	Liability Insurance	39,141	19,707	12,243	24,815	25,000	28,000	3,000	12.0%	29,000
101-300-75-25-4251	Emergency Management	(478)	-	-	183	1,000	1,000	-		1,000
101-300-75-25-4252	Police Reserves Expenditure	794	565	2,442	3,592	2,000	2,900	900	45.0%	3,000
101-300-75-25-4254	Spud Fest	127	-	312	562	425	425	-		500
101-300-75-25-4257	Contractors Hired	-	8,200	1,145	1,279	750	1,000	250	33.3%	1,100

City of Big Lake
General Fund Expenditure Budget
Police Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-300-75-25-4260	Subscriptions/Dues	1,151	2,373	7,740	8,586	12,500	14,644	2,144	17.2%	15,000
101-300-75-25-4405	Motor Fuel	45,981	52,799	37,659	38,007	48,500	48,500	-		50,000
101-300-75-25-4410	Tires	1,604	2,774	-	-		2,500	2,500	100.0%	2,500
101-300-75-25-4413	Equipment/Accessories	30,874	8,756	8,010	10,583	9,500	9,500	-		9,500
101-300-75-25-4430	Vehicle Maintenance	23,956	14,971	13,960	14,308	19,500	17,500	(2,000)	-10.3%	18,000
101-300-75-25-4540	Repair/Maintenance Building	723	3,487	1,964	3,272	4,500	-	(4,500)	-100.0%	-
101-300-75-25-4545	Repair/Maintenance Equipm	4,078	3,191	4,227	2,762	4,000	4,000	-		4,000
101-300-75-25-4570	Electricity	6,965	4,983	2,272	1,160	2,300	-	(2,300)	-100.0%	-
101-300-75-25-4580	Natural Gas	2,424	1,363	1,171	249	2,500	-	(2,500)	-100.0%	-
101-300-75-25-4590	Utilities	-	-	-	-	1,200	-	(1,200)	-100.0%	-
101-300-75-25-4902	Donations	-	-	-	3,672		-	-		-
101-300-80-25-4207	Animal Control			2,301	1,593	-	3,000	3,000	100.0%	3,000
		$ 1,218,059	$ 1,356,420	$ 1,219,020	$ 1,332,489	$ 1,442,379	$ 1,539,031	$ 96,652	6.7%	$ 1,570,341

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Police Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-300-75-70-4316	Capital Purchases/Improvem	$ -	$ 25,808	$ 60,277	$ 78,617	$ 45,000	-	$ (45,000)	-100.0%	$ -
199-000-75-70-4316	Capital Expenditures - vehicl	-	-	-	-	-	68,120	68,120	100.0%	84,000
199-000-75-70-4316	Capital Expenditures - MVR	-	-	-	-	-	2,400	2,400	100.0%	2,400
		$ -	$ 25,808	$ 60,277	$ 78,617	$ 45,000	$ 70,520	$ 25,520	56.7%	$ 86,400

TOTAL POLICE DEPARTMENT $ 1,609,551

Fire

City of Big Lake
General Fund Expenditure Budget
Fire Department- City Portion Only

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget - City Portion	Township Portion	2016 Total Budget Request	City Portion Only 2015-2016 $ Change	City Portion Only 2015-2016 % Change	2017 Concept Budget - City only
101-300-85-05-4002	Wages	$ 65,887	$ 95,286	$ 55,121	$ 59,947	$ 62,500	$ 72,000	$ 72,000	$ 144,000	$ 9,500	15.2%	$ 74,160
101-300-85-05-4010	F.I.C.A./Medicare (er)	630	711	2,108	4,507	4,500	5,508	5,508	11,016	1,008	22.4%	5,673
101-300-85-05-4012	P.E.R.A. (er)	597	668	-	-	-	-	-	-	-		-
101-300-85-05-4015	Fire Department Relief Assoc.	8,000	67,426	5,000	4,000	4,000	4,000	4,000	8,000	-		4,000
101-300-85-05-4016	W/C Insurance			29,508	21,865	26,000	28,000	-	28,000	2,000	7.7%	**29,000**
101-300-85-05-4017	Unemployment Benefits	-	-	-	89	-	-	-	-	-		-
101-300-85-20-4140	Audit	1,750	2,212	2,088	1,077	2,500	2,800	-	2,800	300	12.0%	**2,800**
101-300-85-20-4170	Legal	176	391	1,175	114	200	300	300	600	100	50.0%	300
101-300-85-20-4180	Other Consultants	272	-	110	-	150	300	300	600	150	100.0%	300
101-300-85-20-4185	Medical Exams	2,820	-	-	3,042	2,500	2,700	2,700	5,400	200	8.0%	2,700
101-300-85-25-4126	Use Tax	-	-	2,290	424	-	-	-	-	-		-
101-300-85-25-4130	Computers/Software	1,823	355	1,042	1,309	1,250	1,500	1,500	3,000	250	20.0%	1,500
101-300-85-25-4195	Fire Prevention	3,664	-	1,311	25	-	-	-	-	-		-
101-300-85-25-4200	Printing - Newsletter etc	-	-	-	287	1,000	1,500	-	1,500	500	50.0%	1,500
101-300-85-25-4208	Copies	475	837	272	48	-	100	100	200	100	100.0%	100
101-300-85-25-4210	Operating Supplies - Admin	10,970	(40)	4,477	408	600	600	600	1,200	-		600
101-300-85-25-4210	Operating Supplies - Fire Fighting					-	-	-	-	-		-
101-300-85-25-4210	Prevention					2,000	2,000	2,000	4,000	-		2,000
101-300-85-25-4210	Operating Supplies - Fire Training					-	50	50	100	50	100.0%	50
101-300-85-25-4211	Medical Supplies	-	-	-	226	-	-	-	-	-		-
101-300-85-25-4212	Other Operations Expenses	1,407	4,236	261	2,261	-	-	-	-	-		-
101-300-85-25-4215	Uniforms/Clothing	732	-	4,576	-	-	-	-	-	-		-
101-300-85-25-4217	Cleaning Services	2,150	20	1,690	1,512	-	1,800	1,800	3,600	1,800	100.0%	1,800
101-300-85-25-4220	Advertising - Admin	459	-	605	423	225	200	200	400	(25)	-11.1%	200
101-300-85-25-4220	Advertising - Fire Prevention					500	500	500	1,000	-		500
101-300-85-25-4225	Sanitation/Garbage Removal	633	103	352	393	-	500	500	1,000	500	100.0%	500
101-300-85-25-4230	Telephone	3,274	(271)	1,346	1,646	1,500	1,600	1,600	3,200	100	6.7%	1,600
101-300-85-25-4235	Postage	176	125	58	11	150	25	25	50	(125)	-83.3%	25
101-300-85-25-4238	Training/Schools	11,788	(720)	4,303	4,423	6,500	6,500	6,500	13,000	-		6,500
101-300-85-25-4240	Travel/Mileage - Fire Prevention	1,843	(170)	61	390	-	50	50	100	50	100.0%	50
101-300-85-25-4240	Travel/Mileage - Fire Training					150	100	100	200	(50)	-33.3%	100
101-300-85-25-4243	Meals	559	(41)	353	310	150	350	350	700	200	133.3%	350
101-300-85-25-4245	Printing	-	-	-	116	-	-	-	-	-		10
101-300-85-25-4250	Liability Insurance	36,386	26,067	18,404	13,613	10,000	30,000	-	30,000	20,000	200.0%	**32,000**
101-300-85-25-4257	Contractors Hires	-	-	250	-	-	-	-	-	-		-
101-300-85-25-4260	Subscriptions/Dues	2,835	224	483	419	500	500	500	1,000	-		500
101-300-85-25-4370	Grounds Maintenance	369	-	1,945	3,453	3,250	3,300	3,300	6,600	50	1.5%	3,300
101-300-85-25-4385	Shop Materials	-	-	80	-	-	-	-	-	-		-

City of Big Lake
General Fund Expenditure Budget
Fire Department- City Portion Only

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget - City Portion	Township Portion	2016 Total Budget Request	City Portion Only 2015-2016 $ Change	City Portion Only 2015-2016 % Change	2017 Concept Budget - City only
101-300-85-25-4390	Small Tools	-	-	713	464	175	200	200	400	25	14.3%	200
101-300-85-25-4405	Motor Fuel	6,513	(112)	2,560	3,027	3,000	3,000	3,000	6,000	-		3,000
101-300-85-25-4410	Tires	-	-	2,646	17	1,500	3,500	3,500	7,000	2,000	133.3%	7,000
101-300-85-25-4413	Equipment/Accessories - Fire Fighti	9,642	-	6,674	453	2,500	2,500	2,500	5,000	-		2,500
101-300-85-25-4414	Equipment-Special Items	437	-	32	156	-	-	-	-	-		-
101-300-85-25-4415	Fire Department Hose	456	-	1,205	932	1,250	1,250	1,250	2,500	-		1,250
101-300-85-25-4420	Turn-Out Gear	4,704	-	1,054	2,986	5,750	6,000	6,000	12,000	250	4.3%	6,000
101-300-85-25-4430	Vehicle Maintenance	(7,861)	-	4,636	7,875	-	3,000	3,000	6,000	3,000	100.0%	3,000
101-300-85-25-4539	Fire Repair Maintenance Supplies					2,500	-	-	-	(2,500)	-100.0%	-
101-300-85-25-4540	Repair/Maintenance Buildings	7,212	237	6,633	4,453	2,000	6,500	6,500	13,000	4,500	225.0%	6,500
101-300-85-25-4545	Repair/Maintenance Equip	23,765	377	11,525	2,314	3,000	7,500	7,500	15,000	4,500	150.0%	7,500
101-300-85-25-4547	Pager/Radio Repairs	5,648	(398)	204	2,813	2,500	3,000	3,000	6,000	500	20.0%	3,000
101-300-85-25-4570	Electricity	6,207	(700)	7,537	5,016	3,750	5,000	5,000	10,000	1,250	33.3%	5,000
101-300-85-25-4580	Natural Gas	6,027	965	3,854	5,756	3,500	9,000	9,000	18,000	5,500	157.1%	9,000
101-300-85-25-4590	Utilities	-	-	585	637	500	600	600	1,200	100	20.0%	600
101-300-85-45-4015	Fire Department Relief Assoc.	63,428	-	89,681	90,017	60,000	91,000	-	91,000	31,000	51.7%	91,000
101-300-85-85-4625	Truck	-	-	-	5,280		3,291	-	3,291	3,291	100.0%	2,237
										-		
		$ 285,855	$ 197,788	$278,809	$ 258,533	$ 222,050	$ 312,124	$155,533	$467,657	$ 90,074	40.6%	$ 319,905

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Fire Department - City Portion Only

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget - City Portion	Township Portion	2016 Total Budget Request	City Portion Only 2015-2016 $ Change	City Portion Only 2015-2016 % Change	2017 Concept Budget - City only
101-300-85-70-4316	Capital Expenditures	$ 11,244	$ 16,036	$ 31,351	$ 6,473	$ -	$ -	$ -	$ -	-		
199-000-85-70-4316	Capital Expenditures - Truck Bay Sealing					4,000	4,000	4,000	8,000	-		4,000
199-000-85-70-4316	Capital Expenditures - Truck Bay Floor						7,500	7,500	15,000	7,500	100.0%	
199-000-85-70-4316	Capital Expenditures - Station Roof					7,500	7,500	7,500	15,000	-		7,500
199-000-85-70-4316	Capital Expenditures - Air Packs					35,750	35,750	35,750	71,500	-		
199-000-85-70-4316	Capital Expenditures - Fire Turnouts					35,000	-	-	-	(35,000)	-100.0%	
199-000-85-70-4316	Capital Expenditures - Workout Equip						7,500	7,500	15,000	7,500	100.0%	
199-000-85-70-4316	Capital Expenditures - Equip Replacement									-		125,000
		$ 11,244	$ 16,036	$ 31,351	$ 6,473	$ 82,250	$ 62,250	$ 62,250	$124,500	$ (20,000)	-24.3%	$ 136,500
						TOTAL FIRE DEPARTMENT	$ 374,374	$ 217,783	$592,157	TOTAL CITY AND TOWNSHIP		

Building

City of Big Lake
General Fund Expenditure Budget
Building Division

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	% Change	2017 Concept Budget
101-100-30-05-4002	Wages	$ 48,811	$ 61,986	$ 90,951	$ 95,035	$ 107,501	$ 134,507	$ 27,006	25.1%	$ 138,542
101-100-30-05-4008	Insurance Benefits (er)	(275)	-	7,674	14,888	17,550	26,035	8,485	48.3%	26,816
101-100-30-05-4009	HSA Accounts	-	-	992	2,148	2,450	2,250	(200)	-8.2%	2,300
101-100-30-05-4010	F.I.C.A./Medicare (er)	3,556	4,920	6,949	7,070	8,224	10,290	2,066	25.1%	10,598
101-100-30-05-4012	P.E.R.A. (er)	3,370	4,595	6,463	6,516	8,063	10,088	2,025	25.1%	10,391
101-100-30-05-4016	W/C Insurance			264	549	300	1,000	700	233.3%	1,100
101-100-30-20-4140	Audit	2,000	3,041	2,436	2,460	2,500	700	(1,800)	-72.0%	700
101-100-30-20-4170	Legal	-	-	288	806	250	250	-		250
101-100-30-20-4180	Other Consultants	2,368	1,145	960	638	750	500	(250)	-33.3%	500
101-100-30-25-4130	Computers/Software	1,387	830	11,363	11,777	2,500	5,000	2,500	100.0%	5,000
101-100-30-25-4200	Printing - Newsleter	-	-	-	288	300	1,500	1,200	400.0%	1,500
101-100-30-25-4208	Copies	317	688	378	725	750	-	(750)	-100.0%	-
101-100-30-25-4210	Operating Supplies	1,142	1,302	1,685	2,366	1,500	2,000	500	33.3%	2,000
101-100-30-25-4212	Other Operations Expenses	31,073	(11,533)	683	8,662	10,000	1,000	(9,000)	-90.0%	1,000
101-100-30-25-4217	Cleaning Services	710	979	552	1,513	800	-	(800)	-100.0%	-
101-100-30-25-4220	Advertising				-	1,500	200	(1,300)	-86.7%	200
101-100-30-25-4225	Sanitation/Garbage Removal	75	59	-	46	150	-	(150)	-100.0%	-
101-100-30-25-4230	Telephone	965	85	995	2,226	1,250	1,200	(50)	-4.0%	1,200
101-100-30-25-4235	Postage	232	232	290	383	500	500	-		500
101-100-30-25-4238	Training/Schools	-	-	300	1,840	2,000	1,500	(500)	-25.0%	1,500
101-100-30-25-4240	Travel/Mileage		34		221	300	1,300	1,000	333.3%	1,300
101-100-30-25-4250	Liability Insurance	-	-	51	203	400	400	-		400
101-100-30-25-4257	Contractors Hired	98,644	69,502	17,851	27,991	15,000	15,000	-		15,000
101-100-30-25-4260	Subscriptions/Dues	-	-	-	-	500	100	(400)	-80.0%	100
101-100-30-25-4405	Motor Fuel	-	-	283	550	500	-	(500)	-100.0%	-
101-100-30-25-4412	State SurCharge Bldg.Permit	6,831	1,490	16,774	6,194	7,000	1,400	(5,600)	-80.0%	1,442
101-100-30-25-4413	Equipment/Accessories	-	-	-	-	-	-	-		-
101-100-30-25-4430	Vehicle Maintenance	124	-	350	110	250	-	(250)	-100.0%	-
101-100-30-25-4540	Repair/Maintenance Buildings	42	466	-	188	100	-	(100)	-100.0%	-
101-100-30-25-4570	Electricity	669	294	439	3,142	500	-	(500)	-100.0%	-
101-100-30-25-4580	Natural Gas	303	276	174	359	300	-	(300)	-100.0%	-
101-100-30-70-4316	Capital Expenditures/Transfers	-	-	-	-	-	-	-		-
							-	-		
		$ 202,344	**$ 140,391**	**$ 169,145**	**$ 198,894**	**$ 193,688**	**$ 216,720**	**$ 23,032**	**11.9%**	**$ 222,339**

STREETS & HIGHWAYS BUDGETS

- STREETS

Streets

City of Big Lake
General Fund Expenditure Budget
Streets Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-200-50-05-4002	Wages	$ 123,145	$ 128,487	$ 128,676	$ 140,221	$ 170,206	$ 153,997	$ (16,209)	-9.5%	$ 158,617
101-200-50-05-4008	Insurance Benefits (er)	28,716	27,752	32,920	26,335	33,000	28,158	(4,842)	-14.7%	29,003
101-200-50-05-4009	HSA Accounts	2,298	1,444	151	825	1,200	2,000	800	66.7%	2,000
101-200-50-05-4010	F.I.C.A./Medicare (er)	8,158	9,246	8,625	9,878	13,021	11,781	(1,240)	-9.5%	12,134
101-200-50-05-4012	P.E.R.A. (er)	8,495	9,662	9,378	9,901	12,765	11,550	(1,216)	-9.5%	11,896
101-200-50-05-4016	WC Insurance			12,613	15,615	13,500	25,000	11,500	85.2%	26,000
101-200-50-05-4017	Unemployment Benefits	-	-	-	38	-	-	-		-
101-200-50-20-4140	Audit	1,500	2,535	2,088	1,844	2,100	3,500	1,400	66.7%	3,500
101-200-50-20-4150	Engineering	2,145	1,683	33,047	18,798	20,000	35,000	15,000	75.0%	25,000
101-200-50-20-4170	Legal			81	305		300	300	100.0%	300
101-200-50-20-4180	Other Consultants	871	767	2,029	914	2,000	2,000	-		2,000
101-200-50-20-4185	Other Consult-Med Exams	-	-	-	193	-	200	200	100.0%	200
101-200-50-25-4126	Use Tax			538	-		-	-		-
101-200-50-25-4130	Computers/Software	1,133	1,535	1,219	1,277	1,800	2,000	200	11.1%	2,000
101-200-50-25-4200	Printing - newsletter	-	-	-	287	300	1,500	1,200	400.0%	1,500
101-200-50-25-4208	Copies	325	696	401	347	550	-	(550)	-100.0%	-
101-200-50-25-4210	Operating Supplies	5,620	4,129	5,592	5,101	10,000	11,500	1,500	15.0%	11,500
101-200-50-25-4212	Other Operations Expenses	4,594	360	1,482	158	1,500	-	(1,500)	-100.0%	-
101-200-50-25-4215	Uniforms/Clothing	1,169	1,576	1,638	1,156	1,800	1,800	-		1,800
101-200-50-25-4220	Advertising	-	94	137	82	1,475	500	(975)	-66.1%	500
101-200-50-25-4225	Sanitation/Garbage Removal	1,403	1,035	1,263	1,467	1,300	1,560	260	20.0%	1,560
101-200-50-25-4230	Telephone	3,645	2,562	5,334	4,354	4,500	4,500	-		4,500
101-200-50-25-4235	Postage	214	94	390	198	400	400	-		400
101-200-50-25-4238	Training/Schools	173	464	1,325	759	1,350	1,500	150	11.1%	1,500
101-200-50-25-4240	Travel/Mileage	150	-	50	88	50	100	50	100.0%	100
101-200-50-25-4250	Liability Insurance	24,454	23,881	15,534	11,324	29,500	15,000	(14,500)	-49.2%	15,000
101-200-50-25-4255	Rent/Lease	-	-	-	-		-	-		-
101-200-50-25-4257	Contractors Hired	220	767	901	1,113	1,500	1,500	-		1,500
101-200-50-25-4260	Subscriptions/Dues	136	-	10	-	325	325	-		325
101-200-50-25-4315	Compost/Woodchipper	(176)	-	-	19,517		20,000	20,000	100.0%	20,000
101-200-50-25-4320	Sand/Salt	20,741	37,597	52,039	64,217	40,000	45,000	5,000	12.5%	50,000
101-200-50-25-4325	Class 5	-	-	109	65	250	250	-		250
101-200-50-25-4330	Rock	-	-	-	-	200	-	(200)	-100.0%	-
101-200-50-25-4335	Striping	407	4,208	1,698	1,871	5,000	5,000	-		5,500
101-200-50-25-4340	Hot Mix	2,780	2,560	5,865	1,541	6,700	6,700	-		7,000
101-200-50-25-4360	Sealcoat	23,548	29,905	25,195	36,177	31,500	40,000	8,500	27.0%	45,000
101-200-50-25-4385	Shop Materials	1,300	1,152	1,762	1,777	4,700	4,700	-		5,000
101-200-50-25-4395	Signs	1,249	1,098	1,445	2,023	3,000	3,000	-		3,000
101-200-50-25-4405	Motor Fuel	11,082	11,655	11,530	11,641	12,000	15,000	3,000	25.0%	16,000
101-200-50-25-4410	Tires	3,325	5,903	870	3,184	4,000	4,000	-		4,000
101-200-50-25-4413	Equipment/Accessories	93	47	574	205	1,000	1,000	-		1,000

