



**2018 Adopted
2019-2021 Concept
Budget
and
2018 Levy**

City of Big Lake
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COUNCIL MEMBERS

Name	Office	Term Expires
Raeanne Danielowski	Mayor	December 31, 2020
Dick Backlund	Council Member	December 31, 2020
Seth Hansen	Council Member	December 31, 2020
Duane Langsdorf	Council Member	December 31, 2018
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

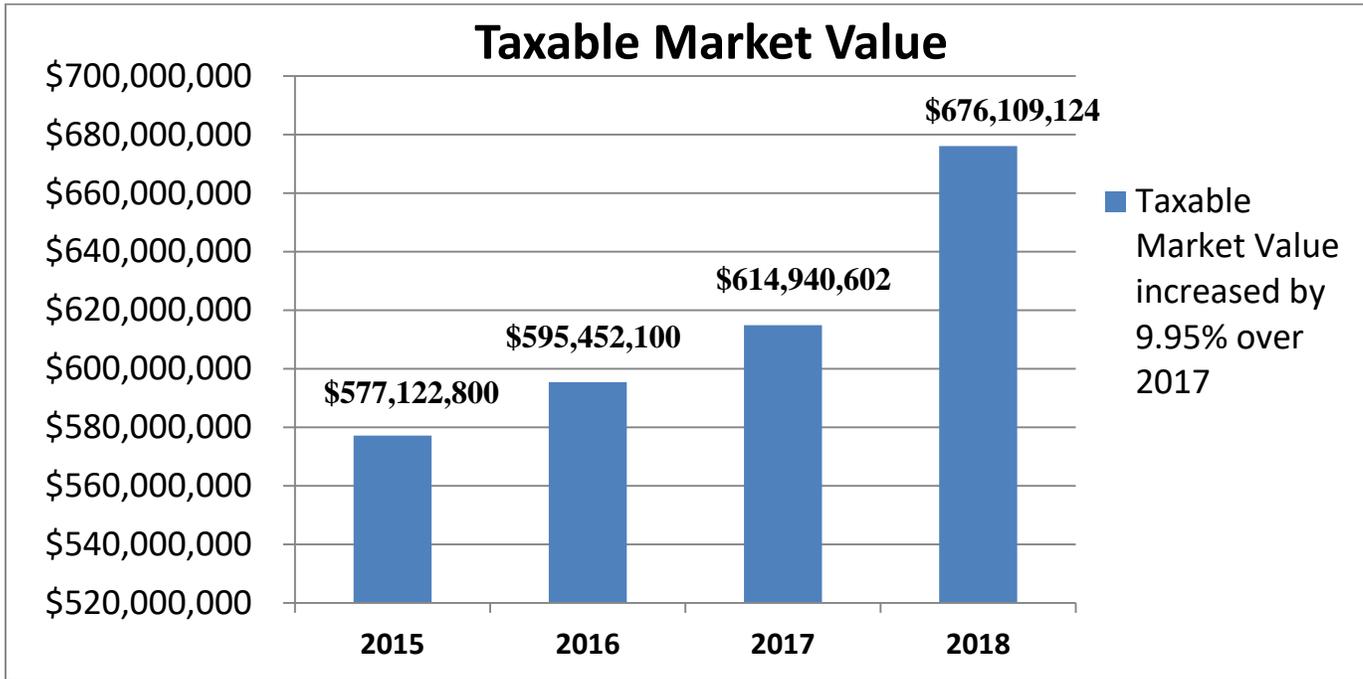
CITY TAX LEVY INFORMATION

For 2018, 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 9.95%, from \$614,940,602 in 2017 to \$676,109,124 for 2018. When the City’s Taxable Market Value changes, there is an impact to the City’s Tax Rate.

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

PARCEL MARKET VALUE * CLASS RATE = PARCEL TAX CAPACITY

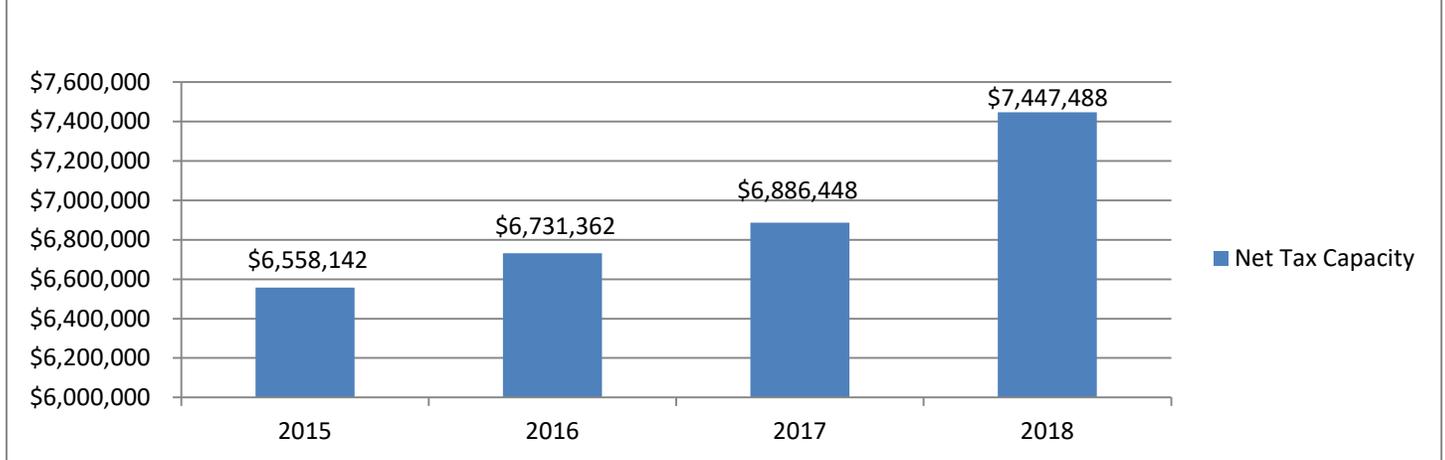
Property Tax Class			
Class	Rate	Class	Rate
Residential Homestead		Market-rate Apartments	1.25%
1st \$500,000	1%	Commercial/Industrial	
>\$500,000	1.25	1st \$150,000	1.50%
Residential - Non Homestead		>\$150,000	2.00%
Single Unit			
1st \$500,000	1%		
>\$500,000	1.25%		
2-3 unit builings	1.25%		



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

Net Tax Capacity for 2018 increased by 8.15% or \$561,054. Of the increase, \$112,276 or 1.51% was contributed to new construction



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 2018 even though the levy increased by 3.44% the City's tax rate will decrease by 2.59%.

For 2018, the City Tax rate will be approximately 56.071%.

	2017	2018	Increase
Total City Levy - includes EDA & Debt	\$ 4,036,869	\$ 4,175,858	\$ 138,989
Net Tax Capacity -based on property values	\$ 6,886,448	\$ 7,447,488	\$ 561,040
City Tax Rate	58.662%	56.071%	-2.591%

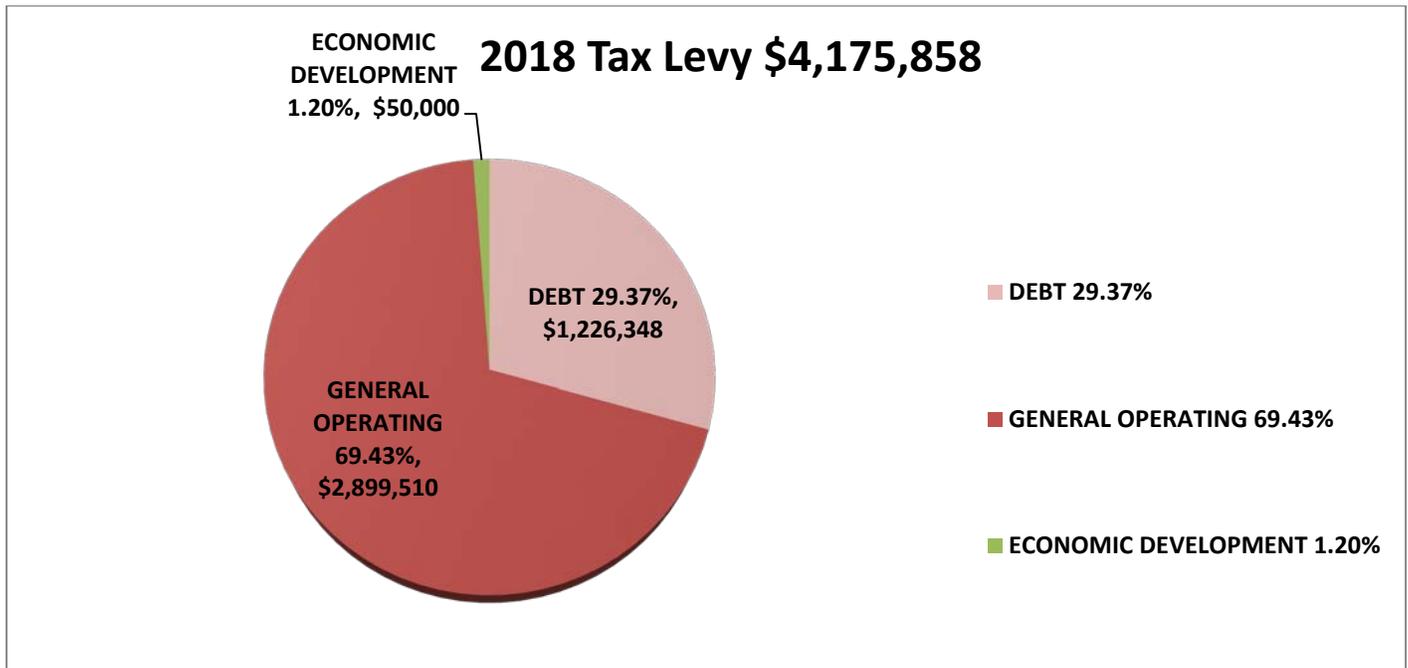
Before setting the actual levy, the City must estimate the expected city expenditures during the next calendar year. This is done through the preparation of the City Budget.

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 2018, the anticipated property tax levy needed is \$2,899,510. Following is the detail of the 2018 Final Tax Levy Payable.

2018 Tax Levy Detail

	<u>2017</u>	<u>2018</u>	<u>Inc/(Dec)</u>	<u>% Change</u>
General Levy:	\$ 2,638,204	\$ 2,899,510	\$ 261,306	9.90%
Specials:				
2014A Go Tax Abatement Bonds - less rent	24,750	24,750	-	0.00%
2016A GO Taxable Refunding Bonds TIF 1-4 (IFL)	286,536	249,925	(36,611)	-12.78%
			-	
Debt:				
2004B GO Improvement Bonds			-	
2004C GO Tax Increment Bonds tif 1-3	40,000	50,000	10,000	25.00%
2010A GO Improvement Bonds	210,000	200,689	(9,311)	-4.43%
2011A GO Improvement Bonds	130,000	100,000	(30,000)	-23.08%
2011B GO Improvement Bonds	335,000	280,000	(55,000)	-16.42%
2012 GO Refunding Bonds	15,000	15,000	-	0.00%
2015A GO Refunding Bonds	247,453	229,780	(17,673)	-7.14%
2016B GO Capital Improvement Plan Bonds	59,926	56,516	(3,410)	-5.69%
2016C GO Crossover Refunding (2010A)	-	19,688	19,688	100.00%
EDA Levy	50,000	50,000	-	0.00%
Total Debt & EDA Levy:	\$ 1,398,665	\$ 1,276,348	\$ (122,317)	-8.75%
Total Levy:	\$ 4,036,869	\$ 4,175,858	\$ 138,989	3.44%
TAX RATE	58.662%	56.071%	-2.59%	



2018 BUDGET OVERVIEW

The 2018 Adopted and 2019 – 2021 Concept budget is the second, 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 2018 Budget in June of 2017. 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 28, 2017. 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 2018 Levy December 13, 2017.

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

2017
CITY OF BIG LAKE

Fund #	Bond Name	Maturity Date	Authorized and Issued	Balance 12/31/2017	Current Portion - 2018	Long - Term Portion
G.O. Bonds, Including Refunding Bonds						
224	G.O. Capital Improvement Bond of 2016B	2/1/2028	\$ 590,000	\$ 545,000	\$ 45,000	\$ 500,000
212	G.O. Improvement Bonds of 2010A	2/1/2026	3,590,000	2,345,000	255,000	2,090,000
214	G.O. Refunding Improvement Bonds 2011A	2/1/2020	2,095,000	930,000	210,000	720,000
216	G.O. Refunding Improvement Bonds 2011B	2/1/2022	3,415,000	1,890,000	400,000	1,490,000
217	G.O. Refunding Improvement Bonds 2012A	2/1/2026	1,040,000	470,000	195,000	275,000
222	G.O. Refunding Improvement Bonds 2015A	2/1/2029	4,330,000	3,855,000	485,000	3,370,000
226	G.O. Refunding Improvement Bonds 2016C	2/1/2026	1,875,000	1,875,000	-	1,875,000
Total G.O. Bonds, Including Refunding Bonds			\$ 17,555,000	\$ 11,910,000	\$ 1,590,000	\$ 10,320,000
Tax Abatement Bonds						
223	G.O. Taxable Refunding Bond 2016A -	2/1/2030	\$ 2,885,000	\$ 2,665,000	\$ 205,000	\$ 2,460,000
221	G.O. Taxable Tax Abatement Bonds 2014A	2/1/2025	296,530	241,870	28,696	213,174
Total Tax Abatement Bonds			\$ 3,181,530	\$ 2,906,870	\$ 233,696	\$ 2,673,174
G.O. Tax Increment Bonds						
250	G.O. Tax Increment Bonds of 2004C	2/1/2030	\$ 795,000	\$ 695,000	\$ 20,000	\$ 675,000
Total G.O. Tax Increment Bonds			\$ 795,000	\$ 695,000	\$ 20,000	\$ 675,000
Other Financing						
211	Transportation Revolving Loan Fund	8/20/2029	\$ 2,465,000	\$ 1,643,000	\$ 124,000	\$ 1,519,000
199	Capital Lease on Portable Radios	9/15/2021	39,746	31,078	7,149	23,929
101	Capital Lease on K-9 Unit	12/14/2018	26,213	8,722	8,722	-
Total Other Financing			\$ 2,530,959	\$ 1,682,800	\$ 139,871	\$ 1,542,929
Total General Obligation			\$ 24,062,489	\$ 17,194,670	\$ 1,983,567	\$ 15,211,103

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 2018, a transfer of \$375,000 is budgeted for the General Fund and \$25,000 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.

<u>Retirement Plan</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Coordinated Plan	7.25%	7.25%	7.25%	7.50%	7.50%	7.50%	7.50%
Police and Fire Fund	14.40%	14.40%	15.30%	16.20%	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, 2018.

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.

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.

Local 49 Union represents the public works employees. The current contract runs through December 31, 2019.

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 contributed \$10,000 to help cover the cost of housing the library in 2017. The City did not know what contribution the Township was going to contribute, so nothing was budgeted for 2018. 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.

2018 GENERAL FUND OPERATIONS BUDGET SUMMARY

CITY OF BIG LAKE, MINNESOTA GENERAL FUND BUDGET

General Fund Revenues:

	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018	
					\$ Change	% Change
Property Taxes	\$2,334,854	\$2,275,498	\$2,429,362	\$2,726,289	\$296,927	12.22%
Special Assessments	2,256	2,343	1,500	1,500	-	
Licenses & Permits	332,616	518,961	385,550	501,725	116,175	30.13%
Intergovernmental	981,097	468,998	403,494	388,784	(14,710)	-3.65%
Franchise Fees	432,771	442,833	380,000	392,000	12,000	3.16%
Charges for Services	319,630	320,134	298,863	242,744	(56,119)	-18.78%
Fines & Forfeitures	36,553	43,467	37,000	41,350	4,350	11.76%
Investment Income	17,203	42,698	25,000	25,000	-	
Contributions/Donations	33,825	97,405	7,500	3,000	(4,500)	-60.00%
Capital Lease Proceeds	-	26,213	-	-	-	
Insurance Proceeds & Dividends	22,463	50,893	18,000	-	(18,000)	-100.00%
Transfer In	537,567	364,568	300,000	375,000	75,000	25.00%
Total - General Fund Revenues:	\$5,050,834	\$4,654,011	\$4,286,269	\$4,697,392	\$411,123	9.59%

General Fund Expenditures:

	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018	
					\$ Change	% Change
Mayor/Council	\$ 35,356	\$ 33,366	\$ 34,949	\$ 33,570	\$ (1,379)	-3.95%
Planning	84,223	106,681	116,899	160,791	43,892	37.55%
Elections	6,744	15,678	3,900	20,800	16,900	433.33%
Administration	756,708	958,473	558,457	743,674	185,217	33.17%
BLCSC	122,366	47,685	79,386	65,625	(13,761)	-17.33%
EDA	109,695	146,194	135,123	177,145	42,022	31.10%
Building	184,962	209,040	217,906	207,594	(10,312)	-4.73%
Engineering	-	-	55,255	57,435	2,180	3.95%
Streets	1,344,976	501,599	582,876	609,702	26,826	4.60%
Parks	374,643	438,247	513,931	565,785	51,854	10.09%
Police	1,537,520	1,589,113	1,637,271	1,770,852	133,581	8.16%
Fire	366,793	276,080	324,216	267,469	(56,747)	-17.50%
Community & Other	24,572	11,193	26,100	16,950	(9,150)	-35.06%
Total - General Fund Expenditures:	\$4,948,559	\$4,333,350	\$4,286,269	\$4,697,392	\$411,123	9.59%

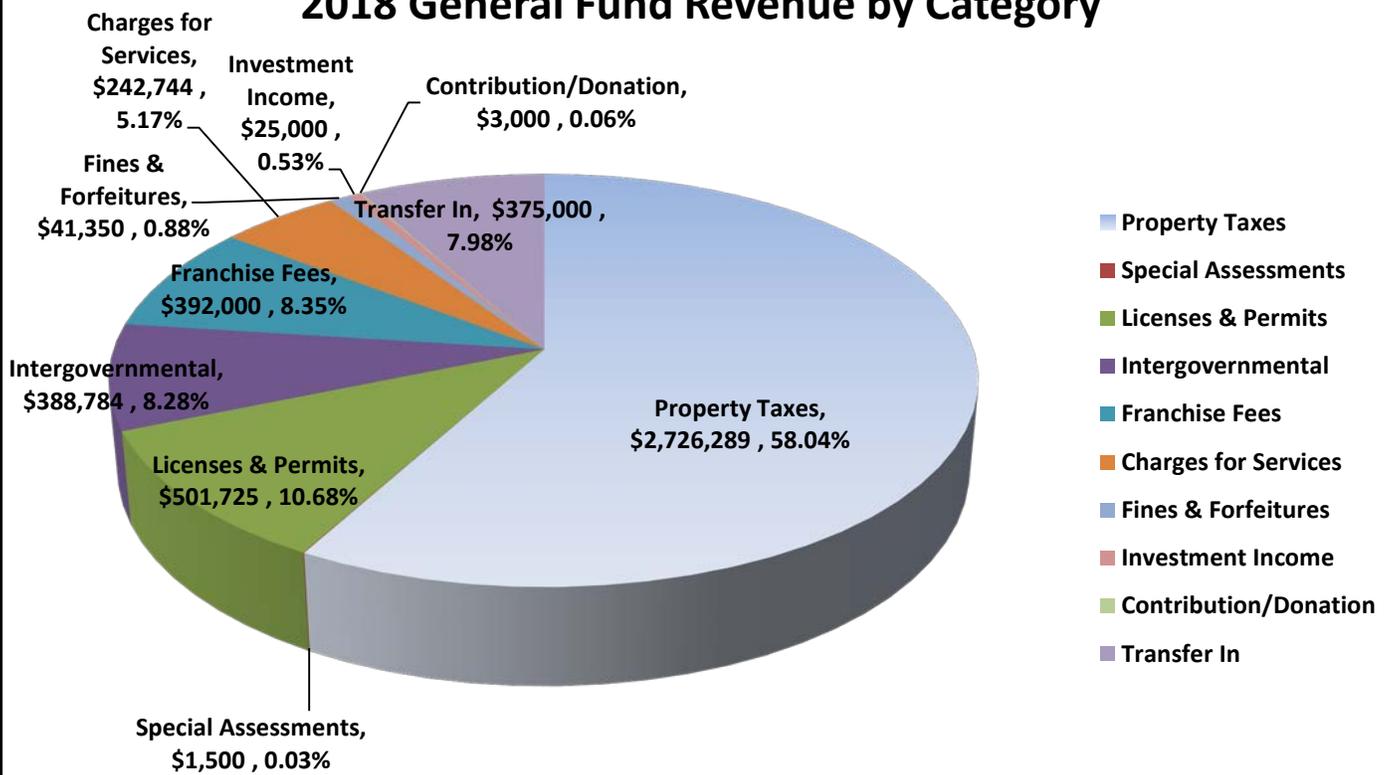
Budgeted (Use) /excess of Reserves:	\$102,275	\$320,660	\$0	\$0
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Unassigned Fund Balance - Projected	\$2,529,125	\$2,849,785	\$2,849,785	\$2,849,786
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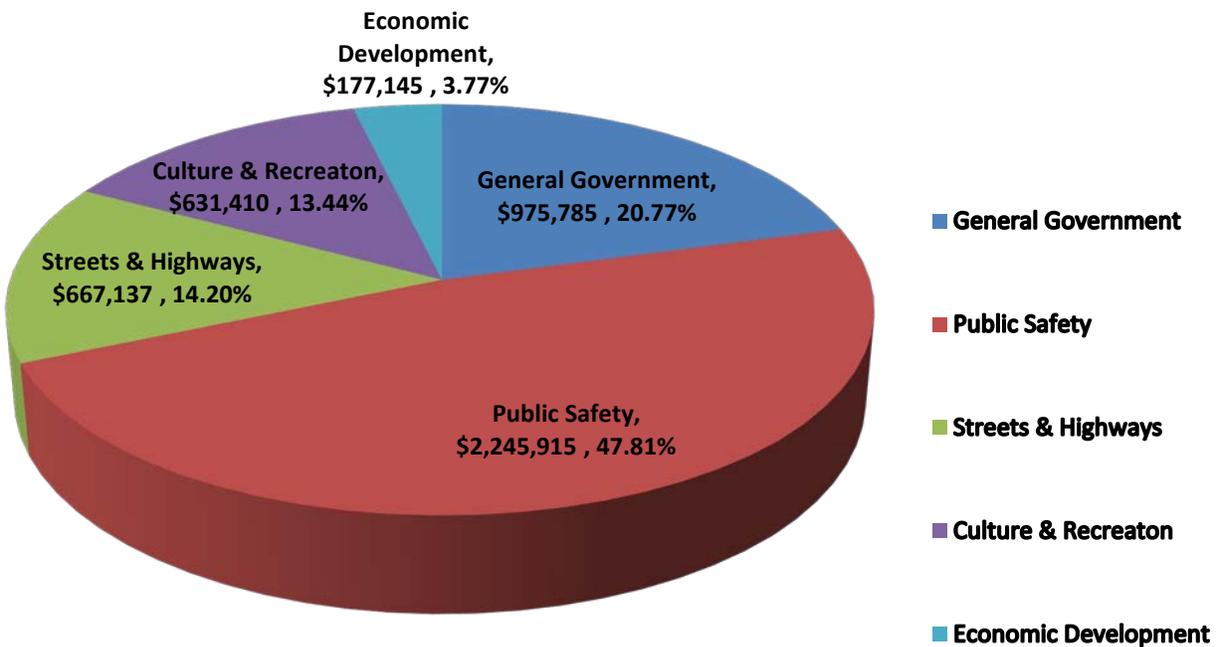
Percentage of Expenditures:	58.36%	66.49%	60.67%	59.68%
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General Fund Budget

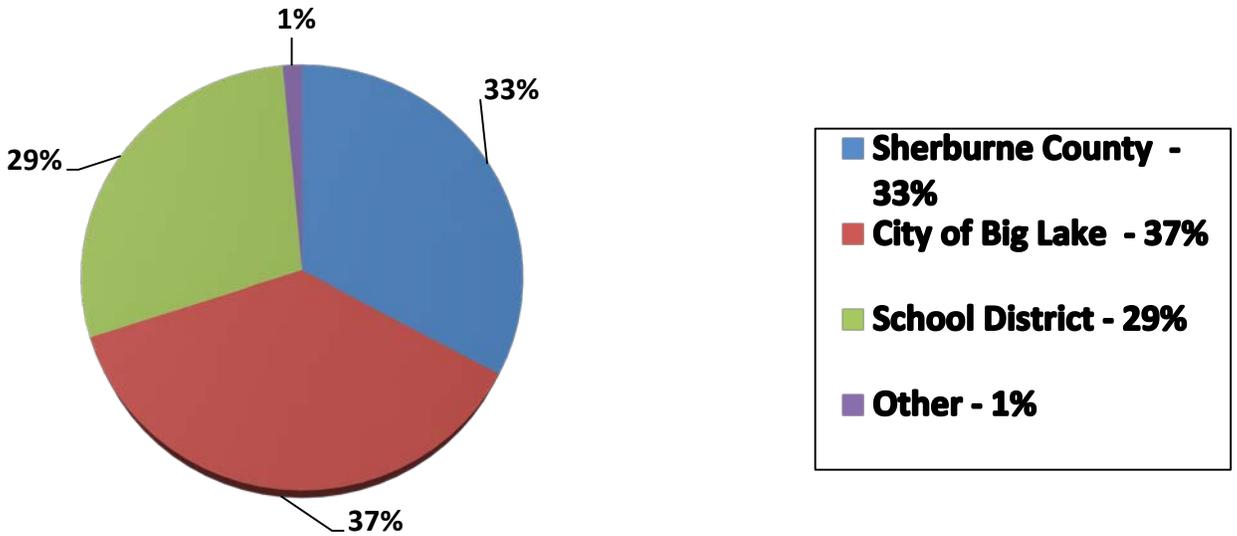
2018 General Fund Revenue by Category



2018 General Fund Expenditure by Service

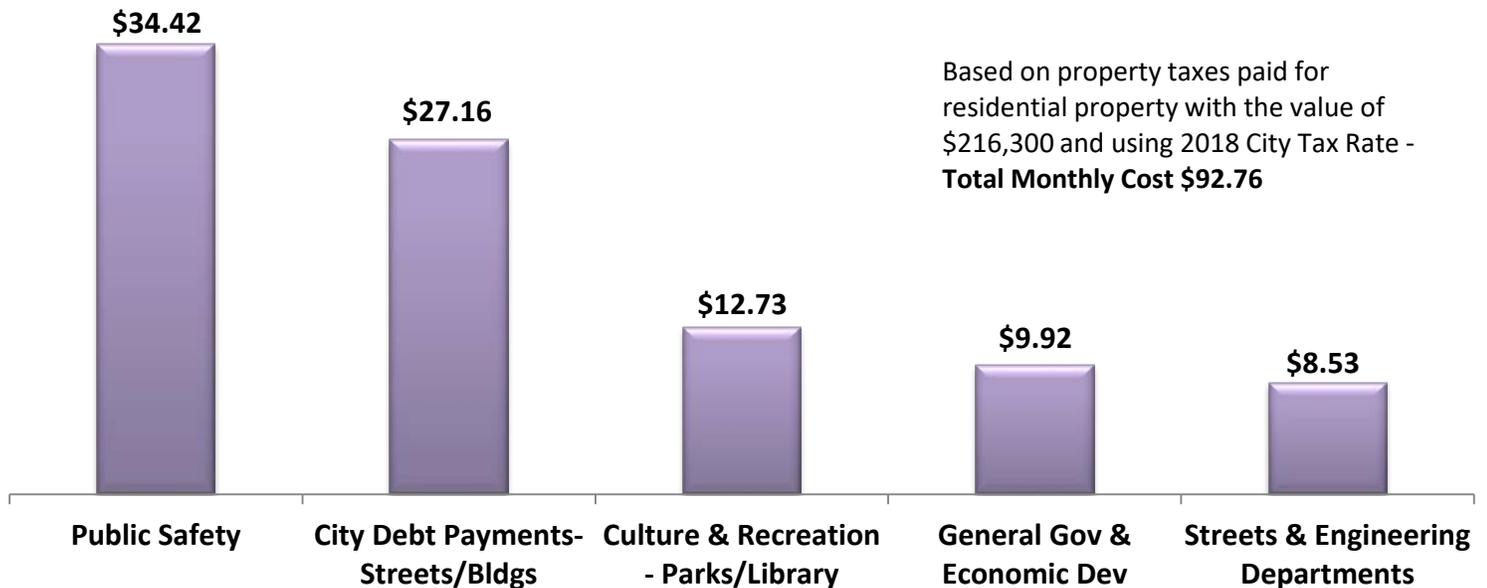


WHERE YOUR PROPERTY TAXES GO:



WHAT DOES YOUR CITY TAXES PAY FOR:

Based on property taxes paid for residential property with the value of \$216,300 and using 2018 City Tax Rate - Total Monthly Cost \$92.76





CITY DEPARTMENTS

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

Department Directors

Name

Position

Clay Wilfahrt

City Administrator

Gina Wolbeck

City Clerk

Deb Wegeleben

Finance Director

Hanna Klimmek

Community Development Director

Joel Scharf

Chief of Police

Paul Nemes

Fire Chief

Mike Goebel

Public Work Director

Layne Otteson

City Engineer

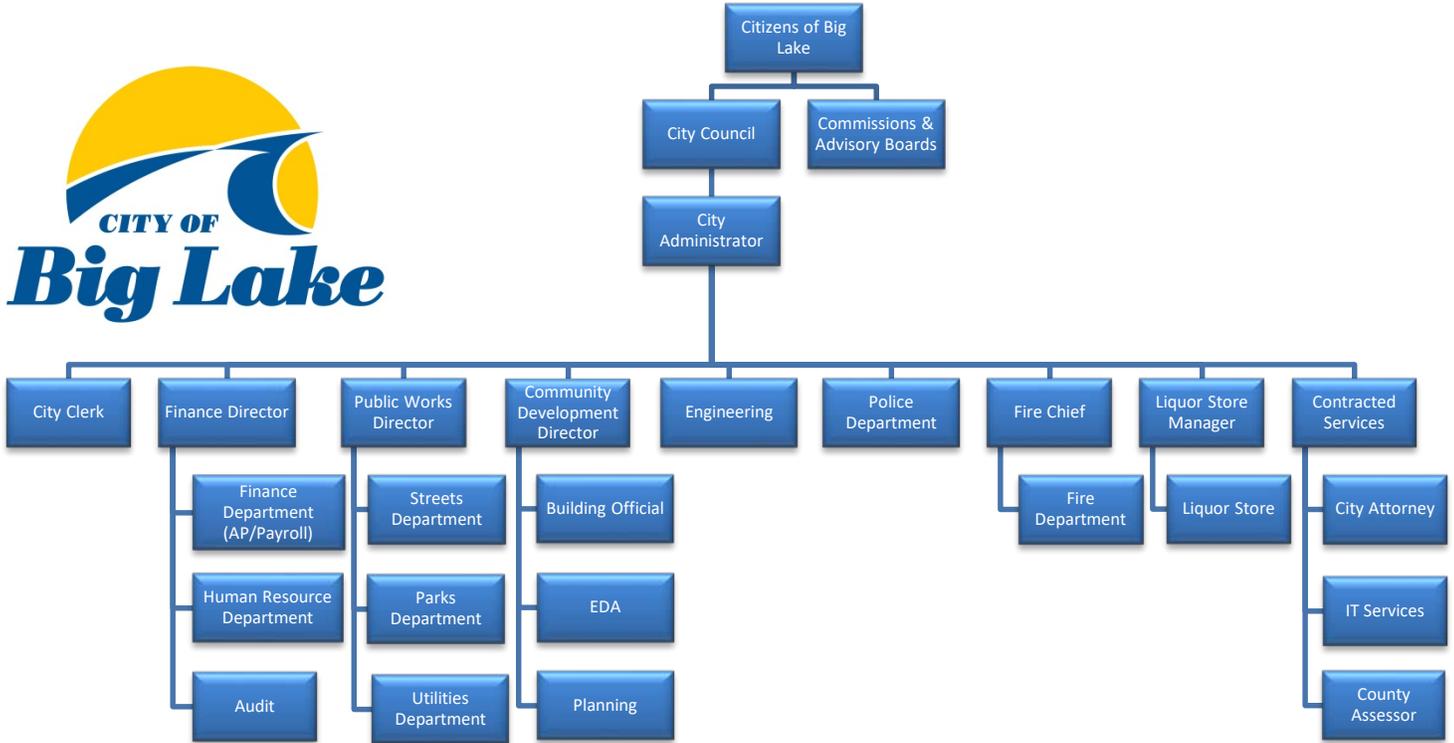
Greg Zurbey

Liquor Store Manager

Lisa Miller

Assistant Liquor Store Manager

City Organization Chart



Mayor and Council

BIG LAKE MAYOR & COUNCIL DEPARTMENT

Big Lake Mayor and Council Department:

- Mayor
- Council members - 4

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
- Utility billing processing and collection
- 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
- City Planner
- Administrative Assistant #1
- Administrative Assistant #2
- Code Enforcement Officer – 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 (and Joint Powers Board when recommendations are regarding the Big Lake Industrial Park)
- Accomplish objectives of the Big Lake Economic Development Strategic Plan
- Work with business financing administrators to provide options for business expansion and new opportunities
- Work with marketing consultants to develop marketing materials/opportunities for the City

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 for the entire City of Big Lake

Building / 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
 - Issuance of Certificates of Occupancy

2018 Farmers Market:

- Scheduled from 3:00 p.m. – 7:00 p.m., every Wednesday, June through September
- Scheduled from 3:00 p.m. – 6:00 p.m., Friday's, once per month, December through April

Quarterly Newsletter:

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



Police Department

BIG LAKE POLICE DEPARTMENT

Mission Statement: *The members of the Big Lake Police Department display **Pride** in the community we are entrusted to protect, provide **Service** with compassion and dignity, and exhibit highest level of **Integrity** in all aspects of our lives.*

Big Lake Police Department Staff:

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

Public Safety Services:

- Continue to provide exceptional public safety services to this residents and visitors of Big Lake.
- Continue to develop strategies to address ever increasing demands placed upon our department due to population growth and community needs.
- Continue to maintain our standing as one of the safety communities in Minnesota by diligently detecting and deterring 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, Canine Unit, and other public venues.
- Continue to provide a transparent view of the Big Lake Police Department.

