



**2017 Adopted  
2018-2020 Concept  
Budget  
and  
2017 Levy**

City of Big Lake  
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# Table of Contents

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COUNCIL MEMBERS .....	- 2 -
CITY OF BIG LAKE VISION, MISSION STATEMENT and GOALS.....	- 3 -
Vision.....	- 3 -
Mission Statement.....	- 3 -
Goals .....	- 3 -
Long Term Goals .....	- 3 -
CITY TAX LEVY INFORMATION .....	- 4 -
Net Tax Capacity .....	- 5 -
2017 Tax Levy Detail .....	- 6 -
2017 BUDGET OVERVIEW .....	- 7 -
Financial Information.....	- 7 -
Fund Types .....	- 7 -
Debt Schedule.....	- 8 -
Revenue Sources.....	- 8 -
Expenditure Categories.....	- 9 -
General Fund - City Departments .....	- 9 -
General Government .....	- 9 -
Public Safety.....	- 10 -
Streets & Highways .....	- 10 -
Culture & Recreation .....	- 10 -
Economic Development.....	- 10 -
Special Revenue Funds.....	- 11 -
Enterprise Funds .....	- 11 -
2017 GENERAL FUND OPERATIONS BUDGET SUMMARY .....	- 12 -
General Fund Budget .....	- 13 -
CITY DEPARTMENTS.....	- 15 -
Department Directors.....	- 16 -
City Organization Chart.....	- 17 -
Mayor and Council.....	- 18 -
City Administration .....	- 19 -

Finance Department .....	- 20 -
Community Development.....	- 21 -
Police Department.....	- 22 -
Fire Department.....	- 23 -
Public Works Department – Streets & Parks .....	- 24 -
Public Works Department – Water & Waste Water.....	- 25 -
Liquor Store.....	- 26 -
GENERAL FUND DETAIL BUDGET .....	- 27 -
Revenue Budget.....	- 28 -
General Fund Expenditure Budget Summary by Category .....	- 33 -
General Fund Expenditure Budget Summary by Service .....	- 34 -
GENERAL GOVERNMENT BUDGETS .....	- 35 -
Mayor & Council .....	- 36 -
Planning .....	- 37 -
Elections.....	- 38 -
Administration .....	- 39 -
Other or Community Events .....	- 41 -
PUBLIC SAFETY BUDGETS.....	- 43 -
Police.....	- 44 -
Fire .....	- 46 -
Building .....	- 48 -
STREETS & HIGHWAYS BUDGETS.....	- 51 -
Engineering.....	- 52 -
Streets.....	- 53 -
CULTURE & RECREATION BUDGETS.....	- 57 -
Parks.....	- 58 -
ECONOMIC DEVELOPMENT BUDGET.....	- 63 -
Economic Development.....	- 64 -
GENERAL CAPITAL IMPROVEMENT FUNDS.....	- 65 -
Infrastructure Improvement/Replacement Fund.....	- 66 -
Equipment & Building Replacement Fund.....	- 67 -
SPECIAL REVENUE BUDGET.....	- 69 -

Economic Development Authority.....	- 70 -
Farmers Market Fund .....	- 72 -
ENTERPRISE FUNDS BUDGETS .....	- 73 -
Water Enterprise Fund Revenues .....	- 74 -
Water Enterprise Expenses.....	- 75 -
Water Capital Improvement Fund .....	- 77 -
Sewer Enterprise Revenues .....	- 78 -
Sewer Fund Expenses.....	- 79 -
Sewer Capital Improvement Fund .....	- 81 -
Storm Sewer Enterprise Revenues .....	- 82 -
Storm Sewer Enterprise Expenses .....	- 83 -
Storm Sewer Capital Improvement .....	- 85 -
Liquor Store Revenues .....	- 86 -
Liquor Store Expenses.....	- 87 -
Liquor Store Capital Improvement .....	- 89 -
2017 – 2022 CAPITAL IMPROVEMENT PLAN .....	- 91 -
Capital Improvement Plan by Department.....	- 92 -
Capital Improvement Plan Summary 2015 - 2046.....	- 97 -
LOCAL GOVERNMENT AID .....	- 101 -
2017 Local Government Aid.....	- 102 -
DEBT SERVICE.....	- 103 -
Debt Obligation.....	- 104 -
ADDITIONAL INFORMATION .....	- 107 -
How the Assessor Estimates Your Market Value.....	- 108 -
Property Taxation 101 .....	- 110 -
Why Your Property Taxes Change From Year to Year .....	- 116 -
Understanding Property Taxes .....	- 122 -
Property Tax Statement 101.....	- 124 -
Big Lake Community Information .....	- 128 -
Additional Contact Information .....	- 131 -

## **COUNCIL MEMBERS**

<b>Name</b>	<b>Office</b>	<b>Term Expires</b>
Raeanne Danielowski	Mayor	December 31, 2016
Seth Hansen	Council Member	December 31, 2016
Duane Langsdorf	Council Member	December 31, 2018
Scott Marotz	Council Member	December 31, 2016
Mike Wallen	Council Member	December 31, 2018

# **CITY OF BIG LAKE VISION, MISSION STATEMENT and GOALS**

## **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 **OR** Need
  - ✓ For all activities, identify funding source
  
- 2. Focus on Capital Improvements and Facility Needs**
  - ✓ Invest in necessary 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 successors / external resources for potential recruitment
  - ✓ 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 Harmonious City Council/Staff Relationships
4. Strive to be a Financially Strong, Stable and Fiscally Prudent City

# CITY TAX LEVY INFORMATION

For 2017 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 3.27%, from \$595,421,100 in 2016 to \$614,940,602 for 2017. 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.

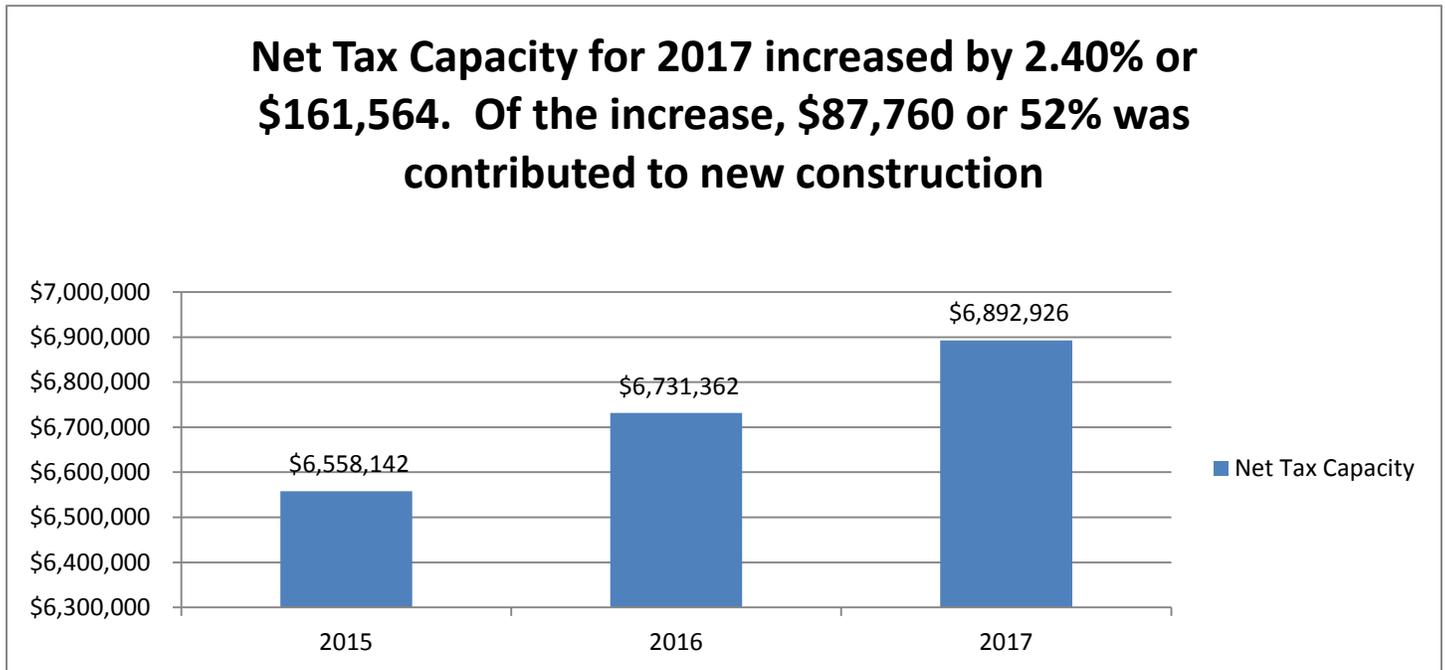
$$\text{PARCEL MARKET VALUE} * \text{CLASS RATE} = \text{PARCEL TAX CAPACITY}$$

## Property Tax Class

Class	Rate	Class	Rate
<b>Residential Homestead</b>		<b>Market-rate Apartments</b>	1.25%
1st \$500,000	1%	<b>Commercial/Industrial</b>	
>\$500,000	1.25	1st \$150,000	1.50%
<b>Residential - Non Homestead</b>		>\$150,000	2.00%
<b>Single Unit</b>			
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



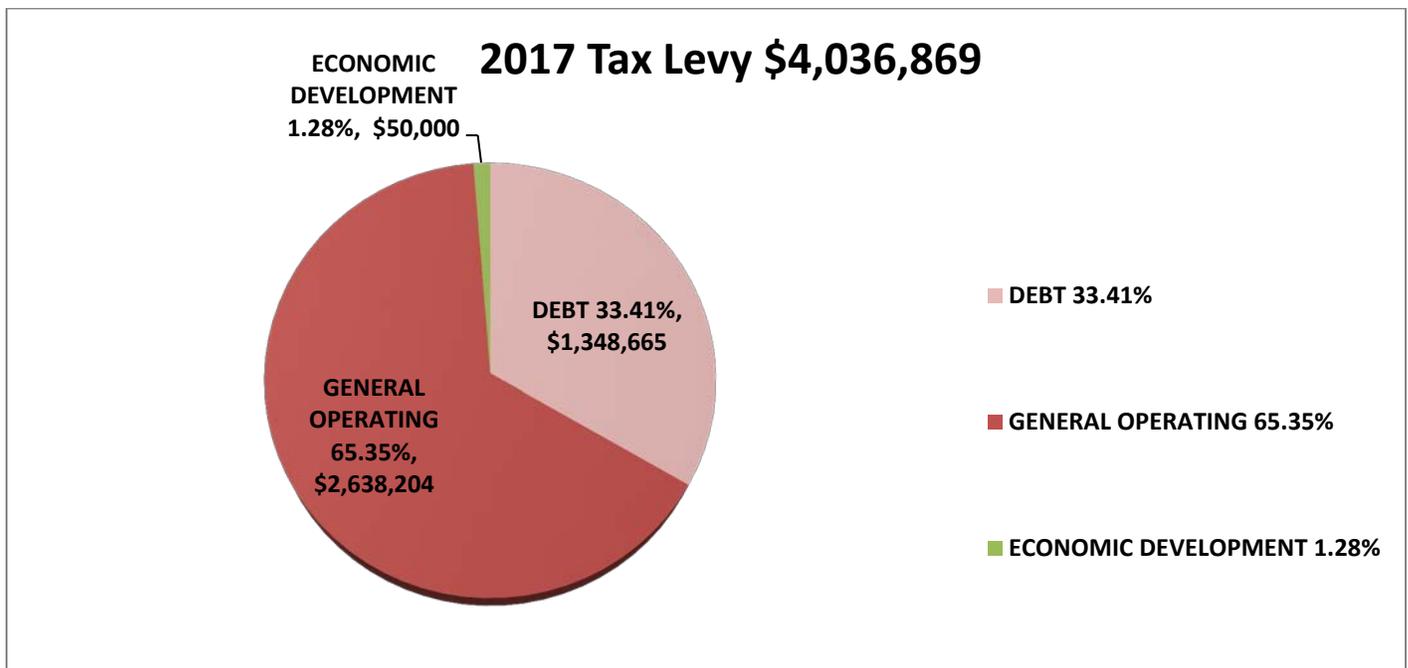
Local governments do not directly set a tax rate; instead, the tax rate is a function of the levy and local tax base (Net Tax Capacity). The City's tax rate is calculated based on the total levy amount needed divided by the City's net tax capacity value for that year. For 2017 even though the levy increased by 3.75% the City's tax rate will only increase by 0.71%. For 2017, the City Tax rate will be approximately 58.565%.

	2016	2017	Increase
<b>Total City Levy - includes EDA and Debt</b>	\$ 3,890,938	\$ 4,036,869	\$ 145,931
<b>Net Tax Capacity - Tax Rate</b>	\$ 6,731,362	\$ 6,892,926	\$ 161,564
<b>City Tax Rate</b>	<b>57.855%</b>	<b>58.565%</b>	<b>0.71%</b>

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 2017, the anticipated property tax levy needed is \$2,638,204. Following is the detail of the 2017 Final Tax Levy Payable.

# 2017 Tax Levy Detail

	<u>2016</u>	<u>2017</u>	<u>Increase/Decrease</u>	<u>% Change</u>
General	\$ 2,378,779	\$ 2,638,204	\$ 259,425	10.91%
<b>Specials:</b>				
2013B Taxable Tax Abatement Bonds	143,084	-	(143,084)	-100.00%
2014A Go Tax Abatement Bonds - less rent	23,573	24,750	1,177	4.99%
2016A GO Taxable Refunding Bonds TIF 1-4 (I	-	286,536	286,536	100.00%
<b>Debt:</b>				
2004B GO Improvement Bonds	-	-	-	-
2004C GO Tax Increment Bonds tif 1-3	-	40,000	40,000	100.00%
2009A GO Capital Improvement Plan Bonds	65,284	-	(65,284)	-100.00%
2010A GO Improvement Bonds	225,625	210,000	(15,625)	-6.93%
2011A GO Improvement Bonds	140,000	130,000	(10,000)	-7.14%
2011B GO Improvement Bonds	335,000	335,000	-	0.00%
2012 GO Refunding Bonds	-	15,000	15,000	100.00%
2015A GO Refunding Bonds	529,593	247,453	(282,140)	-53.27%
2016B GO Capital Improvement Plan Bonds	-	59,926	59,926	100.00%
EDA Levy	50,000	50,000	-	0.00%
<b>Total Debt &amp; EDA Levy:</b>	<b>\$ 1,512,159</b>	<b>\$ 1,398,665</b>	<b>\$ (113,494)</b>	<b>-7.51%</b>
<b>Total Levy:</b>	<b>\$ 3,890,938</b>	<b>\$ 4,036,869</b>	<b>\$ 145,931</b>	<b>3.75%</b>
<b>TAX RATE</b>	<b>57.855%</b>	<b>58.565%</b>	<b>0.710%</b>	



# **2017 BUDGET OVERVIEW**

The 2017 Adopted and 2018 – 2020 Concept budget is the first four-year budget cycle for the City. The use of a four-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 2017 Budget in June of 2016. 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 29, 2016. 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 2017 Levy December 14, 2016.

## **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 six funds in this category, the Economic Development Authority (EDA) fund, Narcotic Forfeiture fund, DWI forfeiture fund, Traffic Safety Program fund, Farmers Market fund and the Veterans Memorial Fund. Of these six funds, the City only budgets anticipated revenues and expenditures for the EDA fund and Farmers Market 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 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

2016  
CITY OF BIG LAKE

Fund #	Bond Name	Maturity Date	Issued	Balance 12/31/2016	Principal Balance Outstanding		
					Current Portion - 2017	Long - Term Portion	
<b>G.O. Bonds, Including Refunding Bonds</b>							
209	G.O. Capital Improvement Bonds of 2009A	2/17/2017	620,000	95,000	95,000	-	
224	G.O. Capital Improvement Bond of 2016B	2/1/2028	590,000	590,000	45,000	545,000	
212	G.O. Improvement Bonds of 2010A	2/1/2026	3,590,000	2,595,000	250,000	2,345,000	
214	G.O. Refunding Improvement Bonds 2011A	2/1/2020	2,095,000	1,130,000	200,000	930,000	
216	G.O. Refunding Improvement Bonds 2011B	2/1/2022	3,415,000	2,280,000	390,000	1,890,000	
217	G.O. Refunding Improvement Bonds 2012A	2/1/2026	1,040,000	660,000	190,000	470,000	
222	G.O. Refunding Improvement Bonds 2015A	2/1/2029	4,330,000	4,330,000	475,000	3,855,000	
226	G.O. Refunding Improvement Bonds 2016C	2/1/2026	1,875,000	1,875,000	-	1,875,000	
<b>Total G.O. Bonds, Including Refunding Bonds</b>			<b>17,555,000</b>	<b>13,555,000</b>	<b>1,645,000</b>	<b>11,910,000</b>	
<b>Tax Abatement Bonds</b>							
221	G.O. Taxable Tax Abatement Bonds 2014A	2/1/2025	296,530	269,200	27,330	241,870	
<b>Total Tax Abatement Bonds</b>			<b>296,530</b>	<b>269,200</b>	<b>27,330</b>	<b>241,870</b>	
<b>G.O. Tax Increment Bonds</b>							
250	G.O. Tax Increment Bonds of 2004C	2/1/2030	795,000	710,000	15,000	695,000	
223	G.O. Taxable Refunding Bond 2016A	2/1/1930	2,885,000	2,885,000	220,000	2,665,000	
<b>Total G.O. Tax Increment Bonds</b>			<b>3,680,000</b>	<b>3,595,000</b>	<b>235,000</b>	<b>3,360,000</b>	
<b>Other Financing</b>							
211	Transportation Revolving Loan Fund	8/20/2029	2,465,000	1,765,000	122,000	1,643,000	
199	Capital Lease on Portable Radios	9/15/2021	39,746	37,849	6,771	31,078	
101	Capital Lease on K-9 Unit	12/14/2018	26,213	16,836	8,114	8,722	
<b>Total Other Financing</b>			<b>2,530,958</b>	<b>1,819,685</b>	<b>136,884</b>	<b>1,682,801</b>	
			<b>24,062,488</b>	<b>19,238,885</b>	<b>2,044,214</b>	<b>17,194,671</b>	

## 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 2017, a transfer of \$300,000 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.

<b><u>Retirement Plan</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
Coordinated Plan	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%	7.50%
Police and Fire Fund	14.40%	14.40%	14.40%	15.30%	16.20%	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**

**Engineering:** The City Engineer is responsible for the planning, budgeting, design, development and maintenance of the City's infrastructure. The City Engineer will also be responsible in assisting Public Works director with various administrative duties. This is a new position for 2017.

**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 was 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.

# 2017 GENERAL FUND OPERATIONS BUDGET SUMMARY

## CITY OF BIG LAKE, MINNESOTA GENERAL FUND BUDGET

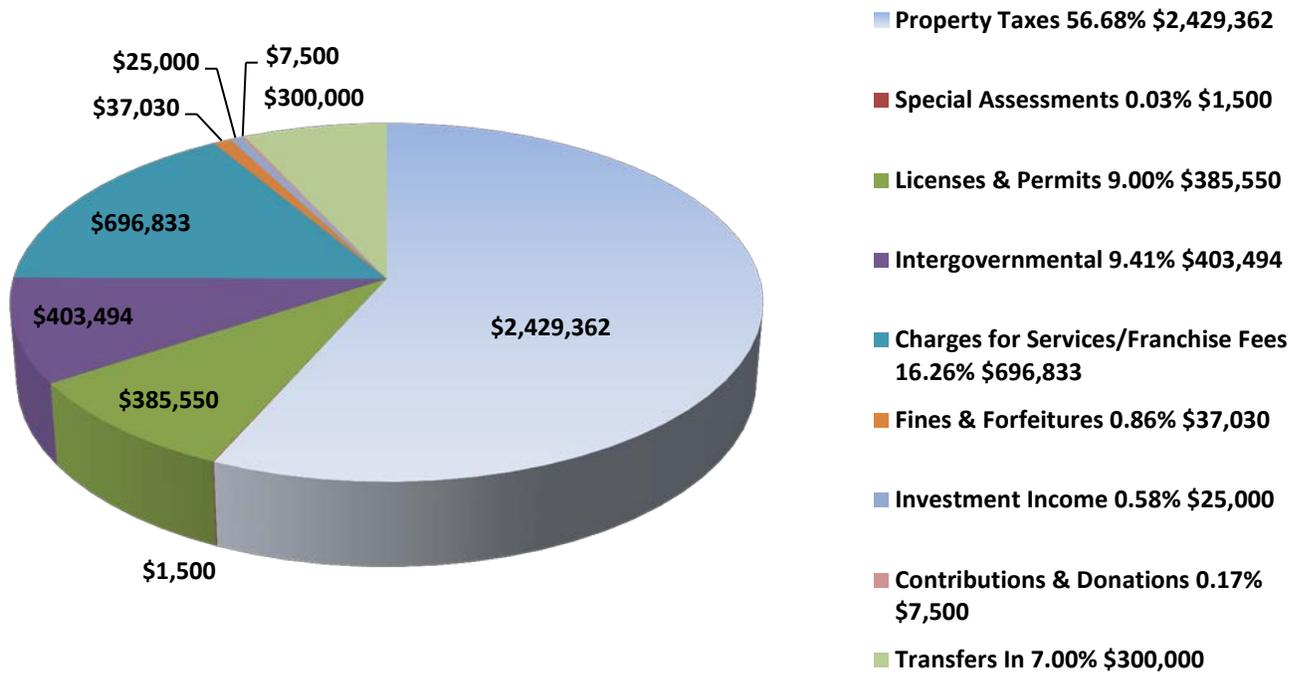
General Fund Revenues				<u>2016-2017</u>	
	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change
Property Taxes	2,334,854	2,167,594	2,429,362	261,768	12.08%
Special Assessments	2,256	1,000	1,500	500	50.00%
Licenses & Permits	332,616	317,175	385,550	68,375	21.56%
Intergovernmental	981,097	398,435	403,494	5,059	1.27%
Charges for Services	774,774	715,194	696,833	(18,361)	-2.57%
Fines & Forfeitures	36,643	37,530	37,030	(500)	-1.33%
Investment Income	17,203	25,000	25,000	-	
Contributions/Donations	33,825	4,700	7,500	2,800	59.57%
Transfer In	537,567	345,000	300,000	(45,000)	-13.04%
				-	
<b>Total - General Fund Revenues:</b>	<b>\$5,050,834</b>	<b>\$4,011,628</b>	<b>\$4,286,269</b>	<b>\$274,641</b>	6.85%

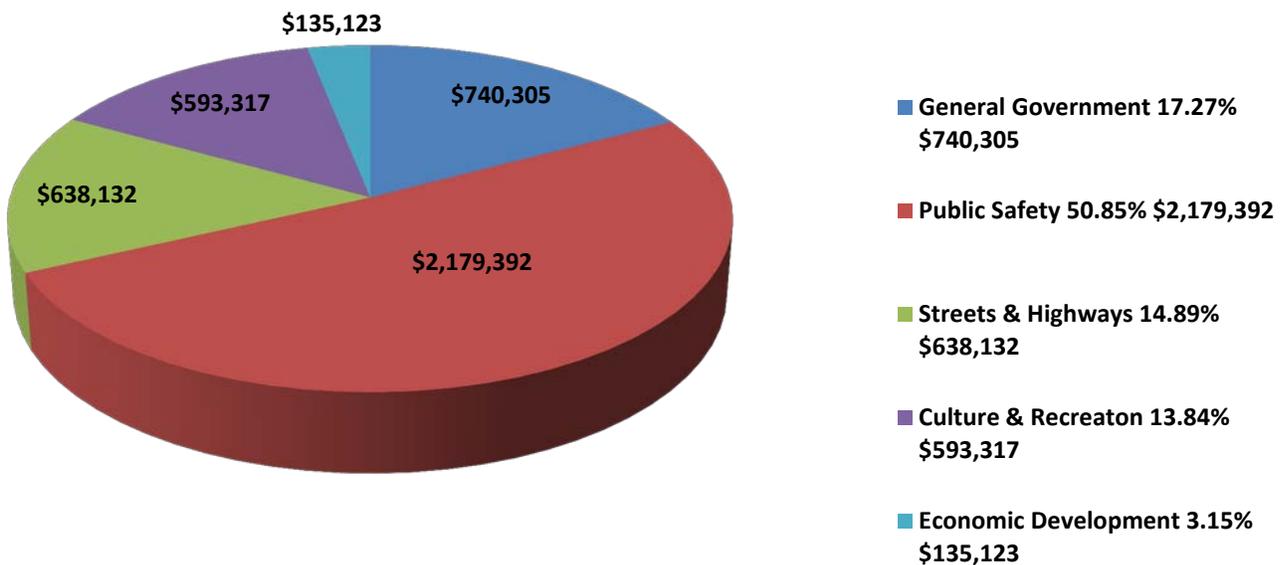
General Fund Expenditures				<u>2016-2017</u>	
	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change
Mayor/Council	\$ 35,356	\$ 36,053	\$ 34,949	(1,104)	-3.06%
Planning	84,223	115,422	116,899	1,477	1.28%
Elections	6,744	13,000	3,900	(9,100)	-70.00%
Administration	756,708	528,871	558,457	29,587	5.59%
BLCSC	122,366	50,800	79,386	28,586	56.27%
EDA	109,695	141,245	135,123	(6,123)	-4.33%
Building	184,962	216,720	217,906	1,187	0.55%
Engineering	-	-	55,255	55,255	100.00%
Streets	1,344,976	627,521	582,876	(44,644)	-7.11%
Parks	374,643	404,491	513,931	109,440	27.06%
Police	1,537,520	1,539,031	1,637,270	98,239	6.38%
Fire	366,793	312,124	324,216	12,091	3.87%
Community & Other	24,572	26,350	26,100	(250)	-0.95%
<b>Total - General Fund Expenditures:</b>	<b>\$4,948,559</b>	<b>\$4,011,628</b>	<b>\$4,286,269</b>	<b>\$274,641</b>	6.85%
Budgeted (Use) /excess of Reserves:	\$102,275	\$0	\$0		0.00%
Unassigned Fund Balance - Projected	\$2,529,125	\$2,529,125	\$2,529,125		
Percentage of Expenditures:	63.04%	59.01%	55.21%		

# General Fund Budget

## 2017 General Fund Revenue by Category



## 2017 General Fund Expenditure 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**

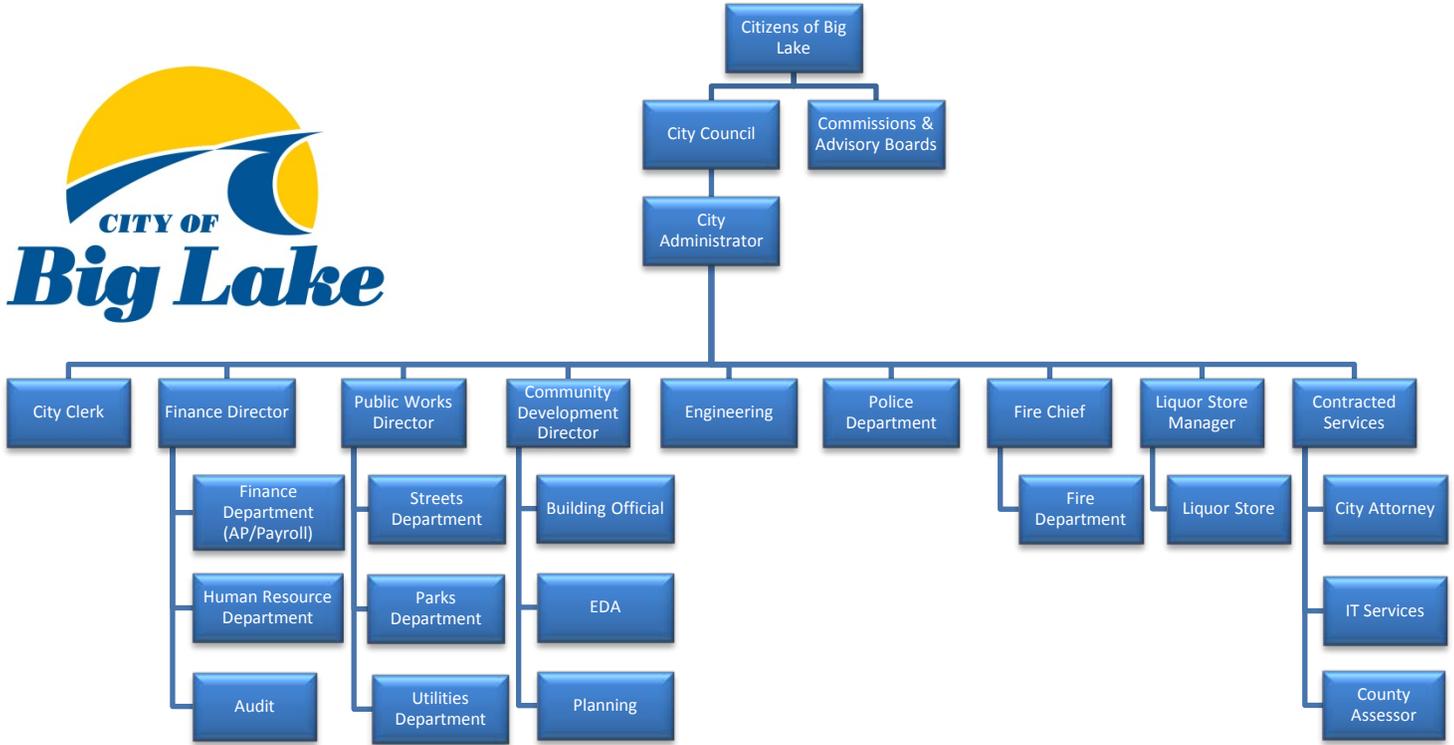
### **Position**

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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
To Be Appointed	City Engineer
Jan Muehlbauer	Liquor Store Manager
Lisa Miller	Assistant Liquor Store Manager

