

## 2026 Budget Summary

### City of Big Lake – 2026 Preliminary Budget & Levy Summary

(Prepared for Budget Workshop – August 2025)

#### Executive Summary

- **Total Levy:** \$6,311,469 (+7.22%)
- **General Fund Budget:** \$7,791,754 (+5.77%)
- **Tax Rate:** 40.77% (+1.18%)
- **Debt Service Levy:** \$693,024 (11% of total levy)
- **Average \$375,000 Home Impact:** +\$3.56/month in City taxes

*City services cost households \$4.80/day, based on 2026 proposed budget.*

#### Revenue Snapshot

- **Property Taxes:** 67% of General Fund revenues
- **Other Revenues:** 33% (licenses, permits, fees, state aid, liquor transfer, etc.)
- Annual **Liquor Store transfer of \$450,000** reduces levy needs.

#### Expenditure Snapshot

- **Personnel Costs:** 65% of budget
- **Operations:** 25%
- **Transfers to Capital:** 8%
- **Professional Services:** 3%

#### Key Drivers in 2026:

- Wages (+6% average, market rate + step increases)
- Health insurance (+12% premiums, City covers 88%)
- New positions: **Community Service Officer (part-time, reallocation); Community Development Coordinator (saves ~\$22k/year)**
- \$3,000 increase to Wellness Program

#### Levy Breakdown

- **General Fund Levy:** \$5,351,395 (+6.12%)
- **Debt Service Levy:** \$693,024 (+\$71,420)
- **EDA Levy:** \$160,000 (+\$30,000)
- **Abatement Levies:** \$107,050 (+\$15,000)

#### Tax Capacity & Growth

- **Net Tax Capacity:** \$15,479,179 (+4%)
  - Residential: flat
  - Commercial: +4%
  - Apartments: +3%
  - Industrial: +12%
- **85% of parcels are residential**, taxed at lower class rates.
- New construction added ~2% to the tax base, helping spread levy impact.

#### Policy Decisions for Council

1. Support reallocation of seasonal staff to fund **Community Service Officer** role.
2. Approve shift to **Community Development Coordinator** model.
3. Confirm use of **LGA to offset GO Bond debt payments**.
4. Determine long-term funding strategy for **Music in the Park** program.

### **Long-Term Considerations (2027–2030)**

- Levy projected to grow ~6% annually to maintain services and CIP transfers.
- Transfers: \$450k/year to Street Maintenance Fund; \$100k/year to Parks & Trails Fund.
- Future reallocation of debt levy to capital funds as older bonds retire.
- CIP priorities: park upgrades (\$1.17M in 2026), water tower maintenance, WWTP expansion.

### **Public Impact**

- **Residential (\$375,000 home):** +\$3.56/month
- **Commercial (\$1M property):** +\$46/month
- Services per household: **\$4.80/day**
- Liquor Store profits reinvested: **\$450,000** transfer to General Fund annually.

### **Next Steps**

Council must set the **Preliminary Levy by September**. This sets the maximum levy; it can be lowered in December but not raised. Staff will continue to identify cost savings before final adoption.

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### **Prepared by:**

Deb Wegeleben, Finance Director



## 2026 SUMMARY BUDGETS

**THE EXPECTATION IS TO LEAD WITH EXCELLENCE:**  
*(ALL CITY OF BIG LAKE EMPLOYEES ARE LEADERS)*

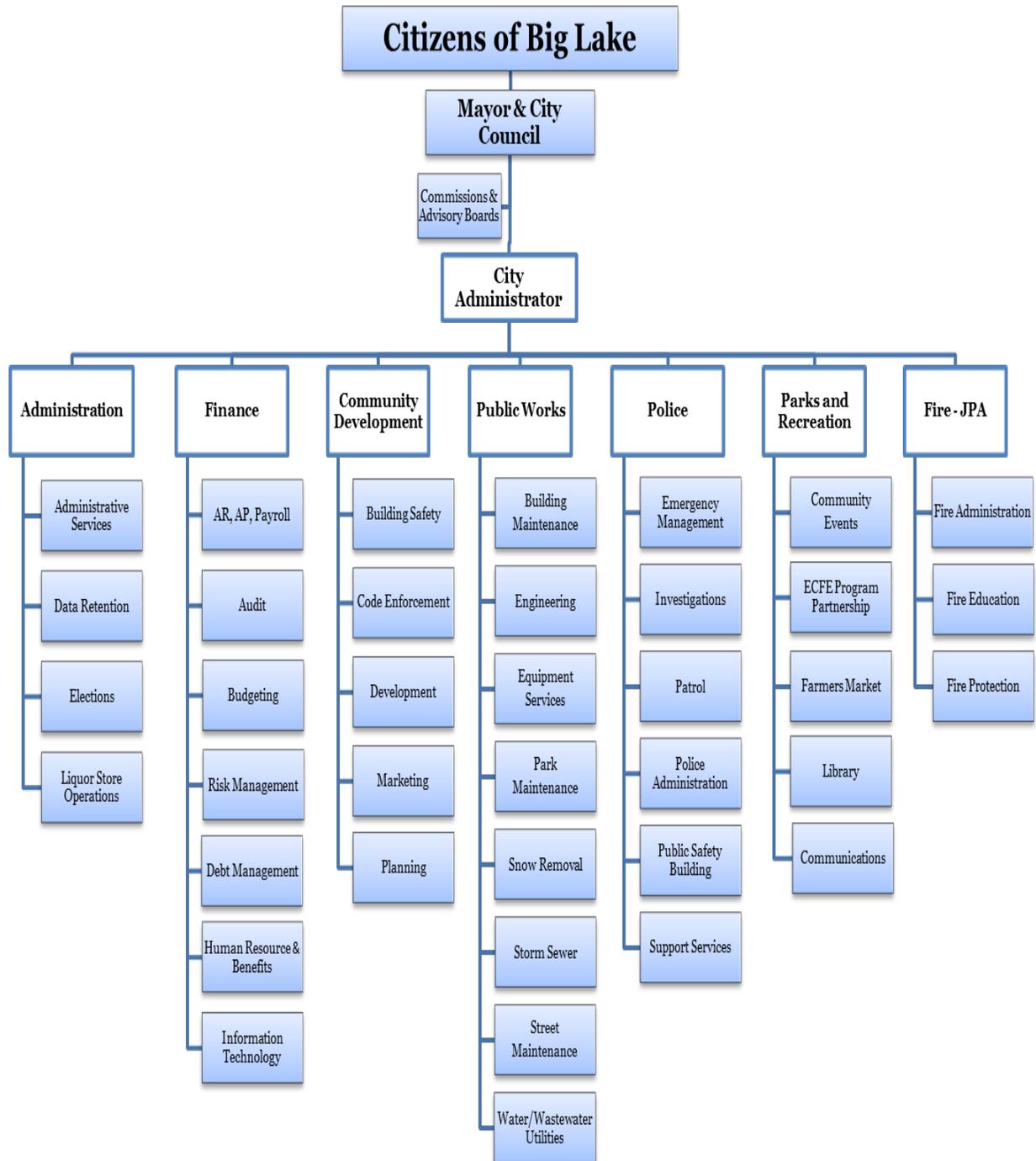


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# City Organizational Chart – by Services



# Budget Message

## Greetings,

The most important policy and operational decision made by the City Council each year is the approval of the City's budgets. For 2026, the City budgets total over **\$24 million** and include operations of the **General Fund**, the **Big Lake Economic Development Authority**, and **Debt Service Funds** supported by property taxes, as well as the **Special Revenue, Capital Projects, and Enterprise Funds**.

The 2026 budgets provide for **street improvements, new parks and park upgrades, enhancements to the water system, and continue on with the wastewater treatment plant expansion**, in addition to the City's core services to residents and businesses. The budget reports that follow summarize the funding proposals for all services provided by the City in 2026.

Once again, the City will emphasize **employee development and wellness** as essential tools for recruitment and retention. The 2026 budgets include the addition of a **Community Service Officer** and a **Community Development Coordinator**, both created through reallocation of existing positions.

The 2026 budget continues to focus on **delivering valuable services at a reasonable cost** to our residents. The City Council and staff remain committed to providing high-quality services that support the community's quality of life while maintaining and reinvesting in the City's infrastructure.

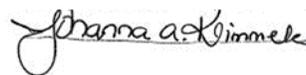
The City Council makes collective decisions on behalf of the residents and property owners of Big Lake. The budget describes the **projects, programs, equipment, and services** that form the City's 2026 work plan. Through sound financial management and adherence to adopted financial policies, the City continues to maintain a **positive financial position** that can be sustained into the future.

In 2026, City Council and staff will continue to review the City's **Vision, Objectives, and Goals** to ensure services align with the needs and expectations of taxpayers. Both Council and staff are strong supporters of local community organizations and businesses, and we encourage everyone to **"Live Big"** by enjoying Big Lake's many amenities and choosing local options for goods and services.

On behalf of the City Council and staff, we thank the residents and taxpayers of Big Lake for providing the fiscal and operational support needed to keep Big Lake an **exceptional place to live, work, and play**.



Deb Wegeleben  
City Finance Director



Hanna Klimmek  
City Administrator

# Budget Overview

## General Fund

Includes the departments and services of:

- Mayor/Council
- Planning
- Elections
- Administration/Finance
- Big Lake Community Service Center
- Economic Development
- Building (Inspections)
- Engineering
- Streets
- Parks
- Fleet Maintenance
- Police
- Fire
- Recreation/Community
- It – Computer/Software/Maintenance

The primary source of funding for the General Fund is the property tax, which represents approximately 67% of total General Fund revenues. Services such as public safety, the largest expenditure category in the General Fund, are highly dependent on property tax support. In fact, over half of the total property tax levy collected by the City is dedicated to funding public safety.

The remaining 33% of General Fund revenues come from non-property tax sources, including charges for services, franchise fees, licenses, and permits. The City has historically set service charges and licensing fees at levels sufficient to recover the full cost of providing these services. All fees and charges are reviewed annually to ensure they remain reasonable and competitive.

The 2026 General Fund budget is balanced, with both revenues and expenditures totaling \$7,791,754. This represents an increase of \$425,064, or 5.77%, over the 2025 General Fund budget.

### **Total General Fund Personnel Budget of \$4,955,560, an increase of 4.07% or \$193,682**

New staff requests

- Community Service officer – would replace 2 seasonal staff members
- Community Development Coordinator – would not fill the City Planner

Other benefits

- 3% market rate adjustment to the current pay plan
- Step increase to employees not at top of scale
- Increase in Wellness Program
- Increase in insurance premiums
- Increase in Union insurance contributions per contract

### **Total General Fund Professional Services of \$244,440, is an increase of 35.22% or \$63,672**

- Audit Fees - Increase across all department to reflect higher service cost for the audit
- Information Technology (IT) – Increase for new IT service
- Planning – Increase in engineering consultants
- Police – Increase in consulting for the BCA Audit

### **Total General Fund Commodities & Supplies (operational expense) of \$1,923,743, is an increase of 4.48% or \$82,561**

- Increase in software licenses and solutions
- Increase to reflect inflationary increases

**Total General Fund Transfer to Other Funds of \$634,011**, is an increase of 37.57% or \$173,150

Yearly transfers

- Computer Replacement Funds - \$10,000
- Street Maintenance Fund - \$450,000 (using franchise fees)
- Industrial Park Fund 141 for Interfund Loan to Sewer - \$25,000
- Fire Department radio replacements - \$2,400
- Misc. Equipment Replacement Fund Streets - \$5,000
- Misc. Equipment Replacement Fund Parks - \$5,000
- Trail Maintenance Fund - \$9,000
- Playground Equipment Replacement Fund - \$5,000
- Park Maintenance or Improvement Fund - \$100,000 (using franchise fees)
- Police Taser replacement Fund - \$12,611
- Music in the Park Fund - \$10,000
  - This is an increase from 2024 of \$5,000. Additional funding will be need for Music in the Parks to maintain the program at the current level of service.

### Special Revenue Funds

Includes the services of:

- Big Lake Economic Development Authority
- Farmers Market
- Music in the Park
- Park Dedication Fund

The special revenue funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose. The Big Lake Economic Development Authority is supported by property taxes, the Farmer's Market is supported by vendor licenses as well as donations and sponsorships. Music in the Park is supported by donations and sponsorships as well as a \$10,000 transfer from the general fund. The Park Dedication Fund is supported by park dedication fees received from new housing and commercial development within the City.

### Debt Service Funds

The debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The debt services funds are supported by property taxes, special assessments, and transfers from other funds.

### Capital Funds

The capital funds are used to account for financial resources to be used for the acquisition or construction of major projects that are not financed by the enterprise funds. The Council approves the annual Capital Improvement Plan (CIP) document, which also includes capital projects for the park dedication fund and enterprise funds. Staff will bring individual capital construction projects forward for City Council approval.

The capital funds are supported by the yearly Local Government Aid received by the City and yearly transfers from the General Fund. For the enterprise capital funds, those funds are supported by operating transfers from the enterprise fund.

## **CIP items or projects for the 2026 budget year are**

IT - \$10,000

- Computer replacements as scheduled for staff and squad cars

Fire - \$2,400

- radio replacements as scheduled

Police - \$80,000

- Fleet replacement (1 units)
  - Will be using Public Safety Aid for this purchase

Street Improvements - \$300,000

- Sealcoat Project

Parks Development - \$1,175,000

- Lake Ridge Park upgrades
- Lake Side Park upgrades
- Shores of Lake Mitchel Park upgrades
- Mitchel Farms Park upgrades

Water Fund - \$258,000

- Water tower maintenance
- Well maintenance

Liquor Store - \$25,000

- Replace miscellaneous equipment and building repairs

Items are funded from the General Fund Transfers, the Enterpriser Funds transfers, Park Dedication funds, LGA, as well as CIP Fund balances.

For 2026 the certified LGA that the city will receive is \$627,591, of that amount \$315,000 has been allocated to current and future projects. The remaining funds will be used for those items that are scheduled to be purchased with LGA funds in the future.

## **Enterprise Funds**

Includes the departments and services of:

- Water Fund
- Wastewater Fund
- Stormwater Fund
- Liquor Store fund

Enterprise funds are stand-alone business-type activities that provide goods or services to the public for fees that allow it to be substantially self-supporting.

The Utilities Funds are used to account for the use and operation of the City's water, sewer, and stormwater system. Fee levels are set to cover operating expenses as well as capital project costs.

The Liquor Fund accounts for the operations of the City-owned liquor store. Store profit subsidizes the general fund operations. Each year \$450,000 is transferred from the liquor fund to support the general fund, which helps lower the amount of funds needed in property taxes to balance the general fund budget.

Water rates for residential and commercial will decrease by 5% over 2025. In addition, the water access charges will no longer be budgeted in the Water Operating fund budget, but instead will be posted to the Water Capital Improvement fund for future capital projects.

Sewer rates will increase 10% over 2025. In addition, the sewer access charges are not budgeted in the Sewer Operating fund budget, but instead will be posted to the Sewer Capital Improvement fund.

The Liquor Fund budget for 2026 reflects current trending in sales and costs with a slight decrease in revenues over 2025. Gross profit is budgeted at 25% and net profit prior to the transfer to the general fund is budgeted at \$57,078

From 2010 through 2026, the Liquor Store has transferred \$6,427.865 to the General Fund. Over the years, these funds were used to provide City services. In addition, the funds were used to help with upgrades to Powell Park playground equipment, the Veterans Memorial, and the trail on Eagle Lake Road.

### JPA Fire Department

The City of Big Lake, through a joint power's 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.

The cost to operate the Fire Department is split between the City and Township 50/50. This includes capital items.

The Fire division is responsible for fire suppression to minimize personal injury, loss of life, and property damage. The department conducts fire inspections and reviews and recommends fire related items on building plans to comply with fire protection codes. The department provides fire education and prevention programs.

#### Big Lake Fire Department Staff:

- Fire Chief - 1
- Assistant Chief - 1
- Deputy Chief - 1
- Captains - 5
- Lieutenants - 2
- Fire Fighters - 26

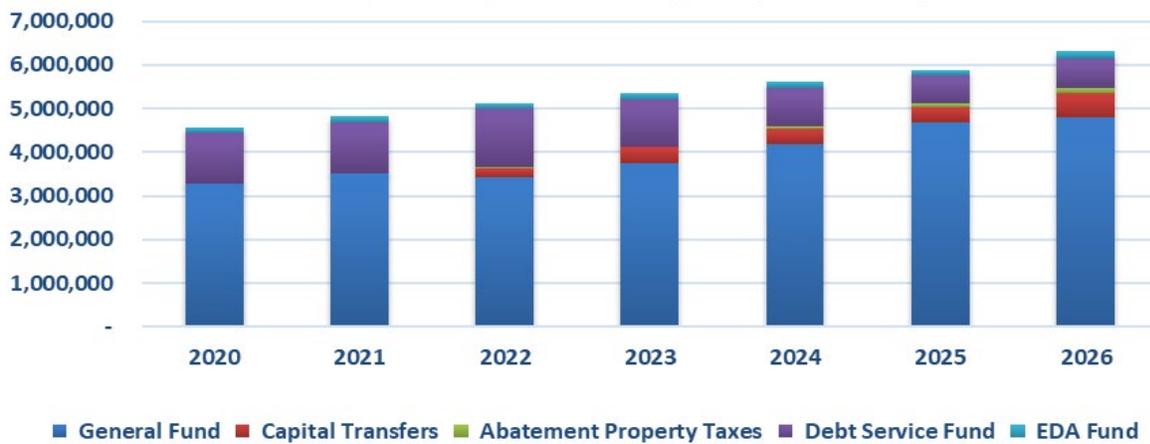


# City of Big Lake Property Taxes

The City’s governmental funds tend to be an area of high visibility, as it includes the City’s property taxes levy. The City levies for the General Fund, including the Capital Transfers, Abatement Property Taxes, Debt Service Fund, and the Big Lake Economic Development Authority Fund.

The total tax levy for the 2026 budget is \$6,311,469, which is a 7.22% increase over 2025. For the median-valued home of \$375,000, this would be a monthly increase of \$3.56 or an annual increase of \$43.00.

### City of Big Lake Property Tax Levy

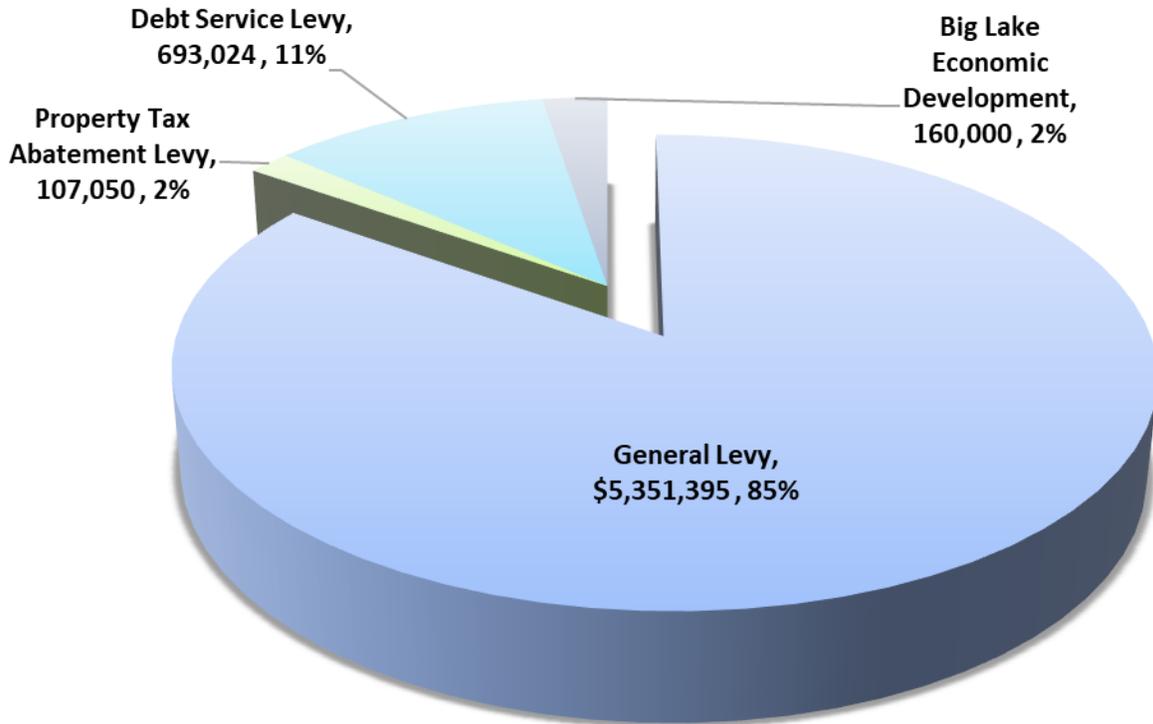


## How your tax dollar is allocated

The City of Big Lake received a portion of the total property taxes based on what the City levies each year



## What will My City Taxes Pay For?



### *General Levy* - \$5,351,395

Funds used to balance the general fund budget and provide the transfers to the capital improvement funds for future projects

### *Abatement Levy* - \$107,050

Lupulin project - \$7,050

Original term - \$284,000 or 15 years

Outstanding note balance - \$252,212 and 8 years remaining

Premier Marine Project - \$100,000

Original terms - \$1,200,000 or 12 years

Outstanding note balance - \$1,068,533 and 9 years remaining

### *Debt Levy* - \$693,024

Yearly principal and interest payment on city debt

### Big Lake Economic Authority special levy - \$160,000

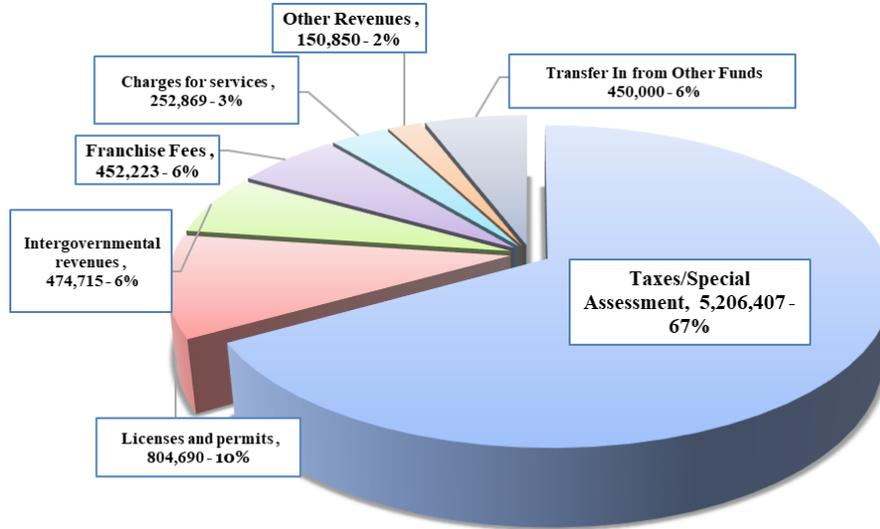
Funds used to promote economic development within the City of Big Lake

**The City will only receive what it levies.**

For 2026 that is \$6,311,469

## General Fund Revenues

The City's largest fund, the General Fund, includes different revenue sources described below. It is estimated that the City will collect \$7.8 million in general fund revenue in 2026, with 67% of the revenue coming from the property tax levy.