Fiscal Management:

- Continue to manage our resources to ensure the department operates at, or under budget for 2018.
- 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:

- Reorganize supervisory structure, compressing the Captain and Sergeant Job Description into one role.
- Continue a path to recruit and retain exceptional staff.
- Continue to ensure our Officers work in the safest possible environment.
- Continue to build upon staff skills through quality training and career opportunities.
- Continue to grow the mindset of physical and mental fitness within the department, ensuring for our officer's wellness.

Our Core Values: PRIDE - SERVICE - INTEGRITY



Fire Department

BIG LAKE FIRE DEPARTMENT

Big Lake Fire Department Staff:

- Fire Chief - 1
- Assistant Chief - 1
- Captains - 5
- Fire Fighters - 29
- Training Officer
- SCBA Officer
- 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

2018 Goals:

- Move to secure grant dollars to replace our aging 800 Radios and pagers
- Develop program to better our community engagement activity
- Develop a duty crew concept program for staff coverage

- 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 – Engineering, Streets & Parks

BIG LAKE ENGINEERING, STREETS & PARKS DEPARTMENT

Big Lake Engineering, Streets & Parks Department Staff:

- Public Works Director
- City Engineer
- Intern Engineer
- Foreman – Street/Parks
- Administrative Assistant - 1
- Fleet Mechanic - 1
- Street/Parks Operators - 6
- Street/Park Employee – 1 Part Time
- Street/Park Employee – 8 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 & Wastewater

BIG LAKE WATER & WASTEWATER DEPARTMENT

Big Lake Water & Wastewater Department Staff:

- Public Works Director
- City Engineer
- Foreman – Water/Wastewater
- Wastewater Operators - 4

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 area 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 2018
- 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



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GENERAL FUND DETAIL BUDGET

Revenue Budget

City of Big Lake General Fund Revenue Budget

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
						2018 Adopted Budget	\$ % Change			
101-010-3125	Land Use Revenue	\$ 10,019	\$ 10,855	\$10,836	\$ 10,000	\$ 10,500	\$ 500 5.00%	\$ 10,500	\$ 10,500	\$ 10,500
101-010-3372	Recording Fees	-	-	378	92	-	(92) -100.00%	-	-	-
101-015-3101	RE & PP Taxes-Current	1,926,703	2,242,007	2,423,270	2,561,362	2,842,656	281,294 10.98%	2,997,680	3,176,306	3,373,762
	Less Township Repayment	-	-	(129,235)	(141,500)	(67,000)	74,500 -52.65%	(70,300)	(71,706)	(73,140)
	Less TIF	-	-	(63,325)	(40,500)	(74,367)	(33,867) 83.62%	(76,598)	(78,896)	(81,263)
101-015-3102	RE & PP Taxes-Delinquent	90,111	92,614	44,751	50,000	25,000	(25,000) -50.00%	50,000	50,000	50,000
101-015-3106	P.E.R.A. Aid	3,106	3,106	3,106	3,106	3,106	-	3,106	3,106	3,106
101-015-3155	Transfer In-Revenue	270,000	537,567	364,568	300,000	375,000	75,000 25.00%	550,000	560,000	565,000
101-015-3160	Inter-Govt Revenue	351	1,288	1,468	1,000	1,000	-	1,000	1,000	1,000
101-015-3161	Clean-up Day / SCORE Grant	9,583	11,700	10,069	12,000	12,000	-	12,000	12,000	12,000
101-015-3180	Franchise Fees - Utilities	129,508	432,771	395,287	380,000	392,000	12,000 3.16%	396,800	399,200	401,600
101-015-3181	Franchise Fees - Cable	-	-	47,546	-	-	-	-	-	-
101-015-3195	Sanitation License	900	900	900	900	900	-	900	900	900
101-015-3198	Dock Permits	3,150	3,500	3,850	3,500	3,500	-	3,500	3,500	3,500
101-015-3201	Peddler License/Permit	-	1,125	1,280	500	500	-	500	500	500
101-015-3202	Firework Permits	-	75	100	-	-	-	-	-	-
101-015-3205	License Investigation Fee	-	-	300	-	-	-	-	-	-
101-015-3210	Massage License	250	375	475	375	450	75 20.00%	450	450	450
101-015-3211	Liquor License	28,725	31,775	30,331	32,000	32,000	-	32,000	32,000	32,000
101-015-3218	Cigarette License	700	1,075	1,000	1,000	1,100	100 10.00%	1,100	1,100	1,100
101-015-3224	Animal License	832	706	828	750	1,200	450 60.00%	1,200	1,200	1,200
101-015-3230	Donations from Organizations	2,500	4,000	4,700	-	-	-	-	-	-
101-015-3233	Donations - Movie In the Park	-	-	-	2,500	3,000	500 20.00%	3,000	3,000	3,000
101-015-3355	Yard Sign Sales	-	-	1,301	-	-	-	-	-	-
101-015-3360	NSF Check Recovery Revenue	30	90	-	30	-	(30) -100.00%	-	-	-
101-015-3375	Miscellaneous Revenue	1,231	4,000	30	100	100	-	100	100	100
101-015-3376	Insurance Proceeds & Dividends	17,920	18,847	26,659	18,000	-	(18,000) -100.00%	18,000	18,000	18,000
101-015-3385	Cash Over/Short	(0)	(246)	(86)	-	-	-	-	-	-
101-015-3411	Copies	27	16	49	30	30	-	30	30	30
101-015-3417	Assessment Searches	2,175	1,275	2,350	1,200	2,000	800 66.67%	2,000	2,000	2,000
101-015-3418	Administrative Charges	227	145	30	-	-	-	-	-	-
101-015-3513	Other Fines/Fees	1,313	857	75	1,000	100	(900) -90.00%	100	100	100
101-015-3610	Prop Tx Paid Special Assessmnt	4,930	2,256	2,343	1,500	1,500	-	1,500	1,500	1,500

City of Big Lake
General Fund
Revenue Budget (continued)

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
						2018 Adopted Budget	\$ Change				% Change
101-015-3940	Lease/Rental Income	57,247	55,774	36,312	55,750	63,074	7,324	13.14%	64,576	57,040	54,036
101-015-3995	Unrealized Gain	(24,629)	(1,476)	21,757	5,000	5,000	-		5,000	5,000	5,000
101-015-3999	Interest Earned	19,213	18,679	20,941	20,000	20,000	-		20,000	20,000	20,000
101-015-4155	Reimbursements - Wellness Progr	-	-	-	-	500	500	100.00%	500	500	500
101-020-3160	Intergovernmental	21,000	21,000	18,430	21,000	-	(21,000)	-100.00%	-	-	-
101-030-3221	Building Permits	202,859	215,313	378,732	270,000	360,000	90,000	33.33%	185,000	195,000	205,000
101-030-3222	State Surcharge on Bldg Pmts	6,181	6,233	12,208	4,000	15,000	11,000	275.00%	16,000	17,000	18,000
101-030-3229	Seed/Sod Escrow Permit	2,400	3,400	5,300	4,000	10,000	6,000	150.00%	5,000	5,000	5,000
101-030-3250	Rental Inspection Fees - Multi Family	4,900	-	12,716	10,987	12,706	1,719	15.65%	12,706	12,706	12,706
101-030-3251	Rental License Fees - Single/Duplex	-	-	9,100	-	11,050	11,050	100.00%	-	11,050	-
101-030-3375	Miscellaneous Revenue	1,077	1,254	1,265	1,200	1,200	-		1,200	1,200	1,200
101-030-3513	Other Fines/Fees	883	608	1,589	-	250	250	100.00%	250	250	250
101-050-3160	Inter-Govt Revenue -	3,268	6,882	1,317	-	-	-		-	-	-
101-050-3161	Clean-up Day / SCORE Grant	13,017	14,575	20,533	20,000	20,600	600	3.00%	20,600	20,800	21,000
101-050-3197	Compost Access Permit	2,085	2,330	2,575	2,500	1,600	(900)	-36.00%	1,600	1,600	1,600
101-050-3220	R-O-W Permit Fees	5,550	750	1,350	1,000	1,000	-		1,000	1,000	1,000
101-050-3365	Road/Maintenance Aid	101,714	108,201	108,584	112,000	112,000	-		112,000	112,000	112,000
101-050-3376	Insurance Proceeds & Dividends	-	-	199	-	-	-		-	-	-
101-050-3412	City Maint. Services	11,685	8,249	5,991	23,696	4,184	(19,512)	-82.34%	4,268	4,353	4,440
101-050-3450	Street Light Fees	132,381	146,828	150,585	152,028	156,000	3,972	2.61%	160,141	161,941	163,741
101-050-4151	Refunds & Reimbursements	154	1,479	1,151	-	-	-		-	-	-
101-050-4154	Reimbursements - BL Township	16,695	-	30,936	-	-	-		-	-	-
101-055-3160	Inter-Govt Revenue	-	25,138	2,533	-	-	-		-	-	-
101-055-3196	Garden Plot Fees	175	125	150	125	125	-		125	125	125
101-055-3200	Vendor Fees/Licenses	-	2,925	1,500	3,000	1,500	(1,500)	-50.00%	1,500	1,500	1,500
101-055-3225	Park Permits-Seasonal- Resident	10,109	9,128	9,740	9,200	9,000	(200)	-2.17%	9,000	9,000	9,000
101-055-3226	Park Permits-Daily	38,575	33,404	40,840	34,000	34,000	-		34,000	34,000	34,000
101-055-3227	Park-Miscellaneous	904	136	495	100	100	-		100	100	100
101-055-3230	Donations from Organizations	-	-	3,000	-	-	-		-	-	-
101-055-3231	Park Permits-Seasonal- Non-Res	7,152	8,121	7,716	8,200	8,000	(200)	-2.44%	8,000	8,000	8,000
101-055-3232	Park Event Fee	-	500	150	500	300	(200)	-40.00%	300	300	300
101-055-3376	Insurance Proceeds & Dividends	-	-	15,109	-	-	-		-	-	-
101-055-3940	Lease/Rental/CAM	1,020	1,110	1,110	750	750	-		750	750	750

**City of Big Lake
General Fund
Revenue Budget (continued)**

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
101-055-4151	Refunds & Reimbursements	12,397	-	270	-	-	-	-	-	-	-
101-055-4152	Resitution/Damage Payments	5,911	5,795	4,055	-	-	-	-	-	-	-
101-055-4200	Other Grant Proceeds	2,238	2,240	50,000	2,240	1,530	(710)	-31.70%	1,530	1,530	1,530
101-055-4203	Other Grants - Blandin foundation	-	-	10,000	-	-	-	-	-	-	-
101-075-3117	State Aid - Police	83,776	95,043	95,780	97,000	105,000	8,000	8.25%	105,000	105,000	105,000
101-075-3117	Capital Lease Proceeds	-	-	26,213	-	-	-	-	-	-	-
101-075-3160	Inter-Govt Revenue	28,640	39,815	37,213	26,500	17,500	(9,000)	-33.96%	1,500	1,500	1,500
101-075-3230	Donations from Organizations	19,372	25,525	9,140	2,500	-	(2,500)	-100.00%	2,500	2,500	2,500
101-075-3239	K-9 Unit Donations	-	-	47,008	-	-	-	-	500	500	500
101-075-3240	K-9 Unit Sales	-	-	257	-	-	-	-	-	-	-
101-075-3375	Miscellaneous Revenue	-	600	605	500	500	-	-	500	500	500
101-075-3376	Insurance Proceeds & Dividends	-	24	32	-	-	-	-	-	-	-
101-075-3411	Copies	375	691	448	350	600	250	71.43%	600	600	600
101-075-3511	Court Fines	30,644	31,324	33,793	30,000	35,000	5,000	16.67%	37,000	39,000	41,000
101-075-3512	Parking Fines	4,795	1,325	5,565	3,000	3,000	-	-	3,000	3,000	3,000
101-075-3513	Other Fines/Fees	2,462	2,439	2,445	3,000	3,000	-	-	3,000	3,000	3,000
101-075-3910	Sale of Fixed Assets	943	-	4,947	3,000	1,000	(2,000)	-66.67%	500	500	500
101-075-4151	Refunds & Reimbursements	150	-	300	-	-	-	-	-	-	-
101-075-4200	Other Grant Proceeds	10,365	5,933	2,500	-	1,200	1,200	100.00%	1,200	1,200	1,200
101-075-4209	Other Grants - K-9 Unit	-	-	13,500	-	-	-	-	-	-	-
101-075-4210	Federal Grant Proceeds	-	-	1,228	-	1,200	1,200	100.00%	1,200	1,200	1,200
101-075-4211	Towards Zero Deaths Grant	14,462	14,607	13,870	17,648	17,648	-	-	18,707	19,829	21,019
101-085-3118	State Aid - Fire	89,017	96,309	95,867	90,000	95,000	5,000	5.56%	95,000	95,000	95,000
101-085-3119	State Aid Fire Relief	1,000	-	1,000	1,000	1,000	-	-	1,000	1,000	1,000
101-085-3160	Inter-Govt Revenue	-	6,330	5,000	-	-	-	-	-	-	-
101-085-3230	Donations from Organizations	4,190	4,300	3,900	2,500	-	(2,500)	-100.00%	-	-	-
101-085-3375	Miscellaneous Revenue	248	5	75	50	-	(50)	-100.00%	-	-	-
101-085-3376	Insurance Proceeds & Dividends	-	3,591	8,894	-	-	-	-	-	-	-
101-085-3422	Fire Protection Service	23,257	24,735	25,083	25,000	-	(25,000)	-100.00%	-	-	-
101-085-3940	Lease/Rental/CAM	4,030	4,030	1,679	-	-	-	-	-	-	-
101-085-4151	Refunds & Reimbursements	19,636	23,183	23,335	24,000	-	(24,000)	-100.00%	-	-	-
		\$ 4,024,430	\$ 5,050,834	\$ 4,654,011	\$ 4,286,269	\$ 4,697,392	\$ 411,123	9.59%	\$ 4,874,920	\$5,081,964	\$5,285,242

	2015	2016	2017	2018	2019	2020	2021
	\$ 4,948,559	\$ 4,333,350	\$ 4,286,269	\$ 4,697,392	\$ 4,774,920	\$4,991,964	\$5,195,242
	5,050,834	4,654,011	4,286,269	4,697,392	4,874,920	5,081,964	5,285,242
	102,275	320,660	0	0	100,000	90,000	90,001

% of increase in Revenue	2018	2019	2020	2021
over prior year	9.59%	3.78%	4.25%	4.00%
% of increase in Expenditur	2018	2019	2020	2021
over prior year	9.59%	1.65%	4.55%	4.07%

Expenditure Budget Summary by Division

City of Big Lake General Fund Expenditure Budget Summary by Division

Division/Category:	2017 - 2018									
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
Mayor/Council										
Personnel	\$ 25,670	\$ 27,221	\$ 26,952	\$ 27,188	\$ 27,195	\$ 7	0.03%	\$ 27,198	\$ 27,202	\$ 27,206
Professional Services	4,475	-	-	250	250	-		250	250	250
Operations	15,040	8,136	6,414	7,511	6,125	(1,386)	-18.45%	6,144	6,164	6,185
Total - Mayor/Council:	\$ 45,184	\$ 35,356	\$ 33,366	\$ 34,949	\$ 33,570	\$ (1,379)	-3.95%	\$ 33,592	\$ 33,616	\$ 33,641
Planning										
Personnel	\$ 19,215	\$ 17,131	\$ 85,399	\$ 97,271	\$ 138,246	\$ 40,975	42.12%	\$ 146,363	\$ 154,966	\$ 164,085
Professional Services	50,865	56,547	9,963	5,850	5,850	-		5,861	5,861	5,871
Operations	18,730	8,862	11,319	13,778	16,695	2,917	21.17%	16,764	16,835	16,908
Transfers/Debt Service	-	1,683	-	-	-	-		-	-	1,000
Total -Planning:	\$ 88,810	\$ 84,223	\$ 106,681	\$ 116,899	\$ 160,791	\$ 43,892	37.55%	\$ 168,987	\$ 177,660	\$ 187,864
Elections										
Personnel	\$ 8,517	\$ -	\$ 11,381	\$ -	\$ 15,000	\$ 15,000	100.00%	\$ -	\$ 17,500	\$ -
Operations	2,767	1,344	4,297	1,400	5,800	4,400	314.29%	1,400	5,800	1,400
Transfers/Debt Service	-	5,400	-	2,500	-	(2,500)	-100.00%	2,000	-	-
Total -Elections	\$ 11,284	\$ 6,744	\$ 15,678	\$ 3,900	\$ 20,800	\$ 16,900	433.33%	\$ 3,400	\$ 23,300	\$ 1,400
Administration										
Personnel	\$ 263,016	\$ 252,923	\$ 296,630	\$ 316,424	\$ 322,761	\$ 6,337	2.00%	\$ 341,995	\$ 362,380	\$ 383,985
Professional Services	61,266	87,769	51,061	57,831	47,456	(10,375)	-17.94%	48,340	49,142	49,968
Operations	103,446	147,167	153,853	155,368	168,457	13,089	8.42%	172,332	171,893	171,868
Transfers/Debt Service	-	268,849	456,929	28,834	205,000	176,166	610.97%	55,000	55,000	55,000
Total - Administration	\$ 427,728	\$ 756,708	\$ 958,473	\$ 558,457	\$ 743,674	\$ 185,217	33.17%	\$ 617,666	\$ 638,414	\$ 660,821
Big Lake Community Services Center										
Personnel	\$ -	\$ -	\$ -	\$ 9,026	\$ 9,645	\$ 619	6.86%	\$ 9,934	\$ 10,232	\$ 10,539
Operations	77,464	57,366	47,685	70,360	55,980	(14,380)	-20.44%	57,176	58,409	59,678
Transfers/Intefund Loan	-	65,000	-	-	-	-		-	-	-
Total - BLCSC:	\$ 77,464	\$ 122,366	\$ 47,685	\$ 79,386	\$ 65,625	\$ (13,761)	-17.33%	\$ 67,111	\$ 68,641	\$ 70,217
Economic Development										
Personnel	\$ 103,398	\$ 58,471	\$ 122,492	\$ 123,449	\$ 156,053	\$ 32,604	26.41%	\$ 165,287	\$ 175,075	\$ 185,451
Professional Services	2,525	40,862	3,653	3,450	3,450	-		3,471	3,493	3,515
Operations	11,818	8,679	20,049	8,224	11,142	2,918	35.48%	11,244	11,399	11,509
Marketing	-	-	-	-	4,500	4,500	100.00%	4,500	4,500	4,500
Transfers/Debt Service	-	1,683	-	-	2,000	2,000	100.00%	-	2,000	-
Total - Economic Development:	\$ 117,741	\$ 109,695	\$ 146,194	\$ 135,123	\$ 177,145	\$ 42,022	31.10%	\$ 184,502	\$ 196,468	\$ 204,975
Building										
Personnel	\$ 126,206	\$ 133,610	\$ 161,812	\$ 182,806	\$ 153,598	\$ (29,207)	-15.98%	\$ 162,623	\$ 172,187	\$ 182,325
Professional Services	3,904	3,793	906	950	950	-		971	971	971
Operations	68,784	47,559	46,322	24,650	53,046	28,396	115.19%	40,810	42,051	43,301
Transfers/Debt Service	-	-	-	9,500	-	(9,500)	-100.00%	-	-	1,000
Total - Building:	\$ 198,894	\$ 184,962	\$ 209,040	\$ 217,906	\$ 207,594	\$ (10,312)	-4.73%	\$ 204,403	\$ 215,210	\$ 227,597

City of Big Lake
General Fund Expenditure Budget
Summary by Division (continued)

Division/Category:	2017 - 2018									
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
Engineering										
Personnel	\$ -	\$ -	\$ -	\$ 45,905	\$ 50,385	\$ 4,480	9.76%	\$ 54,734	\$ 57,902	\$ 61,260
Professional Services	-	-	-	550	550	-		561	561	561
Operations	-	-	-	4,800	6,500	1,700	35.42%	6,548	6,597	6,648
Transfers/Debt Service	-	-	-	4,000	-	(4,000)	-100.00%	-	-	1,000
Total - Engineering	\$ -	\$ -	\$ -	\$ 55,255	\$ 57,435	\$ 2,180	3.95%	\$ 61,842	\$ 65,060	\$ 69,469
Streets										
Personnel	\$ 202,813	\$ 216,259	\$ 214,723	\$ 226,459	\$ 275,939	\$ 49,481	21.85%	\$ 290,899	\$ 306,620	\$ 322,429
Professional Services	22,054	16,361	22,832	21,090	10,600	(10,490)	-49.74%	10,720	10,735	10,751
Operations	306,535	276,604	259,741	305,328	293,163	(12,165)	-3.98%	295,170	302,305	309,578
Transfers/Debt Service	-	835,751	4,303	30,000	30,000	-		51,000	41,000	42,500
Total - Streets:	\$ 531,402	\$ 1,344,976	\$ 501,599	\$ 582,876	\$ 609,702	\$ 26,826	4.60%	\$ 647,789	\$ 660,659	\$ 685,257
Parks										
Personnel	\$ 199,779	\$ 217,889	\$ 273,320	\$ 287,662	\$ 376,152	\$ 88,490	30.76%	\$ 398,071	\$ 421,026	\$ 444,397
Professional Services	4,403	27,627	11,720	5,150	4,950	(200)	-3.88%	4,224	4,224	4,224
Operations	127,342	117,435	153,207	221,119	184,683	(36,436)	-16.48%	190,193	196,240	202,538
Transfers/Debt Service	-	11,692	-	-	-	-		26,000	16,000	17,500
Total - Parks:	\$ 331,525	\$ 374,643	\$ 438,247	\$ 513,931	\$ 565,785	\$ 51,854	10.09%	\$ 618,488	\$ 637,489	\$ 668,658
Police										
Personnel	\$ 1,125,088	\$ 1,234,518	\$ 1,286,991	\$ 1,382,002	\$ 1,484,583	\$ 102,581	7.42%	\$ 1,605,927	\$ 1,699,907	\$ 1,799,581
Professional Services	19,537	21,388	35,636	24,156	27,200	3,044	12.60%	28,341	29,378	30,416
Operations	186,272	213,705	229,638	216,113	237,692	21,580	9.99%	245,354	253,610	262,173
Animal Control	1,593	-	858	3,000	3,000	-		3,000	3,000	3,000
Transfers/Debt Service	-	67,909	35,990	12,000	18,377	6,377	53.14%	3,000	3,000	3,000
Total - Police:	\$ 1,332,489	\$ 1,537,520	\$ 1,589,113	\$ 1,637,271	\$ 1,770,852	\$ 133,581	8.16%	\$ 1,885,622	\$ 1,988,895	\$ 2,098,171
Fire										
Personnel	\$ 90,408	\$ 96,771	\$ 89,136	\$ 114,283	\$ -	\$ (114,283)	-100.00%	\$ -	\$ -	\$ -
Professional Services	4,232	6,508	6,811	8,481	-	(8,481)	-100.00%	-	-	-
Operations	68,596	78,390	73,227	89,215	170,328	81,114	90.92%	168,566	173,602	174,221
Pass Through Expenditures	90,017	96,309	96,867	91,000	96,000	5,000	5.49%	96,000	96,000	96,000
Transfers/Debt Service	5,280	88,815	10,039	21,237	1,140	(20,097)	-94.63%	-	-	-
Total - Fire:	\$ 258,533	\$ 366,793	\$ 276,080	\$ 324,216	\$ 267,469	\$ (56,747)	-17.50%	\$ 264,566	\$ 269,602	\$ 270,221
Other										
Operations	\$ 24,572	\$ 24,572	\$ 11,193	\$ 26,100	\$ 16,950	\$ (9,150)	-35.06%	\$ 16,950	\$ 16,950	\$ 16,950
Total - Other:	\$ 24,572	\$ 24,572	\$ 11,193	\$ 26,100	\$ 16,950	\$ (9,150)	-35.06%	\$ 16,950	\$ 16,950	\$ 16,950
Total - General Fund:	\$ 3,445,627	\$ 4,948,559	\$ 4,333,350	\$ 4,286,269	\$ 4,697,392	\$ 411,123	9.59%	\$ 4,774,920	\$ 4,991,964	\$ 5,195,242

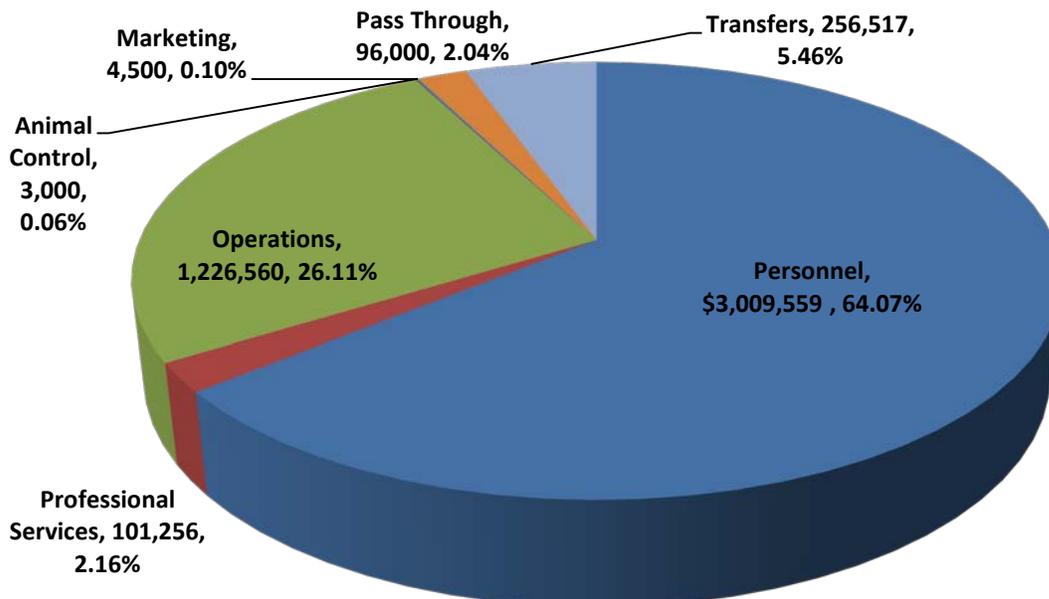
General Fund Expenditure Budget Summary by Category

City of Big Lake General Fund Expenditure Budget Summary by Category

Category:	2017-2018								2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change				
Personnel	\$2,164,108	\$2,254,793	\$2,568,836	\$2,812,475	\$3,009,559	\$197,084	7.01%	\$3,203,031	\$3,404,997	\$3,581,259	
Professional Services	173,261	260,855	142,582	127,758	101,256	(26,502)	-20.74%	102,737	104,613	106,527	
Operations	1,011,367	989,821	1,016,945	1,143,965	1,226,560	82,595	7.22%	1,228,651	1,261,855	1,282,957	
Marketing	-	-	-	-	4,500	4,500	100.00%	4,500	4,500	4,500	
Animal Control	1,593	-	858	3,000	3,000	-		3,000	3,000	3,000	
Pass Through Expenditures	90,017	96,309	96,867	91,000	96,000	5,000	5.49%	96,000	96,000	96,000	
Transfers/Intefund Loan	5,280	1,346,782	507,261	108,071	256,517	148,445	137.36%	137,000	117,000	121,000	
Total - Budget	\$ 3,445,627	\$ 4,948,559	\$ 4,333,350	\$ 4,286,269	\$ 4,697,392	\$ 411,123	9.59%	\$ 4,774,920	\$ 4,991,965	\$ 5,195,243	

% of Budget:	2014	2015	2016	2017	2018	2019	2020	2021
Personnel	62.81%	45.56%	59.28%	65.62%	64.07%	67.08%	68.21%	68.93%
Professional Services	5.03%	5.27%	3.29%	2.98%	2.16%	2.15%	2.10%	2.05%
Operations	29.35%	20.00%	23.47%	26.69%	26.11%	25.73%	25.28%	24.69%
Marketing	0.00%	0.00%	0.00%	0.00%	0.10%	0.09%	0.09%	0.09%
Animal Control	0.05%	0.00%	0.02%	0.07%	0.06%	0.06%	0.06%	0.06%
Pass Through Expenditures	2.61%	1.95%	2.24%	2.12%	2.04%	2.01%	1.92%	1.85%
Transfers/Intefund Loan	0.15%	27.22%	11.71%	2.52%	5.46%	2.87%	2.34%	2.33%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

2018 General Fund Budget Expenditure By Category



General Fund Expenditure Budget Summary by Service

City of Big Lake General Fund Expenditure Budget Summary by Service

Service	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
						\$ Change	% Change			
General Government										
Mayor/Council	\$ 45,184	\$ 35,356	\$ 33,366	\$ 34,949	\$ 33,570	\$ (1,379)	-3.95%	\$ 33,592	\$ 33,616	\$ 33,641
Planning	88,810	84,223	106,681	116,899	160,791	43,892	37.55%	168,987	177,660	187,864
Elections	11,284	6,744	15,678	3,900	20,800	16,900	433.33%	3,400	23,300	1,400
Administration	427,728	756,708	958,473	558,457	743,674	185,217	33.17%	617,666	638,414	660,821
Other	24,572	24,572	11,193	26,100	16,950	(9,150)	-35.06%	16,950	16,950	16,950
Total General Government	\$ 597,579	\$ 907,604	\$ 1,125,391	\$ 740,305	\$ 975,785	\$ 235,480	31.81%	\$ 840,595	\$ 889,941	\$ 900,675
Public Safety										
Police	\$ 1,332,489	\$ 1,537,520	\$ 1,589,113	\$ 1,637,271	\$ 1,770,852	\$ 133,581	8.16%	\$ 1,885,622	\$ 1,988,895	\$ 2,098,171
Fire	258,533	366,793	276,080	324,216	267,469	(56,747)	-17.50%	264,566	269,602	270,221
Building	198,894	184,962	209,040	217,906	207,594	(10,312)	-4.73%	204,403	215,210	227,597
Total Public Safety	\$ 1,789,916	\$ 2,089,275	\$ 2,074,233	\$ 2,179,392	\$ 2,245,915	\$ 66,523	3.05%	\$ 2,354,592	\$ 2,473,706	\$ 2,595,989
Streets & Highways										
Engineering	\$ -	\$ -	\$ -	\$ 55,255	\$ 57,435	\$ 2,180	3.95%	\$ 61,842	\$ 65,060	\$ 69,469
Streets	531,402	1,344,976	501,599	582,876	609,702	26,826	4.60%	647,789	660,660	685,258
Total Streets & Highways	\$ 531,402	\$ 1,344,976	\$ 501,599	\$ 638,132	\$ 667,137	\$ 29,006	4.55%	\$ 709,632	\$ 725,720	\$ 754,727
Culture & Recreation										
Parks	\$ 331,525	\$ 374,643	\$ 438,247	\$ 513,931	\$ 565,785	\$ 51,854	10.09%	\$ 618,488	\$ 637,489	\$ 668,658
BLCS	77,464	122,366	47,685	79,386	65,625	(13,761)	-17.33%	67,111	68,641	70,217
Total Culture & Recreation	\$ 408,988	\$ 497,009	\$ 485,932	\$ 593,317	\$ 631,410	\$ 38,093	6.42%	\$ 685,599	\$ 706,130	\$ 738,875
Economic Development										
	\$ 117,741	\$ 109,695	\$ 146,194	\$ 135,123	\$ 177,145	\$ 42,022	31.10%	\$ 184,502	\$ 196,468	\$ 204,975
Total General Fund Expenditures	\$ 3,445,628	\$ 4,948,560	\$ 4,333,350	\$ 4,286,269	\$ 4,697,392	\$ 411,123	9.59%	\$ 4,774,920	\$ 4,991,964	\$ 5,195,242