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# City Organization Chart



# **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.

# **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.

# **Community Development**

## **BIG LAKE COMMUNITY DEVELOPMENT DEPARTMENT**

### **Big Lake Community Development Team:**

- Community Development Director
- Building Official
- Planner
- Administrative Assistant #1
- Administrative Assistant #2
- Farmers Market Coordinator – Seasonal

### **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

### **2017 Farmers Market:**

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

### **Quarterly Newsletter:**

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

# **Police Department**

## **BIG LAKE POLICE DEPARTMENT**

### **Big Lake Police Department Staff:**

- Chief of Police/Emergency Manager
- Captain
- (1) Investigator
- (2) Sergeant
- (5) Patrol Officers
- (1) Canine Officer
- (1) Police Canine
- (2) Police Specialists
- (15) Reserve Officers

### **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 2017.
- 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**

### **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.

### **2017 Goals:**

- 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**

### **Big Lake Street & Parks Department Staff:**

- Public Works Director
- Foreman – Street/Parks
- (1) Administrative Assistant
- (1) Fleet Mechanic
- (6) Street/Parks Operators
- (1) Street/Park Employee – Part Time
- (8) 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 2017.
  - 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**

### **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 2017.
- 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**

## **Big Lake Liquor Store**

### **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



**GENERAL FUND DETAIL BUDGET**

# Revenue Budget

## City of Big Lake General Fund Revenue Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
						2017 Adopted Budget	% Change				
101-010-3125	Land Use Revenue	\$ 3,625	\$ 10,019	\$ 10,855	\$10,000	\$ 10,000	\$ -	100.0%	\$ 10,000	\$ 10,000	\$ 10,000
101-010-3372	Recording Fees	-	-	-	-	92	92	100.0%	92	92	92
101-015-3101	RE & PP Taxes-Current	1,934,349	1,926,703	2,242,007	2,309,494	2,561,362	251,868	10.91%	2,804,871	3,032,373	3,292,756
	Less Township Repayment			-	(141,500)	(141,500)	-		(141,500)	(141,500)	(141,500)
	Less TIF			-	(31,300)	(40,500)	(9,200)	29.39%	(40,500)	(40,500)	(40,500)
101-015-3102	RE & PP Taxes-Delinquent	156,863	90,111	92,614	30,900	50,000	19,100	61.81%	50,000	50,000	50,000
101-015-3103	Special Levies/Debt Service	944	351	233	-	-	-		-	-	-
101-015-3104	RE & PP Tax - Abatements	16,830	(16,830)	(0)	-	-	-		-	-	-
101-015-3105	Local Govt Aid	156,014	481,542	525,629	-	-	-		-	-	-
101-015-3106	P.E.R.A. Aid	3,106	3,106	3,106	3,106	3,106	-		3,106	3,106	3,106
101-015-3110	Market Value Homestead Credit	235	207	275	-	-	-		-	-	-
101-015-3155	Transfer In-Revenue	260,000	270,000	537,567	345,000	300,000	(45,000)	-13.04%	325,000	350,000	375,000
101-015-3160	Inter-Govt Revenue	17,779	351	1,288	-	1,000	1,000	100.0%	1,000	1,000	1,000
101-015-3161	Clean-up Day / SCORE Grant		9,583	11,700	12,000	12,000	-		12,000	12,000	12,000
101-015-3180	Franchise Fees - Utilities	27,099	129,508	432,771	388,740	380,000	(8,740)	-2.25%	380,000	380,000	380,000
101-015-3181	Franchise Fees - Cable				-	-	-		-	-	-
101-015-3195	Sanitation License	300	900	900	900	900	-		900	900	900
101-015-3198	Dock Permits	2,450	3,150	3,500	3,150	3,500	350	11.11%	3,500	3,500	3,500
101-015-3200	Vendor Fees/Licenses				-	-	-		-	-	-
101-015-3201	Peddler License/Permit			1,125	500	500	-		500	500	500
101-015-3202	Firework Permits			75	-	-	-		-	-	-
101-015-3205	License Investigation Fee				-	-	-		-	-	-
101-015-3210	Massage License	225	250	375	375	375	-		375	375	375
101-015-3211	Liquor License	25,275	28,725	31,775	30,000	32,000	2,000	6.67%	32,000	32,000	32,000
101-015-3213	Non-Intox/Off-Sale License				-	-	-		-	-	-
101-015-3218	Cigarette License	200	700	1,075	900	1,000	100	11.11%	1,000	1,000	1,000
101-015-3224	Animal License	928	832	706	750	750	-		750	750	750
101-015-3230	Donations from Organizations	6,300	2,500	4,000	2,500	2,500	-		2,500	2,500	2,500
101-015-3360	NSF Check Recovery Revenue		30	90	30	30	-		30	30	30
101-015-3370	Discounts/Credits Revenues	18,659	17,920								
101-015-3375	Miscellaneous Revenue	6,347	1,231	4,000	100	100	-		100	100	100
101-015-3376	Insurance Proceeds & Dividends			18,847	18,000	18,000	-		18,000	18,000	18,000
101-015-3385	Cash Over/Short	(597)	(0)	(246)							
101-015-3411	Copies	41	27	16	30	30	-		30	30	30
101-015-3417	Assessment Searches	2,900	2,175	1,275	1,000	1,200	200	20.00%	1,200	1,200	1,200
101-015-3418	Administrative Charges		227	145							
101-015-3513	Other Fines/Fees	(3,556)	1,313	857	1,000	1,000	-		1,000	1,000	1,000
101-015-3515	Recycling Fees										
101-015-3610	Prop Tx Paid Special Assesmnt	7,490	4,930	2,256	1,000	1,500	500	50.00%	1,500	1,500	1,500
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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget					
101-015-3940	Lease/Rental Income	81,466	57,247	55,774	55,644	55,750	106	0.19%	55,750	55,750	55,750
101-015-3995	Unrealized Gain	(33,098)	(24,629)	(1,476)	5,000	5,000	-	-	5,000	5,000	5,000
101-015-3999	Interest Earned	24,047	19,213	18,679	20,000	20,000	-	-	20,000	20,000	20,000
101-015-4151	Refunds & Reimbursements		133	118	-	-	-	-	-	-	-
101-020-3160	Intergovernmental		21,000	21,000	21,000	21,000	-	-	21,000	21,000	21,000
101-020-3940	Lease/Rent/CAM		46,387	38,195	3,500	-	(3,500)	-100.00%	-	-	-
101-030-3221	Building Permits	177,725	202,859	215,313	205,000	270,000	65,000	31.71%	280,000	290,000	300,000
101-030-3222	State Surcharge on Bldg Pmts	5,735	6,181	6,233	1,400	4,000	2,600	185.71%	5,000	6,000	7,000
101-030-3229	Seed/Sod Escrow Permit	3,800	2,400	3,400	2,400	4,000	1,600	66.67%	4,500	5,000	5,500
101-030-3250	Rental Inspection Fees - Multi Fz	7,031	4,900	-	5,000	10,987	5,987	119.74%	10,987	10,987	10,987
101-030-3251	Rental License Fees - Single/Dup	-	-	-	-	-	-	-	5,000	-	5,000
101-030-3375	Miscellaneous Revenue	1,025	1,077	1,254	1,000	1,200	200	20.00%	1,200	1,200	1,200
101-030-3411	Copies			59	-	-	-	-	-	-	-
101-030-3418	Administrative Charges	-	-	25	-	-	-	-	-	-	-
101-030-3513	Other Fines/Fees	40	883	608	-	-	-	-	-	-	-
101-050-3160	Inter-Govt Revenue - STATE AID		3,268	6,882	-	-	-	-	-	-	-
101-050-3161	Clean-up Day / SCORE Grant	-	13,017	14,575	20,000	20,000	-	-	21,000	22,000	23,000
101-050-3197	Compost Access Permit	1,230	2,085	2,330	1,600	2,500	900	56.25%	2,500	2,500	2,500
101-050-3220	R-O-W Permit Fees	8,310	5,550	750	1,000	1,000	-	-	1,000	1,000	1,000
101-050-3365	Road/Maintenance Aid	97,312	101,714	108,201	110,000	112,000	2,000	1.82%	114,000	116,000	118,000
101-050-3375	Miscellaneous Revenue	4,087	100	-	-	-	-	-	-	-	-
101-050-3412	City Maint. Services	11,555	11,685	8,249	10,000	23,696	13,696	136.96%	24,107	24,530	24,965
101-050-3418	Administrative Charges	-	-	-	-	-	-	-	-	-	-
101-050-3450	Street Light Fees		132,381	146,828	147,600	152,028	4,428	3.00%	156,589	161,287	166,125
101-050-3940	Lease/Rental/CAM	30	-	-	-	-	-	-	-	-	-
101-050-4151	Refunds & Reimbursements	-	154	1,479	-	-	-	-	-	-	-
101-050-4152	Resitution/Damage Payments		1,112	458	-	-	-	-	-	-	-
101-050-4153	Reimbursements - Compost		5,000	-	-	-	-	-	-	-	-
101-050-4154	Reimbursements - BL Township		16,695	-	17,000	-	(17,000)	-100.00%	-	-	-
101-055-3376	Insurance Proceeds & Dividends	-	-	-	-	-	-	-	-	-	-
101-055-3160	Inter-Govt Revenue	2,343	-	25,138	-	-	-	-	-	-	-
101-055-3196	Garden Plot Fees	200	175	125	200	125	(75)	-37.50%	125	125	125
101-055-3200	Vendor Fees/Licenses	3,000	-	2,925	3,000	3,000	-	-	3,000	3,000	3,000
101-055-3225	Park Permits-Seasonal- Resident	15,436	10,109	9,128	9,500	9,200	(300)	-3.16%	9,200	9,200	9,200
101-055-3226	Park Permits-Daily	37,439	38,575	33,404	40,000	34,000	(6,000)	-15.00%	34,000	34,000	34,000
101-055-3227	Park-Miscellaneous	219	904	136	500	100	(400)	-80.00%	100	100	100
101-055-3231	Park Permits-Seasonal- Non-Res		7,152	8,121	6,500	8,200	1,700	26.15%	8,200	8,200	8,200
101-055-3232	Park Event Fee	-	-	500	-	500	500	100.0%	500	500	500
101-055-3940	Lease/Rental/CAM	180	1,020	1,110	750	750	-	-	750	750	750



# Expenditure Budget Summary by Division

## City of Big Lake General Fund Expenditure Budget Summary by Division

Division/Category:	2016 - 2017								2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change				
<b>Mayor/Council</b>											
Personnel	\$ 22,915	\$ 25,670	\$ 27,221	\$ 27,328	\$ 27,188	\$ (140)	-0.51%	\$ 27,191	\$ 27,194	\$ 27,197	
Professional Services	4,552	4,475	-	1,700	250	(1,450)	-85.29%	250	250	250	
Operations	9,504	15,040	8,136	7,025	7,511	486	6.91%	7,596	7,654	7,681	
Transfers/Intefund Loan	-	-	-	-	-	-	-	-	-	-	
<b>Total - Mayor/Council:</b>	<b>\$ 36,971</b>	<b>\$ 45,184</b>	<b>\$ 35,356</b>	<b>\$ 36,053</b>	<b>\$ 34,949</b>	<b>\$ (1,104)</b>	<b>-3.06%</b>	<b>\$ 35,037</b>	<b>\$ 35,098</b>	<b>\$ 35,128</b>	
<b>Planning</b>											
Personnel	\$ 35,332	\$ 19,215	\$ 17,131	\$ 100,222	\$ 97,271	\$ (2,951)	-2.94%	\$ 103,002	\$ 109,066	\$ 115,493	
Professional Services	38,997	50,865	56,547	7,850	5,850	(2,000)	-25.48%	5,925	6,013	6,092	
Operations	9,609	18,730	8,862	7,350	13,778	6,428	87.46%	14,086	14,405	14,734	
Transfers/Intefund Loan	-	-	1,683	-	-	-	-	-	-	-	
<b>Total -Planning:</b>	<b>\$ 83,938</b>	<b>\$ 88,810</b>	<b>\$ 84,223</b>	<b>\$ 115,422</b>	<b>\$ 116,899</b>	<b>\$ 1,476</b>	<b>1.28%</b>	<b>\$ 123,013</b>	<b>\$ 129,483</b>	<b>\$ 136,319</b>	
<b>Elections</b>											
Personnel	\$ -	\$ 8,517	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%	\$ 15,000	\$ -	\$ 15,000	
Operations	-	2,767	1,344	3,000	1,400	(1,600)	-53.33%	4,600	1,400	4,600	
Transfers/Intefund Loan	-	-	5,400	-	2,500	2,500	100.0%	2,500	2,500	2,500	
<b>Total -Elections</b>	<b>\$ -</b>	<b>\$ 11,284</b>	<b>\$ 6,744</b>	<b>\$ 13,000</b>	<b>\$ 3,900</b>	<b>\$ (9,100)</b>	<b>-70.00%</b>	<b>\$ 22,100</b>	<b>\$ 3,900</b>	<b>\$ 22,100</b>	
<b>Administration</b>											
Personnel	\$ 285,215	\$ 263,016	\$ 252,923	\$ 296,590	\$ 316,424	\$ 19,835	6.69%	\$ 335,518	\$ 355,411	\$ 376,495	
Professional Services	67,618	61,266	87,769	73,325	57,831	(15,494)	-21.13%	59,822	61,325	62,764	
Operations	128,677	103,446	147,167	147,956	155,368	7,412	5.01%	163,823	170,105	176,719	
Transfers/Intefund Loan	-	-	268,849	11,000	28,834	17,834	162.13%	131,000	156,000	246,000	
<b>Total - Administration</b>	<b>\$ 481,510</b>	<b>\$ 427,728</b>	<b>\$ 756,708</b>	<b>\$ 528,871</b>	<b>\$ 558,457</b>	<b>\$ 29,587</b>	<b>5.59%</b>	<b>\$ 690,163</b>	<b>\$ 742,840</b>	<b>\$ 861,978</b>	
<b>Big Lake Community Services Center</b>											
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 9,026	9,026	100.0%	\$ 9,568	\$ 10,142	\$ 10,750	
Operations	115,002	77,464	57,366	50,800	70,360	19,560	38.50%	72,653	75,026	77,482	
Transfers/Intefund Loan	-	-	65,000	-	-	-	-	-	-	-	
<b>Total - BLCSC:</b>	<b>\$ 115,002</b>	<b>\$ 77,464</b>	<b>\$ 122,366</b>	<b>\$ 50,800</b>	<b>\$ 79,386</b>	<b>\$ 28,586</b>	<b>56.27%</b>	<b>\$ 82,221</b>	<b>\$ 85,168</b>	<b>\$ 88,232</b>	
<b>Economic Development</b>											
Personnel	\$ 63,405	\$ 103,398	\$ 58,471	\$ 123,095	\$ 123,449	\$ 353	0.29%	\$ 130,752	\$ 138,494	\$ 146,699	
Professional Services	6,624	2,525	40,862	4,200	3,450	(750)	-17.86%	3,450	3,471	3,471	
Operations	5,010	11,818	8,679	13,950	8,224	(5,726)	-41.05%	8,659	8,799	8,944	
Transfers/Intefund Loan	-	-	1,683	-	-	-	-	2,000	-	2,500	
<b>Total - Economic Develop</b>	<b>\$ 75,039</b>	<b>\$ 117,741</b>	<b>\$ 109,695</b>	<b>\$ 141,245</b>	<b>\$ 135,123</b>	<b>\$ (6,123)</b>	<b>-4.33%</b>	<b>\$ 144,861</b>	<b>\$ 150,764</b>	<b>\$ 161,615</b>	
<b>Building</b>											
Personnel	\$ 113,293	\$ 126,206	\$ 133,610	\$ 184,170	\$ 182,806	\$ (1,364)	-0.74%	\$ 195,117	\$ 206,571	\$ 218,710	
Professional Services	3,684	3,904	3,793	1,450	950	(500)	-34.48%	950	971	971	
Operations	52,168	68,784	47,559	31,100	24,650	(6,450)	-20.74%	26,045	27,452	28,872	
Transfers/Intefund Loan	-	-	-	-	9,500	9,500	100.0%	4,000	-	-	
<b>Total - Building:</b>	<b>\$ 169,145</b>	<b>\$ 198,894</b>	<b>\$ 184,962</b>	<b>\$ 216,720</b>	<b>\$ 217,906</b>	<b>\$ 1,187</b>	<b>0.55%</b>	<b>\$ 226,113</b>	<b>\$ 234,994</b>	<b>\$ 248,553</b>	

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

Division/Category:	2016 - 2017							2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
	2013 Actual	2014 Actual	2015 Actual	2016 21,000	2017 Adopted Budget	\$ Change	% Change			
<b>Engineering</b>										
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 45,905	\$ 45,905	100.0%	\$ 50,550	\$ 53,467	\$ 56,559
Professional Services	-	-	-	-	550	550	100.0%	550	561	561
Operations	-	-	-	-	4,800	4,800	100.0%	4,866	4,934	5,004
Transfers/Intefund Loan	-	-	-	-	4,000	4,000	100.0%	-	-	-
<b>Total - Engineering</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,255</b>	<b>\$ 55,255</b>	<b>100.0%</b>	<b>\$ 55,966</b>	<b>\$ 58,961</b>	<b>\$ 62,123</b>
<b>Streets</b>										
Personnel	\$ 192,363	\$ 202,813	\$ 216,259	\$ 232,486	\$ 226,459	\$ (6,027)	-2.59%	\$ 240,055	\$ 254,363	\$ 269,530
Professional Services	37,245	22,054	16,361	41,000	21,090	(19,910)	-48.56%	21,978	22,638	23,209
Operations	276,646	306,535	276,604	354,035	305,328	(48,707)	-13.76%	314,815	324,991	335,467
Transfers/Intefund Loan	-	-	835,751	-	30,000	30,000	100.0%	30,000	51,000	46,000
<b>Total - Streets:</b>	<b>\$ 506,254</b>	<b>\$ 531,402</b>	<b>\$ 1,344,976</b>	<b>\$ 627,521</b>	<b>\$ 582,876</b>	<b>\$ (44,644)</b>	<b>-7.11%</b>	<b>\$ 606,848</b>	<b>\$ 652,992</b>	<b>\$ 674,206</b>
<b>Parks</b>										
Personnel	\$ 196,473	\$ 199,779	\$ 217,889	\$ 264,921	\$ 287,662	\$ 22,741	8.58%	\$ 304,927	\$ 323,130	\$ 342,426
Professional Services	3,255	4,403	27,627	5,150	5,150	-	-	5,150	5,224	5,224
Operations	121,433	127,342	117,435	134,420	221,119	86,699	64.50%	227,276	235,162	243,382
Transfers/Intefund Loan	-	-	11,692	-	-	-	-	-	26,000	16,000
<b>Total - Parks:</b>	<b>\$ 321,161</b>	<b>\$ 331,525</b>	<b>\$ 374,643</b>	<b>\$ 404,491</b>	<b>\$ 513,931</b>	<b>\$ 109,440</b>	<b>27.06%</b>	<b>\$ 537,352</b>	<b>\$ 589,515</b>	<b>\$ 607,032</b>
<b>Police</b>										
Personnel	\$ 1,047,335	\$ 1,125,088	\$ 1,234,518	\$ 1,314,862	\$ 1,382,001	\$ 67,139	5.11%	\$ 1,447,158	\$ 1,532,480	1,622,920
Professional Services	15,898	19,537	21,388	23,700	24,156	456	1.92%	24,626	25,214	25,713
Operations	153,486	186,272	213,705	197,469	216,113	18,644	9.44%	223,251	230,862	238,756
Animal Control	2,301	1,593	-	3,000	3,000	-	-	3,000	3,000	3,000
Transfers/Intefund Loan	-	-	67,909	-	12,000	12,000	100.0%	6,000	21,000	18,000
<b>Total - Police:</b>	<b>\$ 1,219,020</b>	<b>\$ 1,332,489</b>	<b>\$ 1,537,520</b>	<b>\$ 1,539,031</b>	<b>\$ 1,637,270</b>	<b>\$ 98,239</b>	<b>6.38%</b>	<b>\$ 1,704,035</b>	<b>\$ 1,812,556</b>	<b>\$ 1,908,389</b>
<b>Fire</b>										
Personnel	\$ 91,737	\$ 90,408	\$ 96,771	\$ 109,508	\$ 114,283	\$ 4,775	4.36%	\$ 118,201	\$ 122,266	126,486
Professional Services	3,373	4,232	6,508	6,100	8,481	2,381	39.03%	7,064	8,734	7,323
Operations	94,017	68,596	78,390	102,225	89,215	(13,010)	-12.73%	90,326	91,487	92,700
Pass Through Expenditures	89,681	90,017	96,309	91,000	91,000	-	-	91,000	91,000	91,000
Transfers/Intefund Loan	-	5,280	88,815	3,291	21,237	17,946	545.24%	20,140	15,000	15,000
<b>Total - Fire:</b>	<b>\$ 278,809</b>	<b>\$ 258,533</b>	<b>\$ 366,793</b>	<b>\$ 312,124</b>	<b>\$ 324,216</b>	<b>\$ 12,091</b>	<b>3.87%</b>	<b>\$ 326,731</b>	<b>\$ 328,487</b>	<b>\$ 332,508</b>
<b>Other</b>										
Operations	\$ 17,188	\$ 24,572	\$ 24,572	\$ 26,350	\$ 26,100	\$ (250)	-0.95%	\$ 26,100	\$ 26,100	26,100
<b>Total - Other:</b>	<b>\$ 17,188</b>	<b>\$ 24,572</b>	<b>\$ 24,572</b>	<b>\$ 26,350</b>	<b>\$ 26,100</b>	<b>\$ (250)</b>	<b>-0.95%</b>	<b>\$ 26,100</b>	<b>\$ 26,100</b>	<b>\$ 26,100</b>
<b>Total - General Fund:</b>	<b>\$ 3,304,037</b>	<b>\$ 3,445,627</b>	<b>\$ 4,948,559</b>	<b>\$ 4,011,628</b>	<b>\$ 4,286,269</b>	<b>\$ 274,641</b>	<b>6.85%</b>	<b>\$ 4,580,541</b>	<b>\$ 4,850,860</b>	<b>\$ 5,164,283</b>

# General Fund Expenditure Budget Summary by Category

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

Category:	2016 - 2017										
	2013		2015		2016		2017		2018	2019	2020
	Actual	2014 Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	
Personnel	\$ 2,048,068	\$ 2,164,108	\$ 2,254,793	\$ 2,663,181	\$ 2,812,474	\$ 149,294	5.61%	\$ 2,977,038	\$ 3,132,582	\$ 3,328,266	
Professional Services	181,246	173,261	260,855	164,475	127,758	(36,717)	-22.32%	129,766	134,400	135,576	
Operations	982,741	1,011,367	989,821	1,075,680	1,143,965	68,284	6.35%	1,184,096	1,218,377	1,260,441	
Animal Control	2,301	1,593	-	3,000	3,000	-		3,000	3,000	3,000	
Pass Through Expenditures	89,681	90,017	96,309	91,000	91,000	-		91,000	91,000	91,000	
Transfers/Intefund Loan	-	5,280	1,346,782	14,291	108,071	93,780	656.20%	195,640	271,500	346,000	
<b>Total - Budget</b>	<b>\$ 3,304,037</b>	<b>\$ 3,445,627</b>	<b>\$ 4,948,559</b>	<b>\$ 4,011,628</b>	<b>\$ 4,286,269</b>	<b>\$ 274,641</b>	<b>6.85%</b>	<b>\$ 4,580,541</b>	<b>\$ 4,850,860</b>	<b>\$ 5,164,283</b>	
<b>% of budget</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2019</b>	<b>2020</b>	
Personnel	61.99%	62.81%	45.56%	66.39%	65.62%			64.99%	64.58%	64.45%	
Professional Services	5.49%	5.03%	5.27%	4.10%	2.98%			2.83%	2.77%	2.63%	
Operations	29.74%	29.35%	20.00%	26.81%	26.69%			25.85%	25.12%	24.41%	
Animal Control	0.07%	0.05%	0.00%	0.07%	0.07%			0.07%	0.06%	0.06%	
Pass Through Expenditures	2.71%	2.61%	1.95%	2.27%	2.12%			1.99%	1.88%	1.76%	
Transfers/Intefund Loan	0.00%	0.15%	27.22%	0.36%	2.52%			4.27%	5.60%	6.70%	
	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%	100.00%	100.00%	

## General Fund Expenditure Budget Summary by Service

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

Service	2016 Budget	2017 Adopted Budget	2016-2017	
			\$ Change	% Change
<b><u>General Government</u></b>				
Mayor/Council	36,053	34,949	(1,104)	-3.06%
Planning	115,422	116,899	1,477	1.28%
Elections	13,000	3,900	(9,100)	-70.00%
Administration	528,871	558,457	29,587	5.59%
Other	26,350	26,100	(250)	-0.95%
<b><u>Total General Government</u></b>	<b>719,696</b>	<b>740,305</b>	<b>20,609</b>	<b>2.86%</b>
<b><u>Public Safety</u></b>				
Police	1,539,031	1,637,270	98,239	6.38%
Fire	312,124	324,216	12,091	3.87%
Building	216,720	217,906	1,187	0.55%
<b><u>Total Public Safety</u></b>	<b>2,067,875</b>	<b>2,179,392</b>	<b>111,517</b>	<b>5.39%</b>
<b><u>Streets &amp; Highways</u></b>				
Engineering	-	55,255	55,255	100.00%
Streets	627,521	582,876	(44,644)	-7.11%
<b><u>Total Streets &amp; Highways</u></b>	<b>627,521</b>	<b>638,132</b>	<b>10,611</b>	<b>1.69%</b>
<b><u>Culture &amp; Recreation</u></b>				
Parks	404,491	513,931	109,440	27.06%
BLCSC	50,800	79,386	28,586	56.27%
<b><u>Total Culture &amp; Recreation</u></b>	<b>455,291</b>	<b>593,317</b>	<b>138,026</b>	<b>30.32%</b>
<b><u>Economic Development</u></b>	<b>141,245</b>	<b>135,123</b>	<b>(6,123)</b>	<b>-4.33%</b>
<b><u>Total General Fund Expenditures</u></b>	<b>4,011,628</b>	<b>4,286,269</b>	<b>274,641</b>	<b>6.85%</b>