### Property Taxes (Taxes/Special Assessment)

The general fund property tax is the primary source of general fund revenues, and it is the largest tax collected by the City for any fund.

### Franchise Fees

Collected by gas and electric companies and remitted to the City to fund the maintenance of the street improvement funds and public right-a-ways.

### Licenses and Permits

Includes building permits, liquor and other licenses.

### Intergovernmental

Grants, programs and formula-driven aid from the state and federal governments for roads, emergency response support and more.

### Charges for Services

Includes the Street light fee charged on every water bill as well as the fleet maintenance service provided to the fire department.

### Transfers from other Funds

This is the funds transferred each year from the Liquor store

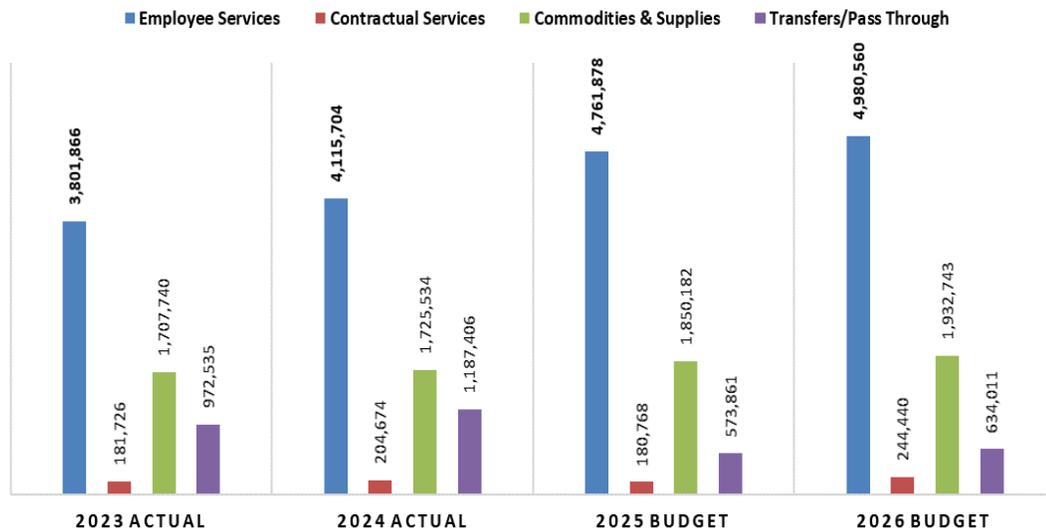
### Other Revenues

This includes investment earnings

# General Fund Expenditures

The largest expense in the General Fund is salaries and benefits for staff who operate and support City services. In 2026, the City’s total Expenditures Budget is \$7,791,754, with personnel costs accounting for 64% of all expenditures.

**General Fund Expenditures by Type, 2023-2026**



## General Fund by Services

**General Government Includes the following departments:**

- Mayor/Council
- Planning
- Elections
- Administration/Finance
- IT- Computer Services

**Public Safety includes the following departments:**

- Police
- Fire
- Building Division

**Streets and Highways includes the following departments:**

- Engineering
- Fleet
- Streets

**Culture and Recreation includes the following departments**

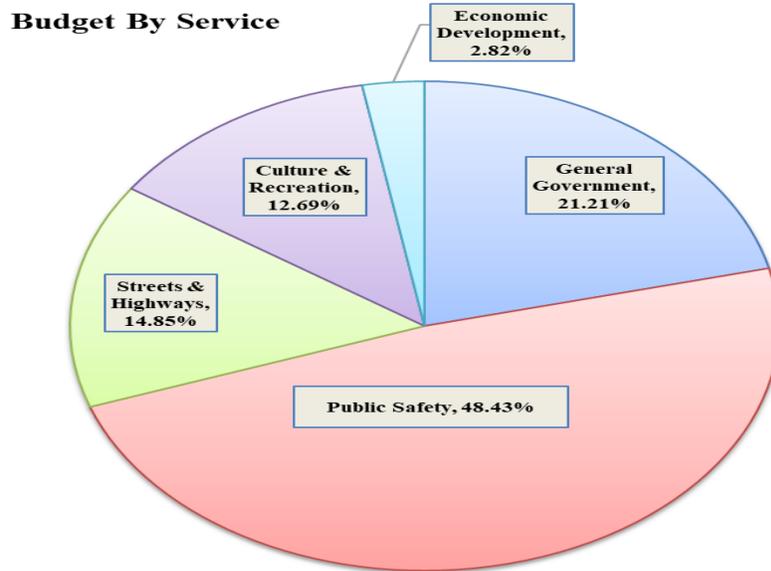
- Parks
- BLCSC
- Recreation-Community (other)

**Economic Development includes the following department:**

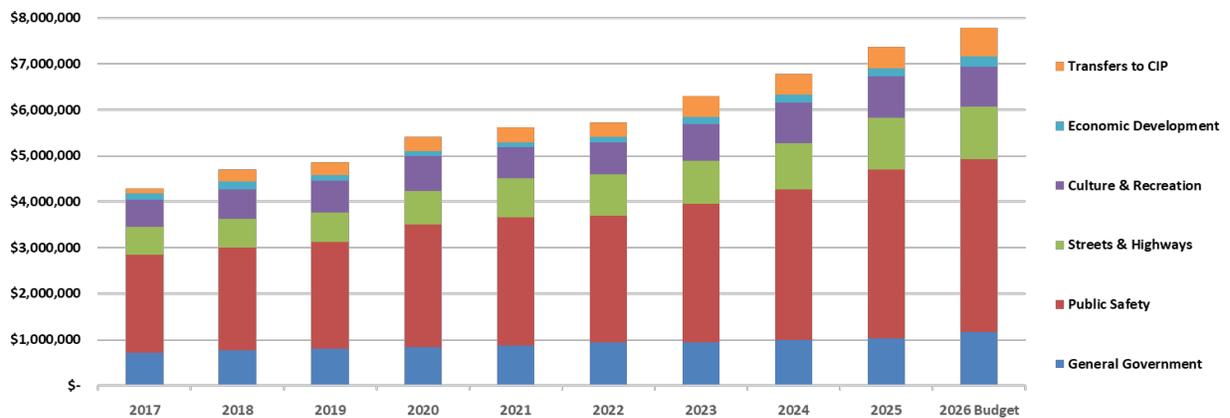
- Economic Development – general fund

The 2026 budget is allocated for the following services:

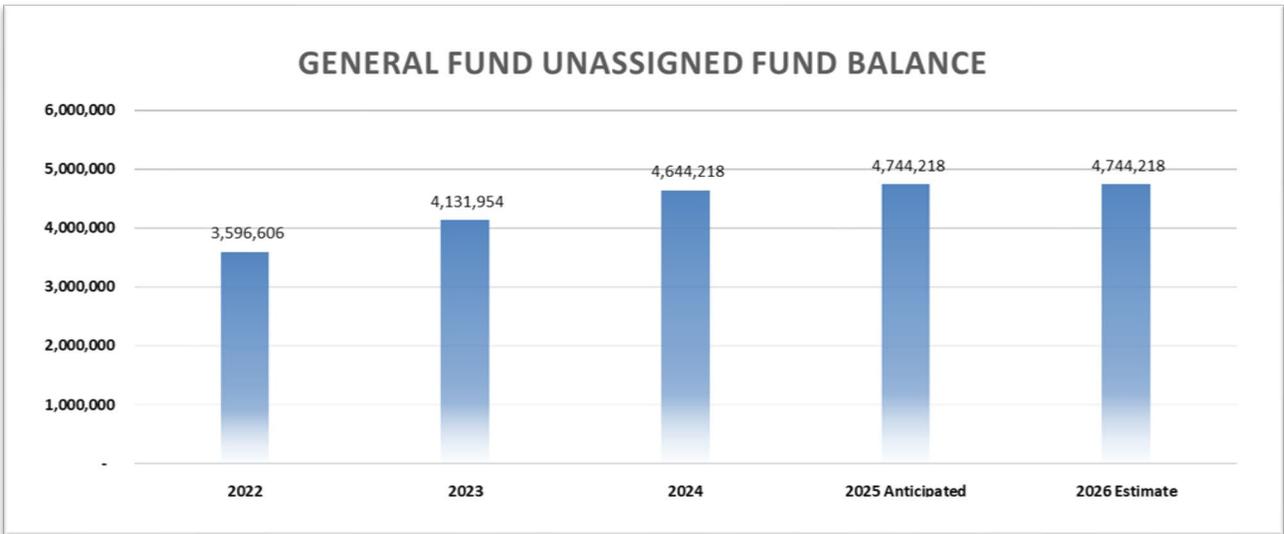
- 48% for public safety, which include our police, fire and building divisions; this maintains the safety of our community
- 21% for general government; this is general services and administration of the city
- 13% for culture, this includes parks, the library and community events; this promotes quality of life
- 15% for public works; which maintains the infrastructure of the community
- 3% for EDA; which is used to promote Big Lake



**General Fund Expenditures Budgets by Services 2017 – 2026**



The proposed 2026 General Fund budget is \$7,791,754, representing an increase of \$425,065 or 5.77% over 2025. The projected Unassigned Fund Balance is expected to be 58% of the 2026 Proposed Budget and 54% of the 2027 Concept Budget. This level not only meets the City’s financial policy guidelines of maintaining a 42% to 50% fund balance, but also exceeds the 42% minimum required by the State.



The projected cost per day to provide City Services, based on current population of 12,773 is \$1.67; based on current households of 4,448, the cost is \$4.80 per day for each household.

## Cost per day to provide services - \$1.67



# General Fund Expenditure Budget Summary by Division

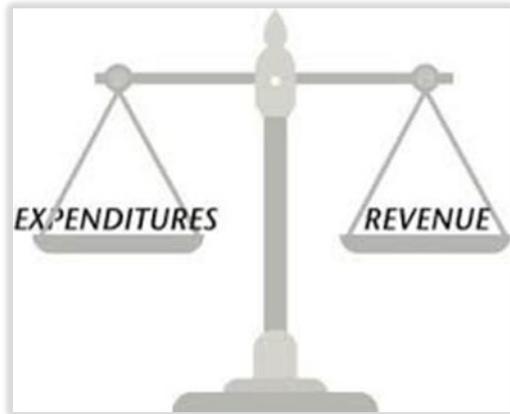
Division/Category:	Police/Engineer Streets/Park		CSO/Community Development Coordinator	2025-2026	
	2024 Actual	2025 Adopted Budget	2026 Proposed Budget	\$ Change	% Change
<b>Mayor/Council</b>					
Personnel	\$ 28,868	\$ 29,141	\$ 29,249	\$ 108	0.37%
Professional Services	-	100	100	-	
Operations	5,472	4,440	4,940	500	11.25%
<b>Total - Mayor/Council:</b>	<b>\$ 34,340</b>	<b>\$ 33,681</b>	<b>\$ 34,289</b>	<b>\$ 608</b>	<b>1.80%</b>
<b>Planning</b>					
Personnel	\$ 162,640	\$ 210,007	\$ 156,428	\$ (53,579)	-25.51%
Professional Services	16,557	16,450	29,000	12,550	76.29%
Operations	35,263	12,209	11,297	(912)	-7.47%
<b>Total -Planning:</b>	<b>\$ 214,460</b>	<b>\$ 238,666</b>	<b>\$ 196,725</b>	<b>\$ (41,941)</b>	<b>-17.57%</b>
<b>Elections</b>					
Personnel - Elections	\$ 21,225	-	\$ 25,000	\$ 25,000	100.00%
Operations	8,388	2,000	8,100	6,100	305.00%
Transfer to CIP Fund	-	6,000	-	(6,000)	
<b>Total -Elections</b>	<b>\$ 29,613</b>	<b>\$ 8,000</b>	<b>\$ 33,100</b>	<b>\$ 25,100</b>	<b>313.75%</b>
<b>Administration/Finance</b>					
Personnel	\$ 355,461	\$ 335,574	\$ 356,086	\$ 20,512	6.11%
Professional Services	67,862	69,644	64,000	(5,644)	-8.10%
Operations	172,099	183,437	188,597	5,160	2.81%
Transfer to Debt Services	-	-	-	-	
Transfer to CIP Fund	850,211	295,000	475,000	180,000	61.02%
<b>Total - Admin/Finance</b>	<b>\$ 1,445,633</b>	<b>\$ 883,655</b>	<b>\$ 1,083,683</b>	<b>\$ 200,028</b>	<b>22.64%</b>
<b>Big Lake Community Services Center</b>					
Personnel	\$ 5,707	\$ 5,816	\$ 6,183	\$ 367	6.31%
Professional Services	-	-	-	-	
Operations	77,410	67,845	66,313	(1,532)	-2.26%
Capital Improvements	-	-	-	-	
<b>Total - BLCSC:</b>	<b>\$ 83,117</b>	<b>\$ 73,661</b>	<b>\$ 72,496</b>	<b>\$ (1,165)</b>	<b>-1.58%</b>
<b>Economic Development</b>					
Personnel	\$ 146,796	\$ 161,648	\$ 197,750	\$ 36,102	22.33%
Professional Services	17,987	3,810	3,300	(510)	-13.39%
Operations	9,425	9,953	10,646	693	6.96%
Marketing	7,588	8,000	8,000	-	
Transfer to CIP Fund	-	-	-	-	
<b>Total - Economic Development</b>	<b>\$ 181,796</b>	<b>\$ 183,411</b>	<b>\$ 219,696</b>	<b>\$ 36,285</b>	<b>19.78%</b>
<b>Building</b>					
Personnel	\$ 110,071	\$ 81,032	\$ 86,261	\$ 5,229	6.45%
Professional Services	979	860	1,000	140	16.28%
Operations	103,117	141,212	142,104	892	0.63%
<b>Total - Building:</b>	<b>\$ 214,167</b>	<b>\$ 223,104</b>	<b>\$ 229,365</b>	<b>\$ 6,261</b>	<b>2.81%</b>

## General Fund Expenditure Budget Summary by Category – Continued

Division/Category:	2025-2026				
	2024 Actual	2025 Adopted Budget	2026 Proposed Budget	\$ Change	% Change
<b>Engineering</b>		-	-		
Personnel	\$ 88,000	\$ 118,584	\$ 123,623	\$ 5,039	4.25%
Professional Services	7,366	8,450	8,500	50	0.59%
Operations	7,577	10,880	11,187	307	2.82%
<b>Total - Engineering</b>	<b>\$ 102,943</b>	<b>\$ 137,914</b>	<b>\$ 143,310</b>	<b>\$ 5,396</b>	<b>3.91%</b>
<b>Streets</b>		-	-		
Personnel	\$ 283,573	\$ 355,239	\$ 356,842	\$ 1,603	0.45%
Professional Services	5,005	5,000	5,000	-	
Operations	322,297	404,995	400,948	(4,046)	-1.00%
Transfers to other funds	5,000	5,000	5,000	-	
<b>Total - Streets:</b>	<b>\$ 615,875</b>	<b>\$ 770,234</b>	<b>\$ 767,790</b>	<b>\$ (2,443)</b>	<b>-0.32%</b>
<b>Parks</b>		-	-		
Personnel	\$ 303,522	\$ 418,601	\$ 398,554	\$ (20,047)	-4.79%
Professional Services	20,589	5,300	6,000	700	13.21%
Operations	246,989	268,529	268,050	(479)	-0.18%
Transfers to other funds	119,000	119,000	119,000	-	
<b>Total - Parks:</b>	<b>\$ 690,100</b>	<b>\$ 811,430</b>	<b>\$ 791,604</b>	<b>\$ (19,826)</b>	<b>-2.44%</b>
<b>Fleet Maintenance</b>		-	-		
Personnel	\$ 132,791	\$ 149,822	\$ 157,217	\$ 7,395	4.94%
Professional Services		100		(100)	100.0%
Operations	105,090	82,260	88,760	6,500	7.90%
<b>Total -Fleet Maintenance</b>	<b>\$ 237,881</b>	<b>\$ 232,182</b>	<b>\$ 245,977</b>	<b>\$ 13,794</b>	<b>5.94%</b>
<b>Police</b>		-	-		
Personnel	\$ 2,388,059	\$ 2,797,327	\$ 2,990,665	\$ 193,338	6.91%
Professional Services	34,329	33,400	35,000	1,600	4.79%
Operations	271,254	272,397	266,310	(6,087)	-2.23%
Animal Control	1,940	1,000	1,000	-	
Debt /Lease Payments	1,757	-	-	-	
Capital Purchases	-	-	-	-	
Transfers to other funds	12,611	12,611	12,611	-	
<b>Total - Police:</b>	<b>\$ 2,709,950</b>	<b>\$ 3,116,735</b>	<b>\$ 3,305,586</b>	<b>\$ 188,851</b>	<b>6.06%</b>
<b>Fire</b>		-	-		
Personnel	\$ 4,000	\$ 4,000	4,000	\$ -	
Professional Services	-	-	-	-	
Operations	220,565	231,918	232,013	95	0.04%
Pass Through Expenditures	176,584	113,000	-	(113,000)	100.0%
Transfers to other funds	-	3,250	2,400	(850)	-26.15%
<b>Total - Fire:</b>	<b>\$ 401,149</b>	<b>\$ 352,168</b>	<b>\$ 238,413</b>	<b>\$ (113,755)</b>	<b>-32.30%</b>

## General Fund Expenditure Budget Summary by Category – Continued

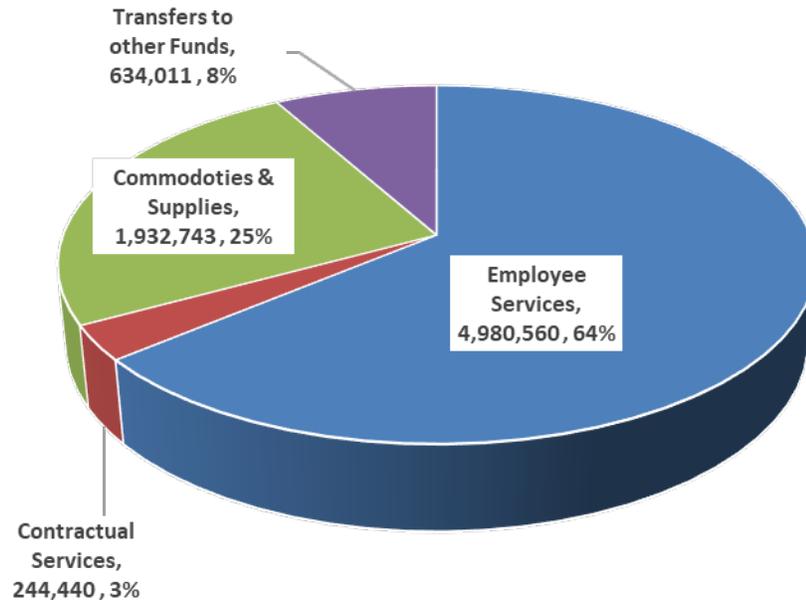
Division/Category:	2025-2026				
	2024 Actual	2025 Adopted Budget	2026 Proposed Budget	\$ Change	% Change
<b>Recreation/Community</b>		-	-		
Personnel	\$ 84,991	\$ 95,087	\$ 92,702	\$ (2,385)	-2.51%
Professional Services	-	200	200	-	
Operations	29,733	26,022	22,125	(3,897)	-14.98%
Transfers to other funds	5,000	10,000	10,000	-	
<b>Total - Community:</b>	<b>\$ 119,724</b>	<b>\$ 131,309</b>	<b>\$ 125,027</b>	<b>\$ (6,282)</b>	<b>-4.78%</b>
<b>IT- Computer/Software/Maintenance</b>		-	-		
Professional Services	\$ 34,000	\$ 37,454	\$ 92,340	\$ 54,886	146.54%
Operations	101,327	123,085	202,352	79,267	64.40%
Transfers to other funds	19,000	10,000	10,000	-	
<b>Total - IT</b>	<b>\$ 154,327</b>	<b>\$ 170,539</b>	<b>\$ 304,692</b>	<b>\$ 134,153</b>	<b>78.66%</b>
<b>Total - General Fund:</b>	<b>\$ 7,235,075</b>	<b>\$ 7,366,689</b>	<b>\$ 7,791,754</b>	<b>\$ 425,064</b>	<b>5.77%</b>