GENERAL GOVERNMENT BUDGETS

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

Mayor & Council

City of Big Lake General Fund Expenditure Budget Mayor & Council

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
						2018 Adopted Budget	\$ Change				% Change
101-100-05-05-4002	Wages	\$23,520	\$25,200	\$25,000	\$25,200	\$25,200	\$ -		\$25,200	\$25,200	\$25,200
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,799	1,928	1,912	1,928	1,928	-		1,928	1,929	1,929
101-100-05-05-4016	WC Insurance	50	93	40	60	67	7	11.67%	70	74	78
101-100-05-20-4170	Legal	3,837	-	-	250	250	-		250	250	250
101-100-05-25-4130	Computers & Software	529	393	805	500	100	(400)	-80.00%	100	100	100
101-100-05-25-4133	Computers Maintenance	-	-	-	-	100	100	100.00%	100	100	100
101-100-05-25-4200	Printing- Newsletter	287	629	593	648	600	(48)	-7.41%	600	600	600
101-100-05-25-4210	Operating Supplies	1,147	598	527	600	550	(50)	-8.33%	550	550	550
101-100-05-25-4212	Other Operations Expenses	118	93	192	170	200	30	17.65%	200	200	200
101-100-05-25-4220	Advertising	106	293	304	300	300	-		300	300	300
101-100-05-25-4235	Postage	167	99	73	125	125	-		125	125	125
101-100-05-25-4238	Training/Schools	928	908	1,462	2,500	1,500	(1,000)	-40.00%	1,500	1,500	1,500
101-100-05-25-4240	Travel/Mileage	-	-	-	100	50	(50)	-50.00%	50	50	50
101-100-05-25-4243	Meals	60	95	181	100	100	-		100	100	100
101-100-05-25-4250	Liability Insurance	640	594	597	618	650	32	5.18%	670	690	710
101-100-05-25-4257	Contractors Hired	1,725	1,575	1,650	1,800	1,800	-		1,800	1,800	1,800
101-100-05-25-4260	Subscriptions/Dues	30	-	30	50	50	-		50	50	50
		\$45,184	\$35,356	\$33,366	\$34,949	\$33,570	\$ (1,379)	-3.95%	\$33,592	\$33,616	\$33,641
							change in budget				
							2018	\$ (1,379)	-3.95%		
							2019	\$ 23	0.07%		
							2020	\$ 24	0.07%		
							2021	\$ 25	0.07%		

Planning

City of Big Lake General Fund Expenditure Budget Planning

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-10-05-4002	Wages	\$ 15,186	\$ 13,174	\$ 68,203	\$ 76,115	\$ 108,755	\$ 32,640	42.88%	\$ 115,280	\$ 122,197	\$ 129,529
101-100-10-05-4008	Insurance Benefits (er)	1,610	1,838	5,127	7,272	9,572	2,300	31.63%	10,146	10,755	11,400
101-100-10-05-4009	HSA Accounts	385	375	1,625	1,875	2,925	1,050	56.00%	2,925	2,925	2,925
101-100-10-05-4010	F.I.C.A./Medicare (er)	1,119	988	5,160	5,823	8,320	2,497	42.88%	8,819	9,348	9,909
101-100-10-05-4012	P.E.R.A. (er)	915	757	4,823	5,709	8,157	2,448	42.87%	8,646	9,165	9,715
101-100-10-05-4016	W/C Insurance	-	-	415	427	468	41	9.60%	496	526	557
101-100-10-05-4019	Wellness Plan	-	-	-	50	50	-	-	50	50	50
101-100-10-20-4140	Audit	-	-	307	350	350	-	-	361	361	371
101-100-10-20-4150	Engineering	1,976	504	-	-	-	-	-	-	-	-
101-100-10-20-4170	Legal	2,613	7,427	6,596	3,000	5,000	2,000	66.67%	5,000	5,000	5,000
101-100-10-20-4180	Other Consultants	46,276	48,616	3,060	2,500	500	(2,000)	-80.00%	500	500	500
101-100-10-25-4130	Computers & Software	1,306	1,860	5,786	6,000	5,000	(1,000)	-16.67%	5,000	5,000	5,000
101-100-10-25-4133	Computer Maintenance	-	-	-	-	500	500	100.00%	500	500	500
101-100-10-25-4200	Printing-Newsletter etc	287	629	592	648	600	(48)	-7.41%	600	600	600
101-100-10-25-4209	Recording Fees	3,000	-	-	1,000	250	(750)	-75.00%	250	250	250
101-100-10-25-4210	Operating Supplies	2,595	999	371	1,030	500	(530)	-51.46%	500	500	500
101-100-10-25-4212	Other Operations Expenses	465	22	23	100	100	-	-	100	100	100
101-100-10-25-4220	Advertising	1,673	1,447	3,009	1,200	1,200	-	-	1,236	1,273	1,311
101-100-10-25-4230	Telephone	1,259	532	-	600	1,745	1,145	190.76%	1,745	1,745	1,745
101-100-10-25-4235	Postage	316	316	187	400	200	(200)	-50.00%	206	212	219
101-100-10-25-4238	Training/Schools	30	-	204	2,000	4,500	2,500	125.00%	4,500	4,500	4,500
101-100-10-25-4240	Travel/Mileage	-	-	13	100	100	-	-	100	100	100
101-100-10-25-4243	Meals	22	95	129	100	100	-	-	100	100	100
101-100-10-25-4250	Liability Insurance	480	445	576	500	900	400	80.00%	927	955	983
101-100-10-25-4260	Subscriptions/Dues	-	11	-	100	200	100	100.00%	200	200	200
101-100-10-25-4405	Motor Fuel	-	-	29	-	600	600	100.00%	600	600	600
101-100-10-25-4430	Vehicle Maintenance	-	-	400	-	200	200	100.00%	200	200	200
101-100-10-71-4612	Capital Transfers - Computer Fund	-	-	-	-	-	-	-	-	-	1,000
		\$ 88,810	\$ 84,223	\$ 106,681	\$ 116,899	\$ 160,791	\$ 43,891	37.55%	\$ 168,987	\$ 177,660	\$ 187,864

change in budget

2018	\$ 43,892	37.55%
2019	\$ 8,196	5.10%
2020	\$ 8,673	5.13%
2021	\$ 10,203	5.74%

Revenue Budget Planning Department

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-010-3125	Land Use Revenue	\$ 10,019	\$ 10,855	\$ 10,836	\$ 10,000	\$ 10,500	\$ 500	5.00%	\$ 10,500	\$ 10,500	\$ 10,500
101-010-3372	Recording Fees	-	-	378	92	-	(92)	-100.00%	-	-	-
		\$ 10,019	\$ 10,855	\$ 11,214	\$ 10,092	\$ 10,500	\$ 408	4.04%	\$ 10,500	\$ 10,500	\$ 10,500
						Excess Rev \$(150,291)					
						(deficit) covered by property taxes					

Capital Improvement Expenditure Budget (198 & 199) Planning Department

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
199-000-10-70-4316	Capital Expenditures - Computer	\$ -	\$ -	\$ 1,109	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
199-010-3155	Computer Replacement Fund - GF	-	-	-	-	-	-	-	-	-	1,000
		\$ -	\$ -	\$ 1,109	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 1,000

160,791 Total Planning Expenditures General Fund and CIP

1,891 Planning Projected Fund Balance in 199 as of 2018

Elections

City of Big Lake General Fund Expenditure Budget Elections

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
101-100-11-10-4002	Wages (Elections)	\$ 8,517	\$ -	\$ 11,381	\$ -	\$ 15,000	\$ 15,000	100.00%	\$ -	\$ 17,500	\$ -
101-100-11-10-4210	Operating Supplies	963	1,344	366	-	1,500	1,500	100.00%	-	1,500	-
101-100-11-10-4212	Other Operations Expense	-	-	253	-	-	-		-	-	-
101-100-11-10-4220	Advertising	396	-	1,546	-	500	500	100.00%	-	500	-
101-100-11-10-4238	Training/School	-	-	-	1,200	1,200	-		1,200	1,200	1,200
101-100-11-10-4240	Travel/Mileage	483	-	389	100	600	500	600.00%	100	600	100
101-100-11-10-4243	Meals	925	-	1,743	100	2,000	1,900	2000.00%	100	2,000	100
101-100-11-71-4612	Transfer Out	-	5,400	-	2,500	-	(2,500)	0.00%	2,000	-	-
		\$ 11,284	\$ 6,744	\$ 15,678	\$ 3,900	\$ 20,800	\$ 16,900	533.33%	\$ 3,400	\$ 23,300	\$ 1,400

change in budget

2018 \$ 16,900 433.33%

2019 \$(17,400) -83.65%

2020 \$ 19,900 585.29%

2021 \$(21,900) -94%

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

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
199-011-3155	Election Machine - GF	\$ 5,400	\$ 5,400	\$ 5,400	\$ 2,500	\$ -	\$ (2,500)	0.00%	\$ 2,000	\$ -	\$ -
		\$ 5,400	\$ 5,400	\$ 5,400	\$ 2,500	\$ -	\$ (2,500)	0.00%	\$ 2,000	\$ -	\$ -

20,800 Total Elections Expenditures General Fund and CIP

11,822 Elections Projected Fund Balance in 199 as of 2018

Administration

City of Big Lake General Fund Expenditure Budget Administration

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-15-05-4002	Wages	\$ 207,300	\$ 191,292	\$ 221,294	\$ 234,296	\$ 239,316	\$ 5,020	2.14%	\$ 253,675	\$ 268,895	\$ 285,029
101-100-15-05-4008	Insurance Benefits (er)	22,037	30,049	36,703	41,747	43,580	1,833	4.39%	46,195	48,966	51,904
101-100-15-05-4009	HSA Accounts	1,975	1,776	2,172	1,972	600	(1,372)	-69.57%	600	600	600
101-100-15-05-4010	F.I.C.A./Medicare (er)	15,400	13,285	16,123	17,924	18,308	384	2.14%	19,406	20,571	21,805
101-100-15-05-4012	P.E.R.A. (er)	12,754	12,981	17,867	17,572	17,949	377	2.14%	19,026	20,167	21,377
101-100-15-05-4016	W/C Insurance	3,021	3,412	1,942	2,563	2,809	246	9.60%	2,893	2,980	3,069
101-100-15-05-4019	Wellness Plan	-	-	-	351	200	(151)	-43.02%	200	200	200
101-100-15-20-4140	Audit	9,730	4,598	3,068	3,500	3,500	-		3,605	3,605	3,605
101-100-15-20-4150	Engineering	9,964	17,305	540	1,000	-	(1,000)	-100.00%	-	-	-
101-100-15-20-4170	Legal	13,728	12,334	12,274	15,000	13,000	(2,000)	-13.33%	13,000	13,000	13,000
101-100-15-20-4175	Assessing	24,740	24,912	24,910	29,216	25,956	(3,260)	-11.16%	26,735	27,537	28,363
101-100-15-20-4180	Other Consultants	3,104	28,621	10,269	9,115	5,000	(4,115)	-45.15%	5,000	5,000	5,000
101-100-15-25-4110	Bank Charges	12,682	17,676	19,803	21,000	22,000	1,000	4.76%	22,000	22,000	22,000
101-100-15-25-4120	Real Estate Tax	-	4,506	4,444	4,750	4,893	143	3.00%	5,039	5,190	5,346
101-100-15-25-4121	Special Assessment Tax	-	-	-	-	1,494	1,494	100.00%	1,538	1,584	1,632
101-100-15-25-4130	Computers/Software	3,375	8,050	13,673	6,000	1,200	(4,800)	-80.00%	1,200	1,200	1,200
101-100-15-25-4133	Computer Maintenance - yearly	-	-	-	-	4,400	4,400	100.00%	4,400	4,400	4,400
101-100-15-25-4134	Website	-	-	-	-	4,800	-	0.00%	4,800	4,800	4,800
101-100-15-25-4200	Printing-Newsletter etc	287	629	608	648	600	(48)	-7.41%	600	600	600
101-100-15-25-4208	Copies	4,252	13,886	13,490	9,600	11,840	2,240	23.33%	12,314	12,806	13,318
101-100-15-25-4210	Operating Supplies	9,780	13,782	14,098	13,000	13,000	-		13,000	13,000	13,000
101-100-15-25-4212	Other Operations Expenses	1,207	986	2,548	1,500	1,500	-		1,500	1,500	1,500
101-100-15-25-4217	Cleaning Services	2,839	8,813	8,911	11,960	10,400	(1,560)	-13.04%	10,400	10,400	10,400
101-100-15-25-4220	Advertising	2,674	2,335	1,590	1,500	1,600	100	6.67%	1,600	1,600	1,600
101-100-15-25-4225	Sanitation/Garbage Removal	841	1,104	1,153	1,200	1,425	225	18.75%	1,468	1,512	1,557
101-100-15-25-4230	Telephone	7,836	15,484	10,392	8,500	12,300	3,800	44.71%	12,669	13,049	13,441
101-100-15-25-4235	Postage	983	2,247	2,339	2,710	2,852	142	5.24%	2,937	3,024	3,113
101-100-15-25-4238	Training/Schools	3,340	7,852	5,723	6,500	8,000	1,500	23.08%	8,000	8,000	8,000
101-100-15-25-4240	Travel/Mileage	214	1,650	1,321	1,000	2,600	1,600	160.00%	2,600	2,600	2,600
101-100-15-25-4243	Meals	108	391	638	600	1,350	750	125.00%	1,350	1,350	1,350
101-100-15-25-4250	Liability Insurance	5,916	6,057	6,480	6,500	6,780	280	4.31%	7,187	7,618	8,075
101-100-15-25-4257	Contractors Hired	811	8,475	285	500	250	(250)	-50.00%	250	250	250
101-100-15-25-4260	Subscriptions/Dues	9,690	10,735	10,644	12,895	13,535	640	4.96%	14,347	15,208	15,208

**City of Big Lake
General Fund Expenditure Budget
Administration (continued)**

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-15-25-4300	Awards - Employee Los	-	-	-	100	50	(50)	-50.00%	50	50	50
101-100-15-25-4413	Equipment/Accessories	3,288	-	2,671	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000
101-100-15-25-4540	Repair/Maintenance Buildings	11,615	5,072	7,774	8,200	8,000	(200)	-2.44%	8,200	8,200	8,200
101-100-15-25-4545	Repair/Maintenance Equipment	5,287	1,538	1,341	2,750	1,500	(1,250)	-45.45%	1,500	1,500	1,500
101-100-15-25-4570	Electricity	12,177	13,234	16,662	15,000	14,400	(600)	-4.00%	15,264	16,180	17,151
101-100-15-25-4580	Natural Gas	4,244	2,665	3,732	6,275	5,780	(495)	-7.89%	5,953	6,132	6,316
101-100-15-25-4590	Water/Sewer Utilities	-	-	-	2,916	3,899	983	33.71%	4,016	4,136	4,261
101-100-15-85-4612	Transfers Out - Debt Service	-	6,532	6,929	7,764	7,010	(754)	-9.71%	7,150	3,003	-
101-100-15-85-4612	Transfers Out - Debt Service - New Bond	-	-	-	-	200,000	200,000	100.00%	50,000	50,000	50,000
101-100-15-71-4612	Capital Transfer Out - 280 Farmers Market	-	-	-	11,000	-	(11,000)	-100.00%	-	-	-
101-100-15-71-4612	Capital Transfer Out - CIP 199	-	262,317	150,000	17,834	5,000	(12,834)	-71.96%	5,000	5,000	5,000
		\$ 427,728	\$ 756,708	\$ 958,473	\$ 558,457	\$ 743,674	\$ 180,417	32.31%	\$ 617,666	\$ 638,414	\$ 660,821

change in budget

2018	\$ 185,217	33%
2019	\$ (126,008)	-17%
2020	\$ 20,748	3%
2021	\$ 22,406	4%

**Revenue Budget
Administration**

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-015-3101	RE & PP Taxes-Current	\$ 1,926,703	\$ 2,242,007	\$ 2,423,270	\$ 2,561,362	\$ 2,842,656	\$ 281,294	10.98%	\$ 2,997,680	\$ 3,176,306	\$ 3,373,762
	Less Township Repayment	-	-	(129,235)	(141,500)	(67,000)	74,500	-52.65%	(70,300)	(71,706)	(73,140)
	Less TIF	-	-	(63,325)	(40,500)	(74,367)	(33,867)	83.62%	(76,598)	(78,896)	(81,263)
101-015-3102	RE & PP Taxes-Delinquent	90,111	92,614	44,751	50,000	25,000	(25,000)	-50.00%	50,000	50,000	50,000
101-015-3105	Local Govt Aid	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	207	275	285	-	-	-	-	-	-	-
101-015-3155	Transfer In-Revenue	270,000	537,567	364,568	300,000	375,000	75,000	25.00%	550,000	560,000	565,000
101-015-3160	Inter-Govt Revenue	351	1,288	1,468	1,000	1,000	-	-	1,000	1,000	1,000
101-015-3161	Clean-up Day / SCORE Grant	9,583	11,700	10,069	12,000	12,000	-	-	12,000	12,000	12,000
101-015-3180	Franchise Fees - Utilities	129,508	432,771	395,287	380,000	392,000	12,000	3.16%	396,800	399,200	401,600
101-015-3181	Franchise Fees - Cable	-	-	47,546	-	-	-	-	-	-	-
101-015-3195	Sanitation License	900	900	900	900	900	-	-	900	900	900
101-015-3198	Dock Permits	3,150	3,500	3,850	3,500	3,500	-	-	3,500	3,500	3,500
101-015-3201	Peddler License/Permit	-	1,125	1,280	500	500	-	-	500	500	500
101-015-3202	Firework Permits	-	75	100	-	-	-	-	-	-	-
101-015-3205	License Investigation Fee	-	-	300	-	-	-	-	-	-	-
101-015-3210	Massage License	250	375	475	375	450	75	20.00%	450	450	450
101-015-3211	Liquor License	28,725	31,775	30,331	32,000	32,000	-	-	32,000	32,000	32,000
101-015-3218	Cigarette License	700	1,075	1,000	1,000	1,100	100	10.00%	1,100	1,100	1,100
101-015-3224	Animal License	832	706	828	750	1,200	450	60.00%	1,200	1,200	1,200
101-015-3230	Donations from Organizations	2,500	4,000	4,700	-	-	-	-	-	-	-
101-015-3233	Donations - Movie In the Park	-	-	-	2,500	3,000	500	20.00%	3,000	3,000	3,000
101-015-3355	Yard Sign Sales	-	-	1,301	-	-	-	-	-	-	-
101-015-3360	NSF Check Recovery Revenue	30	90	-	30	-	(30)	-100.00%	-	-	-
101-015-3375	Miscellaneous Revenue	1,231	4,000	30	100	100	-	-	100	100	100
101-015-3376	Insurance Proceeds & Dividends	17,920	18,847	26,659	18,000	-	(18,000)	-100.00%	18,000	18,000	18,000
101-015-3385	Cash Over/Short	(0)	(246)	(86)	-	-	-	-	-	-	-
101-015-3411	Copies	27	16	49	30	30	-	-	30	30	30

**Revenue Budget
Administration (continued)**

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-015-3417	Assessment Searches	2,175	1,275	2,350	1,200	2,000	800	66.67%	2,000	2,000	2,000
101-015-3418	Administrative Charges	227	145	30	-	-	-	-	-	-	-
101-015-3513	Other Fines/Fees	1,313	857	75	1,000	100	(900)	-90.00%	100	100	100
101-015-3610	Prop Tx Paid Special Assessmnt	4,930	2,256	2,343	1,500	1,500	-	-	1,500	1,500	1,500
101-015-3940	Lease/Rental Income	57,247	55,774	36,312	55,750	63,074	7,324	13.14%	64,576	57,040	54,036
101-015-3995	Unrealized Gain	(24,629)	(1,476)	21,757	5,000	5,000	-	-	5,000	5,000	5,000
101-015-3999	Interest Earned	19,213	18,679	20,941	20,000	20,000	-	-	20,000	20,000	20,000
101-015-4151	Refunds & Reimbursements	133	118	1	-	-	-	-	-	-	-
101-015-4154	Reimbursements - BL Township	-	-	13,982	-	-	-	-	-	-	-
101-015-4155	Reimbursements - Wellness Progr	-	-	-	-	500	500	100.00%	500	500	500
		\$3,011,507	\$3,991,057	\$3,267,335	\$3,269,603	\$3,644,349	\$ 374,745	11.46%	\$4,018,144	\$4,197,930	\$4,395,981
Excess Revenue/Expenditures					\$2,900,675						

** Excess covers all other departments

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

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-15-70-4316	Capital Expenditures	\$ 55,694	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
199-000-15-70-4316	Capital Expenditures - GIS	-	10,000	-	-	-	-	-	-	-	-
199-000-3105	Comprehensive Plan - LGA	-	-	35,000	35,000	-	(35,000)	-100.00%	-	-	-
199-000-3105	City Hall Remodel - LGA	-	-	25,000	-	-	-	-	-	-	-
199-000-3105	Feasibility Study/Organizational Anaylysis	-	-	-	50,000	-	(50,000)	-100.00%	-	-	-
199-000-3105	Highway 25 Coalition Study - LGA	-	-	25,000	-	10,000	10,000	0.00%	10,000	10,000	10,000
199-000-3105	Digital Scanning Equipment Fund - LGA 2018	-	-	-	-	-	-	0.00%	25,000	-	25,000
199-015-3155	Computer Replacement Fund - GF	-	-	5,000	5,000	5,000	-	-	5,000	5,000	5,000
199-015-3155	Digital Scanning Equipment Fund - GF	-	-	-	12,834	-	(12,834)	-100.00%	-	-	-
		\$ 55,694	\$ 10,000	\$ 90,000	\$ 102,834	\$ 15,000	\$ (87,834)	-97.59%	\$ 40,000	\$ 15,000	\$ 40,000

\$ 753,674 Total Administrative Expenditures General Fund and CIP

\$ 45,567 Administrative Projected Fund Balance in 199 as of 2018

Other or Community Events

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

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-400-70-25-4207	Animal Control	\$ -	\$ 675	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
101-400-70-25-4212	Other Operations Expenses	1,100	-	80	500	-	(500)	-100.00%	-	-	-
101-400-70-25-4400	Recycling Day	-	-	-	22,000	12,000	(10,000)	-45.45%	12,000	12,000	12,000
101-400-70-25-4903	Movie in the Park	-	1,937	995	2,250	3,600	1,350	60.00%	3,600	3,600	3,600
101-400-95-25-4212	Other Operations Expenses	16,088	21,722	9,018	-	-	-		-	-	-
101-400-95-25-4220	Advertising	-	238	-	250	250	-		250	250	250
101-400-95-25-4902	Donation - Contribution	-	-	1,100	1,100	1,100	-		1,100	1,100	1,100
		\$17,188	\$24,572	\$11,193	\$26,100	\$ 16,950	\$ (9,150)	-35.06%	\$ 16,950	\$ 16,950	\$ 16,950
							change in budget				
							2017	\$ 14,907	133.18%		
							2018	\$ (9,150)	-35.06%		
							2019	\$ -	0.00%		
							2020	\$ -	0.00%		

Revenue Budget Other - Community Events

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-015-3161	Clean-up Day / SCORE Grant	\$ 9,583	\$11,700	\$10,069	\$12,000	\$ 12,000	\$ -		\$ 12,000	\$ 12,000	\$ 12,000
101-015-3233	Donations - Movie In the Park	2,500	2,500	2,500	2,500	3,000	500	20.00%	3,000	3,000	3,000
		\$12,083	\$14,200	\$12,569	\$14,500	\$ 15,000	\$ 500	3.45%	\$ 15,000	\$ 15,000	\$ 15,000
						Excess Revenue/Exp		\$ (1,950)			
						(deficit) covered by property taxes					

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PUBLIC SAFETY BUDGETS

- POLICE
- FIRE
- BUILDING

Police

City of Big Lake General Fund Expenditure Budget Police

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-300-75-05-4002	Wages	\$ 826,061	\$ 889,130	925,001	\$ 979,929	\$ 1,049,361	\$ 69,432	7.09%	\$ 1,142,058	\$ 1,210,581	\$ 1,283,216
101-300-75-05-4003	Wages - WC Supplement	4,419	4,605	-	-	-	-	-	-	-	-
101-300-75-05-4004	Overtime Wages	3,764	10,601	9,298	30,761	42,343	11,582	37.65%	44,000	44,000	44,000
101-300-75-05-4005	Overtime Wages/Grant	14,729	11,385	11,789	15,000	15,000	-	-	15,900	16,854	17,865
101-300-75-05-4008	Insurance Benefits (er)	109,177	116,008	123,194	136,374	135,868	(506)	-0.37%	144,020	152,661	161,821
101-300-75-05-4009	HSA Accounts	7,588	10,342	8,513	8,622	11,811	3,189	36.98%	9,000	9,000	9,000
101-300-75-05-4010	F.I.C.A./Medicare (er)	14,905	18,225	19,043	21,283	22,771	1,488	6.99%	24,667	26,147	27,716
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	2,136	165	171	218	218	-	-	231	245	260
101-300-75-05-4012	P.E.R.A. (er)	6,487	7,140	8,326	7,883	8,262	379	4.81%	8,758	9,283	9,840
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	113,285	131,823	138,433	146,413	158,719	12,306	8.41%	174,361	185,694	197,764
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	2,254	9,671	1,910	2,430	2,430	-	-	2,576	2,730	2,894
101-300-75-05-4016	Workers Comp	19,400	25,423	33,283	32,000	37,000	5,000	15.63%	39,220	41,573	44,068
101-300-75-05-4019	Wellness Plan	-	-	-	1,088	800	(288)	-26.49%	1,137	1,137	1,137
101-300-75-20-4140	Audit	2,770	2,452	3,068	3,500	3,500	-	-	3,605	3,605	3,605
101-300-75-20-4170	Legal	1,419	3,193	16,558	5,000	5,000	-	-	5,000	5,000	5,000
101-300-75-20-4180	Other Consultants	1,314	1,325	18	1,236	1,200	(36)	-2.91%	1,236	1,273	1,311
101-300-75-20-4181	Court Fines	14,009	14,418	15,992	14,420	17,500	3,080	21.36%	18,500	19,500	20,500
101-300-75-25-4130	Computers/Software	4,918	5,594	3,714	5,665	6,000	335	5.91%	6,180	6,365	6,556
101-300-75-25-4132	Electronic Data	-	-	-	7,500	13,200	5,700	76.00%	13,596	14,004	14,424
101-300-75-25-4133	Computer Maintenance	-	-	-	-	2,000	2,000	100.00%	2,000	2,000	2,000
101-300-75-25-4196	Crime Prevention	283	-	45	300	100	(200)	-66.67%	100	100	100
101-300-75-25-4200	Printing - Newsletter etc	287	629	593	648	600	(48)	-7.36%	600	600	600
101-300-75-25-4208	Copies	1,053	1,522	1,749	1,500	2,000	500	33.33%	2,060	2,122	2,185
101-300-75-25-4210	Operating Supplies	5,461	6,541	6,004	5,200	6,500	1,300	25.00%	6,695	6,896	7,103
101-300-75-25-4211	Medical Supplies	597	504	683	700	700	-	-	721	743	765
101-300-75-25-4212	Other Operations Expenses	11,611	14,810	9,021	10,000	10,000	-	-	10,300	10,609	10,927
101-300-75-25-4215	Uniforms/Clothing	17,823	17,122	19,100	16,000	16,500	500	3.13%	16,995	17,505	18,030
101-300-75-25-4216	Fire Arms	3,408	4,010	3,316	3,500	3,605	105	3.00%	3,713	3,825	3,939
101-300-75-25-4220	Advertising	842	618	1,095	1,000	1,030	30	3.00%	1,061	1,093	1,126
101-300-75-25-4230	Telephone	11,933	19,852	17,627	18,000	19,200	1,200	6.67%	19,776	20,369	20,980
101-300-75-25-4235	Postage	583	594	590	700	1,000	300	42.86%	1,030	1,061	1,093
101-300-75-25-4238	Training/Schools	10,113	11,032	12,318	11,000	15,000	4,000	36.36%	15,450	15,914	16,391
101-300-75-25-4240	Travel/Mileage	468	757	-	800	200	(600)	-75.00%	206	212	219
101-300-75-25-4243	Meals	64	93	664	200	500	300	150.00%	200	200	200
101-300-75-25-4250	Liability Insurance	24,815	26,635	28,191	29,000	30,993	1,993	6.87%	32,853	34,824	36,914
101-300-75-25-4251	Emergency Management	183	803	575	1,000	1,000	-	-	1,030	1,061	1,093
101-300-75-25-4252	Police Reserves Expenditures	3,592	3,441	2,540	3,500	3,605	105	3.00%	3,713	3,825	3,939
101-300-75-25-4253	Police K-9 Expenditures	-	-	30,829	4,500	5,000	500	11.11%	5,150	5,305	5,464
101-300-75-25-4254	Spud Fest	562	399	423	500	515	15	3.00%	530	546	563
101-300-75-25-4257	Contractors Hired	1,279	1,861	503	1,100	1,500	400	36.36%	1,545	1,591	1,639

**City of Big Lake
General Fund Expenditure Budget
Police (continued)**

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-300-75-25-4260	Subscriptions/Dues	8,586	12,535	13,705	15,000	17,000	2,000	13.33%	17,510	18,035	18,576
101-300-75-25-4300	Awards - Employee LOS	-	-	30	-	100	100	100.00%	100	100	100
101-300-75-25-4405	Motor Fuel	38,007	29,475	27,026	44,000	44,000	-		45,320	46,680	48,080
101-300-75-25-4410	Tires	-	-	1,917	2,500	2,575	75	3.00%	2,652	2,732	2,814
101-300-75-25-4413	Equipment/Accessories	10,583	13,716	28,862	10,000	10,300	300	3.00%	10,609	10,927	11,255
101-300-75-25-4430	Vehicle Maintenance	14,308	18,177	16,210	18,000	18,540	540	3.00%	19,096	19,669	20,259
101-300-75-25-4545	Repair/Maintenance Equipment	2,762	4,744	2,308	4,300	4,429	129	3.00%	4,562	4,699	4,840
101-300-75-71-4612	Capital Transfer - 199 Del Squad	-	67,909	-	10,000	-	(10,000)	-100.00%	-	-	-
101-300-75-71-4612	Capital Transfer - 199 Computer Fund	-	-	-	2,000	3,000	1,000	50.00%	3,000	3,000	3,000
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	-	-	-	-	6,000	6,000	100.00%	-	-	-
101-300-75-85-4603	Debt Service Principal - Capital Lease	-	-	9,377	-	8,722	8,722	100.00%	-	-	-
101-300-75-85-4610	Debt Service Interest - Capital Lease	-	-	-	-	655	655	100.00%	-	-	-
101-300-80-25-4207	Animal Control	1,593	-	858	3,000	3,000	-		3,000	3,000	3,000
		\$1,332,489	\$1,537,520	\$1,589,113	\$1,637,271	\$ 1,770,852	\$133,581	8.16%	\$ 1,885,622	\$ 1,988,895	\$ 2,098,171
		change in budget									
		2018 \$133,581 8.16%									
		2019 \$114,770 6.48%									
		2020 \$103,273 5.48%									
		2021 \$109,276 5.49%									

Revenue Budget Police

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-075-3117	State Aid - Police	\$ 83,776	\$ 95,043	\$ 95,780	\$ 97,000	\$ 105,000	\$ 8,000	8.25%	\$ 105,000	\$ 105,000	\$ 105,000
101-075-3117	Capital Lease Proceeds	-	-	26,213	-	-	-	-	-	-	-
101-075-3160	Inter-Govt Revenue	28,640	39,815	37,213	26,500	17,500	(9,000)	-33.96%	1,500	1,500	1,500
101-075-3230	Donations from Organizations	19,372	25,525	9,140	2,500	-	(2,500)	-100.00%	2,500	2,500	2,500
101-075-3239	K-9 Unit Donations	-	-	47,008	-	-	-	-	500	500	500
101-075-3240	K-9 Unit Sales	-	-	257	-	-	-	-	-	-	-
101-075-3375	Miscellaneous Revenue	-	600	605	500	500	-	-	500	500	500
101-075-3376	Insurance Proceeds & Dividends	-	24	32	-	-	-	-	-	-	-
101-075-3411	Copies	375	691	448	350	600	250	71.43%	600	600	600
101-075-3510	Traffic Safety	-	-	-	-	-	-	-	-	-	-
101-075-3511	Court Fines	30,644	31,324	33,793	30,000	35,000	5,000	16.67%	37,000	39,000	41,000
101-075-3512	Parking Fines	4,795	1,325	5,565	3,000	3,000	-	-	3,000	3,000	3,000
101-075-3513	Other Fines/Fees	2,462	2,439	2,445	3,000	3,000	-	-	3,000	3,000	3,000
101-075-3520	Forfeiture/Seizures	440	-	-	-	-	-	-	-	-	-
101-075-3910	Sale of Fixed Assets	943	-	4,947	3,000	1,000	(2,000)	-66.67%	500	500	500
101-075-4200	Other Grant Proceeds	10,365	5,933	2,500	-	1,200	1,200	100.00%	1,200	1,200	1,200
101-075-4209	Other Grants - K-9 Unit	-	-	13,500	-	-	-	-	-	-	-
101-075-4210	Federal Grant Proceeds	-	-	1,228	-	1,200	1,200	100.00%	1,200	1,200	1,200
101-075-4211	Towards Zero Deaths Grant	14,462	14,607	13,870	17,648	17,648	-	-	18,707	19,829	21,019
		\$ 196,423	\$ 217,326	\$ 294,844	\$ 183,498	\$ 185,648	\$ 2,150	1.17%	\$ 175,207	\$ 178,329	\$ 181,519