City of Big Lake
General Fund Expenditure Budget
Streets Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-200-50-25-4430	Vehicle Maintenance	5,093	7,491	4,266	9,720	5,700	6,000	300	5.3%	6,000
101-200-50-25-4540	Repair/Maintenance Buildings	3,647	2,800	1,994	3,673	3,647	3,700	53	1.5%	4,000
101-200-50-25-4545	Repair/Maintenance Equipment	12,181	8,903	21,663	20,614	19,500	20,000	500	2.6%	20,000
101-200-50-25-4570	Electricity	13,515	11,920	13,986	7,741	14,500	15,000	500	3.4%	18,000
101-200-50-25-4575	Electricity (Street Lights)	85,667	92,391	83,887	87,534	105,000	110,000	5,000	4.8%	110,000
101-200-50-25-4580	Natural Gas	4,040	8,814	13,949	7,323	11,800	12,500	700	5.9%	14,000
101-200-50-25-4590	Utilities	-	-	-			-	-		-
101-200-50-70-4316	Capital Expenditures	-	-		-	-	-	-		-
101-200-50-70-4316	Capital Expenditures - Street Assessment				-	-	-	-		-
101-200-50-70-4612	Capital Equipment Transfer - 199						-	-		16,000
101-200-50-70-4612	Capital Improvement Transfer -	-	-		-	-		-		-
							-	-		
		$ 407,058	$ 445,213	$ 506,254	$ 531,402	$ 592,639	$ 627,521	$ 34,882	5.9%	$ 657,585

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Streets Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
198-000-50-70-4316	Capital Expenditures -CR5 Trail	$ -	$ -	$ -	$ -	$ -	$ 287,000	287,000	100.0%	$ -
198-000-50-70-4316	Capital Expenditures -Eagle Lake Sidewalk					60,000	-	(60,000)	-100.0%	-
198-000-50-70-4316	Capital Expenditures - Street Projects						-	-		5,958,283
198-000-50-70-4316	Capital Expenditures -Compost Site					-	250,000	250,000	100.0%	-
199-000-50-70-4316	Capital Expenditures - equipment				89,897	60,000	-	(60,000)	-100.0%	737,000
199-000-50-70-4316	Capital Expenditures GPS mapping (5 division)						6,000	6,000	100.0%	
199-050-3155	Transfer In Revenue - GF Streets - Misc Equip Replacement fund							-		16,000
		$ -	$ -	$ -	$ 89,897	$ 120,000	$ 543,000	$ 423,000	352.5%	$ 6,711,283
	TOTAL STREETS DEPARTMENT						$ 1,170,521			

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CULTURE & RECREATION BUDGETS

- PARKS
- BLCSC

Parks

City of Big Lake
General Fund Expenditure Budget
Parks Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-200-55-05-4002	Wages	$ 136,141	$ 130,105	$ 140,937	$ 151,536	$ 199,937	$ 200,564	$ 627	0.3%	$ 206,581
101-200-55-05-4008	Insurance Benefits (er)	28,001	29,970	32,187	23,164	30,500	31,288	788	2.6%	32,226
101-200-55-05-4009	HSA Accounts	2,298	1,444	132	675	1,500	1,800	300	20.0%	1,800
101-200-55-05-4010	F.I.C.A./Medicare (er)	9,195	9,329	9,567	10,834	15,295	15,343	48	0.3%	15,803
101-200-55-05-4012	P.E.R.A. (er)	6,698	7,358	7,235	8,983	14,995	12,726	(2,270)	-15.1%	13,107
101-200-55-05-4016	Worker's Comp Insurance	-	-	6,415	4,551	6,500	3,200	(3,300)	-50.8%	3,400
101-200-55-05-4017	Unemployment Benefits	-	-	-	38	-	-	-		-
101-200-55-20-4140	Audit	800	1,292	1,114	985	1,200	2,450	1,250	104.2%	2,450
101-200-55-20-4150	Engineering	895	440	1,089	-	1,100	1,200	100	9.1%	1,200
101-200-55-20-4170	Legal	81	127	92	280	500	500	-		500
101-200-55-20-4180	Other Consultants	871	579	960	3,138	1,000	1,000	-		1,000
101-200-55-25-4130	Computers/Software	839	1,285	1,033	1,040	900	1,000	100	11.1%	1,000
101-200-55-25-4200	Printing - Newsletter etc	-	-	-	287	300	1,500	1,200	400.0%	1,500
101-200-55-25-4208	Copies	320	682	342	347	400	-	(400)	-100.0%	-
101-200-55-25-4210	Operating Supplies	6,780	11,038	10,352	7,596	10,500	31,500	21,000	200.0%	31,500
101-200-55-25-4212	Other Operations Expenses	15,687	17,261	19,200	9,391	21,000	-	(21,000)	-100.0%	-
101-200-55-25-4215	Uniforms/Clothing	1,176	1,727	1,668	1,057	1,960	1,960	-		1,960
101-200-55-25-4220	Advertising	-	42	64	102	1,525	500	(1,025)	-67.2%	500
101-200-55-25-4225	Sanitation/Garbage Removal	6,677	5,610	7,496	6,712	8,000	8,000	-		8,000
101-200-55-25-4230	Telephone	1,905	2,241	1,255	1,691	3,000	3,000	-		3,000
101-200-55-25-4235	Postage	148	223	234	412	250	300	50	20.0%	300
101-200-55-25-4238	Training/Schools	5	679	145	962	950	1,000	50	5.3%	1,000
101-200-55-25-4240	Travel/Mileage	-	-	-	-	100	100	-		100
101-200-55-25-4250	Liability Insurance	25,640	27,039	27,862	23,144	33,500	28,000	(5,500)	-16.4%	28,500
101-200-55-25-4255	Rent/Lease	-	-	-	1,900	1,900	2,000	100	5.3%	2,200
101-200-55-25-4257	Contractors Hired	1,712	2,651	1,574	4,550	3,100	2,000	(1,100)	-35.5%	2,000
101-200-55-25-4260	Subscriptions/Dues	-	-	1,918	-	300	200	(100)	-33.3%	200
101-200-55-25-4311	Cash Shortage - park	-	-	-	423	-	100	100	100.0%	100
101-200-55-25-4320	Sand/Salt	-	334	93	-	350	-	(350)	-100.0%	-
101-200-55-25-4321	Beach Sand			-	-	-	350	350	100.0%	400
101-200-55-25-4395	Signs	12,846	625	872	1,704	2,000	2,000	-		2,000
101-200-55-25-4405	Motor Fuel	12,631	11,060	10,648	11,641	10,050	12,000	1,950	19.4%	14,000
101-200-55-25-4413	Equipment/Accessories	12,000	839	770	5,700	1,960	1,960	-		2,000
101-200-55-25-4430	Vehicle Maintenance	829	492	199	1,255	800	1,000	200	25.0%	1,200
101-200-55-25-4530	Lake Maintenance	8,677	8,550	10,581	10,186	2,250	2,250	-		2,250
101-200-55-25-4535	Playgroung Maintenance	3,697	1,104	2,555	2,016	4,000	4,000	-		4,200
101-200-55-25-4540	Repair/Maintenance Buildings	3,455	9,318	992	1,382	3,000	3,000	-		3,200
101-200-55-25-4545	Repair/Maintenance Equipment	12,035	15,946	14,454	14,449	12,500	13,500	1,000	8.0%	14,000
101-200-55-25-4570	Electricity	9,644	8,609	7,080	7,984	8,400	9,600	1,200	14.3%	11,000
101-200-55-25-4580	Natural Gas	3,669	1,355	46	3,412	2,900	3,600	700	24.1%	4,000
101-200-55-25-4901	Music In the Park	-	-	-	8,000		-	-		-
101-200-55-70-4316	Capital Purchases	-	-	-	-	-	-	-		-
101-200-55-70-4612	Capital Equipment Purchases Trans - 199						-	-		16,000
								-		
		$ 325,350	**$ 309,354**	**$ 321,161**	**$ 331,525**	**$ 408,422**	**$ 404,491**	**$ (3,932)**	**-1.0%**	**$ 434,178**

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Parks Department

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-200-55-70-4316	Capital Expenditures	$ -	$ -	$ -	$ 24,490	$ -	$ 6,000	$ 6,000	100.0%	
199-000-55-70-4316	Capital Expenditures GPS mapping (5 division)									
199-000-55-70-4316	Capital Expenditures Payground equipment		-	-	-	-	20,000	20,000	100.0%	10,000
199-000-55-70-4316	Capital Expenditures Equipment				-		110,000	110,000	100.0%	127,000
199-000-55-70-4316	Transfer in Revenue - GF Parks - Misc Equip Replacement fund						-	-		16,000
								-		
		$ -	**$ -**	**$ -**	**$ 24,490**	**$ -**	**$ 136,000**	**$ 136,000**	100.0%	**$ 153,000**
								-		
					TOTAL PARKS DEPARTMENT		**$ 540,491**			

Big Lake Community Services Center

City of Big Lake
General Fund Expenditure Budget
Big Lake Community Services Center

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-20-20-4170	Legal			5,729	42	1,000	500	(500)	-50.0%	700
101-100-20-25-4120	Real Estate Taxes			1,369	38,094	9,500	-	(9,500)	-100.0%	-
101-100-20-25-4210	Operating Supplies				1,577	3,500	1,500	(2,000)	-57.1%	2,000
101-100-20-25-4212	Other Operating Costs		1,400	3,741	2,231	5,000	2,500	(2,500)	-50.0%	2,500
101-100-20-25-4217	Cleaning Services	1,843	3,612	2,765	7,618	7,500	16,500	9,000	120.0%	18,000
101-100-20-25-4225	Sanitation /Garbage				1,166	1,500	1,500	-		1,800
101-100-20-25-4250	Liability Insurance	510	873	2,266	1,680	6,000	4,300	(1,700)	-28.3%	4,500
101-100-20-25-4255	Lease/Rent	54,330	59,580	67,563	-	-	-	-		-
101-100-20-25-4257	Contractors Hired									
101-100-20-25-4370	Grounds Maintenance			-	-	-	-	-		-
101-100-20-25-4375	Snow Removal				3,410	2,500	-	(2,500)	-100.0%	-
101-100-20-25-4540	Repair/Maintenance Buildings				5,772	5,000	6,000	1,000	20.0%	6,200
101-100-20-25-4570	Electricity	4,998	5,767	1,043	10,610	9,000	10,500	1,500	16.7%	12,000
101-100-20-25-4580	Natural Gas	1,782	1,820	2,935	5,264	6,800	7,500	700	10.3%	7,500
101-100-20-25-4595	Association/CAM Fees	37,641	19,188	27,591	-	-	-	-		-
							-			
		$ 101,103	$ 92,240	$ 115,002	$ 77,464	$ 57,300	$ 50,800	$ (6,500)	-11.3%	$ 55,200

City of Big Lake
Capital Improvement Expenditure Budget (198 & 199)
Big Lake Community Service Center (BLCSC)

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
199-000-20-70-4316	Capital Expenditures - Bldg	$ -	$ -	$ -	$ -	$ -	$ 4,000	4,000	100.0%	$ -
199-000-20-70-4612	Capital Transfers - GF BLCSC					$ 65,000	-	(65,000)	-100.0%	-
		$ -	$ -	$ -	$ -	$ 65,000	$ 4,000	$ (61,000)	-93.8%	$ -

TOTAL FOR BLCSC **$ 54,800**

ECONOMIC DEVELOPMENT BUDGET

Economic Development

City of Big Lake
General Fund Expenditure Budget
Economic Development

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
101-100-25-05-4002	Wages	$ 102,250	$ 51,796	$ 42,681	$ 82,554	$ 80,174	$ 92,801	$ 12,627	15.7%	$ 95,585
101-100-25-05-4008	Insurance Benefits (er)	28,873	3,477	12,403	7,014	9,775	15,035	5,260	53.8%	15,486
101-100-25-05-4009	HSA Accounts	1,500	1,500	2,417	1,835	1,800	200	(1,600)	-88.9%	1,500
101-100-25-05-4010	F.I.C.A./Medicare (er)	6,635	4,230	3,148	6,241	6,133	7,099	966	15.7%	7,312
101-100-25-05-4012	P.E.R.A. (er)	6,610	3,800	2,756	5,755	6,013	6,960	947	15.7%	7,169
101-100-25-05-4016	W/C Insurance					-	1,000	1,000	100.0%	1,100
101-100-25-05-4017	Unemployment Benefits					-	-	-		-
101-100-25-20-4140	Audit	1,000	1,372	1,492	1,232	1,500	700	(800)	-53.3%	700
101-100-25-20-4150	Engineering	-	-	65	552	1,000	500	(500)	-50.0%	500
101-100-25-20-4170	Legal	-	-	207	104	500	500	-		500
101-100-25-20-4180	Other Consultants	3,455	-	4,860	638	2,000	2,500	500	25.0%	2,500
101-100-25-25-4130	Computers/Software	1,997	1,810	500	860	1,000	1,200	200	20.0%	1,200
101-100-25-25-4200	Printing - Newsletter etc	-	-	-	287	300	1,500	1,200	400.0%	1,500
101-100-25-25-4208	Copies	2,218	2,518	2,200	2,217	2,750	-	(2,750)	-100.0%	-
101-100-25-25-4209	Recording Fees	-	-	-	-	-	-	-		-
101-100-25-25-4210	Operating Supplies	1,442	1,520	280	980	1,500	1,000	(500)	-33.3%	1,000
101-100-25-25-4212	Other Operations Expense	3,488	10,818	624	605	2,000	500	(1,500)	-75.0%	500
101-100-25-25-4217	Cleaning Service	-	-	-	602	-	-	-		-
101-100-25-25-4220	Advertising				127	1,500	500	(1,000)	-66.7%	500
101-100-25-25-4225	Sanitation/Garage Removal				-	-	-	-		-
101-100-25-25-4230	Telephone	965	85	85	895	500	600	100	20.0%	600
101-100-25-25-4235	Postage	243	384	250	123	3,000	500	(2,500)	-83.3%	500
101-100-25-25-4238	Training/Schools	1,315	33	-	1,110	1,250	6,500	5,250	420.0%	1,500
101-100-25-25-4240	Travel/Mileage	1,308	30	20	-	200	500	300	150.0%	200
101-100-25-25-4243	Meals	20	28	-	54	120	150	30	25.0%	150
101-100-25-25-4250	Liability Insurance	597	645	801	708	800	500	(300)	-37.5%	500
101-100-25-25-4260	Subscriptions/Dues	633	275	250	-	500	500	-		500
101-100-25-25-4413	Equipment/Accessories	-	-	-	-	-	-	-		-
101-100-25-25-4540	Repair/Maintenance Buildings	-	-	-		-	-	-		-
101-100-25-25-4570	Electricty	-	-	-	3,084	-	-	-		-
101-100-25-25-4580	Natural Gas	-	-	-	165	-	-	-		-
101-100-25-70-4316	Capital Expenditures/Transfer	-	-	-	-	-	-	-		-
		$ 164,550	**$ 84,321**	**$ 75,039**	**$ 117,741**	**$ 124,315**	**$ 141,245**	**$ 16,930**	**13.6%**	**$ 141,002**

GENERAL CAPITAL IMPROVEMENT FUNDS

- INFRASTRUCTURE / IMPROVEMENT
- EQUIPMENT / BUIDLING

Infrastructure Improvement/Replacement Fund

City of Big Lake
INFRASTRUCTURE IMPROVEMENT/REPLACEMENT FUND
FUND 198

REVENUE

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
198-000-3105	Local Govt Aid	$ -	$ 128,954	$ 285,000
198-000-3160	Intergovernment Rev - State Aid		291,000	
198-000-3160	Intergovernment Rev - Compost Grant		50,000	
198-000-3155	Transfer in Revenue - Liquor Store	-	50,000	150,000
198-050-3155	Transfer in Revenue - Streets	517,833	-	-
198-055-3155	Transfer In Revenue - Parks	-	-	-
198-085-3155	Transfer In Revenue - Debt Service			-
198-055-3999	Interest Earned	-	150	150
Total Revenues		**$ 517,833**	**$ 520,104**	**$ 435,150**

EXPENDITURE

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
198-000-50-70-4612	Capital Improvements Transfer 175-Strt - CR5 TRAIL	$ -	$ 578,000	$ -
198-000-50-70-4612	Capital Improvements Transfer 175-Strt - COMPOST		250,000	
198-000-50-70-4612	Capital Improvements Transfer 175-Strt - EAGLE LAKE QT ZONE	60,000	-	-
198-000-50-70-4612	Capital Improvemens - Street Projects **Assessments/Bond/LGA		-	5,958,283
Total Expenditures		**$ 60,000**	**$ 828,000**	**$ 5,958,283**
EXCESS REVENUES OVER EXPENDITURES		$ 457,833	$ (307,896)	