**2026 Balanced General Fund Budget**  
**\$7,791,754**

## General Fund Expenditure Budget Summary by Category

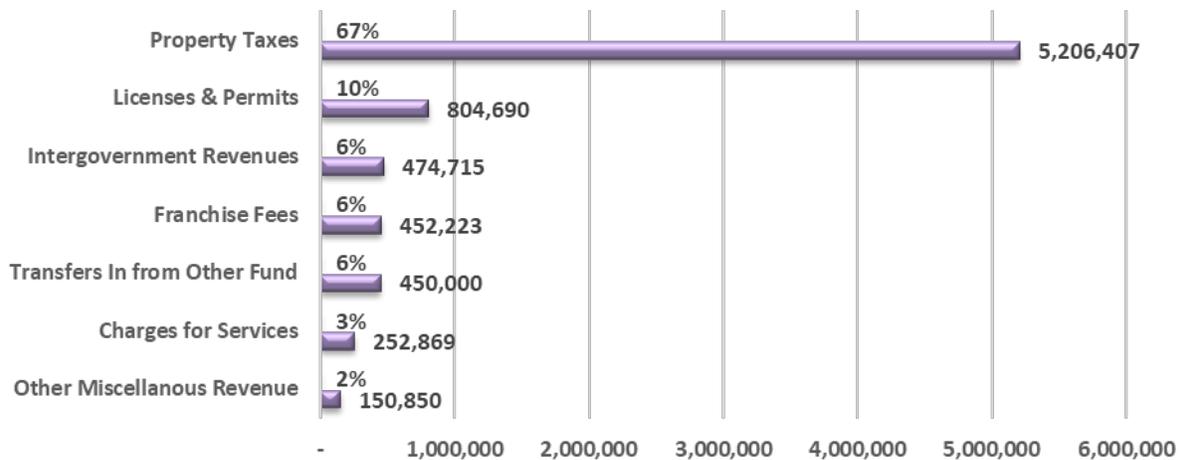
Category:	2024 Actual	2025 Budget	2026 Proposed Budget	2025-2026	
				\$ Change	% Change
Personnel	\$ 4,094,479	\$ 4,761,878	\$ 4,955,560	\$ 193,682	4.07%
Elections	21,225	-	25,000	25,000	100.00%
Professional Services	204,674	180,768	244,440	63,672	35.22%
Operations	1,716,006	1,841,182	1,923,743	82,561	4.48%
Marketing	7,588	8,000	8,000	-	0.00%
Animal Control	1,940	1,000	1,000	-	0.00%
Pass Through Expenditures	176,584	113,000	-	(113,000)	-100.00%
Transfers to other Funds	1,010,822	460,861	634,011	173,150	37.57%
<b>Total - Budget</b>	<b>\$7,235,075</b>	<b>\$7,366,689</b>	<b>\$7,791,754</b>	<b>\$425,065</b>	<b>5.77%</b>



# General Fund Revenue Budget Summary by Category

REVENUE	2024 Actual	2025 Budget	2026 Proposed Budget	2025 - 2026	
				\$ Change	% Change
Taxes	\$ 4,467,046	\$ 4,887,540	\$ 5,205,407	\$ 317,867	6.50%
Special assessments	1,656	1,000	1,000	-	0.00%
Licenses and permits	645,801	713,445	804,690	91,245	12.79%
Intergovernmental revenues	690,357	497,579	474,715	(22,864)	-4.60%
Franchise Fees	471,667	451,263	452,223	960	0.21%
Charges for services	279,690	248,078	252,869	4,791	1.93%
Fines and forfeitures	44,786	49,250	51,250	2,000	4.06%
Interest earnings	606,124	64,534	95,500	30,966	47.98%
Contributions/Donations	11,870	1,500	1,500	-	0.00%
Miscellaneous revenue	49,885	2,500	2,600	100	4.00%
Transfer In from Other Funds	450,000	450,000	450,000	-	0.00%
Total Current year revenues	7,718,882	7,366,689	7,791,754	425,064	5.77%
Prior year Donations - Designed Fund Balance	3,566	-	-	-	-
<b>TOTAL GENERAL FUND REVENUES BUDGET</b>	<b>\$ 7,722,448</b>	<b>\$ 7,366,689</b>	<b>\$ 7,791,754</b>	<b>\$ 425,064</b>	<b>5.77%</b>

## Revenue Sources



# Personnel Budget Summary

		GENERAL GOVERNMENT					
SERVICE		2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3 % COLA	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2026 VS 2025 +/-
<b>GENERAL FUND</b>							
<b>MAYOR/COUNCIL</b>							
WAGES	4002	26,850.00	26,850.00	27,000.00	27,000.00	27,000.00	-
FICA/MEDICARE	4010	1,927.80	1,927.80	1,929.00	1,929.00	1,929.00	-
PFMLA	4021	-	-	89.00	112.00	118.00	6.00
WC INSURANCE	4016	91.00	90.00	148.00	100.00	202.00	102.00
<b>TOTAL MAYOR/COUNCIL</b>		<b>28,868.80</b>	<b>28,867.80</b>	<b>29,166.00</b>	<b>29,141.00</b>	<b>29,249.00</b>	108.00
<b>PLANNING</b>							
WAGES	4002	117,457.72	120,504.99	148,287.00	156,283.00	113,934.00	(42,349.00)
INSURANCE BENEFITS	4008	16,284.22	20,577.86	23,680.00	26,320.00	22,488.00	(3,832.00)
HSA ACCOUNTS	4009	1,932.10	1,858.80	2,079.00	1,853.00	1,553.00	(300.00)
FICA/MEDICARE	4010	8,684.73	9,092.77	11,345.00	11,957.00	8,719.00	(3,238.00)
PFMLA	4021	-	-	520.00	689.00	527.00	(162.00)
PERA	4012	8,596.01	8,887.45	10,775.00	11,375.00	8,200.00	(3,175.00)
WC INSURANCE	4016	1,265.00	1,556.00	1,077.00	1,530.00	1,007.00	(523.00)
<b>TOTAL PLANNING</b>		<b>154,279.49</b>	<b>162,643.57</b>	<b>197,763.00</b>	<b>210,007.00</b>	<b>156,428.00</b>	(53,579.01)
<b>ADMINISTRATION</b>							
WAGES	4002	271,292.19	244,017.57	239,087.00	243,637.00	259,002.00	15,365.00
INSURANCE BENEFITS	4008	41,770.71	38,907.53	34,892.00	34,650.00	38,660.00	4,010.00
HSA ACCOUNTS	4009	2,379.26	3,063.75	1,545.00	3,320.00	3,120.00	(200.00)
FICA/MEDICARE	4010	19,699.33	17,922.48	19,004.00	19,009.00	20,071.00	1,062.00
PFMLA	4021	-	-	864.00	1,088.00	1,204.00	116.00
PERA	4012	20,161.14	42,793.78	18,067.00	18,409.00	19,562.00	1,153.00
WC INSURANCE	4016	4,101.00	4,518.00	5,200.00	5,461.00	2,767.00	(2,694.00)
ADVANCE RESIGNATION	4002	-	1,500.00	7,500.00	3,000.00	1,500.00	(1,500.00)
WELLNESS PLAN	4019	4,859.27	2,686.12	2,000.00	7,000.00	10,000.00	3,000.00
<b>TOTAL ADMINISTRATION</b>		<b>364,262.90</b>	<b>355,460.41</b>	<b>328,159.00</b>	<b>335,574.00</b>	<b>355,886.00</b>	20,312.00
<b>BLSCC</b>							
WAGES	4002	4,333.32	4,720.66	4,560.00	4,814.00	5,108.00	294.00
INSURANCE BENEFITS	4008	194.19	224.59	202.00	219.00	243.00	24.00
HSA ACCOUNTS	4009	30.00	30.00	30.00	30.00	30.00	-
FICA/MEDICARE	4010	329.81	358.23	349.00	370.00	393.00	23.00
PFMLA	4021	-	-	16.00	22.00	26.00	4.00
PERA	4012	318.69	348.95	342.00	361.00	383.00	22.00
<b>TOTAL BLSCC</b>		<b>5,209.63</b>	<b>5,706.53</b>	<b>5,499.00</b>	<b>5,816.00</b>	<b>6,183.00</b>	367.01
<b>EDA</b>							
WAGES	4002	103,130.44	111,202.53	113,042.00	119,170.00	148,965.00	29,795.01
OVERTIME WAGES	4004	59.71	165.70	300.00	300.00	300.00	-
INSURANCE BENEFITS	4008	14,289.61	16,249.29	17,009.00	18,909.00	22,967.00	4,058.00
HSA ACCOUNTS	4009	212.50	300.00	300.00	1,001.00	1,301.00	300.00
FICA/MEDICARE	4010	7,637.26	8,238.76	8,649.00	9,118.00	11,398.00	2,280.00
PFMLA	4021	-	-	396.00	525.00	688.00	163.00
PERA	4012	7,553.58	7,739.67	8,218.00	8,678.00	10,914.00	2,236.01
WC INSURANCE	4016	2,603.00	2,899.00	3,947.00	3,947.00	1,217.00	(2,730.00)
<b>TOTAL EDA</b>		<b>135,486.10</b>	<b>146,794.95</b>	<b>151,861.00</b>	<b>161,648.00</b>	<b>197,750.00</b>	36,102.02

## Personnel Budget Summary – continued

		2023 YE	2024 YE	2024 BUDGET	2025 BUDGET	2026 BUDGET	2025 VS 2024
SERVICE BUILDING		Amount	AMOUNT	W/3 % COLA	W/3 % COLA	W/3% COLA	+/-
WAGES	4002	160,780.12	83,566.30	155,686.00	56,660.00	<b>60,089.00</b>	3,429.00
INSURANCE BENEFITS	4008	11,994.68	13,248.95	14,289.00	13,747.00	<b>15,353.00</b>	1,606.00
HSA ACCOUNTS	4009	1,112.50	1,200.00	1,200.00	1,151.00	<b>1,151.00</b>	-
FICA/MEDICARE	4010	12,066.77	6,247.20	11,911.00	4,336.00	<b>4,599.00</b>	263.00
PFMLA	4021	-	-	546.00	<b>251.00</b>	<b>281.00</b>	29.99
PERA	4012	4,233.76	3,847.42	4,029.00	4,251.00	<b>4,509.00</b>	258.00
WC INSURANCE	4016	605.00	802.00	1,129.00	636.00	<b>279.00</b>	(357.00)
TOTAL BUILDING		<b>191,210.80</b>	<b>110,071.76</b>	<b>189,290.00</b>	<b>81,032.00</b>	<b>86,261.00</b>	5,228.98
<b>ENGINEERING</b>							
WAGES	4002	58,421.54	64,837.98	67,677.00	85,651.00	<b>89,351.00</b>	3,700.00
OVERTIME WAGES	4004	825.10	1,180.14	300.00	300.00	<b>300.00</b>	-
INSURANCE BENEFITS	4008	8,914.76	11,002.87	10,531.00	16,960.00	<b>17,130.00</b>	170.00
HSA ACCOUNTS	4009	212.50	300.00	300.00	1,126.00	<b>1,126.00</b>	-
FICA/MEDICARE	4010	4,095.45	4,522.60	5,197.00	6,555.00	<b>6,839.00</b>	284.00
PFMLA	4021	-	-	239.00	<b>379.00</b>	<b>414.00</b>	35.00
PERA	4012	4,165.34	4,603.75	4,558.00	6,425.00	<b>6,703.00</b>	278.00
WC INSURANCE	4016	1,265.00	1,556.00	1,130.00	1,188.00	<b>1,760.00</b>	572.00
TOTAL ENGINEERING		<b>77,899.69</b>	<b>88,003.34</b>	<b>90,164.01</b>	<b>118,584.00</b>	<b>123,623.00</b>	5,038.97
<b>STREETS</b>							
WAGES	4002	134,924.93	148,049.29	150,498.00	174,327.00	<b>181,386.00</b>	7,059.00
OVERTIME WAGES	4004	4,349.18	3,496.17	5,482.00	6,453.00	<b>6,635.00</b>	181.99
ONCALL WAGE	4006	11,383.09	14,500.00	14,850.00	33,000.00	<b>33,000.00</b>	-
INSURANCE BENEFITS	4008	6,111.49	4,668.56	7,186.00	4,794.00	<b>5,249.00</b>	455.00
HSA ACCOUNTS	4009	750.00	500.00	750.00	450.00	<b>450.00</b>	-
FICA/MEDICARE	4010	10,998.00	12,097.45	13,086.00	16,356.00	<b>16,911.00</b>	555.00
PFMLA	4021	-	-	599.00	<b>941.00</b>	<b>1,019.00</b>	78.00
PERA	4012	11,309.28	12,380.70	12,829.00	16,035.00	<b>16,579.00</b>	544.00
WC INSURANCE	4016	34,169.00	47,201.00	33,373.00	45,043.00	<b>36,573.00</b>	(8,470.00)
UNION INSURANCE	4020	42,845.27	40,680.00	40,680.00	57,840.00	<b>59,040.00</b>	1,200.00
TOTAL STREETS		<b>257,364.21</b>	<b>283,573.17</b>	<b>279,546.00</b>	<b>355,239.00</b>	<b>356,842.00</b>	1,603.01
<b>PARKS</b>							
WAGES	4002	197,513.34	205,849.20	265,657.00	293,695.00	<b>279,093.00</b>	(14,602.00)
OVERTIME WAGES	4004	619.35	988.34	1,000.00	1,000.00	<b>1,000.00</b>	-
SICK & SAFE TIME LEAVE PT	4023	-	425.50	3,241.00	3,105.00	<b>2,359.00</b>	(746.00)
INSURANCE BENEFITS	4008	6,111.49	4,650.43	7,186.00	4,794.00	<b>5,249.00</b>	455.00
HSA ACCOUNTS	4009	750.00	500.00	750.00	450.00	<b>450.00</b>	-
FICA/MEDICARE	4010	14,663.10	15,232.71	20,571.00	22,706.00	<b>21,533.00</b>	(1,173.00)
PFMLA	4021	-	-	942.00	<b>1,307.00</b>	<b>1,297.00</b>	(10.00)
PERA	4012	12,919.12	12,764.33	17,170.00	19,126.00	<b>19,829.00</b>	703.00
WC INSURANCE	4016	22,918.00	8,872.00	22,757.00	14,578.00	<b>8,704.00</b>	(5,874.00)
UNION INSURANCE	4020	38,824.92	54,240.00	54,240.00	57,840.00	<b>59,040.00</b>	1,200.00
TOTAL PARKS		<b>294,748.07</b>	<b>303,522.51</b>	<b>393,513.99</b>	<b>418,601.00</b>	<b>398,554.00</b>	(20,047.00)
<b>MAINTENANCE</b>							
WAGES	4002	95,047.49	83,344.80	88,908.00	95,710.00	<b>98,647.00</b>	2,936.99
OVERTIME WAGES	4004	742.05	645.18	500.00	750.00	<b>750.00</b>	-
INSURANCE BENEFITS	4008	3,326.91	3,881.74	4,005.00	4,530.00	<b>5,247.00</b>	717.00
HSA ACCOUNTS	4009	450.00	450.00	450.00	450.00	<b>450.00</b>	-
FICA/MEDICARE	4010	7,080.64	6,151.78	6,803.00	7,324.00	<b>7,549.00</b>	225.00
PFMLA	4021	-	-	312.00	<b>422.00</b>	<b>455.00</b>	33.00
PERA	4012	6,698.36	6,299.34	6,669.00	7,180.00	<b>7,401.00</b>	221.00
WC INSURANCE	4016	3,574.00	4,897.00	4,319.00	4,536.00	<b>7,198.00</b>	2,662.00
UNION INSURANCE	4020	24,009.75	27,120.00	27,120.00	28,920.00	<b>29,520.00</b>	600.00
TOTAL MAINTENANCE		<b>140,929.20</b>	<b>132,789.84</b>	<b>139,086.00</b>	<b>149,822.00</b>	<b>157,217.00</b>	7,394.99

## Personnel Budget Summary – continued

SERVICE		2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3% COLA	2025 BUDGET W/3% COLA	2026 BUDGET W/3% COLA	2025 VS 2024 +/-
<b>RECREATION</b>							
WAGES	4002	62,530.79	66,916.33	66,607.00	70,385.00	<b>72,500.00</b>	2,115.00
INSURANCE BENEFITS	4008	5,315.44	6,043.55	6,011.00	6,655.00	<b>7,531.00</b>	875.99
HSA ACCOUNTS	4009	1,350.00	1,350.00	1,350.00	1,350.00	<b>1,350.00</b>	-
FICA/MEDICARE	4010	4,709.73	4,948.68	5,096.00	5,385.00	<b>5,547.00</b>	162.00
PFMLA	4021	-	-	233.00	<b>310.00</b>	<b>335.00</b>	25.00
PERA	4012	4,689.89	5,018.75	4,996.00	5,280.00	<b>5,439.00</b>	159.00
WC INSURANCE	4016	1,398.00	715.00	5,449.00	5,722.00	-	(5,722.00)
TOTAL Recreation		<b>79,993.85</b>	<b>84,992.31</b>	<b>89,742.00</b>	<b>95,087.00</b>	<b>92,702.00</b>	(2,385.00)
<b>POLICE DEPT</b>							
WAGES	4002	1,377,818.45	1,540,605.50	1,631,015.00	<b>1,888,544.00</b>	<b>2,010,586.00</b>	122,042.00
OVERTIME WAGES	4004	66,775.24	142,045.34	38,957.00	37,667.00	<b>68,608.00</b>	30,941.00
OVERTIME WAGES - K9	4004	-	-	-	14,021.00	-	(14,021.00)
OVERTIME - GRANT RELATED	4005	9,066.48	8,220.38	15,000.00	15,000.00	<b>15,000.00</b>	-
SICK & SAFE TIME LEAVE PT	4023	-	-	-	-	<b>832.00</b>	832.00
INSURANCE BENEFITS	4008	195,746.73	216,660.69	248,612.00	275,158.00	<b>308,163.00</b>	33,005.00
HSA ACCOUNTS	4009	12,824.12	13,035.36	14,293.00	25,002.00	<b>25,002.00</b>	-
FICA/MEDICARE	4010	28,866.83	32,086.50	33,435.00	36,665.00	<b>40,731.00</b>	4,066.00
FICA/MEDICARE GRANT	4011	131.43	115.03	200.00	200.00	<b>200.00</b>	-
PFMLA	4021	-	-	5,583.00	<b>8,162.00</b>	<b>9,643.00</b>	1,481.00
PERA	4012	10,322.57	9,672.71	10,994.00	10,158.00	<b>12,713.00</b>	2,555.00
PERA - POLICE FIRE	4013	238,660.55	279,826.16	269,323.00	319,137.00	<b>337,708.00</b>	18,571.00
PERA - GRANT RELATED	4014	1,604.63	<b>1,404.09</b>	<b>2,655.00</b>	2,655.00	<b>2,655.00</b>	-
WC INSURANCE	4016	120,791.00	143,412.00	142,958.00	164,958.00	<b>159,024.00</b>	(5,934.00)
TOTAL POLICE		<b>2,067,617.33</b>	<b>2,388,059.76</b>	<b>2,413,025.00</b>	<b>2,797,327.00</b>	<b>2,990,865.00</b>	193,537.99
<b>FIRE DEPT</b>							
FIRE DEPT RELIEF ASSOC	4015	4,000.00	4,000.00	4,000.00	<b>4,000.00</b>	4,000.00	-
TOTAL FIRE		<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	-
<b>TOTAL GENERAL PERSONNEL</b>							
		<b>3,801,870.07</b>	<b>4,094,485.95</b>	<b>4,310,815.00</b>	<b>4,761,878.00</b>	<b>4,955,560.00</b>	193,681.97
		<b>3,801,870.07</b>	<b>4,094,485.95</b>	-	<b>4761878</b>	<b>4,934,716.89</b>	wages/fringe