Excess Reve \$ (1,585,204)

(deficit) covered by property taxes

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

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-300-75-70-4316	Capital Purchases/Improvement	\$ 78,617	\$ 45,000	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
199-000-75-70-4316	Capital Expenditures - vehicles	-	-	68,120	-	-	-	-	-	-	-
199-000-75-70-4316	Capital Expenditures - MVR	-	-	2,400	-	-	-	-	-	-	-
199-000-75-70-4316	Replace Police Vehicle - LGA/Sale of Vehicles	-	-	-	35,000	70,000	35,000	100.00%	70,000	70,000	70,000
199-000-75-70-4316	Replace Motorola Portable Radios - LGA	-	-	-	-	-	-	-	-	-	-
199-000-75-85-4603	Portable Radios Lease - LGA	-	-	1,896	9,600	9,600	-	-	9,600	9,600	9,600
199-000-75-85-4610	Portable Radios Lease - LGA	-	-	2,309	-	-	-	-	-	-	-
199-075-3155	Replace Del Squad Computers - LGA	-	-	-	-	15,000	-	0.00%	15,000	-	-
199-075-3155	Replace PVS13 Night Vision	-	-	-	-	4,000	-	0.00%	-	-	-
199-075-3155	Replace Del Squad Computers - GF	-	-	-	10,000	-	(10,000)	-100.00%	-	-	-
199-075-3155	Office Equipment - GF	-	-	-	2,000	3,000	1,000	50.00%	3,000	3,000	3,000
199-075-3155	Replace Tazers - GF	-	-	-	-	6,000	6,000	100.00%	-	-	-
		\$ 78,617	\$ 45,000	\$ 74,725	\$ 56,600	\$ 107,600	\$ 32,000	56.54%	\$ 97,600	\$ 82,600	\$ 82,600

\$ 1,869,452 Total Police Expenditures General Fund and CIP

\$ 1,549 Police Projected Fund Balance in 199 as of YE 2018

Fire

City of Big Lake General Fund Expenditure Budget Fire - City Portion Only - 2018 JPA Fire Department Established -

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-300-85-05-4002	Wages	\$ 59,947	\$ 62,872	\$ 55,204	\$ 74,160	\$ -	\$ (74,160)	-100.00%	\$ -	\$ -	\$ -
101-300-85-05-4010	F.I.C.A./Medicare (er)	4,507	4,929	4,071	5,673	-	(5,673)	-100.00%	-	-	-
101-300-85-05-4015	Fire Department Relief Assoc.	4,000	4,000	4,000	4,000	-	(4,000)	-100.00%	-	-	-
101-300-85-05-4016	W/C Insurance	21,865	24,959	25,861	30,450	-	(30,450)	-100.00%	-	-	-
101-300-85-20-4140	Audit	1,077	1,109	2,954	2,800	-	(2,800)	-100.00%	-	-	-
101-300-85-20-4170	Legal	114	381	736	400	-	(400)	-100.00%	-	-	-
101-300-85-20-4180	Other Consultants	-	2,500	245	2,500	-	(2,500)	-100.00%	-	-	-
101-300-85-20-4185	Medical Exams	3,042	2,519	2,876	2,781	-	(2,781)	-100.00%	-	-	-
101-300-85-25-4130	Computers/Software	1,309	374	3,069	1,500	-	(1,500)	-100.00%	-	-	-
101-300-85-25-4200	Printing - Newsletter etc	287	628	593	600	600	-	-	600	600	600
101-300-85-25-4208	Copies	48	-	266	150	240	90	60.00%	250	260	270
101-300-85-25-4210	Operating Supplies - Admin	408	978	-	350	-	(350)	-100.00%	-	-	-
101-300-85-25-4210	Operating Supplies - Fire Fighting	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4210	Operating Supplies - Fire Prevention	-	2,000	2,902	2,000	-	(2,000)	-100.00%	-	-	-
101-300-85-25-4210	Operating Supplies - Fire Training	-	-	-	50	-	(50)	-100.00%	-	-	-
101-300-85-25-4210	Operating Supplies - Fire Repair	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4212	Other Operations Expenses	2,261	73	-	100	-	(100)	-100.00%	-	-	-
101-300-85-25-4217	Cleaning Services	1,512	1,790	1,648	1,854	-	(1,854)	-100.00%	-	-	-
101-300-85-25-4220	Advertising - Admin	423	386	793	200	-	(200)	-100.00%	-	-	-
101-300-85-25-4220	Advertising - Fire Prevention	-	-	-	200	-	(200)	-100.00%	-	-	-
101-300-85-25-4225	Sanitation/Garbage Removal	393	329	458	346	-	(346)	-100.00%	-	-	-
101-300-85-25-4230	Telephone	1,646	1,668	1,777	1,700	-	(1,700)	-100.00%	-	-	-
101-300-85-25-4235	Postage	11	3	2	25	-	(25)	-100.00%	-	-	-
101-300-85-25-4238	Training/Schools	4,423	6,371	3,428	6,500	-	(6,500)	-100.00%	-	-	-
101-300-85-25-4240	Travel/Mileage - Fire Prevention	390	61	28	50	-	(50)	-100.00%	-	-	-
101-300-85-25-4240	Travel/Mileage - Fire Training	-	-	-	100	-	(100)	-100.00%	-	-	-
101-300-85-25-4243	Meals	310	970	168	1,000	-	(1,000)	-100.00%	-	-	-
101-300-85-25-4250	Liability Insurance	13,613	15,111	12,617	15,000	-	(15,000)	-100.00%	-	-	-
101-300-85-25-4258	Fire Projection Services - JPA	-	-	-	-	169,488	169,488	100.00%	167,717	172,742	173,351
101-300-85-25-4260	Subscriptions/Dues	419	531	627	550	-	(550)	-100.00%	-	-	-
101-300-85-25-4370	Grounds Maintenance	3,453	1,155	1,225	3,300	-	(3,300)	-100.00%	-	-	-

City of Big Lake
General Fund Expenditure Budget
Fire - City Portion Only - 2018 JPA Fire Department Established -

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018			2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-300-85-25-4390	Small Tools	\$ 464	\$ 2,657	\$ 174	\$ 1,000	\$ -	\$ (1,000)	-100.00%	\$ -	\$ -	\$ -
101-300-85-25-4405	Motor Fuel	3,027	1,756	1,075	3,090	-	(3,090)	-100.00%	-	-	-
101-300-85-25-4410	Tires	17	84	1,553	7,000	-	(7,000)	-100.00%	-	-	-
101-300-85-25-4413	Equipment/Accessories - Fire Fighting	453	302	165	2,500	-	(2,500)	-100.00%	-	-	-
101-300-85-25-4415	Fire Department Hose	932	2,108	2,545	1,250	-	(1,250)	-100.00%	-	-	-
101-300-85-25-4420	Turn-Out Gear	2,986	8,329	6,858	6,000	-	(6,000)	-100.00%	-	-	-
101-300-85-25-4430	Vehicle Maintenance	7,875	943	3,796	3,000	-	(3,000)	-100.00%	-	-	-
101-300-85-25-4540	Repair/Maintenance Buildings	4,453	6,953	2,725	6,500	-	(6,500)	-100.00%	-	-	-
101-300-85-25-4545	Repair/Maintenance Equip	2,314	11,290	14,636	7,500	-	(7,500)	-100.00%	-	-	-
101-300-85-25-4547	Pager/Radio Repairs	2,813	2,507	2,871	3,000	-	(3,000)	-100.00%	-	-	-
101-300-85-25-4570	Electricity	5,016	4,582	3,865	5,000	-	(5,000)	-100.00%	-	-	-
101-300-85-25-4580	Natural Gas	5,756	3,582	2,357	7,000	-	(7,000)	-100.00%	-	-	-
101-300-85-25-4590	Water/Sewer Utilities	637	820	881	800	-	(800)	-100.00%	-	-	-
101-300-85-45-4015	Fire Department Relief Assoc.	90,017	96,309	96,867	91,000	96,000	5,000	5.49%	96,000	96,000	96,000
101-300-85-71-4612	Capital Transfers	-	84,510	-	19,000	-	(19,000)	-100.00%	-	-	-
101-300-85-85-4625	Interfund Loan Interest - Fire Truck	5,280	4,305	3,291	2,237	1,140	(1,097)	-49.02%	-	-	-
		\$258,533	\$366,793	\$276,080	\$324,216	\$267,469	(\$6,747)	-17.50%	\$264,566	\$269,602	\$270,221
							change in budget				
							2018	(56,747)	-17.50%		
							2019	(2,902)	-1.09%		
							2020	5,035	1.90%		
							2021	620	0.23%		

City of Big Lake
Capital Improvement Expenditure Budget (198& 199)
Fire - City Portion Only
City Maintains CIP Funds until a current year expenditure

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018			2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-300-85-70-4316	Capital Expenditures	\$ 6,473	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
199-085-3155	Station Roof - LGA 2018 ON	-	7,500	7,500	7,500	7,500	-		7,500	7,500	7,500
199-085-3155	Truck Bay - Floor Sealing -LGA 2018 ON	-	4,000	4,000	4,000	4,000	-		-	-	-
199-085-3155	Truck Bay Floor Concrete Apron - LGA 2018 ON	-	-	-	-	7,500	7,500	100.00%	7,500	7,500	7,500
199-085-3155	Truck Bay Flooring - LGA 2018 ON	-	-	7,500	7,500	-	(7,500)	-100.00%	-	-	-
199-085-3155	Engine 12 Replace - LGA	-	-	-	-	-	-		-	-	50,000
199-000-85-70-4316	Capital Expenditures - Air Packs - LGA	-	35,750	35,750	-	-	-		-	-	-
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	100.00%	12,000	12,000	12,000
199-000-85-70-4316	Capital Expenditures - Workout Equip - LGA	-	-	7,500	-	-	-		-	-	-
199-000-85-70-4316	Capital Expenditures - Water Tender - LGA	-	-	-	100,000	-	(100,000)	-100.00%	-	-	-
		\$ 6,473	\$ 82,250	\$ 62,250	\$119,000	\$ 31,000	(\$88,000)	-73.95%	\$ 27,000	\$ 27,000	\$ 77,000

Building

City of Big Lake General Fund Expenditure Budget Building

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-30-05-4002	Wages	\$ 95,035	\$101,595	\$ 123,976	\$ 140,319	\$ 117,369	\$ (22,950)	-16.36%	\$ 124,411	\$ 131,876	\$ 139,788
101-100-30-05-4008	Insurance Benefits (er)	14,888	13,467	15,310	18,046	14,733	(3,313)	-18.36%	15,617	16,554	17,547
101-100-30-05-4009	HSA Accounts	2,148	2,415	2,867	2,100	2,625	525	25.00%	2,625	2,625	2,625
101-100-30-05-4010	F.I.C.A./Medicare (er)	7,070	7,641	9,230	10,734	8,979	(1,756)	-16.36%	9,517	10,088	10,694
101-100-30-05-4012	P.E.R.A. (er)	6,516	7,622	9,298	10,524	8,803	(1,721)	-16.36%	9,331	9,891	10,484
101-100-30-05-4016	W/C Insurance	549	869	1,131	941	1,040	99	10.47%	1,071	1,103	1,136
101-100-30-05-4019	Wellness Program	-	-	-	141	50	(91)	-64.54%	50	50	50
101-100-30-20-4140	Audit	2,460	2,452	614	700	700	-		721	721	721
101-100-30-20-4170	Legal	806	1,341	292	250	250	-		250	250	250
101-100-30-25-4130	Computers/Software	11,777	4,615	5,214	5,200	4,000	(1,200)	-23.08%	4,000	4,000	4,000
101-100-30-25-4133	Computer maintenance	-	-	-	-	400	400	100.00%	400	400	400
101-100-30-25-4200	Printing - Newsletter	288	629	593	600	600	-		600	600	600
101-100-30-25-4208	Copies	725	1,849	12	-	-	-		-	-	-
101-100-30-25-4210	Operating Supplies	2,366	3,316	1,636	2,060	1,500	(560)	-27.18%	1,545	1,591	1,639
101-100-30-25-4212	Other Operations Expenses	8,662	48	40	200	100	(100)	-50.00%	100	100	100
101-100-30-25-4220	Advertising	-	66	-	100	100	-		100	100	100
101-100-30-25-4230	Telephone	2,226	2,336	1,982	2,000	2,016	16	0.80%	2,076	2,139	2,203
101-100-30-25-4235	Postage	383	450	631	505	600	95	18.81%	618	637	656
101-100-30-25-4238	Training/Schools	1,840	1,820	1,241	2,000	1,500	(500)	-25.00%	1,500	1,500	1,500
101-100-30-25-4240	Travel/Mileage	221	2,368	2,805	100	200	100	100.00%	200	200	200
101-100-30-25-4243	Meals	-	-	36	-	100	100	100.00%	100	100	100
101-100-30-25-4250	Liability Insurance	203	201	(25)	213	415	202	94.54%	440	466	494
101-100-30-25-4257	Contractors Hired	27,991	20,358	21,179	5,000	23,400	18,400	368.00%	10,000	10,000	10,000
101-100-30-25-4260	Subscriptions/Dues	-	22	175	100	100	-		100	100	100
101-100-30-25-4405	Motor Fuel	550	-	-	2,072	2,400	328	15.83%	2,400	2,472	2,546
101-100-30-25-4412	State SurCharge Bldg Permit	6,194	5,745	10,773	4,000	15,000	11,000	275.00%	16,000	17,000	18,000
101-100-30-25-4413	Equipment/Accessories	-	-	-	-	100	100	100.00%	100	100	100
101-100-30-25-4430	Vehicle Maintenance	110	370	30	500	515	15	3.00%	530	546	563
101-100-30-71-4316	Capital Transfer Out - CIP 199 - Vehicle	-	-	-	9,500	-	(9,500)	-100.00%	-	-	-
101-100-30-71-4316	Capital Transfer Out - CIP 199- Computer Fund	-	-	-	-	-	-		-	-	1,000
		\$198,894	\$184,962	\$209,040	\$217,906	\$207,594	\$ (10,312)	-4.73%	\$204,403	\$215,210	\$227,597

change in budget

2018	\$ (10,312)	-4.73%
2019	\$ (3,191)	-1.54%
2020	\$ 10,806	5.29%
2021	\$ 12,387	5.44%

Revenue Budget Building Department

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-030-3221	Building Permits	\$202,859	\$215,313	\$378,732	\$270,000	\$360,000	\$90,000	33.33%	\$185,000	\$195,000	205,000
101-030-3222	State Surcharge on Bldg Pmts	6,181	6,233	12,208	4,000	15,000	11,000	275.00%	16,000	17,000	18,000
101-030-3229	Seed/Sod Escrow Permit	2,400	3,400	5,300	4,000	10,000	6,000	150.00%	5,000	5,000	5,000
101-030-3250	Rental Inspection Fees - Multi Family	4,900	-	12,716	10,987	12,706	1,719	15.65%	12,706	12,706	12,706
101-030-3251	Rental License Fees - Single/Duplex	-	-	9,100	-	11,050	11,050	100.00%	-	11,050	-
101-030-3375	Miscellaneous Revenue	1,077	1,254	1,265	1,200	1,200	-		1,200	1,200	1,200
101-030-3513	Other Fines/Fees	883	608	1,589	-	250	250	100.00%	250	250	250
		\$218,299	\$226,891	\$420,910	\$290,187	\$410,206	\$120,019	41.36%	\$220,156	\$242,206	\$242,156

Excess Revenue/Expenditures \$202,612

** Excess covers overhead/administrative support

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

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
199-030-3155	Vehicle - GF	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ (9,500)	-100.00%	\$ -	\$ -	\$ -
199-030-3155	Computer Replacement Fund - GF	-	-	-	-	-	-		-	-	1,000
199-000-3155	Vehicle - LGA	-	-	-	-	4,000	4,000	100.00%	-	-	-
	**Assigned Fund Balance until purchased	-	-	-	-	-	-		-	-	-
		\$ -	\$ -	\$ -	\$ 9,500	\$ 4,000	\$ (5,500)	-57.89%	\$ -	\$ -	\$ 1,000

\$211,594 Total Building Expenditures General Fund and CIP



STREETS & HIGHWAYS BUDGETS

- ENGINEERING
- STREETS

Engineering

City of Big Lake General Fund Expenditure Budget Engineering

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-200-40-05-4002	Wages	\$ -	\$ -	\$ -	\$ 32,731	\$38,945	\$ 6,214	18.99%	\$41,282	\$43,759	\$46,384
101-200-40-05-4008	Insurance Benefits (er)	-	-	-	5,005	4,346	(659)	-13.16%	4,607	4,883	5,176
101-200-40-05-4009	HSA Accounts	-	-	-	-	525	525	100.00%	1,875	1,875	1,875
101-200-40-05-4010	F.I.C.A./Medicare (er)	-	-	-	2,504	2,979	475	18.99%	3,158	3,348	3,548
101-200-40-05-4012	P.E.R.A. (er)	-	-	-	2,455	2,921	466	18.99%	3,096	3,282	3,479
101-200-40-05-4016	W/C Insurance	-	-	-	3,169	619	(2,550)	-80.47%	656	696	737
101-200-40-05-4019	Wellness Plan	-	-	-	42	50	8	19.27%	60	60	60
101-200-40-20-4140	Audit	-	-	-	350	350	-		361	361	361
101-200-40-20-4170	Legal	-	-	-	200	200	-		200	200	200
101-200-40-25-4130	Computers & Software	-	-	-	1,000	500	(500)	-50.00%	515	530	546
101-200-40-25-4133	Computer maintenance	-	-	-	-	200	200	100.00%	200	200	200
101-200-40-25-4200	Printing-Newsletter etc	-	-	-	-	600	600	100.00%	600	600	600
101-200-40-25-4210	Operating Supplies	-	-	-	500	500	-		515	530	546
101-200-40-25-4212	Other Operations Expenses	-	-	-	100	100	-		100	100	100
101-200-40-25-4220	Advertising	-	-	-	400	200	(200)	-50.00%	206	212	219
101-200-40-25-4230	Telephone	-	-	-	600	600	-		600	600	600
101-200-40-25-4235	Postage	-	-	-	300	100	(200)	-66.67%	100	100	100
101-200-40-25-4238	Training/Schools	-	-	-	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000
101-200-40-25-4240	Travel/Mileage	-	-	-	200	200	-		200	200	200
101-200-40-25-4243	Meals	-	-	-	100	100	-		100	100	100
101-200-40-25-4250	Liability Insurance	-	-	-	-	400	400	100.00%	412	424	437
101-200-40-25-4260	Subscriptions/Dues	-	-	-	100	100	-		100	100	100
101-200-40-25-4405	Motor Fuel	-	-	-	-	1,200	1,200	100.00%	1,200	1,200	1,200
101-200-40-25-4430	Vehicle Maintenance	-	-	-	-	100	100	100.00%	100	100	100
101-200-40-25-4545	Repair/Maintenance Equipment	-	-	-	-	600	600	100.00%	600	600	600
101-200-40-70-4316	Capital Expenditures/Improvements	-	-	-	4,000	-	(4,000)	-100.00%	-	-	-
101-200-40-71-4612	Capital Transfer Out - CIP 199 - Computer Fund	-	-	-	-	-	-		-	-	1,000
		\$ -	\$ -	\$ -	\$ 55,255	\$57,435	\$ 2,180	3.95%	\$61,842	\$65,060	\$69,469
		change in budget									
		2018 \$ 2,180 3.95%									
		2019 \$ 4,407 7.67%									
		2020 \$ 3,217 5.20%									
		2021 \$ 4,409 6.78%									

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

Account Number	Description	2017-2018										
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
199-000-40-70-4316	Capital Expenditures -Printer - LGA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
199-040-3155	Computer Replacement Fund - GF	-	-	-	-	-	-	-	-	-	-	1,000
199-000-40-70-4316	City Engineer Vehicle - LGA	-	-	-	-	13,500	13,500	100.00%	-	-	-	
		\$ -	\$ -	\$ -	\$ -	\$13,500	\$ 13,500	100.00%	\$ -	\$ -	\$ 1,000	
		\$70,935 Total Engineering Expenditures General Fund and CIP Expenditures covered by property taxes and LGA										

Streets

City of Big Lake General Fund Expenditure Budget Streets

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
						2018 Adopted Budget	\$ Change				% Change
101-200-50-05-4002	Wages	\$ 140,221	\$ 144,427	\$ 148,681	\$ 153,257	\$ 163,487	\$ 10,230	6.67%	\$ 173,296	\$ 183,694	\$ 194,716
101-200-50-05-4004	Overtime Wages	-	-	-	-	17,052	17,052	100.00%	18,075	19,160	20,309
101-200-50-05-4006	On Call Pay	-	-	-	-	13,200	13,200	100.00%	13,200	13,200	13,200
101-200-50-05-4008	Insurance Benefits (er)	26,335	26,645	26,701	31,440	8,407	(23,033)	-73.26%	8,911	9,446	10,013
101-200-50-05-4009	HSA Accounts	825	1,609	1,698	1,223	-	(1,223)	-100.00%	-	-	-
101-200-50-05-4010	F.I.C.A./Medicare (er)	9,878	10,669	10,639	11,724	14,821	3,097	26.41%	15,650	16,528	17,459
101-200-50-05-4012	P.E.R.A. (er)	9,901	10,643	12,137	11,494	14,530	3,036	26.41%	15,343	16,204	17,117
101-200-50-05-4016	WC Insurance	15,615	22,267	14,867	17,058	18,206	1,148	6.73%	19,298	20,456	21,684
101-200-50-05-4019	Wellness Plan	-	-	-	263	150	(113)	-42.88%	257	257	257
101-200-50-05-4020	Union Insurance	-	-	-	-	26,086	26,086	100.00%	26,869	27,675	27,675
101-200-50-20-4140	Audit	1,844	1,839	3,068	3,150	3,500	350	11.11%	3,605	3,605	3,605
101-200-50-20-4150	Engineering	18,798	12,630	18,142	15,000	5,000	(10,000)	-66.67%	5,000	5,000	5,000
101-200-50-20-4170	Legal	305	286	649	600	600	-		600	600	600
101-200-50-20-4180	Other Consultants	914	1,392	579	2,040	500	(1,540)	-75.49%	515	530	546
101-200-50-20-4185	Other Consult-Med Exams	193	215	394	300	1,000	700	233.33%	1,000	1,000	1,000
101-200-50-25-4130	Computers/Software	1,277	776	1,493	2,000	100	(1,900)	-95.00%	103	106	109
101-200-50-25-4133	Computer maintenance	-	-	-	-	1,600	1,600	100.00%	1,600	1,600	1,600
101-200-50-25-4200	Printing - newsletter	287	629	593	648	600	(48)	-7.35%	600	600	600
101-200-50-25-4210	Operating Supplies	5,101	5,460	5,351	11,500	8,000	(3,500)	-30.43%	8,240	8,487	8,742
101-200-50-25-4212	Other Operations Expenses	158	942	29	-	100	100	100.00%	103	106	109
101-200-50-25-4215	Uniforms/Clothing	1,156	1,408	1,426	1,800	2,613	813	45.14%	2,613	2,691	2,772
101-200-50-25-4220	Advertising	82	88	478	100	100	-		100	100	100
101-200-50-25-4225	Sanitation/Garbage Removal	1,467	1,129	1,178	1,560	1,440	(120)	-7.69%	1,483	1,528	1,574
101-200-50-25-4230	Telephone	4,354	5,408	4,888	6,000	4,740	(1,260)	-21.00%	4,882	5,029	5,180
101-200-50-25-4235	Postage	198	174	131	200	200	-		200	200	200
101-200-50-25-4238	Training/Schools	759	11	710	1,500	4,500	3,000	200.00%	4,500	4,500	4,500
101-200-50-25-4240	Travel/Mileage	88	-	268	300	300	-		300	300	300
101-200-50-25-4243	Meals	-	-	22	-	100	100	100.00%	100	100	100
101-200-50-25-4250	Liability Insurance	11,324	11,721	11,724	12,068	12,000	(68)	-0.56%	12,360	12,731	13,113
101-200-50-25-4257	Contractors Hired	1,113	5,738	3,969	2,000	2,600	600	30.00%	2,678	2,758	2,841
101-200-50-25-4260	Subscriptions/Dues	-	295	209	325	325	-		325	325	325
101-200-50-25-4300	Awards - Employee LOS	-	-	70	-	100	100	100.00%	100	100	100
101-200-50-25-4315	Compost/Woodchipper	19,517	19,638	20,548	20,400	20,600	200	0.98%	20,600	20,800	21,000
101-200-50-25-4320	Sand/Salt	64,217	40,060	36,723	45,900	45,900	-		47,277	48,695	50,156

City of Big Lake
General Fund Expenditure Budget
Streets (continued)

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
101-200-50-25-4325	Class 5	65	-	72	250	300	50	20.00%	350	400	450
101-200-50-25-4335	Striping	1,871	11,787	10,098	5,500	12,000	6,500	118.18%	7,500	7,725	7,957
101-200-50-25-4340	Hot Mix	1,541	4,368	7,339	6,700	7,400	700	10.45%	7,622	7,851	8,086
101-200-50-25-4360	Sealcoat	36,177	29,326	13,704	10,000	10,000	-		10,000	10,000	10,000
101-200-50-25-4385	Shop Materials	1,777	793	3,134	3,000	3,000	-		3,000	3,000	3,000
101-200-50-25-4395	Signs/Banner	2,023	6,097	1,616	5,500	6,000	500	9.09%	6,000	6,000	6,000
101-200-50-25-4405	Motor Fuel	11,641	8,469	8,072	15,000	10,000	(5,000)	-33.33%	10,300	10,609	10,927
101-200-50-25-4410	Tires	3,184	3,455	4,232	4,000	4,120	120	3.00%	4,244	4,371	4,502
101-200-50-25-4413	Equipment/Accessories	205	3,499	247	1,000	1,000	-		1,000	1,000	1,000
101-200-50-25-4430	Vehicle Maintenance	9,720	5,224	3,513	6,120	6,000	(120)	-1.96%	6,180	6,365	6,556
101-200-50-25-4540	Repair/Maintenance Buildings	3,673	1,218	2,707	3,700	3,000	(700)	-18.92%	3,090	3,183	3,278
101-200-50-25-4545	Repair/Maintenance Equipment	20,614	10,283	15,742	20,000	18,000	(2,000)	-10.00%	18,540	19,096	19,669
101-200-50-25-4570	Electricity	7,741	7,257	3,708	12,000	4,000	(8,000)	-66.67%	4,120	4,244	4,371
101-200-50-25-4575	Electricity (Street Lights)	87,534	88,384	92,995	100,000	96,000	(4,000)	-4.00%	98,400	100,800	103,200
101-200-50-25-4580	Natural Gas	7,323	2,965	2,752	5,000	5,000	-		5,150	5,305	5,464
101-200-50-25-4590	Water/Sewer Utilities	-	-	-	1,257	1,425	168	13.38%	1,511	1,601	1,697
101-200-50-71-4612	Capital Equipment Transfer - 199	-	-	-	-	-	-		16,000	6,000	7,500
101-200-50-71-4612	Capital Improvement Transfer - 198 - Seal Coat	-	835,325	-	30,000	30,000	-		35,000	35,000	35,000
		-	-	-	-	-	-		-	-	-
		\$ 531,402	\$ 1,344,976	\$ 501,599	\$ 582,876	\$ 609,702	\$ 26,826	4.60%	\$ 647,789	\$ 660,660	\$ 685,258

change in budget

2018	\$ 26,826	4.60%
2019	\$ 38,087	6.25%
2020	\$ 12,871	1.99%
2021	\$ 24,598	3.59%

**Revenue Budget
Streets**

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
101-050-3160	Inter-Govt Revenue -	\$ 3,268	\$ 6,882	\$ 1,317	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
101-050-3161	Clean-up Day / SCORE Grant	13,017	14,575	20,533	20,000	20,600	600	3.00%	20,600	20,800	21,000
101-050-3197	Compost Access Permit	2,085	2,330	2,575	2,500	1,600	(900)	-36.00%	1,600	1,600	1,600
101-050-3220	R-O-W Permit Fees	5,550	750	1,350	1,000	1,000	-		1,000	1,000	1,000
101-050-3230	Donations from Organizations	-	-	400	-	-	-		-	-	-
101-050-3365	Road/Maintenance Aid	101,714	108,201	108,584	112,000	112,000	-		112,000	112,000	112,000
101-050-3375	Miscellaneous Revenue	100	-	-	-	-	-		-	-	-
101-050-3376	Insurance Proceeds & Dividends	-	-	199	-	-	-		-	-	-
101-050-3412	City Maint. Services	11,685	8,249	5,991	23,696	4,184	(19,512)	-82.34%	4,268	4,353	4,440
101-050-3450	Street Light Fees	132,381	146,828	150,585	152,028	156,000	3,972	2.61%	160,141	161,941	163,741
101-050-3940	Lease/Rental/CAM	-	-	-	-	-	-		-	-	-
101-050-4151	Refunds & Reimbursements	154	1,479	1,151	-	-	-		-	-	-
101-050-4152	Resitution/Damage Payments	1,112	458	-	-	-	-		-	-	-
101-050-4153	Reimbursements - Compost	5,000	-	-	-	-	-		-	-	-
101-050-4154	Reimbursements - BL Township	16,695	-	30,936	-	-	-		-	-	-
		\$ 292,763	\$ 289,752	\$ 323,621	\$ 311,224	\$ 295,384	(\$ 15,840)	-5.09%	\$ 299,609	\$ 301,694	\$ 303,781

Excess Rev \$ (314,318)
(deficit) covered by property taxes

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

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2017-2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
198-000-50-70-4316	Capital Expenditures -Eagle Lake Sidewalk	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
198-000-50-70-4316	Capital Expenditures - Street Projects - Bonds	-	-	-	-	-	-		3,940,000	-	3,940,000
198-000-50-70-4316	Capital Expenditures -Compost Site - LGA	-	-	250,000	-	-	-		-	-	-
198-050-3155	Capital Transfer - Street Maint Fund - GF	-	-	-	30,000	30,000	-		35,000	35,000	35,000
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	-	-	-		-	-	-
199-000-50-70-4316	Replace 1987 Dump Truck #87 - LGA	-	-	-	210,000	-	(210,000)	-100.00%	-	-	-
199-000-50-70-4316	Replace 1998 Dump Truck #99 - LGA	-	-	-	50,000	-	(50,000)	-100.00%	-	-	-
199-000-50-70-4316	Replace 1994 Dump Truck #94 - LGA	-	-	-	-	210,000	210,000	100.00%	-	-	-
199-000-50-70-4316	Replace 2001 Chev Truck #01 - LGA	-	-	-	-	-	-		30,000	-	-
199-000-50-70-4316	Replace 2000 Skid Ster #200 - LGA	-	-	-	-	-	-		200,000	-	-
199-000-50-70-4316	Replace 1998 624-H loader #98 - 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 2004 Ford Explorer #24 - LGA	-	-	-	-	-	-		-	100,000	-
199-000-50-70-4316	Replace 2005 Chev #35 - LGA	-	-	-	-	-	-		-	50,000	-
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	Roller Purchased Used - LGA	-	-	-	-	-	-		-	-	40,000
199-000-50-70-4316	Replace 2002 Ford 550 #02 - LGA	-	-	-	-	-	-		-	-	65,000
199-000-50-70-4316	Replace 2005 Ford 150 #25 - LGA	-	-	-	-	-	-		-	-	50,000
199-000-50-70-4316	Replace 2002 Chev 2500 #32 - LGA	-	-	-	-	-	-		-	-	50,000
199-000-50-70-4316	Replace 1971 Dump Truck #71 - LGA	-	-	-	-	-	-		-	-	-
199-050-3155	Misc Equipment Replacement Fund - GF	-	-	-	-	-	-		16,000	6,000	7,500
		\$ 89,897	\$ 120,000	\$ 543,000	\$ 290,000	\$ 240,000	(\$ 50,000)	-17.24%	\$ 4,451,000	\$ 353,000	\$ 4,187,500

\$ 721,690 Total Streets Expenditures General Fund and CIP
\$ 54,047 Streets Projected Fund Balance in 199 as of YE 2018