PROJECTED FUND BALANCE AS OF 2016	**$ 149,937**
Assigned Fund Balance by Department	
2015 Fund Balance	$ 457,833
2016 Fund Balance	$ 149,937
Streets	149,787
Parks	-
Unreserved	150
	$ 149,937

**Liquor Store transfer of $50,000 will only happen if there is excess income at year end.

Equipment & Building Replacement Fund

City of Big Lake
Equipment and Building Replacement
Fund 199

REVENUES

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Concept Budget
199-000-3105	Local Govt Aid	$ -	$ -	$ 410,000	
199-000-3910	Sales of Fixed Assets - Sale of Old PD Building		-	100,000	
199-011-3155	Transfer In Revenue -GF Election	16,800	5,400	-	2,500
199-010-3155	Transfer In Revenue - Planning	-	-	-	-
199-015-3155	Transfer In Revenue - Admin	-	10,000	-	-
199-020-3155	Transfer In Revenue - BLSCS		65,000		
199-050-3155	Transfer in Revenue - GF Streets	30,000	60,000	-	16,000
199-055-3155	Transfer In Revenue -GF Parks	-	-	-	16,000
199-075-3155	Transfer in Revenue - Police	-	-	-	-
199-085-3155	Transfer in Revenue - Fire	-	84,510	-	-
199-000-3999	Interest Earned	13	551	250	150
Total Revenues		**$ 46,813**	**$ 225,461**	**$ 510,250**	**$ 34,650**

EXPENDITURES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Concept Budget
199-000-10-70-4316	Capital Purchases - Planning	$ -	$ -	$ 3,000	$ -
199-000-11-70-4316	Capital Purchase - Election Equip	-	-	-	-
199-000-15-70-4316	Capital Purchases - Admin	-	7,900	50,000	60,000
199-000-20-70-4316	Capital Purchases - BLSCS	-	65,000	4,000	-
199-000-20-70-4612	Capital Transfers - BLSCS (frm Sal	-	-	65,000	
199-000-50-70-4316	Capital Purchases - Streets	-	70,499	6,000	737,000
199-000-55-70-4316	Capital Purchases - Parks	-		116,000	127,000
199-000-75-70-4316	Capital Purchases - Police	-	-	70,520	86,400
199-000-85-70-4316	Capital Purchases - Fire - City only	-	37,260	86,500	125,000
Total Expenditures		**$ -**	**$ 180,659**	**$ 401,020**	**$ 1,135,400**
EXCESS REVENUES OVER EXPENDITURES		**$ 46,813**	**$ 44,802**	**$ 109,230**	
	PROJECT FUND BALANCE 2016	**$ 200,845**			-

CIP REQUESTS

Account Number	Description	2014 Request	2015 Request	2016 Request	2017 Concept Request
199-000-10-70-4316	Capital Purchases - Planning	$ -	$ -	$ 3,000	$ -
199-000-11-70-4316	Capital Purchase - Election Equip	5,400	5,400	5,400	2,500
199-000-15-70-4316	Capital Purchases - Admin		10,000	90,000	65,000
199-000-20-70-4316	Capital Purchases - BLSCS		65,000	4,000	-
199-000-50-70-4316	Capital Purchases - Streets	31,511	120,000	6,000	753,000
199-000-55-70-4316	Capital Purchases - Parks	31,511	-	136,000	153,000
199-000-75-70-4316	Capital Purchases - Police	41,800	40,000	70,520	86,400
199-000-85-70-4316	Capital Purchases - Fire - City only	7,500	82,250	62,250	144,000
Total CIP Requests		**$ 117,722**	**$ 322,650**	**$ 377,170**	**$ 1,203,900**

CHANGE IN ASSIGNED FUND BALANCE

		2014	2015	2016	2017
199-2920	Assigned Fund Bal - Admin	$ -	$ 2,100	$ 40,000	$ 5,000
199-2921	Assigned Fund Bal - Fire - City Only	-	47,250	(24,250)	11,500
199-2922	Assigned Fund Bal - Police	-	-	-	2,400
199-2923	Assigned Fund Bal - Street	30,000	19,501	-	16,000
199-2924	Assigned Fund Bal - Parks	-	-	20,000	26,000
199-2925	Assigned Fund Bal - Election Equip	16,800	5,400	5,400	2,500
199-2933	Assigned Fund Bal - BLSCS	-	-	-	-
199-2934	Assigned Fund Bal - Planning			3,000	-
199-2530	Unreserve Fund Balance	13	551	250	
Total Assigned Fund Balance		**$ 46,813**	**$ 74,802**	**$ 44,400**	**$ 63,400**

Projected Fund Bal by Department - 2016

Elections		**27,600**	
Admin		**42,100**	$35K comprehensive plan 2016/$5K computer replacement/$2100 left from GSI
Streets		**19,501**	17860 left frm 2015 crack fill/1641 left frm 2014
Parks		**20,000**	$20K playground equip
Fire		**23,000**	$15K roof/$8K floor
Unreserved		**68,644**	
	$	**200,845**	-

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SPECIAL REVENUE BUDGET

- ECONOMIC DEVELOPMENT AUTHORITY

Economic Development Authority

City of Big Lake
Economic Development Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
275-000-3101	RE & PP Taxes-Current	$ -	$ -	$ -	$ 68,385	$ 18,600	$ 48,544	$ 29,944	161.0%	$ 48,544
275-000-3102	RE & PP Taxes-Delinquent			-	-	-	-	-		
275-000-3160	Inter-Govt Revenue			3,500			-	-		-
275-000-3155	Transfer In Revenue	-	-	-	-	-	-	-		-
275-000-3940	Lease/Rental/CAM	-	4,354		10,557	-	-	-		-
275-000-3945	Loan Repayment Revenue	6,861	21,313	5,483	10,983	1,200	17,164	15,964	1330.3%	17,655
275-000-3990	Loan Interest Revenue	-	-	-	3,285	-	1,796	1,796	100.0%	1,304
275-000-3999	Interest Earned	11,307	447	13,560	155	1,920	200	(1,720)	-89.6%	200
275-000-4151	Refunds & Reimbursements	-	1,564	3,377			-	-		-
275-000-4200	Other Grant Proceeds			1,500			-	-		-
								-		
		$ 18,169	**$ 27,678**	**$ 27,420**	**$ 93,365**	**$ 21,720**	**$ 67,704**	**$ 45,984**	**211.7%**	**$ 67,703**

City of Big Lake
Economic Development Authority (EDA) Fund
Expenditure Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
275-000-00-20	Engineering	$ -	$ -	$ 54,513	$ 3,419	$ 4,000	$ 3,000	$ (1,000)	-25.0%	$ 3,000
275-000-00-20	Legal	3,259	2,168	5,414	2,996	3,000	3,000	-		3,000
275-000-00-20	Other Consultants	16,233	3,226	5,924	4,356	3,000	10,000	7,000	233.3%	10,000
275-000-00-25	Bad Debt Expense	-	-	51,537	6,487	-	-	-		-
275-000-00-25	Real Estate Taxes	-	-	-	4,772	-	-	-		-
275-000-00-25	Special Assessments	-	-	-	-	-	1,450	1,450	100.0%	1,450
275-000-00-25	Use Tax	-	-	483	-	-	-	-		-
275-000-00-25	Computer/Software	-	-	-	394	-	-	-		-
275-000-00-25	Recording Fees			-	-	-	-	-		
275-000-00-25	Other Operations Expenses	26,062	92,889	1,910	533	8,500	1,000	(7,500)	-88.2%	1,000
275-000-00-25	Advertising/Marketing	1,168	784	507	568	1,220	1,000	(220)	-18.0%	1,000
275-000-00-25	Repair/Maintenance Equip	-	-	-	630	-	-	-		-
275-000-00-25	Contractors Hired	35,556	967	3,506	1,496	2,000	1,500	(500)	-25.0%	2,000
275-000-00-25	Subscriptions / Dues	-	-	250	-	-	-	-		-
275-000-00-25	Operating Transfer Out	-	-	-	-	-	-	-		-
275-000-00-70	Land Improvements	7,429	(7,429)	-	-	-	-	-		-
275-000-00-70	Unrealized Loss on Land	-	-	187,091	-	-	-	-		-
275-000-00-70	Capital Purchases	-	-	-	-	-	-	-		-
275-000-00-70	Loss on Sale of Assets			-	-	-	-	-		
275-000-00-85	Debt Service Principal	17,765	19,131	20,498	11,838	-	-	-		-
275-000-00-85	Debt Service Interest	21,721	21,384	27,678	18,599	-	-	-		-
275-000-00-85	Debt Service Fees	248	27	123	150	-	-	-		-
275-000-00-85	Interfund Loan Interest	-	-	-	11,998	-	8,500	8,500	100.0%	9,000
275-2070	Interfund Loan Principal	-	-	-	-	-	38,000	38,000	100.0%	40,000
							-			
		$ 129,440	**$ 133,147**	**$359,434**	**$ 68,237**	**$ 21,720**	**$ 67,450**	**$ 45,730**	**210.5%**	**$ 70,450**

PROJECTED FUND BALANCE INCREASE FOR 2016 **$ 254**

ENTERPRISE FUNDS BUDGETS

- WATER
- SEWER
- STORM SEWER
- LIQUOR STORE

Water Enterprise Fund Revenues

City of Big Lake
Water Enterprise Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
301-000-3229	Seed/Sod Escrow Fee	$ -	$ -	$ -	$ 920	$ -	$ 1,000	$ 1,000	100.0%	$ 1,000
301-000-3360	NSF Check Recovery Revenue	930	1,045	412	494	-	500	500	100.0%	500
301-000-3375	Miscellaneous Revenue	2,838	(15,483)	527	885	-	-	-		-
301-000-3376	Insurance Proceeds	-	-	1,333	-	-	-	-		-
301-000-3385	Cash Over/Short	-	-	-	(18)	-	-	-		-
301-000-3710	Water Sales-Residential	603,734	916,420	1,034,464	743,880	1,231,669	800,400	(431,269)	-35.0%	775,000
301-000-3713	Water Fixed Fee-Residential	222,622	319,236	327,843	417,986	426,360	462,240	35,880	8.4%	480,000
301-000-3715	Water Sales-Commercial	150,580	244,565	241,859	305,698	264,276	340,200	75,924	28.7%	360,000
301-000-3718	Water Fixed Fee-Commercial	21,152	27,208	30,279	36,632	39,336	42,780	3,444	8.8%	45,000
301-000-3720	Meters/Parts Sales	1,866	-	6,161	13,709	2,500	12,340	9,840	393.6%	4,000
301-000-3725	Water Test	21,009	20,469	20,434	21,331	21,500	24,840	3,340	15.5%	25,000
301-000-3730	Meter Repairs	3,432	2,688	12,252	15,806	3,500	20,000	16,500	471.4%	20,000
301-000-3735	Miscellaneous Water Income	3,246	122,921	-	-		-	-		-
301-000-3740	Water Permit Org Fees	305	700	1,650	3,375	650	3,090	2,440	375.4%	1,600
301-000-3750	Disconnection/Reconnection F	13,513	5,968	4,596	4,075	4,500	4,000	(500)	-11.1%	4,000
301-000-3755	Water Access Charges	97,529	65,850	158,570	132,430	100,000	113,000	13,000	13.0%	110,000
301-000-3905	Donated Capital	-	-	-	-	-	-	-		-
301-000-3980	Late Fees	115,195	45,210	103,360	88,963	80,000	90,000	10,000	12.5%	92,000
301-000-3990	Loan Interest Revenue	11,556	6,120	3,650	3,322	4,000	-	(4,000)	-100.0%	-
301-000-3995	Unrealized Gain	-	-	-	-	-	-	-		-
301-000-3999	Interest Earned	(25,881)	(34,954)	2,952	5,835	-	1,500	1,500	100.0%	1,500
301-000-4040	Trunk Charges	6,395	3,029	-	-	8,149	-	(8,149)	-100.0%	-
301-000-4151	Refunds & Reimbursements	-	18,000	3,980	2,094	-	-	-		-
							-	-		
		$ 1,250,019	**$ 1,748,992**	**$ 1,954,322**	**$ 1,797,418**	**$ 2,186,440**	**$ 1,915,890**	**$ (270,551)**	**-12.4%**	**$ 1,919,600**

2016 Projected Profit/(Loss)	
Water Fund Revenues	$ 1,915,890
Water Fund Expenses	$ 2,075,200
Projected Income/ (Loss)	$ (159,310)

2016 Projected Increase/(decrease) to Cash Flow		
Water Fund Revenues	$ 1,915,890	
Water Fund Expenses-net depreciation	$ 1,827,667	**principal payments included
Projected Increase/(decrease)	$ 88,223	

Water Enterprise Expenses

City of Big Lake
Water Fund
Expense Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
301-000-00-05-4002	Wages	$ 256,807	$ 288,145	$ 307,356	$ 334,966	$ 334,011	$ 341,926	$ 7,915	2.4%	$ 352,183
301-000-00-05-4008	Insurance Benefits (er)	28,001	30,201	42,158	58,848	65,550	64,432	(1,118)	-1.7%	66,365
301-000-00-05-4009	HSA Accounts	2,298	1,444	2,900	3,503	3,074	3,500	426	13.9%	4,000
301-000-00-05-4010	F.I.C.A./Medicare (er)	18,309	21,674	22,280	23,529	25,552	26,157	605	2.4%	26,942
301-000-00-05-4012	P.E.R.A. (er)	17,730	21,075	22,408	23,013	25,051	25,644	594	2.4%	26,414
301-000-00-05-4016	WC Insurance	-	-	5,734	3,966	6,500	9,000	2,500	38.5%	9,200
301-000-00-05-4017	Unemployment Benefits	-	-	-	564	-	-	-		-
301-000-00-20-4140	Audit	3,500	1,747	4,176	2,531	4,200	5,250	1,050	25.0%	5,250
301-000-00-20-4150	Engineering	-	860	(2,214)	11,630	8,000	20,000	12,000	150.0%	30,000
301-000-00-20-4160	Testing	26,989	17,317	6,892	17,910	22,000	22,500	500	2.3%	23,000
301-000-00-20-4170	Legal	69	-	211	161	500	500	-		500
301-000-00-20-4180	Other Consultants	4,867	3,679	1,708	3,060	3,800	4,000	200	5.3%	4,000
301-000-00-25-4022	Bad Debt Expenditure	-	21	797	2,305	-	1,000	1,000	100.0%	1,000
301-000-00-25-4110	Bank Charges	-	-	-	21	-	25	25	100.0%	25
301-000-00-25-4130	Computers/Software	1,108	2,530	3,566	1,659	2,500	2,500	-		2,500
301-000-00-25-4200	Printing - newsletter	-	-	-	287	300	1,500	1,200	400.0%	1,500
301-000-00-25-4208	Copies	317	704	371	762	450	500	50	11.1%	500
301-000-00-25-4210	Operating Supplies	3,679	2,489	3,609	4,069	9,500	9,275	(225)	-2.4%	9,500
301-000-00-25-4212	Other Operations Expenses	3,297	5,817	1,065	2,340	5,275	-	(5,275)	-100.0%	-
301-000-00-25-4215	Uniforms/Clothing	1,774	1,544	1,378	1,043	3,810	1,500	(2,310)	-60.6%	1,500
301-000-00-25-4220	Advertising	-	-	572	583	700	300	(400)	-57.1%	300
301-000-00-25-4225	Sanitation/Garbage Removal	60	157	-	-	700	350	(350)	-50.0%	400
301-000-00-25-4230	Telephone	1,905	2,608	1,390	1,768	2,700	2,850	150	5.6%	2,850
301-000-00-25-4235	Postage	340	3,541	7,302	6,846	8,000	8,000	-		8,000
301-000-00-25-4238	Training/Schools	418	1,273	492	1,602	1,750	2,000	250	14.3%	2,000
301-000-00-25-4240	Travel/Mileage	26	-	85	-	325	350	25	7.7%	350
301-000-00-25-4250	Liability Insurance	44,082	36,717	34,071	26,395	35,700	30,000	(5,700)	-16.0%	32,000
301-000-00-25-4255	Rent/Lease	-	121	-	-	-	-	-		-
301-000-00-25-4257	Contractors Hired	53,532	38,251	15,256	7,682	46,000	10,000	(36,000)	-78.3%	10,000
301-000-00-25-4260	Subscriptions/Dues	7,845	10,794	25,232	7,602	13,000	15,000	2,000	15.4%	15,000
301-000-00-25-4314	Amortization Expense	1,483	2,229	(1,615)	(1,093)	1,500	-	(1,500)	-100.0%	-
301-000-00-25-4318	Depreciation Equipment	803,486	849,167	823,275	861,093	810,000	875,000	65,000	8.0%	880,000
301-000-00-25-4380	Chemicals	27,962	35,954	43,325	25,812	38,500	40,000	1,500	3.9%	42,000
301-000-00-25-4387	Water Meters	4,864	6,508	17,016	18,540	12,000	20,000	8,000	66.7%	25,000
301-000-00-25-4405	Motor Fuel	11,959	11,516	10,648	11,641	10,750	13,000	2,250	20.9%	15,000
301-000-00-25-4413	Equipment/Accessories	-	-	5,910	205	3,000	3,000	-		3,000
301-000-00-25-4430	Vehicle Maintenance	424	446	98	1,438	2,300	2,500	200	8.7%	2,500
301-000-00-25-4540	Repair/Maintenance Buildings	339	679	603	1,077	2,825	2,825	-		3,000
301-000-00-25-4545	Repair/Maintenance Equipment	15,677	18,815	5,909	6,727	15,000	15,000	-		15,000
301-000-00-25-4570	Electricity	129,765	113,842	78,695	119,610	105,000	105,000	-		110,000
301-000-00-25-4580	Natural Gas	12,294	10,103	9,756	14,231	18,000	20,000	2,000	11.1%	22,000
301-000-00-70-4316	Capital Expenditures	139,401	49,223	-	17,000	15,000	-	(15,000)	-100.0%	-
301-000-00-70-4612	Capital Transfers (fund 399)				-	-	48,000	48,000	100.0%	37,000
301-2251/2391	Payment				-	-	627,467	627,467	100.0%	650,004
301-000-00-85-4605	Debt Service Issuance Expense	-	13,980	-	-	-	-	-		-
301-000-00-85-4607	Bond Discount	-	(7,974)	-	-	-	-	-		-
301-000-00-85-4610	Debt Service Interest	287,163	284,483	325,496	290,224	242,174	235,161	(7,013)	-2.9%	157,297
301-000-00-85-4611	Debt Service Fees	891	791	891	792	1,200	1,000	(200)	-16.7%	1,000
301-000-00-85-4612	Transfer Out	-	-	-	17,853	-	60,654	60,654	100.0%	60,138
301-000-00-85-4625	Interfund Loans Interest	-	-	-	36,118	-	26,000	26,000	100.0%	26,000
		$ 1,912,660	**$ 1,882,471**	**$ 1,828,802**	**$ 1,969,913**	**$ 1,906,197**	**$ 2,702,667**	**$ 796,470**	**41.8%**	**$ 2,684,218**