## **GENERAL GOVERNMENT BUDGETS**

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

# Mayor & Council

## City of Big Lake General Fund Expenditure Budget Mayor & Council

		2016-2017									
Account Number	Description	2013	2014	2015	2016	2017			2018	2019	2020
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-100-05-05-4002	Wages	\$ 20,160	\$ 23,520	\$25,200	\$25,200	\$25,200	\$ -		\$25,200	\$25,200	\$25,200
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,670	1,799	1,928	1,928	1,928	0	0.01%	1,928	1,928	1,928
101-100-05-05-4016	WC Insurance	84	50	93	200	60	(140)	-70.00%	63	66	69
101-100-05-20-4170	Legal	2,902	3,837	-	1,200	250	(950)	-79.17%	250	250	250
101-100-05-20-4180	Other Consultants	1,650	638	-	500	-	(500)	-100.00%	-	-	-
101-100-05-25-4130	Computers & Software		529	393	500	500	-		500	500	500
101-100-05-25-4200	Printing- Newsletter		287	629	1,500	648	(852)	-56.80%	667	687	675
101-100-05-25-4208	Copies	5,400	4,023	948	-	-	-		-	-	-
101-100-05-25-4210	Operating Supplies	220	1,147	598	500	600	100	20.00%	618	637	656
101-100-05-25-4212	Other Operations Expenses	1,312	118	93	200	170	(30)	-15.00%	200	200	200
101-100-05-25-4217	Cleaning Services	-	1,512	506	-	-	-		-	-	-
101-100-05-25-4220	Advertising	-	106	293	300	300	-		300	300	300
101-100-05-25-4225	Sanitation/Garbage removal		46	28	-	-	-		-	-	-
101-100-05-25-4230	Telephone	-	1,022	429	-	-	-		-	-	-
101-100-05-25-4235	Postage	55	167	99	175	125	(51)	-28.86%	125	125	125
101-100-05-25-4238	Training/Schools	806	928	908	1,200	2,500	1,300	108.33%	2,500	2,500	2,500
101-100-05-25-4240	Travel/Mileage	-	-	-	100	100	-		100	100	100
101-100-05-25-4243	Meals	(7)	60	95	100	100	-		100	100	100
101-100-05-25-4250	Liability Insurance	568	640	594	600	618	18	3.00%	637	656	675
101-100-05-25-4257	Contractors Hired	1,040	1,725	1,575	1,800	1,800	-		1,800	1,800	1,800
101-100-05-25-4260	Subscriptions/Dues		30		50	50	-		50	50	50
101-100-05-25-4540	Repair/Maintenance Building		89	100	-	-	-		-	-	-
101-100-05-25-4570	Electricity	110	2,281	701	-	-	-		-	-	-
101-100-05-25-4580	Natural Gas		332	148	-	-	-		-	-	-
		<b>\$ 36,971</b>	<b>\$ 45,184</b>	<b>\$35,356</b>	<b>\$ 36,053</b>	<b>\$ 34,949</b>	<b>\$ (1,104)</b>	<b>-3.06%</b>	<b>\$ 35,037</b>	<b>\$ 35,098</b>	<b>\$35,128</b>
		change in budget									
						2017	\$ (1,104)	-3.06%			
						2018	\$ 89	0.25%			
						2019	\$ 61	0.17%			
						2020	\$ 29	0.08%			

# Planning

## City of Big Lake General Fund Expenditure Budget Planning

Account Number	Description	2016-2017							2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change			
101-100-10-05-4002	Wages	\$ 24,570	\$ 15,186	\$ 13,174	\$ 72,102	\$ 76,115	\$ 4,013	5.57%	\$ 80,682	\$ 85,523	\$ 90,654
101-100-10-05-4008	Insurance Benefits (er)	8,102	1,610	1,838	15,821	7,272	(8,549)	-54.04%	7,708	8,171	8,661
101-100-10-05-4009	HSA Accounts	(221)	385	375	375	1,875	1,500	400.00%	1,875	1,875	1,875
101-100-10-05-4010	F.I.C.A./Medicare (er)	1,513	1,119	988	5,516	5,823	307	5.57%	6,172	6,542	6,935
101-100-10-05-4012	P.E.R.A. (er)	1,303	915	757	5,408	5,709	301	5.57%	6,052	6,415	6,800
101-100-10-05-4015	Wellness Plan	-	-	-	-	50	50	100.0%	60	60	60
101-100-10-05-4016	W/C Insurance	-	-	-	1,000	427	(573)	-57.30%	453	480	509
101-100-10-20-4140	Audit	-	-	-	350	350	-		350	361	361
101-100-10-20-4150	Engineering	-	1,976	504	2,000	-	(2,000)	-100.00%	-	-	-
101-100-10-20-4170	Legal	1,806	2,613	7,427	3,000	3,000	-		3,000	3,000	3,000
101-100-10-20-4180	Other Consultants	37,191	46,276	48,616	2,500	2,500	-		2,575	2,652	2,732
101-100-10-25-4130	Computers & Software	1,037	1,306	1,860	1,500	6,000	4,500	300.00%	6,180	6,365	6,556
101-100-10-25-4200	Printing-Newsletter etc		287	629	1,500	648	(852)	-56.80%	667	687	708
101-100-10-25-4208	Copies	2,797	2,442	920	-	-	-		-	-	-
101-100-10-25-4209	Recording Fees		3,000	-	-	1,000	1,000	100.0%	1,000	1,000	1,000
101-100-10-25-4210	Operating Supplies	813	2,595	999	1,000	1,030	30	3.00%	1,061	1,093	1,126
101-100-10-25-4212	Other Operations Expenses	926	465	22	100	100	-		100	100	100
101-100-10-25-4217	Cleaning Services	-	1,560	505	-	-	-		-	-	-
101-100-10-25-4220	Advertising	278	1,673	1,447	1,000	1,200	200	20.00%	1,236	1,273	1,311
101-100-10-25-4225	Sanitation/Garbage Removal		46	66	-	-	-		-	-	-
101-100-10-25-4230	Telephone	85	1,259	532	-	600	600	100.0%	600	600	600
101-100-10-25-4235	Postage	232	316	316	500	400	(100)	-20.00%	412	424	437
101-100-10-25-4238	Training/Schools	-	30	-	1,000	2,000	1,000	100.00%	2,000	2,000	2,000
101-100-10-25-4240	Travel/Mileage	142	-	-	100	100	-		100	100	100
101-100-10-25-4243	Meals	18	22	95	50	100	50	100.00%	100	100	100
101-100-10-25-4250	Liability Insurance	420	480	445	500	500	-		530	562	596
101-100-10-25-4260	Subscriptions/Dues	-	-	11	100	100	-		100	100	100
101-100-10-25-4413	Equipment/Accessories	-	-	-	-	-	-		-	-	-
101-100-10-25-4540	Repair/Maintenance Building			77	-	-	-		-	-	-
101-100-10-25-4570	Electricity	332	3,084	789	-	-	-		-	-	-
101-100-10-25-4580	Natural Gas	-	165	148	-	-	-		-	-	-
101-100-10-70-4316	Capital Expenditures/Improvement	-	-	1,683	-	-	-		-	-	-
101-100-10-71-4612	Capital Transfers	-	-	-	-	-	-		-	-	-
		<b>\$ 83,938</b>	<b>\$ 88,810</b>	<b>\$ 84,223</b>	<b>\$ 115,422</b>	<b>\$ 116,899</b>	<b>\$ 1,476</b>	1.28%	<b>\$ 123,013</b>	<b>\$ 129,483</b>	<b>\$ 136,319</b>
				change in budget		2017 \$	1,477	1.28%			
						2018 \$	6,114	5.23%			
						2019 \$	6,470	5.26%			
						2020 \$	6,835	5.28%			

# Elections

## City of Big Lake General Fund Expenditure Budget Elections

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change			
101-100-11-10-4002	Wages (Elections)	\$ -	\$ 8,517	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%	\$ 15,000	\$ -	\$ 15,000
101-100-11-10-4210	Operating Supplies	-	963	1,344	1,000	-	(1,000)	-100.00%	1,200	-	1,200
101-100-11-10-4220	Advertising		396	-	500	-	(500)	-100.00%	500	-	500
101-100-11-10-4238	Training/School				-	1,200	1,200	100.0%	1,200	1,200	1,200
101-100-11-10-4240	Travel/Mileage		483	-	500	100	(400)	-80.00%	600	100	600
101-100-11-10-4243	Meals	-	925	-	1,000	100	(900)	-90.00%	1,100	100	1,100
101-100-11-71-4612	Transfer Out			5,400	-	2,500	2,500	100.0%	2,500	2,500	2,500
		<b>\$ -</b>	<b>\$ 11,284</b>	<b>\$ 6,744</b>	<b>\$ 13,000</b>	<b>\$ 3,900</b>	<b>\$ (9,100)</b>	<b>-70.00%</b>	<b>\$ 22,100</b>	<b>\$ 3,900</b>	<b>\$ 22,100</b>

change in budget

2017	\$ (9,100)	-70.00%
2018	\$ 18,200	466.67%
2019	\$ (18,200)	-82.35%
2020	\$ 18,200	466.67%

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

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change			
199-011-3155	Election Machine - GF	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 2,500	\$ (2,900)	-53.70%	\$ 2,500	\$ 2,500	\$ 2,500
199-000-11-10-4316	Capital Expenditures - Election Machine **Assigned Fund Balance until purchase					-	-		-	-	-
		<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 2,500</b>	<b>\$ (2,900)</b>	<b>-53.70%</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>

# Administration

## City of Big Lake General Fund Expenditure Budget Administration

Account Number	Description	2016-2017							2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change			
101-100-15-05-4002	Wages	\$ 219,675	\$ 207,300	\$ 191,292	\$ 220,994	\$ 234,296	\$ 13,301	6.02%	\$ 248,353	\$ 263,255	\$ 279,050
101-100-15-05-4008	Insurance Benefits (er)	28,600	22,037	30,049	36,615	41,747	5,132	14.02%	44,252	46,907	49,721
101-100-15-05-4009	HSA Accounts	1,168	1,975	1,776	2,000	1,972	(28)	-1.40%	2,296	2,296	2,296
101-100-15-05-4010	F.I.C.A./Medicare (er)	15,265	15,400	13,285	16,906	17,924	1,018	6.02%	18,999	20,139	21,347
101-100-15-05-4012	P.E.R.A. (er)	15,090	12,754	12,981	16,575	17,572	998	6.02%	18,627	19,744	20,929
101-100-15-05-4015	Wellness Plan	-	-	-	-	351	351	100.0%	351	351	351
101-100-15-05-4016	W/C Insurance	5,417	3,021	3,412	3,500	2,563	(937)	-26.77%	2,640	2,719	2,801
101-100-15-05-4017	Unemployment Benefit		528	128	-	-	-		-	-	-
101-100-15-20-4140	Audit	7,461	9,730	4,598	3,500	3,500	-		3,500	3,605	3,605
101-100-15-20-4150	Engineering	6,878	9,964	17,305	20,000	1,000	(19,000)	-95.00%	1,030	1,061	1,093
101-100-15-20-4170	Legal	22,213	13,728	12,334	15,000	15,000	-		15,450	15,914	16,391
101-100-15-20-4175	Assessing	24,656	24,740	24,912	27,825	29,216	1,391	5.00%	30,092	30,995	31,925
101-100-15-20-4180	Other Consultants	6,410	3,104	28,621	7,000	9,115	2,115	30.21%	9,750	9,750	9,750
101-100-15-25-4110	Bank Charges	9,564	12,682	17,676	20,087	21,000	913	4.55%	22,260	23,596	25,011
101-100-15-25-4120	Real Estate Tax	-	-	4,506	4,700	4,750	50	1.06%	4,893	5,039	5,190
101-100-15-25-4121	Special Assessment Tax	-	-	-	-	-	-		1,494	1,538	1,584
101-100-15-25-4130	Computers/Software	10,646	3,375	8,050	5,000	6,000	1,000	20.00%	6,180	6,365	6,556
101-100-15-25-4200	Printing-Newsletter etc		287	629	1,500	648	(852)	-56.80%	667	687	708
101-100-15-25-4208	Copies	4,602	4,252	13,886	16,840	9,600	(7,240)	-42.99%	9,888	10,185	10,490
101-100-15-25-4210	Operating Supplies	16,232	9,780	13,782	12,600	13,000	400	3.17%	13,390	13,792	14,205
101-100-15-25-4212	Other Operations Expenses	2,149	1,207	986	1,500	1,500	-		1,500	1,500	1,500
101-100-15-25-4217	Cleaning Services	7,471	2,839	8,813	7,850	11,960	4,110	52.36%	13,000	13,000	13,000
101-100-15-25-4220	Advertising	1,963	2,674	2,335	1,000	1,500	500	50.00%	1,500	1,500	1,500
101-100-15-25-4225	Sanitation/Garbage Removal	1,015	841	1,104	1,660	1,200	(460)	-27.71%	1,236	1,273	1,311
101-100-15-25-4230	Telephone	13,311	7,836	15,484	10,944	8,500	(2,444)	-22.33%	8,755	9,018	9,288
101-100-15-25-4235	Postage	(115)	983	2,247	1,500	2,710	1,210	80.67%	2,788	2,871	2,956
101-100-15-25-4238	Training/Schools	1,249	3,340	7,852	6,500	6,500	-		6,500	6,500	6,500
101-100-15-25-4240	Travel/Mileage	395	214	1,650	300	1,000	700	233.33%	1,000	1,000	1,000
101-100-15-25-4243	Meals	150	108	391	1,400	600	(800)	-57.14%	600	600	600
101-100-15-25-4245	Printing	-	-	-	100	-	(100)	-100.00%	-	-	-
101-100-15-25-4250	Liability Insurance	7,990	5,916	6,057	6,000	6,500	500	8.33%	6,890	7,303	7,742
101-100-15-25-4257	Contractors Hired	6,803	811	8,475	1,000	500	(500)	-50.00%	500	500	500
101-100-15-25-4260	Subscriptions/Dues	1,407	9,690	10,735	10,000	12,895	2,895	28.95%	13,669	14,489	15,358

**City of Big Lake  
General Fund Expenditure Budget  
Administration**

2016-2017											
Account Number	Description	2013	2014	2015 Actual	2016	2017	\$ Change	% Change	2018	2019	2020
		Actual	Actual		Budget	Adopted Budget			Concept Budget	Concept Budget	Concept Budget
101-100-15-25-4300	Awards - Employee Los	-	-	-	-	100	100	100.0%	100	100	100
101-100-15-25-4413	Equipment/Accessories	934	3,288	-	3,500	2,000	(1,500)	-42.86%	2,000	2,000	2,000
101-100-15-25-4540	Repair/Maintenance Buildings	11,509	11,615	5,072	7,000	8,200	1,200	17.14%	8,692	9,214	9,766
101-100-15-25-4545	Repair/Maintenance Equipment	2,817	5,287	1,538	2,500	2,750	250	10.00%	2,915	3,090	3,275
101-100-15-25-4570	Electricity	22,996	12,177	13,234	18,200	15,000	(3,200)	-17.58%	15,900	16,854	17,865
101-100-15-25-4580	Natural Gas	3,677	4,244	2,665	6,275	6,275	-		6,652	7,051	7,474
101-100-15-25-4590	Water/Sewer Utilities				-	2,916	2,916	100.0%	3,091	3,276	3,473
101-100-15-85-4612	Transfers Out - Debt Service	-	-	6,532	11,000	7,764	(3,236)	-29.42%	7,764	7,764	7,764
101-100-15-85-4612	Transfers Out - Debt Service - New Bond (Franchise Fees)				-	-	-		115,000	115,000	230,000
101-100-15-70-4316	Capital Expenditures Improvements				-	-	-				
101-100-15-71-4612	Capital Transfer Out - 280 Farmers Market		-	-	-	11,000	11,000	100.0%	11,000	11,000	11,000
101-100-15-71-4612	Capital Transfer Out - CIP 199		-	262,317		17,834	17,834	100.0%	5,000	30,000	5,000
		<b>\$ 481,510</b>	<b>\$ 427,728</b>	<b>\$ 756,708</b>	<b>\$ 528,871</b>	<b>\$ 558,457</b>	<b>\$ 29,587</b>	5.59%	<b>\$ 690,163</b>	<b>\$ 742,840</b>	<b>\$ 861,978</b>

change in budget

2017	\$ 29,587	5.59%
2018	\$ 131,706	23.58%
2019	\$ 52,677	7.63%
2020	\$ 119,138	16.04%

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

2016-2017											
Account Number	Description	2013	2014	2015 Budget	2016	2017	\$ Change	% Change	2018	2019	2020
		Actual	Actual		Budget	Adopted Budget			Concept Budget	Concept Budget	Concept Budget
101-100-15-70-4316	Capital Expenditures	\$ -	\$ 55,694		\$ -	\$ -	\$ -				
199-000-15-70-4316	Capital Expenditures - GIS			10,000	-	-	-				
199-000-15-70-4316	Capital Expenditures - Comprehensive Plan - LGA				35,000	35,000	-				
199-000-15-70-4316	Capital Expenditures - City Hall Remodel - LGA				50,000	-	(50,000)	-100.00%			
199-000-15-70-4316	Capital Expenditures - Community Center Feasibility Study - LGA				-	50,000	50,000	100.0%			
199-015-3155	Computer Replacement Fund - GF				5,000	5,000	-		5,000	5,000	5,000
199-015-3155	Digital Scanning Equipment Fund - GF					12,834	12,834	100.0%		25,000	
**In Assigned Fund Balance Until Purchased							-				
		<b>\$ -</b>	<b>\$ 55,694</b>	<b>\$ 10,000</b>	<b>\$ 90,000</b>	<b>\$ 102,834</b>	<b>\$ 12,834</b>	14.26%	<b>\$ 5,000</b>	<b>\$ 30,000</b>	<b>\$ 5,000</b>

# Other or Community Events

## City of Big Lake General Fund Expenditure Budget Other

Account Number	Description	2016-2017										
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
101-400-70-25-4207	Animal Control	\$ 1,593	\$ -	\$ 675	\$ -	\$ -	\$ -					
101-400-70-25-4212	Other Operations Expenses	-	1,100	-	1,000	500	(500)	-50.0%	500	500	500	
101-400-95-25-4612	Operating Transfer Out	-	-	-	-	-	-		-	-	-	
101-400-95-25-4251	Emergency Management	-	-	-	-	-	-		-	-	-	
101-400-95-25-4212	Other Operations Expenses	9,708	16,088	21,722	23,100	22,000	(1,100)	-4.8%	22,000	22,000	22,000	
101-400-95-25-4220	Advertising	-	-	238	250	250	-		250	250	250	
101-400-95-25-4902	Donation - Contribution	-	-	-	-	1,100	1,100	100.0%	1,100	1,100	1,100	
101-400-95-25-4903	Movie in the Park	-	-	1,937	2,000	2,250	250	12.5%	2,250	2,250	2,250	
101-400-95-70-4316	Expenditures/Transfers	-	-	-	-	-	-		-	-	-	
		<b>\$11,301</b>	<b>\$ 17,188</b>	<b>\$ 24,572</b>	<b>\$ 26,350</b>	<b>\$ 26,100</b>	<b>(250)</b>	<b>-0.9%</b>	<b>\$ 26,100</b>	<b>\$ 26,100</b>	<b>\$ 26,100</b>	

change in budget

2017	\$ (250)	-0.95%
2018	\$ -	0.00%
2019	\$ -	0.00%
2020	\$ -	0.00%

2016 - Other Operations Expense	2017	2018	2019	2020
22,000 Cleanup Day	22,000	22,000	22,000	22,000
2016 coded to '4902	1,100 Initiative Foundation	1,100	1,100	1,100
	23,100	23,100	23,100	23,100

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## **PUBLIC SAFETY BUDGETS**

- POLICE
- FIRE
- BUILDING

# Police

## City of Big Lake General Fund Expenditure Budget Police

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change			
101-300-75-05-4002	Wages	\$ 776,963	\$ 826,061	\$ 889,130	950,072	\$ 979,929	\$ 29,857	3.1%	\$ 1,038,725	\$ 1,101,048	\$ 1,167,111
101-300-75-05-4003	Wages - WC Supplement	-	4,419	4,605	-	-	-	-	-	-	-
101-300-75-05-4004	Overtime Wages	16,963	3,764	10,601	15,000	30,761	15,761	105.1%	15,000	15,000	15,000
101-300-75-05-4005	Overtime Wages/Grant	-	14,729	11,385	15,000	15,000	-	-	15,900	16,854	17,865
101-300-75-05-4008	Insurance Benefits (er)	97,194	109,177	116,008	121,797	136,374	14,577	12.0%	144,556	153,230	162,424
101-300-75-05-4009	HSA Accounts	6,813	7,588	10,342	11,000	8,622	(2,378)	-21.6%	9,000	9,000	9,000
101-300-75-05-4010	F.I.C.A./Medicare (er)	15,904	14,905	18,225	20,902	21,283	381	1.8%	22,560	23,914	25,349
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	-	2,136	165	160	218	58	36.4%	231	244	259
101-300-75-05-4012	P.E.R.A. (er)	2,435	6,487	7,140	7,892	7,883	(9)	-0.1%	8,356	8,857	9,389
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	106,018	113,285	131,823	138,610	146,413	7,803	5.6%	155,198	164,510	174,380
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	-	2,254	9,671	2,430	2,430	-	-	2,576	2,730	2,894
101-300-75-05-4015	Wellness Plan	-	-	-	-	1,088	1,088	100.0%	1,137	1,137	1,137
101-300-75-05-4016	Workers Comp	25,045	19,400	25,423	32,000	32,000	-	-	33,920	35,955	38,113
101-300-75-20-4140	Audit	3,132	2,770	2,452	3,500	3,500	-	-	3,500	3,605	3,605
101-300-75-20-4170	Legal	777	1,419	3,193	5,000	5,000	-	-	5,000	5,000	5,000
101-300-75-20-4180	Other Consultants	960	1,314	1,325	1,200	1,236	36	3.0%	1,273	1,311	1,351
101-300-75-20-4181	Court Fines	11,029	14,009	14,418	14,000	14,420	420	3.0%	14,853	15,298	15,757
101-300-75-25-4130	Computers/Software	5,929	4,918	5,594	5,500	5,665	165	3.0%	5,835	6,010	6,190
101-300-75-25-4132	Electronic Data	-	-	-	-	7,500	7,500	100.0%	7,725	7,957	8,195
101-300-75-25-4196	Crime Prevention	-	283	-	300	300	-	-	100	100	100
101-300-75-25-4200	Printing - Newsletter etc	-	287	629	1,500	648	(852)	-56.8%	667	687	708
101-300-75-25-4208	Copies	621	1,053	1,522	1,500	1,500	-	-	1,545	1,591	1,639
101-300-75-25-4210	Operating Supplies	6,633	5,461	6,541	5,200	5,200	-	-	5,356	5,517	5,682
101-300-75-25-4211	Medical Supplies	573	597	504	700	700	-	-	721	743	765
101-300-75-25-4212	Other Operations Expenses	12,356	11,611	14,810	9,500	10,000	500	5.3%	10,300	10,609	10,927
101-300-75-25-4215	Uniforms/Clothing	15,642	17,823	17,122	15,000	16,000	1,000	6.7%	16,480	16,974	17,484
101-300-75-25-4216	Fire Arms	-	3,408	4,010	3,500	3,500	-	-	3,605	3,713	3,825
101-300-75-25-4217	Cleaning Services	1,459	3,797	4,127	-	-	-	-	-	-	-
101-300-75-25-4220	Advertising	265	842	618	1,000	1,000	-	-	1,030	1,061	1,093
101-300-75-25-4225	Sanitation/Garbage Removal	-	-	-	-	-	-	-	-	-	-
101-300-75-25-4230	Telephone	8,455	11,933	19,852	11,500	18,000	6,500	56.5%	18,540	19,096	19,669
101-300-75-25-4235	Postage	792	583	594	700	700	-	-	721	743	765
101-300-75-25-4238	Training/Schools	7,349	10,113	11,032	10,500	11,000	500	4.8%	11,330	11,670	12,020
101-300-75-25-4240	Travel/Mileage	105	468	757	800	800	-	-	824	849	874
101-300-75-25-4243	Meals	163	64	93	300	200	(100)	-33.3%	200	200	200
101-300-75-25-4250	Liability Insurance	12,243	24,815	26,635	28,000	29,000	1,000	3.6%	30,740	32,584	34,539
101-300-75-25-4251	Emergency Management	-	183	803	1,000	1,000	-	-	1,030	1,061	1,093
101-300-75-25-4252	Police Reserves Expenditures	2,442	3,592	3,441	2,900	3,500	600	20.7%	3,605	3,713	3,825
101-300-75-25-4253	Police K-9 Expenditures	-	-	-	-	4,500	4,500	100.0%	4,635	4,774	4,917
101-300-75-25-4254	Spud Fest	312	562	399	425	500	75	17.6%	515	530	546
101-300-75-25-4257	Contractors Hired	1,145	1,279	1,861	1,000	1,100	100	10.0%	1,133	1,167	1,202



# Fire

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

		City Portion Only											
		2016-2017											
Account Number	Description	2013	2014	2015	2016 Budget	2017 - Budget	2017 -	2017			2018	2019	2020
		Actual	Actual	Actual	City Portion	City Portion	Township	Adopted	\$ Change	% Change	Concept	Concept	Concept
								Total			Budget -	Budget -	Budget -
								Budget			City only	City only	City only
101-300-85-05-4002	Wages	\$ 55,121	\$ 59,947	\$ 62,872	\$ 72,000	\$ 74,160	\$ 74,160	\$ 148,320	\$ 2,160	3.00%	\$ 76,385	\$ 78,676	\$ 81,037
101-300-85-05-4010	F.I.C.A./Medicare (er)	2,108	4,507	4,929	5,508	5,673	5,673	11,346	165	3.00%	5,843	6,019	6,199
101-300-85-05-4015	Fire Department Relief Assoc.	5,000	4,000	4,000	4,000	4,000	4,000	8,000	-		4,000	4,000	4,000
101-300-85-05-4016	W/C Insurance	29,508	21,865	24,959	28,000	30,450	-	30,450	2,450	8.75%	31,973	33,571	35,250
101-300-85-20-4140	Audit	2,088	1,077	1,109	2,800	2,800	-	2,800	-		2,800	2,884	2,884
101-300-85-20-4170	Legal	1,175	114	381	300	400	400	800	100	33.33%	400	400	400
101-300-85-20-4180	Other Consultants	110	-	2,500	300	2,500	2,500	5,000	2,200	733.33%	1,000	2,500	1,000
101-300-85-20-4185	Medical Exams	-	3,042	2,519	2,700	2,781	2,781	5,562	81	3.00%	2,864	2,950	3,039
101-300-85-25-4126	Use Tax	2,290	424	-	-	-	-	-	-		-	-	-
101-300-85-25-4130	Computers/Software	1,042	1,309	374	1,500	1,500	1,500	3,000	-		1,500	1,500	1,500
101-300-85-25-4200	Printing - Newsletter etc	-	287	628	1,500	600	-	600	(900)	-60.00%	618	637	656
101-300-85-25-4208	Copies	272	48	-	100	150	150	300	50	50.00%	150	150	150
101-300-85-25-4210	Operating Supplies - Admin	4,477	408	978	600	350	350	700	(250)	-41.67%	350	350	350
101-300-85-25-4210	Operating Supplies - Fire Prevention			2,000	2,000	2,000	2,000	4,000	-		2,000	2,000	2,000
101-300-85-25-4210	Operating Supplies - Fire Training			-	50	50	50	100	-		50	50	50
101-300-85-25-4212	Other Operations Expenses	261	2,261	73	-	100	100	200	100	100.0%	100	100	100
101-300-85-25-4217	Cleaning Services	1,690	1,512	1,790	1,800	1,854	1,854	3,708	54	3.00%	1,910	1,967	2,026
101-300-85-25-4220	Advertising - Admin	605	423	386	200	200	200	400	-		200	200	200
101-300-85-25-4220	Advertising - Fire Prevention			-	500	200	200	400	(300)	-60.00%	200	200	200
101-300-85-25-4225	Sanitation/Garbage Removal	352	393	329	500	346	346	691	(154)	-30.90%	355.87	367	378
101-300-85-25-4230	Telephone	1,346	1,646	1,668	1,600	1,700	1,700	3,400	100	6.25%	1,700	1,700	1,700
101-300-85-25-4235	Postage	58	11	3	25	25	25	50	-		25	25	25
101-300-85-25-4238	Training/Schools	4,303	4,423	6,371	6,500	6,500	6,500	13,000	-		6,500	6,500	6,500
101-300-85-25-4240	Travel/Mileage - Fire Prevention	61	390	61	50	50	50	100	-		50	50	50
101-300-85-25-4240	Travel/Mileage - Fire Training			-	100	100	100	200	-		100	100	100
101-300-85-25-4243	Meals	353	310	970	350	1,000	1,000	2,000	650	185.71%	1,000	1,000	1,000
101-300-85-25-4250	Liability Insurance	18,404	13,613	15,111	30,000	15,000	-	15,000	(15,000)	-50.00%	15,750	16,538	17,364
101-300-85-25-4260	Subscriptions/Dues	483	419	531	500	550	550	1,100	50	10.00%	550	550	550
101-300-85-25-4370	Grounds Maintenance	1,945	3,453	1,155	3,300	3,300	3,300	6,600	-		3,399	3,501	3,606