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CULTURE & RECREATION BUDGETS

- PARKS
- BLCS

Parks

City of Big Lake General Fund Expenditure Budget Parks

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
						2018 Adopted Budget	\$ Change				% Change
101-200-55-05-4002	Wages	\$151,536	\$167,402	\$201,550	\$ 214,124	\$ 273,291	\$ 59,167	27.63%	\$289,688	\$307,070	\$325,494
101-200-55-05-4008	Insurance Benefits (er)	23,164	24,177	30,101	34,253	22,870	(11,383)	-33.23%	24,242	25,697	27,239
101-200-55-05-4009	HSA Accounts	675	1,430	1,598	1,147	-	(1,147)	-100.00%	-	-	-
101-200-55-05-4010	F.I.C.A./Medicare (er)	10,834	12,249	14,597	16,380	20,907	4,526	27.63%	22,161	23,491	24,900
101-200-55-05-4012	P.E.R.A. (er)	8,983	9,792	12,585	12,965	17,058	4,093	31.57%	18,081	19,166	20,316
101-200-55-05-4016	Worker's Comp Insurance	4,551	2,839	12,889	8,498	12,546	4,049	47.64%	13,299	14,097	14,942
101-200-55-05-4019	Wellness Plan	-	-	-	295	150	(145)	-49.14%	389	389	389
101-200-55-05-4020	Union Insurance	-	-	-	-	29,330	29,330	100.00%	30,210	31,116	31,116
101-200-55-20-4140	Audit	985	1,533	2,147	2,450	2,450	-		2,524	2,524	2,524
101-200-55-20-4150	Engineering	-	25,138	4,462	1,200	2,000	800	66.67%	1,200	1,200	1,200
101-200-55-20-4170	Legal	280	292	4,532	500	500	-		500	500	500
101-200-55-20-4180	Other Consultants	3,138	665	579	1,000	-	(1,000)	-100.00%	-	-	-
101-200-55-25-4130	Computers/Software	1,040	425	13,376	1,000	100	(900)	-90.00%	103	106	109
101-200-55-25-4133	Computer maintenance	-	-	-	-	1,600	1,600	100.00%	1,600	1,600	1,600
101-200-55-25-4200	Printing - Newsletter etc	287	629	593	648	600	(48)	-7.35%	600	600	600
101-200-55-25-4210	Operating Supplies	7,596	9,862	31,486	30,000	30,900	900	3.00%	31,827	32,782	33,765
101-200-55-25-4212	Other Operations Expenses	9,391	16,121	4,013	-	-	-		-	-	-
101-200-55-25-4215	Uniforms/Clothing	1,057	1,601	1,823	2,019	1,961	(58)	-2.86%	1,961	2,020	2,080
101-200-55-25-4220	Advertising	102	211	266	300	150	(150)	-50.00%	150	150	150
101-200-55-25-4225	Sanitation/Garbage Removal	6,712	5,348	5,356	8,000	6,600	(1,400)	-17.50%	6,798	7,002	7,212
101-200-55-25-4230	Telephone	1,691	3,194	4,951	3,300	4,910	1,610	48.79%	5,057	5,209	5,365
101-200-55-25-4235	Postage	412	151	117	300	250	(50)	-16.67%	258	265	273
101-200-55-25-4238	Training/Schools	962	160	155	800	1,000	200	25.00%	1,000	1,000	1,000
101-200-55-25-4243	Meals	-	95	134	100	100	-		100	100	100
101-200-55-25-4250	Liability Insurance	23,144	25,637	29,373	26,406	26,000	(406)	-1.54%	26,780	27,583	28,411
101-200-55-25-4255	Rent/Lease	1,900	1,900	1,900	1,900	1,900	-		1,900	1,900	1,900
101-200-55-25-4257	Contractors Hired	4,550	1,971	6,930	2,000	2,500	500	25.00%	2,575	2,652	2,732
101-200-55-25-4257	Contractors Hired - ECFE PARKS & REC	-	-	-	26,000	-	(26,000)	-100.00%	-	-	-
101-200-55-25-4260	Subscriptions/Dues	-	135	164	200	200	-		200	200	200
101-200-55-25-4300	Awards - Employee LOS	-	-	27	-	25	25	100.00%	25	25	25
101-200-55-25-4311	Cash Shortage - park	423	61	(101)	100	100	-		100	100	100
101-200-55-25-4320	Sand/Salt	-	98	-	-	-	-		-	-	-

City of Big Lake
General Fund Expenditure Budget
Parks (continued)

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-200-55-25-4321	Beach Sand	-	-	274	350	350	-		350	361	371
101-200-55-25-4395	Signs/Banners	1,704	1,234	850	2,000	2,000	-		2,000	2,000	2,000
101-200-55-25-4405	Motor Fuel	11,641	6,537	7,409	12,000	9,000	(3,000)	-25.00%	9,270	9,548	9,835
101-200-55-25-4413	Equipment/Accessories	5,700	-	739	1,960	1,960	-		2,019	2,079	2,142
101-200-55-25-4430	Vehicle Maintenance	1,255	1,052	903	1,200	2,200	1,000	83.33%	2,266	2,334	2,404
101-200-55-25-4530	Lake Maintenance	10,186	13,163	11,116	15,000	20,000	5,000	33.33%	20,000	20,000	20,000
101-200-55-25-4535	Playground Maintenance	2,016	3,011	4,000	4,080	4,000	(80)	-1.96%	4,120	4,244	4,371
101-200-55-25-4540	Repair/Maintenance Buildings	1,382	3,458	1,914	3,100	2,000	(1,100)	-35.48%	2,060	2,122	2,185
101-200-55-25-4545	Repair/Maintenance Equipment	14,449	8,114	15,526	13,500	14,500	1,000	7.41%	14,700	15,141	15,595
101-200-55-25-4570	Electricity	7,984	10,914	7,606	9,800	9,360	(440)	-4.49%	9,641	9,930	10,228
101-200-55-25-4580	Natural Gas	3,412	2,355	2,255	3,600	3,600	-		3,708	3,819	3,934
101-200-55-25-4590	Water/Sewer Utilities	-	-	-	51,456	36,817	(14,639)	-28.45%	39,026	41,368	43,850
101-200-55-70-4316	Capital Purchases	-	11,692	-	-	-	-		-	-	-
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip Fund	-	-	-	-	-	-		10,000	10,000	10,000
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	-	-	-	-	-	-		16,000	6,000	7,500
		\$331,525	\$374,643	\$438,247	\$ 513,931	\$ 565,785	\$ 51,854	10.09%	\$618,488	\$637,489	\$668,658

change in budget
2018 \$ 51,854 10.09%
2019 \$ 52,703 9.32%
2020 \$ 19,001 3.07%
2021 \$ 31,169 4.89%

Revenue Budget

Parks

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-055-3160	Inter-Govt Revenue	\$ -	\$ 25,138	\$ 2,533	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
101-055-3196	Garden Plot Fees	175	125	150	125	125	-		125	125	125
101-055-3200	Vendor Fees/Licenses	-	2,925	1,500	3,000	1,500	(1,500)	-50.00%	1,500	1,500	1,500
101-055-3225	Park Permits-Seasonal- Resident	10,109	9,128	9,740	9,200	9,000	(200)	-2.17%	9,000	9,000	9,000
101-055-3226	Park Permits-Daily	38,575	33,404	40,840	34,000	34,000	-		34,000	34,000	34,000
101-055-3227	Park-Miscellaneous	904	136	495	100	100	-		100	100	100
101-055-3230	Donations from Organizations	-	-	3,000	-	-	-		-	-	-
101-055-3231	Park Permits-Seasonal- Non-Res	7,152	8,121	7,716	8,200	8,000	(200)	-2.44%	8,000	8,000	8,000
101-055-3232	Park Event Fee	-	500	150	500	300	(200)	-40.00%	300	300	300
101-055-3376	Insurance Proceeds & Dividends	-	-	15,109	-	-	-		-	-	-
101-055-3940	Lease/Rental/CAM	1,020	1,110	1,110	750	750	-		750	750	750
101-055-4151	Refunds & Reimbursements	12,397	-	270	-	-	-		-	-	-
101-055-4152	Resitution/Damage Payments	5,911	5,795	4,055	-	-	-		-	-	-
101-055-4200	Other Grant Proceeds	2,238	2,240	50,000	2,240	1,530	(710)	-31.70%	1,530	1,530	1,530
		\$ 86,481	\$ 88,623	\$ 146,668	\$ 58,115	\$ 55,305	\$ (2,810)	-4.84%	\$ 55,305	\$ 55,305	\$ 55,305

Excess Rev \$ (510,480)

(deficit) covered by property taxes

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

Parks Department

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-200-55-70-4316	Capital Expenditures	\$ 24,490	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
198-000-55-70-4316	McDowall Trail Overlay - LGA	-	-	-	-	150,000	150,000	100.00%	-	-	-
199-000-55-70-4316	Capital Expenditures GPS mapping (5 division) - LGA	-	-	6,000	-	-	-		-	-	-
199-000-55-70-4316	Replace Mower #300 - LGA	-	-	33,816	-	-	-		-	-	-
199-000-55-70-4316	Replace Mower #312 - LGA	-	-	48,138	-	-	-		-	-	-
199-000-55-70-4316	Replace 2006 JD Tractor # 306 - LGA	-	-	-	-	-	-		-	-	100,000
199-055-3155	Playground Equipment replacement - GF	-	-	20,000	-	-	-		10,000	10,000	10,000
199-055-3155	Misc Equipment Replacement - GF	-	-	-	-	-	-		16,000	6,000	7,500
		\$ 24,490	\$ -	\$ 107,953	\$ -	\$ 150,000	\$ 150,000	100.00%	\$ 26,000	\$ 16,000	\$ 117,500

\$ 715,785 Total Parks Expenditures General Fund and CIP

\$ 54,047 Parks Projected Fund Balance in 199 as of YE 2018

Big Lake Community Services Center

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

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-20-05-4002	Wages	\$ -	\$ -	\$ -	\$ 7,238	\$ 7,679	\$ 441	6.09%	\$ 7,909	\$ 8,147	\$ 8,391
101-100-20-05-4002	Insurance	-	-	-	639	747	108	16.90%	769	792	816
101-100-20-05-4010	F.I.C.A./Medicare (er)	-	-	-	423	451	28	6.62%	465	478	493
101-100-20-05-4012	P.E.R.A. (er)	-	-	-	385	410	25	6.49%	422	435	448
101-100-20-05-4013	P.E.R.A. - Police/Fire (er)	-	-	-	341	358	17	4.99%	369	380	391
101-100-20-20-4170	Legal	42	-	-	100	100	-	-	100	100	100
101-100-20-25-4210	Operating Supplies	1,577	601	1,339	1,500	1,545	45	3.00%	1,591	1,639	1,688
101-100-20-25-4212	Other Operating Costs	2,231	5,321	817	2,500	2,575	75	3.00%	2,652	2,732	2,814
101-100-20-25-4217	Cleaning Services	7,618	7,658	13,404	15,000	13,500	(1,500)	-10.00%	13,500	13,500	13,500
101-100-20-25-4225	Sanitation /Garbage	1,166	1,300	1,689	1,800	1,200	(600)	-33.33%	1,236	1,273	1,311
101-100-20-25-4250	Liability Insurance	1,680	4,721	4,597	5,004	4,565	(439)	-8.78%	4,702	4,843	4,988
101-100-20-25-4257	Contractors Hired	-	421	-	-	-	-	-	-	-	-
101-100-20-25-4370	Grounds Maintenance - PW	-	250	-	3,478	1,000	(2,478)	-71.24%	1,000	1,000	1,000
101-100-20-25-4375	Snow Removal - PW	3,410	755	146	3,586	1,000	(2,586)	-72.11%	1,000	1,000	1,000
101-100-20-25-4413	Equipment/Accessories - Library	-	-	-	-	500	500	100.00%	500	500	500
101-100-20-25-4540	Repair/Maintenance Buildings	5,772	12,756	8,819	11,590	8,000	(3,590)	-30.97%	8,240	8,487	8,742
101-100-20-25-4540	Repair/Maintenance Buildings - PW	-	-	-	6,633	2,000	(4,633)	-69.85%	2,060	2,122	2,185
101-100-20-25-4570	Electricity	10,610	11,187	13,700	12,000	12,000	-	-	12,360	12,731	13,113
101-100-20-25-4580	Natural Gas	5,264	3,703	3,174	6,000	6,000	-	-	6,180	6,365	6,556
101-100-20-25-4590	Water/Sewer Utilities	-	-	-	1,170	1,995	825	70.53%	2,055	2,116	2,180
		\$ 77,464	\$ 122,366	\$ 47,685	\$ 79,386	\$ 65,625	\$ (13,761)	-17.33%	\$ 67,111	\$ 68,641	\$ 70,217

change in budget

2018	\$ (13,761)	-17.33%
2019	\$ 1,486	2.26%
2020	\$ 1,530	2.28%
2021	\$ 1,576	2.24%



ECONOMIC DEVELOPMENT BUDGET

Economic Development

City of Big Lake General Fund Expenditure Budget Economic Development

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
101-100-25-05-4002	Wages	\$ 82,554	\$ 33,965	\$ 98,112	\$ 98,258	\$ 122,865	\$24,607	25.04%	\$130,237	\$138,051	\$146,334
101-100-25-05-4008	Insurance Benefits (er)	7,014	2,539	6,801	7,292	11,021	3,729	51.13%	11,682	12,383	13,126
101-100-25-05-4009	HSA Accounts	1,835	438	1,687	1,687	2,100	413	24.45%	2,100	2,100	2,100
101-100-25-05-4010	F.I.C.A./Medicare (er)	6,241	2,582	7,471	7,517	9,399	1,882	25.04%	9,963	10,561	11,195
101-100-25-05-4012	P.E.R.A. (er)	5,755	2,308	7,177	7,369	9,215	1,846	25.04%	9,768	10,354	10,975
101-100-25-05-4016	W/C Insurance	-	-	1,244	1,281	1,403	122	9.50%	1,487	1,576	1,671
101-100-25-05-4019	Wellness Program	-	-	-	44	50	6	13.56%	50	50	50
101-100-25-20-4140	Audit	1,232	2,146	614	700	700	-	-	721	743	765
101-100-25-20-4150	Engineering	552	-	526	-	-	-	-	-	-	-
101-100-25-20-4170	Legal	104	-	513	250	250	-	-	250	250	250
101-100-25-20-4180	Other Consultants	638	38,716	2,000	2,500	2,500	-	-	2,500	2,500	2,500
101-100-25-25-4130	Computers/Software	860	2,116	2,933	1,236	1,000	(236)	-19.09%	1,030	1,061	1,093
101-100-25-25-4133	Computer maintenance	-	-	-	-	400	400	100.00%	400	400	400
101-100-25-25-4200	Printing - Newsletter etc	287	629	593	648	600	(48)	-7.36%	600	600	600
101-100-25-25-4201	Annexation	-	-	-	-	2,000	2,000	100.00%	2,000	2,000	2,000
101-100-25-25-4210	Operating Supplies	980	1,251	935	1,030	942	(88)	-8.54%	970	999	1,029
101-100-25-25-4212	Other Operations Expense	605	98	458	200	200	-	-	206	212	219
101-100-25-25-4220	Advertising	127	136	-	150	150	-	-	155	159	164
101-100-25-25-4230	Telephone	895	587	650	600	600	-	-	600	600	600
101-100-25-25-4235	Postage	123	162	72	180	100	(80)	-44.52%	103	106	109
101-100-25-25-4238	Training/Schools	1,110	275	6,997	2,000	2,000	-	-	2,000	2,000	2,000
101-100-25-25-4240	Travel/Mileage	-	24	1,127	1,000	1,000	-	-	1,000	1,000	1,000
101-100-25-25-4243	Meals	54	119	381	150	150	-	-	150	150	150
101-100-25-25-4250	Liability Insurance	708	445	448	530	500	(30)	-5.66%	530	562	596
101-100-25-25-4257	Contractors Hired	-	-	5,000	-	-	-	-	-	-	-
101-100-25-25-4260	Subscriptions/Dues	-	261	395	500	1,000	500	100.00%	1,000	1,000	1,000
101-100-25-25-4300	Awards - Employee LOS	-	-	60	-	-	-	-	-	50	50
101-100-25-25-4413	Equipment/Accessories	-	-	-	-	500	500	100.00%	500	500	500
101-100-25-25-4570	Electricity	3,084	876	-	-	-	-	-	-	-	-
101-100-25-25-4580	Natural Gas	165	148	-	-	-	-	-	-	-	-
101-100-25-26-4221	Marketing - Research	-	-	-	-	1,000	1,000	100.00%	1,000	1,000	1,000
101-100-25-26-4222	Marketing - Communications	-	-	-	-	2,000	2,000	100.00%	2,000	2,000	2,000
101-100-25-26-4223	Marketing - Networking	-	-	-	-	500	500	100.00%	500	500	500
101-100-25-26-4224	Marketing - Event	-	-	-	-	1,000	1,000	100.00%	1,000	1,000	1,000
101-100-25-71-4612	Capital Transfers to Fund 199 - Computer Fund	-	-	-	-	2,000	2,000	100.00%	-	2,000	-
		\$117,741	\$109,695	\$146,194	\$ 135,123	\$ 177,145	\$42,022	31.10%	\$184,502	\$196,468	\$204,975
						change in budget					
						2018	\$42,022	31.10%			
						2019	\$ 7,357	4.15%			
						2020	\$11,966	6.49%			
						2021	\$ 8,508	4.33%			

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

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
199-025-3155	Computer Replacement Fund - GF	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.00%	\$ -	\$ 2,000	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.00%	\$ -	\$ 2,000	\$ -
						\$ 177,145	Total EDA GF Expenditures General Fund and CIP				
						Expenditures covered by property taxes					



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	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
198-000-3105	Local Govt Aid - Street Projects	\$ -	\$ 128,954	\$ -	\$ 75,000	\$ 50,000	\$ 175,000	\$ 125,000	\$ 125,000	\$ 100,000
198-000-3105	Local Govt Aid - Trail Projects	-	-	-	150,000	-	-	-	-	-
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 - PRINC ON	-	-	(184,366)	(124,000)	(127,000)	(129,000)	(131,000)	(133,000)	(135,000)
198-000-3160	Intergovernment Rev - State Aid - MSA Streets Adv	-	-	(233,392)	-	-	-	-	-	-
198-000-3160	Intergovernment Rev - Compost Grant	-	50,000	-	-	-	-	-	-	-
198-000-3160	Intergovernment Rev - TAP Grant	-	-	-	-	372,000	-	-	-	-
198-000-3160	Intergovernment Rev - Safe Route to School Grant	-	-	-	-	-	-	89,796	-	-
198-000-3160	Intergovernment Rev - Township-Compost	-	39,318	-	-	-	-	-	-	-
198-000-3155	Transfer in Revenue - Liquor Store	-	50,000	50,000	25,000	10,000	10,000	10,000	-	-
198-000-3155	Transfer in Revenue - Close out 168	231,558	-	-	-	-	-	-	-	-
198-015-3155	Transfer in Revenue - Admin (Debt Service)	-	-	-	200,000	50,000	50,000	50,000	50,000	50,000
198-050-3155	Transfer in Revenue - Streets	578,000	-	30,000	30,000	35,000	35,000	35,000	40,000	40,000
198-055-3155	Transfer In Revenue - Water CR5 TRL	-	-	86,756	-	-	-	-	-	-
198-085-3155	Transfer In Revenue -Bond Proceeds	-	-	-	3,940,000	-	3,940,000	-	3,940,000	-
198-055-3999	Interest Earned	645	5,626	5,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues		\$810,203	\$1,006,011	\$ 44,998	\$4,589,000	\$683,000	\$4,374,000	\$ 471,796	\$4,315,000	\$ 348,000

EXPENDITURE:

Account Number	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
198-000-50-71-4612	Capital Improvements Transfer 175 - CR5 Trail	\$ -	\$ 578,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
198-000-50-71-4612	Capital Improvements Transfer 175 - CR5 Trail-chgs	-	723,383	-	-	-	-	-	-	-
198-000-50-71-4612	Capital Improvements Transfer 175- Safe Route To School	-	-	50,000	84,658	-	-	-	-	-
198-000-55-71-4612	Capital Improvements Transfer 175- DNR Local Trails	-	-	-	114,750	-	-	-	-	-
198-000-50-70-4612	Capital Improvements Transfer 198- Compost Site	-	240,529	-	-	-	-	-	-	-
198-000-50-70-4612	Capital Improvements Transfer 175 -Street Reconstruction	-	-	-	3,940,000	-	3,940,000	-	3,940,000	-
198-000-50-70-4612	Capital Improvements Transfer 198- Mill/Overlay	-	105,138	-	-	-	-	-	-	-
198-000-55-70-4612	Capital Improvements Transfer 175-Park McDowell Trail	-	-	-	150,000	-	-	-	-	-
198-000-55-85-4612	Transfer to Debt Service - Street - LG/MSA FUNDS	-	-	-	-	320,000	320,000	640,000	640,000	640,000
Total Expenditures		\$ -	\$1,647,050	\$ 50,000	\$4,289,408	\$320,000	\$4,260,000	\$ 640,000	\$4,580,000	\$ 640,000

EXCESS REVENUES OVER EXPENDITURES

\$810,203	\$ (641,039)	\$ (5,002)	\$ 299,593	\$363,000	\$ 114,000	\$(168,204)	\$(265,000)	\$(292,000)
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FUND BALANCE -2016 and on

\$ 169,164	\$164,161	\$ 463,754	\$826,754	\$ 940,754	\$ 772,550	\$ 507,550	\$ 215,550
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Equipment & Building Replacement Fund

City of Big Lake EQUIPMENT AND BUILDING REPLACEMENT FUND FUND 199

REVENUES:

Account Number	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Actual	Actual	Actual	Budget	Adopted Budget	Concept Budget				
199-000-3105	Local Govt Aid	\$ -	\$ -	\$ 410,000	\$ 543,623	\$ 393,607	\$ 568,607	\$ 449,793	\$ 506,041	\$ 506,041	\$ 531,041
199-000-3910	Sales of Fixed Assets - Sale of Old PD Building	-	-	150,000	-	-	-	-	-	-	-
199-075-3131	Capital Lease Proceeds - Police	-	-	39,746	-	-	-	-	-	-	-
199-011-3155	Transfer In Revenue - Election	16,800	5,400	-	2,500	-	2,000	-	-	-	2,000
199-010-3155	Transfer In Revenue - Planning	-	-	-	-	-	-	-	1,000	-	-
199-015-3155	Transfer In Revenue - Admin	-	10,000	150,000	17,834	5,000	5,000	5,000	5,000	5,000	5,000
199-020-3155	Transfer In Revenue - BLSCS	-	65,000	-	-	-	-	-	-	-	-
199-025-3155	Transfer In Revenue - EDA	-	-	-	-	2,000	-	2,000	-	2,000	-
199-030-3155	Transfer In Revenue - Building	-	-	-	9,500	-	-	-	1,000	-	-
199-040-3155	Transfer In Revenue - Engineering	-	-	-	-	-	-	-	1,000	-	-
199-050-3155	Transfer in Revenue - Streets	30,000	60,000	-	-	-	16,000	6,000	7,500	-	-
199-055-3155	Transfer In Revenue - Parks	-	-	-	-	-	26,000	16,000	17,500	13,000	13,000
199-075-3155	Transfer in Revenue - Police	-	-	-	12,000	9,000	3,000	3,000	3,000	3,000	3,000
199-085-3155	Transfer in Revenue - Fire	-	84,510	26,497	19,000	-	-	-	-	-	-
199-020-4151	Refunds & Reimbursements - BLSCS	-	-	1,970	-	-	-	-	-	-	-
199-055-3910	Sales of Fixed Assets - Parks	-	-	9,112	-	-	-	-	-	-	-
199-075-3910	Sales of Fixed Assets - Police	-	-	31,864	-	26,000	13,000	-	-	-	-
199-075-4210	Federal Grant Proceeds - Police	-	-	5,455	-	-	-	-	-	-	-
199-000-3999	Interest Earned	13	565	519	150	500	500	500	500	500	500
Total Revenues		\$ 46,813	\$ 225,475	\$ 825,162	\$ 604,607	\$ 436,107	\$ 634,107	\$ 482,293	\$ 542,541	\$ 529,541	\$ 554,541

EXPENDITURES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Actual	Actual	Actual	Budget	Adopted Budget	Concept Budget				
199-000-10-70-4316	Capital Purchases - Planning	\$ -	\$ -	\$ 1,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-000-11-70-4316	Capital Purchase - Election Equip	-	-	20,778	-	-	-	-	-	-	-
199-000-15-25-4180	Other Consultants - Admin	-	-	-	70,000	-	-	-	-	-	-
199-000-15-25-4130	Computers/Software - Admin	-	-	-	-	-	-	-	-	-	137,834
199-000-15-25-4260	Subscriptions/Dues - Admin	-	-	-	25,000	10,000	10,000	10,000	10,000	10,000	-
199-000-15-70-4316	Capital Purchases - Admin	-	2,627	4,880	25,000	-	13,000	-	-	-	-
199-000-20-70-4209	Recording Fees - BLSCS	-	-	9,084	-	-	-	-	-	-	-
199-000-20-70-4316	Capital Purchases - BLSCS	-	48,392	24,521	12,200	-	6,000	-	6,000	-	-
199-000-20-71-4612	Capital Transfers - BLSCS (frm Sale)	-	-	139,416	-	-	-	-	-	-	-
199-000-25-70-4316	Capital Purchases - EDA	-	-	-	-	-	-	-	-	-	-
199-000-30-70-4316	Capital Purchases - Building	-	-	-	-	13,500	-	-	-	-	-
199-000-40-70-4316	Capital Purchases - Engineering	-	-	-	-	13,500	-	-	-	-	-
199-000-50-70-4316	Capital Purchases - Streets	-	70,499	-	260,000	210,000	476,000	318,000	212,500	270,000	30,000
199-000-55-70-4316	Capital Purchases - Parks	-	-	91,065	-	-	-	-	100,000	45,000	65,000
199-000-75-25-4130	Computers/Software - Police	-	-	-	-	23,000	3,000	18,000	3,000	3,000	3,000
199-000-75-70-4316	Capital Purchases - Police	-	-	164,355	45,000	70,000	70,000	70,000	70,000	75,000	85,000
199-000-75-85-4603	Debt Service Principal - Police	-	-	1,896	6,771	7,149	7,548	7,969	8,413	-	-
199-000-75-85-4610	Debt Service Interest - Police	-	-	2,309	2,112	1,734	1,335	914	469	-	-
199-000-85-70-4316	Capital Purchases - Fire - City only	-	37,260	71,000	100,000	19,000	-	-	-	-	120,000
Total Expenditures		\$ -	\$ 158,778	\$ 530,415	\$ 546,083	\$ 367,883	\$ 586,883	\$ 424,883	\$ 410,383	\$ 403,000	\$ 440,834

EXCESS REVENUES OVER EXPENDITURES

\$ 46,813 \$ 66,697 \$ 294,747 \$ 58,524 \$ 68,224 \$ 47,224 \$ 57,410 \$ 132,158 \$ 126,541 \$ 113,707



SPECIAL REVENUE BUDGET

- ECONOMIC DEVELOPMENT AUTHORITY
- FARMERS MARKET

Economic Development Authority

City of Big Lake Economic Development Fund Revenue Budget

LEVY AMOUNT

\$ 50,000

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
275-000-3101	RE & PP Taxes-Current	\$ 68,385	\$ 19,695	\$ 49,476	\$ 48,544	\$ 49,000	\$ 456	0.94%	\$ 39,200	\$ 44,100	\$ 29,400
275-000-3102	RE & PP Taxes-Delinquent	-	1,392	429	1,000	500	(500)	-50.00%	500	500	500
275-000-3155	Transfer In Revenue	-	332,060	-	-	-	-	-	-	-	-
275-000-3940	Lease/Rental/CAM	10,557	-	-	-	-	-	-	-	-	-
275-000-3945	Loan Repayment Revenue	10,983	16,687	16,164	16,164	18,162	1,998	12.36%	17,255	-	-
275-000-3990	Loan Interest Revenue	3,285	2,273	1,796	1,304	798	(506)	-38.82%	276	-	-
275-000-3999	Interest Earned	155	138	129	200	200	-	-	200	200	200
275-000-4151	Refunds & Reimbursements	-	-	896	-	-	-	-	-	-	-
275-000-4200	Other Grant Proceeds	-	2,500	4,000	-	-	-	-	-	-	-
		\$ 93,365	\$374,744	\$ 72,890	\$ 67,212	\$ 68,660	\$ 1,448				
								2.15%	\$ 57,431	\$ 44,800	\$ 30,100

Projected Cash Flow Change

	2016	2017	2018	2019	2020	2020
	\$ 7,710	\$ 18,092	\$ 18,525	\$ 3,759	\$ 15,063	\$ 19,486
Projected Income/Loss	48,382	40,433	45,234	36,304	24,423	10,323
Interfun Loan Principal Payments	(38,000)	(40,000)	(60,000)	(25,000)	(20,000)	(25,884)
Projected Ending Cash	\$ 18,092	\$ 18,525	\$ 3,759	\$ 15,063	\$ 19,486	\$ 3,925

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

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
							\$ Change	% Change			
275-000-00-20-4160	Engineering	\$ 3,419	\$ -	\$ 500	\$ 3,000	\$ 1,000	\$ (2,000)	-66.67%	\$ 1,000	\$ 1,000	\$ 1,000
275-000-00-20-4170	Legal	2,996	2,473	-	3,000	3,000	-		3,000	3,000	3,000
275-000-00-20-4180	Other Consultants	4,356	9,005	12,500	8,000	8,000	-		8,000	8,000	8,000
275-000-00-25-4121	Special Assessments	-	1,449	1,449	1,492	-	(1,492)	-100.00%	-	-	-
275-000-00-25-4130	Computer/Software	394	-	-	160	-	(160)	-100.00%	-	-	-
275-000-00-25-4134	Website	-	-	-	-	250	250	100.00%	250	250	250
275-000-00-25-4206	Recording Fees	-	361	-	-	-	-		-	-	-
275-000-00-25-4212	Other Operations Expenses	533	-	382	1,000	1,000	-		1,000	1,000	1,000
275-000-00-25-4220	Advertising/Marketing	568	-	1,403	1,000	1,100	100	10.00%	1,100	1,100	1,100
275-000-00-25-4238	Training	-	-	89	2,000	2,000	-		2,000	2,000	2,000
275-000-00-25-4545	Repair/Maintenance Equip	630	-	-	-	-	-		-	-	-
275-000-00-25-4257	Contractors Hired	1,496	965	985	2,000	2,000	-		2,000	2,000	2,000
275-000-00-25-4260	Subscriptions / Dues	-	-	-	-	650	650	100.00%	650	650	650
275-000-00-25-4395	Signs/Banners	-	-	1,171	-	500	500	100.00%	-	-	-
275-000-00-85-4625	Interfund Loan Interest	11,998	9,612	6,029	5,127	3,927	(1,200)	-23.41%	2,127	1,377	777
		\$ 68,237	\$ 448,272	\$ 24,508	\$ 26,779	\$ 23,427	\$ (3,352)	-12.52%	\$ 21,127	\$ 20,377	\$ 19,777
	Net Profit/(Loss)			48,382	40,433	45,234			36,304	24,423	10,323
CASH FLOW PURPOSE ONLY											
275-2070	Interfund Loan Principal	-	-	38,000	40,000	60,000			25,000	20,000	25,884
	Total Expenditures/IFL			\$ 62,508	\$ 66,779	\$ 83,427			\$ 46,127	\$ 40,377	\$ 45,661

Farmers Market Fund

City of Big Lake FARMERS MARKET FUND FUND 280

REVENUES:

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted Budget	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
280-000-3155	Transfer In Revenue - Admin	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -
280-000-3163	SHIP Grant	-	1,550	-	-	-	-
280-000-3200	Vendor Licenses	1,000	1,315	1,500	1,500	1,500	1,500
280-000-3203	Vendor Licenses - Winter	-	120	50	50	50	50
280-000-3230	Donations from Organization	-	6,700	5,000	5,000	5,000	5,000
280-000-3999	Interest Earned	5	109	10	10	10	10
280-000-4200	Other Grant Proceeds	-	193	100	100	100	100
Total Revenues		\$1,005	\$20,987	\$ 6,660	\$ 6,660	\$ 6,660	\$ 6,660

EXPENDITURES:

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted Budget	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
280-000-00-05-4002	Wages	\$ -	\$ 4,050	\$ 6,426	\$ 6,619	\$ 6,817	\$ 7,022
280-000-00-05-4010	F.I.C.A./Medicare (er)	-	310	492	507	522	538
280-000-00-05-4012	P.E.R.A. (er)	-	-	-	-	-	-
280-000-00-05-4016	W/C Insurance	-	-	36	37	38	39
280-000-00-25-4110	Bank Charges	-	167	200	200	200	200
280-000-00-25-4130	Computers/Software	172	1,090	500	515	530	546
280-000-00-25-4210	Operating Supplies	454	750	773	796	820	844
280-000-00-25-4212	Other Operations Expenses	3	1,486	1,000	1,000	1,000	1,000
280-000-00-25-4215	Uniforms/Clothing	-	17	-	-	-	-
280-000-00-25-4220	Advertising	516	632	651	670	691	711
280-000-00-25-4238	Training/Schools	-	110	50	50	50	50
280-000-00-25-4255	Rent/Lease	-	50	200	200	200	200
280-000-00-25-4257	Contractors Hired	-	2,730	5,000	5,000	5,000	5,000
280-000-00-25-4260	Subscriptions/Dues	132	-	-	-	-	-
Total Expenditures		\$1,276	\$11,392	\$15,327	\$15,594	\$15,868	\$16,151

EXCESS REVENUES OVER EXPENDITURES **\$ (271)** **\$ 9,595** **\$ (8,667)** **\$ (8,934)** **\$ (9,208)** **\$ (9,491)**

	2016	2017	2018	2019	2020	2021
Projected Cash Flow Change	789	518	10,113	1,445	(7,488)	(16,696)
Projected Income/Loss	(271)	9,595	(8,667)	(8,934)	(9,208)	(9,491)
Projected Ending Cash Flow	518	10,113	1,445	(7,488)	(16,696)	(26,187)



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	2017-2018										
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
301-000-3160	Inter-Govt Revenue	\$ -	\$ -	\$ -	\$ 1,620	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
301-000-3229	Seed/Sod Escrow Fee	-	920	2,595	2,160	1,600	4,000	2,400	150.00%	2,000	2,000	2,000
301-000-3360	NSF Check Recovery Revenue	412	494	870	1,378	500	500	-		500	500	500
301-000-3376	Insurance Proceeds/Dividends	1,333	-	5,721	18,089	2,000	-	(2,000)	-100.00%	2,000	2,000	2,000
301-000-3385	Cash Over/Short	-	(18)	(54)	20	-	-	-		-	-	-
301-000-3710	Water Sales-Residential	1,034,464	743,880	776,337	875,513	952,721	921,747	(30,974)	-3.25%	966,771	1,013,605	1,059,468
301-000-3711	Water Sales - Municipal	-	-	-	-	49,168	36,077	(13,091)	-26.63%	45,097	56,371	70,463
301-000-3713	Water Fixed Fee-Residential	327,843	417,986	429,133	293,297	264,389	288,852	24,463	9.25%	291,741	298,858	306,047
301-000-3714	Water Fixed Fee - Municipal	-	-	-	-	1,455	1,543	88	6.04%	1,929	2,411	3,014
301-000-3715	Water Sales-Commercial	241,859	305,698	272,276	252,103	297,325	115,149	(182,176)	-61.27%	118,428	121,801	125,261
301-000-3716	Water Sales - Industrial	-	-	-	-	-	48,415	48,415	100.00%	51,320	54,399	57,663
301-000-3717	Water Fixed Fee - Industrial	-	-	-	-	-	942	942	100.00%	998	1,058	1,122
301-000-3718	Water Fixed Fee-Commercial	30,279	36,632	37,461	25,222	27,620	26,105	(1,515)	-5.49%	26,366	26,854	27,122
301-000-3719	Water Fixed Fee-Vacant Parcels	-	-	-	19,800	23,868	19,000	(4,868)	-20.40%	17,500	13,500	7,000
301-000-3720	Meters/Parts Sales	6,161	13,709	9,860	20,982	12,710	31,900	19,190	150.98%	15,950	16,269	16,594
301-000-3722	Water Sales - Multifamily	-	-	-	-	-	97,026	97,026	100.00%	104,876	110,030	112,230
301-000-3723	Water Fixed Fee - Multifamily	-	-	-	-	-	6,316	6,316	100.00%	6,379	6,632	6,890
301-000-3725	Water Test	20,434	21,331	21,599	21,892	25,000	22,000	(3,000)	-12.00%	22,000	22,000	22,000
301-000-3730	Meter Repairs	12,252	15,806	18,257	19,513	20,000	20,000	-		20,000	20,000	20,000
301-000-3740	Water Permit Org Fees	1,650	3,375	2,695	4,235	3,214	7,500	4,286	133.35%	3,750	3,900	4,056
301-000-3750	Disconnection/Reconnection Fee	4,596	4,075	3,250	3,633	4,000	4,000	-		4,000	4,000	4,000
301-000-3755	Water Access Charges	158,570	132,430	172,420	277,175	143,400	358,500	215,100	150.00%	179,250	179,250	179,250
301-000-3980	Late Fees	103,360	88,963	84,920	68,031	92,000	69,540	(22,460)	-24.41%	70,930	72,349	73,796
301-000-3999	Interest Earned	2,952	5,835	4,726	857	1,500	500	(1,000)	-66.67%	500	350	200
301-000-4040	Trunk Charges	-	-	-	6,791	-	-	-		-	-	-
301-000-4151	Refunds & Reimbursements	3,980	2,094	1,490	1,561	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000
301-000-4152	Resituiton/Damage Payment	-	-	-	7,503	-	-	-		-	-	-
		\$ 1,954,322	\$ 1,797,418	\$ 1,837,562	\$ 1,921,374	\$ 1,923,970	\$ 2,080,612	\$ 156,642	8.14%	\$ 1,953,285	\$ 2,029,137	\$ 2,101,676

	2016	2017	2018	2019	2020	2021
Water Fund Expenses	1,931,637	2,091,714	2,024,287	2,064,943	2,225,248	2,211,371
Projected Income/ (Loss) (including Depreciation)	\$ (10,263)	\$ (167,744)	\$ 56,325	\$ (111,658)	\$ (196,111)	\$ (109,695)

Water Fund Expenses - less depreciation	1,068,904	1,216,714	1,158,287	1,198,943	1,295,915	1,282,038
Projected Income/(Loss) (excluding Depreciation)	\$ 852,470	\$ 707,256	\$ 922,325	\$ 754,342	\$ 733,222	\$ 819,638

	2016	2017	2018	2019	2020	2021
Projected Cash Flow Change	\$ 57,886	\$ 123,917	\$ 81,169	\$ 198,790	\$ 140,844	\$ (102,961)
Projected Income/Loss - less Depreciation	852,470	707,256	922,325	754,342	733,222	819,638
Interfun Loan Principal Payments	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Long Term Debt - Principal Payment	(686,439)	(650,004)	(704,704)	(712,288)	(877,027)	(890,305)
Projected Ending Cash	\$ 123,917	\$ 81,169	\$ 198,790	\$ 140,844	\$ (102,961)	\$ (273,628)

**depreciation expense	862,733	875,000	866,000	866,000	929,333	929,333
% of depreciation covered	98.81%	80.83%	106.50%	87.11%	78.90%	88.20%

Anticipate rate increase at 2% and new hook ups at 1% -
1% for flat fees

Water Enterprise Expenses

City of Big Lake Water Fund Expense Budget

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
301-000-00-05-4002	Wages	\$ 334,966	\$ 333,980	\$ 331,640	\$ 378,525	\$ 389,338	\$ 10,813	2.86%	\$ 412,698	\$ 437,460	\$ 463,708
301-000-00-05-4004	Overtime Wages	-	-	-	-	10,772	10,772	100.00%	11,418	12,103	12,830
301-000-00-05-4006	On Call Pay	-	-	-	-	6,500	6,500	100.00%	6,500	6,500	6,500
301-000-00-05-4008	Insurance Benefits (er)	58,848	61,299	62,662	74,232	29,002	(45,230)	-60.93%	30,742	32,587	34,542
301-000-00-05-4009	HSA Accounts	3,503	3,489	3,343	3,188	750	(2,438)	-76.47%	750	750	750
301-000-00-05-4010	F.I.C.A./Medicare (er)	23,529	23,294	24,013	28,957	31,106	2,149	7.42%	32,942	34,889	36,952
301-000-00-05-4012	P.E.R.A. (er)	23,013	23,994	24,736	28,389	30,496	2,106	7.42%	32,296	34,205	36,228
301-000-00-05-4016	WC Insurance	3,966	8,946	4,182	9,288	7,445	(1,843)	-19.84%	7,892	8,365	8,867
301-000-00-05-4017	Unemployment Benefits	564	38	159	-	-	-	-	-	-	-
301-000-00-05-4018	Pension Exp - GASB 68	-	4,665	211	5,000	5,000	-	-	5,000	5,000	5,000
301-000-00-05-4019	Wellness Program	-	-	-	616	150	(466)	-75.65%	150	150	150
301-000-00-05-4020	Union Insurance	-	-	-	-	49,446	49,446	100.00%	50,929	53,985	57,224
301-000-00-20-4140	Audit	2,531	4,598	4,601	5,250	5,250	-	-	5,408	5,570	5,737
301-000-00-20-4150	Engineering	11,630	2,186	9,985	5,000	5,000	-	-	5,000	5,000	5,000
301-000-00-20-4160	Testing	17,910	17,926	24,673	23,800	25,000	1,200	5.04%	26,000	26,780	27,583
301-000-00-20-4170	Legal	161	755	689	500	500	-	-	500	500	500
301-000-00-20-4180	Other Consultants	3,060	19,838	2,580	4,000	1,000	(3,000)	-75.00%	1,000	1,000	1,000
301-000-00-25-4022	Bad Debt Expenditure	2,305	214	1,106	1,000	1,000	-	-	1,000	1,000	1,000
301-000-00-25-4110	Bank Charges	21	-	43	25	25	-	-	25	25	25
301-000-00-25-4130	Computers/Software	1,659	3,136	2,413	3,225	1,500	(1,725)	-53.49%	1,500	1,500	1,500
301-000-00-25-4133	Computer Maintenance	-	-	-	-	4,000	4,000	100.00%	4,000	4,000	4,000
301-000-00-25-4134	Website	-	-	-	-	1,500	1,500	100.00%	1,500	1,500	1,500
301-000-00-25-4200	Printing - newsletter	287	629	805	834	1,250	416	49.88%	1,288	1,326	1,366
301-000-00-25-4208	Copies	762	-	-	100	-	(100)	-100.00%	-	-	-
301-000-00-25-4210	Operating Supplies	4,069	7,152	4,904	9,275	9,275	-	-	9,553	9,840	10,135
301-000-00-25-4212	Other Operations Expenses	2,340	161	11	-	500	500	100.00%	515	530	546
301-000-00-25-4215	Uniforms/Clothing	1,043	1,231	1,166	1,530	2,014	484	31.60%	2,074	2,136	2,200
301-000-00-25-4220	Advertising	583	88	330	300	300	-	-	300	300	300
301-000-00-25-4225	Sanitation/Garbage Removal	-	141	120	-	-	-	-	-	-	-
301-000-00-25-4230	Telephone	1,768	4,981	3,399	4,000	4,190	190	4.75%	4,190	4,190	4,190
301-000-00-25-4235	Postage	6,846	5,432	6,336	8,000	10,620	2,620	32.75%	10,620	10,620	10,620
301-000-00-25-4238	Training/Schools	1,602	414	426	2,000	4,500	2,500	125.00%	4,500	4,500	4,500
301-000-00-25-4240	Travel/Mileage	-	-	174	350	300	(50)	-14.29%	300	300	300
301-000-00-25-4243	Meals	-	-	37	-	100	100	100.00%	100	100	100
301-000-00-25-4250	Liability Insurance	26,395	27,043	29,320	30,000	30,000	-	-	30,900	31,827	32,782
301-000-00-25-4257	Contractors Hired	7,682	12,036	17,138	12,000	21,000	9,000	75.00%	21,630	22,279	22,947

City of Big Lake
Water Fund
Expense Budget (continued)

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
301-000-00-25-4260	Subscriptions/Dues	7,602	23,152	7,346	10,000	10,300	300	3.00%	10,300	10,300	10,300
301-000-00-25-4300	Awards - Employees LOS	-	-	57	100	100	-		100	100	100
301-000-00-25-4314	Amortization Expense	(1,093)	(4,212)	(4,826)	(4,826)	(4,826)	-		(4,826)	(4,826)	(4,826)
301-000-00-25-4318	Depreciation Equipment	861,093	862,502	862,733	875,000	866,000	(9,000)	-1.03%	866,000	929,333	929,333
301-000-00-25-4380	Chemicals	25,812	36,334	26,344	41,200	41,200	-		42,436	43,709	45,020
301-000-00-25-4387	Water Meters	18,540	15,829	20,777	21,000	21,000	-		21,630	22,279	22,947
301-000-00-25-4405	Motor Fuel	11,641	6,505	7,409	13,000	13,000	-		13,390	13,792	14,205
301-000-00-25-4413	Equipment/Accessories	205	-	636	3,000	1,500	(1,500)	-50.00%	1,500	1,500	1,500
301-000-00-25-4430	Vehicle Maintenance	1,438	821	493	2,550	2,600	50	1.96%	2,600	2,600	2,600
301-000-00-25-4540	Repair/Maintenance Buildings	1,077	1,012	238	2,882	2,000	(882)	-30.60%	2,000	2,000	2,000
301-000-00-25-4545	Repair/Maintenance Equipment	6,727	12,078	18,686	15,545	25,000	9,455	60.82%	25,750	26,523	27,318
301-000-00-25-4570	Electricity	119,610	100,966	120,411	107,100	110,000	2,900	2.71%	116,600	123,596	131,012
301-000-00-25-4580	Natural Gas	14,231	9,497	10,051	15,000	15,000	-		15,900	16,854	17,865
301-000-00-70-4316	Capital Expenditures	17,000	-	-	-	-	-		-	-	-
301-000-00-71-4612	Capital Transfers (fund 399)	-	15,000	48,000	38,000	20,000	(18,000)	-47.37%	38,000	73,000	23,000
301-000-00-71-4612	Capital Transfers (fund 198)				77,727	-	(77,727)	-100.00%			
301-000-00-85-4605	Debt Service Issuance Expense	-	12,128	-	-	-	-		-	-	-
301-000-00-85-4610	Debt Service Interest	290,224	231,021	171,643	157,297	156,701	(596)	-0.38%	137,458	153,787	141,528
301-000-00-85-4611	Debt Service Fees	792	713	165	1,000	200	(800)	-80.00%	200	200	200
301-000-00-71-4612	Debt Service Transfers	17,853	60,169	60,654	60,138	42,067	(18,071)	-30.05%	42,067	42,067	42,067
301-000-00-85-4625	Interfund Loans Interest	36,118	25,618	19,618	16,618	13,618	(3,000)	-18.05%	10,618	7,618	4,618
		\$1,969,913	\$1,976,798	\$1,931,637	\$2,091,714	\$2,024,287	\$(67,427)	-3.22%	\$2,064,943	\$2,225,248	\$2,211,371

Net Profit/(Loss) - including depreciation \$ (139,236) \$ (10,263) \$ (167,744) \$ 56,325 \$ (111,658) \$ (196,111) \$ (109,695)

CASH FLOW PURPOSE ONLY

301-2070	Interfund Loan Principal payment'		200,000	100,000	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	704,704			712,288	877,027	890,305

Water Capital Improvement Fund

City of Big Lake

WATER CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

FUND 399

REVENUES:

Account Number	Description	2015	2016	2017	2018	2019	2020	2021
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget
399-000-3155	Transfer In Revenue - Water Meter Repairs	\$ 10,000	\$ 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	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	-	18,000	-	-
399-000-3155	Transfer In Revenue - Computer Replacemen	-	-	3,000	-	-	3,000	3,000
399-000-3155	Revenue Bonds - Proceeds - trans frm 301	-	-	-	-	1,200,000	700,000	-
Total Revenues		\$ 15,000	\$ 48,000	\$ 38,000	\$ 20,000	\$ 1,238,000	\$ 773,000	\$ 23,000

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015	2016	2017	2018	2019	2020	2021
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget
399-000-00-70-4316	Capital Purchases - Water Tower Repairs	\$ -	\$ 4,800	\$ -	\$ -	\$ 18,000	\$ -	\$ -
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 - Vehicle	-	-	14,971	-	-	50,000	-
Total Expenditures		\$ -	\$ 4,800	\$ 14,971	\$ -	\$ 1,218,000	\$ 750,000	\$ -

EXCESS REVENUES OVER EXPENDITURES

\$ 15,000	\$ 43,200	\$ 23,029	\$ 20,000	\$ 20,000	\$ 23,000	\$ 23,000
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Projected Fund Balance 2018 \$101,229

** Breakdown of Projected Fund Balance

Funds for Vehicle	\$ 29
Funds for GPS	6,000
Funds for Water Tower Repairs	22,200
Funds for Water Meter Repair	40,000
Funds for Misc Equipment Replacement	30,000
Funds for Computer Replacement	3,000
	<u>\$101,229</u>

Sewer Enterprise Revenues

City of Big Lake Sewer Enterprise Fund Revenue Budget

Account Number	Description	2017-2018										
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
401-000-3155	Transfer In-Revenue	\$ 6,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,125,778	\$ 1,125,100
401-000-3160	Inter-Govt Revenue	-	-	-	1,620	-	-	-			-	-
401-000-3375	Miscellaneous Revenue	4,275	35	75	4,275	-	-	-			-	-
401-000-3376	Insurance Proceeds & Dividends	1,333	-	4,814	6,603	4,814	-	(4,814)	-100.00%	4,000	4,000	4,000
401-000-3810	Sewer Charges-Residential	664,863	733,987	932,093	997,959	1,037,787	1,033,734	(4,053)	-0.39%	1,075,083	1,118,087	1,162,810
401-000-3811	Sewer Charges - Municipal	-	-	-	-	3,024	4,437	1,413	46.74%	4,614	4,799	4,991
401-000-3812	Sewer Charges - Industrial	-	-	-	-	-	110,809	110,809	100.00%	115,241	119,851	124,645
401-000-3813	Sewer Fixed Fee-Residential	282,806	413,615	535,022	452,955	461,074	490,276	29,202	6.33%	509,887	530,283	551,494
401-000-3814	Sewer Fixed Fee - Municipal	-	-	-	-	2,424	2,570	146	6.04%	2,673	2,779.71	2,890.90
401-000-3815	Sewer Charges-Commercial	339,177	477,153	768,546	549,077	533,699	496,052	(37,647)	-7.05%	515,894	536,530	557,991
401-000-3816	Sewer Septic Dumping Charges	-	-	-	217,745	300,000	50,000	(250,000)	-83.33%	50,000	50,000	50,000
401-000-3817	Sewer Fixed Fee - Industrial	-	-	-	-	-	235	235	100.00%	244	254	264
401-000-3818	Sewer Fixed Fee-Commercial	23,975	31,190	37,623	32,075	32,840	30,819	(2,021)	-6.15%	32,052	33,334	34,667
401-000-3819	Sewer Fixed Fee-Vacant Parcel	-	-	-	-	40,392	-	(40,392)	-100.00%	-	-	-
401-000-3820	Sewer Permit Org Fee	1,650	3,445	2,770	4,235	2,000	7,500	5,500	275.00%	3,750	3,750	3,750
401-000-3821	Industrial Sewer Surcharge	-	-	-	-	-	10,000	10,000	100.00%	10,000	10,000	10,000
401-000-3822	Sewer Charges - Multifamily	-	-	-	-	-	102,687	102,687	100.00%	106,794	111,066	115,509
401-000-3823	Sewer Fixed Fee - Multifamily	-	-	-	-	-	4,714	4,714	100.00%	4,903	5,099	5,303
401-000-3855	Sewer Access Charges	237,215	198,550	258,115	416,495	-	-	-		-	-	-
401-000-3940	Lease/Rental/Cam Rental	-	4,275	5,360	1,350	1,350	18,641	17,291	1280.81%	19,107	19,585	20,074
401-000-3980	Late Fees	90,624	102,128	121,055	91,931	125,000	93,840	(31,160)	-24.93%	97,594	101,497	105,557
401-000-3990	Loan Interest Revenue	100,810	103,350	89,042	64,023	64,000	54,455	(9,545)	-14.91%	53,773	46,233	42,692
401-000-3999	Interest Earned	-	(154)	8,395	9,030	5,200	6,000	800	15.38%	6,000	6,000	6,000
401-000-4040	Trunk Charges	-	-	-	19,927	-	-	-		-	-	-
401-000-4151	Refunds/Reimbursements	2,128	7,625	1,479	2,219	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000
401-000-4152	Resitution/Damage Payments	-	14,184	-	2,145	-	-	-		-	-	-
		\$ 1,755,073	\$ 2,089,383	\$ 2,764,389	\$ 2,873,663	\$ 2,615,103	\$ 2,517,769	\$ (97,334)	-3.72%	\$ 2,612,610	\$ 3,829,925	\$ 3,928,738

	2016	2017	2018	2019	2020	2021
Sewer Fund Expenses	2,546,912	2,698,123	2,668,550	3,537,390	3,865,514	2,664,988
Projected Income/ (Loss) (includes Depreciation)	\$ 326,751	\$ (83,020)	\$ (150,781)	\$ (924,779)	\$ (35,589)	\$ 1,263,750

Sewer Fund Expenses - less depreciation	1,316,071	1,414,163	1,375,725	1,387,898	1,689,022	1,372,163
Projected Income/(Loss) (excluding Depreciation)	\$ 1,557,591	\$ 1,200,940	\$ 1,142,044	\$ 1,224,713	\$ 2,140,903	\$ 2,556,575

	SAC not in 401 - now in 499 (Infrastructure)			2019	2020	2021
Projected Cash Flow Change	2016	2017	2018			
	\$ 720,527	\$ 1,379,020	\$ 1,388,378	\$ 1,490,135	\$ 1,579,636	\$ 1,156,894
Projected Income/Loss - less Depreciation	1,557,591	1,200,940	1,142,044	1,224,713	2,140,903	2,556,575
Interfun Loan Principal Payments from Water	100,000	100,000	100,000	100,000	100,000	100,000
Interfund Loan Principal Payments from Others	288,435	67,414	143,510	80,000	75,000	130,884
Long Term Debt - Principal Payment	(1,287,533)	(1,358,997)	(1,283,796)	(1,315,212)	(2,738,645)	(2,369,645)
Projected Ending Cash	\$ 1,379,020	\$ 1,388,378	\$ 1,490,135	\$ 1,579,636	\$ 1,156,894	\$ 1,574,707

**depreciation expense	1,230,840	1,283,960	1,292,825	2,149,492	2,176,492	2,186,492
% of depreciation covered	126.55%	93.53%	88.34%	56.98%	98.36%	157.80%

Anticipate rate increase at 2% and new hook ups at 1%

Sewer Fund Expenses

City of Big Lake Sewer Fund Expense Budget

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
401-000-00-05-4002	Wages	\$ 334,965	\$ 333,979	\$ 331,639	\$ 378,525	\$ 389,338	\$ 10,813	2.86%	\$ 412,698	\$ 437,460	\$ 463,708
401-000-00-05-4004	Overtime Wages	-	-	-	-	10,772	10,772	100.00%	11,418	12,103	12,830
401-000-00-05-4006	On Call Pay	-	-	-	-	6,500	6,500	100.00%	6,500	6,500	6,500
401-000-00-05-4008	Insurance Benefits (er)	58,892	61,298	62,682	74,232	29,002	(45,230)	-60.93%	30,742	32,587	34,542
401-000-00-05-4009	HSA Accounts	3,502	3,489	3,343	3,188	750	(2,438)	-76.47%	750	750	750
401-000-00-05-4010	F.I.C.A./Medicare (er)	23,528	23,293	24,012	28,957	31,106	2,149	7.42%	32,942	34,889	36,952
401-000-00-05-4012	P.E.R.A. (er)	23,013	23,994	24,736	28,389	30,496	2,106	7.42%	32,296	34,205	36,228
401-000-00-05-4016	WC Insurance	4,361	7,133	4,534	8,944	7,063	(1,881)	-21.03%	7,487	7,936	8,412
401-000-00-05-4018	Pension Exp - GASB 68	-	4,665	211	5,000	5,000	-		5,000	5,000	5,000
401-000-00-05-4019	Wellness Program	-	-	-	615	150	(465)	-75.62%	150	150	150
401-000-00-05-4020	Union Insurance	-	-	-	-	49,446	49,446	100.00%	50,929	53,985	57,224
401-000-00-20-4140	Audit	3,386	3,985	4,601	5,250	5,250	-		5,408	5,408	5,408
401-000-00-20-4150	Engineering	10,373	2,729	14,568	5,000	5,000	-		5,000	5,000	5,000
401-000-00-20-4160	Testing	8,851	9,648	10,368	9,938	13,338	3,400	34.22%	13,738	14,150	14,575
401-000-00-20-4170	Legal	233	1,886	3,020	1,000	2,000	1,000	100.00%	2,000	2,000	2,000
401-000-00-20-4180	Other Consultants	3,540	1,887	4,490	4,000	2,000	(2,000)	-50.00%	2,000	2,000	2,000
401-000-00-25-4022	Bad Debt Expense	1,576	14,331	1,043	1,000	1,000	-		1,000	1,000	1,000
401-000-00-25-4130	Computers/Software	1,659	3,697	2,212	2,954	2,500	(454)	-15.36%	2,575	2,652	2,732
401-000-00-25-4133	Computer Maintenance	-	-	-	-	1,000	1,000	100.00%	1,000	1,000	1,000
401-000-00-25-4134	Website	-	-	-	-	1,500	1,500	100.00%	1,500	1,500	1,500
401-000-00-25-4200	Printing - newsletter	287	629	805	834	600	(234)	-28.06%	618	637	655.64
401-000-00-25-4210	Operating Supplies	7,476	5,988	6,405	6,597	6,901	304	4.60%	7,108	7,321	7,541
401-000-00-25-4212	Other Operations Expenses	2,328	176	11	100	100	-		100	100	100
401-000-00-25-4215	Uniforms/Clothing	1,159	1,747	1,243	3,300	3,000	(300)	-9.09%	3,090	3,183	3,278
401-000-00-25-4220	Advertising	437	416	546	500	500	-		500	500	500
401-000-00-25-4225	Sanitation/Garbage Removal	2,683	3,047	3,179	3,120	3,000	(120)	-3.85%	3,090	3,183	3,278
401-000-00-25-4230	Telephone	2,696	6,242	7,587	4,200	10,610	6,410	152.62%	10,610	10,610	10,610
401-000-00-25-4235	Postage	6,401	5,236	5,968	8,000	6,120	(1,880)	-23.50%	6,120	6,120	6,120
401-000-00-25-4238	Training/Schools	1,133	1,142	898	2,500	4,500	2,000	80.00%	4,500	4,500	4,500
401-000-00-25-4240	Travel/Mileage	40	-	122	350	300	(50)	-14.29%	300	300	300
401-000-00-25-4243	Meals	-	-	47	-	100	100	100.00%	100	100	100
401-000-00-25-4250	Liability Insurance	22,052	22,767	22,639	23,941	24,050	109	0.46%	25,493	27,023	28,644
401-000-00-25-4257	Contractors Hired	20,546	10,727	11,605	12,000	12,113	113	0.94%	12,476	12,851	13,236

City of Big Lake
Sewer Fund
Expense Budget (continued)

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
						2018 Adopted Budget	\$ Change				% Change
401-000-00-25-4260	Subscriptions/Dues	1,645	4,092	4,069	4,200	4,200	-	4,200	4,200	4,200	
401-000-00-25-4300	Awards - Employees LOS	-	-	27	-	100	100	100.00%	100	100	100
401-000-00-25-4314	Amortization Expense	(4,568)	(14,463)	(16,410)	(16,410)	(16,410)	-	(16,410)	(16,410)	(16,410)	
401-000-00-25-4318	Depreciation Equipment	1,211,434	1,213,077	1,230,840	1,283,960	1,292,825	8,865	0.69%	2,149,492	2,176,492	2,186,492
401-000-00-25-4380	Chemicals	23,533	21,515	59,461	60,000	67,000	7,000	11.67%	69,010	71,080	73,213
401-000-00-25-4405	Motor Fuel	11,641	6,507	7,412	15,000	13,000	(2,000)	-13.33%	13,390	13,792	14,205
401-000-00-25-4413	Equipment/Accessories	205	-	2,284	1,000	1,000	-		1,000	1,000	1,000
401-000-00-25-4430	Vehicle Maintenance	622	1,123	100	2,000	2,500	500	25.00%	2,500	2,500	2,500
401-000-00-25-4540	Repair/Maintenance Buildings	1,397	381	1,298	1,250	1,250	-		1,250	1,250	1,250
401-000-00-25-4545	Repair/Maintenance Equipment	36,618	22,440	23,398	28,000	35,000	7,000	25.00%	36,050	37,132	38,245
401-000-00-25-4570	Electricity	148,541	177,831	181,703	187,154	180,250	(6,904)	-3.69%	185,658	191,227	196,964
401-000-00-25-4580	Natural Gas	3,391	2,244	3,208	5,000	18,600	13,600	272.00%	19,158	19,733	20,325
401-000-00-71-4612	Capital Transfers/Fund 499	-	901,350	26,000	60,000	10,000	(50,000)	-83.33%	10,000	270,000	106,000
401-000-00-85-4610	Debt Service Interest	549,577	578,866	420,463	393,910	362,276	(31,634)	-8.03%	330,898	324,862	665,834
401-000-00-85-4611	Debt Service Fees	1,109	1,046	443	1,200	500	(700)	-58.33%	500	500	500
401-000-00-71-4612	Debt Transfer Out	17,853	49,457	49,942	49,426	31,355	(18,071)	-36.56%	31,355	31,355	31,355
		\$ 2,563,444	\$ 3,562,236	\$ 2,546,912	\$ 2,698,123	\$ 2,668,550	\$ (29,573)	-1.10%	\$ 3,537,390	\$ 3,865,514	\$ 4,102,146

Net Profit/(Loss) - including depreciation \$ (797,847) \$ 326,751 \$ (83,020) \$ (150,781) \$ (924,779) \$ (35,589) \$ (173,408)

CASH FLOW PURPOSE ONLY

401-2251/2391	Long Term Debt - Curr Prin Payment			1,287,533	1,358,997	1,283,796			1,315,212	2,738,645	2,369,645
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Sewer Capital Improvement Fund

City of Big Lake

SEWER CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

FUND 499

REVENUES:

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2019 Concept Budget	2020 Concept Budget	2021 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 - Generators	-	-	-	-	-	-	100,000
499-000-3155	Transfer In Revenue - Mower	-	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Floor Sweeper	-	-	-	-	-	-	6,000
499-000-3155	Transfer In Revenue - Jet Vac	300,000	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Jet Machines	-	-	-	-	-	100,000	-
499-000-3155	Transfer In Revenue - 25/CR14 Utility Extension	-	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Storm Sewer Jet Vac	50,000	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Bond Proceeds - PFA	-	-	-	-	25,000,000	-	-
499-000-3162	PFA Grant	359,021	192,242	-	-	-	-	-
499-000-3855	Sewer Access Charges	-	-	612,375	532,500	268,913	271,589	274,305
499-000-3855	Sewer Access Charges - Cargil	-	-	1,168,201	-	923,000	-	-
499-000-3910	Sales/Trade in Fixed Asset	-	28,000	500	-	-	-	-
499-000-3999	Interest Earned	58	-	-	-	-	-	-
Total Revenues		\$ 1,310,429	\$ 246,242	\$ 1,841,076	\$ 542,500	\$ 26,201,913	\$ 541,589	\$ 380,305

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
499-000-00-70-4316	Capital Purchases - Equipment Replacement	\$ -	\$ -	\$ 10,797	\$ -	\$ -	\$ -	\$ -
499-000-00-70-4316	Capital Purchases - Truck Utilities tool box	15,170	-	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Pickup replace #199	-	-	14,971	-	-	-	-
499-000-00-70-4316	Capital Purchases - Jet Vac	-	336,979	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Pickup #42	-	-	-	-	-	170,000	-
499-000-00-70-4316	Capital Purchases - Jet Machines	-	-	-	-	-	100,000	-
499-000-00-70-4316	Capital Purchase - Generator #80 & #81	-	-	-	-	-	-	100,000
499-000-00-70-4316	Capital Purchase - Mower #311	-	-	-	-	-	-	-
499-000-00-70-4316	Capital Purchase - Floor Sweeper #308	-	-	-	-	-	-	6,000
499-000-00-70-4316	WWTP Expansion Phase II	-	-	-	-	25,000,000	-	-
499-000-00-85-4612	Transfer out for Debt Payment	-	-	-	-	-	1,125,778	1,125,100
499-1600	Phos Project	749,234	356,276	-	-	-	-	-
Total Expenditures		\$ 764,404	\$ 693,254	\$ 25,768	\$ -	\$ 25,000,000	\$ 1,395,778	\$ 1,231,100

EXCESS REVENUES OVER EXPENDITURES

\$ 546,025	\$ (447,012)	\$ 1,815,308	\$ 542,500	\$ 1,201,913	\$ (854,189)	\$ (850,795)
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Projected Fund Balance 2018 \$ 2,456,821