Water Capital Improvement Fund

City of Big Lake
Water Capital Assets Improvement or Replacement Fund
Fund 399

REVENUES

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
399-000-3155	Transfer In Revenue - Water Meter Repair	$ 10,000	$ 10,000	$ 10,000
399-000-3155	Transfer In Revenue - Misc Equip Replmt	5,000	5,000	10,000
399-000-3155	Transfer In Revenue - GPS	-	6,000	-
399-000-3155	Transfer In Revenue - Pickup	-	15,000	2,000
399-000-3155	Transfer In Revenue - Water Tower Maintenance		12,000	12,000
399-000-3155	Transfer In Revenue - Computer Replacement		-	3,000
Total Revenues		**$ 15,000**	**$ 48,000**	**$ 37,000**
				-

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
399-000-00-70-4316	Capital Purchases - GPS	$ -	$ 6,000	$ -
399-000-00-70-4316	Capital Purchases - Pickup	-	15,000	2,000
399-000-00-70-4316	Capital Purchases - Water Tower Maintenance		12,000	12,000
399-000-00-70-4316	Capital Purchases -	-	-	-
399-000-00-70-4316	Capital Purchases -	-	-	-
399-000-00-70-4316	Capital Purchases -	-	-	-
		-	-	
Total Expenses		**$ -**	**$ 33,000**	**$ 14,000**

EXCESS REVENUES OVER EXPENDITURES	$ 15,000	$ 15,000

PROJECTED FUND BALANCE 2016	**$ 30,000**
** Breakdown of Projected Fund Balance	
Funds for Water Meter Repair	$ 20,000
Funds for Misc Equipment Replacement	10,000
	$ 30,000

Sewer Enterprise Revenues

City of Big Lake
Sewer Enterprise Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
401-000-3155	Transfer In-Revenue	$ 11,244	$ 7,119	$ 6,217	$ -	$ -	$ -	$ -		$ -
401-000-3375	Miscellaneous Revenue	4,818	986	4,275	35	2,500	-	(2,500)	-100.0%	-
401-000-3376	Insurance Proceeds & Dividends	33,984	-	1,333	-	-	-	-		-
401-000-3810	Sewer Charges-Residential	585,033	528,845	664,863	733,987	1,126,463	1,025,081	(101,382)	-9.0%	1,055,834
401-000-3813	Sewer Fixed Fee-Residential	224,036	215,277	282,806	413,615	542,640	569,772	27,132	5.0%	586,865
401-000-3815	Sewer Charges-Commercial	186,120	181,517	339,177	477,153	467,674	701,511	233,837	50.0%	722,556
401-000-3818	Sewer Fixed Fee-Commercial	20,674	16,663	23,975	31,190	50,064	47,561	(2,503)	-5.0%	48,988
401-000-3820	Sewer Permit Org Fee	270	560	1,650	3,445	800	2,000	1,200	150.0%	2,060
401-000-3855	Sewer Access Charges	145,791	98,695	237,215	198,550	145,000	188,500	43,500	30.0%	194,155
401-000-3905	Donated Capital	-	-	-	-	-	-	-		-
401-000-3940	Lease/Rental/Cam Rental	-	-	-	4,275	-	4,275	4,275	100.0%	-
401-000-3980	Late Fees	115,195	40,336	90,624	102,128	60,000	131,000	71,000	118.3%	134,930
401-000-3990	Loan Interest Revenue	111,396	96,130	100,810	103,350	-	96,000	96,000	100.0%	98,880
401-000-3999	Interest Earned	-	-	-	(154)	-	3,000	3,000	100.0%	3,090
401-000-4040	Trunk Charges	20,691	41,944	-	-	26,319	-	(26,319)	-100.0%	-
401-000-4151	Refunds/Reimbursements	-	-	2,128	7,625	-	-	-		-
401-000-4152	Resitution/Damage Payments	-	-	-	14,184		-			-
401-000-4210	Federal Grant Proceeds	-	-	-	-	-	-	-		-
401-2250	Bond Payable - Bond Proceeds									-
							-	-		
		$ 1,459,252	**$ 1,228,072**	**$ 1,755,073**	**$ 2,089,383**	**$ 2,421,460**	**$ 2,768,700**	**$ 347,240**	**14.3%**	**$ 2,847,358**

2016 Projected Profit/(Loss)	
Sewer Fund Revenues	$ 2,768,700
Sewer Fund Expenses	2,772,596
Projected Income/ (Loss)	$ (3,896)

2016 Projected Increase/(decrease) to Cash Flow		
Sewer Fund Revenues	$ 2,768,700	
Sewer Fund Expenses-net depreciation	2,810,129	**principal payments included
Projected Increase/(decrease)	$ (41,429)	

Sewer Fund Expenses

City of Big Lake
Sewer Fund
Expense Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
401-000-00-05-4002	Wages	$ 257,467	$ 287,678	$ 307,452	$ 334,965	$ 339,596	$ 341,926	2,330	0.7%	$ 352,183.42
401-000-00-05-4008	Insurance Benefits (er)	28,001	30,200	42,158	58,892	60,658	64,431	3,773	6.2%	66,364.01
401-000-00-05-4009	HSA Accounts	2,298	1,444	2,900	3,502	4,300	3,500	(800)	-18.6%	4,000
401-000-00-05-4010	F.I.C.A./Medicare (er)	18,309	21,674	22,287	23,528	25,979	26,157	178	0.7%	26,942
401-000-00-05-4012	P.E.R.A. (er)	17,730	21,075	22,415	23,013	25,470	25,644	175	0.7%	26,414
401-000-00-05-4016	WC Insurance	-	-	7,790	4,361	8,500	7,500	(1,000)	-11.8%	7,700
401-000-00-05-4017	Unemployment Benefits	-	-	-	564	-	-	-		-
401-000-00-20-4140	Audit	2,750	2,534	3,132	3,386	2,750	5,250	2,500	90.9%	5,250
401-000-00-20-4150	Engineering	-	2,109	195	10,373	10,000	10,000	-		15,000
401-000-00-20-4160	Testing	2,582	8,535	9,045	8,851	9,200	9,500	300	3.3%	10,000
401-000-00-20-4170	Legal	265	-	61	233	2,000	1,000	(1,000)	-50.0%	1,000
401-000-00-20-4180	Other Consultants	4,867	3,679	3,242	3,540	3,500	4,000	500	14.3%	4,000
401-000-00-25-4022	Bad Debt Expense	-	-	-	1,576	-	1,000	1,000	100.0%	1,000
401-000-00-25-4110	Bank Charges	-	-	-	-	-	25	25	100.0%	25
401-000-00-25-4130	Computers/Software	1,838	2,530	3,566	1,659	3,500	3,000	(500)	-14.3%	3,000
401-000-00-25-4200	Printing - newsletter	-	-	-	287	300	1,500	1,200	400.0%	1,500
401-000-00-25-4208	Copies	317	681	371	763	300	300	-		300
401-000-00-25-4210	Operating Supplies	5,550	5,262	6,031	7,476	6,200	9,825	3,625	58.5%	10,000
401-000-00-25-4212	Other Operations Expenses	6,206	2,542	961	2,328	2,825	-	(2,825)	-100.0%	-
401-000-00-25-4215	Uniforms/Clothing	1,887	1,870	1,426	1,159	3,300	3,300	-		3,300
401-000-00-25-4220	Advertising	-	-	139	437	165	500	335	203.0%	500
401-000-00-25-4225	Sanitation/Garbage Removal	1,950	2,431	2,892	2,683	3,100	3,500	400	12.9%	3,500
401-000-00-25-4230	Telephone	1,905	2,352	2,390	2,696	4,700	4,000	(700)	-14.9%	4,000
401-000-00-25-4235	Postage	261	3,412	5,893	6,401	7,000	7,200	200	2.9%	7,500
401-000-00-25-4238	Training/Schools	1,023	1,532	583	1,133	2,475	2,500	25	1.0%	2,500
401-000-00-25-4240	Travel/Mileage	-	112	69	40	320	350	30	9.4%	350
401-000-00-25-4250	Liability Insurance	29,983	27,811	21,983	22,052	22,500	24,000	1,500	6.7%	25,000
401-000-00-25-4257	Contractors Hired	48,159	40,383	10,561	20,546	45,000	12,000	(33,000)	-73.3%	13,000
401-000-00-25-4260	Subscriptions/Dues	2,840	1,548	3,649	1,645	3,750	3,750	-		4,000
401-000-00-25-4314	Amortization Expense	10,577	13,228	(6,754)	(4,568)	10,580	(4,568)	(15,148)	-143.2%	(4,568)
401-000-00-25-4318	Depreciation Equipment	647,104	684,365	672,369	1,211,434	675,000	1,250,000	575,000	85.2%	1,300,000
401-000-00-25-4380	Chemicals	294	-	7,007	23,533	4,500	25,000	20,500	455.6%	28,000
401-000-00-25-4405	Motor Fuel	11,959	15,295	12,814	11,641	12,000	15,000	3,000	25.0%	16,000
401-000-00-25-4413	Equipment/Accessories	-	10	-	205	1,225	1,225	-		1,300
401-000-00-25-4430	Vehicle Maintenance	1,241	1,172	203	622	1,925	2,000	75	3.9%	2,500
401-000-00-25-4540	Repair/Maintenance Buildings	359	325	347	1,397	1,200	1,200	-		1,500
401-000-00-25-4545	Repair/Maintenance Equipment	49,872	10,186	12,832	36,618	13,000	25,000	12,000	92.3%	25,000
401-000-00-25-4570	Electricity	125,541	142,498	157,458	148,541	130,000	175,000	45,000	34.6%	180,000
401-000-00-25-4580	Natural Gas	5,108	8,155	4,502	3,391	10,500	10,500	-		11,000
401-000-00-25-4585	Fuel Oil	54	-	-	-	2,000	-	(2,000)	-100.0%	-
401-000-00-70-4316	Capital Expenditures	58,408	-	-	14,000	385,000	-	(385,000)	-100.0%	-
401-000-00-70-4612	Capital Transfers/Fund 499	-	-	-	-	-	26,000	26,000	100.0%	62,000
401-2251/2391	Long Term Debt - Curr Prin Payment	-	-		-	-	1,287,533	1,287,533	100.0%	1,358,996
401-000-00-85-4605	Debt Service Issuance Expense	-	31,411	-	-	-	-	-		-
401-000-00-85-4607	Bond Discount	-	(47,849)	-	-	-	-	-		-
401-000-00-85-4610	Debt Service Interest	612,599	632,532	626,205	549,577	574,710	619,138	44,428	7.7%	393,910
401-000-00-85-4611	Debt Service Fees	1,910	1,810	1,909	1,109	2,000	1,500	(500)	-25.0%	1,500
401-000-00-85-4612	Transfer out	-	-	-	17,853	-	49,942	49,942	100.0%	49,426
							-	-		
		$ 1,961,215	**$ 1,964,532**	**$ 1,970,083**	**$ 2,563,444**	**$ 2,421,028**	**$ 4,060,129**	**$ 1,639,101**	**67.7%**	**$ 4,024,892**

Sewer Capital Improvement Fund

City of Big Lake
Sewer Capital Assets Improvement or Replacement Fund
Fund 499

REVENUES

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
499-000-3155	Transfer In Revenue - Phos Project	$ 596,350	$ -	$ -
499-000-3155	Transfer In Revenue - Misc Equip Replmt	5,000	5,000	10,000
499-000-3155	Transfer In Revenue - GPS	-	6,000	-
499-000-3155	Transfer In Revenue - Pickup	-	15,000	52,000
499-000-3155	Transfer In Revenue - Jet Vac	300,000	-	-
499-000-3155	Transfer In Revenue - tool kits	-	-	-
499-000-3155	Transfer in Revenue - Storm Sewer Jet Vac	50,000		
Total Revenues		**$ 951,350**	**$ 26,000**	**$ 62,000**

EXPENSES - ACTUAL PURCHASE OF ITEMS -

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
499-000-00-70-4316	Capital Purchases - GPS	$ -	$ 6,000	$ -
499-000-00-70-4316	Capital Purchases - Pickups	-	15,000	52,000
499-000-00-70-4316	Capital Purchases - Jet Vac	-	-	-
499-000-00-70-4316	Capital Purchases - Phos Project	596,350	-	-
499-000-00-70-4316	Capital Purchases -	-	-	-
499-000-00-70-4316	Capital Purchases -	-	-	-
Total Expenses		**$ 596,350**	**$ 21,000**	**$ 52,000**

EXCESS REVENUES OVER EXPENDITURES		$ 355,000	$ 5,000
	PROJECTED FUND BALANCE 2016	**$ 360,000**	
	** Breakdown of Projected Fund Balance		
	Funds for purchase of JetVac - 2015 CIP	$ 350,000	
	Funds for Misc Equipment Replacement	10,000	
		$ 360,000	

Storm Sewer Enterprise Revenues

City of Big Lake
Storm Sewer Enterprise Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
601-000-3860	Storm Sewer Charges-Resident	$ 145,751	$ 175,008	$ 175,809	$ 186,936	$ 191,086	$ 197,513	$ 6,427	3.4%	$ 203,438
601-000-3865	Storm Sewer Charges-Commerc	26,690	17,620	21,509	33,613	37,022	35,462	(1,560)	-4.2%	36,526
601-000-3905	Donated Capital	-	-	-	-	-	-	-		
601-000-3980	Late Fees	25,599	8,964	17,199	16,916	18,000	18,141	141	0.8%	18,685
601-000-3995	Unrealized Gain	-	-	-	-	10,000	-	(10,000)	-100.0%	
601-000-3999	Interest Earned	(3,511)	(5,651)	939	1,321	-	600	600	100.0%	600
601-000-4151	Refunds & Reimbursements	-	-	-	14	-	-	-		
							-	-		
		$ 194,529	**$ 195,941**	**$ 215,456**	**$ 238,800**	**$ 256,108**	**$ 251,716**	**$ (4,392)**	**-1.7%**	**$ 259,249**
						-				

2016 Projected Profit/(Loss)	
Storm Sewer Fund Revenues	$ 251,716
StormSewer Fund Expenses	502,570
Projected Income/ (Loss)	$ (250,854)

2016 Projected Increase/(decrease) to Cash Flow	
Storm Sewer Fund Revenues	$ 251,716
StormSewer Fund Expenses - net depreciatio	212,570
Projected Increase/(decrease)	$ 39,146

Storm Sewer Enterprise Expenses

City of Big Lake
Storm Sewer Fund
Expense Budget

Account Number	Description	2011 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
601-000-00-05-4002	Wages	$ 39,249	$ 42,503	$ 49,225	$ 64,679	$ 85,886	21,207	32.8%	$ 88,463
601-000-00-05-4008	Insurance Benefits (er)	6,156	7,077	8,111	9,300	17,506	8,206	88.2%	18,031
601-000-00-05-4009	HSA Accounts	353	75	150	1,300	1,000	(300)	-23.1%	1,000
601-000-00-05-4010	F.I.C.A./Medicare (er)	2,824	3,217	3,292	4,948	6,570	1,622	32.8%	6,767
601-000-00-05-4012	P.E.R.A. (er)	2,736	3,169	3,336	4,851	6,441	1,591	32.8%	6,635
601-000-00-05-4016	WC Insurance				-	2,000	2,000	100.0%	2,100
601-000-00-05-4017	Unemployment Benefits	-	-	377	-	-	-		-
601-000-00-20-4140	Audit	500	696	616	800	1,750	950	118.8%	1,750
601-000-00-20-4150	Engineering	-	2,718	208	2,000	2,000	-		3,000
601-000-00-20-4170	Legal	-	-	-	500	500	-		500
601-000-00-20-4180	Other Consultants	500	960	1,188	500	500	-		500
601-000-00-25-4022	Bad Debt Expense	-	86	93	-	100	100	100.0%	100
601-000-00-25-4110	Bank Charges	-	-	-	-	25	25	100.0%	25
601-000-00-25-4126	Use Tax	-	100	-	-	-	-		-
601-000-00-25-4130	Computers/Software	-	782	1,285	500	1,000	500	100.0%	1,000
601-000-00-25-4200	Printing - Newsletter etc	-	-	287		1,500	1,500	100.0%	1,500
601-000-00-25-4208	Copies	317	353	762	-	200	200	100.0%	200
601-000-00-25-4210	Operating Supplies	1,640	1,343	2,312	2,600	4,500	1,900	73.1%	4,500
601-000-00-25-4212	Other Operations Expenses	1,740	589	99	2,000	-	(2,000)	-100.0%	-
601-000-00-25-4215	Uniforms/Clothing	-	377	738	400	500	100	25.0%	500
601-000-00-25-4220	Advertising	-	65	-	-	1,000	1,000	100.0%	1,000
601-000-00-25-4225	Sanitation/Garbage Removal	-	127	-	200	300	100	50.0%	300
601-000-00-25-4230	Telephone	930	675	1,438	800	2,400	1,600	200.0%	2,400
601-000-00-25-4235	Postage	8	30	4,251	350	5,000	4,650	1328.6%	5,000
601-000-00-25-4238	Training/Schools	-	135	579	600	750	150	25.0%	750
601-000-00-25-4240	Travel/Mileage	-	-	-	100	100	-		100
601-000-00-25-4250	Liability Insurance	2,034	1,742	1,639	2,205	2,300	95	4.3%	2,500
601-000-00-25-4255	Rent/Lease	-	-	-	500	-	(500)	-100.0%	-
601-000-00-25-4257	Contractors Hired	11,261	1,210	8,096	5,000	2,000	(3,000)	-60.0%	2,000
601-000-00-25-4260	Subscriptions/Dues			-	6,000	100	(5,900)	-98.3%	100
601-000-00-25-4318	Depreciation Equipment	252,351	286,841	286,892	270,000	290,000	20,000	7.4%	300,000
601-000-00-25-4405	Motor Fuel	2,201	3,414	9,431	4,200	4,500	300	7.1%	4,500
601-000-00-25-4413	Equipment/Accessories	-	-	205	200	500	300	150.0%	500
601-000-00-25-4430	Vehicle Maintenance	-	-	530	-	1,000	1,000	100.0%	1,000
601-000-00-25-4540	Repair/Maintenance Building	-	-	461	-	-	-		-
601-000-00-25-4545	Equipment	1,658	3,111	2,887	3,500	4,000	500	14.3%	4,000
601-000-00-25-4570	Electricity	-	-	1,122	-	2,000	2,000	100.0%	2,000
601-000-00-25-4580	Natural Gas	-	-	2,921	-	4,000	4,000	100.0%	4,000
601-000-00-25-4590	Utilities	-	-	-	-	-	-		-
601-000-00-70-4316	Capital Expenditures	91,956	10,241	2,000	5,000	-	(5,000)	-100.0%	-
601-000-00-70-4612	Capital Transfer Out - 699					11,000	11,000	100.0%	157,000
601-000-00-85-4612	Debt Service Transfer Out	-	-	10,241	-	39,641	39,641	100.0%	39,641
601-000-00-85-4610	Debt Service Interest	3,057	5,519		-	-	-		-
601-000-00-85-4611	Debt Service Fees	158	-	-	-	-	-		-
601-000-00-85-4625	Interfund Loan Interest	-	-	4,329		-	-		-
					-	-	-		
		$ 421,628	**$ 377,155**	**$ 409,102**	**$ 393,033**	**$ 502,570**	**$ 109,537**	**27.9%**	**$ 663,362**