## Personnel Budget Summary – continued

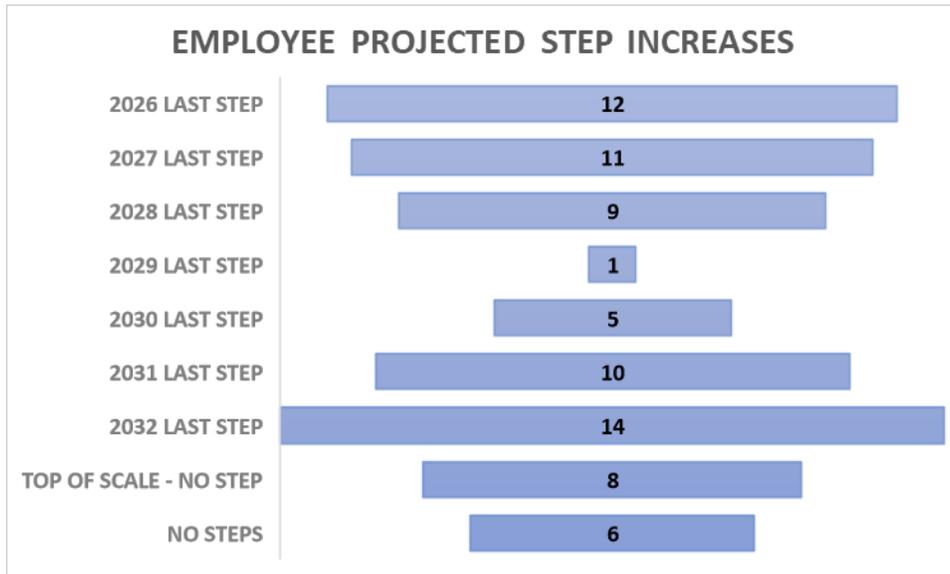
		ENTERPRISE FUNDS/SPECIAL REVENUE					
SERVICE		2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3 % COLA	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2025 VS 2024 +/-
<b>WATER FUND</b>							
WAGES	4002	503,077.85	543,945.29	544,840.00	646,523.00	681,774.00	35,251.00
OVERTIME WAGES	4004	9,918.21	11,898.06	15,517.00	19,751.00	21,207.00	1,456.00
ONCALL WAGE	4006	4,992.71	4,362.50	7,500.00	17,500.00	17,500.00	-
INSURANCE BENEFITS	4008	33,174.54	38,141.66	39,837.00	45,262.00	48,528.00	3,266.00
HSA ACCOUNTS	4009	1,797.06	1,693.75	1,950.00	2,950.00	3,050.00	100.00
FICA/MEDICARE	4010	37,351.94	39,594.97	43,477.00	52,314.00	55,123.00	2,809.00
PFMLA	4021	-	-	1,992.00	3,014.00	3,321.00	307.00
PERA	4012	38,057.38	40,265.27	42,164.00	51,288.00	54,042.00	2,754.00
WC INSURANCE	4016	9,064.00	11,479.00	17,711.00	14,580.00	7,547.00	(7,033.00)
PENSION EXP- GASB 68	4018	27,576.00	(17,083.00)	10,000.00	10,000.00	10,000.00	-
UNION INSURANCE	4019	41,109.82	31,075.00	33,900.00	43,380.00	44,280.00	900.00
<b>TOTAL WATER FUND</b>		<b>706,548.26</b>	<b>705,372.50</b>	<b>759,299.00</b>	<b>906,562.00</b>	<b>946,372.00</b>	39,810.00
<b>SEWER FUND</b>							
WAGES	4002	505,045.48	542,044.63	544,840.00	646,523.00	681,774.00	35,251.00
OVERTIME WAGES	4004	9,917.78	11,897.53	15,517.00	19,751.00	21,207.00	1,456.00
ONCALL WAGE	4006	4,992.70	4,362.50	7,500.00	17,500.00	17,500.00	-
INSURANCE BENEFITS	4008	33,174.33	38,141.20	39,837.00	45,262.00	48,528.00	3,266.00
HSA ACCOUNTS	4009	1,797.06	1,693.75	1,950.00	2,950.00	3,050.00	100.00
FICA/MEDICARE	4010	37,488.26	39,448.43	43,476.00	52,313.00	55,122.00	2,809.00
PFMLA	4021	-	-	1,992.00	3,014.00	3,321.00	307.00
PERA	4012	38,204.66	40,122.13	42,164.00	51,288.00	54,042.00	2,754.00
WC INSURANCE	4016	16,292.00	15,760.00	14,399.00	18,214.00	9,915.00	(8,299.00)
PENSION EXP- GASB 68	4018	29,006.00	(19,723.00)	10,000.00	10,000.00	10,000.00	-
UNION INSURANCE	4019	38,849.69	31,075.00	33,900.00	43,380.00	44,280.00	900.00
<b>TOTAL SEWER FUND</b>		<b>715,196.71</b>	<b>704,822.17</b>	<b>755,986.00</b>	<b>910,195.00</b>	<b>948,739.00</b>	38,544.00
<b>STORM SEWER</b>							
WAGES	4002	114,518.86	115,557.74	121,340.00	122,803.00	127,923.00	5,120.00
OVERTIME WAGES	4004	730.59	784.26	500.00	500.00	500.00	-
INSURANCE BENEFITS	4008	7,831.66	6,573.54	8,817.00	6,019.00	6,313.00	294.00
HSA ACCOUNTS	4009	674.56	424.94	675.00	475.00	475.00	-
FICA/MEDICARE	4010	8,645.49	8,431.91	9,304.00	9,398.00	9,790.00	392.00
PFMLA	4021	-	-	427.00	542.00	591.00	49.00
PERA	4012	8,579.89	8,541.60	9,043.00	9,212.00	9,596.00	384.00
WC INSURANCE	4016	936.00	1,445.00	1,085.00	1,620.00	-	(1,620.00)
PENSION EXP- GASB 68	4018	2,272.00	(8,377.00)	10,000.00	10,000.00	10,000.00	-
UNION INSURANCE	4019	3,420.55	-	-	-	-	-
<b>TOTAL STORM SEWER FUND</b>		<b>147,811.39</b>	<b>133,381.99</b>	<b>161,438.00</b>	<b>160,569.00</b>	<b>165,188.00</b>	4,619.00
<b>LIQUOR STORE</b>							
WAGES	4002	446,814.84	514,073.29	627,977.00	639,364.00	676,223.00	36,859.00
OVERTIME WAGES	4003	7,631.90	7,444.68	6,000.00	8,000.00	8,000.00	-
SICK & SAFE TIME LEAVE PT	4023	-	341.91	8,975.00	8,415.00	8,822.00	406.99
INSURANCE BENEFITS	4008	55,144.81	73,042.57	71,185.00	89,097.00	93,871.00	4,774.01
HSA ACCOUNTS	4009	4,469.38	5,759.53	6,355.00	7,152.00	7,350.00	198.00
FICA/MEDICARE	4010	33,906.08	37,883.71	49,189.00	50,172.00	53,023.00	2,851.01
PFMLA	4021	-	-	2,253.00	2,890.00	3,194.00	304.00
PERA	4012	34,219.07	38,240.56	48,225.00	49,188.00	51,984.00	2,796.00
WC INSURANCE	4016	18,390.00	16,823.00	21,840.00	24,840.00	12,140.00	(12,700.00)
UI BENEFITS	4017	-	-	100.00	100.00	100.00	-
PENSION EXP- GASB 68	4018	23,291.00	(223.00)	10,000.00	10,000.00	10,000.00	-
<b>TOTAL LIQUOR STORE FUND</b>		<b>623,867.08</b>	<b>693,386.25</b>	<b>852,099.00</b>	<b>889,218.00</b>	<b>924,707.00</b>	35,489.01

## Personnel Budget Summary – continued

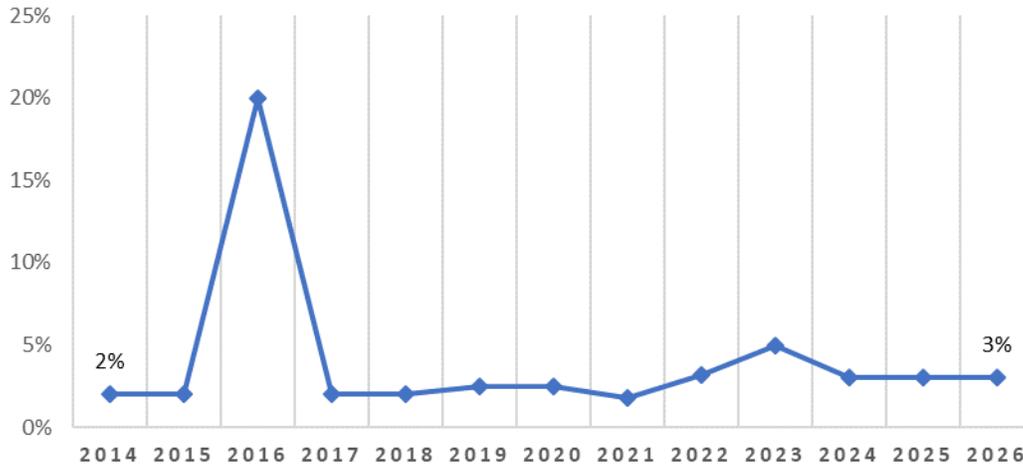
SERVICE		2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3 % COLA	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2025 VS 2024 +/-
<b>BLEDA</b>							
WAGES	4002	32,051.22	30,183.45	32,190.00	33,994.00	36,069.00	2,075.00
INSURANCE BENEFITS	4008	4,610.15	4,441.16	4,644.00	5,174.00	4,987.00	(187.01)
HSA ACCOUNTS	4009	-	-	-	250.00	250.00	-
FICA/MEDICARE	4010	2,375.22	2,226.72	2,463.00	2,601.00	2,760.00	159.00
PFMLA	4021	-	-	113.00	150.00	167.00	17.00
PERA	4012	2,403.89	2,130.20	2,415.00	2,550.00	2,706.00	156.00
<b>TOTAL BLEDA</b>		<b>41,440.48</b>	<b>38,985.24</b>	<b>41,825.00</b>	<b>44,719.00</b>	<b>46,939.00</b>	2,220.00
<b>FARMERS MARKET</b>							
WAGES	4002	3,473.86	3,717.63	3,701.00	3,911.00	4,029.00	118.00
INSURANCE BENEFITS	4008	295.28	335.75	312.00	348.00	397.00	49.00
HSA ACCOUNTS	4009	74.88	75.10	75.00	75.00	75.00	-
FICA/MEDICARE	4010	261.54	274.94	283.00	300.00	309.00	9.00
PFMLA	4021	-	-	13.00	18.00	20.00	1.99
PERA	4012	260.52	278.77	278.00	294.00	303.00	9.00
WC INSURANCE	4016	20.00	20.00	20.00	20.00	-	(20.00)
<b>TOTAL FARMERS MARKET</b>		<b>4,386.08</b>	<b>4,702.19</b>	<b>4,682.00</b>	<b>4,966.00</b>	<b>5,133.00</b>	166.99
<b>MUSIC IN THE PARK</b>							
WAGES	4002	3,473.86	3,717.63	3,701.00	3,911.00	4,029.00	118.00
INSURANCE BENEFITS	4008	295.35	335.75	312.00	348.00	397.00	49.00
HSA ACCOUNTS	4009	75.12	74.90	75.00	75.00	75.00	-
FICA/MEDICARE	4010	261.76	275.03	283.00	300.00	309.00	9.00
PFMLA	4021	-	-	13.00	18.00	20.00	1.99
PERA	4012	260.51	278.81	278.00	294.00	303.00	9.00
WC INSURANCE	4016	20.00	20.00	20.00	20.00	-	(20.00)
<b>TOTAL MUSIC IN THE PARK</b>		<b>4,386.60</b>	<b>4,702.12</b>	<b>4,682.00</b>	<b>4,966.00</b>	<b>5,133.00</b>	166.99
<b>TOTAL ENTERPRISE &amp; SPECIAL REVEN</b>		<b>2,243,636.60</b>	<b>2,285,352.48</b>	<b>2,580,011.02</b>	<b>2,921,195.00</b>	<b>3,042,211.00</b>	<b>121,015.98</b>
<b>Total All Funds</b>		<b>6,045,506.67</b>	<b>6,379,838.41</b>	<b>6,890,826.00</b>	<b>7,683,073.00</b>	<b>7,997,771.00</b>	314,697.97

TOTALS FOR ALL	2023	2024	2024 budget	2025 budget	2026 budget	
WAGES	4,218,556.30	4,453,704.81	4,836,613.00	5,312,905.00	5,557,482.00	244,577.00
OVERTIME WAGES	102,050.41	181,946.27	84,573.00	94,472.00	128,507.00	34,034.99
OVERTIME WAGES - K9	-	-	-	14,021.00	-	(14,021.00)
OVERTIME - GRANT RELATED	9,066.48	8,220.38	15,000.00	15,000.00	15,000.00	-
ONCALL WAGE	21,475.00	23,225.00	29,850.00	68,000.00	68,000.00	-
SICK & SAFE TIME LEAVE PT	-	767.41	13,730.01	11,520.00	12,013.00	493.00
ADVANCE RESIGNATION	-	1,500.00	7,500.00	3,000.00	1,500.00	(1,500.00)
INSURANCE BENEFITS	444,586.35	497,127.69	538,547.01	598,246.00	651,301.00	53,055.00
HSA ACCOUNTS	30,891.04	32,309.88	34,127.00	50,110.00	50,308.00	198.00
FICA/MEDICARE	241,049.74	246,962.67	285,849.98	309,108.00	322,655.00	13,547.00
FICA/MEDICARE GRANT	131.43	115.03	200.00	200.00	200.00	-
PFMLA	-	-	17,142.02	23,854.00	26,641.00	2,786.99
PERA	212,953.66	244,214.19	243,213.98	271,392.00	285,208.00	13,816.00
PERA - POLICE FIRE	238,660.55	279,826.16	269,323.00	319,137.00	337,708.00	18,571.00
PERA- GRANT RELATED	1,604.63	1,404.09	2,655.00	2,655.00	2,655.00	-
WC INSURANCE	237,502.00	262,065.00	276,562.00	306,993.00	248,333.00	(58,660.00)
UI BENEFITS	5,009.30	-	100.00	100.00	100.00	-
PENSION EXP- GASB 68	82,145.00	(45,406.00)	40,000.00	40,000.00	40,000.00	-
WELLNESS PLAN	4,859.27	2,686.12	2,000.00	7,000.00	10,000.00	3,000.00
UNION INSURANCE	189,060.00	184,190.00	189,840.00	231,360.00	236,160.00	4,800.00
FIRE DEPT RELIEF ASSOC	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-
	6,045,506.67	6,379,834.70	6,890,826.01	7,683,073.00	7,997,771.00	314,697.99
				2025	2026 % increase	
			Increase over Prior Year	792,246.99	314,698.00	4.10%

## Personnel Budget Summary – continued



### MARKET RATE ADJUSTMENTS



In 2016, the City adopted a new pay plan following an intensive Compensation Plan Study. The structure was changed from a 17-Grade, 5-Step system to a 22-Grade, 9-Step system. In 2024, the City revised the plan again, expanding it from 22 Grades to 23 Grades to ensure compliance with State Pay Equity requirements.

# Special Revenue Funds Budget Summary

## Special Revenue Fund - Economic Development Authority - Levy \$160,000

2025-2026

Revenue Budget	2022	2023	2024	2025 Final	2026	\$ Change	% Change
	Actual	Actual	Actual	Budget	Budget		
Property Taxes	\$ 129,966	\$ 129,860	\$ 129,824	\$ 129,100	\$ 158,800	\$ 29,700	23.01%
Lease/Rental	-	15,733	21,165	-	-	-	-
Lease Interest	-	1,267	2,835	-	-	-	-
Transfer In	600,000	-	-	-	-	-	-
Refunds & Reimbursements	-	-	-	-	-	-	-
Interest Earned	6,154	15,879	12,398	2,500	2,500	-	0.00%
<b>Total - Revenues:</b>	<b>\$ 736,120</b>	<b>\$ 162,739</b>	<b>\$ 166,222</b>	<b>\$ 131,600</b>	<b>\$ 161,300</b>	<b>\$ 29,700</b>	<b>22.57%</b>
<b>Expenditure Budget</b>							
Employee Services (Personnel)	\$ 32,475	\$ 41,440	\$ 38,985	\$ 44,719	\$ 46,939	\$ 2,220	4.96%
Contractual Services	6,650	44,582	40,828	11,900	12,450	550	4.62%
Commodities & Services	3,444	49,411	25,226	19,323	23,168	3,845	19.90%
Marketing	-	3,750	-	50,000	10,000	(40,000)	-80.00%
Transfer Out	46,362	46,362	50,000	50,000	50,000	-	0.00%
<b>Total - Expenditures</b>	<b>\$ 88,931</b>	<b>\$ 185,545</b>	<b>\$ 155,039</b>	<b>\$ 175,942</b>	<b>\$ 142,557</b>	<b>\$ (33,385)</b>	<b>-18.98%</b>
<b>Excess Revenues/(deficit)</b>	<b>\$ 647,189</b>	<b>\$ (22,806)</b>	<b>\$ 11,183</b>	<b>\$ (44,342)</b>	<b>\$ 18,743</b>		

Budget Year	2024	2025	2026	2027	2028	2029	2030
Projected Cash Flow Change	\$ 459,011	\$ 263,820	\$ 219,478	\$ 238,221	\$ 302,970	\$ 364,731	\$ 462,926
Projected Excess Revenue/(deficit)	11,183	(44,342)	18,743	64,748	61,762	98,195	94,833
Change in Assets/Current Liabilities	(206,374)	-	-	-	-	-	-
Projected Ending Cash	\$ 263,820	\$ 219,478	\$ 238,221	\$ 302,970	\$ 364,731	\$ 462,926	\$ 557,760

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

2025-2026

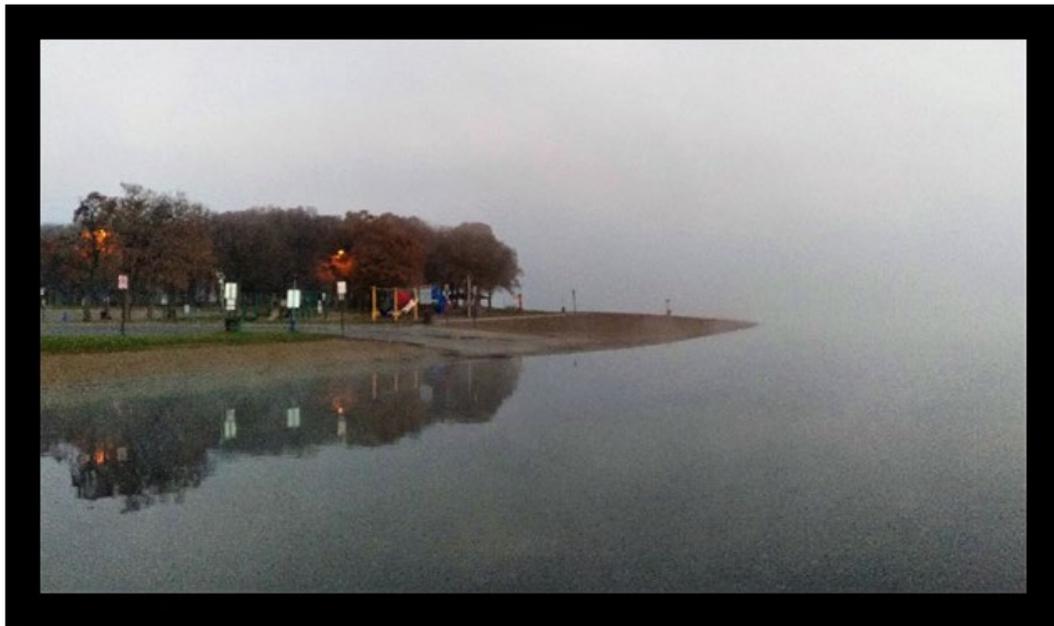
Revenue Budget	2022	2023	2024	2025 Final	2026	\$ Change	% Change
	Actual	Actual	Actual	Budget	Budget		
Intergovernmental	\$ 580	\$ 1,000	\$ 796	\$ 1,000	\$ 1,000	\$ -	0.00%
Vendor Licenses	3,210	2,000	3,950	2,000	4,000	2,000	100.00%
Vendor Licenses - Winter	670	200	2,920	500	1,000	500	100.00%
Donations from Organization	9,350	9,500	10,000	9,500	9,500	-	0.00%
Farmers Market Bages	24	10	40	10	10	-	0.00%
Interest Earned	315	100	1,132	100	100	-	0.00%
Other Grant Proceeds	2,201	1,200	3,069	1,200	1,200	-	0.00%
<b>Total - Revenues:</b>	<b>\$ 16,350</b>	<b>\$ 14,010</b>	<b>\$ 21,907</b>	<b>\$ 14,310</b>	<b>\$ 16,810</b>	<b>\$ 2,500</b>	<b>17.47%</b>
<b>Expenditure Budget</b>							
Personnel	\$ 4,480	\$ 4,387	\$ 4,702	\$ 4,966	\$ 5,133	\$ 167	3.36%
Operations	11,048	8,595	14,888	13,420	14,609	1,189	8.86%
<b>Total - Expenditures</b>	<b>\$ 15,528</b>	<b>\$ 12,982</b>	<b>\$ 19,590</b>	<b>\$ 18,386</b>	<b>\$ 19,742</b>	<b>\$ 1,356</b>	<b>7.38%</b>
<b>Excess Revenues/(deficit)</b>	<b>\$ 822</b>	<b>\$ 1,028</b>	<b>\$ 2,317</b>	<b>\$ (4,076)</b>	<b>\$ (2,932)</b>		