** Breakdown of Projected Fund Balance

Unassigned Fund Bal - SAC & interest	\$ 2,298,464
Funds for Phos Project	42,104
Funds for Misc Equipment Replacement	19,203
Funds for GPS	6,000
Funds for Jet Machines	41,021
Funds for Pickup/Dump Truck	50,029
Total	\$ 2,456,821

Storm Sewer Enterprise Revenues

City of Big Lake Storm Sewer Enterprise Fund Revenue Budget

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
							2018 Adopted Budget	\$ Change				% Change
601-000-3160	Inter-Govt Revenue	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601-000-3376	Insurance Proceeds/Dividends	-	-	335	452	335	-	(335)	-100.00%	335	335	335
601-000-3860	Storm Sewer Charges-Resident	175,809	186,936	191,855	194,173	193,774	203,451	9,677	4.99%	206,409	209,367	212,325
601-000-3865	Storm Sewer Charges-Commercial	21,509	33,613	34,415	34,909	34,759	36,000	1,241	3.57%	36,360	36,724	37,091
601-000-3980	Late Fees	17,199	16,916	16,770	11,929	16,938	13,200	(3,738)	-22.07%	13,332	13,465	13,600
601-000-3999	Interest Earned	939	1,321	792	823	600	600	-	-	600	600	600
601-000-4040	Trunk Charges	-	-	-	7,000	-	-	-	-	-	-	-
601-000-4151	Refunds & Reimbursements	-	14	-	-	-	-	-	-	-	-	-
		\$ 215,456	\$ 238,800	\$ 244,167	\$ 249,706	\$ 246,406	\$ 253,251	\$ 6,846	2.78%	\$ 257,036	\$ 260,491	\$ 263,951

	2016	2017	2018	2019	2020	2021
Storm Sewer Fund Expenses	493,752	496,826	487,310	505,613	662,218	520,814
Projected Income/ (Loss) (includes Depreciation)	\$ (244,046)	\$ (250,421)	\$ (234,059)	\$ (248,577)	\$ (401,727)	\$ (256,862)

	2016	2017	2018	2019	2020	2021
Storm Sewer Fund Expenses - less depreciation	216,007	209,683	214,250	227,553	384,658	243,754
Projected Income/(Loss) (excluding Depreciation)	\$ 33,699	\$ 36,723	\$ 39,001	\$ 29,483	\$ (124,167)	\$ 20,198

	2016	2017	2018	2019	2020	2021
Projected Cash Flow Change	\$ 74,637	\$ 143,800	\$ 180,523	\$ 219,524	\$ 249,007	\$ 124,840
Projected Income/Loss - less Depreciation	69,163	36,723	39,001	29,483	(124,167)	20,198
Projected Ending Cash	\$ 143,800	\$ 180,523	\$ 219,524	\$ 249,007	\$ 124,840	\$ 145,038

**depreciation expense	277,745	287,144	273,060	278,060	277,560	277,060
% of depreciation covered	12.13%	12.79%	14.28%	10.60%	-44.74%	7.29%

Storm Sewer Enterprise Expenses

City of Big Lake Storm Sewer Fund Expense Budget

		2017-2018									
Account Number	Description	2014	2015	2016	2017 Budget	2018			2019	2020	2021
		Actual	Actual	Actual		Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
601-000-00-05-4002	Wages	\$ 49,225	\$ 60,502	\$ 90,546	\$ 95,767	\$ 99,894	\$ 4,127	4.31%	\$ 105,888	\$ 112,241	\$ 118,975
601-000-00-05-4008	Insurance Benefits (er)	8,111	11,311	17,409	19,889	6,665	(13,224)	-66.49%	7,065	7,489	7,938
601-000-00-05-4009	HSA Accounts	150	342	793	435	75	(360)	-82.76%	75	75	75
601-000-00-05-4010	F.I.C.A./Medicare (er)	3,292	4,273	6,153	7,326	7,642	316	4.31%	8,100	8,586	9,102
601-000-00-05-4012	P.E.R.A. (er)	3,336	4,276	6,390	7,183	7,492	310	4.31%	7,942	8,418	8,923
601-000-00-05-4016	WC Insurance	-	-	340	803	606	(197)	-24.52%	642	681	721.76
601-000-00-05-4017	Unemployment Benefits	377	13	53	-	-	-		-	-	-
601-000-00-05-4018	Pension Exp - GASB 68	-	821	22,471	821	5,000	4,179	509.01%	5,000	6,000	6,000
601-000-00-05-4019	Wellness Program	-	-	-	169	50	(119)	-70.42%	167	167	167
601-000-00-05-4020	Union Insurance	-	-	-	-	14,406	14,406	100.0%	14,838	15,283	15,742
601-000-00-20-4140	Audit	616	920	1,534	1,533	1,533	-		1,579	1,579	1,579
601-000-00-20-4150	Engineering	208	26,859	4,047	2,000	2,000	-		2,000	2,000	2,000
601-000-00-20-4170	Legal	-	102	-	500	100	(400)	-80.00%	100	100	100
601-000-00-20-4180	Other Consultants	1,188	579	694	1,000	500	(500)	-50.00%	500	500	500
601-000-00-25-4022	Bad Debt Expense	93	56	126	100	100	-		100	100	100
601-000-00-25-4110	Bank Charges	-	-	-	25	-	(25)	-100.00%	-	-	-
601-000-00-25-4130	Computers/Software	1,285	1,576	777	1,800	1,000	(800)	-44.44%	1,000	1,000	1,000
601-000-00-25-4133	Computer Maintenance	-	-	-	-	200	200	100.00%	200	200	200
601-000-00-25-4134	Website	-	-	-	-	480	480	100.00%	480	480	480
601-000-00-25-4200	Printing - Newsletter etc	287	629	805	833	600	(233)	-27.97%	618	637	656
601-000-00-25-4208	Copies	762	-	-	100	-	(100)	-100.00%	-	-	-
601-000-00-25-4210	Operating Supplies	2,312	2,946	316	4,635	2,500	(2,135)	-46.06%	2,575	2,652	2,732
601-000-00-25-4212	Other Operations Expenses	99	-	-	-	-	-		-	-	-
601-000-00-25-4215	Uniforms/Clothing	738	641	186	400	240	(160)	-40.00%	240	240	240
601-000-00-25-4220	Advertising	-	-	46	300	100	(200)	-66.67%	100	100	100
601-000-00-25-4225	Sanitation/Garbage Removal	-	102	18	-	-	-		-	-	-
601-000-00-25-4230	Telephone	1,438	1,617	621	1,800	600	(1,200)	-66.67%	618	637	656
601-000-00-25-4235	Postage	4,251	2,400	1,222	2,500	1,222	(1,279)	-51.14%	1,222	1,222	1,222
601-000-00-25-4238	Training/Schools	579	209	33	400	1,000	600	150.00%	1,000	1,000	1,000
601-000-00-25-4240	Travel/Mileage	-	-	-	50	50	-		50	50	50
601-000-00-25-4250	Liability Insurance	1,639	1,579	1,573	1,673	1,650	(23)	-1.37%	1,700	1,750	1,803
601-000-00-25-4257	Contractors Hired	8,096	2,682	1,993	2,000	2,060	60	3.00%	2,122	2,185	2,251

Storm Sewer Capital Improvement

City of Big Lake

STORM SEWER CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

FUND 699

REVENUES:

Account Number	Description	2015	2016	2017	2018	2019	2020	2021
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget
699-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 7,500	\$ 5,000	\$ 5,000
699-000-3155	Transfer In Revenue - GPS	-	6,000	-	-	-	-	-
699-000-3155	Transfer In Revenue - Jet Vac	50,000	-	-	-	-	-	-
699-000-3155	Transfer In Revenue - Sweeper	-	-	-	-	-	150,000	-
Total Revenues		\$ 55,000	\$ 11,000	\$ -	\$ -	\$ 7,500	\$ 155,000	\$ 5,000

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015	2016	2017	2018	2019	2020	2021
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget
699-000-00-71-4612	Capital Transfer - Jet Vac	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699-000-00-70-4316	Capital Purchases - Sweeper	-	-	-	-	-	150,000	-
Total Expenditures		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -

EXCESS REVENUES OVER EXPENDITURES

\$ 5,000	\$ 11,000	\$ -	\$ -	\$ 7,500	\$ 5,000	\$ 5,000
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Projected Fund Balance 2018 \$ 16,000

** Breakdown of Projected Fund Balance

Unassigned Fund Bal - Interest	\$ -
Funds for Misc Equipment Replacement	10,000
Funds for GPS	6,000
Total	\$ 16,000

Liquor Store Revenues

City of Big Lake Liquor Enterprise Fund Revenue Budget

Account Number	Description	2017-2018										
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	
501-000-3160	Inter-Govt Revenue	\$ -	\$ -	\$ 1,545	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
501-000-3310	Liquor Sales	1,169,833	1,218,799	1,249,757	1,318,799	1,358,362	39,563	3.00%	1,392,321	1,427,129	1,462,807	
501-000-3320	Beer Sales	1,881,122	1,998,620	1,975,704	2,161,707	2,269,792	108,085	5.00%	2,326,537	2,384,700	2,444,318	
501-000-3321	Non Alcoholic Beer Sales	-	-	-	-	6,150	6,150	100.00%	6,304	6,461	6,623	
501-000-3330	Wine Sales	517,449	539,235	561,284	583,236	600,733	17,497	3.00%	615,751	631,145	646,924	
501-000-3331	Non Alcoholic Wine Sales	-	-	-	-	2,563	2,563	100.00%	2,627	2,693	2,760	
501-000-3340	Mix/Pop/Misc Sales	156,991	158,128	153,610	161,290	112,750	(48,540)	-30.09%	115,569	118,458	121,419	
501-000-3341	Cigar Sales	-	-	-	-	4,000	4,000	100.00%	4,100	4,203	4,308	
501-000-3342	Cigarette Sales - Non Tax	-	-	-	-	35,875	35,875	100.00%	36,772	37,691	38,633	
501-000-3343	Ice/Water Sales - Non Tax	-	-	-	-	16,000	16,000	100.00%	16,400	16,810	17,230	
501-000-3350	Events Revenue	2,625	4,180	4,025	3,000	3,000	-		3,000	3,000	3,000	
501-000-3360	NSF Check or Bad Recovery	13	-	-	-	-	-		-	-	-	
501-000-3375	Miscellaneous Revenue	40	-	106	100	100	-		100	100	100	
501-000-3376	Insurance Proceeds	-	2,012	2,984	2,012	-	(2,012)	-100.00%	2,012	2,012	2,012	
501-000-3380	Bottle/Keg Deposits - Non Tax	(910)	(990)	(1,660)	-	-	-		-	-	-	
501-000-3385	Cash Over	(104)	34	(208)	100	100	-		100	100	100	
501-000-3999	Interest Earned	2,510	2,641	2,798	2,900	2,900	-		2,900	2,900	2,900	
501-000-4152	Resitution/Damage Payments	-	11	-	-	-	-		-	-	-	
		\$ 3,729,571	\$ 3,922,671	\$ 3,949,946	\$4,233,144	\$4,412,325	\$ 179,181		4.23%	\$4,524,493	\$4,637,402	\$4,753,134

City of Big Lake Liquor Enterprise Fund Recap

	2014	2015	2016	2017	2018	2019	2020	2021
Liquor Fund Revenue	\$ 3,729,571	\$ 3,922,671	\$ 3,949,946	\$4,233,144	\$4,412,325	\$ 4,524,493	\$ 4,637,402	\$ 4,753,134
Liquor Fund Expenses	3,594,034	3,753,894	3,812,721	4,147,498	4,290,582	4,538,649	4,665,807	4,787,616
Projected Income/ (Loss) (includes Depreciation)	\$ 135,537	\$ 168,777	\$ 137,225	\$ 85,646	\$ 121,743	\$ (14,156)	\$ (28,405)	\$ (34,482)
Liquor Fund Expenses - less depreciation	3,516,613	3,675,863	3,742,920	4,067,498	4,219,782	4,468,099	4,595,757	4,718,066
Projected Income/(Loss) (excluding Depreciation, including transfers)	\$ 212,958	\$ 246,807	\$ 207,026	\$ 165,646	\$ 192,543	\$ 56,394	\$ 41,645	\$ 35,068
Gross Profit Sales	\$ 3,725,396	\$ 3,914,783	\$ 3,940,356	\$4,225,032	\$4,406,225	\$ 4,516,381	\$ 4,629,290	\$ 4,745,022
Less Cost of Goods Sold	(2,649,008)	(2,847,584)	(2,786,995)	(3,095,919)	(3,154,471)	(3,214,461)	(3,310,805)	(3,410,039)
Gross Profit	\$ 1,076,387	\$ 1,067,199	\$ 1,153,361	\$1,129,113	\$1,251,754	\$ 1,301,919	\$ 1,318,485	\$1,334,983
Gross Profit %	29%	27%	29%	27%	28%	29%	28%	28%
Net Profit % before Transfers	11%	11%	12%	10%	12%	12%	12%	8%

Liquor Store Expenses

City of Big Lake Liquor Fund Expense Budget

		2017-2018									
Account Number	Description	2014	2015	2016	2017	2018	2018		2019	2020	2021
		Actual	Actual	Actual	Budget	Adopted Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget
501-000-00-05-4002	Wages	\$ 265,684	\$ 289,155	\$ 323,703	\$ 335,910	\$ 349,887	\$ 13,977	4.16%	\$ 370,880	\$ 393,133	\$ 416,721
501-000-00-05-4008	Insurance Benefits (er)	17,636	22,168	34,608	38,182	30,712	(7,470)	-19.56%	32,555	34,508	36,578
501-000-00-05-4009	HSA Accounts	187	115	299	300	1,650	1,350	450.00%	300	300	300
501-000-00-05-4010	F.I.C.A./Medicare (er)	19,312	20,906	24,794	25,697	26,766	1,069	4.16%	28,372	30,075	31,879
501-000-00-05-4012	P.E.R.A. (er)	18,523	20,909	25,268	25,193	26,242	1,048	4.16%	27,816	29,485	31,254
501-000-00-05-4016	W/C Insurance	4,615	6,106	9,457	9,661	10,605	944	9.77%	11,241	11,916	12,631
501-000-00-05-4017	Unemployment Benefits	526	67	492	-	-	-	-	-	-	-
501-000-00-05-4018	Pension Exp - GASB 68	-	4,084	21,329	4,084	5,000	916	22.43%	4,084	4,084	4,084
501-000-00-05-4019	Wellness Program	-	-	-	328	150	(178)	-54.31%	150	150	150
501-000-00-20-4140	Audit	2,951	3,678	4,601	3,700	5,250	1,550	41.89%	5,408	5,408	5,408
501-000-00-20-4170	Legal	-	-	54	200	100	(100)	-50.00%	100	100	100
501-000-00-20-4180	Other Consultants	962	663	1,114	1,000	1,000	-	-	1,000	1,000	1,000
501-000-00-25-4022	Bad Debt Expenditure	81	-	73	100	100	-	-	100	100	100
501-000-00-25-4110	Bank Charges	54,756	59,605	62,212	62,000	66,000	4,000	6.45%	67,980	70,019	72,120
501-000-00-25-4130	Computers/Software	1,028	5,861	7,974	1,875	500	(1,375)	-73.33%	500	500	500
501-000-00-25-4133	Computer Maintenance	-	-	-	-	15,000	15,000	100.00%	1,500	1,500	1,500
501-000-00-25-4134	Website	-	-	-	-	1,500	1,500	100.00%	1,500	1,500	1,500
501-000-00-25-4200	Printing - Newsletter etc	287	629	593	618	600	(18)	-2.91%	618	637	656
501-000-00-25-4208	Copies	341	-	-	200	200	-	-	200	200	200
501-000-00-25-4210	Operating Supplies	9,631	10,046	10,526	11,330	11,670	340	3.00%	12,020	12,381	12,752
501-000-00-25-4212	Other Operations Expenses	165	-	1,388	1,000	1,000	-	-	1,000	1,000	1,000
501-000-00-25-4215	Uniforms/Clothing	-	216	588	300	400	100	33.33%	400	400	400
501-000-00-25-4217	Cleaning Services	3,994	3,733	3,722	4,440	4,440	-	-	4,573	4,710	4,852
501-000-00-25-4220	Advertising	8,006	8,778	7,987	9,270	9,548	278	3.00%	9,834	10,129	10,433
501-000-00-25-4225	Sanitation / Garbage Removal	2,369	2,265	2,355	2,400	1,980	(420)	-17.50%	2,039	2,101	2,164
501-000-00-25-4230	Telephone	4,697	4,788	6,184	5,400	5,640	240	4.44%	5,809	5,983	6,163
501-000-00-25-4235	Postage	271	168	96	300	200	(100)	-33.33%	200	200	200
501-000-00-25-4238	Training/Schools	720	509	301	1,000	3,000	2,000	200.00%	3,000	3,000	3,000
501-000-00-25-4240	Travel/Mileage	303	418	159	500	500	-	-	500	500	500
501-000-00-25-4243	Meals	-	-	37	-	100	100	100.00%	100	100	100
501-000-00-25-4250	Liability Insurance	11,186	11,090	11,828	12,720	11,445	(1,275)	-10.02%	11,789	12,142	12,507
501-000-00-25-4255	Rent/Lease	792	(74)	600	-	-	-	-	-	-	-

City of Big Lake
Liquor Fund
Expense Budget (continued)

Account Number	Description	2017-2018									
		2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Adopted Budget	\$ Change	% Change	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
501-000-00-25-4257	Contractors Hired	38	-	158	-	-	-	-	-	-	-
501-000-00-25-4260	Subscriptions/Dues	2,595	2,890	3,760	3,000	4,000	1,000	33.33%	4,000	4,000	4,000
501-000-00-25-4300	Awards - Employee LOS	-	-	120	-	25	25	100.00%	25	25	25
501-000-00-25-4314	Amortization Expense	(254)	(2,260)	(2,260)	(2,260)	(2,260)	-	-	(2,260)	(2,260)	(2,260)
501-000-00-25-4318	Depreciation Equipment	77,421	78,030	69,802	80,000	70,800	(9,200)	-11.50%	70,550	70,050	69,550
501-000-00-25-4375	Snow Removal	5,764	206	661	1,000	1,000	-	-	1,000	1,000	1,000
501-000-00-25-4413	Equipment/Accessories	-	1,488	3,215	2,000	2,500	500	25.00%	2,500	2,500	2,500
501-000-00-25-4540	Repair/Maintenance Buildings	1,690	3,158	4,791	6,180	6,200	20	0.32%	6,386	6,578	6,775
501-000-00-25-4545	Repair/Maintenance Equipment	4,639	4,200	3,717	5,150	4,800	(350)	-6.80%	5,150	5,305	5,464
501-000-00-25-4570	Electricity	21,623	22,018	22,407	21,600	24,000	2,400	11.11%	24,720	25,462	26,225
501-000-00-25-4580	Natural Gas	2,496	1,599	1,294	3,000	1,500	(1,500)	-50.00%	1,545	1,591	1,639
501-000-00-25-4590	Water/Sewer Utilities	-	14	-	494	463	(31)	-6.25%	491	506	521
501-000-00-25-4595	Association/CAM Fees	1,103	1,006	1,377	1,000	1,000	-	-	1,000	1,000	1,000
501-000-00-25-4902	Donations	-	1,000	1,500	2,000	2,000	-	-	2,000	2,000	2,000
501-000-00-27-4262	Purchases - Liquor	807,655	845,304	864,043	909,442	936,725	27,283	3.00%	930,273	958,181	986,927
501-000-00-27-4263	Purchases - Beer	1,380,494	1,537,150	1,463,145	1,672,875	1,739,790	66,915	4.00%	1,791,984	1,845,743	1,901,116
501-000-00-27-4264	Purchases - Wine	334,472	343,741	336,469	374,653	337,251	(37,402)	-9.98%	347,369	357,790	368,523
501-000-00-27-4265	Purchases - Mix/Pop	29,159	28,688	37,667	32,452	41,200	8,748	26.96%	42,436	43,709	45,020
501-000-00-27-4266	Purchases - Misc	76,304	74,107	68,146	84,284	20,800	(63,484)	-75.32%	21,424	22,067	22,729
501-000-00-27-4267	Purchases - NonAlcoholic Beer	-	-	-	-	2,060	2,060	100.00%	2,122	2,185	2,251
501-000-00-27-4268	Purchases - NonAlcoholic Wine	-	-	-	-	515	515	100.00%	530	546	563
501-000-00-27-4269	Freight - In	20,924	18,593	17,525	22,213	22,660	447	2.01%	23,340	24,040	24,761
501-000-00-27-4271	Purchases - Cigars	-	-	-	-	4,120	4,120	100.00%	4,244	4,371	4,502
501-000-00-27-4273	Purchases - Cigarette Non Tax	-	-	-	-	46,350	46,350	100.00%	47,741	49,173	50,648
501-000-00-27-4274	Purchases - Bottle/Keg Non Tax	-	-	-	-	3,000	3,000	100.00%	3,000	3,000	3,000
501-000-00-70-4613	Capital Purchase	-	-	-	-	-	-	-	-	-	-
501-000-00-71-4612	Operating Transfer Out - FUND 101	270,000	275,000	280,000	300,000	375,000	75,000	25.00%	550,000	560,000	565,000
501-000-00-71-4612	Operating Transfer Out - FUND 198	-	-	50,000	50,000	25,000	(25,000)	-50.00%	10,000	10,000	10,000
501-000-00-71-4612	Capital Transfer	-	21,537	7,000	5,500	15,000	9,500	172.73%	25,000	15,000	-
501-000-00-85-4610	Debt Service Interest	50,641	20,213	15,516	14,879	13,571	(1,308)	-8.79%	12,081	10,555	8,957
501-000-00-85-4611	Debt Service Fees	400	327	327	327	327	-	-	327	327	327
		\$3,594,034	\$3,753,894	\$3,812,721	\$4,147,498	\$4,290,582	\$143,084	3.45%	\$4,538,649	\$4,665,807	\$4,787,616

Net Profit/(Loss) - including depreciation \$ 135,537 \$ 168,777 \$ 137,225 \$ 85,646 \$ 121,743 \$ (14,156) \$ (28,405) \$ (34,482)

CASH FLOW PURPOSE ONLY

501-2251/2391	Long Term Debt - Curr Prin Payment	63,162	91,011	72,670	72,670	76,304			72,670	79,937	79,937
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Liquor Store Capital Improvement

City of Big Lake

LIQUOR STORE CAPITAL ASSETS IMPROVEMENT OR REPLACEMENT FUND

FUND 599

REVENUES:

Account Number	Description	2015	2016	2017	2018	2019	2020	2021	Project Totals- Transfer in from Operations
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	
599-000-3155	Transfer In Revenue - cash register	\$ -	\$ 1,000	\$ 1,000	\$ 10,500	\$ -	\$ -	\$ -	\$ 12,500
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	1,500	15,000	15,000	-	34,500
599-000-3155	Transfer In Revenue - ceiling lights	-	2,000	8,000	2,000	-	-	-	12,000
599-000-3155	Transfer In Revenue - carpet	21,537	1,500	-	-	-	-	-	23,037
599-000-4151	Refunds & Reimbursement - lights rebate	-	1,086	-	-	-	-	-	1,086
Total Revenues		\$ 21,537	\$ 8,086	\$ 11,500	\$ 15,000	\$ 25,000	\$ 15,000	\$ -	\$ 96,123

EXPENSES - ACTUAL PURCHASE OF ITEMS

Account Number	Description	2015	2016	2017	2018	2019	2020	2021	Project Expenses
		Actual	Actual	Budget	Adopted Budget	Concept Budget	Concept Budget	Concept Budget	
599-000-00-70-4316	Capital Purchases - cash register	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500
599-000-00-70-4316	Capital Purchases - ceiling lights	-	6,321	11,401	-	-	-	-	17,722
599-000-00-70-4316	Capital Purchases - carpet	-	22,003	-	-	-	-	-	22,003
Total Expenditures		\$ -	\$ 28,324	\$ 11,401	\$ 10,500	\$ -	\$ -	\$ -	\$ 50,225

EXCESS REVENUES OVER EXPENDITURES

\$ 21,537	\$ (20,238)	\$ 99	\$ 4,500	\$ 25,000	\$ 15,000	\$ -	\$ 45,898
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Projected Fund Balance 2018 \$ 5,898

** Breakdown of Projected Fund Balance

Cash Registers Updated	\$ 2,000
Security System Updated	\$ 4,500
New Counters	\$ 3,000
Led Ceiling Lights	\$ (4,636)
New Carpeting	1,034
Total	\$ 5,898

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**2018 – 2022 CAPITAL
IMPROVEMENT PLAN**

Capital Improvement Plan by Department

City of Big Lake, Minnesota

2015 through 2022 - By Department

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Administration											
	GIS	General Fund	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	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	-	-	-	-	-	12,834
	City Hall Vehicle - Purchase frm POLICE	LGA	-	-	-	-	13,000	-	-	-	13,000
	Digital scanning Equipment - LGA	LGA	-	-	-	5,000	-	5,000	25,000	-	35,000
	Community Center Feasibility Study?Org Study	LGA	-	-	50,000	-	-	-	-	-	50,000
	Comprehensive Plan Update	LGA	-	35,000	35,000	-	-	-	-	-	70,000
	HWY 25 Coalition Study	LGA	-	25,000	-	10,000	10,000	10,000	10,000	10,000	75,000
	Transfer to Debt for Street Reconstruction	LGA	-	-	-	75,000	50,000	175,000	125,000	125,000	550,000
	City Hall Remodel	LGA	-	25,000	-	-	-	-	-	-	25,000
	Administration Department Total		\$ 10,000	\$ 90,000	\$ 102,834	\$ 95,000	\$ 78,000	\$ 195,000	\$ 165,000	\$ 140,000	\$ 875,834
EDA - General Fund											
	Computer Replacement Plan	General Fund	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 6,000
	EDA General Fund Total		\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 6,000
Elections											
	Election Machines Replacement	General Fund	\$ 5,400	\$ 5,400	\$ 2,500	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 15,300
	Elections Department Total		\$ 5,400	\$ 5,400	\$ 2,500	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 15,300
Engineering											
	Computer Replacement Plan	General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	City Engineer - Pickup - from Police	LGA	-	-	-	13,500	-	-	-	-	13,500
	Engineering Department Total		\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ -	\$ 1,000	\$ -	\$ 14,500
Planning											
	Computer Replacement	LGA	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	Computer Replacement Plan	General Fund	-	-	-	-	-	-	1,000	-	1,000
	Planning Department Total		\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 4,000
BLCSC											
	Library LED lights	LGA	\$ -	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 8,500
	Library - Painting	LGA	-	-	-	5,000	-	-	-	-	5,000
	Police Department - Air Condition Unit	LGA	-	-	6,000	-	6,000	-	6,000	-	18,000
	Police Department - Garage door	LGA	-	-	2,200	-	-	-	-	-	2,200
	Police Department - LED lights	LGA	-	4,000	4,000	4,000	-	-	-	-	12,000
	Police Department relocation	LGA	65,000	-	-	-	-	-	-	-	65,000
	Big Lake Community Service Center Total		\$ 65,000	\$ 4,000	\$ 12,200	\$ 17,500	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 110,700
Building											
	Computer Replacement Plan	General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	Vehicle - Chg to LGA 2018 (Old Police)	General Fund	-	-	9,500	-	-	-	-	-	9,500
	Vehicle - Chg to LGA 2018 (Old Police)	LGA	-	-	-	4,000	-	-	-	-	4,000
	Building Department Total		\$ -	\$ -	\$ 9,500	\$ 4,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 14,500
Fire - City Portion only											
	Station Roof Replacement-LGA 2018	General Fund	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500
	Truck Bay - Floor Sealing - LGA 2018	General Fund	4,000	4,000	4,000	-	-	-	-	-	12,000
	Truck Bay Flooring - LGA 2018	General Fund	-	7,500	7,500	-	-	-	-	-	15,000
	Turnout Equipment	General Fund	35,000	-	-	-	-	-	-	-	35,000
	Station Roof Replacement-LGA 2018	LGA	-	-	-	7,500	7,500	7,500	7,500	-	30,000
	Truck Bay - Floor Concrete Apron - LGA 2018	LGA	-	-	-	7,500	7,500	7,500	7,500	-	30,000
	Truck Bay - Floor Sealing - LGA 2018	LGA	-	-	-	4,000	-	-	-	-	4,000
	Truck Bay Flooring - LGA 2018	LGA	-	-	-	-	-	-	-	-	-
	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 repalce (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
	Fire Department Total		\$ 82,250	\$ 62,250	\$ 119,000	\$ 31,000	\$ 27,000	\$ 27,000	\$ 77,000	\$ 107,000	\$ 532,500

City of Big Lake, Minnesota
2015 through 2022 - By Department (continued)

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Police											
	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 W/RESERVES	General Fund	-	34,060	-	-	-	-	-	-	34,060
	Replace Del Squad Computers	General Fund	-	-	10,000	-	-	-	-	-	10,000
	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	-	-	-	6,000	-	-	-	-	6,000
	MVR - 3 years	General Fund	-	2,400	-	-	-	-	-	-	2,400
	Replace Del Squad Computers - chg to LGS 2020	LGA	-	-	-	12,000	-	15,000	-	-	27,000
	Replace PVS13 Night Vision	LGA	-	-	-	4,000	-	-	-	-	4,000
	Replace 2009 Crown Vic - SOLD	LGA	-	-	-	-	-	-	-	-	-
	Replace 2010 Crown Vic - Trans to CD	LGA	-	-	35,000	-	-	-	-	-	35,000
	Repalce 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	-	-	70,000
	Replace 2014 Ford Explorer	LGA	-	-	-	-	-	35,000	-	-	35,000
	Replace 2015 Ford Explorer	LGA	-	-	-	-	(4,000)	-	35,000	-	31,000
	Replace Digitalally Video Recorder system	LGA	-	-	-	-	-	-	-	-	-
	Replace Motorola Portable Radios	LGA	-	9,600	9,600	9,600	9,600	9,600	9,600	-	57,600
	Replace Motorola Squad Radios	LGA	-	-	-	-	-	-	-	40,000	40,000
	Police Department Total		\$ 40,000	\$ 80,120	\$ 56,600	\$ 104,600	\$ 43,600	\$ 97,600	\$ 82,600	\$ 78,000	\$ 583,120
Streets Department											
	Misc Equipment Replacement Fund	General Fund	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 6,000	\$ 7,500	\$ -	\$ 29,500
	Seal Coat - Fund 198	General Fund	-	-	30,000	30,000	35,000	35,000	35,000	40,000	205,000
	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	-	-	-	-	-	-	-	-	-
	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 Sler #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	-	-	-	-	-	-	-	-	-
	Street Department Total		\$ 120,000	\$ 6,000	\$ 290,000	\$ 240,000	\$ 511,000	\$ 353,000	\$ 247,500	\$ 310,000	\$ 2,077,500

City of Big Lake, Minnesota
2015 through 2022 - By Department (continued)

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Streets Improvements											
	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
	CR 5 / Hiawatha Signal	CIP Fund	-	-	-	-	-	-	-	-	-
	Mantou St Sidewalk/ Trail	Bonds	-	-	-	-	-	-	-	-	-
	Rose Drive	Bonds	-	-	-	999,567	-	-	-	-	999,567
	Tarrytown Road/Van Tassel Circle	Bonds	-	-	-	947,676	-	-	-	-	947,676
	Euclid Avenue/Euclid Court/Sherburne Ave	Bonds	-	-	-	1,365,088	-	-	-	-	1,365,088
	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	-	-	-	229,295	-	-	-	-	229,295
	Fair Meadows Dr - Mill/Overlay	Bonds	-	-	-	41,802	-	-	-	-	41,802
	Lakeshore Drive	Bonds	-	-	-	25,875	-	-	-	-	25,875
	Hudson Woods Development - Wear Course	Bonds	-	-	-	231,827	-	-	-	-	231,827
	Hudson Wood Parking Lot - Wear Course	Bonds	-	-	-	4,432	-	-	-	-	4,432
	Wall St	Bonds	-	-	-	-	-	-	-	140,000	140,000
	Street Improvements Total		\$ -	\$ 537,000	\$ 50,000	\$ 3,845,562	\$ -	\$ 4,449,925	\$ 140,000	\$ 140,000	\$ 9,162,487
Parks Department											
	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	-	-	-	150,000	-	-	-	-	150,000
	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	-	-	-	-	-	-	-	-	-
	Parks Department (General Fund) Total		\$ -	\$ 136,000	\$ -	\$ 150,000	\$ 26,000	\$ 16,000	\$ 117,500	\$ 58,000	\$ 503,500

City of Big Lake, Minnesota
2015 through 2022 - By Department (continued)