Storm Sewer Capital Improvement

City of Big Lake
Storm Sewer Capital Assets Improvement or Replacement Fund
Fund 699

REVENUES

Account Number	Description	2015 Budge	2016 Budget	2017 Concept Budget
699-000-3155	Transfer In Revenue - Misc Equip Replmt	$ 5,000	$ 5,000	$ 5,000
699-000-3155	Transfer In Revenue - GPS	-	6,000	-
699-000-3155	Transfer In Revenue - Jet Vac	50,000	-	-
699-000-3155	Transfer In Revenue - Sweeper	-	-	150,000
699-000-3155	Transfer In Revenue - Pickup			2,000
Total Revenues		**$ 55,000**	**$ 11,000**	**$157,000**

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015 Budge	2016 Budget	2017 Concept Budget
699-000-00-70-4316	Capital Purchases - GPS	$ -	$ 6,000	$ -
499-000-00-70-4316	Capital Purchases - Jet Vac	50,000	-	-
499-000-00-70-4316	Capital Purchases - Sweeper	-	-	150,000
499-000-00-70-4316	Capital Purchases - Pickup	-	-	2,000
Total Expenses		**$ 50,000**	**$ 6,000**	**$152,000**

EXCESS REVENUES OVER EXPENDITURES		$ 5,000	$ 5,000
	PROJECTED FUND BALANCE 2016	**$ 10,000**	
	** Breakdown of Projected Fund Balance		
	Funds for Misc Equipment Replacement	$ 10,000	

Liquor Store Revenues

City of Big Lake
Liquor Enterprise Fund
Revenue Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
501-000-3310	Liquor Sales	$ 971,003	$ 1,063,499	$ 1,104,656	$ 1,169,833	$ 1,200,000	$ 1,314,000	$ 114,000	9.5%	$ 1,338,833
501-000-3320	Beer Sales	1,625,179	1,758,105	1,813,191	1,881,122	1,850,000	2,029,122	179,122	9.7%	2,057,000
501-000-3330	Wine Sales	383,624	447,773	483,345	517,449	500,000	590,000	90,000	18.0%	600,000
501-000-3340	Mix/Misc Sales	136,053	150,873	142,944	156,991	150,000	184,991	34,991	23.3%	198,000
501-000-3350	Events Revenue	-	1,601	1,225	2,625	35,000	5,000	(30,000)	-85.7%	5,000
501-000-3360	NSF Check or Bad Recover	-	-	-	13		-	-		-
501-000-3375	Miscellaneous Revenue	75	13,398	97	40	250	100	(150)	-60.0%	500
501-000-3376	Insurance Proceeds	-	-	1,333	-	-	-	-		-
501-000-3380	Bottle Deposits	(1,411)	(985)	(380)	(910)	200	100	(100)	-50.0%	100
501-000-3385	Cash Over	148	(196)	1,029	(104)	100	100	-		100
501-000-3999	Interest Earned	(872)	(159)	2,201	2,510	2,000	2,750	750	37.5%	2,900
501-000-4152	Resitution/Damage Payments						-	-		-
							-	-		
		$ 3,113,799	**$ 3,433,909**	**$ 3,549,641**	**$ 3,729,571**	**$ 3,737,550**	**$ 4,126,163**	**$ 388,613**	**10.4%**	**$ 4,202,433**

2016 Projected Profit/(Loss)

Gross Sales	$ 4,126,163
Less Cost of Goods Sold	3,108,760
Gross Profit of Sales	$ 1,017,403
Less Operating Expenses & Transfers	1,011,895
Net Profit/(loss)	$ 5,508

2016 Projected Increase/(decrease) to Cash Flow

Liquor Store Revenues	$ 4,126,163	
Liquor Store Expenses-net depreciation	4,113,325	**principal payments included
Projected Increase/(decrease)	$ 12,838	

Liquor Store Expenses

City of Big Lake
Liquor Fund
Expense Budget

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015-2016 $ Change	2015-2016 % Change	2017 Concept Budget
501-000-00-05-4002	Wages	$ 227,209	$ 240,001	$ 242,754	$ 265,684	$ 292,000	$ 320,635	$ 28,635	9.8%	$ 327,000
501-000-00-05-4008	Insurance Benefits (er)	7,420	11,031	14,949	17,636	17,250	35,219	17,969	104.2%	36,000
501-000-00-05-4009	HSA Accounts	1,500	1,500	56	187	400	300	(100)	-25.0%	500
501-000-00-05-4010	F.I.C.A./Medicare (er)	16,466	18,887	18,220	19,312	22,338	24,529	2,191	9.8%	25,000
501-000-00-05-4012	P.E.R.A. (er)	15,514	18,036	17,432	18,523	21,900	24,048	2,148	9.8%	24,500
501-000-00-05-4016	W/C Insurance	-	-	6,559	4,615	7,800	6,700	(1,100)	-14.1%	7,000
501-000-00-05-4017	Unemployment Benefits	-	-	107	526	-	-	-		-
501-000-00-20-4140	Audit	2,400	3,168	2,784	2,951	3,200	5,250	2,050	64.1%	5,250
501-000-00-20-4170	Legal	-	380	-	-	1,000	1,000	-		1,000
501-000-00-20-4180	Other Consultants	2,313	5,377	1,522	962	4,000	2,000	(2,000)	-50.0%	2,000
501-000-00-25-4022	Bad Debt Expenditure	52	24	389	81	400	400	-		400
501-000-00-25-4110	Bank Charges	50,408	47,535	55,867	54,756	58,000	60,000	2,000	3.4%	62,000
501-000-00-25-4126	Use Tax	-	-	591	-	600	-	(600)	-100.0%	-
501-000-00-25-4130	Computers/Software	-	-	-	1,028	-	1,200	1,200	100.0%	1,200
501-000-00-25-4200	Printing - Newsletter etc	-	-	-	287	300	1,500	1,200	400.0%	1,500
501-000-00-25-4208	Copies	320	697	388	341	500	500	-		500
501-000-00-25-4210	Operating Supplies	5,322	6,824	11,920	9,631	10,000	11,000	1,000	10.0%	11,000
501-000-00-25-4212	Other Operations Expenses	4,147	64	3,621	165	5,000	1,000	(4,000)	-80.0%	2,000
501-000-00-25-4215	Uniforms/Clothing	-	329	751	-	300	300	-		300
501-000-00-25-4217	Cleaning Services	3,934	3,324	4,099	3,994	4,200	4,300	100	2.4%	4,400
501-000-00-25-4220	Advertising	7,021	6,744	8,508	8,006	8,700	9,000	300	3.4%	10,000
501-000-00-25-4225	Sanitation / Garbage Removal	2,756	3,337	2,457	2,369	3,500	3,500	-		4,000
501-000-00-25-4230	Telephone	6,183	5,103	5,811	4,697	6,200	4,000	(2,200)	-35.5%	4,000
501-000-00-25-4235	Postage	274	233	278	271	500	300	(200)	-40.0%	400
501-000-00-25-4238	Training/Schools	200	200	240	720	500	1,000	500	100.0%	500
501-000-00-25-4240	Travel/Mileage	270	476	372	303	500	500	-		500
501-000-00-25-4250	Liability Insurance	18,175	18,642	15,100	11,186	16,000	12,000	(4,000)	-25.0%	13,000
501-000-00-25-4255	Rent/Lease	-	-	-	792	-	-	-		-
501-000-00-25-4257	Contractors Hired	-	232	4,566	38	5,000	1,000	(4,000)	-80.0%	1,000
501-000-00-25-4260	Subscriptions/Dues	2,925	2,539	2,390	2,595	3,000	3,000	-		3,000
501-000-00-25-4314	Amortization Expense	2,542	2,542	-	(254)	2,700	(254)	(2,954)	-109.4%	(254)
501-000-00-25-4318	Depreciation Equipment	76,986	76,986	76,986	77,421	71,000	80,000	9,000	12.7%	82,000
501-000-00-25-4375	Snow Removal	-	-	-	5,764	-	5,000	5,000	100.0%	4,000
501-000-00-25-4413	Equipment/Accessories	-	-	3,804	-	10,000	2,000	(8,000)	-80.0%	2,000
501-000-00-25-4540	Repair/Maintenance Buildings	2,631	9,778	10,292	1,690	11,000	6,000	(5,000)	-45.5%	7,000
501-000-00-25-4545	Repair/Maintenance Equipment	17,221	6,521	7,037	4,639	10,000	5,000	(5,000)	-50.0%	6,000
501-000-00-25-4570	Electricity	21,683	13,873	22,644	21,623	16,000	20,000	4,000	25.0%	22,000
501-000-00-25-4580	Natural Gas	4,508	1,730	2,398	2,496	4,000	4,500	500	12.5%	5,000
501-000-00-25-4595	Association/CAM Fees	2,030	-	-	1,103	-	-	-		-
501-000-00-25-4612	Operating Transfer Out - FUND 101	257,000	250,000	260,000	270,000	275,000	280,000	5,000	1.8%	285,000
501-000-00-25-4612	Operating Transfer Out - FUND 198						50,000	50,000	100.0%	150,000
501-000-00-25-4902	Donations	-	-	-	-	-	2,000	2,000	100.0%	2,000
501-000-00-27-4262	Purchases - Liquor	709,818	714,777	755,046	807,655	790,000	916,181	126,181	16.0%	890,000
501-000-00-27-4263	Purchases - Beer	1,194,774	1,313,342	1,388,803	1,380,494	1,425,000	1,682,283	257,283	18.1%	1,530,000
501-000-00-27-4264	Purchases - Wine	298,755	292,225	305,981	334,472	330,000	375,394	45,394	13.8%	360,000
501-000-00-27-4265	Purchases - Mix/Pop	26,017	28,154	22,316	29,159	25,000	31,507	6,507	26.0%	31,000
501-000-00-27-4266	Purchases - Misc	65,390	69,071	66,897	76,304	71,000	81,829	10,829	15.3%	72,000
501-000-00-27-4269	Freight - In	9,624	17,569	17,829	20,924	18,200	21,566	3,366	18.5%	23,000
501-000-00-70-4316	Capital Expenditures	-	-	-	-	10,000	-	(10,000)	-100.0%	-
501-000-00-70-4612	Capital Transfer						7,000	7,000	100.0%	7,000
501-2251/2391	Long Term Debt - Curr Prin Payment	-	-	-	-	-	72,670	72,670	100.0%	74,000
501-000-00-85-4605	Debt Service Issuance Expense	-	-	-	35,603		-	-		-
501-000-00-85-4610	Debt Service Interest	55,520	53,297	50,911	50,641	49,500	15,969	(33,531)	-67.7%	16,000
501-000-00-85-4611	Debt Service Fees	652	73	327	400	-	500	500	100.0%	500
501-000-00-85-4612	Debt Transfers out	-	-	-	42,245		-	-		-
		$3,119,960	**$3,244,621**	**$3,413,002**	**$ 3,594,034**	**$3,611,488**	**$ 4,193,325**	**$ 581,837**	**16.1%**	**$4,116,196**

Liquor Store Capital Improvement

City of Big Lake
Liquor Store Capital Assets Improvement or Replacement Fund
Fund 599

REVENUES

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
599-000-3155	Transfer In Revenue - cash register	$ -	$ 1,000	$ 1,000
599-000-3155	Transfer In Revenue - counters	-	1,000	1,000
599-000-3155	Transfer In Revenue - security syter	-	1,500	1,500
599-000-3155	Transfer In Revenue - ceiling lights	-	2,000	2,000
599-000-3155	Transfer In Revenue - carpet	10,000	1,500	1,500
Total Revenues		**$ 10,000**	**$ 7,000**	**$ 7,000**

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015 Budget	2016 Budget	2017 Concept Budget
599-000-00-70-4316	Capital Purchases - cash register	$ -	$ -	$ -
599-000-00-70-4316	Capital Purchases - counters	-	-	-
599-000-00-70-4316	Capital Purchases - security system	-	-	-
599-000-00-70-4316	Capital Purchases - ceiling lights	-	-	-
599-000-00-70-4316	Capital Purchases - carpet	10,000	-	-
599-000-00-70-4316	Capital Purchases -	-	-	-
Total Expenses		**$ 10,000**	**$ -**	**$ -**

EXCESS REVENUES OVER EXPENDITURES		$ -	$ 7,000
	PROJECTED FUND BALANCE 2016	**$ 7,000**	
	** Breakdown of Projected Fund Balance		
	Upgrade cash register	$ 1,000	
	New counters	1,000	
	Upgrade security system	1,500	
	LED Ceiling Lights	2,000	
	Carpet	1,500	
		$ 7,000	

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2016 – 2022 CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan by Department

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Administration											
	GIS	General Fund	10,000								10,000
	Comprehensive Plan Update	LGA		35,000	35,000	-	-	-			70,000
	Computer Replacement Plan	General Fund		5,000	5,000	5,000	5,000	5,000			25,000
	City Hall Remodel/Digit Scanning Equip	LGA		50,000							50,000
	Digital scanning equipment	LGA			25,000						25,000
	Administration Department Total		**$ 10,000**	**$ 90,000**	**$ 65,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**	**$ 180,000**
EDA - General Fund											
	Computer Replacement Plan	General Fund				2,000		2,500			4,500
	EDA General Fund Total		**$ -**	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ 2,500**	**$ -**	**$ -**	**$ 4,500**
Elections											
	Election Machines Replacement	General Fund	5,400	5,400	2,500	2,500	2,500	2,500			20,800
	Elections Department Total		**$ 5,400**	**$ 5,400**	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ -**	**$ -**	**$ 20,800**
Planning											
	Computer Replacement	LGA		3,000							3,000
	Planning Department Total		**$ -**	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000**
BLCSC											
	Police Department relocation	LGA	65,000	4,000							69,000
	Big Lake Community Service Center Total		**$ 65,000**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 69,000**
Fire - City Portion only											
	Truck Bay - Floor Sealing	General Fund	4,000	4,000	4,000	4,000					16,000
	Flooring in Truck Bay	LGA	-	7,500	7,500						15,000
	Station Roof Replacement	General Fund	7,500	7,500	7,500	7,500					30,000
	Air Packs - (22 @3250 each)	LGA	35,750	35,750							71,500
	Turnout Equipment	General Fund	35,000								35,000
	Workout equipment	LGA		7,500							7,500
	Water Tender	General Fund/Bond			125,000						125,000
	Fire Department Total		**$ 82,250**	**$ 62,250**	**$ 144,000**	**$ 11,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**
Police											
	Patrol Vehicles - includes equipment	General Fund	40,000			-	-	-			40,000
	Replace 2009 Crown Vic	LGA			29,000						29,000
	Replace 2010 Crown Vic	LGA			30,000						30,000
	Replace 2007 Ford Explorer	General Fund	-	34,060							34,060
	Replace 2011 Crown Vic	General Fund	-	34,060							34,060
	Repalce 2012 Taurus	LGA				32,000					32,000
	Replace 2010 Crown Vic	LGA					7,500				7,500
	Replace 2013 Ford Explorer	LGA					32,000				32,000
	Replace 2014 Ford Explorer	LGA						32,000			32,000
	Replace 2015 Ford Explorer	LGA							32,000		32,000
	Replace Del Squad Computers	LGA			25,000		10,000				35,000
	Replace Digital ally Video Recorder system	LGA				16,000					16,000
	Replace Motorola Squad Radios	LGA					50,000	30,000			80,000
	MVR - 3 years	LGA	-	2,400	2,400	2,400	-	-			7,200
	Police Department Total		**$ 40,000**	**$ 70,520**	**$ 86,400**	**$ 50,400**	**$ 99,500**	**$ 62,000**	**$ 32,000**	**$ -**	**$ 440,820**