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

													City Portion Only 2016-2017		
Account Number	Description	2014			2016 Budget - 2017 - Budget		2017		2016-2017		2018	2019	2020		
		2013 Actual	Actual	2015 Actual	City Portion	City Portion	Township	Adopted Total	\$ Change	% Change	Concept Budget - City only	Concept Budget - City only	Concept Budget - City only		
101-300-85-25-4390	Small Tools	713	464	2,657	200	1,000	1,000	2,000	800	400.00%	1,000	1,000	1,000		
101-300-85-25-4405	Motor Fuel	2,560	3,027	1,756	3,000	3,090	3,090	6,180	90	3.00%	3,183	3,278	3,376.53		
101-300-85-25-4410	Tires	2,646	17	84	3,500	7,000	7,000	14,000	3,500	100.00%	7,000	7,000	7,000		
101-300-85-25-4413	Equipment/Accessories - Fire Fight	6,674	453	302	2,500	2,500	2,500	5,000	-		2,500	2,500	2,500		
101-300-85-25-4415	Fire Department Hose	1,205	932	2,108	1,250	1,250	1,250	2,500	-		1,288	1,326	1,366		
101-300-85-25-4420	Turn-Out Gear	1,054	2,986	8,329	6,000	6,000	6,000	12,000	-		6,000	6,000	6,000		
101-300-85-25-4430	Vehicle Maintenance	4,636	7,875	943	3,000	3,000	3,000	6,000	-		3,000	3,000	3,000		
101-300-85-25-4540	Repair/Maintenance Buildings	6,633	4,453	6,953	6,500	6,500	6,500	13,000	-		6,500	6,500	6,500		
101-300-85-25-4545	Repair/Maintenance Equip	11,525	2,314	11,290	7,500	7,500	7,500	15,000	-		7,500	7,500	7,500		
101-300-85-25-4547	Pager/Radio Repairs	204	2,813	2,507	3,000	3,000	3,000	6,000	-		3,000	3,000	3,000		
101-300-85-25-4570	Electricity	7,537	5,016	4,582	5,000	5,000	5,000	10,000	-		5,000	5,000	5,000		
101-300-85-25-4580	Natural Gas	3,854	5,756	3,582	9,000	7,000	7,000	14,000	(2,000)	-22.22%	7,000	7,000	7,000		
101-300-85-25-4590	Water/Sewer Utilities	585	637	820	600	800	800	1,600	200	33.33%	848	899	953		
101-300-85-45-4015	Fire Department Relief Assoc.	89,681	90,017	96,309	91,000	91,000	-	91,000	-		91,000	91,000	91,000		
101-300-85-71-4612	Capital Transfers	-	-	84,510	-	19,000	19,000	38,000	19,000	100.00%	19,000	15,000	15,000		
101-300-85-85-4625	Truck	-	5,280	4,305	3,291	2,237	-	2,237	(1,054)	-32.03%	1,140	-	-		
		<b>\$ 278,809</b>	<b>\$ 258,533</b>	<b>\$ 366,793</b>	<b>\$ 312,124</b>	<b>\$ 324,216</b>	<b>\$ 182,129</b>	<b>\$ 506,344</b>	<b>12,091</b>	<b>3.87%</b>	<b>\$ 326,731</b>	<b>\$ 328,487</b>	<b>\$ 332,508</b>		

change in budget

2017	12,091	3.87%
2018	2,516	0.78%
2019	1,756	0.54%
2020	4,021	1.21%

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

													City Portion Only 2016-2017		
Account Number	Description	2014			2016 Budget - 2017 - Budget		2017		2016-2017		2018	2019	2020		
		2013 Actual	Actual	2015 Actual	City Portion	Budget City Portion	Township	Adopted Total	\$ Change	% Change	Concept Budget - City only	Concept Budget - City only	Concept Budget - City only		
199-085-3155	Truck Bay - Floor Sealing - GF			4,000	4,000	4,000	4,000	8,000	-		4,000	-	-		
199-085-3155	Truck Bay Flooring - GF				7,500	7,500	7,500	15,000	-		-	-	-		
199-085-3155	Truck Bay Floor Concrete Apron - GF			-	-	-	-	-	-		7,500	7,500	7,500		
199-085-3155	Station Roof - GF			7,500	7,500	7,500	7,500	15,000	-		7,500	7,500	7,500		
199-000-85-70-4316	Capital Expenditures - Air Packs - LGA			35,750	35,750	-	-	-	(35,750)	-100.00%					
199-000-85-70-4316	Capital Expenditures - Fire Turnouts - GF			35,000	-	-	-	-	-						
199-000-85-70-4316	Capital Expenditures - Radios - LGA										12,000	12,000	12,000		
199-000-85-70-4316	Capital Expenditures - Workout Equip - LGA				7,500	-	-	-	(7,500)	-100.00%					
199-000-85-70-4316	Capital Expenditures - Water Tender - LGA					100,000	100,000	200,000	100,000	100.00%	-	-	-		
		<b>\$ 31,351</b>	<b>\$ 6,473</b>	<b>\$ 82,250</b>	<b>\$ 62,250</b>	<b>\$ 119,000</b>	<b>\$ 119,000</b>	<b>\$ 238,000</b>	<b>\$ 56,750</b>	<b>69.0%</b>	<b>\$ 31,000</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>		

# Building

## City of Big Lake General Fund Expenditure Budget Building

		2016-2017									
Account Number	Description	2013	2014	2015	2016	2017			2018	2019	2020
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-100-30-05-4002	Wages	\$ 90,951	\$ 95,035	\$ 101,595	\$ 134,507	\$ 140,319	\$ 5,812	4.32%	\$ 148,738	\$ 157,662	\$ 167,122
101-100-30-05-4008	Insurance Benefits (er)	7,674	14,888	13,467	26,035	18,046	(7,989)	-30.68%	19,129	20,277	21,493
101-100-30-05-4009	HSA Accounts	992	2,148	2,415	2,250	2,100	(150)	-6.67%	3,600	3,600	3,600
101-100-30-05-4010	F.I.C.A./Medicare (er)	6,949	7,070	7,641	10,290	10,734	445	4.32%	11,378	12,061	12,785
101-100-30-05-4012	P.E.R.A. (er)	6,463	6,516	7,622	10,088	10,524	436	4.32%	11,155	11,825	12,534
101-100-30-05-4015	Wellness Program	-	-	-	-	141	141	100.0%	147	147	147
101-100-30-05-4016	W/C Insurance	264	549	869	1,000	941	(59)	-5.86%	970	999	1,029
101-100-30-20-4140	Audit	2,436	2,460	2,452	700	700	-		700	721	721
101-100-30-20-4170	Legal	288	806	1,341	250	250	-		250	250	250
101-100-30-20-4180	Other Consultants	960	638	-	500	-	(500)	-100.00%	-	-	-
101-100-30-25-4130	Computers/Software	11,363	11,777	4,615	5,000	5,200	200	4.00%	5,356	5,517	5,682
101-100-30-25-4200	Printing - Newsletter	-	288	629	1,500	600	(900)	-60.00%	600	600	600
101-100-30-25-4208	Copies	378	725	1,849	-	-	-		-	-	-
101-100-30-25-4210	Operating Supplies	1,685	2,366	3,316	2,000	2,060	60	3.00%	2,122	2,185	2,251
101-100-30-25-4212	Other Operations Expenses	683	8,662	48	1,000	200	(800)	-80.00%	206	212	219
101-100-30-25-4220	Advertising	-	-	66	200	100	(100)	-50.00%	103	106	109
101-100-30-25-4230	Telephone	995	2,226	2,336	1,200	2,000	800	66.67%	2,060	2,122	2,185
101-100-30-25-4235	Postage	290	383	450	500	505	5	1.00%	520	536	552
101-100-30-25-4238	Training/Schools	300	1,840	1,820	1,500	2,000	500	33.33%	2,000	2,000	2,000
101-100-30-25-4240	Travel/Mileage	-	221	2,368	1,300	100	(1,200)	-92.31%	103	106	109
101-100-30-25-4250	Liability Insurance	51	203	201	400	213	(187)	-46.67%	226	240	254
101-100-30-25-4257	Contractors Hired	17,851	27,991	20,358	15,000	5,000	(10,000)	-66.67%	5,000	5,000	5,000
101-100-30-25-4260	Subscriptions/Dues	-	-	22	100	100	-		100	100	100
101-100-30-25-4405	Motor Fuel	283	550	-	-	2,072	2,072	100.0%	2,134	2,198	2,264
101-100-30-25-4412	State SurCharge Bldg.Permit	16,774	6,194	5,745	1,400	4,000	2,600	185.71%	5,000	6,000	7,000
101-100-30-25-4430	Vehicle Maintenance	350	110	370	-	500	500	100.0%	515	530	546
101-100-30-25-4540	Repair/Maintenance Buildings	-	188	427	-	-	-		-	-	-
101-100-30-25-4570	Electricity	439	3,142	1,577	-	-	-		-	-	-
101-100-30-25-4580	Natural Gas	174	359	295	-	-	-		-	-	-
101-100-30-70-4316	Capital Expenditures/Transfers	-	-	-	-	9,500	9,500	100.0%	4,000	-	-
		<b>\$ 169,145</b>	<b>\$ 198,894</b>	<b>\$ 184,962</b>	<b>\$ 216,720</b>	<b>\$ 217,906</b>	<b>\$ 1,187</b>	<b>0.55%</b>	<b>\$ 226,113</b>	<b>\$ 234,994</b>	<b>\$ 248,553</b>

change in budget

2017	\$ 1,187	0.55%
2018	\$ 8,207	3.77%
2019	\$ 8,881	3.93%
2020	\$ 13,559	5.77%

**City of Big Lake**  
**Capital Improvement Expenditure Budget (198 & 199)**  
**BUILDING DEPARTMENT**

Account Number	Description	2016-2017							2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change			
199-030-3155	New Web Site/vehicle	\$ -	\$ -	\$ -		\$ 9,500	9,500	100.0%	\$ 4,000	\$ -	\$ -
	**Assigned Fund Balance until purchased			\$ -		-	-		-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>100.0%</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ -</u>

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## **STREETS & HIGHWAYS BUDGETS**

- ENGINEERING
- STREETS



# Streets

## City of Big Lake General Fund Expenditure Budget Streets

Account Number	Description	2016-2017									
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
101-200-50-05-4002	Wages	\$ 128,676	\$ 140,221	\$ 144,427	\$ 153,997	\$ 153,257	\$ (740)	-0.48%	\$ 162,453	\$ 172,200	\$ 182,532
101-200-50-05-4008	Insurance Benefits (er)	32,920	26,335	26,645	28,158	31,440	3,282	11.66%	33,326	35,326	37,445
101-200-50-05-4009	HSA Accounts	151	825	1,609	2,000	1,223	(777)	-38.87%	1,308	1,308	1,308
101-200-50-05-4010	F.I.C.A./Medicare (er)	8,625	9,878	10,669	11,781	11,724	(57)	-0.48%	12,428	13,173	13,964
101-200-50-05-4012	P.E.R.A. (er)	9,378	9,901	10,643	11,550	11,494	(55)	-0.48%	12,184	12,915	13,690
101-200-50-05-4015	Wellness Plan	-	-	-	-	263	263	100.0%	275	275	275
101-200-50-05-4016	WC Insurance	12,613	15,615	22,267	25,000	17,058	(7,942)	-31.77%	18,081	19,166	20,316
101-200-50-05-4017	Unemployment Benefits	-	38	-	-	-	-	-	-	-	-
101-200-50-20-4140	Audit	2,088	1,844	1,839	3,500	3,150	(350)	-10.00%	3,500	3,605	3,605
101-200-50-20-4150	Engineering	33,047	18,798	12,630	35,000	15,000	(20,000)	-57.14%	15,450	15,914	16,391
101-200-50-20-4170	Legal	81	305	286	300	600	300	100.00%	618	637	656
101-200-50-20-4180	Other Consultants	2,029	914	1,392	2,000	2,040	40	2.00%	2,101	2,164	2,229
101-200-50-20-4185	Other Consult-Med Exams	-	193	215	200	300	100	50.00%	309	318	328
101-200-50-25-4126	Use Tax	538	-	-	-	-	-	-	-	-	-
101-200-50-25-4130	Computers/Software	1,219	1,277	776	2,000	2,000	-	-	2,060	2,122	2,185
101-200-50-25-4200	Printing - newsletter	-	287	629	1,500	648	(852)	-56.83%	667	687	708
101-200-50-25-4208	Copies	401	347	-	-	-	-	-	-	-	-
101-200-50-25-4210	Operating Supplies	5,592	5,101	5,460	11,500	11,500	-	-	11,845	12,200	12,566
101-200-50-25-4212	Other Operations Expenses	1,482	158	942	-	-	-	-	-	-	-
101-200-50-25-4215	Uniforms/Clothing	1,638	1,156	1,408	1,800	1,800	-	-	1,854	1,910	1,967
101-200-50-25-4220	Advertising	137	82	88	500	100	(400)	-80.00%	100	100	100
101-200-50-25-4225	Sanitation/Garbage Removal	1,263	1,467	1,129	1,560	1,560	-	-	1,607	1,655	1,705
101-200-50-25-4230	Telephone	5,334	4,354	5,408	4,500	6,000	1,500	33.33%	6,180	6,365	6,556
101-200-50-25-4235	Postage	390	198	174	400	200	(200)	-50.00%	200	200	200
101-200-50-25-4238	Training/Schools	1,325	759	11	1,500	1,500	-	-	1,500	1,500	1,500
101-200-50-25-4240	Travel/Mileage	50	88	-	100	300	200	200.00%	300	300	300
101-200-50-25-4250	Liability Insurance	15,534	11,324	11,721	15,000	12,068	(2,932)	-19.55%	12,792	13,560	14,373
101-200-50-25-4255	Rent/Lease	-	-	-	-	-	-	-	-	-	-
101-200-50-25-4257	Contractors Hired	901	1,113	5,738	1,500	2,000	500	33.33%	2,060	2,122	2,185
101-200-50-25-4260	Subscriptions/Dues	10	-	295	325	325	-	-	325	325	325
101-200-50-25-4315	Compost/Woodchipper	-	19,517	19,638	20,000	20,400	400	2.00%	21,000	22,000	23,000
101-200-50-25-4320	Sand/Salt	52,039	64,217	40,060	45,000	45,900	900	2.00%	47,277	48,695	50,156

**City of Big Lake  
General Fund Expenditure Budget  
Streets**

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
							\$ Change	% Change			
101-200-50-25-4325	Class 5	109	65	-	250	250	-		300	350	400
101-200-50-25-4330	Rock	-	-	-	-	-	-		-	-	-
101-200-50-25-4335	Striping	1,698	1,871	11,787	5,000	5,500	500	10.00%	5,665	5,835	6,010
101-200-50-25-4340	Hot Mix	5,865	1,541	4,368	6,700	6,700	-		6,901	7,108	7,321
101-200-50-25-4360	Sealcoat	25,195	36,177	29,326	40,000	10,000	(30,000)	-75.00%	10,300	10,609	10,927
101-200-50-25-4385	Shop Materials	1,762	1,777	793	4,700	3,000	(1,700)	-36.17%	3,090	3,183	3,278
101-200-50-25-4395	Signs	1,445	2,023	6,097	3,000	5,500	2,500	83.33%	5,665	5,835	6,010
101-200-50-25-4405	Motor Fuel	11,530	11,641	8,469	15,000	15,000	-		15,450	15,914	16,391
101-200-50-25-4410	Tires	870	3,184	3,455	4,000	4,000	-		4,120	4,244	4,371
101-200-50-25-4413	Equipment/Accessories	574	205	3,499	1,000	1,000	-		1,000	1,000	1,000
101-200-50-25-4430	Vehicle Maintenance	4,266	9,720	5,224	6,000	6,120	120	2.00%	6,304	6,493	6,687
101-200-50-25-4540	Repair/Maintenance Buildings	1,994	3,673	1,218	3,700	3,700	-		3,811	3,925	4,043
101-200-50-25-4545	Repair/Maintenance Equipment	21,663	20,614	10,283	20,000	20,000	-		20,600	21,218	21,855
101-200-50-25-4570	Electricity	13,986	7,741	7,257	15,000	12,000	(3,000)	-20.00%	12,360	12,731	13,113
101-200-50-25-4575	Electricity (Street Lights)	83,887	87,534	88,384	110,000	100,000	(10,000)	-9.09%	103,000	106,090	109,273
101-200-50-25-4580	Natural Gas	13,949	7,323	2,965	12,500	5,000	(7,500)	-60.00%	5,150	5,305	5,464
101-200-50-25-4590	Water/Sewer Utilities	-	-	-	-	1,257	1,257	100.0%	1,332	1,412	1,497
101-200-50-70-4316	Capital Expenditures	-	-	426	-	-	-		-	-	-
101-200-50-70-4316	Capital Expenditures - Street Assessment	-	-	-	-	-	-		-	-	-
101-200-50-71-4612	Capital Equipment Transfer - 199	-	-	-	-	-	-		-	16,000	6,000
101-200-50-71-4612	Capital Improvement Transfer - 198	-	-	835,325	-	30,000	30,000	100.0%	30,000	35,000	40,000
		<b>\$ 506,254</b>	<b>\$ 531,402</b>	<b>\$ 1,344,976</b>	<b>\$ 627,521</b>	<b>\$ 582,876</b>	<b>\$ (44,644)</b>	<b>-7.11%</b>	<b>\$ 606,848</b>	<b>\$ 652,992</b>	<b>\$ 674,206</b>

change in budget

2017	\$ (44,644)	-7.11%
2018	\$ 23,972	4.11%
2019	\$ 46,144	7.60%
2020	\$ 21,213	3.25%

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

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change			
198-000-50-70-4316	Capital Expenditures -CR5 Trail - GF	\$ -	\$ -	\$ -	\$ 287,000	\$ -	\$ (287,000)	-100.00%			
198-000-50-70-4316	Capital Expenditures -Eagle Lake Sidewalk			60,000	-	-	-				
198-000-50-70-4316	Capital Expenditures - Street Projects				-	-	-				
198-000-50-70-4316	Capital Expenditures -Compost Site - LGA			-	250,000	-	(250,000)	-100.00%			
199-000-50-70-4316	Capital Expenditures - equipment		89,897	60,000	-	-	-				
199-000-50-70-4316	Capital Expenditures GPS mapping (5 division) - LGA				6,000		(6,000)	-100.00%			
199-000-50-70-4316	Replace 1987 Dump Truck #87 - LGA					210,000	210,000	100.0%			
199-000-50-70-4316	Roller Purchased Used - LGA					-	-				
199-000-50-70-4316	Replace 1998 Dump Truck #99 - LGA					50,000	50,000	100.0%			
199-000-50-70-4316	Replace 2000 Skid Ster #200 - LGA					-	-		200,000		
199-000-50-70-4316	Replace 2002 Ranger Truck #22 - LGA					-	-		30,000		
199-000-50-70-4316	Replace 2007 Holder Tractor #3307 - LGA					-	-		-	150,000	
199-000-50-70-4316	Replace 1971 Dump Truck #71 - LGA					-	-		65,000		
199-000-50-70-4316	Replace 2001 Chev Truck #01 - LGA					-	-		30,000	-	
199-000-50-70-4316	Replace 1994 Dump Truck #94 - LGA					-	-		210,000		
199-000-50-70-4316	Replace 2008 Floor Sweer #308 - LGA									6,000	
199-000-50-70-4316	Replace 2008 Floor Scrubber #318 - LGA									6,000	
199-000-50-70-4316	Replace 2005 Chev #35 - LGA									50,000	
199-000-50-70-4316	Replace 1998 624-H loader #98 - LGA						-		200,000		
199-000-50-70-4316	Replace (2) 2004 Ford Explorer #24 - LGA									100,000	
199-050-3155	Misc Equipment Replacement Fund - GF					-	-		16,000	6,000	
		\$ -	\$ 89,897	\$ 120,000	\$ 543,000	\$ 260,000	\$ (283,000)	-235.8%	\$ 305,000	\$ 446,000	\$ 318,000

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## **CULTURE & RECREATION BUDGETS**

- PARKS
- BLCS

# Parks

## City of Big Lake General Fund Expenditure Budget Parks

Account Number	Description	2016-2017									
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
101-200-55-05-4002	Wages	\$ 140,937	\$ 151,536	\$ 167,402	\$ 200,564	\$ 214,124	\$ 13,560	6.8%	\$ 226,972	\$ 240,590	\$ 255,025
101-200-55-05-4008	Insurance Benefits (er)	32,187	23,164	24,177	31,288	34,253	2,965	9.5%	36,308	38,486	40,795
101-200-55-05-4009	HSA Accounts	132	675	1,430	1,800	1,147	(653)	-36.3%	1,232	1,232	1,232
101-200-55-05-4010	F.I.C.A./Medicare (er)	9,567	10,834	12,249	15,343	16,380	1,037	6.8%	17,363	18,405	19,509
101-200-55-05-4012	P.E.R.A. (er)	7,235	8,983	9,792	12,726	12,965	239	1.9%	13,743	14,567	15,441
101-200-55-05-4015	Wellness Plan	-	-	-	-	295	295	100.0%	302	302	302
101-200-55-05-4016	Worker's Comp Insurance	6,415	4,551	2,839	3,200	8,498	5,298	165.5%	9,007	9,548	10,121
101-200-55-05-4017	Unemployment Benefits	-	38	-	-	-	-	-	-	-	-
101-200-55-20-4140	Audit	1,114	985	1,533	2,450	2,450	-	-	2,450	2,524	2,524
101-200-55-20-4150	Engineering	1,089	-	25,138	1,200	1,200	-	-	1,200	1,200	1,200
101-200-55-20-4170	Legal	92	280	292	500	500	-	-	500	500	500
101-200-55-20-4180	Other Consultants	960	3,138	665	1,000	1,000	-	-	1,000	1,000	1,000
101-200-55-25-4130	Computers/Software	1,033	1,040	425	1,000	1,000	-	-	1,030	1,061	1,093
101-200-55-25-4200	Printing - Newsletter etc	-	287	629	1,500	648	(852)	-56.8%	667	687	708
101-200-55-25-4208	Copies	342	347	-	-	-	-	-	-	-	-
101-200-55-25-4210	Operating Supplies	10,352	7,596	9,862	31,500	30,000	(1,500)	-4.8%	30,900	31,827	32,782
101-200-55-25-4212	Other Operations Expenses	19,200	9,391	16,121	-	-	-	-	-	-	-
101-200-55-25-4215	Uniforms/Clothing	1,668	1,057	1,601	1,960	2,019	59	3.0%	2,079	2,142	2,206
101-200-55-25-4220	Advertising	64	102	211	500	300	(200)	-40.0%	150	150	150
101-200-55-25-4225	Sanitation/Garbage Removal	7,496	6,712	5,348	8,000	8,000	-	-	8,240	8,487	8,742
101-200-55-25-4230	Telephone	1,255	1,691	3,194	3,000	3,300	300	10.0%	3,399	3,501	3,606
101-200-55-25-4235	Postage	234	412	151	300	300	-	-	309	318	328
101-200-55-25-4238	Training/Schools	145	962	160	1,000	800	(200)	-20.0%	500	500	500
101-200-55-25-4240	Travel/Mileage	-	-	-	100	-	(100)	-100.0%	-	-	-
101-200-55-25-4243	Meals	-	-	95	-	100	100	100.0%	100	100	100
101-200-55-25-4250	Liability Insurance	27,862	23,144	25,637	28,000	26,406	(1,594)	-5.7%	27,198	28,014	28,855
101-200-55-25-4255	Rent/Lease	-	1,900	1,900	2,000	1,900	(100)	-5.0%	1,900	1,900	1,900
101-200-55-25-4257	Contractors Hired	1,574	4,550	1,971	2,000	2,000	-	-	2,060	2,122	2,185
101-200-55-25-4257	Contractors Hired - ECFE PARKS & REC	-	-	-	-	26,000	26,000	100.0%	26,780	27,583	28,411
101-200-55-25-4260	Subscriptions/Dues	1,918	-	135	200	200	-	-	200	200	200
101-200-55-25-4311	Cash Shortage - park	-	423	61	100	100	-	-	100	100	100
101-200-55-25-4320	Sand/Salt	93	-	98	-	-	-	-	-	-	-

**City of Big Lake**  
**General Fund Expenditure Budget**  
**Parks**

Account Number	Description	2016-2017								2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change				
101-200-55-25-4321	Beach Sand	-	-	-	350	350	-		361	371	382	
101-200-55-25-4395	Signs	872	1,704	1,234	2,000	2,000	-		2,060	2,122	2,185	
101-200-55-25-4405	Motor Fuel	10,648	11,641	6,537	12,000	12,000	-		12,360	12,731	13,113	
101-200-55-25-4413	Equipment/Accessories	770	5,700	-	1,960	1,960	-		1,000	1,000	1,000	
101-200-55-25-4430	Vehicle Maintenance	199	1,255	1,052	1,000	1,200	200	20.0%	1,236	1,273	1,311	
101-200-55-25-4530	Lake Maintenance	10,581	10,186	13,163	2,250	15,000	12,750	566.7%	15,000	15,000	15,000	
101-200-55-25-4535	Playground Maintenance	2,555	2,016	3,011	4,000	4,080	80	2.0%	4,202	4,328	4,458	
101-200-55-25-4540	Repair/Maintenance Buildings	992	1,382	3,458	3,000	3,100	100	3.3%	3,193	3,289	3,387	
101-200-55-25-4545	Repair/Maintenance Equipment	14,454	14,449	8,114	13,500	13,500	-		13,905	14,322	14,752	
101-200-55-25-4570	Electricity	7,080	7,984	10,914	9,600	9,800	200	2.1%	10,094	10,397	10,709	
101-200-55-25-4580	Natural Gas	46	3,412	2,355	3,600	3,600	-		3,708	3,819	3,934	
101-200-55-25-4590	Water/Sewer Utilities	-	-	-	-	51,456	51,456	100.0%	54,544	57,816	61,285	
101-200-55-25-4901	Music In the Park	-	8,000	-	-	-	-		-	-	-	
101-200-55-70-4316	Capital Purchases	-	-	11,692	-	-	-		-	-	-	
101-200-55-71-4612	Capital Transfers - 199	-	-	-	-	-	-		-	26,000	16,000	
		<b>\$ 321,161</b>	<b>\$ 331,525</b>	<b>\$ 374,643</b>	<b>\$ 404,491</b>	<b>\$ 513,931</b>	<b>\$ 109,440</b>	27.1%	<b>\$ 537,352</b>	<b>\$ 589,515</b>	<b>\$ 607,032</b>	

change in budget

2017	\$ 109,440	27.06%
2018	\$ 23,421	4.56%
2019	\$ 52,163	9.71%
2020	\$ 17,517	2.97%

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

Account Number	Description	2016-2017								2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change				
101-200-55-70-4316	Capital Expenditures	\$ -	\$ 24,490	\$ -			\$ -					
199-000-55-70-4316	Capital Expenditures GPS mapping (5 division) - LGA				\$ 6,000		(6,000)	-100.0%				
199-055-3155	Playground Equipment replacement - GF			-	20,000		(20,000)	-100.0%	-	10,000	10,000	
199-055-3155	Used Pickup \$10K (5division)-GF						-			-		
199-000-55-70-4316	Replace Mower #300 - LGA				40,000		(40,000)	-100.0%				
199-000-55-70-4316	Replace Mower #312 - LGA				70,000		(70,000)	-100.0%				
199-000-55-70-4316	Replace Mower #316 - LGA						-					
199-000-55-70-4316	Misc Equipment Replacement - LGA						-		-	16,000	6,000	
199-000-55-70-4316	McDowall Trail Overlay - LGA						-		120,000			
		<b>\$ -</b>	<b>\$ 24,490</b>	<b>\$ -</b>	<b>\$ 136,000</b>	<b>\$ -</b>	<b>\$(136,000)</b>	-100.0%	<b>\$ 120,000</b>	<b>\$ 26,000</b>	<b>\$ 16,000</b>	