Budget Year	2024	2025	2026	2027	2028	2029	2030
Projected Cash Flow Change	\$ 26,846	\$ 29,163	\$ 25,087	\$ 22,155	\$ 18,889	\$ 15,281	\$ 11,311
Projected Excess Revenue/(deficit)	2,317	(4,076)	(2,932)	(3,266)	(3,607)	(3,971)	(4,358)
Projected Ending Cash	\$ 29,163	\$ 25,087	\$ 22,155	\$ 18,889	\$ 15,281	\$ 11,311	\$ 6,953

## Special Revenue Funds Budget Summary – Continued

Special Revenue Fund - Music in the Park - need to look for grants							2025-2026	
<u>Revenue Budget</u>	2022 Actual	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	
Transfer In Revenue - Admin	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	0.00%	
Donations from Organization	28,500	25,000	22,000	22,000	22,000	-	0.00%	
Interest Earned	272	100	489	100	200	100	100.00%	
<b>Total - Revenues:</b>	<b>\$ 28,772</b>	<b>\$ 30,100</b>	<b>\$ 27,489</b>	<b>\$ 32,100</b>	<b>\$ 32,200</b>	<b>\$ 100</b>	<b>0.31%</b>	
<b><u>Expenditure Budget</u></b>								
Personnel	\$ 4,049	\$ 4,387	\$ 4,702	\$ 4,966	\$ 5,133	\$ 167	3.36%	
Operations	29,973	31,854	29,898	26,900	27,461	561	2.09%	
<b>Total - Expenditures</b>	<b>\$ 34,022</b>	<b>\$ 36,241</b>	<b>\$ 34,600</b>	<b>\$ 31,866</b>	<b>\$ 32,594</b>	<b>\$ 728</b>	<b>2.28%</b>	
<b>Excess Revenues/(deficit)</b>	<b>\$ (5,250)</b>	<b>\$ (6,141)</b>	<b>\$ (7,111)</b>	<b>\$ 234</b>	<b>\$ (394)</b>			
<b><u>Budget Year</u></b>								
Projected Cash Flow Change	\$ 8,057	\$ 946	\$ 1,180	\$ 786	\$ 53	\$ (1,021)	\$ (2,459)	
Projected Excess Revenue/(deficit)	(7,111)	234	(394)	(733)	(1,074)	(1,438)	(1,825)	
Projected Ending Cash	\$ 946	\$ 1,180	\$ 786	\$ 53	\$ (1,021)	\$ (2,459)	\$ (4,284)	

*For both Music in the Park and Farmers Market current and concept budgets, additional grants, donations and/or fees will need to be researched in order for these programs to remain sustainable.*



# Enterprise Funds Budget Summary

## Water Fund

2025-2026

	2025	2026	2025-2026	
	Budget	Budget	\$ Change	% Change
<b>Revenue Budget</b>				
Utilities Revenues	\$ 2,228,003	\$ 2,217,562	\$ (10,441)	-0.47%
Other Revenues	11,000	21,000	10,000	90.91%
<b>Total Revenues</b>	<b>\$ 2,239,003</b>	<b>\$ 2,238,562</b>	<b>\$ (441)</b>	<b>-0.02%</b>
	-	-		
<b>Expense Budget</b>				
Personnel	\$ 906,562	\$ 946,272	\$ 39,710	4.38%
Professional Services	63,750	108,360	44,610	69.98%
Operations	732,881	605,503	(127,378)	-17.38%
Capital/Transfers	568,000	258,000	(310,000)	-54.58%
Debt	10,001	7,680	(2,321)	-23.21%
Depreciation	954,005	954,005	-	0.00%
<b>Total Expenses</b>	<b>\$ 3,235,199</b>	<b>\$ 2,879,820</b>	<b>\$ (355,379)</b>	<b>-10.98%</b>
	-	-		
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ (996,196)</b>	<b>\$ (641,258)</b>		
<b>Net Income/(Loss) without Depreciation</b>	<b>\$ (42,191)</b>	<b>\$ 312,747</b>		
<b>Projected Ending Cash</b>	<b>\$ 337,775</b>	<b>\$ 557,433</b>		

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

## Sewer Fund

2025-2026

	2025	2026	2025-2026	
	Budget	Budget	\$ Change	% Change
<b>Revenue Budget</b>				
Utilities Revenues	\$ 3,508,025	\$ 3,682,814	\$ 174,789	4.98%
Other Revenues	11,000	51,000	40,000	363.64%
<b>Total Revenues</b>	<b>\$ 3,519,025</b>	<b>\$ 3,733,814</b>	<b>\$ 214,789</b>	<b>6.10%</b>
	-	-		
<b>Expense Budget</b>				
Personnel	\$ 910,195	\$ 948,639	\$ 38,444	4.22%
Professional Services	47,500	53,500	6,000	12.63%
Operations	709,217	857,166	147,949	20.86%
Capital/Transfers	100,000	286,000	186,000	186.00%
Debt	151,915	123,866	(28,049)	-18.46%
Depreciation	1,435,595	1,435,595	-	0.00%
<b>Total Expenses</b>	<b>\$ 3,354,422</b>	<b>\$ 3,704,766</b>	<b>\$ 350,344</b>	<b>10.44%</b>
	-	-		
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ 164,603</b>	<b>\$ 29,048</b>		
<b>Net Income/(Loss) without Depreciation</b>	<b>\$ 1,600,198</b>	<b>\$ 1,464,643</b>		
<b>Projected Ending Cash</b>	<b>\$ 2,442,102</b>	<b>\$ 3,652,361</b>		

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

## Enterprise Funds Budget Summary – Continued

### Storm Water Fund

2025-2026

	2025 Budget	2026 Budget	\$ Change	% Change
<b>Revenue Budget</b>				
Utilities Revenues	\$ 274,853	\$ 278,828	\$ 3,975	1.45%
Other Revenues	9,000	9,000	-	0.00%
<b>Total Revenues</b>	<b>\$ 283,853</b>	<b>\$ 287,828</b>	<b>\$ 3,975</b>	<b>1.40%</b>
<b>Expense Budget</b>				
Personnel	\$ 160,569	\$ 165,188	\$ 4,619	2.88%
Professional Services	3,000	3,000	-	0.00%
Operations	30,348	28,600	(1,749)	-5.76%
Capital/Transfers	30,000	35,000	5,000	16.67%
Depreciation	181,700	181,700	-	0.00%
<b>Total Expenses</b>	<b>\$ 405,617</b>	<b>\$ 413,488</b>	<b>\$ 7,870</b>	<b>1.94%</b>
<b>Net Income/(Loss) with Depreciation</b>	<b>\$ (121,764)</b>	<b>\$ (125,660)</b>		
<b>Net Income/(Loss) without Depreciation</b>	<b>\$ 59,936</b>	<b>\$ 56,040</b>		
<b>Projected Ending Cash</b>	<b>\$ 409,874</b>	<b>\$ 465,915</b>		

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



**Utilities**  
CITY OF BIG LAKE

# Utility Rates

WATER USAGE RATES - RESIDENTIAL, MULTI-FAMILY, IRRIGATION													
YEAR	Adopted							Budget	Projected				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Rate Tier 1 (per 1,000)	3.93	4.17	4.30	4.30	4.30	4.30	4.08	3.88	3.88	3.88	3.88	3.88	3.88
Annual % Increase	-4%	6%	3%	0%	0%	0%	-5%	-5%	0%	0%	0%	0%	0%

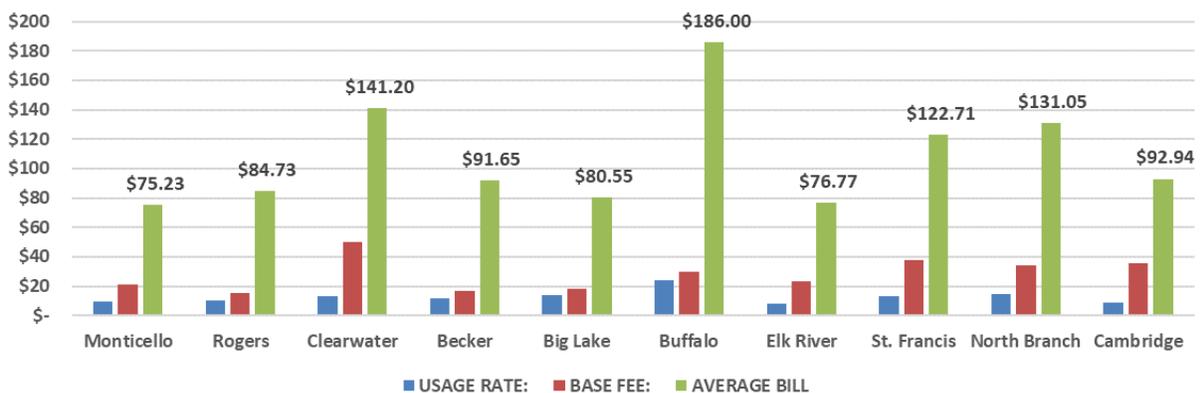
WATER USAGE RATES - COMMERCIAL													
YEAR	Adopted							Budget	Projected				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Rate Tier 1 (per 1,000)	2.42	2.57	2.65	2.65	2.65	2.65	2.51	2.38	2.38	2.38	2.38	2.38	2.38
Annual % Increase	-4%	6%	3%	0%	0%	0%	-5%	-5%	0%	0%	0%	0%	0%

SEWER USAGE - RESIDENTIAL, MULTI-FAMILY, COMMERCIAL													
YEAR	Adopted							Budget	Projected				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Rate Tier 1 (per 1,000)	8.48	8.90	8.99	8.99	9.17	9.17	9.90	10.89	12.53	14.40	16.57	18.22	18.22
Annual % Increase	4%	5%	1%	0%	2%	0%	8%	10%	15%	15%	15%	10%	0%

WATER USAGE RATES - MUNICIPAL - GENERAL FUND													
YEAR	Adopted							Budget	Projected				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Rate (per 1,000)	5.80	7.83	9.40	10.34	10.86	11.40	11.97	12.57	13.2	13.86	14.55	15.28	16.04
Annual % Increase	40%	35%	20%	10%	5%	5%	5%	5%	5%	5%	5%	5%	5%

SEWER USAGE RATES - MUNICIPAL - GENERAL FUND													
YEAR	Adopted							Budget	Projected				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Rate (per 1,000)	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63
Annual % Increase	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

## Rate Comparisons



# Liquor Store Budget Summary

## Liquor Store Fund

2025-2026

	2025 Budget	2026 Budget	\$ Change	% Change
<b>Sales</b>				
Gross Sales	\$ 5,501,354	\$ 5,436,232	\$ (65,122)	-1.18%
Less Loyalty Program	(29,215)	(29,507)	(292)	1.00%
Cost of Goods Sold	4,126,071	4,065,413	(60,658)	-1.47%
<b>Gross Profit</b>	<b>\$ 1,346,068</b>	<b>\$ 1,341,312</b>	<b>\$ (4,756)</b>	<b>-0.35%</b>
<b>Gross Profit %</b>	<b>25%</b>	<b>25%</b>		
<b>Revenue Budget</b>				
Gross Sales	\$ 5,472,139	\$ 5,406,725	\$ (65,414)	-1.20%
Other Revenues	35,400	40,400	5,000	14.12%
<b>Total Revenues</b>	<b>\$ 5,507,539</b>	<b>\$ 5,447,125</b>	<b>\$ (60,414)</b>	<b>-1.10%</b>
<b>Expense Budget</b>				
Personnel	\$ 889,218	\$ 924,122	\$ 34,904	3.93%
Professional Services	8,100	10,100	2,000	24.69%
Operations	280,730	280,253	(476)	-0.17%
Cost of Goods Sold	4,126,071	4,065,413	(60,658)	-1.47%
Capital/Transfers	485,000	485,000	-	0.00%
Depreciation	73,190	75,158	1,968	2.69%
<b>Total Expenses</b>	<b>\$ 5,862,309</b>	<b>\$ 5,840,046</b>	<b>\$ (22,263)</b>	<b>-0.38%</b>
<b>Net Income/(Loss) with Depreciation and Transfer</b>	<b>\$ (354,771)</b>	<b>\$ (392,922)</b>		
<b>Projected Ending Cash</b>	<b>\$ 1,180,199</b>	<b>\$ 862,436</b>		
<b>Net profit before transfer to General Fund</b>	<b>\$ 57,078</b>			
<b>Net profit % before transfer</b>		<b>1%</b>		
<b>Labor Cost % to Sales</b>		<b>17%</b>		
<b>Projected Cash balance as % to Budget</b>		<b>15%</b>		



# Capital Improvement Plan

## City of Big Lake – Capital Improvement Plan (CIP) Purchase Procedures

The City of Big Lake utilizes a structured and transparent process to guide all purchases associated with the Capital Improvement Plan (CIP). It is important to clarify that the CIP is a *financial planning document*—it outlines anticipated capital needs over multiple years, but it does **not** authorize immediate expenditure. Each item listed in the CIP requires specific review, Council direction, and compliance with formal procurement procedures before any purchase can be completed. This ensures financial control and responsiveness to changing conditions, such as economic shifts or public emergencies (e.g., the COVID-19 pandemic), which may prompt the City Council to delay or cancel planned acquisitions.

### Step 1: Council Direction

The Capital Improvement Plan (CIP) process begins when a department head or staff member presents a proposed purchase—identified in the CIP—to the City Administrator, followed by a Council workshop presentation. Council must provide formal direction to proceed before any procurement begins. This ensures alignment with current priorities and financial capacity. The core principle is needs versus wants: if a department can maintain service levels without the item, it will not advance for consideration.

### Step 2: Procurement Requirements

Once Council direction is received, procurement requirements are determined based on the total cost of the item:

- For purchases between **\$1,001** and **\$25,000**, staff must seek price quotes from multiple vendors, if feasible.
- For purchases between **\$25,001** and **\$175,000**, staff must obtain sealed bids or written quotations from at least two vendors whenever possible. Use of cooperative purchasing agreements—such as the State Bid or SourceWell programs—meets this requirement under state law.
- For purchases over **\$175,000**, formal bid specifications must be prepared. These must be publicly advertised in the City’s official newspaper. Bids must be opened in a public setting, and the City Council must award the contract. State statute requires that the contract be awarded to the lowest responsible bidder unless a documented justification supports selecting a higher-cost bid. Specifications must not be written in a way that intentionally excludes particular brands or vendors. Cooperative purchasing programs such as State Bid and SourceWell are considered compliant with these requirements.

### Step 3: Final Purchase Approval

After the procurement process is complete and an invoice has been received, the final purchase is submitted to the City Council for approval—typically as part of the Consent Agenda. At this stage, staff usually has a clear understanding of the anticipated delivery schedule or lead time for the item.

### Timing of Purchases

The majority of CIP purchases are funded through Local Government Aid (LGA), which the City receives in two installments—July and December. To ensure adequate cash flow, staff is encouraged to delay

purchases over \$50,000 until December, after the full LGA distribution has been received, unless early action is required to meet vendor deadlines or secure available inventory.

### Pre-Ordering for Future CIP Items

Staff may request to pre-order items that are listed in future years of the CIP. This may be necessary due to long lead times or changes in vendor timelines. However, Council approval is required before any early order is placed. If delivery occurs earlier than originally scheduled, the CIP must be updated to reflect the adjusted timeline and budget year.

### Purpose and Benefits

The CIP process allows the City to:

- Allocate resources over multiple years.
- Plan for large-scale or phased projects (e.g., building renovations, equipment replacements).
- Provide a transparent framework for comparing projects and exploring funding options.
- Link short-term spending with long-term strategic goals and financial planning.

### Core Objectives

- Ensure uniform and fair capital project review.
- Invite public participation via documented processes and public meetings.
- Align capital requests with the City's Strategic Plan and adopted policies.
- Evaluate operating cost impacts tied to capital investments.
- Foster coordination among departments and stakeholders

Since 2016, all **Local Government Aid (LGA)** has been dedicated to the CIP and Capital Budget, supplemented by additional General Fund transfers.

### Planning Integration

The CIP is one part of a broader planning ecosystem:

- **Long-Term (10–25 years):** Strategic Plan, Vision, Growth Policy.
- **Mid-Term (5 years):** Capital Improvement Plan, Financial Forecast.
- **Short-Term (1 year):** Annual Budget, Capital Budget.

All planning efforts are linked to maintain consistency between vision, financial planning, and operational actions.

The City of Big Lake conducts various planning processes (long-term, mid-term and short-term), to help guide the government and to ensure the decisions are made in the context of the organization as a whole and with a long-term perspective. Diligent efforts are made to ensure each of these component planning processes are in concert with one another. This so called "Linkage" is paramount to ensure short-term decisions are consistent with the overriding values embodied in the mid-term and long-term planning processes adopted by the City Council. The required linkage dictates that the CIP be developed within the context of and consistent with, the City's long-term and mid-term plans.

Each element of the City's planning process has a different purpose and timeframe. The Strategic Plan, Vision, Mission, Long-Term Goals and Growth Policy are the most far-reaching in nature – 10 to 25 years. The Capital Improvement Plan and the Five-Year Financial planning are mid-term in nature – five years. The Annual Budget and the Capital Budget are short-term – covering a one-year timeframe. The most important requisite is that they are coordinated and are in concert with one another.

## **Capital Planning**

Capital planning refers to the process of identifying and prioritizing City capital needs for determining which capital projects should be funded in the capital budget as resources become available. Citywide planning is guided by the City's strategic Plan and the Growth (Comprehensive Plan) Policy. These plans provide long term direction for the growth and development of the City.

## **Capital Planning Process**

The capital improvements process provides for the identification, review, planning and budgeting of current and future capital expenditures.

All requests for capital improvement projects are reviewed, evaluated, and weighted in order to assist the City Council in selecting the projects to be funded. Departments are responsible for submitting CIP requests. The adoption of a CIP by the City is strictly a statement of intent, not an appropriation of funding for projects contained within. A list of approved CIP projects will be updated on an annual basis as new needs become known or priorities change. The possibility of a project with a low priority can remain in the CIP longer than four years due to a more important project bumping ahead in the schedule for quicker implementation. On occasion, some approved projects, with a lower priority are funded in advance of projects with a higher priority, in order to meet legal requirements or when a new or identified source of funding becomes available in order to complete the project.

The City of Big Lake utilizes a structured and transparent process to guide all purchases associated with the Capital Improvement Plan (CIP). It is important to clarify that the CIP is a financial planning document—it outlines anticipated capital needs over multiple years, but it does **not** authorize immediate expenditure. Each item listed in the CIP requires specific review, Council direction, and compliance with formal procurement procedures before any purchase can be completed. This ensures financial control and responsiveness to changing conditions, such as economic shifts or public emergencies (e.g., the COVID-19 pandemic), which may prompt the City Council to delay or cancel planned acquisitions.

Most CIP purchases are funded in part through Local Government Aid (LGA), which the City receives in two installments: one in July and one in December. Because of this, staff is encouraged to delay purchases exceeding \$50,000 until December, after the full LGA payment has been received, unless timing, vendor requirements, or supply availability necessitate earlier action.

Staff may also request to pre-order items that are scheduled for purchase in future CIP years. These pre-orders must be approved by Council, and if the product arrives earlier than scheduled, staff will update the CIP to reflect the revised delivery year accordingly.

## **Capital Improvement Plan (CIP) Purchase Procedures**

For the purpose of this process, "Capital", is defined as an item or items that have a single acquisition cost of at least \$5,000 and a useable life for a minimum of 3 years. This definition assists in delineating a major project or piece of equipment as a capital program, rather than routine maintenance or replacement of operating equipment.

## **Capital Improvement Plan Funding**

The Capital Improvement Plan has twelve different sources of funding. Each funding source is described below. As noted before, capital projects, unlike operating expenses which recur annually, only require

one-time allocations for a given project. This funding flexibility allows the City to pursue financing and one-time revenues sources to accelerate completion of critical projects.

- **General Fund** – yearly transfers from the General Fund for future projects and for the computer replacement allocation
- **CIP Fund** – allocated fund balance of the Capital Improvements funds for specific projects
- **LGA** – Local Government Aid the City received from the State
- **Bonds** – General Obligation Bonds for the Street Rehabilitation program
- **Park Dedication** – funds from the Park Development Fund, currently these projects are on hold as there is no immediate funding for the projects
- **Water Operations** – yearly transfers from the Water Operation Fund to the Water CIP fund for future projects
- **Revenue Bond Water** – bonds needed to finance upcoming projects
- **Sewer CIP Fund** – allocated fund balance for the infrastructure improvement on the Wastewater Treatment Plant
- **Sewer Operations** – yearly transfer from the Sewer Operation Fund to the Sewer CIP fund for future projects
- **Storm Water Operations** – yearly transfer from the Storm Water Operation Fund to the Storm Water CIP fund for future projects
- **Liquor Store Operations** – yearly transfers from the Liquor Store Operation Fund to the Liquor Store CIP Fund for future projects
- **Debt Service Funds** – yearly principal and interest payments for all debts of the City

Whenever the City commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, it is important to evaluate capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility. The five-year financial plans also provide an opportunity to review the operating impact of growth-related future capital projects.