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Streets Department											
	Misc Equipment Replacement Fund	General Fund			16,000	6,000	7,500				29,500
	GPS Mapping $30K split 5 dept	LGA		6,000							6,000
	Replace 1987 Dump Truck #87	LGA			200,000						200,000
	S. Egale Lake Road - Quiet Zone	General Fund	60,000								60,000
	Crack Fill Purchase	General Fund	60,000								60,000
	Roller Purchase used	LGA			40,000						40,000
	Replace 1971 Dump Truck #71	LGA/Bond			65,000						65,000
	Replace 1998 624-H Loader #98	LGA/Bond					200,000				200,000
	Replace 1998 one Tone Dump truck #99	LGA/Bond			50,000						50,000
	Replace 1994 Dump Truck #94	LGA/Bond				170,000					170,000
	Replace 2000 Skid Ster #200	LGA/Bond			200,000						200,000
	Replace 2002 Ranger Truck #22	LGA/Bond			30,000						30,000
	Used Pickup $10K split 5 dept	LGA			2,000		2,000				4,000
	Replaced 2007 Holder Tractor #3307	LGA/Bond			150,000						150,000
	Replace 2008 Floor Sweeper #308	LGA				6,000					6,000
	replace 2008 Floor Scrubber #318	LGA				6,000					6,000
	Replace 2001 Chev Truck #01	LGA				30,000					30,000
	Replace 2004 Ford Explorer #24	LGA						50,000			50,000
	Replace 2002 Ford 550 #02	LGA/Bond							65,000		65,000
	Replace 2002 Ford 550 #12	LGA/Bond								80,000	80,000
	Replace 2005 Ford 150 #25	LGA/Bond							50,000		50,000
	Replace 2002 Chev 2500 #32	LGA/Bond							50,000		50,000
	Replace 2005 Chev 2500 #35	LGA/Bond						50,000			50,000
	Replace 2000 Air Comptressor #100	LGA/Bond								30,000	30,000
	Replace 2002 Dump Truck #102	LGA/Bond								160,000	160,000
	Replace 2013 Towmaster Trlr #T16	LGA									-
	Replace 1985 Case 580 #57	LGA/Bond									-
	Replace 2005 International Dump Truck #105	LGA/Bond									-
	Replace 2006 International Dump Truck #106	LGA/Bond									-
	Replace 2006 International Dump Truck #116	LGA/Bond									
	Replace 2006 John Deere Loader #206	LGA/Bond									
	Replace 2002 John Deere Loader #112	LGA/Bond									-
	Replace 2006 Case Backhoe #216	LGA/Bond									-
	Street Department Total		**$ 120,000**	**$ 6,000**	**$ 753,000**	**$ 218,000**	**$ 209,500**	**$ 100,000**	**$ 165,000**	**$ 270,000**	**$ 1,841,500**
Parks Department											-
	GPS Mapping $30K split 5 dept	LGA		6,000							6,000
	Park Playground equipment replacement fund	LGA		20,000	10,000	10,000	10,000				50,000
	Replace 2000 - 6 ft Jacobsen Mower #300	LGA		40,000							40,000
	Replace 2002 -1600 John Deere Mower #312	LGA		70,000							70,000
	Replace 2000 - 6 ft Jacobsen Mower #316	LGA			45,000						45,000
	Misc Equipment Replacement Fund	General Fund			16,000	6,000	7,500				29,500
	McDowall Trail overlay	LGA			80,000						80,000
	Used Pickup $10K split 5 dept	LGA			2,000		2,000				4,000
	Replace 2006 John Deere Tractor #306	LGA/Bond							100,000		100,000
	Replace 2014 John Deere Mower #314	LGA								45,000	45,000
	Replace 2008 Dump Truck #08	LGA									-
	Replace 1996 Trailer #96	LGA									-
	Parks Department (General Fund) Total		**$ -**	**$ 136,000**	**$ 153,000**	**$ 16,000**	**$ 19,500**	**$ -**	**$ 100,000**	**$ 45,000**	**$ 469,500**

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Streets Improvements											
	CR 5 Trail City's portion ttl $578000	LGA/Grant		287,000							287,000
	Compost Paving	LGA/Grant		250,000							250,000
	Rose Drive	Asmts/Bonds			885,800						885,800
	Tarrytown Road	Asmts/Bonds			754,784						754,784
	Vantassle Circle	Asmts/Bonds			133,900						133,900
	Sherburne Avenue	Asmts/Bonds			33,000						33,000
	Euclid Avenue	Asmts/Bonds			682,500						682,500
	Euclid Court	Asmts/Bonds			136,500						136,500
	Oak Avenue	Asmts/Bonds			136,500						136,500
	Oak Street	Asmts/Bonds			74,100						74,100
	Lake Avenue	Asmts/Bonds			180,570						180,570
	Highland Avenue	Asmts/Bonds			237,120						237,120
	Westwood Drive	Asmts/Bonds			199,680						199,680
	Red Oak Drive	Asmts/Bonds			205,140						205,140
	Edgewater Place	Asmts/Bonds			78,000						78,000
	Shady Lane	Asmts/Bonds			197,739						197,739
	Nicollet Avenue	Asmts/Bonds			176,670						176,670
	Hennepin Avenue	Asmts/Bonds			176,280						176,280
	Manitou St	Asmts/Bonds			300,000						300,000
	Wascea St	Asmts/Bonds			190,000						190,000
	Isanti St	Asmts/Bonds			230,000						230,000
	Chippewa St	Asmts/Bonds			190,000						190,000
	Kasota St	Asmts/Bonds			190,000						190,000
	Kenebec St	Asmts/Bonds			190,000						190,000
	Winnebago St	Asmts/Bonds			190,000						190,000
	Golf St	Asmts/Bonds			190,000						190,000
	Forest Rd	Asmts/Bonds				350,000					350,000
	Oak Ln	Asmts/Bonds				70,000					70,000
	Pleasant Ave	Asmts/Bonds				300,000					300,000
	Foley St	Asmts/Bonds				200,000					200,000
	Powell St	Asmts/Bonds				200,000					200,000
	Fern St	Asmts/Bonds							140,000		140,000
	Phillis St	Asmts/Bonds								140,000	140,000
	Wall St	Asmts/Bonds								140,000	140,000
	Street Improvements Total		**$ -**	**$ 537,000**	**$ 5,958,283**	**$ 1,120,000**	**$ -**	**$ -**	**$ 140,000**	**$ 280,000**	**$ 8,035,283**
Park Development											-
	Powell Park Improvements	Park Dedication	-		80,000						80,000
	Lake Ridge Park - playgournd equipment	Park Dedication	-		150,000						150,000
	Shores of Lake Mitchell Park - playgroun equipment	Park Dedication	-		150,000						150,000
	Mitchell Farms Park -Playground Equipment	Park Dedication	-			100,000					100,000
	Wright Crossing Park - Playground Equipment	Park Dedication	-				150,000				150,000
	Highline Park - Playground Equipment	Park Dedication	-				-	150,000			150,000
	Hudson Woods - Playgroun Equipment	Park Dedication	-				-		150,000		150,000
	Bluff Park - Playground Equipment	Park Dedication	-				-			150,000	150,000
	River Oaks Park	Grant	-				-				-
	Skate Board Equipment	Park Dedication	-				-	200,000			200,000
	Skate Rink Improvement Fund	Park Dedication	-	20,000	10,000	10,000	10,000				50,000
	Lakeside Park (Parking Lot Imrpovements)	Park Dedication	-	60,000							60,000
	Park Development Fund Total		**$ -**	**$ 80,000**	**$ 390,000**	**$ 110,000**	**$ 160,000**	**$ 350,000**	**$ 150,000**	**$ 150,000**	**$ 1,390,000**

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Water Enterprise Fund											
	Misc Equipment Replacement Fund	Water Operations	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
	GPS Mapping $30K split 5 dept	Water Operations		6,000							6,000
	Water Meter replacement Fund	Water Operations	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000
	Water Tower 2 Maintenance	Water Operations		12,000							12,000
	Replace 1999 4x2 #199 (water/Sewer)$30K	Water Operations		15,000							15,000
	Replace 2005 Chev 2500 #45	Water Operations						50,000			50,000
	Well #8	Revenue Bonds				1,200,000					1,200,000
	Well #9 as needed	Revenue Bonds						700,000			700,000
	Computer replacement fund	Water Operations			3,000	3,000	3,000	3,000	3,000	3,000	18,000
	Water Tower 3 Maintenance	Water Operations			12,000						12,000
	Water Tower 4 Maintenance	Water Operations				15,000					15,000
	Used Pickup $10K split 5 dept	Water Operations			2,000		2,000				4,000
	Water Enterprise Fund Total		**$ 15,000**	**$ 48,000**	**$ 37,000**	**$ 1,238,000**	**$ 25,000**	**$ 773,000**	**$ 23,000**	**$ 23,000**	**$ 2,182,000**
Sewer Enterprise Fund											-
	Misc Equipment Replacement Fund	Sewer Operations	5,000	5,000	10,000	10,000	10,000				40,000
	GPS Mapping $30K split 5 dept	Sewer Operations		6,000							6,000
	Replace 1999 4x2 #199 (water/Sewer)$30K	Sewer Operations		15,000							15,000
	Replace 2002 Chev 2500 #42	Sewer Operations			50,000						50,000
	WWTP Expansion - Phase II	Revenue Bonds					17,000,000				17,000,000
	Jet Vac Machine $350K (sewer/storm sewer)	Sewer Operations	350,000								350,000
	Highway 25/CR 14 Utility Extension	Sewer Operations					700,000				700,000
	Used Pickup $10K split 5 dept	Sewer Operations			2,000		2,000				4,000
	Replace 1981 trailer jet machine #180	Sewer Operations				100,000					100,000
	Replace 1981 Generator #80	Sewer Operations							100,000		100,000
	Replace 1981 Generator #81	Sewer Operations							100,000		100,000
	Replace 2011 John Deere Mower #311	Sewer Operations							50,000		50,000
	Replace Floor Sweeper #308	Sewer Operations							6,000		6,000
	Replace Ford Dump Truck #196	Sewer Operations						170,000			170,000
	Replace Meyers Jet Machine #180	Sewer Operations				100,000					100,000
	Replace 2002 Generator #52	Sewer Operations									-
	Sewer Enterprise Fund Total		**$ 355,000**	**$ 26,000**	**$ 62,000**	**$ 210,000**	**$ 17,712,000**	**$ 170,000**	**$ 256,000**	**$ -**	**$ 18,791,000**
Storm Sewer Enterprise Fund											-
	Misc Equipment Replacement Fund	Storm Operations	5,000	5,000	5,000	5,000	7,500	5,000	5,000	7,500	45,000
	Jet Vac Machine $350K (sewer/storm sewer)	Storm Operations	50,000								50,000
	GPS Mapping $30K split 5 dept	Storm Operations		6,000							6,000
	Replace 2006 Sweeper #126	Storm Operations			150,000						150,000
	Used Pickup $10K split 5 dept	Storm Operations			2,000		20,000				22,000
	Storm Sewer Enterprise Fund Total		**$ 55,000**	**$ 11,000**	**$ 157,000**	**$ 5,000**	**$ 27,500**	**$ 5,000**	**$ 5,000**	**$ 7,500**	**$ 273,000**
Liquor Store Enterprise Fund											-
	New Carpeting - Liquor Store	Liquor Operations	10,000	1,500	1,500	1,500	1,500				16,000
	Upgrade Cash registers	Liquor Operations	-	1,000	1,000	1,000	1,000				4,000
	New Counters	Liquor Operations	-	1,000	1,000	1,000	10,000				13,000
	Upgrade Security System	Liquor Operations		1,500	1,500	15,000	15,000				33,000
	Led Ceiling Lights	Liquor Operations	-	2,000	2,000	2,000	2,000				8,000
	Liquor Store Enterprise Fund Total		**$ 10,000**	**$ 7,000**	**$ 7,000**	**$ 20,500**	**$ 29,500**	**$ -**			**$ 74,000**
Total General Fund and Enterprise Funds			**$ 757,650**	**$ 1,086,170**	**$ 7,815,183**	**$ 3,008,900**	**$ 18,290,000**	**$ 1,470,000**	**$ 871,000**	**$ 775,500**	**$ 34,074,403**

Capital Improvement Plan Summary

City of Big Lake, Minnesota
2015 through 2022 - Summary by Department

Dept	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Administration	$ 10,000	$ 90,000	$ 65,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ -	$ 180,000
EDA - General Fund	-	-	-	2,000	-	2,500	-	-	4,500
Elections	5,400	5,400	2,500	2,500	2,500	2,500	-	-	20,800
Planning Department	-	3,000	-	-	-	-	-	-	3,000
Big Lake Community Service Center	65,000	4,000	-	-	-	-	-	-	69,000
Fire - City Portion only	82,250	62,250	144,000	11,500	-	-	-	-	300,000
Police Department	40,000	70,520	86,400	50,400	99,500	62,000	32,000	-	440,820
Streets Department	120,000	6,000	753,000	218,000	209,500	100,000	165,000	270,000	1,841,500
Streets Improvements	-	537,000	5,958,283	1,120,000	-	-	140,000	280,000	8,035,283
Parks Department	-	136,000	153,000	16,000	19,500	-	100,000	45,000	469,500
Park Development	-	80,000	390,000	110,000	160,000	350,000	150,000	150,000	1,390,000
Water Enterprise Fund	15,000	48,000	37,000	1,238,000	25,000	773,000	23,000	23,000	2,182,000
Sewer Enterprise Fund	355,000	26,000	62,000	210,000	17,712,000	170,000	256,000	-	18,791,000
Storm Sewer Enterprise Fund	55,000	11,000	157,000	5,000	27,500	5,000	5,000	7,500	273,000
Liquor Store Enterprise Fund	10,000	7,000	7,000	20,500	29,500	-	-	-	74,000
Total General Fund and Enterprise Funds	$ 757,650	$ 1,086,170	$ 7,815,183	$ 3,008,900	$ 18,290,000	$ 1,470,000	$ 871,000	$ 775,500	$ 34,074,403
									-

City of Big Lake, Minnesota
2015 through 2022 - Summary by Funding Source

Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
General Fund	$ 221,900	$ 90,020	$ 51,000	$ 33,000	$ 22,500	$ 10,000	$ -	$ -	$ 428,420
General Fund/Bond	-	-	125,000	-	-	-	-	-	125,000
LGA	100,750	287,150	532,900	102,400	113,500	112,000	32,000	45,000	1,325,700
LGA/Bond	-	-	495,000	170,000	200,000	50,000	265,000	270,000	1,450,000
LGA/Grant	-	537,000	-	-	-	-	-	-	537,000
Asmts/Bonds	-	-	5,958,283	1,120,000	-	-	140,000	280,000	7,498,283
Park Dedication	-	80,000	390,000	110,000	160,000	350,000	150,000	150,000	1,390,000
Water Operations	15,000	48,000	37,000	38,000	25,000	73,000	23,000	23,000	282,000
Revenue Bonds	-	-	-	1,200,000	17,000,000	700,000	-	-	18,900,000
Sewer Operations	355,000	26,000	62,000	210,000	712,000	170,000	256,000	-	1,791,000
Storm Operations	55,000	11,000	157,000	5,000	27,500	5,000	5,000	7,500	273,000
Liquor Operations	10,000	7,000	7,000	20,500	29,500	-	-	-	74,000
Total All Funding Sources	$ 757,650	$ 1,086,170	$ 7,815,183	$ 3,008,900	$ 18,290,000	$ 1,470,000	$ 871,000	$ 775,500	$ 34,074,403

LOCAL GOVERNMENT AID

2016 Local Government Aid

Estimated 2016 Local Government Aid:	**$ 538,948**
Proposed Uses for 2016 LGA:	
2016 General Capital Improvement Funds:	$ 538,948

The full amount of LGA is being budgeted to be used on equipment purchases and other projects.

Total - Use of Funds:	**$ 538,948**

ADDITIONAL INFORMATION

- How the Assessor Estimates Your Market Value
- Property Taxation 101
- Why Your Property Taxes Change From Year to Year
- Understanding Property Taxes
- Property Tax Statement 101
- Big Lake Community Information
- Additional Contact Information

How the Assessor Estimates Your Market Value

MINNESOTA · REVENUE www.taxes.state.mn.us

How the Assessor Estimates Your Market Value

12b

Property Tax Fact Sheet 12b **Fact Sheet**

This fact sheet is the second in a series of three fact sheets that were designed to assist taxpayers in the understanding of the basic concepts of their annual assessment and property tax administration. Please see Fact Sheets 12a and 12c for additional information.

Property Tax Assessment Process

Minnesota has what is known as an *ad valorem* property tax. This means property tax is divided among taxable properties according to their value. The final amount of property tax the owner of a property pays in any given year is the end result of a process that begins over two years before property tax statements are actually mailed to property owners.

The process begins with the assessor collecting data on sales of properties within the market during a specific time period between October of one year and September of the following year (this period is known as a sales study period). Over the next several months and by using mass appraisal techniques, assessors analyze the data in order to estimate each property's market value for the next assessment (January 2). Pursuant to Minnesota Statutes, section 273.11 assessors must estimate the value of property at a value that would represent what the property would sell for in an open-market arm's length transaction on January 2 of each year. The assessor cannot adopt a higher or lower standard of value because the value will be used for the purposes of taxation.

Assessors also classify property according to its use on January 2. Between April and June, taxpayers have an opportunity to appeal both the estimated market value and the classification of their property. Values and classifications are generally finalized July 1 of each year.

Local units of government then finalize their estimated budgets for the upcoming year. Once the budgets are finalized in December, the market values and classifications are used to divide the overall tax levy among all taxable properties. Tax statements are mailed by the following March 31.

For example, sales of properties that occur between October 1, 2008 and September 30, 2009 are used by assessors to estimate a property's market value for the January 2, 2010 assessment. Following an appeal process that occurs between April 1, 2010 and June 30, 2010, the valuations and classifications generally become final on July 1, 2010.

This lengthy time frame may result in a significant difference between actual sales prices occurring in the current market and assessors' estimated market values for the current year's assessment.

Using the final values and the local jurisdictions' proposed budgets, the auditor then estimates each property's proposed taxes payable for 2011. After public budget meetings are held and final budget numbers are adopted, property tax statements are mailed to taxpayers by March 31, 2011.

In summary, sales taking place from October 2008 to September 2009 are used to estimate a property's market value as of January 2, 2010 which will in turn be used to calculate property taxes payable in 2011.

What is the role of the assessor?

Assessors use historical sales in order to estimate each property's market value as of the assessment date (January 2) of each year. The assessor also classifies the property according to its use on January 2 of each year.

Assessors also review other quantifiable data such as supply/demand, marketing times, sales concessions, vacancy rates, etc. to help in analyzing whether a market is increasing, stable, or decreasing.

During increasing markets, this may benefit some property owners because a buyer may pay a price that is significantly higher than the assessor placed on the property for the last assessment. For example, if a property is valued by the assessor at $180,000 for the 2009 assessment (based on sales that occurred between October 2007 and September 2008), and it sells for $230,000 in August 2009, the new property owner is benefiting from the lower market value for the 2009 assessment which will be used to calculate taxes payable in 2010.

The August 2009 sale of the property will be included in the study period of October 2008 to September 2009 which the assessor will use to value property for the 2010 assessment for taxes payable in 2011.

This same lag time is also present in declining markets. For example, if the assessor places a market value of $200,000 on a property for the 2009 assessment (again using sales that occurred between October 2007 and September 2008), but the property sells for $175,000 in August 2009, does it mean the January 2, 2009 assessed value is incorrect? Not necessarily. It could signal a downturn in the housing market just began to occur between September 2008 and August 2009. The assessor will use the August 2009 sale as well as others occurring in the market to estimate 2010 market values.

The assessor does not raise property tax revenues by increasing values. Total property tax revenues are a function of county, school district, and city/town spending as well as state-paid local government aid and other factors. The value and classification of the property are merely a way to divide the total property tax levy among all taxpayers. The total amount of the levy will be collected whether values increase or decrease from one year to the next. An individual's share of the overall tax burden may change from year to year, however.

What are sales ratio studies?

Sales ratios show the relationship between the assessor's estimated market value on a property and the actual sale price of a property.

Each year the assessor performs sales ratio studies on properties that have sold in their jurisdiction. These sales are stratified many different ways including by location and property type (residential, agricultural, commercial, etc.). The sales can also be stratified further such as by home style, subdivision, age of structure, location on or off water frontage, price range, etc.

A single sale may not represent the true market activity. Rather, sales of all properties are reviewed to determine market trends. However, even if there are no sales occurring within the sales ratio study period, assessors are still expected to use their professional judgment and knowledge of the local market to annually value properties in their jurisdiction.