Dept	Description	Funding Source									Totals	
			2015	2016	2017	2018	2019	2020	2021	2022		
Park Development												
	River Oaks Park	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Powell Park Improvements	Park Dedication	-	-	-	-	80,000	-	-	-	-	80,000
	Lake Ridge Park - playground equipment	Park Dedication	-	-	-	-	-	150,000	-	-	-	150,000
	Shores of Lake Mitchell Park - playground 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	-	-	-	-	-	-	-	-	-	-
	Highline Park - Playground Equipment	Park Dedication	-	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	10,000	20,000	20,000	50,000
	Lakeside Park (Parking Lot Improvements)	Park Dedication	-	-	-	-	-	-	60,000	-	-	60,000
	Park Development Fund Total		\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 670,000	\$ 170,000	\$ 170,000	\$ 1,090,000	
Water Enterprise Fund												
	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	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	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	-	12,000
	Water Tower 3 Maintenance	Water Operations	-	-	-	-	18,000	-	-	-	-	18,000
	Water Tower 4 Maintenance	Water Operations	-	-	15,000	-	-	-	-	-	-	15,000
	Used Pickup \$10K split 5 dept	Water Operations	-	-	-	-	-	-	-	-	-	-
	Water Enterprise Fund Total		\$ 15,000	\$ 48,000	\$ 38,000	\$ 20,000	\$ 1,238,000	\$ 773,000	\$ 23,000	\$ 23,000	\$ 2,178,000	
Sewer Enterprise Fund												
	WWTP Expansion - Phase II	Revenue Bonds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000
	Misc Equipment Replacement Fund	Sewer Operations	5,000	5,000	10,000	10,000	10,000	-	-	-	-	40,000
	GPS Mapping \$30K split 5 dept	Sewer Operations	-	6,000	-	-	-	-	-	-	-	6,000
	Replace 1999 4x2 #199 (water/Sewer)\$30K	Sewer Operations	-	15,000	-	-	-	-	-	-	-	15,000
	Replace 2002 Chev 2500 #42	Sewer Operations	-	-	50,000	-	-	-	-	-	-	50,000
	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	-	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-	-
	Replace 2002 Generator #52	Sewer Operations	-	-	-	-	-	-	-	-	-	-
	Sewer Enterprise Fund Total		\$ 355,000	\$ 26,000	\$ 60,000	\$ 10,000	\$ 25,010,000	\$ 270,000	\$ 106,000	\$ 800,000	\$ 26,637,000	

City of Big Lake, Minnesota

2015 through 2022 - By Department (continued)

Dept	Description	Funding Source	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Storm Sewer Enterprise Fund											-
	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	-	-	-	-	-	-	-	-	-
	Storm Sewer Enterprise Fund Total		\$ 55,000	\$ 11,000	\$ -	\$ -	\$ 7,500	\$ 155,000	\$ 5,000	\$ 7,500	\$ 241,000
Liquor Store Enterprise Fund											-
	New Carpeting - Liquor Store	Liquor Operations	\$ 10,000	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500
	New POS/Inventory Software	Liquor Operations	-	-	-	-	-	-	-	-	-
	Upgrade Cash registers	Liquor Operations	-	1,000	1,000	10,500	-	-	-	-	12,500
	New Counters	Liquor Operations	-	1,000	1,000	1,000	10,000	-	-	-	13,000
	Upgrade Security System	Liquor Operations	-	1,500	1,500	1,500	15,000	15,000	-	-	34,500
	Led Ceiling Lights	Liquor Operations	-	2,000	2,000	2,000	-	-	-	-	6,000
	Liquor Store Enterprise Fund Total		\$ 10,000	\$ 7,000	\$ 5,500	\$ 15,000	\$ 25,000	\$ 15,000	\$ -	\$ -	\$ 77,500

Total General Fund and Enterprise Funds

\$ 757,650	\$ 1,015,770	\$ 746,134	\$ 4,548,162	\$27,054,100	\$ 7,023,525	\$ 1,142,600	\$ 1,835,500	\$44,123,441
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City Debt Payments

250 2004c GO Taxable Increment - 2016A refunded	DEBT - GF	\$ 52,255	\$ 56,580	\$ 55,755	\$ 59,793	\$ 694,621	\$ -	\$ -	\$ -	\$ 919,004.0
301 2004 PFA Water MPFA Loan	DEBT - WF	579,170	579,760	580,046	580,028	579,707	580,082	580,129	579,846	4,638,768
209 2009A GO Capital Improvement Bonds	DEBT - GF	96,545	99,133	96,378	-	-	-	-	-	292,056
401 2009 MPFA Loan Wastewater Expansion	DEBT - SF	980,991	980,431	980,484	981,128	980,337	981,135	980,475	980,380	7,845,361
212 2010A G.O. Improvement Bonds = 2016C refund	DEBT - GF	329,338	324,538	329,325	328,325	2,125,069	-	-	-	3,436,595
211 2010 PFA Loan - State Aid	DEBT - SA	152,572	152,535	152,464	152,358	153,218	153,026	152,799	152,538	1,221,510
214 2011A G.O. Improvement Refunding Bonds	DEBT - GF	223,280	235,835	227,715	228,965	323,455	415,023	-	-	1,654,273
216 2011B G.O. Improvement Refunding Bonds	DEBT - GF	449,020	441,320	438,570	440,670	447,105	447,440	441,750	223,080	3,328,955
217 2012A G.O. Refunding Bonds	DEBT - GF/EF	628,263	766,063	757,313	649,463	543,513	503,813	236,750	236,969	4,322,147
221 2014A GO Tax Abatement Bonds	DEBT - GF/EF	15,844	121,975	120,475	123,675	116,625	124,525	122,325	119,988	865,432
222 2015A GO Refunding Bonds	DEBT - GF/EF	-	365,376	1,036,062	1,036,987	1,032,237	1,041,662	1,030,337	1,033,337	6,575,998
223 2016A Taxable G.O. Refunding Bonds	DEBT - GF	-	-	297,466	262,503	264,958	301,478	316,918	311,720	1,755,043
224 2016B G.O. CIP BOND	DEBT - GF	-	-	57,072	53,825	53,375	57,900	57,275	56,525	335,972
226 2016C GO REFUNDING BOND	DEBT - GF	-	-	34,375	37,500	37,500	235,500	236,450	232,350	813,675
227 2017-2018 STREET PROJECT DEBT PAYMNT	Debt - FCH	-	-	-	-	320,000	320,000	320,000	320,000	1,280,000
228 2019-2020 STREET PROJECT DEBT PAYMENT	Debt - FCH	-	-	-	-	-	-	320,000	320,000	640,000
Total City Debt Payments		\$ 3,507,278	\$ 4,123,546	\$ 5,163,500	\$ 4,935,220	\$ 7,671,720	\$ 5,161,584	\$ 4,795,208	\$ 4,566,733	\$39,924,789

Capital Improvement Plan Summary 2015 - 2022

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	\$ 95,000	\$ 78,000	\$ 195,000	\$ 165,000	\$ 140,000	\$ 875,834
EDA - General Fund	-	-	-	2,000	-	2,000	-	2,000	6,000
Elections	5,400	5,400	2,500	-	2,000	-	-	-	15,300
Engineering	-	-	-	13,500	-	-	1,000	-	14,500
Planning Department	-	3,000	-	-	-	-	1,000	-	4,000
Big Lake Community Service Center	65,000	4,000	12,200	17,500	6,000	-	6,000	-	110,700
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	104,600	43,600	97,600	82,600	78,000	583,120
Streets Department	120,000	6,000	290,000	240,000	511,000	353,000	247,500	310,000	2,077,500
Streets Improvements	-	537,000	50,000	3,845,562	-	4,449,925	140,000	140,000	9,162,487
Parks Department	-	136,000	-	150,000	26,000	16,000	117,500	58,000	503,500
Park Development	-	-	-	-	80,000	670,000	170,000	170,000	1,090,000
Water Enterprise Fund	15,000	48,000	38,000	20,000	1,238,000	773,000	23,000	23,000	2,178,000
Sewer Enterprise Fund	355,000	26,000	60,000	10,000	25,010,000	270,000	106,000	800,000	26,637,000
Storm Sewer Enterprise Fund	55,000	11,000	-	-	7,500	155,000	5,000	7,500	241,000
Liquor Store Enterprise Fund	10,000	7,000	5,500	15,000	25,000	15,000	-	-	77,500
City Debt Payments	3,507,278	4,123,546	5,163,500	4,935,220	7,671,720	5,161,584	4,795,208	4,566,733	39,924,789
Total General Fund and Enterprise Funds	\$4,264,928	\$5,139,316	\$5,909,634	\$9,483,382	\$34,725,820	\$12,185,109	\$5,937,808	\$6,402,233	\$84,048,230

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	\$ 90,834	\$ 46,000	\$ 87,000	\$ 67,000	\$ 71,000	\$ 63,000	\$ 766,654
CIP Fund	-	-	-	-	-	-	-	-	-
LGA	100,750	266,850	501,800	611,600	606,600	623,600	627,600	632,000	3,970,800
LGA/Bond	-	-	-	-	-	-	-	-	-
LGA/Grant	-	537,000	-	-	-	-	-	-	537,000
Bonds	-	-	-	3,845,562	-	4,449,925	140,000	140,000	8,575,487
Park Dedication	-	-	-	-	80,000	670,000	170,000	170,000	1,090,000
Water Operations	15,000	48,000	38,000	20,000	38,000	73,000	23,000	23,000	278,000
Revenue Bonds - Water	-	-	-	-	1,200,000	700,000	-	-	1,900,000
Revenue Bonds - Sewer	-	-	-	-	25,000,000	-	-	-	25,000,000
Sewer Operations	355,000	26,000	60,000	10,000	10,000	270,000	106,000	800,000	1,637,000
Storm Operations	55,000	11,000	-	-	7,500	155,000	5,000	7,500	241,000
Liquor Operations	10,000	7,000	55,500	15,000	25,000	15,000	-	-	127,500
Debt - GF	1,150,438	1,157,406	1,536,656	1,411,581	3,946,083	1,457,341	1,052,393	823,675	12,535,573
Debt - WF	579,170	579,760	580,046	580,028	579,707	580,082	580,129	579,846	4,638,768
Debt - SF	980,991	980,431	980,484	981,128	980,337	981,135	980,475	980,380	7,845,361
Debt - SA	152,572	152,535	152,464	152,358	153,218	153,026	152,799	152,538	1,221,510
Debt - GF/EF	644,107	1,253,414	1,913,850	1,810,125	1,692,375	1,670,000	1,389,412	1,390,294	11,763,577
Debt - FCH	-	-	-	-	320,000	320,000	640,000	640,000	1,920,000
Total All Funding Sources	\$4,264,928	\$5,139,316	\$5,909,634	\$9,483,382	\$34,725,820	\$12,185,109	\$5,937,808	\$6,402,233	\$84,048,230

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LOCAL GOVERNMENT AID

Local Government Aid

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Estimated Local Government Aid:	\$ 618,607	\$ 618,607	\$ 624,793	\$ 631,041
Proposed Uses for 2018 LGA:				
2018 Budgeted Operations - CIP Fund:	\$ 618,607	618,607	624,793	631,041
The full amount of LGA is being budgeted to be used on equipment purchases and other projects, including debt services for street reconstruction				
Total - Use of Funds:	\$ 618,607	\$ 618,607	\$ 624,793	\$ 631,041



DEBT SERVICE

Debt Obligation

City of Big Lake G O Debt Services Funds - (not including Enterprise fund Debt) TOTAL DEBT PAYMENT O/S

REVENUES:

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024-2033
	Actual	Actual	Budget	Adopted	Concept Budget					
Property Taxes	\$ 1,406,856	\$ 1,468,281	\$ 1,348,665	\$ 1,226,348	\$ 1,293,560	\$ 1,259,931	\$ 1,248,870	\$ 1,296,973	\$ 1,129,718	\$ 3,848,282
Tax Increment	-	30,498	32,000	32,000	42,000	42,000	42,000	42,000	42,000	252,000
Special Assessments	628,812	710,670	517,111	423,860	256,699	246,403	303,125	233,074	223,957	2,372,620
Street Construction Aid	151,553	151,500	151,411	151,288	155,358	155,149	154,905	154,627	154,314	914,100
Intergovernmental and Other	390,788	107,448	105,170	96,155	94,707	43,659	47,984	47,206	46,357	235,768
Bond Proceeds/Escrow Funds	4,330,000	9,054,288	-	-	2,470,000	-	-	-	-	-
Investment Interest	13,521	16,603	18,443	11,822	11,081	9,746	2,513	2,036	1,678	3,506
Total Revenue	\$ 6,921,530	\$ 11,539,288	\$ 2,172,800	\$ 1,941,473	\$ 4,323,405	\$ 1,756,888	\$ 1,799,397	\$ 1,775,916	\$ 1,598,024	\$ 7,626,276

EXPENSES:

Debt Principal Payments	\$ 1,828,000	\$ 4,657,330	\$ 2,034,330	\$ 1,867,697	\$ 4,444,330	\$ 2,059,063	\$ 1,691,063	\$ 1,503,063	\$ 1,416,430	\$ 5,439,655
Debt Interest Payments	630,374	592,147	476,413	520,490	374,617	226,410	181,926	143,097	107,501	224,891
Other (Interfund Loans & Escrow payments)	-	148,417	77,021	100,646	108,275	1,914,329	89,133	136,938	134,742	830,503
2018A GO Improvement Bonds - Streets	-	-	-	-	320,000	320,000	320,000	320,000	320,000	3,200,000
2021A GO Improvement Bonds - Streets	-	-	-	-	-	-	320,000	320,000	320,000	3,840,000
2023A GO Improvement Bonds - Streets	-	-	-	-	-	-	-	-	-	4,800,000
Total Expenses	\$ 2,458,374	\$ 5,397,894	\$ 2,587,764	\$ 2,488,833	\$ 5,247,222	\$ 4,519,802	\$ 2,602,122	\$ 2,423,098	\$ 2,298,673	\$ 18,335,049

OTHER USES

Transfers In	\$ 747,746	\$ 1,176,260	\$ 187,736	\$ 151,595	\$ 470,465	\$ 375,595	\$ 631,595	\$ 631,595	\$ 631,595	\$ 9,526,660
Transfers Out	(332,060)	(8,147,820)	(37,779)	(3,494)	(677,173)	(20,667)	-	(657)	-	(81,512)
Total Other Uses	\$ 415,686	\$ (6,971,560)	\$ 149,957	\$ 148,101	\$ (206,708)	\$ 354,928	\$ 631,595	\$ 630,938	\$ 631,595	\$ 9,445,148

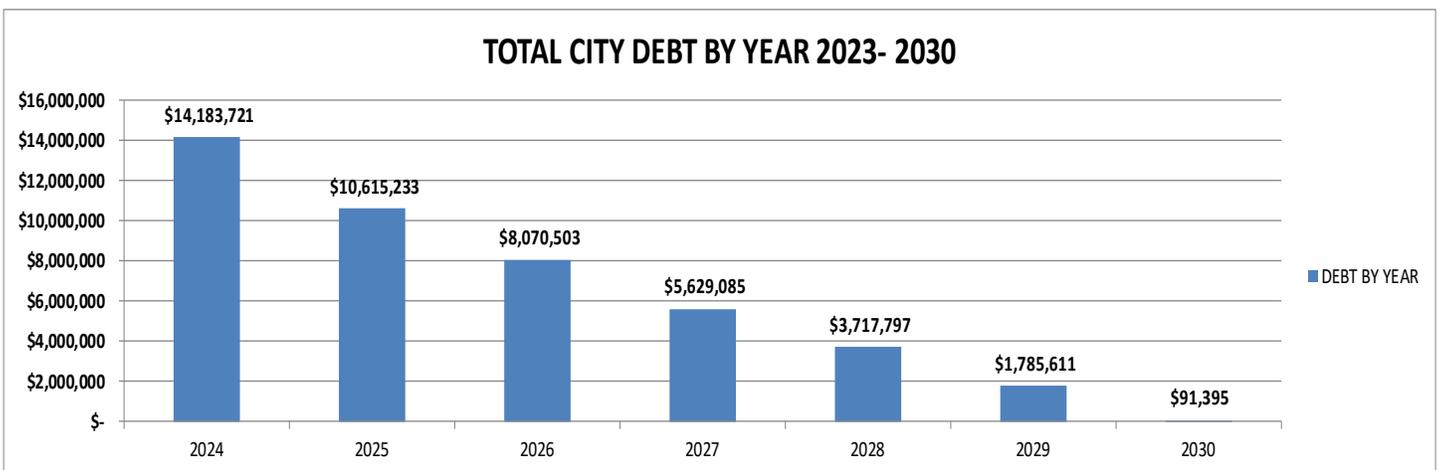
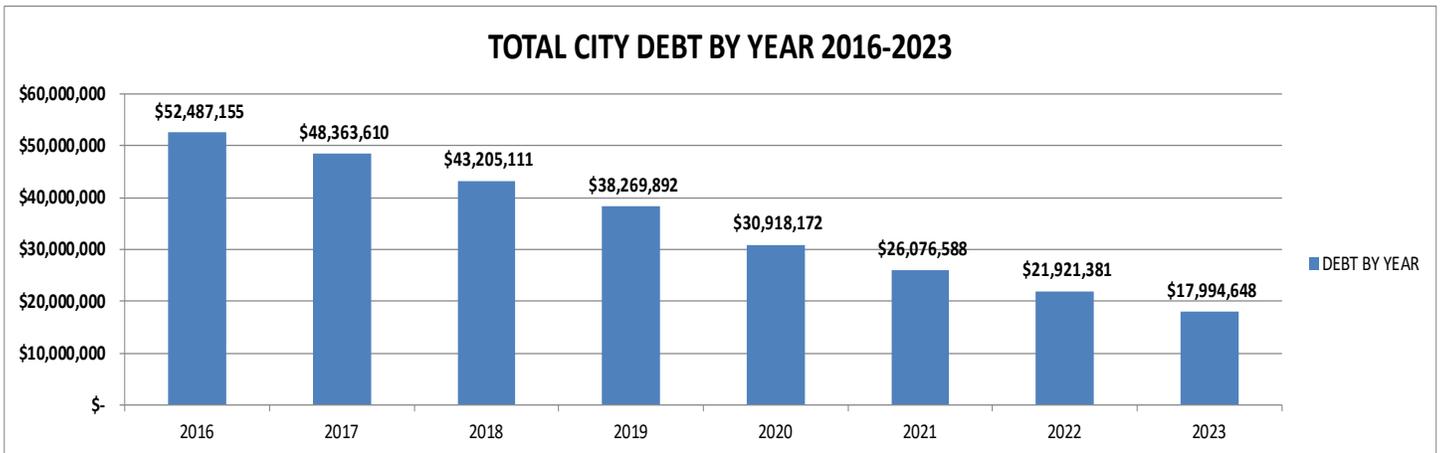
Net Change	\$ 4,878,842	\$ (830,166)	\$ (265,007)	\$ (399,259)	\$ (1,130,525)	\$ (2,407,986)	\$ (171,130)	\$ (16,244)	\$ (69,054)	\$ (1,263,625)
Fund Equity, Beginning	1,559,339	6,438,181	5,608,015	5,343,008	4,943,750	3,813,225	1,405,239	1,234,109	1,217,865	1,148,811
Fund Equity, Ending	\$ 6,438,181	\$ 5,608,015	\$ 5,343,008	\$ 4,943,750	\$ 3,813,225	\$ 1,405,239	\$ 1,234,109	\$ 1,217,865	\$ 1,148,811	\$ (114,815)

City of Big Lake
Debt Services Funds - Including Enterprise Debt

TOTAL DEBT PAYMENT O/S

Fund	Series	Project	2018	2019	2020	2021	2022	2023	2024 - 2033	Total O/S
250	2004C G.O. Taxable Increment Bonds	TIF 1-3 Lakeside Cottages	\$ 59,793	\$ 694,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 754,414
301	2004 PFA Water MPFA Loan	Water Expansion	580,028	579,707	580,082	580,129	579,846	579,235	579,235	4,058,262
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	981,128	980,337	981,135	980,475	980,380	980,827	5,884,893	11,769,175
212	2010A G.O. Improvement Bonds	Street Projects	328,325	2,125,069	-	-	-	-	-	2,453,394
211	2010 PFA Loan	10/25 Intersection	152,358	153,218	153,026	152,799	152,538	152,243	916,936	1,833,118
214	2011A G.O. Improvement Refunding Bonds	Street Projects	228,965	323,455	415,023	-	-	-	-	967,443
216	2011B G.O. Improvement Refunding Bonds	Street Projects	440,670	447,105	447,440	441,750	223,080	-	-	2,000,045
217	2012A G.O. Refunding Bonds	Fire Hall/Street Projects	649,463	543,513	503,813	236,750	236,969	237,020	572,365	2,979,893
221	2014A GO Tax Abatement Bonds	Liquor Store	123,675	116,625	124,525	122,325	119,988	122,313	240,938	970,388
222	2015A GO Refunding Bonds	Street Projects	1,036,987	1,032,237	1,041,662	1,030,337	1,033,337	1,045,287	3,445,045	9,664,892
223	2016A Taxable G.O. Refunding Bonds	TIF 1-3 & TIF 1-4 Industrial Park	262,503	264,958	301,478	316,918	311,720	315,940	1,280,501	3,054,016
224	2016B G.O. CIP BOND	790 Minnesota Ave	53,825	53,375	57,900	57,275	56,525	50,813	274,550	604,263
226	2016C GO Refunding Bond	Street Projects	37,500	37,500	235,500	236,450	232,350	327,250	989,200	2,095,750
	2018A GO Improvement Bonds	2018 Streets Reconstruction	-	320,000	320,000	320,000	320,000	320,000	3,200,000	4,800,000
	2021A GO Improvement Bonds	2021 Streets Reconstruction	-	-	-	320,000	320,000	320,000	3,840,000	4,800,000
	2023A GO Improvement Bonds	2023 Streets Reconstruction	-	-	-	-	-	-	17,280,000	17,280,000
SUBTOTAL DEBT SERVICE FUNDS			\$ 4,935,219	\$ 7,671,720	\$ 5,161,584	\$ 4,795,207	\$ 4,566,733	\$ 4,450,927	\$ 38,503,663	\$ 70,085,052
PORTION PAID BY ENTERPRISE FUNDS										
301	2004 PFA Water MPFA Loan	Water Expansion	\$ 580,028	\$ 579,707	\$ 580,082	\$ 580,129	\$ 579,846	\$ 579,235	\$ 579,295	\$ 4,058,322
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	981,128	980,337	981,135	980,475	980,380	980,827	5,884,893	11,769,175
301	2012A G.O. Refunding Bonds	197/166 Utility	120,962	118,978	123,330	121,086	121,874	122,562	366,314	1,095,104
401	2012A G.O. Refunding Bonds	197/166 Utility	325,691	324,625	331,973	68,111	68,554	68,941	206,051	1,393,945
501	2014A GO Tax Abatement Bonds	Liquor Store	89,875	84,751	90,492	88,894	87,195	88,885	175,089	705,181
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	110,097	103,227	106,914	104,341	106,694	108,896	529,707	1,169,876
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	339,253	341,148	342,186	339,184	336,032	337,654	2,194,257	4,229,714
SUBTOTAL ENTERPRISE FUNDS			\$ 2,547,034	\$ 2,532,773	\$ 2,556,112	\$ 2,282,219	\$ 2,280,575	\$ 2,286,999	\$ 9,935,606	\$ 24,421,317
TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)			\$ 2,388,186	\$ 5,138,947	\$ 2,605,472	\$ 2,512,988	\$ 2,286,158	\$ 2,163,928	\$ 28,568,057	\$ 45,663,736

Debt Service Outstanding Balance





**JOINT POWERS AGREEMENT (JPA)
- FIRE DEPARTMENT**

JPA FIRE DEPARTMENT

BIG LAKE FIRE DEPARTMENT JPA GENERAL OPERATIONS

2017-2018

Description	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
			\$ Change	% Change			
Wages	\$ 148,320	\$ 152,770	\$ 4,450	3.00%	\$ 155,825	\$ 158,942	\$ 163,710
F.I.C.A./Medicare (er)	11,346	11,687	340	3.00%	11,921	12,159	12,524
Fire Department Relief Assoc.	8,000	8,000	-		8,000	8,000	8,000
W/C Insurance	30,450	34,684	4,234	13.91%	35,378	36,085	37,168
Audit	2,800	5,000	2,200	78.57%	5,000	5,000	5,000
Legal	800	800	-		800	800	800
Other Consultants - Fire Relief actuary	5,000	1,000	(4,000)	-80.00%	2,500	1,000	2,500
Other Consultants - Pysch evals	-	5,000	5,000	100.0%	2,500	2,500	2,500
Medical Exams	5,562	6,000	438	7.87%	6,000	6,000	6,000
Computers/Software	3,000	3,000	-		3,000	3,000	3,000
Printing - Newsletter etc	600	-	(600)	-100.00%	-	-	-
Copies	300	-	(300)	-100.00%	-	-	-
Operating Supplies - Admin	700	700	-		700	700	700
Operating Supplies - Fire Fighting	-	100	100	100.0%	100	100	100
Operating Supplies - Fire Prevention	4,000	4,000	-		4,000	4,000	4,000
Operating Supplies - Fire Training	100	100	-		100	100	100
Operating Supplies - Fire Repair	-	100	100	100.0%	100	100	100
Other Operations Expenses	200	200	-		200	200	200
Cleaning Services	3,708	3,900	192	5.18%	3,900	3,900	3,900
Advertising - Admin	400	400	-		400	400	400
Advertising - Fire Prevention	400	400	-		400	400	400
Sanitation/Garbage Removal	691	907	216	31.25%	907	907	907
Telephone	3,400	3,600	200	5.88%	3,600	3,600	3,600
Postage	50	25	(25)	-50.00%	25	25	25
Training/Schools/FDIC	13,000	17,500	4,500	34.62%	17,500	17,500	17,500
Travel/Mileage - Fire Prevention	100	200	100	100.00%	200	200	200
Travel/Mileage - Fire Training	200	400	200	100.00%	400	400	400
Meals	2,000	2,000	-		2,000	2,000	2,000
Printing	-	200	200	100.0%	200	200	200
Liability Insurance	15,000	10,103	(4,897)	-32.64%	10,406	10,719	11,040
Subscriptions/Dues	1,100	1,300	200	18.18%	1,300	1,300	1,300
Grounds Maintenance	6,600	5,700	(900)	-13.64%	5,871	6,047	6,229
Small Tools	2,000	2,000	-		2,000	2,000	2,000

BIG LAKE FIRE DEPARTMENT
JPA GENERAL OPERATIONS (continued)

2017-2018

Description	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
			\$ Change	% Change			
Motor Fuel	6,180	6,400	220	3.56%	6,400	6,400	6,400
Tires	14,000	14,000	-		7,000	14,000	7,000
Equipment/Accessories - Fire Fighting	5,000	4,500	(500)	-10.00%	4,500	4,500	4,500
Equipment/Accessories - Fire Repair	-	500	500	100.0%	500	500	500
Equipment-Special Items	-	500	500	100.0%	500	500	500
Fire Department Hose	2,500	2,500	-		2,500	2,500	2,500
Turn-Out Gear	12,000	12,000	-		12,000	12,000	12,000
Vehicle Maintenance	6,000	8,000	2,000	33.33%	8,000	8,000	8,000
Fire Repair Maintenance Supplies	-	500	500	100.0%	500	500	500
Repair/Maintenance Buildings	13,000	13,000	-		13,000	13,000	13,000
Repair/Maintenance Equip	15,000	25,000	10,000	66.67%	25,000	25,000	25,000
Pager/Radio Repairs	6,000	6,000	-		6,000	6,000	6,000
Electricity	10,000	8,400	(1,600)	-16.00%	8,400	8,400	8,400
Natural Gas	14,000	14,100	100	0.71%	14,100	14,100	14,100
Water/Sewer Utilities	1,600	1,800	200	12.50%	1,800	1,800	1,800
	\$ 375,107	\$ 398,976	23,869	6.36%	\$ 395,433	\$ 405,484	\$ 406,703

change in budget

2018	23,869	6.36%
2019	(3,543)	-0.89%
2020	10,051	2.48%
2021	1,219	0.30%

BIG LAKE FIRE DEPARTMENT
JPA CURRERNT CAPITAL PURCHASES

2017-2018

Description	2017 Budget	2018 Adopted Budget	2017-2018		2019 Concept Budget	2020 Concept Budget	2021 Concept Budget
			\$ Change	% Change			
Capital Expenditures - Water Tender	\$ 200,000	\$ -	\$ (200,000)	-100.00%	\$ -	\$ -	\$ -
	\$ 200,000	\$ -	\$ (200,000)	100.0%	\$ -	\$ -	\$ -

BIG LAKE FIRE DEPARTMENT

JPA REVENUES

2017-2018

Description	2017-2018		\$ Change	% Change	2019	2020	2021
	2017 Budget	2018 Adopted Budget			Concept Budget	Concept Budget	Concept Budget
Donations from Organizations	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%	\$ 2,500	\$ 2,500	\$ 2,500
Fire Protection Service -Big Lake Township	262,554	169,488	(93,066)	-35.45%	167,717	172,742	173,351
Fire Protection Service -City of Big Lake	262,554	169,488	(93,066)	-35.45%	167,717	172,742	173,351
Fire Protection Service -Orrock Township	50,000	60,000	10,000	20.00%	60,000	60,000	60,000
Insurance Proceeds & Dividends	-	1,000	1,000	100.0%	1,000	1,000	1,000
Miscellaneous Revenue	100	100	-		100	100	100
	\$ 580,208	\$ 402,576	\$ (177,632)	-30.62%	\$ 399,033	\$ 409,084	\$ 410,303
Projected Excess Revenue/Expenditures	\$ 5,101	\$ 3,600			\$ 3,600	\$ 3,600	\$ 3,600
	2017	2018			2019	2020	2021
TOTAL EXPENDITURES	575,107	398,976			395,433	405,484	406,703
LESS ORROCK TOWNSHIP	(50,000)	(60,000)			(60,000)	(60,000)	(60,000)
ADJ TOTAL EXPENDITURES	\$ 525,107	\$ 338,976			\$ 335,433	\$ 345,484	\$ 346,703
50% CITY AND TOWNSHIP - BIG LAKE	\$ 262,554	\$ 169,488			\$ 167,717	\$ 172,742	\$ 173,351



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

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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
SINCE 1913

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 unallotment¹. The legislature cut MVHC reimbursement by \$45 million and LGA by \$7.8 million during the 2010 session—these cuts were in addition to the ratified unallotments. The 2011 special session

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

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

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

Glossary of Terms

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

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

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

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

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

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

resulted in several other changes and additions to aid base. The formula was again changed in 2013 for aid distributions in 2014 and beyond (see “Local Government Aid 101: 2014 Distribution and Beyond”).

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

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

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

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

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

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

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

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

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

Table A: class rates

Property Class	Taxes Payable 2014	Local Taxes Payable 2015	State Tax Payable 2015
Residential Homestead: 1 st \$500,000 ¹ >\$500,000	1.0% 1.25	1.0% 1.25	No state tax
Non-homestead Residential: Single unit: 1 st \$500,000 ¹ >\$500,000 2-3 unit buildings	1.0 1.25 1.25	1.0 1.25 1.25	No state tax
Market-rate Apartments:	1.25	1.25	No state tax
Commercial/Industrial: 1 st \$150,000 ² >\$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 st \$500,000	1.0	1.0	
>\$500,000	1.25	1.25	

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

²First 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

Updated August 2015

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



Understanding Property Taxes

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.

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:

$$\begin{array}{l} \text{Taxable Market Value} \\ \times \text{ Class Rate} \\ = \text{Tax Capacity} \\ \times \text{ Local Tax Rate} \\ = \text{Base Tax} \\ - \text{Credits} \\ + \text{Referendum Amounts} \\ + \text{State General Tax} \\ = \text{Total Property Tax Payable} \end{array}$$

What is a "Truth in Taxation" notice?

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

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

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

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

Property Tax Statement

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

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

Conclusion

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

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

Property Tax Statement 101



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

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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.

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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 15th with the remaining half due October 15th. A penalty fee is assessed for late

payments. The back of the statement explains how to calculate penalties. The payment amounts must be paid in full even if the taxpayer is eligible for a refund.

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

Timeline and Additional Information

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

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

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

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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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Big Lake Community Information

Economic Development



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.

Top Employers:

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

Chamber of Commerce:

www.biglakechamber.com 763-263-7800

City Services:

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

Schools:

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

Churches:

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

Medical Services:

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

Hospitals:

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

Mail Services:

First Class Post Office and Express Service available.

Financial Institutions:

Riverwood Bank 763-262-2265

Klein Bank 763-427-4350

Newspapers:

West Sherburne Tribune (weekly)

Minneapolis Star Tribune (daily)

St. Paul Pioneer Press (daily)

Telecommunications: (Telephone, Cable, Internet)

Charter Communications 800-581-0081

[Hughes Net](#)

Sherburne County Rural Tel Co. 763-262-4100

Windstream Communications 763-263-3022

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

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

- Relating to your overall tax statement, please contact: The Sherburne County Auditor/Treasurer's Office at 763-765-4351 or auditor@co.sherburne.mn.us

- Relating to your City taxes or the 2018 City Budget, please contact: Finance Director, Deb Wegeleben, at 763-251-2974 or dwegeleben@biglakemn.org

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