# Capital Improvement Plan Details for 2026-2035

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Administration/Finance</b>												
	City Hall Remodel/Repairs	LGA	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	New City Hall/Police/Library	BONDS		26,100,000								
	Comprehensive Plan Update	CIP Fund	-	-				50,000	50,000			
	Transfer to CIP for Infrastructure/Debt	LGA	150,000	-	-	-	-	-	-	-	150,000	150,000
	<b>Administration/Finance Department Total</b>		<b>150,000</b>	<b>26,100,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>75,000</b>	<b>75,000</b>	<b>25,000</b>	<b>175,000</b>	<b>175,000</b>
<b>II</b>												
	Computer Replacement Plan	General Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Computer Replacement Plan-Council/Comm	General Fund	-	-	-	-	9,000	-	-	-	-	-
	Server Replacement	CIP Fund						80,000				
	New Police software - replace Pro-Phoenix	LGA				100,000						
	Replace Del Squad Computers - Chg to LGA 2020	LGA	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	<b>IT General Fund Total</b>		<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>117,500</b>	<b>26,500</b>	<b>97,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
<b>Elections</b>												
	Election Machines Replacement	General Fund	-	6,000	-	6,000	-	6,000	-	6,000	-	6,000
	<b>Elections Department Total</b>		<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>
<b>Fire - City Portion only</b>												
	Computers - 5 units life 5 yrs	General Fund	-	-	-	-	3,500	-	-	-	-	3,750
	Radio Replacements	General Fund	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
	Thermal Image Cameras	CIP Fund	-	-	-	-	-	-	7,700	-	7,931	-
	Turnout Gear - 15-30 yrs	LGA	-	-	-	-	105,000	-	-	-	-	-
	Air Packs - (22@7500 each in 2030)	LGA	-	-	112,500	-	-	-	-	-	-	-
	Command Vehicle	LGA	-	-	-	25,000	-	-	-	-	-	-
	Jaws of Life - 5 yr Clyce (50K)	LGA	-	-	-	-	-	27,500	-	-	-	-
	Grass rigs replace 1 (2004) 140K	LGA	-	87,500	moved from 2025		-	-	-	-	-	-
	Engine 1 replace (2007) \$800k	LGA	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
	Engine 1 replaced	CIP Fund	-	-	-	-	-	450,000	-	-	-	-
	Ladder 1 (2003) \$600k	LGA	125,000	100,000	100,000	100,000	100,000	100,000	100,000	50,000	50,000	50,000
	Water Tender 17 (2000) \$300k	CIP Fund	-	-	-	200,000	-	-	-	-	-	-
	<b>Fire Department Total</b>		<b>162,400</b>	<b>224,900</b>	<b>249,900</b>	<b>362,400</b>	<b>245,900</b>	<b>614,900</b>	<b>145,100</b>	<b>87,400</b>	<b>95,331</b>	<b>91,150</b>
<b>Police</b>												
	Replace Tasers	General Fund	12,611	12,611	-	-	-	-	-	-	-	-
	AED -15	General Fund	-	-	60,000	-	-	-	-	-	-	-
	Replace Fleet	LGA	-	169,400	93,170	195,657	201,527	103,786	213,800	220,214	113,410	233,625
	Sale of Squad Cars	LGA	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	Replace FireArms	LGA	-	30,000								
	New Fleet	PSA	80,000									
	Replace Motorola Squad Radios/Portable Radios	LGA	-	-	-	-	-	-	42,735	-	-	-
	<b>Police Department Total</b>		<b>92,611</b>	<b>207,011</b>	<b>148,170</b>	<b>190,657</b>	<b>196,527</b>	<b>98,786</b>	<b>251,535</b>	<b>215,214</b>	<b>108,410</b>	<b>228,625</b>

## Capital Improvement Plan Details– Continued

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
<b>Streets Department</b>													
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	5,000	16,000	16,000	16,000	16,000	16,000	
	STREET PROJECTS - Fund 196	General Fund	150,000	50,000	150,000	50,000	300,000	300,000	300,000	300,000	300,000	300,000	
	STREET MAINT - FUND 196 FCH FEE	General Fund	300,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	400,000	
	Replace Floor Sweeper/Scrubber	LGA	-	-	-	-	20,000	-	-	-	-	-	
	Replace 2005 Chev 2500 #32	LGA	-	-	-	-	-	-	-	-	-	90,000	
	Replace 2013 Dump Truck purchased 2025	LGA	-	-	-	-	-	-	-	-	-	350,000	
	Replace 2005 International Dump Truck #116	LGA	-	-	-	-	-	-	-	-	390,000	-	
	Replace 2005 International Dump Truck #105	LGA	-	-	-	-	380,000	-	-	-	-	-	
	Replace 2006 International Dump Truck #106	LGA	-	-	-	-	-	-	320,000	-	-	-	
	Replace 2002 John Deer Loader #206	LGA	-	-	-	-	-	-	-	310,000	-	-	
	Replace 2006 Case Backhoe #216	LGA	-	-	-	-	-	148,800	will be a different machine	-	-	-	
	Replace 2002 John Deer Loader #112	LGA	-	-	-	-	300,000	-	-	-	-	-	
	<b>Street Department Total</b>		<b>455,000</b>	<b>405,000</b>	<b>505,000</b>	<b>405,000</b>	<b>1,405,000</b>	<b>864,800</b>	<b>1,036,000</b>	<b>1,026,000</b>	<b>1,106,000</b>	<b>1,156,000</b>	
<b>Streets/Trails/Channel Improvements - Fund 175</b>													
<b>fund 196</b>	Resurface - Humbolt/Putnam/198th	CIP Fund	-	-	-	-	400,000	-	-	-	-	-	
	Resurface MSA Routes - Lakeshore/Hiawatha	CIP Fund	-	1,000,000	can use state aid and grants	-	-	-	-	-	-	-	
	Resurface Neighborhood (north of lakes)	CIP Fund	-	-	400,000	Sterling/Addison/Ridge Road	-	-	-	-	-	-	
	Resurface Neighborhood (center commerial )	CIP Fund	-	-	400,000	MN Ave/Phyllis	-	-	-	-	-	-	
	Channel Repairs	CIP Fund	-	200,000	applied for Grants and SSWD funding	-	-	-	-	-	-	-	
	Signal upgrades to HWY 10	CIP Fund	-	-	-	350,000	-	-	-	-	-	-	
	Sealcoat Streets	CIP Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
	<b>Street Improvements Total</b>		<b>300,000</b>	<b>1,500,000</b>	<b>1,100,000</b>	<b>650,000</b>	<b>700,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	
<b>Parks Department</b>													
	Park Playground equipment replacement fund	General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
<b>195</b>	Trail Maintenance Fund	General Fund	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
<b>195</b>	River Oaks Park Fund	General Fund	-	-	16,750	16,750	16,750	16,750	16,750	16,750	16,750	16,750	
<b>195</b>	PARK MAINT - FUND 195 FCH FEE	General Fund	100,000	50,000	-	-	-	-	-	-	-	-	
<b>195</b>	PARK MAINT - FUND 195	LGA	-	50,000	50,000	50,000	50,000	150,000	150,000	150,000	150,000	150,000	
	Replace 2006 John Deere Tractor #306	LGA	-	-	-	-	-	180,000	-	-	-	-	
	Replace 2022 Mower	CIP Funds	-	-	-	-	-	-	50,000	use misc equip	-	-	
	Replace 2008 Dump Truck #08	LGA	-	-	-	-	85,000	-	-	-	-	-	
	<b>Parks Department (General Fund) Total</b>		<b>119,000</b>	<b>119,000</b>	<b>85,750</b>	<b>85,750</b>	<b>170,750</b>	<b>365,750</b>	<b>235,750</b>	<b>185,750</b>	<b>185,750</b>	<b>185,750</b>	
<b>Park &amp; Trail Development</b>													
	Splash Pad	Park Dedicat	-	-	-	-	-	-	-	-	-	-	
	Hidden Rivers Trail (195)	CIP Funds	-	-	-	-	30,000	-	-	-	-	-	
	Lake Ridge Playground -Ball Field	Park Dedicat	225,000	-	-	-	-	-	-	-	-	-	
	Lakeside Playground Beach Shelter (195)	Park Dedicat	550,000	-	-	-	-	-	-	-	-	-	
	Mitchel Farms playground	CIP Funds	200,000	-	-	-	-	-	-	-	-	-	
	Bluff Park Playground (195)	CIP Funds	-	-	180,000	-	-	-	-	-	-	-	
	Shores of Lake Mitchell Playground - Scocer (195)	CIP Funds	200,000	-	-	-	-	-	-	-	-	-	
	Skate Board Equipment	Grants	-	-	-	-	-	-	-	-	-	-	
	<b>Park Development Fund Total</b>		<b>1,175,000</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
					<b>**Look for Grants or other funding sources - cost could be from \$300,000 to \$750,000</b>								

## Capital Improvement Plan Details – Continued

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Water Enterprise Fund</b>												
	Well #8	Revenue Bonds - Water										1,500,000
	CR 43 CR 81 Improvements	Water Operations		-	-	-	-	**look at extending 16400 Marketplace - in 10 years				
	Misc Equipment Replacement Fund	Water Opera	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Well Maintenance	Water Opera	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Water Tower Maintenance	Water Opera	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Water Meter replacement Fund	Water Opera	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Computer replacement fund	Water Opera	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	<b>Water Enterprise Fund Total</b>		<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>1,758,000</b>
<b>Sewer Enterprise Fund</b>												
	WWTP Expansion - Phase II	Revenue Bor	-	48,000,000	-	-	-	-	-	-	-	-
	Misc Equipment Replacement Fund - lift panel	Sewer Opera	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Replace 1981 Generator #81	Sewer Opera	170,000	-	-	-	-	-	-	-	-	-
	Replace 2011 John Deere Mower #311	Sewer Opera	10,000	already have 50K frm 2023	-	-	-	-	-	-	-	-
	CR 43 CR 81 Improvements	Water Operations						**look at extending 16400 Marketplace - in 10 years				
	Replace Floor Sweeper #308	Sewer Opera	6,000	-	-	-	-	-	-	-	-	-
	<b>Sewer Enterprise Fund Total</b>		<b>286,000</b>	<b>48,100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Storm Water Enterprise Fund</b>												
	Misc Equipment Replacement Fund	Storm Opera	35,000	50,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Replace 2006 Sweeper #126	Storm CIP			250,000							
	<b>Storm Water Enterprise Fund Total</b>		<b>35,000</b>	<b>50,000</b>	<b>300,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Liquor Store Enterprise Fund</b>												
	Misc Building/Lot Repairs	Liquor Opera	35,000	35,000	35,000	10,000	10,000	35,000	35,000	35,000	35,000	35,000
	New Cooler Doors	Liquor CIP		15,000								
	New Roof	Liquor CIP	20,000	20,000	20,000							
	New Flooring	Liquor CIP	5,000	5,000	5,000	5,000						
	Delivery Doors	Liquor CIP				20,000						
	New PA System	Liquor CIP					5,000					
	New Cash Registers	Liquor CIP		15,000								
	New HVAC	Liquor CIP	-									
	New Shelving	Liquor CIP		-					20,000			
	<b>Liquor Store Enterprise Fund Total</b>		<b>60,000</b>	<b>90,000</b>	<b>60,000</b>	<b>35,000</b>	<b>15,000</b>	<b>35,000</b>	<b>55,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>City Debt Payments</b>												
	301 2004 PFA Water MPFA Loan	DEBT - WF	-	-	-	-	-					-
	401 2009 MPFA Loan Wastewater Expansion	DEBT - SF	981,270	980,737	980,697	981,126	-					-
	211 2010 PFA Loan - State Aid	DEBT - SA	153,114	152,646	153,143	152,589	-					-
	217 2012A G.O. Refunding Bonds	DEBT - GF/	192,565	-	-	-	-					-
	222 2015A GO Refunding Bonds	DEBT - GF/	523,988	522,163	549,413	471,394	-					-
	223 2016A Taxable G.O. Refunding Bonds	DEBT - GF	199,200	198,998	198,370	89,108	91,395					-
	224 2016B G.O. CIP BOND	DEBT - GF	57,981	56,744	50,563	-	-					-
	226 2016C GO REFUNDING BOND	DEBT - GF	333,300	-	-	-	-					-
	227 2017-2018 STREET PROJECT DEBT PAYMNT	DEBT - GF	195,300	195,725	196,000	196,125	196,015	195,668	195,166	194,323	193,135	-
	228 2021A GO BONDS	DEBT - GF	345,150	346,000	346,550	346,800	350,065	351,296	347,156			-
	229 2022-2026 STREET PROJECT DEBT PAYMENT	DEBT - GF	550,423	549,634	548,040	545,753	547,845	549,263	545,030	545,130		-
	230 2027 NEW FACILITY	DEBT - GF		1,680,000	1,682,100	1,678,300	1,678,750	1,678,300	1,681,950	1,679,550	1,681,250	1,681,900
	401 WWTP Expansion - Phase III	DEBT - SF	-	3,080,000	3,078,000	3,079,875	3,080,500	3,079,875	3,078,000	3,079,875	3,080,375	3,079,500
	<b>City Debt Payment Total</b>		<b>3,532,291</b>	<b>7,762,647</b>	<b>7,782,876</b>	<b>7,541,070</b>	<b>5,944,570</b>	<b>5,854,402</b>	<b>5,847,302</b>	<b>5,498,878</b>	<b>4,954,760</b>	<b>4,761,400</b>
<b>Total General Fund, Enterprise Funds and City Debt</b>			<b>6,642,802</b>	<b>84,840,058</b>	<b>10,812,196</b>	<b>9,786,377</b>	<b>9,127,247</b>	<b>8,680,138</b>	<b>8,331,187</b>	<b>7,764,742</b>	<b>7,345,751</b>	<b>8,824,425</b>

# Street Maintenance Fund Plan

## Capital Projects for 2025-2030

- 2025 Highline and Neighboring Streets
- 2025 Pedestrian/Connectivity Sidewalk Grants
- 2025 Seal Coat Projects based on pavement plan
- 2026 Seal Coat Projects based on pavement plan
- 2027 Lakeshore Drive and Hiawatha
- 2027 Big Lake Channel Repair Project
- 2027 Seal Coat Projects based on pavement plan
- 2028 Minnesota Ave, Martin and Fern Ave
- 2028 Seal Coat Projects based on pavement plan
- 2029 US 10 and MN 25 improvements
- 2029 US 10 Signal upgrades
- 2029 Seal Coat Projects based on pavement plan
- 2030 Humboldt, Putman and 198<sup>th</sup> Ave
- 2030 Seal Coat Projects based on pavement plan

		CIP Fund 196 Balance						
		2024	2025	2026	2027	2028	2029	2030
Funding sources	Beginning	\$ 1,654,542	\$ 1,624,542	\$ 383,842	\$ 533,842	\$ 483,842	\$ 694,542	\$ 844,542
	Yearly Transfer	270,000	270,000	450,000	450,000	500,000	500,000	700,000
	LGA Allocation	-	-	-	-	-	-	-
	State Aid	-	600,000	-	250,000	250,000	300,000	-
	Grant	-	-	-	750,000	560,700	-	-
	<b>Total Funding Source</b>	<b>\$ 270,000</b>	<b>\$ 870,000</b>	<b>\$ 450,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,310,700</b>	<b>\$ 800,000</b>	<b>\$ 700,000</b>
Project Costs	Seal Coat	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	Streets	-	1,250,000	-	1,000,000	800,000	-	400,000
	Pedestrian/Connectivity	-	560,700	-	-	-	-	-
	Channel Repairs	-	-	-	200,000	-	-	-
	US HWY 10 Signals	-	-	-	-	-	350,000	-
	<b>Total Project Costs</b>	<b>\$ 300,000</b>	<b>\$ 2,110,700</b>	<b>\$ 300,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,100,000</b>	<b>\$ 650,000</b>	<b>\$ 700,000</b>
Ending Balance		\$ 1,624,542	\$ 383,842	\$ 533,842	\$ 483,842	\$ 694,542	\$ 844,542	\$ 844,542

## Local Government Aid (LGA) Allocation

Projected Increase %	-16.6%	97.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Budget</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
LGA	\$ 627,591	\$ 608,763	\$ 608,763	\$ 608,763	\$ 608,763	\$ 608,763	\$ 608,763	\$ 608,763	\$ 608,763
LGA - TO 195 - Parks/Trails	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
LGA - TO Debt Payments	-	-	-	-	-	-	-	-	-
LGA - TO 194	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
PSA - TO 199	-	-	-	-	-	-	-	-	-
LGA - TO 199	620,091	551,263	551,263	551,263	551,263	551,263	551,263	551,263	551,263
<b>ALLOCATION PER SERVICE</b>									
ADMIN	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
BUILDING	-	-	-	-	-	-	-	-	-
ELECTION	-	-	-	-	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-	-	-	-
FIRE	160,000	222,500	278,000	242,500	240,000	162,500	135,000	85,000	85,000
FIRE-1 TIME PSA LADDER PURCHASE	-	-	-	-	-	-	-	-	-
IT - Fund 194	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
PARKS	-	-	-	-	85,000	180,000	-	-	-
POLICE	-	194,400	88,170	190,657	196,527	98,786	251,535	215,214	108,410
POLICE - 1 TIME PSA	80,000	<i>New portable and mobile radios that have to be changed out per County/new vehicle</i>							
STREETS	-	-	-	-	700,000	148,800	320,000	310,000	390,000
STREET PROJECTS DEBT - 196	140,000	-	-	-	-	-	-	-	-
PARKS/TRAIL PROJECT - 195	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Allocated</b>	<b>\$ 387,500</b>	<b>\$ 474,400</b>	<b>\$ 448,670</b>	<b>\$ 515,657</b>	<b>\$1,304,027</b>	<b>\$ 672,586</b>	<b>\$ 789,035</b>	<b>\$ 692,714</b>	<b>\$ 665,910</b>
unreserve +/-	240,091	134,363	160,093	93,106	(695,264)	(63,823)	(180,272)	(83,951)	(57,147)

Beginning in 2030, staff will need to carefully review the timing of equipment requests, as LGA revenues will not be sufficient to cover the costs identified in the Capital Improvement Plan. To complete the outlined requests, additional funding—through transfers from the General Fund or other capital funds—will be required. If additional funding sources are not identified, projects may need to be delayed or scaled back to align with available resources.

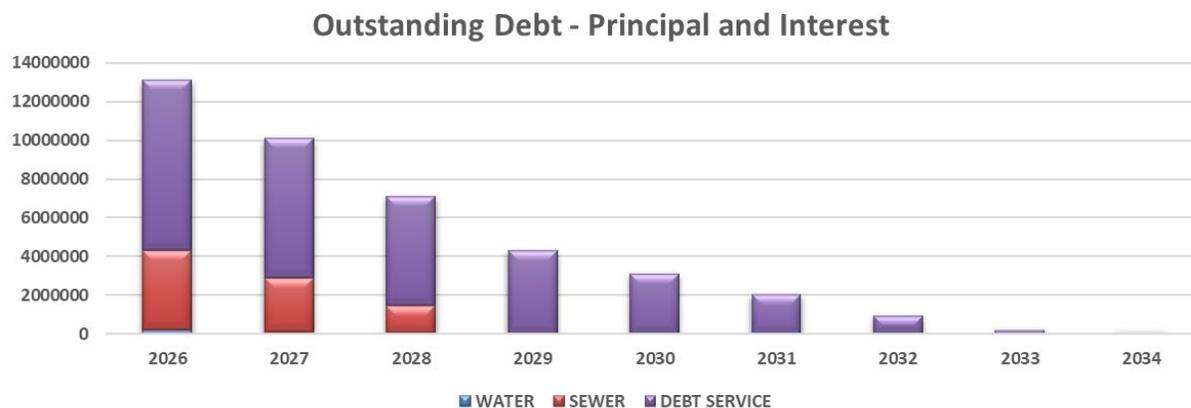


# Debt Service Funds

## Debt Services Funds - Including Enterprise Debt

<b>TOTAL DEBT PAYMENT OUTSTANDING</b>						
Fund	Series	PROJECT	2026	2027	2028-2034	Total O/S
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	981,270	980,737	1,961,823	3,923,830
211	2010 PFA Loan	10/25 Intersection	153,114	152,646	305,732	611,492
222	2015A GO Refunding Bonds	Street Projects	523,988	522,163	1,020,807	2,066,958
223	2016A Taxable G.O. Refunding E	TIF 1-3 & TIF 1-4 Industrial Park	199,200	198,998	378,873	777,071
224	2016B G.O. CIP BOND	790 Minnesota Ave	57,981	56,744	50,563	165,288
226	2016C GO Refunding Bond	Street Projects	333,300	-	-	333,300
227	2018A GO Improvement Bonds	2018 Streets Projects	195,300	195,725	1,366,432	1,757,457
228	2021A GO Improvement Bonds	2021 Street Projects	345,150	346,000	1,741,867	2,433,017
229	2022A GO Improvement Bonds	2022 Street Projects	584,600	585,800	3,509,100	4,679,500
<b>SUBTOTAL DEBT PAYMENTS</b>			<b>\$3,373,903</b>	<b>\$3,038,813</b>	<b>\$ 10,335,197</b>	<b>\$ 16,747,913</b>
<b>PORTION PAID BY ENTERPRISE FUNDS</b>						
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	981,270	980,737	1,961,823	3,923,830
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	109,449	107,512	99,481	316,442
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	339,833	336,713	840,326	1,516,872
<b>SUBTOTAL ENTERPRISE FUNDS</b>			<b>\$1,430,552</b>	<b>\$1,424,962</b>	<b>\$ 2,901,630</b>	<b>\$ 5,757,144</b>
<b>TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)</b>			<b>\$1,943,351</b>	<b>\$1,613,851</b>	<b>\$ 7,433,567</b>	<b>\$ 10,990,769</b>

**After the 2026 payments the City's current debt balance will be \$13,374,006**



## Long Term Planning

One of the strengths of the City Council’s budgeting process is its commitment to long-term financial planning. The Council not only reviews the upcoming year’s budget but also evaluates future projections to understand the broader financial impacts of today’s decisions. This forward-looking approach ensures the City’s financial sustainability and allows the Council to remain focused on policy-level priorities—the “big picture”—while staff carry out those goals effectively with the resources provided.