Whenever any real estate is sold for a consideration in excess of $1,000, a Certificate of Real Estate Value (CRV) is filed. These CRVs are the foundation of all sales ratio studies because they contain important information about each transaction. Assessors then verify the information contained on the CRV in order to determine whether or not the sale represents an open-market arm's length transaction. If the sale does not represent an open-market, arm's length transaction, it may not be used in the sales ratio study.

Simply having an extremely high or low sales ratio is not a valid reason to remove a sale from the sales ratio study. Rather, the extreme ratio indicates a need for additional investigation by the assessor.

Again, sales ratio study periods are generally October 1 of a given year to September 30 of the following year. For example, for the 2010 assessment, assessors use sales that took place between October 1, 2008 and September 30, 2009. This is the reason that assessors' market values may lag a bit behind current market activity.

Assessors will use the median sales ratio as the statistical measure of the overall level of assessment. The median ratio is the middle ratio of all the ratios when they are arranged in order from highest to lowest (or vice versa). The median is used because it is not affected by extreme ratios. Department of Revenue guidelines indicate that the median ratio of a sales ratio study should be between 90 and 105 percent.

Is it possible for the values of some properties to decrease while others increase?

Yes. Each segment of the market is different. Sales prices of certain types of properties can vary widely. Currently, sales of both farmland and recreational properties are strong and show appreciation. However, the sales of residential properties are stable or declining in some areas.

Sometimes it can be difficult to estimate the rate at which a market is increasing or declining. Ideally, a property would sell twice within a certain period of time, such as one year, but all other characteristics of the property would remain the same. That way an appraiser or assessor would be able to isolate a time adjustment to indicate whether the market is increasing or decreasing or simply remaining stable.

Do all areas increase or decline at the same rate?

No. Some areas or neighborhoods are declining at a much faster rate than others that are showing stable values or values that are slightly increasing.

Conclusion

In conclusion, it is essential that taxpayers understand that there may be a legitimate reason for the assessor's annual market value to be different from current market conditions due to the lag time between sales study periods and sales taking place today.

For additional information, please refer to Fact Sheet 12a Understanding Property Taxes and Fact Sheet 12c Understanding Your Assessment and the Appeals Process.

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Property Taxation 101

Updated August 2015

This guide is intended to describe the basics of Minnesota's property tax system. This system collected just over $6.4 billion in 2015 to help fund the services of schools, counties, cities, townships, and special districts and the state general fund. One of the challenges of trying to understand this system is the complex array of terms involved. As new terms are introduced in this guide, they are shown in *italics*. A glossary at the end of the guide has short definitions of these terms.

Assessment and classification

The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions.

Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. For example, property that is owner-occupied as a personal residence is classified as a residential homestead. The "use class" is important because the Minnesota system, in effect, assigns a weight to each class of property. Generally, properties that are associated with income production (e.g. commercial and industrial properties) have a higher classification weight than other properties.

The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel's market value. For example, a $75,000 home which is classified as a residential homestead has a class rate of 1.0 percent and therefore has a tax capacity of $75,000 x .01 or $750. (A sample of the class rates are included in table A.)

[parcel market value] * [class rate] = [parcel tax capacity]

The next step in calculating the tax burden for a parcel involves the determination of each local unit of government's *property tax levy*. The city, county, school district and any special property taxing authorities must establish their levy by December 28 of the year preceding the year in which the levy will be paid by taxpayers. The property tax levy is set after the consideration of all other revenues including state aids such as *LGA*.

[city budget] - [all non-property tax revenues] = [city levy]

For cities within the seven-county Twin Cities metropolitan and on the iron range, the levies are reduced by an amount of property tax revenue derived from the metropolitan and range area *fiscal disparities programs* (see "Fiscal Disparities 101" for more information).

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Local tax rates

Local governments do not directly set a tax rate. Instead, the tax rate is a function of the levy and the total tax base. To compute the *local tax rate*, a county must determine the total tax capacity to be used for spreading the levies. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city. Several adjustments to this total must be made because not all tax capacity is available for general tax purposes. The result of this calculation produces taxable tax capacity. Taxable tax capacity is used to determine the local tax rates.

[city levy] / [taxable tax capacity] = [city tax rate]

The city tax rate is computed by dividing the city levy (minus the fiscal disparities distribution levy, if applicable) by the taxable tax capacity. Under the current property tax system, the tax rate is expressed as a percentage. For example, the average 2015 city tax capacity rate is approximately 46.90 percent. Dramatic changes to the tax system in 2001 increased the average city rate significantly in 2002. This same calculation is completed for the county based on the county's levy and tax base, the school district and all special taxing authorities. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property.

Parcel tax calculations

The property tax bill for each parcel of property is determined by multiplying the parcel's tax capacity by the total local tax rate. The tax statement for each individual parcel itemizes the taxes for the county, municipality, school district, and any special taxing authorities.

[parcel tax capacity] * [total local tax rate] = [tax capacity tax bill]

To complicate the tax calculations, voter-approved referenda levies are applied to the market value of each parcel, not tax capacity. As a result, each identically valued parcel, regardless of the property's use, pays the same amount of referenda taxes (with the exception of certain agricultural and seasonal recreational properties, which are exempted from referenda taxes). In 2015, three counties, 40 cities and 328 school districts levied market value-based levies. These communities must have a separate calculation for a market value referenda levy by the total taxable market value of each community.

[parcel market value] * [market value tax rate] = [market value tax bill]

[tax capacity tax bill] + [market value tax bill] = [total tax bill]

State property tax

New to the tax system in 2002 was a state property tax on all commercial, industrial, seasonal recreational, and utility real property. In 2015, this tax raised more than $849 million statewide; the proceeds are deposited in the state general fund. Prior to 2002, the state last collected a property tax in 1968.

Property tax credits

Several tax credits for various types of properties are available in certain instances. These amounts are subtracted from the overall taxes for each parcel to determine the net tax bill for the individual owner. Minnesota also provides additional property tax relief directly to individual homeowners, cabin owners, and renters through the *circuit breaker* and the *targeting refund* programs (see "State Homeowner Property Tax Relief Programs 101" for more details).

Property tax intricacies

The technical details of computing property taxes mask many other intricacies of the property tax system. Many communities over the past several years have experienced situations where individual property taxes rise much faster than the increase in the levies that are certified by local units of government.

The most common factor that results in an increase in an individual parcel's tax is the change in the parcel's estimated market value. Without any change in local levies, a property owner can experience a tax increase due almost exclusively to any valuation increase.

The Legislature frequently changes the classification system. Changes to the classification system can shift property tax burdens from one type of property to another. Table A demonstrates some of the changes the Legislature has made to class rates since 1997. Commercial, industrial, and apartment properties received significant reductions in their class rates. This shifts tax burden to other classes of property that did not receive class rate reductions. In an effort to minimize the effect of these shifts, the legislature reduced school levies across the state and created the *Market Value Homestead Credit (MVHC)*. This credit reduced property taxes for homesteads by 0.4 percent of the homestead's market value up to a maximum $304 dollars. As part of the credit program, the state was supposed to reimburse cities for the amount by which the credits reduce cities' tax receipts. Between 2003 and 2011, the Legislature and the governor made significant reductions to the reimbursement amounts for cities. The reimbursement program was eliminated beginning in 2012. Going forward, qualifying homeowners will receive a partial market value exclusion instead of the credit offset (see "Homestead Market Value Exclusion 101").

Economic factors that may affect broad classes of property can also influence the overall tax changes for individual parcels of property. For example, in the early 1990s the metropolitan area experienced major declines in the valuation for commercial and industrial properties. These valuation declines shifted taxes from property classified as commercial and industrial to all other types of property. Valuation declines also may have accentuated the levy changes by local units of government.

A 2002 law change exempted agricultural and cabin property from voter-approved referenda levies. In some jurisdictions where these types of property are a significant part of the tax base, this change shifted taxes onto other classes of property.

Legislative changes in state aid programs can also affect the revenue needed to be raised from the property tax. In 2002 the legislature eliminated *HACA* and increased the other major aid program, LGA, by $140 million. In 2003, the Legislature reduced 2003 LGA by about $120 million and 2004 LGA by about $150 million. In 2005, however, the Legislature added about $48 million to the LGA program for 2006 and beyond, $4 million of which is directed to cities under 5000 via a per capita aid base. In December 2008, the governor used the unallotment authority to reduce cities' LGA and MVHC payments. Actual aid and credit payments for 2009 and 2010 were reduced by $64.2 million and $128.3 million, respectively, through the power of unallotment[1]. The legislature cut MVHC reimbursement by $45 million and LGA by $7.8 million during the 2010 session—these cuts were in addition to the ratified unallotments. The 2011 special session

[1] The 2010 legislature later ratified the governor's unallotments.

budget agreement cut LGA by $102 million, leaving roughly $425.3 for 2011 and 2012. In 2012, legislators passed an LGA freeze for payments due in 2013. The 2013 legislature increased the LGA appropriation by $80 million for 2014. The 2014 legislature also boosted the LGA appropriation by $7.8 million in calendar year 2015 to $516.9 million.

Levy limits also impact local levy decisions. During the 2003 session, cities that had been previously covered by levy limits lost any unused levy authority. There were no levy limits in place for 2008 but the Legislature did pass new levy limits for cities over 2500 for taxes payable in 2009, 2010, and 2011. The 2013 legislature implemented one-year levy limits for taxes payable in 2014 for cities over 2500 in population. There were no levy limits in place for taxes payable in 2015. This discussion is only a general overview of the current Minnesota property tax system. Over time, the system has become more complex and difficult for taxpayers to understand. Unfortunately, local officials must frequently explain how the system works and take the blame for the complicated features of the system. Local officials, however, can only control local levy decisions. They have no direct ability to modify the overall structure of the tax system and are at the mercy of the Minnesota Legislature.

Glossary of Terms

Circuit breaker - A state-paid property tax refund program for homeowners who have property taxes out of proportion with their income. A similar program is also available to renters.

Class rates - The percent of market value set by state law that establishes the property's tax capacity subject to the property tax. See Table A for a sample list of class rates.

Fiscal disparities programs - Local units of government in the Twin Cities metropolitan area and on the iron range participate in property tax base sharing programs. Under these two programs, a portion of the growth in commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

Homestead and agricultural credit aid (HACA) - A $200 million property tax relief program that was eliminated in 2001.

Homestead Market Value Exclusion (HMVE) – Starting with taxes payable in 2012, eligible homesteads will pay property taxes on only a portion of the value of their homes. The maximum exclusion, 40% of value, occurs at home value of $76,000 and phases out as home value grows.

Local government aid (LGA) - A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax. The formulae for distributing the aid payments were changed for 2004 and beyond. The 2008 Legislature implemented additional formula changes. LGA is distributed using different formulae for cities over 2,500 and cities under 2,500. Large city formula factors are: pre-1940 housing percentage, population decline over last decade, accidents per capita, average household size, metro or non-metro, and adjusted net tax capacity per capita. Small city formula factors are: pre-1940 housing percentage, population decline over last decade, commercial/industrial property percentage, and population. In 2006, a new aid base for small cities was created. Cities under 5,000 in population received base aid equal to $6 per capita. The 2008 reforms resulted in several other changes and additions to aid base. The formula was again changed in 2013 for aid distributions in 2014 and beyond (see "Local Government Aid 101: 2014 Distribution and Beyond").

Local tax rate - The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.

Market value - An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

Market value homestead credit - This credit offset a portion of each homestead's property tax burden equal to .4 percent of the homestead's market value up to a maximum credit of $304. For taxes payable in 2012 and beyond homestead properties will not receive a credit but rather see a portion of the value excluded from taxation (for eligible properties).

Property class - The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.

Property tax levy - The tax imposed by a local unit of government. The tax is established on or around December 28 of the year preceding the year the levy will be paid by taxpayers.

Targeting refund - a state paid property tax refund for homeowners whose property taxes have increased by more than 12 percent. A similar program is available to cabin owners.

Tax capacity - The valuation of property based on market value and statutory class rates. The property tax for each parcel is based on its tax capacity.

Total tax capacity - The amount computed by first totaling the tax capacities of all parcels of property within a city. Adjustments for fiscal disparities, tax increment and a portion of the powerline value are made to this total since not all tax capacity is available for general tax purposes.

Truth-in-Taxation - The "taxation and notification law" which requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.

Table A: class rates

Property Class	Taxes Payable 2014	Local Taxes Payable 2015	State Tax Payable 2015
Residential Homestead: 1st $500,000[1] >$500,000	 1.0% 1.25	 1.0% 1.25	No state tax
Non-homestead Residential: Single unit: 1st $500,000[1] >$500,000 2-3 unit buildings	 1.0 1.25 1.25	 1.0 1.25 1.25	No state tax
Market-rate Apartments:	1.25	1.25	No state tax
Commercial/Industrial: 1st $150,000[2] >$150,000	 1.5 2.0	 1.5 2.0	Subject to state levy (commercial-industrial rate)

Seasonal Recreational Residential: 1st $500,000 >$500,000	 1.0 1.25	 1.0 1.25	Subject to state levy (seasonal-recreational rate)

[1]First tier limit was $72,000 for 1997, $76,000 for 2000, and $500,000 for 2002 and thereafter
[2]First tier limit was $100,000 for 1997, $150,000 thereafter

Resources

League of Minnesota Cities
http://www.lmc.org/page/1/property-tax-state-funding-fiscal-issues.jsp

- Local Government Aid 101: 2014 Distribution and Beyond
- Fiscal Disparities 101
- State Homeowner Property Tax Relief Programs 101
- Homestead Market Value Exclusion 101

Why Your Property Taxes Change From Year to Year

Why Your Property Taxes Change from Year to Year

Minnesota has a complicated property tax system—Understand the "what," "when," "why," and "how" of your property taxes and get answers to frequently asked questions like this one:

Q What makes my property tax bill change from year to year?

a. My property's value
b. My neighbor's property value
c. My city council, my county board, and my school board
d. The state Legislature
e. All of the above

See the next page for the answer to this question and more like it

LEAGUE OF MINNESOTA CITIES

The League of Minnesota Cities is a membership organization dedicated to promoting excellence in local government. The League serves its more than 800 member cities through advocacy, education and training, policy development, risk management, and other services.

Q What makes my property tax bill change from year to year?

a. My property's value
b. My neighbor's property value
c. My city council, my county board, and my school board
d. The state Legislature
e. All of the above

A Answer: All of the above.
The decisions of your city council, county board, and school board about the amount of tax dollars they need to deliver services may be the most obvious factor in your property tax bill. But the value of your property, the total value of all the property in your community, changes in state programs, and changes in state laws that affect the tax system also play a role. Changes in any of these factors can make your tax bill go up in some years and down in others.

More answers to your property tax FAQs

Q **Some of the local news coverage talks about city budgets and other coverage talks about city levies. Are they the same thing?**

A The property tax levy is the amount of money that the city (or other local government) decides it needs to collect from property owners in order to deliver services. Property taxes, however, are just part of the overall city budget. The budget includes both discretionary spending (for services the city is free to choose to provide) and non-discretionary spending (to meet obligations such as paying off debt). The budget includes all the dollars that the city collects from various sources—fees, grants, revenue sharing, and property taxes.

Q **What governments collect property taxes?**

A Your property tax bill is a total of taxes owed to several local governments and, for some types of property, to the state. Cities, counties, school districts, and townships are separate governments. They all collect money through the property tax in order to provide services. Special districts, like watershed districts, also collect property taxes, but those taxes are usually a very small part of the total bill. The state collects property taxes from business property and seasonal/recreational property such as cabins.

Q What do I get for my property taxes?

A Local governments get the money they use to deliver services from a few different sources: property taxes, fees, revenue sharing with the state, and grants. Property tax dollars pay for the services that everyone in the community—as well as visitors, commuters, and tourists—can access. This includes things like streets, police and fire services, parks, and libraries. Other services—like economic development programs to help businesses grow and develop, snowplowing, garbage removal, and recycling are also typically paid for with property tax dollars.

Q Why does my tax bill come from the county?

A For efficiency, counties have been designated by the state Legislature to administer most aspects of the property tax system on behalf of all local governments. County staff calculate the tax bills for each property in the community and then collect tax payments from property owners. After your property taxes are paid, the county then properly distributes the money to the various local governments and to the state.

Q When do I pay my property taxes?

A Most property owners pay their taxes in two installments—the first half in May and the second half in October. This semi-annual payment occurs even if your property taxes are collected by your mortgage company with your monthly mortgage payment.

Q I get several property tax statements each year. How do I make sense of them?

A Generally, three statements are sent to property owners each year: one in November, and two statements generally in March or April. The November statement shows you the amount of taxes local governments are proposing to collect in the following year. It will include an estimate of what your tax bill will be. Local governments can decrease the amount of taxes they will collect as they finalize their budgets, but they cannot increase the amount after this notice goes out, except in very limited circumstances such as natural disasters.

The second notice that you receive generally in March or April is a notice of the estimated value of your property and the property's "use" classification (e.g., homestead, apartment, commercial, etc.), which is also known as the property assessment. All property is valued at its market value and classified according to its use on Jan. 2 of each year. Any improvements or destruction made to a property after Jan. 2 will be evaluated for the following year's assessment.

The valuation of your property provided on the annual valuation notice is not used to compute your property taxes until the next calendar year. So, the spring 2014 valuation notice will be used for taxes payable in 2015. This is because all property owners have the right to challenge the valuation of the property. Information on how to contest a property's valuation is contained on the valuation notice.

Q When does my tax bill come?

A The third notice, generally received in March of each year, is the actual tax bill. It will show what you owe in property taxes to each local government—your county, city or township, school district, any special district, and the state. Some local governments will also include information about the kinds of services that the property tax dollars will support.

Q There is something labeled "homestead exclusion" on my tax statement. What is that?

A A relatively new state program excludes some of the value of many residential homesteads from property taxes, meaning taxes are not paid on that portion. The statement will show you how much of the assessed value of your homestead is excluded from taxation.

Q If I make an improvement or addition to my house, will I pay more in property taxes?

A In some cases, yes, but not necessarily. The change in your tax bill depends on a lot of factors other than changes in the value of your home. It is also affected by things like whether all the properties in the city taken together (tax base) grow or shrink in value, whether the local governments collect more or less money in property tax, and changes to the tax system state lawmakers make. For example, let's say you add a bedroom to your home, and its value increases by $20,000. If local governments don't change how much property tax they need to collect and the rest of the tax base is unchanged, then you will pay more in property tax because your property is now a bigger piece of the pie. But if the tax base as a whole increases in value—maybe a new development was built—then your piece of the pie may not be bigger and you may not pay more in tax.

Q How does the city—or any local government—decide what services to provide?