# Big Lake Community Services Center

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

		2016-2017									
Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
101-100-20-05-4002	Wages	**For Library and community room only				\$ 7,238	7,238	100.00%	\$ 7,672	\$ 8,133	\$ 8,621
101-100-20-05-4002	Insurance	**For Library and community room only				639			677	718	761
101-100-20-05-4010	F.I.C.A./Medicare (er)	**For Library and community room only				423	423	100.00%	448	475	504
101-100-20-05-4012	P.E.R.A. (er)	**For Library and community room only				385	385	100.00%	408	433	459
101-100-20-05-4013	P.E.R.A. - Police/Fire (er)	**For Library and community room only				341	341	100.00%	361	383	406
101-100-20-20-4170	Legal	5,729	42	-	500	100	(400)	-80.00%	100	100	100
101-100-20-25-4120	Real Estate Taxes	1,369	38,094	8,694	-	-	-		-	-	-
101-100-20-25-4210	Operating Supplies		1,577	601	1,500	1,500	-		1,545	1,591	1,639
101-100-20-25-4212	Other Operating Costs	3,741	2,231	5,321	2,500	2,500	-		2,575	2,652	2,732
101-100-20-25-4217	Cleaning Services	2,765	7,618	7,658	16,500	15,000	(1,500)	-9.09%	15,450	15,914	16,391
101-100-20-25-4225	Sanitation /Garbage		1,166	1,300	1,500	1,800	300	20.00%	1,854	1,910	1,967
101-100-20-25-4250	Liability Insurance	2,266	1,680	4,721	4,300	5,004	704	16.38%	5,304	5,623	5,960
101-100-20-25-4255	Lease/Rent	67,563	-	-	-	-	-		-	-	-
101-100-20-25-4257	Contractors Hired			421	-	-	-		-	-	-
101-100-20-25-4370	Grounds Maintenance - PW	-	-	250	-	3,478	3,478	100.00%	3,582	3,689	3,800
101-100-20-25-4375	Snow Removal - PW		3,410	755	-	3,586	3,586	100.00%	3,694	3,804	3,919
101-100-20-25-4540	Repair/Maintenance Buildings		5,772	12,756	6,000	11,590	5,590	93.17%	11,938	12,296	12,665
101-100-20-25-4540	Repair/Maintenance Buildings - PW - library & community			-	-	6,633	6,633	100.00%	6,831	7,036	7,248
101-100-20-25-4570	Electricity	1,043	10,610	11,187	10,500	12,000	1,500	14.29%	12,360	12,731	13,113
101-100-20-25-4580	Natural Gas	2,935	5,264	3,703	7,500	6,000	(1,500)	-20.00%	6,180	6,365	6,556
101-100-20-25-4590	Water/Sewer Utilities				-	1,170	1,170	100.00%	1,240	1,314	1,393
101-100-20-25-4595	Association/CAM Fees	27,591	-	-	-	-	-		-	-	-
101-100-20-70-4612	Capital Improvement Transferred to 199			65,000	-	-	-		-	-	-
		<b>\$ 115,002</b>	<b>\$ 77,464</b>	<b>\$ 122,366</b>	<b>\$ 50,800</b>	<b>\$ 79,386</b>	<b>\$ 27,947</b>	55.01%	<b>\$ 82,221</b>	<b>\$ 85,168</b>	<b>\$ 88,232</b>
		change in budget									
						2017	\$ 28,586	56.27%			
						2018	\$ 2,835	3.57%			
						2019	\$ 2,947	3.58%			
						2020	\$ 3,064	3.60%			



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## **ECONOMIC DEVELOPMENT BUDGET**

# Economic Development

## City of Big Lake General Fund Expenditure Budget Economic Development

Account Number	Description	2016-2017								2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change				
101-100-25-05-4002	Wages	\$ 42,681	\$ 82,554	\$ 33,965	\$ 92,801	\$ 98,258	\$ 5,457	5.88%	\$ 104,153	\$ 110,402	\$ 117,027	
101-100-25-05-4008	Insurance Benefits (er)	12,403	7,014	2,539	15,035	7,292	(7,743)	-51.50%	7,730	8,193	8,685	
101-100-25-05-4009	HSA Accounts	2,417	1,835	438	200	1,687	1,487	743.72%	1,687	1,687	1,687	
101-100-25-05-4010	F.I.C.A./Medicare (er)	3,148	6,241	2,582	7,099	7,517	417	5.88%	7,968	8,446	8,953	
101-100-25-05-4012	P.E.R.A. (er)	2,756	5,755	2,308	6,960	7,369	409	5.88%	7,811	8,280	8,777	
101-100-25-05-4015	Wellness Program	-	-	-	-	44	44	100.00%	45	45	45	
101-100-25-05-4016	W/C Insurance	-	-	-	1,000	1,281	281	28.13%	1,358	1,440	1,526	
101-100-25-05-4017	Unemployment Benefits	-	-	16,640	-	-	-	-	-	-	-	
101-100-25-20-4140	Audit	1,492	1,232	2,146	700	700	-	-	700	721	721	
101-100-25-20-4150	Engineering	65	552	-	500	-	(500)	-100.00%	-	-	-	
101-100-25-20-4170	Legal	207	104	-	500	250	(250)	-50.00%	250	250	250	
101-100-25-20-4180	Other Consultants	4,860	638	38,716	2,500	2,500	-	-	2,500	2,500	2,500	
101-100-25-25-4130	Computers/Software	500	860	2,116	1,200	1,236	36	3.00%	1,273	1,311	1,351	
101-100-25-25-4200	Printing - Newsletter etc	-	287	629	1,500	648	(852)	-56.82%	667	687	708	
101-100-25-25-4208	Copies	2,200	2,217	920	-	-	-	-	-	-	-	
101-100-25-25-4209	Recording Fees	-	-	-	-	-	-	-	-	-	-	
101-100-25-25-4210	Operating Supplies	280	980	1,251	1,000	1,030	30	3.00%	1,061	1,093	1,126	
101-100-25-25-4212	Other Operations Expense	624	605	98	500	200	(300)	-60.00%	206	212	219	
101-100-25-25-4217	Cleaning Service	-	602	505	-	-	-	-	-	-	-	
101-100-25-25-4220	Advertising	-	127	136	500	150	(350)	-70.00%	155	159	164	
101-100-25-25-4225	Sanitation/Garage Removal	-	-	28	-	-	-	-	-	-	-	
101-100-25-25-4230	Telephone	85	895	587	600	600	-	-	600	600	600	
101-100-25-25-4235	Postage	250	123	162	500	180	(320)	-63.95%	186	191	197	
101-100-25-25-4238	Training/Schools	-	1,110	275	6,500	2,000	(4,500)	-69.23%	2,000	2,000	2,000	
101-100-25-25-4240	Travel/Mileage	20	-	24	500	1,000	500	100.00%	1,500	1,500	1,500	
101-100-25-25-4243	Meals	-	54	119	150	150	-	-	150	150	150	
101-100-25-25-4250	Liability Insurance	801	708	445	500	530	30	6.00%	562	596	631	
101-100-25-25-4260	Subscriptions/Dues	250	-	261	500	500	-	-	300	300	300	
101-100-25-25-4413	Equipment/Accessories	-	-	-	-	-	-	-	-	-	-	
101-100-25-25-4540	Repair/Maintenance Buildings	-	-	100	-	-	-	-	-	-	-	
101-100-25-25-4570	Electricity	-	3,084	876	-	-	-	-	-	-	-	
101-100-25-25-4580	Natural Gas	-	165	148	-	-	-	-	-	-	-	
101-100-25-70-4316	Capital Expenditures	-	-	1,683	-	-	-	-	-	-	-	
101-100-25-71-4612	Capital Transfers to Fund 199	-	-	-	-	-	-	-	2,000	-	2,500	
		<b>\$ 75,039</b>	<b>\$ 117,741</b>	<b>\$ 109,695</b>	<b>\$ 141,245</b>	<b>\$ 135,123</b>	<b>\$ (6,123)</b>	<b>-4.33%</b>	<b>\$ 144,861</b>	<b>\$ 150,764</b>	<b>\$ 161,615</b>	

change in budget

2017	\$ (6,123)	-4.33%
2018	\$ 9,739	7.21%
2019	\$ 5,902	4.07%
2020	\$ 10,851	7.20%



## **GENERAL CAPITAL IMPROVEMENT FUNDS**

- INFRASTRUCTURE / IMPROVEMENT
- EQUIPMENT / BUILDING

# Infrastructure Improvement/Replacement Fund

## City of Big Lake

### INFRASTRUCTURE IMPROVEMENT/REPLACEMENT FUND

#### FUND 198

REVENUE

Account Number	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Actual	Actual	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
198-000-3105	Local Govt Aid		\$ 128,954							
198-000-3160	Intergovernment Rev - State Aid - MSA Streets		732,113	291,000	291,000	291,000	291,000	291,000	291,000	291,000
198-000-3160	Intergovernment Rev - State Aid - 2010 PFA			(152,464)	(152,358)	(153,218)	(153,026)	(152,799)	(152,538)	(152,538)
198-000-3160	Intergovernment Rev - State Aid - MSA Streets Adv			(268,841)	-	-	-	-	-	-
198-000-3160	Intergovernment Rev - Compost Grant		50,000							
198-000-3160	Intergovernment Rev - TAP Grant				-	372,000	-			
198-000-3160	Intergovernment Rev - Township-Compost		39,318							
198-000-3155	Transfer in Revenue - Liquor Store	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
198-000-3155	Transfer in Revenue - Close out 168	231,558								
198-050-3155	Transfer in Revenue - Streets	578,000		30,000	30,000	35,000	40,000	45,000	50,000	55,000
198-055-3155	Transfer In Revenue - Water CR5		77,727							
198-085-3155	Transfer In Revenue -Bond Proceeds			3,862,820		3,600,000		3,600,000		3,600,000
198-055-3999	Interest Earned	645	150	150	150	150	150	150	150	150
Total Revenues		<b>\$ 810,203</b>	<b>\$ 1,078,262</b>	<b>\$ 3,812,665</b>	<b>\$ 218,792</b>	<b>\$ 4,194,932</b>	<b>\$ 228,124</b>	<b>\$ 3,833,351</b>	<b>\$ 238,612</b>	<b>\$ 3,843,612</b>

EXPENDITURE

Account Number	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Actual	Actual	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
198-000-50-70-4612	Capital Improvements Transfer 175 - CR5 Trail		\$ 578,000							
198-000-50-70-4612	Capital Improvements Transfer 175 - CR5 Trail-chgs		723,383	**not budgeted in 2016						
198-000-50-70-4612	Capital Improvements Transfer 198- Glenwood Crosswalk/Sidewalk			50,000						
198-000-50-70-4612	Capital Improvements Transfer 198- Compost Site		240,529	**came in less then \$250K budget						
198-000-50-70-4612	Capital Improvements Transfer 175 -Street Reconstruction		-	3,862,820	-	3,600,000		3,600,000		3,600,000
198-000-50-70-4612	Capital Improvements Transfer 198- Mill/Overlay		105,138	**came in less than \$200K budget						
198-000-55-70-4612	Capital Improvements Transfer 175-Park		-	-	-	-	-			
Total Expenditures		<b>\$ -</b>	<b>\$ 1,647,050</b>	<b>\$ 3,912,820</b>	<b>\$ -</b>	<b>\$ 3,600,000</b>	<b>\$ -</b>	<b>\$ 3,600,000</b>	<b>\$ -</b>	<b>\$ 3,600,000</b>

EXCESS REVENUES OVER EXPENDITURES

\$ 810,203	\$ (568,788)	\$ (100,155)	\$ 218,792	\$ 594,932	\$ 228,124	\$ 233,351	\$ 238,612	\$ 243,612
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FUND BALANCE -2016 and On

\$ 241,414	\$ 141,260	\$ 360,052	\$ 954,984	\$ 1,183,108	\$ 1,416,459	\$ 1,655,071	\$ 1,898,683
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# Equipment & Building Replacement Fund

## City of Big Lake

### EQUIPMENT AND BUILDING REPLACEMENT FUND

#### FUND 199

##### REVENUES

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
199-000-3105	Local Govt Aid	\$ -	\$ -	\$ 410,000	\$ 543,623	\$ 559,932	\$ 576,730	\$ 594,032
199-000-3910	Sales of Fixed Assets - Sale of Old PD Building	-	-	100,000	-	-	-	-
199-011-3155	Transfer In Revenue - Election	16,800	5,400	-	2,500	2,500	2,500	2,500
199-010-3155	Transfer In Revenue - Planning	-	-	-	-	-	-	-
199-015-3155	Transfer In Revenue - Admin	-	10,000	-	17,834	5,000	30,000	5,000
199-020-3155	Transfer In Revenue - BLSCS	-	65,000	-	-	-	-	-
199-025-3155	Transfer In Revenue - EDA	-	-	-	-	2,000	-	2,500
199-030-3155	Transfer In Revenue - Building	-	-	-	9,500	4,000	-	-
199-050-3155	Transfer in Revenue - Streets	30,000	60,000	-	-	-	16,000	6,000
199-055-3155	Transfer In Revenue - Parks	-	-	-	-	-	26,000	16,000
199-075-3155	Transfer in Revenue - Police	-	-	-	12,000	6,000	21,000	18,000
199-085-3155	Transfer in Revenue - Fire	-	84,510	-	19,000	19,000	15,000	15,000
199-000-3999	Interest Earned	13	565	250	150	150	150	150
Total Revenues		\$ 46,813	\$ 225,475	\$ 510,250	\$ 604,607	\$ 598,582	\$ 687,380	\$ 659,182

##### EXPENDITURES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 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	120,000	-	-	-
199-000-20-70-4316	Capital Purchases - BLSCS	-	65,000	4,000	12,200	-	-	-
199-000-20-70-4612	Capital Transfers - BLSCS (firm Sale	-	-	65,000	-	-	-	-
199-000-25-70-4316	Capital Purchases - EDA	-	-	-	-	2,000	-	2,500
199-000-30-70-4316	Capital Purchases - Building	-	-	-	-	-	-	-
199-000-50-70-4316	Capital Purchases - Streets	-	70,499	6,000	260,000	299,000	202,000	100,000
199-000-55-70-4316	Capital Purchases - Parks	-	-	116,000	-	-	-	-
199-000-75-70-4316	Capital Purchases - Police	-	-	70,520	45,000	38,000	133,000	90,000
199-000-85-70-4316	Capital Purchases - Fire - City only	-	37,260	86,500	100,000	15,000	46,000	-
Total Expenditures		\$ -	\$ 180,659	\$ 401,020	\$ 537,200	\$ 354,000	\$ 381,000	\$ 192,500

EXCESS REVENUES OVER EXPENDITURES \$ 46,813 \$ 44,816 \$ 109,230 \$ 67,407 \$ 244,582 \$ 306,380 \$ 466,682

**City of Big Lake**  
**EQUIPMENT AND BUILDING REPLACEMENT FUND**  
**FUND 199**

**EXPENDITURES - CIP REQUESTS**

Account Number	Description	2014 Request	2015 Request	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
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	2,500	2,500	2,500
199-000-15-70-4316	Capital Purchases - Admin		10,000	90,000	102,834	5,000	30,000	5,000
199-000-20-70-4316	Capital Purchases - BLSCS		65,000	4,000	12,200	-	-	-
199-000-25-70-4316	Capital Purchases - EDA	-	-	-	-	2,000	-	2,500
199-000-30-70-4316	Capital Purchases - Building	-	-	-	9,500	4,000	-	-
199-000-50-70-4316	Capital Purchases - Streets	31,511	120,000	6,000	260,000	305,000	446,000	318,000
199-000-55-70-4316	Capital Purchases - Parks	31,511	-	136,000	-	120,000	26,000	16,000
199-000-75-70-4316	Capital Purchases - Police	41,800	40,000	70,520	56,600	85,600	65,600	62,600
199-000-85-70-4316	Capital Purchases - Fire - City only	7,500	82,250	62,250	119,000	31,000	27,000	27,000
Total CIP Requests		<b>\$ 117,722</b>	<b>\$ 322,650</b>	<b>\$ 377,170</b>	<b>\$ 562,634</b>	<b>\$ 555,100</b>	<b>\$ 597,100</b>	<b>\$ 433,600</b>

FUND BALANCE 2016 and on \$ 200,858 \$ 35,905 \$ 77,878 \$ 121,359 \$ 211,639 \$ 437,220

**ASSIGNED FUND BALANCE**

	2014	2015	2016	2017	2018	2019	2020	
199-2920	Assigned Fund Bal - Admin	-	2,100	40,000	10,000	15,000	45,000	50,000
199-2921	Assigned Fund Bal - Fire - City Only	-	47,250	(24,250)	49,500	53,500	22,500	22,500
199-2922	Assigned Fund Bal - Police	-	-	-	-	-	-	-
199-2923	Assigned Fund Bal - Street	30,000	19,501	-	-	7,500	-	
199-2924	Assigned Fund Bal - Parks	-	-	20,000	-	16,000	33,500	-
199-2925	Assigned Fund Bal - Election Equip	16,800	5,400	5,400	2,500	5,000	7,500	10,000
199-2933	Assigned Fund Bal - BLSCS	-	-	-	-	-	-	-
199-2934	Assigned Fund Bal - Planning			3,000	-	-	-	-
199-2935	Assigned Fund Bal - EDA	-	-	-	-	-	-	-
199-2936	Assigned Fund Bal - Building	-	-	-	9,500	4,000	-	-
199-2530	Unreserve Fund Balance	13	565	250	6,378	27,859	95,639	354,720
Total Assigned Fund Balance		<b>\$ 46,813</b>	<b>\$ 74,816</b>	<b>\$ 44,400</b>	<b>\$ 77,878</b>	<b>\$ 121,359</b>	<b>\$ 211,639</b>	<b>\$ 437,220</b>



## **SPECIAL REVENUE BUDGET**

- ECONOMIC DEVELOPMENT AUTHORITY
- FARMERS MARKET

# Economic Development Authority

## City of Big Lake Economic Development Fund Revenue Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
							\$ Change	% Change			
275-000-3101	RE & PP Taxes-Current	\$ -	\$ 68,385	\$ 19,695	\$ 48,544	\$ 48,544	\$ -		\$ 48,544	\$ 48,544	\$ 48,544
275-000-3102	RE & PP Taxes-Delinquent	-	-	1,392	-	1,000	1,000	100.0%	1,000	1,000	1,000
275-000-3160	Inter-Govt Revenue	3,500			-	-	-		-	-	
275-000-3155	Transfer In Revenue	-	-	332,060	-	-	-		-	-	
275-000-3940	Lease/Rental/CAM		10,557	-	-	-	-		-	-	
275-000-3945	Loan Repayment Revenue	5,483	10,983	16,687	17,164	17,655	491	2.9%	18,162	17,255	-
275-000-3990	Loan Interest Revenue	-	3,285	2,273	1,796	1,304	(492)	-27.4%	798	276	-
275-000-3999	Interest Earned	13,560	155	138	200	200	-		200	200	200
275-000-4151	Refunds & Reimbursements	3,377		-	-	-	-				-
275-000-4200	Other Grant Proceeds	1,500		2,500	-	-	-		-	-	-
		<b>\$ 27,420</b>	<b>\$ 93,365</b>	<b>\$ 374,744</b>	<b>\$ 67,704</b>	<b>\$ 68,703</b>	<b>\$ 999</b>	<b>1.5%</b>	<b>\$ 68,705</b>	<b>\$ 67,276</b>	<b>\$ 49,744</b>
Projected Cash Flow Change					2016	2017			2018	2019	2020
					7,710	7,964			9,887	16,506	22,895
Projected Income/Loss					38,254	41,923			46,619	46,389	30,057
Interfun Loan Principal Payments					(38,000)	(40,000)			(40,000)	(40,000)	(40,000)
Projected Ending Cash					7,964	9,887			16,506	22,895	12,953

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

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
						2017 Adopted Budget	% Change				
275-000-00-20-4160	Engineering	\$ 54,513	\$ 3,419	\$ -	\$ 3,000	\$ 3,000	-	\$ 1,000	\$ 1,000	\$ 1,000	
275-000-00-20-4170	Legal	5,414	2,996	2,473	3,000	3,000	-	3,000	3,000	3,000	
275-000-00-20-4180	Other Consultants	5,924	4,356	9,005	10,000	8,000	(2,000) -20.0%	8,000	8,000	8,000	
275-000-00-25-4022	Bad Debt Expense	51,537	6,487	-	-	-	-	-	-	-	
275-000-00-25-4120	Real Estate Taxes	-	4,772	-	-	-	-	-	-	-	
275-000-00-25-4121	Special Assessments	-	-	1,449	1,450	1,494	44 3.0%	-	-	-	
275-000-00-25-4130	Computer/Software	-	394	-	-	160	160 100.0%	160	160	160	
275-000-00-25-4206	Recording Fees	-	-	361	-	-	-	-	-	-	
275-000-00-25-4212	Other Operations Expenses	1,910	533	-	1,000	1,000	-	1,000	1,000	1,000	
275-000-00-25-4220	Advertising/Marketing	507	568	-	1,000	1,000	-	1,000	1,000	1,000	
275-000-00-25-4238	Training	-	-	-	-	2,000	2,000 100.0%	2,000	2,000	2,000	
275-000-00-25-4545	Repair/Maintenance Equip	-	630	-	-	-	-	-	-	-	
275-000-00-25-4257	Contractors Hired	3,506	1,496	965	1,500	2,000	500 33.3%	2,000	2,000	2,000	
275-000-00-25-4260	Subscriptions / Dues	250	-	-	-	-	-	-	-	-	
275-000-00-70-4427	Unrealized Loss on Land	187,091	-	-	-	-	-	-	-	-	
275-000-00-70-4316	Capital Purchases	-	-	4,764	-	-	-	-	-	-	
275-000-00-70-4425	Loss on Sale of Assets	-	-	56,655	-	-	-	-	-	-	
275-000-00-85-4603	Debt Service Principal	20,498	11,838	353,924	-	-	-	-	-	-	
275-000-00-85-4610	Debt Service Interest	27,678	18,599	9,064	-	-	-	-	-	-	
275-000-00-85-4611	Debt Service Fees	123	150	-	-	-	-	-	-	-	
275-000-00-85-4625	Interfund Loan Interest	-	11,998	9,612	8,500	5,127	(3,373) -39.7%	3,927	2,727	1,527	
		<b>\$ 359,434</b>	<b>\$ 68,237</b>	<b>\$ 448,272</b>	<b>\$ 29,450</b>	<b>\$ 26,780</b>	<b>\$ (2,670)</b>	<b>-9.1%</b>	<b>\$ 22,087</b>	<b>\$ 20,887</b>	<b>\$ 19,687</b>

# Farmers Market Fund

## City of Big Lake FARMERS MARKET FUND FUND 280

### REVENUES

Account Number	Description	2016 Actual	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
280-000-3155	Transfer In Revenue - Admin	-	11,000	11,000	11,000	11,000
280-000-3200	Vendor Licenses	925	1,100	1,100	1,100	1,100
280-000-3230	Donations from Organization	-	500	500	500	500
280-000-39990	Interest Earned	4	10	10	10	10
Total Revenues		<b>\$ 929</b>	<b>\$ 12,610</b>	<b>\$ 12,610</b>	<b>\$ 12,610</b>	<b>\$ 12,610</b>

### EXPENDITURES -

Account Number	Description	2016 Actual	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
280-000-00-05-4002	Wages	\$ -	\$ 5,460	\$ 5,624	\$ 5,793	\$ 5,966
280-000-00-05-4010	F.I.C.A./Medicare (er)	-	418	430	443	456
280-000-00-05-4016	W/C Insurance	-	122	126	130	134
280-000-00-25-4130	Computers/Software	172	200	206	212	219
280-000-00-25-4210	Operating Supplies	454	500	515	530	546
280-000-00-25-4220	Advertising	516	600	618	637	656
280-000-00-25-4257	Contractors Hired	-	5,000	5,000	5,000	5,000
280-000-00-25-4260	Subscriptions/Dues	70	70	72	74	76
Total Expenditures		<b>\$ 1,212</b>	<b>\$ 12,370</b>	<b>\$ 12,591</b>	<b>\$ 12,819</b>	<b>\$ 13,053</b>

### EXCESS REVENUES OVER EXPENDITURES

**\$ (283) \$ 240 \$ 19 \$ (209) \$ (443)**

Projected Cash Flow Change

2016      2017      2018      2019      2020

789      506      746      765      556

Projected Income/Loss

(283)      240      19      (209)      (443)

506      746      765      556      113



## **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	2013		2014		2016-2017			2018	2019	2020
		Actual	Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
301-000-3229	Seed/Sod Escrow Fee	\$ -	\$ 920	\$ 2,595	\$ 1,000	\$ 1,600	600	60.0%	\$ 1,600	\$ 1,600	\$ 1,600
301-000-3360	NSF Check Recovery Revenue	412	494	870	500	500	-	-	500	500	500
301-000-3375	Miscellaneous Revenue	527	885	-	-	-	-	-	-	-	-
301-000-3376	Insurance Proceeds/Dividends	1,333	-	5,721	-	2,000	2,000	100.0%	2,000	2,000	2,000
301-000-3385	Cash Over/Short	-	(18)	(54)	-	-	-	-	-	-	-
301-000-3710	Water Sales-Residential	1,034,464	743,880	776,337	800,400	952,721	152,321	19.0%	990,830	1,030,463	1,071,681
301-000-3711	Water Sales - Municipal	-	-	-	-	49,168	49,168	100.0%	51,135	53,181	55,308
301-000-3713	Water Fixed Fee-Residential	327,843	417,986	429,133	462,240	264,389	(197,851)	-42.8%	267,032	269,703	272,400
301-000-3713	Water Fixed Fee-Residential - Plotted parcels - 300	-	-	-	-	23,868	23,868	100.0%	24,823	25,816	26,848
301-000-3714	Water Fixed Fee - Municipal	-	-	-	-	1,455	1,455	100.0%	1,470	1,484	1,499
301-000-3715	Water Sales-Commercial	241,859	305,698	272,276	340,200	297,325	(42,875)	-12.6%	309,218	321,587	334,451
301-000-3718	Water Fixed Fee-Commercial	30,279	36,632	37,461	42,780	27,620	(15,160)	-35.4%	27,896	28,175	28,457
301-000-3720	Meters/Parts Sales	6,161	13,709	9,860	12,340	12,710	370	3.0%	13,218	13,747	14,297
301-000-3725	Water Test	20,434	21,331	21,599	24,840	25,000	160	0.6%	26,000	27,040	28,122
301-000-3730	Meter Repairs	12,252	15,806	18,257	20,000	20,000	-	-	20,000	20,000	20,000
301-000-3735	Miscellaneous Water Income	-	-	-	-	-	-	-	-	-	-
301-000-3740	Water Permit Org Fees	1,650	3,375	2,695	3,090	3,214	124	4.0%	3,342	3,476	3,615
301-000-3750	Disconnection/Reconnection Fees	4,596	4,075	3,250	4,000	4,000	-	-	4,000	4,000	4,000
301-000-3755	Water Access Charges	158,570	132,430	172,420	113,000	143,400	30,400	26.9%	143,400	143,400	-
301-000-3905	Donated Capital	-	-	-	-	-	-	-	-	-	-
301-000-3980	Late Fees	103,360	88,963	84,920	90,000	92,000	2,000	2.2%	95,680	99,507	103,487
301-000-3990	Loan Interest Revenue	3,650	3,322	(5,993)	-	-	-	-	-	-	-
301-000-3995	Unrealized Gain	-	-	-	-	-	-	-	-	-	-
301-000-3999	Interest Earned	2,952	5,835	4,726	1,500	1,500	-	-	1,500	1,500	1,500
301-000-4040	Trunk Charges	-	-	-	-	-	-	-	-	-	-
301-000-4151	Refunds & Reimbursements	3,980	2,094	1,490	-	1,500	1,500	100.0%	1,500	1,500	1,500
		<b>\$1,954,322</b>	<b>\$1,797,418</b>	<b>\$ 1,837,562</b>	<b>\$ 1,915,890</b>	<b>\$1,923,969</b>	<b>\$ 8,080</b>	<b>0.4%</b>	<b>\$1,985,144</b>	<b>\$2,048,678</b>	<b>\$1,971,264</b>

	2016	2017		2018	2019	2020
Water Fund Expenses	2,075,200	2,091,714		2,010,703	2,055,006	2,127,447
Projected Income/(Loss) (includes Depreciation)	(159,310)	(167,744)		(25,558)	(6,328)	(156,182)
Water Fund Expenses - less depreciation	1,200,200	1,216,714		1,130,703	1,170,006	1,237,447
Projected Income/(Loss) (excluding Depreciation)	715,690	707,256	**w/o WAC starting 2020	854,442	878,672	733,818
WAC not in 301 - now in 399 (Infrastructure) as of 2020						
Projected Cash Flow Change	2016	2017		2018	2019	2020
	57,886	46,109		3,361	87,598	188,482
Projected Income/Loss - less Depreciation	715,690	707,256		854,442	878,672	733,818
Interfun Loan Principal Payments	(100,000)	(100,000)		(100,000)	(100,000)	(100,000)
Long Term Debt - Principal Payment	(627,467)	(650,004)		(670,204)	(677,788)	(703,355)
Projected Ending Cash	46,109	3,361		87,598	188,482	118,945
**depreciation expense	875,000	875,000		880,000	885,000	890,000
% of depreciation covered	81.79%	80.83%		97.10%	99.28%	82.45%