All staff recommendations presented to the Council are tied directly to the Strategic Plan, which guides day-to-day operations as well as future planning. In support of this approach, Five-Year Plans are prepared for each City fund. These plans highlight current fund conditions, the impacts of prior actions, and projections for future performance, helping the Council identify where policy adjustments may be needed.

### General Fund – Five-Year Plan Assumptions

The Five-Year Plan for the General Fund assumes levy increases necessary to maintain services, fund capital replacements, and respond to normal budget pressures. Key assumptions include:

- **Health Insurance:** 10% annual budget increase, consistent with past practice.
- **Wages:** 6% annual increase to account for step increases, market adjustments, and additional staffing needs.
- **Building Permits:** Growth expected to remain slow and steady at approximately 15 new home permits annually.
- **Operational Expenditures:** 3% annual increase for supplies, utilities, and similar costs.
- **Transfers to Other Funds:**
  - \$25,000 annually to the Industrial Park Fund (to repay the Sewer Interfund loan).
  - Beginning 2027: \$450,000 annually to the Street Maintenance Fund and \$100,000 to the Parks and Trails Maintenance Fund.
  - Beginning 2028: Street Maintenance transfer increases by \$50,000; Parks and Trails transfer reduced to \$25,750, supplemented by annual LGA allocations.
  - By 2030: Street Maintenance transfer increases further to \$700,000.

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### Broader Long-Term Assumptions & Strategies

- **Tax Capacity Growth:** Beginning in 2027, a 1% annual increase in tax capacity is assumed.
- **Franchise Fees:** Increased franchise fee revenue will be redirected to Capital Improvement Funds for street, park, and trail projects.
- **Debt Levy Reallocation:** Beginning in 2030, as existing debt obligations retire, levy dollars will be shifted into the General Levy and redirected to Capital Improvement Funds.
- **Big Lake Economic Authority Levy:** Additional increases planned in 2027 (+\$50,000) and 2029 (+\$40,000), reaching \$250,000 in 2029 and continuing thereafter.

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### Projected Impact

A levy projection through 2030 shows the General Fund Levy increasing by an average of 6% annually. The long-term financial framework also accounts for the potential relocation of City Hall, which may require future increases in the debt levy. However, due to the lack of definitive information, only conservative assumptions have been incorporated into the current plan.

## Position Summary Schedule

### Full - Time Equivalents (FTE) (Full-time, regular part-time and seasonal positions)

	2025 Budget	2026 Proposed Budget	2027 Concept Budget	2028 Concept Budget
<b>General Fund</b>				
Mayor and Council				
Mayor	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Administrative/Finance				
City Administrator	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Finance	3.75	3.75	3.75	3.75
Deputy City Clerk	0.25	0.25	0.25	0.25
	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Community Development				
Building	2.00	2.00	2.00	2.00
Economic Development	1.00	1.00	1.00	1.00
Planning	2.00	2.00	2.00	2.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Public Safety				
Police -Admin/Patrol/Investigation	16.00	17.00	17.00	17.00
Police Canine	1.00	-	-	-
Police Administration Support	2.00	2.00	2.00	2.00
Community Service Officers	-	0.50	0.50	0.50
Volunteer On-Call Fire Department (36)	4.00	4.00	4.00	4.00
	<u>23.00</u>	<u>23.50</u>	<u>23.50</u>	<u>23.50</u>
Parks				
Parks Services - Seasonal May - Sept (7)	1.00	1.00	1.00	1.00
Parks Maintenance	3.50	3.50	3.50	3.50
Recreation Coordinator	1.00	1.00	1.00	1.00
	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>
Public Works				
Engineering	2.00	2.00	2.00	2.00
Streets Maintenance	5.50	5.50	5.50	5.50
Fleet Maintenance	2.00	2.00	2.00	2.00
	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>	<u>9.50</u>
<b>Total General Fund</b>	<b>54.00</b>	<b>54.50</b>	<b>54.50</b>	<b>54.50</b>
<b>Special Revenue Fund</b>				
Economic Development Authority (EDA)	0.50	0.50	0.50	0.50
Farmers Market / Music in the Park	0.25	0.25	0.25	0.25
<b>Total Special Revenue Fund</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Enterprise Funds</b>				
Water & Sewer Funds	6.75	6.75	6.75	6.75
Storm Water Funds	0.25	0.25	0.25	0.25
Liquor Store Funds	10.00	10.00	10.00	10.00
<b>Total Enterprise Funds</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>
<b>Total All Fund Types</b>	<b>71.75</b>	<b>72.25</b>	<b>72.25</b>	<b>72.25</b>

# City Levy

2026 Levy Amounts, with concept years 2027-2030

Inflation at 2.70%

2023 franchise fee in fund 101 will now be transfer to street maint fund 196 for future improvements (begin at 250,000- incr

2025-2030 Concept includes additional FTE - Police, Engineering, Street/Parks . EF also additional FTE Water/Sewer

2026 as debt is paid off increase general levy same amount as prior year debt levy for increase transfer to the CIP maint fund

	2025	2026	2026	2027	2027	2027	2028	2028	
	Final	Proposed	Inc/(Dec)	% Change	Concept	Inc/(Dec)	% Change	Concept	Inc/(Dec)
<b>General Levy: - pays for city services</b>	\$ 4,672,703	\$ 4,801,395	\$ 128,692		\$ 5,083,303	\$ 281,908		\$ 5,378,696	\$ 295,393
<i>Capital Transfers - Concept is Franchise fees cancelled in 2029</i>	370,000	550,000	180,000		450,000	(100,000)		500,000	50,000
<b>Total General Levy</b>	\$ 5,042,703	\$ 5,351,395	\$ 308,692	<b>6.12%</b>	\$ 5,533,303	\$ 181,908	<b>3.40%</b>	\$ 5,878,696	\$ 345,393

## Special Levy - Pays yearly Debt Payments/Abatements (not subject to levy limits)

### Abatement Property Tax Levy

Abatement Levy- Lupulin - 65-564-0004	7,050	7,050	-	0.00%	7,050	-	0.00%	7,050	-
Abatement Levy - Carlson Group - 65-608-0110	85,000	100,000	15,000	17.65%	100,000	-	0.00%	100,000	-

### Abatement/TIF Debt Levy

2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COULT	147,665	154,399	6,734	4.56%	160,733	6,334	4.10%	150,968	(9,765)
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City Bonds broken down by type of bonds and year issued

### Debt Levy - Pays yearly Debt Payments

2015A GO Refunding Bonds	69,309	67,610	(1,699)	-2.45%	71,003	3,393	5.02%	85,050	14,047
2016B GO Capital Improvement Plan Bonds	56,870	60,880	4,010	7.05%	59,581	(1,299)	-2.13%	53,091	(6,490)
2016C GO Crossover Refunding (2010A)	347,760	-	(347,760)	-100.00%	-	-	-	-	-
2018A GO Improvement Bonds	-	-	-	-	180,000	180,000	-	180,000	-
2021A GO Improvement Bonds	210,600	211,650	1,050	0.50%	212,385	735	0.35%	212,805	420
2021A GO Improvement Bonds Transfer-fund 196 debt payment	(210,600)	(115,000)	95,600	-45.39%	-	115,000	-100.00%	-	-
2022A GO Improvement Bonds -(2023-2027)	261,805	338,485	76,680	29.29%	334,075	(4,410)	-1.30%	334,285	210
2022A GO Improvement Bonds Transfer-bond premium	(261,805)	(25,000)	236,805	-90.45%	-	25,000	-100.00%	-	-
Transfer from CIP/LGA for debt service	-	-	-	-	(700,000)	(700,000)	-	(300,000)	400,000
2027A GO Capital Improvement Plan Bonds - City Hall/Police	-	-	-	-	1,360,023	1,360,023	-	1,361,472	1,449

### EDA Levy - pays for BLEDA activities

	130,000	160,000	30,000	23.08%	210,000	50,000	31.25%	210,000	-
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Total Abatement, Debt & EDA Levy:

### Total Levy: - total funds needed by tax payers

	\$ 5,886,357	\$ 6,311,469	\$ 425,112	<b>7.22%</b>	\$ 7,528,153	\$ 1,216,684	<b>19.28%</b>	\$ 8,273,417	\$ 745,264
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(General Levy & Debt Levy) less EDA

	5,756,357	6,151,469	-		7,318,153	-		8,063,417	-
(inc/(dec) plus % of total) Debt Levy	621,604	693,024	71,420		1,677,800	984,776		2,077,671	
Abatement Levy	92,050	107,050			107,050			107,050	

(total levy / NTC = Tax Rate) CITY TAX RATE

	2025 Final	2026 Proposed		2027 Concept		2028 Concept	
	39.60%	40.77%	1.18%	48.15%	7.38%	52.40%	4.24%
Total of all parcels NET TAX CAPACITY (NTC)	14,881,185	15,479,179	597,994	15,633,971	154,792	15,790,311	156,340
% change in net tax capacity	-1.24%	101%	4.02%	101%		101%	

## City Levy – Continued

2026 Levy Amounts, with concept years 2027-2030

	2028 %	2029 Concept	Inc/(Dec)	2029 % Change	2030 Concept	Inc/(Dec)	2030 %
<b>General Levy: - pays for city services</b>		\$ 5,716,810	\$ 338,114		\$ 6,007,466	\$ 290,656	
<i>Capital Transfers - Concept is Franchise fees cancelled in 2029</i>		500,000	-		700,000	200,000	
<b>Total General Levy</b>	<b>6.24%</b>	<b>\$ 6,216,810</b>	<b>\$ 338,114</b>	<b>5.75%</b>	<b>\$ 6,707,466</b>	<b>\$ 490,656</b>	<b>7.89%</b>
<b>Special Levy - Pays yearly Debt Payments/Abatements (not subject to levy limits)</b>							
<b>Abatement Property Tax Levy</b>							
Abatement Levy- Lupulin - 65-564-0004	0.00%	7,050	-	0.00%	7,050	-	0.00%
Abatement Levy - Carlson Group - 65-608-0110	0.00%	100,000	-	0.00%	100,000	-	0.00%
<b>Abatement/TIF Debt Levy</b>							
2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COULE	-6.08%	89,463	(61,505)	-40.74%	95,965	6,502	7.27%
City Bonds broken down by type of bonds and year issued			-			-	
<b>Debt Levy - Pays yearly Debt Payments</b>							
2015A GO Refunding Bonds	19.78%	-	(85,050)	-100.00%	-	-	
2016B GO Capital Improvement Plan Bonds	-10.89%	-	(53,091)	-100.00%	-	-	
2016C GO Crossover Refunding (2010A)		-	-		-	-	
2018A GO Improvement Bonds	0.00%	200,000	20,000	11.11%	200,000	-	0.00%
2021A GO Improvement Bonds	0.20%	212,910	105	0.05%	214,412	1,502	0.71%
2021A GO Improvement Bonds Transfer-fund 196 debt payment		-	-		-	-	
2022A GO Improvement Bonds -(2023-2027)	0.06%	338,905	4,620	1.38%	337,225	(1,680)	-0.50%
2022A GO Improvement Bonds Transfer-bond premium		-	-		-	-	
Transfer from CIP/LGA for debt service	-57.14%		300,000	-100.00%		-	
2027A GO Capital Improvement Plan Bonds - City Hall/Police	0.11%	1,362,354	882	0.06%	1,362,455	101	0.01%
		-	-		-	-	
<b>EDA Levy - pays for BLEDA activities</b>	<b>0.00%</b>	<b>250,000</b>	<b>40,000</b>	<b>19.05%</b>	<b>250,000</b>	<b>-</b>	<b>0.00%</b>
Total Abatement, Debt & EDA Levy:	20.05%	\$ 2,560,682	\$ 165,961	6.93%	\$ 2,567,107	\$ 6,425	0.25%
<b>Total Levy: - total funds needed by tax payers</b>	<b>9.90%</b>	<b>\$ 8,777,492</b>	<b>\$ 504,075</b>	<b>6.09%</b>	<b>\$ 9,274,573</b>	<b>\$ 497,081</b>	<b>5.66%</b>
<b>(General Levy &amp; Debt Levy) less EDA</b>		<b>8,527,492</b>			<b>9,024,573</b>		
<b>(inc/(dec) plus % of total) Debt Levy</b>		<b>2,203,632</b>			<b>2,210,057</b>		
<b>Abatement Levy</b>		<b>107,050</b>			<b>107,050</b>		
		2029 Concept			2030 Concept		
<b>(total levy / NTC = Tax Rate) CITY TAX RATE</b>		<b>55.04%</b>	<b>2.64%</b>		<b>57.58%</b>	<b>2.54%</b>	
Total of all parcels <b>NET TAX CAPACITY (NTC)</b>		15,948,214	157,903		16,107,696	159,482	
% change in net tax capacity		101%			101%		

# General Fund Budget

## Summary by Category

Category:	2025-2026									
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Personnel	\$ 3,801,866	\$ 4,094,479	\$ 4,761,878	\$ 4,955,560	\$ 193,682	4.07%	\$ 5,258,137	\$ 5,570,636	\$ 5,902,620	\$ 6,255,763
Elections	-	21,225	-	25,000	25,000	100.00%	-	27,000	-	25,000
Professional Services	181,726	204,674	180,768	244,440	63,672	35.22%	249,697	256,828	262,646	270,364
Operations	1,699,933	1,716,006	1,841,182	1,923,743	82,561	4.48%	1,957,759	2,057,302	2,116,510	2,172,800
Marketing	7,419	7,588	8,000	8,000	-	0.00%	8,000	8,000	8,000	8,000
Animal Control	388	1,940	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
Pass Through Expenditures	152,268	176,584	113,000	-	(113,000)	-100.00%	-	-	-	-
Transfers to other Funds	820,267	1,010,822	460,861	634,011	173,150	37.57%	590,011	588,150	654,150	800,650
<b>Total - Budget</b>	<b>\$6,665,620</b>	<b>\$7,235,075</b>	<b>\$7,366,689</b>	<b>\$7,791,754</b>	<b>\$425,065</b>	<b>5.77%</b>	<b>\$8,064,604</b>	<b>\$8,508,916</b>	<b>\$8,944,926</b>	<b>\$9,533,577</b>

## Summary by Service

Service	2025-2026									
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>General Government</b>										
Mayor/Council	\$ 32,811	\$ 34,340	\$ 33,681	\$ 34,289	608	1.80%	\$ 34,378	\$ 34,464	\$ 34,552	\$ 34,647
Planning	203,895	214,460	238,666	196,725	(41,941)	-17.57%	207,371	217,373	227,975	239,226
Elections	2,305	29,613	8,000	33,100	25,100	313.75%	8,000	37,600	8,000	34,100
Administration/Finance	1,237,597	1,445,633	883,655	1,083,683	200,028	22.64%	1,109,886	1,190,985	1,216,687	1,447,621
IT - Computer/Software/Maintenance	149,175	154,327	170,539	304,692	134,153	78.66%	290,918	314,291	315,143	330,258
<b>Total General Government</b>	<b>1,625,783</b>	<b>1,878,373</b>	<b>1,334,541</b>	<b>1,652,490</b>	<b>317,948</b>	<b>23.82%</b>	<b>1,650,552</b>	<b>1,794,712</b>	<b>1,802,357</b>	<b>2,085,852</b>
<b>Public Safety</b>										
Police	2,345,781	2,709,950	3,116,735	3,305,586	188,851	6.06%	3,504,573	3,686,886	3,970,928	4,125,128
Fire	364,614	401,149	352,168	238,413	(113,755)	-32.30%	238,337	267,069	275,166	287,381
Building	229,553	214,167	223,104	229,365	6,261	2.81%	236,397	242,982	249,900	257,179
<b>Total Public Safety</b>	<b>2,939,948</b>	<b>3,325,266</b>	<b>3,692,007</b>	<b>3,773,364</b>	<b>81,357</b>	<b>2.20%</b>	<b>3,979,307</b>	<b>4,196,937</b>	<b>4,495,994</b>	<b>4,669,688</b>
<b>Streets &amp; Highways</b>										
Engineering	90,537	102,943	137,914	143,310	5,396	3.91%	151,162	159,121	167,554	176,500
Fleet Maintenance	249,677	237,881	232,182	245,977	13,795	5.94%	255,483	266,865	278,899	291,636
Streets	626,036	615,875	770,234	767,790	(2,443)	-0.32%	808,134	850,131	895,085	943,243
<b>Total Streets &amp; Highways</b>	<b>966,250</b>	<b>956,699</b>	<b>1,140,330</b>	<b>1,157,077</b>	<b>16,748</b>	<b>1.47%</b>	<b>1,214,779</b>	<b>1,276,118</b>	<b>1,341,538</b>	<b>1,411,379</b>
<b>Culture &amp; Recreation</b>										
Parks	745,216	690,100	811,430	791,604	(19,826)	-2.44%	781,932	781,857	823,207	860,906
BLCS	129,120	83,117	73,661	72,496	(1,165)	-1.58%	75,063	77,788	80,679	83,749
Community - Recreation (other)	106,192	119,724	131,309	125,027	(6,282)	-4.78%	131,082	136,961	143,193	149,808
<b>Total Culture &amp; Recreation</b>	<b>980,528</b>	<b>892,941</b>	<b>1,016,400</b>	<b>989,127</b>	<b>(27,273)</b>	<b>-2.68%</b>	<b>988,077</b>	<b>996,605</b>	<b>1,047,079</b>	<b>1,094,462</b>
<b>Economic Development</b>										
	153,112	181,796	183,411	219,696	36,285	19.78%	231,889	244,543	257,958	272,197
<b>Total General Fund Expenditures</b>	<b>\$ 6,665,620</b>	<b>\$ 7,235,075</b>	<b>\$ 7,366,689</b>	<b>\$ 7,791,754</b>	<b>425,065</b>	<b>5.77%</b>	<b>\$ 8,064,604</b>	<b>\$ 8,508,916</b>	<b>\$ 8,944,926</b>	<b>\$ 9,533,577</b>

# Departments Detail Budgets

## Mayor & Council

				0.44%	0.46%	2025-2026		0.47%	0.49%	0.50%	0.53%	
% inc	Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
100%	101-100-05-05-4002	Wages	26,850	\$ 26,850	\$27,000	\$27,000	\$ -		\$27,000	\$27,000	\$27,000	\$27,000
7.65%	101-100-05-05-4010	F.I.C.A./Medicare (er)	1,928	1,928	1,929	1,929	-		1,929	1,929	1,929	1,929
#####	101-100-05-05-4021	PFMLA	-	-	112	118	6	5.36%	128	132	136	143
	101-100-05-05-4012	P.E.R.A. (er)	-	-	-	-	-		-	-	-	-
105%	101-100-05-05-4016	WC Insurance	91	90	100	202	102	102.00%	212	223	234	246
100%	101-100-05-20-4170	Legal	-	-	100	100	-		100	100	100	100
	101-100-05-20-4180	Other Consultants	350	-	-	-	-		-	-	-	-
103%	101-100-05-25-4200	Printing- Newsletter	838	933	850	950	100	11.76%	979	1,008	1,038	1,069
100%	101-100-05-25-4210	Operating Supplies	415	847	500	500	-		500	500	500	500
100%	101-100-05-25-4212	Other Operations	-	-	200	50	(150)	-75.00%	50	50	50	50
	101-100-05-25-4215	Uniforms/Clothing	120	-	150	150	-		150	150	150	150
100%	101-100-05-25-4220	Advertising	50	78	100	100	-		100	100	100	100
100%	101-100-05-25-4235	Postage	5	43	10	10	-		10	10	10	10
100%	101-100-05-25-4238	Training/Schools	880	983	1,000	1,000	-		1,000	1,000	1,000	1,000
100%	101-100-05-25-4240	Travel/Mileage	-	-	100	100	-		100	100	100	100
100%	101-100-05-25-4243	Meals	444	1,125	500	690	190	38.00%	690	690	690	690
103%	101-100-05-25-4250	Liability Insurance	810	1,218	1,000	1,360	360	35.96%	1,400	1,442	1,486	1,530
100%	101-100-05-25-4257	Contractors Hired	-	75	-	-	-		-	-	-	-
100%	101-100-05-25-4260	Subscriptions/Dues	30	30	30	30	-		30	30	30	30
	101-100-05-25-4413	Equipment/Accessories	-	140	-	-	-		-	-	-	-
			\$ 32,811	\$ 34,340	\$ 33,681	\$ 34,289	\$ 608	1.80%	\$ 34,378	\$ 34,464	\$ 34,552	\$ 34,647