A City councils review the services they currently provide and think about what local preferences are and what population trends suggest about the kinds of services people will need. For example, one community might favor running its own pool while another does not see the need. Communities with lots of young families need to offer different kinds of services than communities seeing big increases in the number of senior residents. Sometimes cities have to provide certain services in order to comply with state or federal laws. Some common examples are requirements for testing drinking water and making public buildings accessible to people with disabilities.

Q How does the city decide how much to collect in property taxes?

A Cities look at their costs—like gasoline, road salt, salaries, and building repairs. They also determine the amount of money the city needs to provide the services residents expect and depend on. Councils then examine the dollars coming into the city from other sources—like fees people pay to use the recreation center or to license their dogs, grants from state and federal governments, and state revenue sharing. Property taxes make up the gap between money coming in from non-tax sources and the money needed to run the city. Other local governments (e.g., counties, schools) go through a similar process to set their property tax amounts.

Q Last year, the taxes I had to pay to the county and school district were lower, but the taxes I had to pay to the city stayed about the same. Why did that happen?

A One of the factors that affects whether your tax bill goes up or down is the change in value of all property within the taxing jurisdiction. In recent years, the value of farm property has grown significantly faster than that of other kinds of property such as residential homes and businesses. The property taxes collected by the county and the school districts are collected from a larger geographical area that includes many more farms than are the taxes collected by the city. That means the county and school district taxes get spread across a bigger tax base when those farm values increase, and your share of the tax pie for county and school district property tax shrinks. Your share of the city tax pie, though, may remain about the same.

Q Are property taxes the only way that the city takes in money?

A Cities have several sources of revenue, but the two largest sources are property taxes and state revenue sharing. Property taxes are collected from the owners of homes, businesses, and farms within the city. State aid dollars, such as local government aid and municipal state aid for roads, are funded by the sales taxes, income taxes, and gas taxes that we all pay to the state. Some of those dollars are redistributed to cities through revenue sharing.

Cities also get money from a few other sources. One source of revenue is fees. Some examples of common fees that people pay to cities are for: dog licenses, building permits, use of the community pool, fines for failure to remove snow from the sidewalk, and water and sewer services. Cities also get some money from grants. These come from the state or federal government and are used for very specific purposes such as a building improvement.

Q How does the state affect my property taxes?

A State law spells out all aspects of the property tax system. All properties within cities are classified as one of more than 50 types according to the system set by state policymakers. Property types include home, commercial, apartment building, farm, bed and breakfast, railroad, and duplex. Each property type is assigned a classification rate. This indicates what portion of the property's value is taxable.

The state also implements programs, such as fiscal disparities and tax increment financing, which can affect tax bills. The fiscal disparities programs operate in the metro area and on the Iron Range. Through these programs, part of the tax dollars that cities collect are from the regional tax base. This shifts some of the tax burden. With tax increment financing, cities can finance public improvements over time with the tax dollars collected on new development such as an industrial park.

The state also imposes mandates that require cities and other local governments to do certain things. These mandates can increase costs for cities and counties. Many mandates are for good reasons, like the rules to maintain clean drinking water. But they do result in pressure on city budgets.

From time to time, the state Legislature has also imposed "levy limits" on larger cities and counties. In some cases, these limits can require cities and counties to reduce the amount of property tax dollars they collect.

Q How can I get help paying my property taxes?

A The state has increased funding for direct property tax relief over the last few years. There are a few different programs through which property owners and renters can get help with their property taxes. These programs provide state-paid refunds for qualifying property owners. There is another program in which seniors can defer some of the property taxes that they owe.

Q Where can I learn more about the property tax system?

A The League of Minnesota Cities offers several resources that explain the property tax system. They are available at **www.lmc.org/property-tax**

Understanding Property Taxes

MINNESOTA · REVENUE www.taxes.state.mn.us

Understanding Property Taxes

12a

Property Tax Fact Sheet 12a — Fact Sheet

This fact sheet is the first in a series of three fact sheets that were designed to assist taxpayers in the understanding of the basic concepts of their annual assessment and property tax administration. Please see Fact Sheets 12b and 12c for additional information.

Why do we have property taxes?

The money raised by property taxes is a major source of funding for school districts, cities and townships, counties, and special taxing districts. Local property taxes help fund many programs and services including public schools, fire stations, police protection, streets, libraries, and more.

Certain types of properties – including seasonal/cabin, commercial/industrial, and un-mined iron ore – are also subject to a state-level property tax. Receipts from this "state general tax" go into the general fund.

A key benefit of the property tax system is that the revenue it raises tends to remain stable. Compared with sales or income taxes, the property tax is less susceptible to recessions or other changes in income or spending trends. In addition, since local jurisdictions only levy what they need to cover their annual needs, there is no surplus or deficit.

What affects my property tax bill?

Government spending and revenues will affect your tax bill the most. If spending increases or revenues from other sources such as state aid decrease, your property taxes may increase. Conversely, if spending decreases or revenue from other sources increases, you may see a decrease in your property tax bill.

Since property taxes are levy-based, it is possible to have your property tax increase while your market value decreases and vice versa.

Your share of the overall property tax levy is determined by the market value and classification of your property. The estimated market value and classification of your home are determined by the assessor as of January 2 of each year. Assessors estimate the value of your property using historical sales of similar properties.

There is no direct relationship between estimated market value and property tax liability. Instead, your property's taxable market value is used to determine how much property tax is due. These two values may differ for a number of reasons, including tax deferral programs, homestead and other value exclusions, or reductions for specific types of property.

The classification of your property is based on its use on January 2. Each class of property (residential, apartment, cabin, farm, commercial, etc.) has a different classification rate. These rates are set by the Legislature and calibrated so that some property types pay a greater share of the property tax than others. For example, commercial properties pay more than residential homesteads and agricultural properties.

How are my taxes determined?

First, each local jurisdiction will determine the revenue needed from property taxes. This amount – the **levy** – is calculated by subtracting all non-property tax revenue from the total proposed budget.

	Total Proposed Local Budget
-	<u>All non-property tax revenue (state aid, fees, etc.)</u>
=	Property tax revenue needed (levy)

The levy is then spread among all taxable properties according to their net **tax capacity**. A property's **tax capacity** is calculated by multiplying the taxable market value by the state-mandated classification rate.

(Taxable Market Value) x (Class Rate) = Tax Capacity

Property Tax Division - Mail Station 3340 St. Paul, MN 55146-3340

The final step is to calculate the **local property tax rate** by dividing the property tax revenue needed in a jurisdiction by its total tax capacity.

$$\text{Local Tax Rate} = \frac{\text{(Property tax revenue needed)}}{\text{(Total Tax Capacity)}}$$

The county auditor will also calculate and apply any credits, referendum levies, and the state general tax (for certain types of property).

Combining the above calculations, the **basic formula** to determine an individual property's tax amount is:

	Taxable Market Value
x	Class Rate
=	Tax Capacity
x	Local Tax Rate
=	Base Tax
–	Credits
+	Referendum Amounts
+	State General Tax
=	Total Property Tax Payable

What is a "Truth in Taxation" notice?

Every year, after November 10, but before November 25, all property owners receive a "Truth-in-Taxation" notice by mail. The notice contains:

- valuation and classification information on your property for the current and previous assessment years;
- your current-year property tax amounts; and
- an estimate of how your taxes may change based on your taxing district and local budget decisions for the following year.

The Truth-in-Taxation notices are required to show dates, times, and places for the scheduled meetings in which the budget and levy will be discussed and finalized. These meetings must occur after November 24. The public must be allowed to speak at these meetings for the city, county, and school district and they must not be held prior to 6 p.m.

These meetings are held to give taxpayers an opportunity to voice their concerns over the jurisdiction's proposed budget. They are not a forum for taxpayers to appeal their market value or their individual proposed property tax amounts.

Property Tax Statement

The County Treasurer's Office mails a tax statement to property owners by March 31 of each year. The statement provides an itemized list of the property tax due to each taxing authority. The dollar amounts must be listed separately for the state general tax (if applicable), county, municipality or township, voter-approved school tax, other local school tax, and other special taxing districts. The statement must also include any tax on contamination value and any other special assessments on the property.

Real property taxes are due in equal installments on May 15 and October 15 of each year (unless the amount is $50 or less [$250 or less starting with taxes payable in 2010] in which case taxes are due in full on May 15). If a property is classified as agricultural property, the 2nd half is not due until November 15.

Conclusion

In conclusion, it is essential that taxpayers understand that there is no direct relationship between estimated market value and property tax revenue. It is possible to have your property tax increase while your market value decreases and vice versa. Government spending and revenues will affect your tax bill the most.

For additional information, please refer to Fact Sheet 12b How the Assessor Estimates Your Market Value and Fact Sheet 12c Understanding Your Assessment and the Appeals Process.

Property Tax Statement 101

LEAGUE OF MINNESOTA CITIES

CONNECTING & INNOVATING
SINCE 1913

Property Tax Statement 101

Updated August 2015

This guide is intended to help explain the basics of the property tax system to residential taxpayers by "walking through" each section of the property tax statement. Minnesota homeowners receive the tax statement for their property in March. Property taxes are derived from the property assessment, the local government levies and any voter approved referenda. Credits, refunds, exemptions and exclusions complicate the system. See the "Property Taxation 101" document for a more detailed description of the property tax system and a glossary of terms.

The Layout

The property tax statement is brief but contains a lot of information. The property tax statement not only communicates the amount due in the current year but provides comparison with the previous year's valuation, property classification, reductions from state aid and credits and total tax amounts.

Layout of the statement may vary slightly from county to county but the content will generally be the same. The front page lists identifying information about the county auditor, the subject property and the taxpayers. The rest of the front page, which shows the taxes due, will be discussed in more detail in the following sections.

The back page of the statement contains information about refund programs available to eligible homeowners. See the "Property Tax Relief 101" document for a summary of state-paid refund programs. A summary table of late payment penalties also appears on the back page. The back page may also contain other tax related notices.

Tax Values & Classification

This section contains information on the market value and classification of the property.

The *estimated market value* is determined by an assessor and represents an estimate of how much the property would be worth on the open market if sold. The *taxable market value* is the estimated market value minus any excluded property improvements or other exclusions. Beginning with taxes payable in 2012, a portion of eligible homestead market value is excluded from property taxation. This is known as the Homestead Market Value Exclusion (HMVE). For more details on that program and how the exclusion is calculated, refer to the HMVE 101.

Every parcel is classified based on use and assigned a *classification rate*. Income-producing properties generally have higher class rates. These rates are

145 UNIVERSITY AVE. WEST
ST. PAUL, MN 55103-2044

PHONE: (651) 281-1200 FAX: (651) 281-1299
TOLL FREE: (800) 925-1122 WEB: WWW.LMC.ORG

set by the legislature and are not tax rates but a weighting system. In other words, if two properties had equal market values but different class rates, the property with the higher class rate would have a higher tax capacity. The property tax statement may show the abbreviated classification name, such as *Res. Hmstd.* (residential homestead).

The Mechanics of Taxes

The market value and classification is used to determine the property tax bill. Most property taxes are levied against the parcel's tax capacity and some are levied against the taxable market value.

- The *tax capacity* of a parcel is determined by multiplying the parcel's market value by its classification rate. For example, a home with an assessed market value of $250,000 has a class rate of 1.0% which equals a tax capacity of $2,500.

Property taxes that are levied against tax capacity are calculated using tax capacity rates. These rates are determined by dividing the tax capacity levy by the total tax capacity of a jurisdiction. The sum of all tax capacity rates, the total local tax rate, is multiplied by a parcel's tax capacity to determine the tax capacity portion of the tax bill.

Voter-approved referenda levies are applied to a parcel's taxable market value instead of the tax capacity. The market value rate is found by dividing the market value levy by the total market value. Multiplying the market value rate by the parcel's taxable market value results in the market value portion of property taxes. The tax capacity portion plus the market value portion less any credits comprise the total tax bill for a property.

Taxes payable for the current year and previous year are listed at the top of the tax detail section on the statement. These amounts do not include any special assessments and are used to determine eligibility for refund programs.

State Aid Reductions

The statement must contain a section that details how an individual's taxes have been reduced by state aid and credit programs. The tax amount without any aid or credits applied is shown first, with deductions for aid and credits itemized separately.

All state aid amounts that cities may receive are certified by July. For cities that receive it, aid helps close the gap between a city's expenditure needs and its ability to raise revenues through property taxes, fees, charges and other sources of revenue. See the "Local Government Aid 101" document for more information on LGA, the largest state aid program.

Through 2011, an individual property tax bill may be reduced by applicable credits. One of the most common was the Market Value Homestead Credit, but this program was eliminated beginning with tax year 2012. Now, there is the HMVE program (HMVE 101.)

The taconite tax relief program is available to taconite relief areas on the Iron Range. The value of the credit is dependent on characteristics such as the value of iron ore in the jurisdiction and the proximity to mines.

Updated August 2015

Property Tax by Jurisdiction

The tax statement itemizes tax amounts for each taxing jurisdiction and any voter-approved referenda levies. All of the different levies are summed, showing the total property tax amount before special assessments.

An individual parcel is typically in several taxing jurisdictions: city, county, school district and any special property taxing districts, such as a watershed district. Each jurisdiction levies a tax and there is a different tax rate for each jurisdiction. Jurisdictions do not set the tax rate; rather it is a function of the jurisdiction's levy and total tax base. [levy] / [tax base] = [tax rate]

Cities, school districts and counties must establish the preliminary *property tax levy* by the end of September. The final levy can be less but not more than the preliminary amount. In very simple terms, the levy is determined by the following calculation:

[budget] – [all non-property tax revenues] = [levy]

Special Assessment

Any special assessments on the property are listed by type of assessment. The sum of any assessments owed is then added to the property tax subtotal.

Pay Stubs

The bottom of the statement contains pay stubs showing the amount and date due that are to be submitted with each payment. The pay stubs are not used by taxpayers who pay property taxes along with their mortgage payments.

Half of the total tax payment is due May 15th with the remaining half due October 15th. A penalty fee is assessed for late payments. The back of the statement explains how to calculate penalties. The payment amounts must be paid in full even if the taxpayer is eligible for a refund.

City, county and school district web sites often have additional information on budgets, spending priorities, etc. The League of Minnesota Cities website offers a calculator tool to compare taxes on properties in different cities and in different years.

Timeline and Additional Information

The entire process for assessing, calculating, imposing and collecting property taxes actually takes two full years and is administered by counties. Taxpayers receive two documents prior to the tax statement.

Assessors determine market values by January 2 of the year before taxes are payable. In other words, market values for taxes payable in 2015 were set in January of 2014. Property owners receive notice of the market value from the assessor in March of each year. An appeals process is established for property owners who disagree with the assessed valuation.

Truth-in-taxation (T-n-T) notices are mailed to property owners in November and show the tax burden under the proposed levy. The notice lists both actual taxes paid in the previous year and proposed taxes. Taxpayers can see what factors contributed to change in the property taxes due (i.e., changes in spending by one or more jurisdictions, classification changes, assessed value change, etc.). During their budget-setting process, usually in the fall, cities over 500 are required to publish which

Updated August 2015

of their regularly scheduled council meetings will include a discussion of the budget and levy. Residents can use that opportunity to ask questions and share their thoughts on the city's budget plans. The levy may change as a result of this meeting, future referendums, legal judgments, natural disasters or special assessments. A jurisdiction's final levy must be certified at the end of December.

Resources
League of Minnesota Cities
http://www.lmc.org/page/1/property-tax-state-funding-fiscal-issues.jsp

Updated August 2015

Big Lake Community Information

Welcome to
Sherburne County
Minnesota

Economic Development

Communities - Big Lake

Contact
City Administrator
160 Lake Street North
Big Lake, MN 55309
763-263-2107
Fax: 763-263-0133
City of Big Lake website

City Population: 10,060 (2010 estimate)
Population Growth Rate: +66% from 2000-2010

School District: 727
Number of Schools: 4
Number of Students: 3,400

Major Transportation Routes: US Hwy 10 and MN Hwy 25.

Property Tax Rate: 153.868% Total (2015 Actual)
Municipal Tax Rate: 57.518%
County Tax Rate: 51.942%
School Tax Rate: 42.077%
Special Tax Rate: 2.331%

Top Employers:
Remmele Engineering Plant 40, Remmele Engineering Plant 30, Windstream Communications, Cargill Kitchen Solutions, Paragon Store Fixtures, Big Lake School District, Gentra Systems Inc

Chamber of Commerce:
www.biglakechamber.com 763-263-7800

City Services:
Big Lake City Hall 763-263-2107
Big Lake Maintenance Department 763-263-2268
Big Lake Chamber of Commerce 763-263-7800

Schools:
The City of Big Lake's Area School District 727 is comprised of four schools. Approximately 3, 400 students are enrolled in the district. Call 763-262-2537 for more information, or visit the website at www.biglake.k12.mn.us

Churches:
Six places of worship within Big Lake serve a variety of denominations.

Medical Services:
A variety of chiropractic, dental clinics and senior care facilities are located in the immediate area.

Hospitals:
Monticello-Big Lake Community Hospital in Monticello 763-295-2945

Mail Services:
First Class Post Office and Express Service available.

Financial Institutions:
Riverwood Bank 763-262-2265
Klein Bank 763-427-4350

Newspapers:
West Sherburne Tribune (weekly)
Minneapolis Star Tribune (daily)
St. Paul Pioneer Press (daily)

Telecommunications: (Telephone, Cable, Internet)
Windstream Communications 763-263-3022
Charter Communications 800-581-0081
Sherburne County Rural Tel Co. 763-262-4100

Electricity:
Connexus Energy 800-642-1672
Xcel Energy 800-895-4999

Natural Gas:
CenterPoint Energy 800-245-2377

Refuse and Recycling:
Ace Solid Waste, Inc. 763-427-3110
Allied Waste 800-437-1835
Birchem Sanitation 763-441-3572
Randy's Environmental Services 763-479-3335
Veolia Environmental Services 888-251-8919
Waste Management 320-253-6491

Economic Development Contact:

Sherburne County Govt Center
ATTN: Dan Weber
Assistant County Admin
13880 Business Center Dr NW
Elk River, MN 55330-1692

Office Location & Hours

Phone:	763-765-3007 800-433-5229
Fax:	763-765-3002

dan.weber@co.sherburne.mn.us

Feedback Form

Additional Contact Information

For Additional Information:

- Relating to your property value, please contact: The Sherburne County Assessor's Office at 763-765-4900 or assessor@co.sherburne.mn.us
- Relating to your overall tax statement, please contact: The Sherburne County Auditor/Treasurer's Office at 763-765-4351 or auditor@co.sherburne.mn.us
- Relating to your City taxes or the 2016 City Budget, please contact: Finance Director, City of Big Lake at 763-251-2974 or deb.wegeleben@ci.big-lake.mn.us