Anticipate rate increase at 3% and new hook ups at 1%  
1% for flat fees

# Water Enterprise Expenses

## City of Big Lake Water Fund Expense Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017				2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change				
301-000-00-05-4002	Wages	\$ 307,356	\$ 334,966	\$ 333,980	\$ 341,926	\$ 378,525	\$ 36,599	10.7%		\$ 401,236	\$ 425,311	\$ 450,829
301-000-00-05-4008	Insurance Benefits (er)	42,158	58,848	61,299	64,432	74,232	9,800	15.2%		78,686	83,407	88,411
301-000-00-05-4009	HSA Accounts	2,900	3,503	3,489	3,500	3,188	(313)	-8.9%		3,500	3,500	3,500
301-000-00-05-4010	F.I.C.A./Medicare (er)	22,280	23,529	23,294	26,157	28,957	2,800	10.7%		30,695	32,536	34,488
301-000-00-05-4012	P.E.R.A. (er)	22,408	23,013	23,994	25,644	28,389	2,745	10.7%		30,093	31,898	33,812
301-000-00-05-4015	Wellness Program	-	-	-	-	616	616	100.0%		616	616	616
301-000-00-05-4016	WC Insurance	5,734	3,966	8,946	9,000	9,288	288	3.2%		9,845	10,436	11,062
301-000-00-05-4017	Unemployment Benefits	-	564	38	-	-	-			-	-	-
301-000-00-05-4018	Pension Exp - GASB 68	-	-	4,665	-	5,000	5,000	100.0%		5,000	5,000	5,000
301-000-00-20-4140	Audit	4,176	2,531	4,598	5,250	5,250	-			5,250	5,408	5,408
301-000-00-20-4150	Engineering	(2,214)	11,630	2,186	20,000	5,000	(15,000)	-75.0%		5,000	5,000	5,000
301-000-00-20-4160	Testing	6,892	17,910	17,926	22,500	23,800	1,300	5.8%		24,514	25,249	26,007
301-000-00-20-4170	Legal	211	161	755	500	500	-			500	500	500
301-000-00-20-4180	Other Consultants	1,708	3,060	19,838	4,000	4,000	-			4,000	4,000	4,000
301-000-00-25-4022	Bad Debt Expenditure	797	2,305	214	1,000	1,000	-			1,000	1,000	1,000
301-000-00-25-4110	Bank Charges	-	21	-	25	25	-			25	25	25
301-000-00-25-4130	Computers/Software	3,566	1,659	3,136	2,500	3,225	725	29.0%		3,322	3,421	3,524
301-000-00-25-4200	Printing - newsletter	-	287	629	1,500	834	(666)	-44.4%		859	884	911
301-000-00-25-4208	Copies	371	762	-	500	100	(400)	-80.0%		100	100	100
301-000-00-25-4210	Operating Supplies	3,609	4,069	7,152	9,275	9,275	-			9,553	9,840	10,135
301-000-00-25-4212	Other Operations Expenses	1,065	2,340	161	-	-	-			-	-	-
301-000-00-25-4215	Uniforms/Clothing	1,378	1,043	1,231	1,500	1,530	30	2.0%		1,576	1,623	1,672
301-000-00-25-4220	Advertising	572	583	88	300	300	-			300	300	300
301-000-00-25-4225	Sanitation/Garbage Removal	-	-	141	350	-	(350)	-100.0%		-	-	-
301-000-00-25-4230	Telephone	1,390	1,768	4,981	2,850	4,000	1,150	40.4%		4,000	4,000	4,000
301-000-00-25-4235	Postage	7,302	6,846	5,432	8,000	8,000	-			8,000	8,000	8,000
301-000-00-25-4238	Training/Schools	492	1,602	414	2,000	2,000	-			2,000	2,000	2,000
301-000-00-25-4240	Travel/Mileage	85	-	-	350	350	-			350	350	350
301-000-00-25-4250	Liability Insurance	34,071	26,395	27,043	30,000	30,000	-			31,800	33,708	35,730
301-000-00-25-4255	Rent/Lease	-	-	-	-	-	-			-	-	-
301-000-00-25-4257	Contractors Hired	15,256	7,682	12,036	10,000	12,000	2,000	20.0%		12,360	12,731	13,113

**City of Big Lake  
Water Fund  
Expense Budget**

Account Number	Description	2013 Actual	2016-2017					\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
			2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	2017 Budget					
301-000-00-25-4260	Subscriptions/Dues	25,232	7,602	23,152	15,000	10,000	(5,000)	-33.3%	10,300	10,609	10,927	
301-000-00-25-4300	Awards - Employees LOS	-	-	-	-	100	100	100.0%	100	100	100	
301-000-00-25-4314	Amortization Expense	(1,615)	(1,093)	(4,212)	-	(4,826)	(4,826)	100.0%	(4,826)	(4,826)	(4,826)	
301-000-00-25-4318	Depreciation Equipment	823,275	861,093	862,502	875,000	875,000	-	-	880,000	885,000	890,000	
301-000-00-25-4380	Chemicals	43,325	25,812	36,334	40,000	41,200	1,200	3.0%	42,436	43,709	45,020	
301-000-00-25-4387	Water Meters	17,016	18,540	15,829	20,000	21,000	1,000	5.0%	21,630	22,279	22,947	
301-000-00-25-4405	Motor Fuel	10,648	11,641	6,505	13,000	13,000	-	-	13,390	13,792	14,205	
301-000-00-25-4413	Equipment/Accessories	5,910	205	-	3,000	3,000	-	-	3,000	3,000	3,000	
301-000-00-25-4430	Vehicle Maintenance	98	1,438	821	2,500	2,550	50	2.0%	2,500	2,500	2,500	
301-000-00-25-4540	Buildings	603	1,077	1,012	2,825	2,882	57	2.0%	3,000	3,000	3,000	
301-000-00-25-4545	Equipment	5,909	6,727	12,078	15,000	15,545	545	3.6%	15,000	15,000	15,000	
301-000-00-25-4570	Electricity	78,695	119,610	100,966	105,000	107,100	2,100	2.0%	113,526	120,338	127,558	
301-000-00-25-4580	Natural Gas	9,756	14,231	9,497	20,000	15,000	(5,000)	-25.0%	15,900	16,854	17,865.24	
301-000-00-70-4316	Capital Expenditures	-	17,000	-	-	-	-	-	-	-	-	
301-000-00-71-4612	Capital Transfers (fund 399)	-	-	15,000	48,000	38,000	(10,000)	-20.8%	23,000	35,000	73,000	
301-000-00-71-4612	Capital Transfers (fund 198)	-	-	-	-	77,727	77,727	100.0%	-	-	-	
	Debt Service Issuance											
301-000-00-85-4605	Expense	-	-	12,128	-	-	-	-	-	-	-	
301-000-00-85-4607	Bond Discount	-	-	-	-	-	-	-	-	-	-	
301-000-00-85-4610	Debt Service Interest	325,496	290,224	231,021	235,161	157,297	(77,864)	-33.1%	140,883	124,124	106,971	
301-000-00-85-4611	Debt Service Fees	891	792	713	1,000	1,000	-	-	1,000	1,000	1,000	
301-000-00-71-4612	Debt Service Transfers	-	17,853	60,169	60,654	60,138	(517)	-0.9%	42,067	42,067	42,067	
301-000-00-85-4625	Interfund Loans Interest	-	36,118	25,618	26,000	16,618	(9,382)	-36.1%	13,618	10,618	7,618	
		<b>\$ 1,828,802</b>	<b>\$ 1,969,913</b>	<b>\$ 1,976,798</b>	<b>\$ 2,075,200</b>	<b>\$ 2,091,714</b>	<b>\$ 16,514</b>	<b>0.8%</b>	<b>\$ 2,010,703</b>	<b>\$ 2,055,006</b>	<b>\$ 2,127,447</b>	

Net Profit/(Loss) - including depreciation \$ (139,236) \$ (159,310) \$ (167,744) \$ (25,558) \$ (6,328) \$ (156,182)

**CASH FLOW PURPOSE ONLY**

301-2070	Interfund Loan Principal payment'		200,000	100,000	100,000				100,000	100,000	100,000
301-2251/2391	Long Term Debt - Curr Prin Payment		-	592,667	627,467	650,004			670,204	677,788	703,355

# Water Capital Improvement Fund

## City of Big Lake

### CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

#### FUND 399

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
399-000-3155	Transfer In Revenue - Water Meter Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
399-000-3155	Transfer In Revenue - Misc Equip Replmt	5,000	5,000	10,000	10,000	10,000	10,000
399-000-3155	Transfer In Revenue - GPS	-	6,000	-	-	-	-
399-000-3155	Transfer In Revenue - Pickup	-	15,000	-	-	-	50,000
399-000-3155	Transfer In Revenue - Water Tower	-	12,000	15,000	-	12,000	-
399-000-3155	Transfer In Revenue - Computer Replacemr	-	-	3,000	3,000	3,000	3,000
399-000-3155	Transfer In Revenue - Revenue Bonds	-	-	-	1,200,000	-	700,000
399-000-3755	Water Access Charges	-	-	-	-	-	143,400
<b>Total Revenues</b>		<b>\$ 15,000</b>	<b>\$ 48,000</b>	<b>\$ 38,000</b>	<b>\$ 1,223,000</b>	<b>\$ 35,000</b>	<b>\$ 916,400</b>

#### EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015 Budget	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
399-000-00-70-4316	Capital Purchases - GPS	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
399-000-00-70-4316	Capital Purchases - PICKUP	-	15,000	-	-	-	-
399-000-00-70-4316	Capital Purchases - Water Tower Repairs	-	12,000	15,000	-	12,000	-
399-000-00-70-4316	Capital Purchases - WELL 8	-	-	-	1,200,000	-	-
399-000-00-70-4316	Capital Purchases - WELL 9	-	-	-	-	-	700,000
399-000-00-70-4316	Capital Purchases - CHEV #45	-	-	-	-	-	50,000
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 33,000</b>	<b>\$ 15,000</b>	<b>\$ 1,200,000</b>	<b>\$ 12,000</b>	<b>\$ 750,000</b>

#### EXCESS REVENUES OVER EXPENDITURES

\$ 15,000 \$ 15,000 \$ 23,000 \$ 23,000 \$ 23,000 \$ 166,400

**Projected Fund Balance 2017** \$ 53,000

\*\* Breakdown of Projected Fund Balance 2017

Unassigned Fund Bal - WAC	\$ -
Funds for Water Meter Repair	30,000
Funds for Misc Equipment Replacement	20,000
Funds for Computer Replacement	3,000
<b>Total</b>	<b>\$ 53,000</b>

Projected Cash Balance	2016	2017	2018	2019	2020
Beginning	16,115	31,115	54,115	77,115	100,115
Excess Revenues over Expenditures	15,000	23,000	23,000	23,000	166,400
<b>Projected Ending</b>	<b>31,115</b>	<b>54,115</b>	<b>77,115</b>	<b>100,115</b>	<b>266,515</b>

# Sewer Enterprise Revenues

## City of Big Lake Sewer Enterprise Fund Revenue Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
						2017 Adopted Budget	\$ Change				% Change
401-000-3155	Transfer In-Revenue	\$ 6,217	\$ -	\$ -	\$ -	\$ -	-	-	-	-	
401-000-3375	Miscellaneous Revenue	4,275	35	75	-	-	-	-	-	-	
401-000-3376	Insurance Proceeds & Dividends	1,333	-	4,814	-	4,814	4,814	100.0%	4,814	4,814	
401-000-3810	Sewer Charges-Residential	664,863	733,987	932,093	1,025,081	1,017,846	(7,236)	-0.7%	1,058,560	1,122,073	
401-000-3811	Sewer Charges - Municipal	-	-	-	-	3,083	3,083	100.0%	3,206	3,399	
401-000-3813	Sewer Fixed Fee-Residential	282,806	413,615	535,022	569,772	445,138	(124,634)	-21.9%	462,944	490,721	
401-000-3813	Sewer Fixed Fee-Residential - Plotted Parcels 300	-	-	-	-	41,184	41,184	100.0%	42,831	45,401	
401-000-3814	Sewer Fixed Fee - Municipal	-	-	-	-	2,471	2,471	100.0%	2,570	2,724	
401-000-3815	Sewer Charges-Commercial	339,177	477,153	768,546	701,511	561,600	(139,911)	-19.9%	584,064	619,108	
401-000-3816	Sewer Septic Dumping Charges	-	-	-	-	300,000	300,000	100.0%	180,000	180,000	
401-000-3818	Sewer Fixed Fee-Commercial	23,975	31,190	37,623	47,561	35,215	(12,346)	-26.0%	36,624	38,821	
401-000-3820	Sewer Permit Org Fee	1,650	3,445	2,770	2,000	2,000	-	-	2,000	2,000	
401-000-3855	Sewer Access Charges	237,215	198,550	258,115	188,500	-	(188,500)	-100.0%	-	-	
401-000-3905	Donated Capital	-	-	-	-	-	-	-	-	-	
401-000-3940	Lease/Rental/Cam Rental	-	4,275	5,360	4,275	1,350	(2,925)	-68.4%	-	-	
401-000-3980	Late Fees	90,624	102,128	121,055	131,000	125,000	(6,000)	-4.6%	130,000	135,200	
401-000-3990	Loan Interest Revenue	100,810	103,350	89,042	96,000	64,000	(32,000)	-33.3%	62,000	60,000	
401-000-3999	Interest Earned	-	(154)	8,395	3,000	5,200	2,200	73.3%	5,200	5,200	
401-000-4040	Trunk Charges	-	-	-	-	-	-	-	-	-	
401-000-4151	Refunds/Reimbursements	2,128	7,625	1,479	-	1,500	1,500	100.0%	1,500	1,500	
401-000-4152	Resitution/Damage Payments	-	14,184	-	-	-	-	-	-	-	
		<b>\$ 1,755,073</b>	<b>\$ 2,089,383</b>	<b>\$ 2,764,389</b>	<b>\$ 2,768,700</b>	<b>\$ 2,610,401</b>	<b>\$ (158,299)</b>	<b>-5.7%</b>	<b>\$ 2,576,313</b>	<b>\$ 2,710,961</b>	<b>\$ 2,853,703</b>

	2016	2017	2018	2019	2020
Sewer Fund Expenses	2,772,596	2,695,553	2,853,705	3,377,295	2,862,237
Projected Income/(Loss) (includes Depreciation)	(3,896)	(85,151)	(277,392)	(666,334)	(8,533)
Sewer Fund Expenses - less depreciation	1,522,596	1,411,592	1,559,744	2,073,335	1,548,277
Projected Income/(Loss) (excluding Depreciation)	1,246,104	1,198,809	1,016,568	637,626	1,305,427
SAC not in 401 - now in 499 (Infrastructure)					
Projected Cash Flow Change	2016	2017	2018	2019	2020
	720,527	779,098	718,911	551,683	(25,904)
Projected Income/Loss - less Depreciation	1,246,104	1,198,809	1,016,568	637,626	1,305,427
Interfun Loan Principal Payments from Water	100,000	100,000	100,000	100,000	100,000
Long Term Debt - Principal Payment	(1,287,533)	(1,358,997)	(1,283,796)	(1,315,212)	(1,356,645)
Projected Ending Cash	779,098	718,911	551,683	(25,904)	22,878
Phos Project completed					
**depreciation expense	1,663,203	1,283,960	1,293,960	1,303,960	1,313,960
% of depreciation covered	99.77%	93.37%	78.56%	48.90%	99.35%

Anticipate rate increase at 3% and new hook ups at 1%

# Sewer Fund Expenses

## City of Big Lake Sewer Fund Expense Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget Request	2017 Adopted Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
							\$ Change	% Change			
401-000-00-05-4002	Wages	\$ 307,452	\$ 334,965	\$ 333,979	\$ 341,926	\$ 378,525	\$ 36,599	10.7%	\$ 401,236	\$ 425,311	\$ 450,829
401-000-00-05-4008	Insurance Benefits (er)	42,158	58,892	61,298	64,431	74,232	9,801	15.2%	78,686	83,407	88,411
401-000-00-05-4009	HSA Accounts	2,900	3,502	3,489	3,500	3,188	(313)	-8.9%	3,500	3,500	3,500
401-000-00-05-4010	F.I.C.A./Medicare (er)	22,287	23,528	23,293	26,157	28,957	2,800	10.7%	30,695	32,536	34,488
401-000-00-05-4012	P.E.R.A. (er)	22,415	23,013	23,994	25,644	28,389	2,745	10.7%	30,093	31,898	33,812.19
401-000-00-05-4015	Wellness Program	-	-	-	-	615	615	100.00%	603	603	603
401-000-00-05-4016	WC Insurance	7,790	4,361	7,133	7,500	8,944	1,444	19.2%	9,480	10,049	10,652.02
401-000-00-05-4017	Unemployment Benefits	-	564	38	-	-	-	-	-	-	-
401-000-00-05-4018	Pension Exp - GASB 68	-	-	4,665	-	5,000	5,000	100.00%	5,000	5,000	5,000
401-000-00-20-4140	Audit	3,132	3,386	3,985	5,250	5,250	-	-	5,250	5,408	5,408
401-000-00-20-4150	Engineering	195	10,373	2,729	10,000	5,000	(5,000)	-50.0%	10,000	10,000	10,000
401-000-00-20-4160	Testing	9,045	8,851	9,648	9,500	9,938	438	4.6%	10,236	10,543	10,859
401-000-00-20-4170	Legal	61	233	1,886	1,000	1,000	-	-	1,000	1,000	1,000
401-000-00-20-4180	Other Consultants	3,242	3,540	1,887	4,000	4,000	-	-	4,000	4,000	4,000
401-000-00-25-4022	Bad Debt Expense	-	1,576	14,331	1,000	1,000	-	-	1,000	1,000	1,000
401-000-00-25-4110	Bank Charges	-	-	-	25	-	(25)	-100.0%	-	-	-
401-000-00-25-4130	Computers/Software	3,566	1,659	3,697	3,000	3,765	765	25.5%	3,878	3,994	4,114
401-000-00-25-4200	Printing - newsletter	-	287	629	1,500	834	(666)	-44.4%	859	884	911
401-000-00-25-4208	Copies	371	763	-	300	-	(300)	-100.0%	-	-	-
401-000-00-25-4210	Operating Supplies	6,031	7,476	5,988	9,825	10,120	295	3.0%	10,423	10,736	11,058
401-000-00-25-4212	Other Operations Expenses	961	2,328	176	-	100	100	100.0%	100	100	100
401-000-00-25-4215	Uniforms/Clothing	1,426	1,159	1,747	3,300	3,300	-	-	3,399	3,501	3,606
401-000-00-25-4220	Advertising	139	437	416	500	500	-	-	500	500	500
401-000-00-25-4225	Sanitation/Garbage Removal	2,892	2,683	3,047	3,500	3,120	(380)	-10.9%	3,214	3,310	3,409
401-000-00-25-4230	Telephone	2,390	2,696	6,242	4,000	4,200	200	5.0%	4,200	4,200	4,200
401-000-00-25-4235	Postage	5,893	6,401	5,236	7,200	8,000	800	11.1%	8,000	8,000	8,000
401-000-00-25-4238	Training/Schools	583	1,133	1,142	2,500	2,500	-	-	2,500	2,500	2,500
401-000-00-25-4240	Travel/Mileage	69	40	-	350	350	-	-	350	350	350
401-000-00-25-4250	Liability Insurance	21,983	22,052	22,767	24,000	23,941	(59)	-0.2%	25,378	26,900	28,514
401-000-00-25-4257	Contractors Hired	10,561	20,546	10,727	12,000	12,000	-	-	12,360	12,731	13,113

**City of Big Lake  
Sewer Fund  
Expense Budget**

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016-2017		\$ Change	% Change	2018	2019	2020	
					2016 Budget Request	2017 Adopted Budget			Concept Budget	Concept Budget	Concept Budget	
401-000-00-25-4260	Subscriptions/Dues	3,649	1,645	4,092	3,750	4,200	450	12.0%	4,200	4,200	4,200	
401-000-00-25-4314	Amortization Expense	(6,754)	(4,568)	(14,463)	(4,568)	(16,410)	(11,842)	259.2%	(16,410)	(16,410)	(16,410)	
401-000-00-25-4318	Depreciation Equipment	672,369	1,211,434	1,213,077	1,250,000	1,283,960	33,960	2.7%	1,293,960	1,303,960	1,313,960	
401-000-00-25-4380	Chemicals	7,007	23,533	21,515	25,000	60,000	35,000	140.0%	61,800	63,654	65,564	
401-000-00-25-4405	Motor Fuel	12,814	11,641	6,507	15,000	15,000	-		15,450	15,914	16,391	
401-000-00-25-4413	Equipment/Accessories	-	205	-	1,225	1,000	(225)	-18.4%	1,000	1,000	1,000	
401-000-00-25-4430	Vehicle Maintenance	203	622	1,123	2,000	2,000	-		2,000	2,000	2,000	
401-000-00-25-4540	Repair/Maintenance Buildings	347	1,397	381	1,200	1,250	50	4.2%	1,288	1,326	1,366	
401-000-00-25-4545	Repair/Maintenance Equipment	12,832	36,618	22,440	25,000	28,000	3,000	12.0%	28,840	29,705	30,596	
401-000-00-25-4570	Electricity	157,458	148,541	177,831	175,000	180,250	5,250	3.0%	185,658	191,227	196,964	
401-000-00-25-4580	Natural Gas	4,502	3,391	2,244	10,500	5,000	(5,500)	-52.4%	5,150	5,305	5,464	
401-000-00-70-4316	Capital Expenditures	-	14,000	-	-	-	-		-	-	-	
401-000-00-71-4612	Capital Transfers/Fund 499	-	-	901,350	26,000	60,000	34,000	130.8%	210,000	710,000	170,000	
401-000-00-85-4605	Debt Service Issuance Expense	-	-	42,600	-	-	-		-	-	-	
401-000-00-85-4610	Debt Service Interest	626,205	549,577	578,866	619,138	393,910	(225,228)	-36.4%	362,276	330,898	298,649	
401-000-00-85-4611	Debt Service Fees	1,909	1,109	1,046	1,500	1,200	(300)	-20.0%	1,200	1,200	1,200	
401-000-00-71-4612	Debt Transfer Out	-	17,853	49,457	49,942	49,426	(517)	-1.0%	31,355	31,355	31,355	
		<b>\$ 1,970,083</b>	<b>\$ 2,563,444</b>	<b>\$ 3,562,236</b>	<b>\$ 2,772,596</b>	<b>\$ 2,695,553</b>	<b>\$ (77,043)</b>	<b>-2.8%</b>	<b>\$ 2,853,705</b>	<b>\$ 3,377,295</b>	<b>\$ 2,862,237</b>	
Net Profit/(Loss) - including depreciation				\$ (797,847)	\$ (3,896)	\$ (85,151)			\$ (277,392)	\$ (666,334)	\$ (8,533)	
<b>CASH FLOW PURPOSE ONLY</b>												
401-2251/2391	Long Term Debt - Curr Prin Payment			-	-	1,287,533	1,358,997	71,464	5.6%	1,283,796	1,315,212	1,356,645

# Sewer Capital Improvement Fund

## City of Big Lake

### CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

#### FUND 499

##### Revenues

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 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	10,000	10,000	-
499-000-3155	Transfer In Revenue - GPS	-	6,000	-	-	-	-
499-000-3155	Transfer In Revenue - Pickup/Dump Trucks	-	15,000	50,000	-	-	170,000
499-000-3155	Transfer In Revenue - Jet Vac	300,000	-	-	-	-	-
499-000-3155	Transfer In Revenue - Jet Machines	-	-	-	200,000	-	-
499-000-3155	Transfer In Revenue - 25/CR14 Utility Extension	-	-	-	-	700,000	-
499-000-3155	Transfer In Revenue - Storm Sewer Jet Vac	50,000	-	-	-	-	-
499-000-3155	Transfer In Revenue - Bond Proceeds	-	-	-	-	17,000,000	-
499-000-3162	PFA Grant	359,021	237,329	-	-	-	-
499-000-3855	Sewer Access Charges	-	-	213,000	213,000	213,000	213,000
499-000-3855	Sewer Access Charges - Cargil	-	-	400,000	-	-	-
499-000-3999	Interest Earned	58	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 1,310,429</b>	<b>\$ 263,329</b>	<b>\$ 673,000</b>	<b>\$ 423,000</b>	<b>\$ 17,923,000</b>	<b>\$ 383,000</b>

##### Expenses actual or projected to be purchased

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
499-000-00-70-4316	Capital Purchases - GPS	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
499-000-00-70-4316	Capital Purchases - PICKUP	-	15,000	50,000	-	-	-
499-000-00-70-4316	Capital Purchases - Jet Vac	-	350,000	-	-	-	-
499-000-00-70-4316	Capital Purchases - Dump Trucks	-	-	-	-	-	170,000
499-000-00-70-4316	Capital Purchases - Jet Machines	-	-	-	200,000	-	-
499-000-00-70-4316	WWTP Expansion Phase II	-	-	-	-	17,000,000	-
499-000-00-70-4316	HWY 25/CR14 Utility Extension	-	-	-	-	700,000	-
499-1600	Construction in Progress - WIP Phos Project	749,234	443,466	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 749,234</b>	<b>\$ 814,466</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ 17,700,000</b>	<b>\$ 170,000</b>

EXCESS REVENUES OVER EXPENDITURES \$ 561,195 \$ (551,137) \$ 623,000 \$ 223,000 \$ 223,000 \$ 213,000

**Projected Fund Balance 2017** \$ 633,058

\*\* Breakdown of Projected Fund Balance

Unassigned Fund Bal - SAC & interest	\$ 613,058	**Includes Cargil SAC & WAC
Funds for Misc Equipment Replacement	20,000	
	<u>\$ 633,058</u>	

Projected Cash Balance	2016	2017	2018	2019	2020
Beginning	830,115	278,978	901,978	1,124,978	1,347,978
Excess Revenues over Expenditures	(551,137)	623,000	223,000	223,000	213,000
Projected Ending	<u>278,978</u>	<u>901,978</u>	<u>1,124,978</u>	<u>1,347,978</u>	<u>1,560,978</u>

# Storm Sewer Enterprise Revenues

## City of Big Lake Storm Sewer Enterprise Fund Revenue Budget

Account Number	Description	2016-2017							2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change			
601-000-3376	Insurance Proceeds/Dividends	\$ -	\$ -	\$ 335	\$ -	\$ 335	\$ 335	100.0%	\$ 335	\$ 335	\$ 335
601-000-3860	Storm Sewer Charges-Resident	175,809	186,936	191,855	197,328	193,774	(3,554)	-1.8%	195,712	197,669	199,645
601-000-3865	Storm Sewer Charges-Commercial	21,509	33,613	34,415	35,489	34,759	(730)	-2.1%	35,106	35,457	35,812
601-000-3905	Donated Capital	-	-	-	-	-	-	-	-	-	-
601-000-3980	Late Fees	17,199	16,916	16,770	18,341	16,938	(1,403)	-7.7%	17,107	17,278	17,451
601-000-3995	Unrealized Gain	-	-	-	-	-	-	-	-	-	-
601-000-3999	Interest Earned	939	1,321	792	600	600	-	-	600	600	600
601-000-4151	Refunds & Reimbursements	-	14	-	-	-	-	-	-	-	-
		<b>\$ 215,456</b>	<b>\$ 238,800</b>	<b>\$ 244,167</b>	<b>\$ 251,758</b>	<b>\$ 246,406</b>	<b>\$ (5,352)</b>	<b>-2.1%</b>	<b>\$ 248,860</b>	<b>\$ 251,339</b>	<b>\$ 253,844</b>

	2016	2017	2018	2019	2020
Storm Sewer Fund Expenses	502,570	496,827	522,947	690,382	548,291
Projected Income/ (Loss) (includes Depreciation)	(250,812)	(250,421)	(274,087)	(439,043)	(294,448)
Storm Sewer Fund Expenses - less depreciati	212,570	209,683	220,804	388,239	246,148
Projected Income/(Loss) (excluding Depreciation)	39,188	36,722	28,057	(136,899)	7,696
Projected Cash Flow Change	2016 Beginn	2017 Beginning Cash	2018	2019	2020
	74,637	113,825	150,547	178,604	41,704
Projected Income/Loss - less Depreciation	39,188	36,722	28,057	(136,899)	7,696
Projected Ending Cash	113,825	150,547	178,604	41,704	49,400
	**new sweeper \$150,000				
**depreciation expense	290,000	287,144	302,144	302,144	302,144
% of depreciation covered	13.51%	12.79%	9.29%	-45.31%	2.55%

# Storm Sewer Enterprise Expenses

## City of Big Lake Storm Sewer Fund Expense Budget

Account Number	Description	2016-2017									
		2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
601-000-00-05-4002	Wages	\$ 42,503	\$ 49,225	\$ 60,502	\$ 85,886	\$ 95,767	\$ 9,881	11.5%	\$ 101,513	\$ 107,604	\$ 114,060
601-000-00-05-4008	Insurance Benefits (er)	7,077	8,111	11,311	17,506	19,889	2,383	13.6%	21,082	22,347	23,688
601-000-00-05-4009	HSA Accounts	75	150	342	1,000	435	(565)	-56.5%	509	509	509
601-000-00-05-4010	F.I.C.A./Medicare (er)	3,217	3,292	4,273	6,570	7,326	756	11.5%	7,766	8,232	8,726
601-000-00-05-4012	P.E.R.A. (er)	3,169	3,336	4,276	6,441	7,183	741	11.5%	7,613	8,070	8,554
601-000-00-05-4015	Wellness Program	-	-	-	-	169	169	100.0%	167	167	167
601-000-00-05-4016	WC Insurance	-	-	-	2,000	803	(1,197)	-59.9%	851	902	956
601-000-00-05-4017	Unemployment Benefits	-	377	13	-	-	-	-	-	-	-
601-000-00-05-4018	Pension Exp - GASB 68	-	-	821	-	821	821	100.0%	821	821	821
601-000-00-20-4140	Audit	696	616	920	1,750	1,533	(217)	-12.4%	1,533	1,579	1,579
601-000-00-20-4150	Engineering	2,718	208	26,859	2,000	2,000	-	-	5,000	5,000	5,000
601-000-00-20-4170	Legal	-	-	102	500	500	-	-	500	500	500
601-000-00-20-4180	Other Consultants	960	1,188	579	500	1,000	500	100.0%	1,000	1,000	1,000
601-000-00-25-4022	Bad Debt Expense	86	93	56	100	100	-	-	100	100	100
601-000-00-25-4110	Bank Charges	-	-	-	25	25	-	-	25	25	25
601-000-00-25-4130	Computers/Software	782	1,285	1,576	1,000	1,800	800	80.0%	1,800	1,800	1,800
601-000-00-25-4200	Printing - Newsletter etc	-	287	629	1,500	833	(667)	-44.4%	858	884	911
601-000-00-25-4208	Copies	353	762	-	200	100	(100)	-50.0%	100	100	100
601-000-00-25-4210	Operating Supplies	1,343	2,312	2,946	4,500	4,635	135	3.0%	4,774	4,917	5,065
601-000-00-25-4212	Other Operations Expenses	589	99	-	-	-	-	-	-	-	-
601-000-00-25-4215	Uniforms/Clothing	377	738	641	500	400	(100)	-20.0%	412	424	437
601-000-00-25-4220	Advertising	65	-	-	1,000	300	(700)	-70.0%	300	300	300
601-000-00-25-4225	Sanitation/Garbage Removal	127	-	102	300	-	(300)	-100.0%	-	-	-
601-000-00-25-4230	Telephone	675	1,438	1,617	2,400	1,800	(600)	-25.0%	1,854	1,910	1,967
601-000-00-25-4235	Postage	30	4,251	2,400	5,000	2,500	(2,500)	-50.0%	2,400	2,400	2,400
601-000-00-25-4238	Training/Schools	135	579	209	750	400	(350)	-46.7%	400	400	400
601-000-00-25-4240	Travel/Mileage	-	-	-	100	50	(50)	-50.0%	50	50	50
601-000-00-25-4250	Liability Insurance	1,742	1,639	1,579	2,300	1,673	(627)	-27.2%	1,774	1,880	1,993
601-000-00-25-4257	Contractors Hired	1,210	8,096	2,682	2,000	2,000	-	-	2,060	2,122	2,185

**City of Big Lake  
Storm Sewer Fund  
Expense Budget**

Account Number	Description	2016-2017									
		2013 Actual	2014 Actual	-	-	2017 Adopted Budget	\$ Change	% Change	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
601-000-00-25-4260	Subscriptions/Dues		-	50	100	1,300	1,200	1200.0%	50	50	50
601-000-00-25-4318	Depreciation Equipment	286,841	286,892	287,144	290,000	287,144	(2,856)	-1.0%	302,144	302,144	302,144
601-000-00-25-4405	Motor Fuel	3,414	9,431	5,119	4,500	5,000	500	11.1%	5,150	5,305	5,464
601-000-00-25-4413	Equipment/Accessories	-	205	-	500	500	-		500	500	500
601-000-00-25-4430	Vehicle Maintenance	-	530	982	1,000	1,000	-		1,000	1,000	1,000
601-000-00-25-4540	Repair/Maintenance Building	-	461	-	-	-	-		-	-	-
601-000-00-25-4545	Repair/Maintenance Equipment	3,111	2,887	10,537	4,000	5,000	1,000	25.0%	6,000	7,000	8,000
601-000-00-25-4570	Electricity	-	1,122	1,555	2,000	1,200	(800)	-40.0%	1,200	1,200	1,200
601-000-00-25-4580	Natural Gas	-	2,921	1,872	4,000	2,000	(2,000)	-50.0%	2,000	2,000	2,000
601-000-00-70-4316	Capital Expenditures	10,241	2,000	100	-	-	-		-	-	-
601-000-00-71-4612	Capital Transfer Out - 699			55,000	11,000	-	(11,000)	-100.0%	-	157,500	5,000
601-000-00-71-4612	Debt Service Transfer Out	-	10,241	39,641	39,641	39,641	-		39,641	39,641	39,641
		<b>\$ 377,155</b>	<b>\$ 409,102</b>	<b>\$ 526,435</b>	<b>\$ 502,570</b>	<b>\$ 496,827</b>	<b>\$ (5,743)</b>	<b>-1.1%</b>	<b>\$ 522,947</b>	<b>\$ 690,382</b>	<b>\$ 548,291</b>
Net Profit/(Loss) - including depreciation				\$(282,267)	\$(250,812)	\$(250,421)			\$(274,087)	\$(439,043)	\$(294,448)

# Storm Sewer Capital Improvement

## City of Big Lake

### CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

#### FUND 699

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
699-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 7,500	\$ 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	-	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 55,000</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,500</b>	<b>\$ 5,000</b>

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
699-000-00-70-4316	Capital Purchases - GPS	\$ -	\$ 6,000	\$ -	-	-	-
499-000-00-71-4612	Capital Transfer - Jet Vac	50,000	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Sweeper	-	-	-	-	150,000	-
499-000-00-70-4316	Capital Purchases - Pickup	-	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Misc Equip	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 50,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>

EXCESS REVENUES OVER EXPENDITURES \$ 5,000 \$ 5,000 \$ - \$ - \$ 7,500 \$ 5,000

**Projected Fund Balance 2017** \$ 10,000

\*\* Breakdown of Projected Fund Balance - 2017

Unassigned Fund Bal - Interest \$ -

Funds for Misc Equipment Replacement 10,000

\$ 10,000

Projected Cash Balance	2016	2017	2018	2019	2020
Beginning	5,000	10,000	10,000	10,000	17,500
Excess Revenues over Expenditures	5,000	-	-	7,500	5,000
<b>Projected Ending</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>17,500</b>	<b>22,500</b>

# Liquor Store Revenues

## City of Big Lake Liquor Enterprise Fund Revenue Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016-2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
						2017 Adopted Budget	% \$ Change Change				
501-000-3310	Liquor Sales	\$ 1,104,656	\$ 1,169,833	\$ 1,218,799	\$ 1,314,000	\$1,318,799	\$ 4,799 0.4%	\$ 1,371,551	\$ 1,426,413	\$ 1,483,470	
501-000-3320	Beer Sales	1,813,191	1,881,122	1,998,620	2,029,122	2,161,707	132,585 6.5%	2,248,175	2,338,102	2,431,626	
501-000-3330	Wine Sales	483,345	517,449	539,235	590,000	583,236	(6,764) -1.1%	606,565	630,828	656,061	
501-000-3340	Mix/Misc Sales	142,944	156,991	158,128	184,991	161,290	(23,701) -12.8%	167,742	174,451	181,429	
501-000-3350	Events Revenue	1,225	2,625	4,180	5,000	3,000	(2,000) -40.0%	5,000	5,000	5,000	
501-000-3360	NSF Check or Bad Recovery	-	13	-	-	-	- -	-	-	-	
501-000-3375	Miscellaneous Revenue	97	40	-	100	100	- -	100	100	100	
501-000-3376	Insurance Proceeds	1,333	-	2,012	-	2,012	2,012 100.0%	2,012	2,012	2,012	
501-000-3380	Bottle Deposits	(380)	(910)	(990)	100	-	(100) -100.0%	-	-	-	
501-000-3385	Cash Over	1,029	(104)	34	100	100	- -	100	100	100	
501-000-3999	Interest Earned	2,201	2,510	2,641	2,750	2,900	150 5.5%	2,900	2,900	2,900	
501-000-4152	Resitution/Damage Payments			11	-	-	- -	-	-	-	
		<b>\$ 3,549,641</b>	<b>\$ 3,729,571</b>	<b>\$ 3,922,671</b>	<b>\$ 4,126,163</b>	<b>\$4,233,144</b>	<b>\$ 106,981</b>	<b>2.6%</b>	<b>\$ 4,404,145</b>	<b>\$ 4,579,907</b>	<b>\$ 4,762,698</b>

	2016	2017	2018	2019	2020
Liquor Fund Expenses	4,120,655	4,147,498	4,308,386	4,475,318	4,603,683
Projected Income/ (Loss) (includes Depreciation)	5,508	85,646	95,759	104,589	159,015
Liquor Fund Expenses - less depreciation	4,040,655	4,067,498	4,228,386	4,395,318	4,523,683
Projected Income/(Loss) (excluding Depreciation, including transfers)	85,508	165,646	175,759	184,589	239,015
Gross Profit Sales	4,118,113	4,225,032	4,394,033	4,569,795	4,752,586
Less Cost of Goods Sold	(3,108,760)	(3,095,919)	(3,188,797)	(3,284,461)	(3,382,994)
Gross Profit	1,009,353	1,129,113	1,205,237	1,285,334	1,369,592
Gross Profit %	25%	27%	27%	28%	29%
Net Profit % before Transfers	8%	10%	10%	11%	12%
Projected Cash Flow Change	2016	2017	2018	2019	2020
	523,657	536,495	629,471	728,927	840,846
Projected Income/Loss - less Depreciation	85,508	165,646	175,759	184,589	239,015
Long Term Debt - Principal Payment	(72,670)	(72,670)	(76,304)	(72,670)	(79,937)
Projected Ending Cash	536,495	629,471	728,927	840,846	999,924
**depreciation expense	80,000	80,000	80,000	80,000	80,000
% of depreciation covered	106.88%	207.06%	219.70%	230.74%	298.77%

# Liquor Store Expenses

## City of Big Lake Liquor Fund Expense Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 - 2017			2018 Concept Budget	2019 Concept Budget	2020 Concept Budget
						2017 Adopted Budget	\$ Change	% Change			
501-000-00-05-4002	Wages	\$ 242,754	\$ 265,684	\$ 289,155	\$ 320,635	\$ 335,910	\$ 15,275	4.8%	\$ 356,064	\$ 377,428	\$ 400,074
501-000-00-05-4008	Insurance Benefits (er)	14,949	17,636	22,168	35,219	38,182	2,963	8.4%	40,473	42,901	45,475
501-000-00-05-4009	HSA Accounts	56	187	115	300	300	-		300	300	300
501-000-00-05-4010	F.I.C.A./Medicare (er)	18,220	19,312	20,906	24,529	25,697	1,169	4.8%	27,239	28,873	30,606
501-000-00-05-4012	P.E.R.A. (er)	17,432	18,523	20,909	24,048	25,193	1,146	4.8%	26,705	28,307	30,006
501-000-00-05-4015	Wellness Program			-	-	328	328	100.0%	334	334	334
501-000-00-05-4016	W/C Insurance	6,559	4,615	6,106	6,700	9,661	2,961	44.2%	10,241	10,856	11,507
501-000-00-05-4017	Unemployment Benefits	107	526	67	-	-	-		-	-	-
501-000-00-05-4018	Pension Exp - GASB 68			4,084	-	4,084	4,084	100.0%	4,084	4,084	4,084
501-000-00-20-4140	Audit	2,784	2,951	3,678	5,250	3,700	(1,550)	-29.5%	3,700	3,811	3,811
501-000-00-20-4170	Legal	-	-	-	1,000	200	(800)	-80.0%	200	200	200
501-000-00-20-4180	Other Consultants	1,522	962	663	2,000	1,000	(1,000)	-50.0%	1,000	1,000	1,000
501-000-00-25-4022	Bad Debt Expenditure	389	81	-	400	100	(300)	-75.0%	100	100	100
501-000-00-25-4110	Bank Charges	55,867	54,756	59,605	60,000	62,000	2,000	3.3%	63,860	65,776	67,749
501-000-00-25-4121	Special Assessments	-	-	-	-	-	-		-	4,103	4,103
501-000-00-25-4130	Computers/Software	-	1,028	5,861	1,200	1,875	675	56.3%	1,875	1,875	1,875
501-000-00-25-4200	Printing - Newsletter etc	-	287	629	1,500	618	(882)	-58.8%	637	656	675
501-000-00-25-4208	Copies	388	341	-	500	200	(300)	-60.0%	200	200	200
501-000-00-25-4210	Operating Supplies	11,920	9,631	10,046	11,000	11,330	330	3.0%	11,670	12,020	12,381
501-000-00-25-4212	Other Operations Expenses	3,621	165	-	1,000	1,000	-		1,000	1,000	1,000
501-000-00-25-4215	Uniforms/Clothing	751	-	216	300	300	-		300	300	300
501-000-00-25-4217	Cleaning Services	4,099	3,994	3,733	4,300	4,440	140	3.3%	4,573	4,710	4,852
501-000-00-25-4220	Advertising	8,508	8,006	8,778	9,000	9,270	270	3.0%	9,548	9,835	10,130
501-000-00-25-4225	Sanitation / Garbage Removal	2,457	2,369	2,265	3,500	2,400	(1,100)	-31.4%	2,472	2,546	2,623
501-000-00-25-4230	Telephone	5,811	4,697	4,788	4,000	5,400	1,400	35.0%	5,562	5,729	5,901
501-000-00-25-4235	Postage	278	271	168	300	300	-		300	300	300
501-000-00-25-4238	Training/Schools	240	720	509	1,000	1,000	-		1,000	3,000	3,000
501-000-00-25-4240	Travel/Mileage	372	303	418	500	500	-		500	500	500
501-000-00-25-4250	Liability Insurance	15,100	11,186	11,090	12,000	12,720	720	6.0%	13,483	14,292	15,150
501-000-00-25-4255	Rent/Lease	-	792	(74)	-	-	-		-	-	-

**City of Big Lake  
Liquor Fund  
Expense Budget**

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 - 2017		2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	
						2017 Adopted Budget	\$ Change				% Change
501-000-00-25-4257	Contractors Hired	4,566	38	-	1,000	-	(1,000)	-100.0%	-	-	-
501-000-00-25-4260	Subscriptions/Dues	2,390	2,595	2,890	3,000	3,000	-		3,000	3,000	3,000
501-000-00-25-4314	Amortization Expense	-	(254)	(2,260)	(254)	(2,260)	(2,006)	789.8%	(2,260)	(2,260)	(2,260)
501-000-00-25-4318	Depreciation Equipment	76,986	77,421	78,030	80,000	80,000	-		80,000	80,000	80,000
501-000-00-25-4375	Snow Removal	-	5,764	206	5,000	1,000	(4,000)	-80.0%	1,000	1,000	1,000
501-000-00-25-4413	Equipment/Accessories	3,804	-	1,488	2,000	2,000	-		2,000	2,000	2,000
501-000-00-25-4540	Repair/Maintenance Buildings	10,292	1,690	3,158	6,000	6,180	180	3.0%	6,365.40	6,556	6,753.05
501-000-00-25-4545	Repair/Maintenance Equipment	7,037	4,639	4,200	5,000	5,150	150	3.0%	5,305	5,464	5,628
501-000-00-25-4570	Electricity	22,644	21,623	22,018	20,000	21,600	1,600	8.0%	22,248	22,915	23,603
501-000-00-25-4580	Natural Gas	2,398	2,496	1,599	4,500	3,000	(1,500)	-33.3%	3,090	3,183	3,278
501-000-00-25-4590	Water/Sewer Utilities	-	-	14	-	494	494	100.0%	524	555	572
501-000-00-25-4595	Association/CAM Fees	-	1,103	1,006	-	1,000	1,000	100.0%	1,000	1,000	1,000
501-000-00-25-4902	Donations	-	-	1,000	2,000	2,000	-		2,000	2,000	2,000
501-000-00-27-4262	Purchases - Liquor	755,046	807,655	845,304	916,181	909,442	(6,739)	-0.7%	936,725	964,827	993,772
501-000-00-27-4263	Purchases - Beer	1,388,803	1,380,494	1,537,150	1,682,283	1,672,875	(9,408)	-0.6%	1,723,061	1,774,753	1,827,996
501-000-00-27-4264	Purchases - Wine	305,981	334,472	343,741	375,394	374,653	(741)	-0.2%	385,893	397,469	409,393
501-000-00-27-4265	Purchases - Mix/Pop	22,316	29,159	28,688	31,507	32,452	945	3.0%	33,426	34,429	35,461
501-000-00-27-4266	Purchases - Misc	66,897	76,304	74,107	81,829	84,284	2,455	3.0%	86,812	89,417	92,099
501-000-00-27-4269	Freight - In	17,829	20,924	18,593	21,566	22,213	647	3.0%	22,879	23,566	24,273
501-000-00-71-4612	Operating Transfer Out - FUND 101	260,000	270,000	275,000	280,000	300,000	20,000	7.1%	325,000	350,000	375,000
501-000-00-71-4612	Operating Transfer Out - FUND 198	-	-	-	50,000	50,000	-		50,000	50,000	50,000
501-000-00-71-4612	Capital Transfer	-	-	21,537	7,000	5,500	(1,500)	-21.4%	19,000	28,000	-
501-000-00-85-4605	Debit Service Issuance Expense	-	35,603	-	-	-	-		-	-	-
501-000-00-85-4610	Debt Service Interest	50,911	50,641	20,213	15,969	14,879	(1,090)	-6.8%	13,571	12,081	10,555
501-000-00-85-4611	Debt Service Fees	327	400	327	500	327	(173)	-34.6%	327	327	327
501-000-00-85-4612	Debt Transfers out	-	42,245	-	-	-	-		-	-	-
		<b>\$ 3,413,002</b>	<b>\$ 3,594,034</b>	<b>\$ 3,753,894</b>	<b>\$ 4,120,655</b>	<b>\$ 4,147,498</b>	<b>\$ 26,843</b>	<b>0.7%</b>	<b>\$ 4,308,386</b>	<b>\$ 4,475,318</b>	<b>\$ 4,603,683</b>

Net Profit/(Loss) - including depreciation 168,777 5,508 85,646 95,759 104,589 159,015

**CASH FLOW PURPOSE ONLY**

501-2251/2391 Long Term Debt - Curr Prin Paymer - - - 72,670 72,670 76,304 72,670 79,937

# Liquor Store Capital Improvement

## City of Big Lake CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND FUND 599

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	Project Totals- Transfer in from Operations
599-000-3155	Transfer In Revenue - cash register	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 4,000
599-000-3155	Transfer In Revenue - counters	-	1,000	1,000	1,000	10,000	-	13,000
599-000-3155	Transfer In Revenue - security sytem	-	1,500	1,500	15,000	15,000	-	33,000
599-000-3155	Transfer In Revenue - ceiling lights	-	2,000	2,000	2,000	2,000	-	8,000
599-000-3155	Transfer In Revenue - carpet	21,537	1,500	-	-	-	-	23,037
599-000-3999	Interest Earned	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 21,537</b>	<b>\$ 7,000</b>	<b>\$ 5,500</b>	<b>\$ 19,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>	<b>\$ 81,037</b>

Account Number	Description	2015 Actual	2016 Budget	2017 Adopted Budget	2018 Concept Budget	2019 Concept Budget	2020 Concept Budget	Project Expenses
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	-	6,321	-	-	-	-	6,321
599-000-00-70-4316	Capital Purchases - carpet	-	21,537	-	-	-	-	21,537
599-000-00-70-4316	Capital Purchases -	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 27,858</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,858</b>

EXCESS REVENUES OVER EXPENDITURES      \$ 21,537    \$ (20,858)    \$ 5,500    \$ 19,000    \$ 28,000    \$ -    \$ 53,179

**Projected Fund Balance 2017 \$ 6,179**

\*\* Breakdown of Projected Fund Balance

Cash Registers Updated	\$ 2,000
Security System Updated	\$ 3,000
New Counters	\$ 2,000
Led Ceiling Lights	\$ (2,321)
New Carpeting	1,500
	<u>\$ 6,179</u>

Projected Cash Balance	2016	2017	2018	2019	2020
Beginning	21,537	679	6,179	25,179	53,179
Excess Revenues over Expenditures	(20,858)	5,500	19,000	28,000	-
Projected Ending	<u>679</u>	<u>6,179</u>	<u>25,179</u>	<u>53,179</u>	<u>53,179</u>

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## **2017 – 2022 CAPITAL IMPROVEMENT PLAN**

# Capital Improvement Plan by Department

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015 through 2022 - By Department							Totals	
			2015	2016	2017	2018	2019	2020	2021		2022
<b>Administration</b>											
	GIS	General Fund	10,000								10,000
	Computer Replacement Plan	General Fund		5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000
	Digital scanning Equipment	General Fund			12,834		25,000		25,000		62,834
	Community Center Feasibility Study	LGA			50,000						50,000
	Comprehensive Plan Update	LGA		35,000	35,000						70,000
	City Hall Remodel/HWY 25 Coalition Study	LGA		50,000							50,000
	<b>Administration Department Total</b>		<b>10,000</b>	<b>90,000</b>	<b>102,834</b>	<b>5,000</b>	<b>30,000</b>	<b>5,000</b>	<b>30,000</b>	<b>5,000</b>	<b>277,834</b>
<b>EDA - General Fund</b>											
	Computer Replacement Plan	General Fund				2,000		2,500		2,500	7,000
	<b>EDA General Fund Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>7,000</b>
<b>Elections</b>											
	Election Machines Replacement	General Fund	5,400	5,400	2,500	2,500	2,500	2,500		2,500	23,300
	<b>Elections Department Total</b>		<b>5,400</b>	<b>5,400</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>23,300</b>
<b>Engineering</b>											
	Computer Replacement Plan	General Fund	-	-					1,000		1,000
	<b>Engineering Department Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Planning</b>											
	Computer Replacement	LGA		3,000							3,000
	Computer Replacement Plan	General Fund							1,000		1,000
	<b>Planning Department Total</b>		<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>4,000</b>
<b>BLCSC</b>											
	Library LED lights	LGA			4,000						4,000
	Police Department - Air Condition Unit	LGA			6,000						6,000
	Police Department - Garage door	LGA			2,200						2,200
	Police Department - LED lights	LGA		4,000							4,000
	Police Department relocation	LGA	65,000								65,000
	<b>Big Lake Community Service Center Total</b>		<b>65,000</b>	<b>4,000</b>	<b>12,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,200</b>
<b>Building</b>											
	Website or vehicle	General Fund	-	-	9,500	4,000					13,500
	Computer Replacement Plan	General Fund							1,000		1,000
	<b>Building Department Total</b>		<b>-</b>	<b>-</b>	<b>9,500</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>14,500</b>
<b>Fire - City Portion only</b>											
	Station Roof Replacement	General Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500		52,500
	Truck Bay - Floor Concrete Apron	General Fund				7,500	7,500	7,500	7,500		30,000
	Truck Bay - Floor Sealing	General Fund	4,000	4,000	4,000	4,000					16,000
	Truck Bay Flooring	General Fund	-	7,500	7,500						15,000
	Turnout Equipment	General Fund	35,000								35,000
	Radios - 20 @6000	LGA				12,000	12,000	12,000	12,000	12,000	60,000
	Air Packs - (22 @3250 each)	LGA	35,750	35,750							71,500
	Workout equipment	LGA		7,500							7,500
	Grass rigs replace 2 (2001)	LGA									-
	Engine 12 replace (1996) \$300,000	LGA							50,000	50,000	100,000
	Engine 1 replace (2007) \$350,000	LGA									-
	Ladder 1 (2001) \$450,000	LGA								45,000	45,000
	Water Tender \$100,000	LGA			100,000						100,000
	<b>Fire Department Total</b>		<b>82,250</b>	<b>62,250</b>	<b>119,000</b>	<b>31,000</b>	<b>27,000</b>	<b>27,000</b>	<b>77,000</b>	<b>107,000</b>	<b>532,500</b>

**City of Big Lake, Minnesota**  
**2015 through 2022 - By Department**

Dept	Description	Funding Source	Funding							Totals	
			2015	2016	2017	2018	2019	2020	2021		2022
<b>Police</b>											
	Patrol Vehicles - includes equipment	General Fund	40,000			-	-	-			40,000
	Replace 2007 Ford Explorer	General Fund	-	34,060							34,060
	Replace 2011 Crown Vic - NOW WRESERVES	General Fund	-	34,060							34,060
	Replace Del Squad Computers	General Fund			10,000		15,000	15,000			40,000
	Replace Office Computers replacement fund	General Fund			2,000	3,000	3,000	3,000	3,000	3,000	17,000
	Replace Tasers	General Fund				3,000	3,000				6,000
	MVR - 3 years	General Fund	-	2,400			-	-			2,400
	Replace 2009 Crown Vic - SOLD	LGA									-
	Replace 2010 Crown Vic - Trans to CD	LGA			35,000						35,000
	Replace 2012 Taurus	LGA				35,000			35,000	35,000	105,000
	Replace 2010 Crown Vic -	LGA					35,000				35,000
	Replace 2013 Ford Explorer	LGA				35,000					35,000
	Replace 2014 Ford Explorer	LGA						35,000			35,000
	Replace 2015 Ford Explorer	LGA							35,000		35,000
	Replace Digital Body Video Recorder system	LGA									-
	Replace Motorola Portable Radios	LGA		9,600	9,600	9,600	9,600	9,600			48,000
	Replace Motorola Squad Radios	LGA								40,000	40,000
	<b>Police Department Total</b>		<b>40,000</b>	<b>80,120</b>	<b>56,600</b>	<b>85,600</b>	<b>65,600</b>	<b>62,600</b>	<b>73,000</b>	<b>78,000</b>	<b>541,520</b>
<b>Streets Department</b>											
	Misc Equipment Replacement Fund	General Fund			-	-	16,000	6,000	7,500		29,500
	S. Egale Lake Road - Quiet Zone	General Fund	60,000								60,000
	Crack Fill Purchase	General Fund	60,000								60,000
	Used Pickup \$10K split 5 dept	General Fund									-
	GPS Mapping \$30K split 5 dept	LGA		6,000							6,000
	Replace 1987 Dump Truck #87	LGA			210,000						210,000
	Roller Purchase used	LGA							40,000		40,000
	Replace 1971 Dump Truck #71	LGA				65,000					65,000
	Replace 1998 624-H Loader #98	LGA					200,000				200,000
	Replace 1998 one Tone Dump truck #99	LGA			50,000						50,000
	Replace 1994 Dump Truck #94	LGA				210,000					210,000
	Replace 2000 Skid Steer #200	LGA					200,000				200,000
	Replace 2002 Ranger Truck #22	LGA						30,000			30,000
	Replaced 2007 Holder Tractor #3307	LGA						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 (2)	LGA						100,000			100,000
	Replace 2002 Ford 550 #02	LGA							65,000		65,000
	Replace 2002 Ford 550 #12	LGA								80,000	80,000
	Replace 2005 Ford 150 #25	LGA							50,000		50,000
	Replace 2002 Chev 2500 #32	LGA							50,000		50,000
	Replace 2005 Chev 2500 #35	LGA						50,000			50,000
	Replace 2000 Air Compressor #100	LGA								30,000	30,000
	Replace 2002 Dump Truck #102	LGA								160,000	160,000
	Replace 2013 Towmaster Trlr #T16	LGA									-
	Replace 1985 Case 580 #57	LGA									-
	Replace 2005 International Dump Truck #105	LGA									-
	Replace 2006 International Dump Truck #106	LGA									-
	Replace 2006 International Dump Truck #116	LGA									-
	Replace 2006 John Deere Loader #206	LGA									-
	Replace 2002 John Deere Loader #112	LGA									-
	Replace 2006 Case Backhoe #216	LGA									-
	<b>Street Department Total</b>		<b>120,000</b>	<b>6,000</b>	<b>260,000</b>	<b>305,000</b>	<b>446,000</b>	<b>318,000</b>	<b>212,500</b>	<b>270,000</b>	<b>1,937,500</b>

## City of Big Lake, Minnesota

### 2015 through 2022 - By Department

Dept	Description	Funding Source	2015 through 2022 - By Department								Totals
			2015	2016	2017	2018	2019	2020	2021	2022	
<b>Streets Improvements</b>											
	CR 5 Trail City's portion # \$578000	LGA/Grant		287,000							287,000
	Compost Paving	LGA/Grant		250,000							250,000
	Safe Route to School Sidewalks	Liquor Operations			50,000						50,000
	Rose Drive	Bonds			891,712						891,712
	Tarrytown Road	Bonds			735,768						735,768
	Vantassle Circle	Bonds			139,557						139,557
	Sherburne Avenue	Bonds			530,830						530,830
	Euclid Avenue	Bonds			701,580						701,580
	Euclid Court	Bonds			172,740						172,740
	Oak Avenue	Bonds			153,652						153,652
	Oak Street	Bonds			55,074						55,074
	Lake Avenue	Bonds				180,570					180,570
	Highland Avenue	Bonds				237,120					237,120
	Westwood Drive	Bonds				199,680					199,680
	Red Oak Drive	Bonds				205,140					205,140
	Edgewater Place	Bonds				78,000					78,000
	Shady Lane	Bonds				197,739					197,739
	Nicollet Avenue	Bonds				176,670					176,670
	Hennepin Avenue	Bonds				176,280					176,280
	Manitou St	Bonds				300,000					300,000
	Wascea St	Bonds				190,000					190,000
	Isanti St	Bonds				230,000					230,000
	Chippewa St	Bonds				190,000					190,000
	Kasola St	Bonds				190,000					190,000
	Kenebec St	Bonds				190,000					190,000
	Winnebago St	Bonds				190,000					190,000
	Golf St	Bonds				190,000					190,000
	Forest Rd	Bonds				350,000					350,000
	Oak Ln	Bonds				70,000					70,000
	Pleasant Ave	Bonds				300,000					300,000
	Foley St	Bonds				200,000					200,000
	Powell St	Bonds				200,000					200,000
	Fern St	Bonds							140,000		140,000
	Phillis St - Mill/Overlay	Bonds			207,228					140,000	347,228
	Fair Meadows Dr - Mill/Overlay	Bonds			45,446						45,446
	Hudson Woods Development - Wear Course	Bonds			224,801						224,801
	Hudson Wood Parking Lot - Wear Course	Bonds			4,432						4,432
	Wall St	Bonds								140,000	140,000
	<b>Street Improvements Total</b>		-	<b>537,000</b>	<b>3,912,820</b>	<b>4,241,199</b>	-	-	<b>140,000</b>	<b>280,000</b>	<b>9,111,019</b>
<b>Parks Department</b>											
	Park Playground equipment replacement fund	General Fund		20,000	-	-	10,000	10,000	10,000	10,000	60,000
	Misc Equipment Replacement Fund	General Fund			-	-	16,000	6,000	7,500	3,000	32,500
	Used Pickup \$10K split 5 dept	General Fund			-	-	-	-	-	-	-
	GPS Mapping \$30K split 5 dept	LGA		6,000							6,000
	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			-						-
	McDowall Trail overlay	LGA			-	120,000					120,000
	Replace 2006 John Deere Tractor #306	LGA							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									-
	<b>Parks Department (General Fund) Total</b>		-	<b>136,000</b>	-	<b>120,000</b>	<b>26,000</b>	<b>16,000</b>	<b>117,500</b>	<b>58,000</b>	<b>473,500</b>

**City of Big Lake, Minnesota**  
**2015 through 2022 - By Department**

Dept	Description	Funding Source	2015 through 2022 - By Department								Totals		
			2015	2016	2017	2018	2019	2020	2021	2022			
<b><u>Park Development</u></b>													
	River Oaks Park	Grant	-					-					-
	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
	Skate Board Equipment	Park Dedication	-					-	200,000				200,000
	Skate Rink Improvement Fund	Park Dedication	-	20,000	10,000	10,000	10,000	10,000					50,000
	Lakeside Park (Parking Lot Improvements)	Park Dedication	-	60,000									60,000
	<b>Park Development Fund Total</b>		-	80,000	390,000	110,000	160,000	350,000	150,000	150,000			1,390,000
<b><u>Water Enterprise Fund</u></b>													
	Well #8	Revenue Bonds - Water				1,200,000							1,200,000
	Well #9 as needed	Revenue Bonds - Water							700,000				700,000
	Misc Equipment Replacement Fund	Water Operations	5,000	5,000	10,000	10,000	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	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
	Computer replacement fund	Water Operations			3,000	3,000	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											-
	<b>Water Enterprise Fund Total</b>		15,000	48,000	38,000	1,223,000	35,000	773,000	23,000	23,000			2,178,000
<b><u>Sewer Enterprise Fund</u></b>													
	WWTP Expansion - Phase II	Revenue Bonds - Sewer						17,000,000					17,000,000
	Misc Equipment Replacement Fund	Sewer Operations	5,000	5,000	10,000	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
	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											-
	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											-
	<b>Sewer Enterprise Fund Total</b>		355,000	26,000	60,000	210,000	17,710,000	170,000	256,000	-			18,787,000

## City of Big Lake, Minnesota

### 2015 through 2022 - By Department

Dept	Description	Funding Source								Totals	
			2015	2016	2017	2018	2019	2020	2021		2022
<b><u>Storm Sewer Enterprise Fund</u></b>											
	Misc Equipment Replacement Fund	Storm Operations	5,000	5,000	-	-	7,500	5,000	5,000	7,500	35,000
	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			-		-				-
	<b>Storm Sewer Enterprise Fund Total</b>		<b>55,000</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>157,500</b>	<b>5,000</b>	<b>5,000</b>	<b>7,500</b>	<b>241,000</b>
<b><u>Liquor Store Enterprise Fund</u></b>											
	New Carpeting - Liquor Store	Liquor Operations	10,000	1,500	-	-	-				11,500
	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
	<b>Liquor Store Enterprise Fund Total</b>		<b>10,000</b>	<b>7,000</b>	<b>5,500</b>	<b>19,000</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,500</b>
<b><u>Total General Fund and Enterprise Funds</u></b>			<b>757,650</b>	<b>1,095,770</b>	<b>4,968,954</b>	<b>6,358,299</b>	<b>18,687,600</b>	<b>1,731,600</b>	<b>1,087,000</b>	<b>983,500</b>	<b>35,670,373</b>

# Capital Improvement Plan Summary 2015 - 2046

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	102,834	5,000	30,000	5,000	30,000	5,000	277,834
EDA - General Fund	-	-	-	2,000	-	2,500	-	2,500	7,000
Elections	5,400	5,400	2,500	2,500	2,500	2,500	-	2,500	23,300
Engineering	-	-	-	-	-	-	1,000	-	1,000
Planning Department	-	3,000	-	-	-	-	1,000	-	4,000
Big Lake Community Service Center	65,000	4,000	12,200	-	-	-	-	-	81,200
Building Department	-	-	9,500	4,000	-	-	1,000	-	14,500
Fire - City Portion only	82,250	62,250	119,000	31,000	27,000	27,000	77,000	107,000	532,500
Police Department	40,000	80,120	56,600	85,600	65,600	62,600	73,000	78,000	541,520
Streets Department	120,000	6,000	260,000	305,000	446,000	318,000	212,500	270,000	1,937,500
Streets Improvements	-	537,000	3,912,820	4,241,199	-	-	140,000	280,000	9,111,019
Parks Department	-	136,000	-	120,000	26,000	16,000	117,500	58,000	473,500
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	38,000	1,223,000	35,000	773,000	23,000	23,000	2,178,000
Sewer Enterprise Fund	355,000	26,000	60,000	210,000	17,710,000	170,000	256,000	-	18,787,000
Storm Sewer Enterprise Fund	55,000	11,000	-	-	157,500	5,000	5,000	7,500	241,000
Liquor Store Enterprise Fund	10,000	7,000	5,500	19,000	28,000	-	-	-	69,500
Total General Fund and Enterprise Funds	757,650	1,095,770	4,968,954	6,358,299	18,687,600	1,731,600	1,087,000	983,500	35,670,373

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	119,920	60,834	38,500	110,500	65,000	76,000	26,000	718,654
General Fund/Bond	-	-	-	-	-	-	-	-	-
LGA	100,750	266,850	501,800	516,600	486,600	368,600	437,000	497,000	3,175,200
LGA/Bond	-	-	-	-	-	-	-	-	-
LGA/Grant	-	537,000	-	-	-	-	-	-	537,000
Bonds	-	-	3,862,820	4,241,199	-	-	140,000	280,000	8,524,019
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	38,000	23,000	35,000	73,000	23,000	23,000	278,000
Revenue Bonds - Water	-	-	-	1,200,000	-	700,000	-	-	1,900,000
Revenue Bonds - Sewer	-	-	-	-	17,000,000	-	-	-	17,000,000
Sewer Operations	355,000	26,000	60,000	210,000	710,000	170,000	256,000	-	1,787,000
Storm Operations	55,000	11,000	-	-	157,500	5,000	5,000	7,500	241,000
Liquor Operations	10,000	7,000	55,500	19,000	28,000	-	-	-	119,500
Total All Funding Sources	757,650	1,095,770	4,968,954	6,358,299	18,687,600	1,731,600	1,087,000	983,500	35,670,373

City of Big Lake, Minnesota  
2023 through 2030 - Summary by Department

Dept	2023	2024	2025	2026	2027	2028	2029	2030	Totals
Administration	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	65,000
EDA - General Fund	-	2,500	-	2,500	-	2,500	-	2,500	10,000
Elections	2,500	-	2,500	-	2,500	-	2,500	-	10,000
Engineering	-	1,000	-	-	1,000	-	-	1,000	3,000
Planning Department	-	1,000	-	-	1,000	-	-	1,000	3,000
Big Lake Community Service Center	-	-	-	-	-	-	-	-	-
Building Department	-	1,000	-	-	1,000	-	-	1,000	3,000
Fire - City Portion only	95,000	95,000	136,500	135,000	45,000	80,000	115,750	115,750	818,000
Police Department	38,000	73,000	38,000	38,000	73,000	38,000	38,000	73,000	409,000
Streets Department	30,000	-	280,000	520,000	200,000	-	-	-	1,030,000
Streets Improvements	-	-	-	-	-	-	-	-	-
Parks Department	78,000	13,000	33,000	13,000	13,000	13,000	13,000	13,000	189,000
Park Development	-	-	-	-	-	-	-	-	-
Water Enterprise Fund	-	-	-	-	-	-	-	-	-
Sewer Enterprise Fund	-	-	-	-	-	-	-	-	-
Storm Sewer Enterprise Fund	-	-	-	-	-	-	-	-	-
Liquor Store Enterprise Fund	-	-	-	-	-	-	-	-	-
<b>Total General Fund and Enterprise Funds</b>	<b>273,500</b>	<b>191,500</b>	<b>495,000</b>	<b>713,500</b>	<b>341,500</b>	<b>138,500</b>	<b>174,250</b>	<b>212,250</b>	<b>2,540,000</b>
	-	-	-	-	-	-	-	-	-

City of Big Lake, Minnesota  
2023 through 2030 - Summary by Department

Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	Totals
General Fund	48,500	26,500	65,000	23,500	26,500	23,500	23,500	26,500	263,500
General Fund/Bond	-	-	-	-	-	-	-	-	-
LGA	225,000	165,000	430,000	690,000	315,000	115,000	150,750	185,750	2,276,500
LGA/Bond	-	-	-	-	-	-	-	-	-
LGA/Grant	-	-	-	-	-	-	-	-	-
Bonds	-	-	-	-	-	-	-	-	-
Park Dedication	-	-	-	-	-	-	-	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Revenue Bonds - Water	-	-	-	-	-	-	-	-	-
Revenue Bonds - Sewer	-	-	-	-	-	-	-	-	-
Sewer Operations	-	-	-	-	-	-	-	-	-
Storm Operations	-	-	-	-	-	-	-	-	-
Liquor Operations	-	-	-	-	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>273,500</b>	<b>191,500</b>	<b>495,000</b>	<b>713,500</b>	<b>341,500</b>	<b>138,500</b>	<b>174,250</b>	<b>212,250</b>	<b>2,540,000</b>

City of Big Lake, Minnesota  
2031 through 2038 - Summary by Department

Dept	2031	2032	2033	2034	2035	2036	2037	2038	Totals
Administration	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	40,000
EDA - General Fund	-	2,500	-	2,500	-	2,500	-	2,500	10,000
Elections	2,500	-	2,500	-	2,500	-	2,500	-	10,000
Engineering	-	-	1,000	-	-	1,000	-	-	2,000
Planning Department	-	-	1,000	-	-	1,000	-	-	2,000
Big Lake Community Service Center	-	-	-	-	-	-	-	-	-
Building Department	-	-	1,000	-	-	1,000	-	-	2,000
Fire - City Portion only	80,000	35,000	35,000	35,000	35,000	35,000	35,000	-	290,000
Police Department	38,000	38,000	3,000	3,000	3,000	3,000	3,000	3,000	94,000
Streets Department	120,000	-	-	-	-	-	-	-	120,000
Streets Improvements	-	-	-	-	-	-	-	-	-
Parks Department	118,000	63,000	83,000	13,000	38,000	13,000	13,000	13,000	354,000
Park Development	-	-	-	-	-	-	-	-	-
Water Enterprise Fund	-	-	-	-	-	-	-	-	-
Sewer Enterprise Fund	-	-	-	-	-	-	-	-	-
Storm Sewer Enterprise Fund	-	-	-	-	-	-	-	-	-
Liquor Store Enterprise Fund	-	-	-	-	-	-	-	-	-
<b>Total General Fund and Enterprise Funds</b>	<b>363,500</b>	<b>143,500</b>	<b>131,500</b>	<b>58,500</b>	<b>83,500</b>	<b>61,500</b>	<b>58,500</b>	<b>23,500</b>	<b>924,000</b>

City of Big Lake, Minnesota  
2031 through 2038 - Summary by Department

Funding Source	2031	2032	2033	2034	2035	2036	2037	2038	Totals
General Fund	23,500	23,500	26,500	23,500	23,500	26,500	23,500	23,500	194,000
General Fund/Bond	-	-	-	-	-	-	-	-	-
LGA	340,000	120,000	105,000	35,000	60,000	35,000	35,000	-	730,000
LGA/Bond	-	-	-	-	-	-	-	-	-
LGA/Grant	-	-	-	-	-	-	-	-	-
Bonds	-	-	-	-	-	-	-	-	-
Park Dedication	-	-	-	-	-	-	-	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Revenue Bonds - Water	-	-	-	-	-	-	-	-	-
Revenue Bonds - Sewer	-	-	-	-	-	-	-	-	-
Sewer Operations	-	-	-	-	-	-	-	-	-
Storm Operations	-	-	-	-	-	-	-	-	-
Liquor Operations	-	-	-	-	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>363,500</b>	<b>143,500</b>	<b>131,500</b>	<b>58,500</b>	<b>83,500</b>	<b>61,500</b>	<b>58,500</b>	<b>23,500</b>	<b>924,000</b>

City of Big Lake, Minnesota  
2039 through 2046 - Summary by Department

Dept	2039	2040	2041	2042	2043	2044	2045	2046	Totals
Administration	5,000	5,000	5,000	5,000	-	-	-	-	20,000
EDA - General Fund	-	2,500	-	2,500	-	-	-	-	5,000
Elections	2,500	-	2,500	-	-	-	-	-	5,000
Engineering	1,000	-	-	1,000	-	-	-	-	2,000
Planning Department	1,000	-	-	1,000	-	-	-	-	2,000
Big Lake Community Service Center	-	-	-	-	-	-	-	-	-
Building Department	1,000	-	-	1,000	-	-	-	-	2,000
Fire - City Portion only	-	-	-	-	-	-	-	-	-
Police Department	3,000	3,000	3,000	3,000	-	-	-	-	12,000
Streets Department	-	-	-	-	-	-	-	-	-
Streets Improvements	-	-	-	-	-	-	-	-	-
Parks Department	13,000	13,000	13,000	13,000	-	-	-	-	52,000
Park Development	-	-	-	-	-	-	-	-	-
Water Enterprise Fund	-	-	-	-	-	-	-	-	-
Sewer Enterprise Fund	-	-	-	150,000	-	-	-	-	150,000
Storm Sewer Enterprise Fund	-	-	-	-	-	-	-	-	-
Liquor Store Enterprise Fund	-	-	-	-	-	-	-	-	-
Total General Fund and Enterprise Funds	26,500	23,500	23,500	176,500	-	-	-	-	250,000
	-	-	-	-	-	-	-	-	-

City of Big Lake, Minnesota  
2039 through 2046 - Summary by Department

Funding Source	2039	2040	2041	2042	2043	2044	2045	2046	Totals
General Fund	26,500	23,500	23,500	26,500	-	-	-	-	100,000
General Fund/Bond	-	-	-	-	-	-	-	-	-
LGA	-	-	-	-	-	-	-	-	-
LGA/Bond	-	-	-	-	-	-	-	-	-
LGA/Grant	-	-	-	-	-	-	-	-	-
Bonds	-	-	-	-	-	-	-	-	-
Park Dedication	-	-	-	-	-	-	-	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Revenue Bonds - Water	-	-	-	-	-	-	-	-	-
Revenue Bonds - Sewer	-	-	-	-	-	-	-	-	-
Sewer Operations	-	-	-	150,000	-	-	-	-	150,000
Storm Operations	-	-	-	-	-	-	-	-	-
Liquor Operations	-	-	-	-	-	-	-	-	-
Total All Funding Sources	26,500	23,500	23,500	176,500	-	-	-	-	250,000



## **LOCAL GOVERNMENT AID**

## **2017 Local Government Aid**

**Estimated 2017 Local Government Aid:** \$ 543,623

Proposed Uses for 2017 LGA:

2017 Budgeted Operations - CIP Fund: \$ 543,623

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

**Total - Use of Funds:** \$ 543,623



## **DEBT SERVICE**

# Debt Obligation

**CITY OF BIG LAKE, MN**  
**TOTAL DEBT PRINCIPAL AND INTEREST - PLUS PORTION PAID BY ENTERPRISE FUND**  
**AS OF 12/31/2016**

Fund	Series	2016	2017	2018	2019	2020	2021	2022	2023
<b>TOTAL DEBT PAYMENT O/S</b>									
250	2004C G.O. Taxable Increment Bonds	56,580	55,755	59,793	694,621	-	-	-	-
301	2004 PFA Water MPFA Loan	579,760	580,046	580,028	579,707	580,082	580,129	579,846	579,235
209	2009A G.O. Capital Improvement Plan Bonds	99,133	96,378	-	-	-	-	-	-
401	2009 MPFA Loan Wastewater Expansion	980,431	980,484	981,128	980,337	981,135	980,475	980,380	980,827
212	2010A G.O. Improvement Bonds	324,538	329,325	328,325	2,125,069	-	-	-	-
211	2010 PFA Loan	152,535	152,464	152,358	153,218	153,026	152,799	152,538	152,243
214	2011A G.O. Improvement Refunding Bonds	235,835	222,715	228,965	323,455	415,023	-	-	-
216	2011B G.O. Improvement Refunding Bonds	441,320	438,570	440,670	447,105	447,440	441,750	223,080	-
217	2012A G.O. Refunding Bonds	766,063	757,313	649,463	543,513	503,813	236,750	236,969	237,020
221	2014A GO Tax Abatement Bonds	121,975	120,475	123,675	116,625	124,525	122,325	119,988	122,313
222	2015A GO Refunding Bonds	365,376	1,036,062	1,036,987	1,032,237	1,041,662	1,030,337	1,033,337	1,045,287
223	2016A Taxable G.O. Refunding Bonds	-	297,466	262,503	264,958	301,478	316,918	311,720	315,940
224	2016B G.O. CIP BOND	-	57,072	53,825	53,375	57,900	57,275	56,525	50,813
226	2016C GO REFUNDING BOND	-	34,375	37,500	37,500	235,500	236,450	232,350	327,250
SUBTOTAL DEBT SERVICE FUNDS		4,123,545	5,158,500	4,935,219	7,351,720	4,841,584	4,155,207	3,926,733	3,810,927
<b>PORTION PAID BY ENTERPRISE FUNDS</b>									
301	2004 PFA Water MPFA Loan	579,760	580,046	580,028	579,707	580,082	580,129	579,846	579,235
401	2009 MPFA Loan Wastewater Expansion	980,431	980,484	981,128	980,337	981,135	980,475	980,380	980,827
301	2012A G.O. Refunding Bonds	118,402	119,714	120,962	118,978	123,330	121,086	121,874	122,562
401	2012A G.O. Refunding Bonds	442,201	435,939	325,691	324,625	331,973	68,111	68,554	68,941
501	2014A GO Tax Abatement Bonds	88,639	87,549	89,875	84,751	90,492	88,894	87,195	88,885
301	2015A GO Refunding Bonds	42,108	107,542	110,097	103,227	106,914	104,341	106,694	108,896
401	2015A GO Refunding Bonds	147,371	336,483	339,253	341,148	342,186	339,184	336,032	337,654
SUBTOTAL ENTERPRISE FUNDS		2,398,911	2,647,756	2,547,034	2,532,773	2,556,112	2,282,219	2,280,575	2,286,999
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)</b>		<b>1,724,634</b>	<b>2,510,744</b>	<b>2,388,186</b>	<b>4,818,947</b>	<b>2,285,472</b>	<b>1,872,988</b>	<b>1,646,158</b>	<b>1,523,928</b>

**CITY OF BIG LAKE, MN**  
**TOTAL DEBT PRINCIPAL AND INTEREST - PLUS PORTION PAID BY ENTERPRISE FUND**  
**AS OF 12/31/2016**

Fund	Series	2024	2025	2026	2027	2028	2029	2030	Total - 2015 THRU 2030
<b>TOTAL DEBT PAYMENT O/S</b>									
250	2004C G.O. Taxable Increment Bonds	-	-	-	-	-	-	-	919,254
301	2004 PFA Water MPFA Loan	579,295	-	-	-	-	-	-	5,797,598
209	2009A G.O. Capital Improvement Plan Bonds	-	-	-	-	-	-	-	292,265
401	2009 MPFA Loan Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	14,711,482
212	2010A G.O. Improvement Bonds	-	-	-	-	-	-	-	3,436,806
211	2010 PFA Loan	152,913	152,531	153,114	152,646	153,143	152,589	-	2,290,900
214	2011A G.O. Improvement Refunding Bonds	-	-	-	-	-	-	-	1,649,487
216	2011B G.O. Improvement Refunding Bonds	-	-	-	-	-	-	-	3,329,171
217	2012A G.O. Refunding Bonds	192,240	187,560	192,565	-	-	-	-	5,131,749
221	2014A GO Tax Abatement Bonds	119,438	121,500	-	-	-	-	-	1,228,903
222	2015A GO Refunding Bonds	853,112	524,975	523,988	522,163	549,413	471,394	-	11,066,552
223	2016A Taxable G.O. Refunding Bonds	309,500	193,930	199,200	198,998	198,370	89,108	91,395	3,351,704
224	2016B G.O. CIP BOND	55,100	54,162	57,981	56,744	50,563	-	-	661,559
226	2016C GO REFUNDING BOND	326,100	329,800	333,300	-	-	-	-	2,130,351
									-
									-
	<b>SUBTOTAL DEBT SERVICE FUNDS</b>	<b>3,568,488</b>	<b>2,544,730</b>	<b>2,441,418</b>	<b>1,911,288</b>	<b>1,932,186</b>	<b>1,694,217</b>	<b>91,395</b>	<b>55,994,433</b>
<b>PORTION PAID BY ENTERPRISE FUNDS</b>									
301	2004 PFA Water MPFA Loan	579,295	-	-	-	-	-	-	5,797,598
401	2009 MPFA Loan Wastewater Expansion	980,791	980,272	981,270	980,737	980,697	981,126	-	14,711,482
301	2012A G.O. Refunding Bonds	123,034	120,038	123,242	-	-	-	-	1,360,049
401	2012A G.O. Refunding Bonds	69,206	67,522	69,323	-	-	-	-	2,664,959
501	2014A GO Tax Abatement Bonds	86,795	88,294	-	-	-	-	-	893,384
301	2015A GO Refunding Bonds	107,079	106,186	109,449	107,512	49,793	49,688	-	1,319,827
401	2015A GO Refunding Bonds	334,921	342,464	339,833	336,713	418,620	421,706	-	4,713,969
									-
	<b>SUBTOTAL ENTERPRISE FUNDS</b>	<b>2,281,121</b>	<b>1,704,776</b>	<b>1,623,117</b>	<b>1,424,962</b>	<b>1,449,110</b>	<b>1,452,520</b>	<b>-</b>	<b>31,461,268</b>
	<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)</b>	<b>1,287,368</b>	<b>839,954</b>	<b>818,301</b>	<b>486,326</b>	<b>483,076</b>	<b>241,697</b>	<b>91,395</b>	<b>24,533,165</b>

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## **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

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

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or other revenue notices. Alternative formats available upon request.

Revised 07/09

Minnesota Revenue, How the Assessor Estimates Your Market Value 1

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.

# Property Taxation 101



CONNECTING & INNOVATING  
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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.)

$$[\text{parcel market value}] * [\text{class rate}] = [\text{parcel tax capacity}]$$

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*.

$$[\text{city budget}] - [\text{all non-property tax revenues}] = [\text{city levy}]$$

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).

### 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.

$$[\text{city levy}] / [\text{taxable tax capacity}] = [\text{city tax rate}]$$

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.

$$[\text{parcel tax capacity}] * [\text{total local tax rate}] = [\text{tax capacity tax bill}]$$

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.

$$[\text{parcel market value}] * [\text{market value tax rate}] = [\text{market value tax bill}]$$

$$[\text{tax capacity tax bill}] + [\text{market value tax bill}] = [\text{total tax bill}]$$

### 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<sup>1</sup>. 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

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<sup>1</sup> 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: 1 <sup>st</sup> \$500,000 <sup>1</sup> >\$500,000	1.0% 1.25	1.0% 1.25	No state tax
Non-homestead Residential: Single unit: 1 <sup>st</sup> \$500,000 <sup>1</sup> >\$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: 1 <sup>st</sup> \$150,000 <sup>2</sup> >\$150,000	1.5 2.0	1.5 2.0	Subject to state levy (commercial-industrial rate)

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

<sup>1</sup>First tier limit was \$72,000 for 1997, \$76,000 for 2000, and \$500,000 for 2002 and thereafter

<sup>2</sup>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?
- My property’s value
  - My neighbor’s property value
  - My city council, my county board, and my school board
  - The state Legislature
  - All of the above

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



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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](http://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.

$$\begin{aligned} & \text{Total Proposed Local Budget} \\ & - \text{All non-property tax revenue (state aid, fees, etc.)} \\ & = \text{Property tax revenue needed (levy)} \end{aligned}$$

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.

$$(\text{Taxable Market Value}) \times (\text{Class Rate}) = \text{Tax Capacity}$$

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

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or other revenue notices. Alternative formats available upon request.

Revised 08/11

Minnesota Revenue, Understanding Property Taxes 1

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 2<sup>nd</sup> 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



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 referendum. 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

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.  
$$[\text{levy}] / [\text{tax base}] = [\text{tax rate}]$$

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:

$$[\text{budget}] - [\text{all non-property tax revenues}] = [\text{levy}]$$

### 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 15<sup>th</sup> with the remaining half due October 15<sup>th</sup>. 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>

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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](http://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](http://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](mailto:dan.weber@co.sherburne.mn.us)

[Feedback Form](#)

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## **Additional Contact Information**

- Relating to your property value, please contact: The Sherburne County Assessor's Office at 763-765-4900 or [assessor@co.sherburne.mn.us](mailto: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](mailto:auditor@co.sherburne.mn.us)
- Relating to your City taxes or the 2017 City Budget, please contact: Finance Director, City of Big Lake at 763-251-2974 or [dwegeleben@biglakemn.org](mailto:dwegeleben@biglakemn.org)