## Planning Department

				2025-2026				2027	2028	2029	2030
Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-100-10-05-4002	Wages	117,458	\$ 120,501	\$ 156,283	\$113,934	\$ (42,349)	-27.10%	\$120,770	\$ 128,016	\$135,697	\$143,839
101-100-10-05-4004	Overtime Wages	60	166	-	-	-		-	-	-	-
101-100-10-05-4008	Insurance Benefits (er)	16,284	20,578	26,320	22,488	(3,832)	-14.56%	23,837	25,268	26,784	28,391
101-100-10-05-4009	HSA Accounts	1,932	1,859	1,853	1,553	(300)	-16.19%	1,553	1,553	1,553	1,553
101-100-10-05-4010	F.I.C.A./Medicare (er)	8,685	9,093	11,957	8,719	(3,238)	-27.08%	9,239	9,793	10,381	11,004
101-100-10-05-4021	PFMLA	-	-	689	527	(162)	-23.51%	572	625	682	759
101-100-10-05-4012	P.E.R.A. (er)	8,596	8,887	11,375	8,200	(3,175)	-27.91%	9,662	10,241	10,856	11,507
101-100-10-05-4016	W/C Insurance	1,265	1,556	1,530	1,007	(523)	-34.18%	1,067	1,131	1,199	1,271
101-100-10-20-4140	Audit	403	490	450	500	50	11.11%	500	500	500	500
101-100-10-20-4150	Engineering	2,959	2,078	3,000	2,500	(500)	-16.67%	2,500	2,500	2,500	2,500
101-100-10-20-4170	Legal	30,871	10,344	8,000	8,000	-		8,000	8,000	8,000	8,000
101-100-10-20-4180	Other Consultants	7,523	3,645	5,000	18,000	13,000	260.00%	18,000	18,000	18,000	18,000
101-100-10-25-4200	Printing-Newsletter etc	838	933	850	950	100	11.76%	950	950	950	950
101-100-10-25-4209	Recording Fees	-	2	100	50	(50)	-50.00%	50	50	50	50
101-100-10-25-4210	Operating Supplies	592	460	600	500	(100)	-16.67%	515	530	546	563
101-100-10-25-4212	Other Operations Expenses	-	-	50	50	-		50	50	50	50
101-100-10-25-4215	Uniforms/Clothing	18	45	100	100	-		100	100	100	100
101-100-10-25-4220	Advertising	1,692	991	1,700	1,000	(700)	-41.18%	1,030	1,061	1,093	1,126
101-100-10-25-4230	Telephone/Internet	1,572	1,052	1,800	1,800	-		1,800	1,800	1,800	1,800
101-100-10-25-4235	Postage	608	857	625	500	(125)	-20.00%	500	500	500	500
101-100-10-25-4238	Training/Schools - Total Planning	1,195	2,483	3,000	3,000	-		3,000	3,000	3,000	3,000
Detail List With cost	Training/Schools - APA				2,500	2,500	100.0%	2,500	2,500	2,500	2,500
	Training/Schools - ULI				500	500	100.0%	500	500	500	500
101-100-10-25-4240	Travel/Mileage	-	-	250	250	-		250	250	250	250
101-100-10-25-4243	Meals	243	502	300	500	200	66.67%	500	500	500	500
101-100-10-25-4250	Liability Insurance	810	1,218	1,184	1,333	149	12.60%	1,347	1,360	1,374	1,387
101-100-10-25-4260	Subscriptions/Dues - Total Planning	146	-	150	364	214	142.67%	364	364	364	364
Detail List With cost	Subscriptions/Dues - APA				100	100	100.0%	100	100	100	100
	Subscriptions/Dues - ULI				264	264	100.0%	264	264	264	264
101-100-10-25-4405	Motor Fuel	86	110	350	300	(50)	-14.29%	600	600	600	600
101-100-10-25-4413	Equipment/Accessories	59	9	100	100	-		100	100	100	100
101-100-10-25-4430	Vehicle Maintenance	-	105	1,050	500	(550)	-52.38%	515	530	546	563
		\$ 203,895	\$ 214,460	\$ 238,666	\$ 196,725	\$ (41,941)	-17.57%	\$ 207,371	\$ 217,373	\$ 227,975	\$ 239,226

## Department Budgets – Continued

### Elections

Account Number	Description	2023 Final	2024 Actual	2025 Final	2026 Budget	2025-2026		2027 Concept	2028 Concept	2029 Concept	2030 Concept
						\$ Change	% Change				
101-100-11-10-4007	Wages (Elections)	\$ -	\$ 21,225	\$ -	\$25,000	\$ 25,000	100.0%	\$ -	\$ 27,000	\$ -	\$ 25,000
101-100-11-10-4210	Operating Supplies	-	1,532	-	1,500	1,500	100.0%	-	2,000	-	2,000
101-100-11-10-4212	Other Operations Expense	-	243	-	-	-	-	-	-	-	-
101-100-11-10-4220	Advertising	-	394	-	500	500	100.0%	-	1,000	-	1,000
101-100-11-10-4238	Training/School	2,000	1,427	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-100-11-10-4240	Travel/Mileage	-	1,174	-	800	800	100.0%	-	800	-	800
101-100-11-10-4243	Meals	-	2,965	-	3,000	3,000	100.0%	-	4,500	-	3,000
101-100-11-10-4255	Rent/Leases	-	225	-	300	300	100.0%	-	300	-	300
101-100-11-10-4413	Equipment/Accessories	-	428	-	-	-	-	-	-	-	-
101-100-11-71-4612	Capital Transfer Out - CIP 199	2,000	-	6,000	-	(6,000)	-100.00%	6,000	-	6,000	-
		<b>\$ 4,000</b>	<b>\$ 29,613</b>	<b>\$ 8,000</b>	<b>\$ 33,100</b>	<b>\$ 25,100</b>	<b>313.75%</b>	<b>\$ 8,000</b>	<b>\$ 37,600</b>	<b>\$ 8,000</b>	<b>\$ 34,100</b>

### Administration/Finance

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2025-2026		2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
						\$ Change	% Change				
101-100-15-05-4002	Wages	271,292	\$ 244,018	\$ 243,637	\$ 259,002	\$ 15,365	6.31%	\$ 274,541	\$ 291,013	\$ 308,472	\$ 326,980
101-100-15-05-4001	Advance Resignation Pay	-	1,500	3,000	1,500	(1,500)	-50.00%	1,500	1,500	1,500	1,500
101-100-15-05-4008	Insurance Benefits (er)	41,771	38,908	34,650	38,660	4,010	11.57%	40,980	43,438	46,045	48,807
101-100-15-05-4009	HSA Accounts	2,379	3,064	3,320	3,320	-	-	3,320	3,320	3,320	3,320
101-100-15-05-4010	F.I.C.A./Medicare (er)	19,699	17,922	19,009	20,071	1,062	5.59%	21,002	22,262	23,598	25,014
101-100-15-05-4021	PFMLA	-	-	1,088	1,204	116	10.66%	1,308	1,428	1,558	1,734
101-100-15-05-4012	P.E.R.A. (er)	20,161	42,794	18,409	19,562	1,153	6.26%	21,963	23,281	24,678	26,158
101-100-15-05-4016	W/C Insurance	4,101	4,518	5,461	2,767	(2,694)	-49.33%	2,850	2,936	3,024	3,114
101-100-15-05-4019	Wellness Plan	4,859	2,686	7,000	10,000	3,000	42.86%	10,000	10,000	10,000	10,000
101-100-15-20-4140	Audit	4,029	4,897	6,000	6,000	-	-	6,000	6,000	6,000	6,000
101-100-15-20-4170	Legal - RATES INCREASE 2022	29,347	25,582	30,000	22,500	(7,500)	-25.00%	22,500	22,500	22,500	22,500
101-100-15-20-4171	Legal - CODE ENFORCEMENT	-	-	-	2,500	2,500	100.0%	2,500	2,500	2,500	2,500
101-100-15-20-4175	Assessing	26,859	27,073	28,644	28,000	(644)	-2.25%	28,840	29,705	30,596	31,514
101-100-15-20-4180	Other Consultants	2,968	10,310	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-100-15-25-4110	Bank Charges	12,944	14,011	13,000	15,000	2,000	15.38%	15,450	15,914	16,391	16,883
101-100-15-25-4200	Printing-Newsletter etc	838	933	850	950	100	11.76%	979	1,008	1,038	1,069
101-100-15-25-4208	Copies	1,212	(1,134)	17,000	15,544	(1,456)	-8.56%	16,010	16,491	16,985	17,495
101-100-15-25-4210	Operating Supplies	6,975	9,507	8,500	8,500	-	-	8,500	8,500	8,500	8,500
101-100-15-25-4212	Other Operations Expenses	3,794	5,066	2,400	2,500	100	4.17%	2,500	2,500	2,500	2,500
101-100-15-25-4213	Safety Training/Expenses	2,070	3,148	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-100-15-25-4215	Uniforms/Clothing	804	2,100	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-100-15-25-4217	Cleaning Services	13,425	15,053	14,940	16,000	1,060	7.10%	16,160	16,322	16,485	16,650
101-100-15-25-4220	Advertising	413	958	1,200	3,000	1,800	150.00%	3,000	3,000	3,000	3,000
101-100-15-25-4225	Sanitation/Garbage Removal	4,790	5,235	5,280	5,400	120	2.27%	5,454	5,509	5,564	5,619
101-100-15-25-4230	Telephone/Internet	15,550	22,913	-	-	-	-	-	-	-	-
101-100-15-25-4230	Telephone/Internet - Ring Central	-	-	8,820	9,600	780	8.84%	8,820	8,820	8,820	8,820
101-100-15-25-4230	Telephone/Internet - Charter Fiber	-	-	9,300	9,300	-	-	9,300	9,300	9,300	9,300
101-100-15-25-4230	Telephone/Internet - Charter Reader Board	-	-	924	924	-	-	924	924	924	924
101-100-15-25-4230	Telephone/Internet - Charter Internet	-	-	1,200	1,200	-	-	1,200	1,200	1,200	1,200
101-100-15-25-4230	Telephone/Internet - Employee Cell Phones	-	-	2,400	2,400	-	-	2,400	2,400	2,400	2,400
101-100-15-25-4230	Telephone/Internet - Windstream	-	-	600	600	-	-	600	600	600	600

# Department Budgets – Continued

## Administration/Finance

Account Number	Description	2025-2026									
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-100-15-25-4235	Postage Machine Lease	\$ 1,880	\$ -	\$ 1,600	\$ 1,600	\$ -	-	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
101-100-15-25-4235	Postage	-	959	692	1,000	308	44.51%	1,000	1,000	1,000	1,000
101-100-15-25-4238	Training/Schools	6,037	8,345	10,000	10,000	-	-	10,000	10,000	10,000	10,000
101-100-15-25-4238	Training/Schools - GFOA NATIONAL	-	-	3,000	-	(3,000)	-100.00%	-	3,500	-	-
101-100-15-25-4240	Travel/Mileage	518	617	1,200	1,000	(200)	-16.67%	1,000	1,000	1,000	1,000
101-100-15-25-4243	Meals	298	352	1,000	500	(500)	-50.00%	500	500	500	500
101-100-15-25-4250	Liability Insurance	9,758	11,929	10,933	15,062	4,129	37.77%	15,213	15,365	15,519	15,674
101-100-15-25-4260	Subscriptions/Dues-Notary & Misc	3,134	21,845	-	140	140	100.0%	140	140	140	140
101-100-15-25-4260	Subscriptions/Dues- LMC Dues	12,252	-	13,761	14,617	856	6.22%	15,494	16,424	17,409	18,454
101-100-15-25-4260	Subscriptions/Dues- CMRP	-	-	-	500	500	100.0%	500	500	500	500
101-100-15-25-4260	Subscriptions/Dues - Compost Peer Group CA	-	-	1,600	1,600	-	-	1,600	1,600	1,600	1,600
101-100-15-25-4260	Subscriptions/Dues - MNGFOA	-	-	70	70	-	-	70	70	70	70
101-100-15-25-4260	Subscriptions/Dues - MCFOA	-	-	150	150	-	-	150	150	150	150
101-100-15-25-4260	Subscriptions/Dues - GFOA	-	-	190	500	310	163.16%	500	500	500	500
101-100-15-25-4260	Subscriptions/Dues - Amazon Prime	-	-	500	500	-	-	500	500	500	500
101-100-15-25-4260	Subscriptions/Dues - MNCPA	-	-	365	365	-	-	365	365	365	365
101-100-15-25-4260	Subscriptions/Dues - CSMHRM	-	-	150	150	-	-	150	150	150	150
101-100-15-25-4260	Subscriptions/Dues - SHRM	-	-	275	275	-	-	275	275	275	275
101-100-15-25-4260	Subscriptions/Dues - MCMA	-	-	-	200	200	100.0%	200	200	200	200
101-100-15-25-4260	Subscriptions/Dues - MAMA - City Admin Group	-	-	100	100	-	-	100	100	100	100
101-100-15-25-4300	Awards - Employee Los	43	-	100	100	-	-	100	100	100	100
101-100-15-25-4413	Equipment/Accessories	4,049	9,167	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000	1,000
101-100-15-25-4540	Repair/Maintenance Buildings	12,649	11,764	8,000	8,000	-	-	8,240	8,487	8,742	9,004
101-100-15-25-4545	Repair/Maintenance Equipment	3,852	587	1,000	750	(250)	-25.00%	773	796	820	844
101-100-15-25-4570	Electricity	18,078	17,668	20,000	20,000	-	-	21,600	23,328	25,194	27,210
101-100-15-25-4580	Natural Gas	6,391	7,294	7,000	6,500	(500)	-7.14%	6,825	7,166	7,525	7,901
101-100-15-25-4582	Solar Credit	(1,579)	(2,477)	(1,000)	(1,000)	-	-	(1,010)	(1,020)	(1,030)	(1,041)
101-100-15-25-4590	Water/Sewer Utilities	6,336	4,551	8,337	8,000	(337)	-4.04%	8,400	8,820	9,261	9,724
101-100-15-71-4612	Transfers Out - CIP- 196 - Street Maintenance/projects	620,000	804,074	270,000	450,000	180,000	66.67%	450,000	500,000	500,000	700,000
101-100-15-71-4612	Transfers Out - to Fund 141 for IFL to Sewer	25,000	25,000	25,000	25,000	-	-	25,000	25,000	25,000	25,000
		\$ 1,237,597	\$ 1,445,633	\$ 883,655	\$ 1,083,683	\$ 200,028	22.64%	\$ 1,109,886	\$ 1,190,985	\$ 1,216,687	\$ 1,447,621

## IT - Computer/Software/Maintenance - New as of 2019

Account Number	Description	2025-2026									
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-105-15-20-4129	Computer Consultant	\$ 34,000	\$ 34,000	\$ 37,454	\$ 92,340	\$ 54,886	146.54%	\$ 96,957	\$ 101,805	\$ 106,895	\$ 112,240
101-105-10-25-4135	Software-Code codification services	9,957	5,227	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-105-15-25-4130	Computers -Wire Access Points (3 yr)	-	-	2,000	-	(2,000)	-100.00%	-	2,000	-	-
101-105-15-25-4130	Software - Finance Total	27,855	26,087	31,408	71,737	40,329	128.40%	53,849	63,858	64,084	62,691
Detail List with Cost	Software - VEEAM	-	250	450	4,158	3,708	824.00%	4,366	4,584	4,813	5,054
	Software - Arctic Wolf	-	-	-	11,441	11,441	100.0%	12,013	12,613	13,244	13,906
	Software - Microsoft Azure	-	-	-	517	517	100.0%	542	570	598	628
	Software - Spam Filter (Marco)	288	288	288	288	-	-	288	288	288	288
	Software - Cisco Firewall Support (Marco)	-	250	250	250	-	-	250	250	250	250
	Software -Threat Defense (Marco)	433	433	-	-	-	-	-	488	-	-
	Software - DigiCert - email certificate 3 years	-	-	2,500	-	(2,500)	-100.00%	-	2,500	-	-
	Software - Doodle - HR application scheduling	-	-	-	100	100	100.0%	100	100	100	100
	Software - Drop Box	-	120	120	120	-	-	120	120	120	120
	Software - Zoom	-	161	161	161	-	-	161	161	161	161
	Software - Adobe	1,310	1,440	1,560	1,560	-	-	1,560	1,560	1,560	1,560
	Software - VMWEAR (Marco)	-	-	-	5,475	5,475	100.0%	-	5,475	-	5,475
	Software - MFA - (Marco)	88	-	396	600	204	51.52%	396	396	396	396
	Software - Network Solution - Domain- 5 YR	-	-	-	-	-	-	185	185	185	185
	Software - Laserfische - Cities Digital	8,175	8,214	8,215	8,400	185	2.25%	8,400	8,400	8,400	8,400
	Software - Civicsystem	12,269	14,343	15,000	18,000	3,000	20.00%	13,000	13,000	13,000	13,000
	Software - Backup	-	-	2,000	-	(2,000)	-100.00%	-	-	-	-
	Software - Thawte SSL Web Service - DigiCert 3 yr	-	588	-	700	700	100.0%	-	700	-	700
Software - Bitdefender 19.80/80 new 2020 out of 194	5,292	-	-	7,500	7,500	100.0%	-	-	8,500	-	
Software - Office 365 (Marco - \$25/MNTH FT, COUNCIL CMM)	-	-	-	12,000	12,000	100.0%	12,000	12,000	12,000	12,000	
Software - Survey Monkey - HR	-	-	468	468	-	-	468	468	468	468	
101-105-50-25-4130	Software- 800 MHZ Radios - Streets	-	-	560	560	-	-	560	560	560	560
101-105-52-25-4130	Software - Fleet Maintenance	1,440	1,440	1,500	1,500	-	-	1,500	1,500	1,500	1,500
101-105-40-25-4130	Software - Auto Cad - Engineering	-	-	1,500	2,000	500	33.33%	2,000	2,000	2,000	2,000
101-105-55-25-4130	Software - Parks Total	750	750	950	1,950	1,000	105.26%	950	1,950	950	1,950
Detail List with Cost	Software - Parks - CloudEase Parking Box	750	750	750	750	-	-	750	750	750	750
	Software-wife wireless router	-	-	-	1,000	1,000	100.0%	-	1,000	-	1,000
	Software - Ring Protect - Lakeside Park	-	-	200	200	-	-	200	200	200	200
101-105-56-25-4130	Software - Recreation/Communication Total	120	311	400	400	-	-	400	400	400	400
Detail List with Cost	Software - Canva software	120	311	200	200	-	-	200	200	200	200
	Software - QR software	-	-	200	200	-	-	200	200	200	200

# Department Budgets – Continued

## IT - Computer/Software/Maintenance - New as of 2019

Account Number	Description	2025-2026									
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-105-75-25-4130	Software - Police Department Total	24,487	25,234	39,342	53,480	14,138	35.94%	53,480	58,480	56,480	56,480
Detail List with Cost	Software - Liftoff	4,692	4,968	5,000	7,176	2,176	43.52%	7,176	7,176	7,176	7,176
	Software - Wrike - Investigation	-	-	1,000	1,000	-	-	1,000	1,000	1,000	1,000
	Software - Tracker Products - Evidence software	1,403	1,835	2,000	2,500	500	25.00%	2,500	2,500	2,500	2,500
	Software - Certified Crime Fighter	1,176	1,344	1,666	1,666	-	-	1,666	1,666	1,666	1,666
	Software - Guardian Tracking	-	1,240	3,200	3,200	-	-	3,200	3,200	3,200	3,200
	Software - DataPilot - Investigation	1,095	-	1,095	-	(1,095)	-100.00%	-	-	-	-
	Software - Bureau of Crime	600	600	600	600	-	-	600	600	600	600
	Software - 800 MHZ Radios	2,320	2,720	2,720	2,800	80	2.94%	2,800	2,800	2,800	2,800
	Software - Netmotion	1,211	1,211	1,211	1,870	659	54.42%	1,870	1,870	1,870	1,870
	Software - ProPhoenix	5,200	5,200	12,000	12,000	-	-	12,000	12,000	15,000	15,000
	Software - First Two - Investigation	-	2,400	2,400	3,600	1,200	50.00%	3,600	3,600	3,600	3,600
	Software - Pace Scheduler	-	-	2,000	2,000	-	-	2,000	2,000	2,000	2,000
	Software - Adobe	69	600	500	792	292	58.40%	792	792	792	792
	Software - Arlo Ring	260	500	500	500	-	-	500	500	500	500
	Software - Netcloud Essential - Cradlepoint	4,283	-	-	-	-	-	-	5,000	-	-
	Software - 2knowU - Language software	422	734	750	1,076	326	43.47%	1,076	1,076	1,076	1,076
	Software - Windscribe/Northland Business System	1,000	1,050	1,200	1,200	-	-	1,200	1,200	1,200	1,200
	Software - Traffic Suite	-	-	1,500	1,500	-	-	1,500	1,500	1,500	1,500
	Software - LexiPol	-	-	-	10,000	10,000	100.0%	10,000	10,000	10,000	10,000
	Software - Flock Security Subscription	-	-	-	-	-	-	-	-	-	-
101-105-15-25-4131	Security Assess Card System	1,994	-	2,575	2,000	(575)	-22.33%	2,000	2,000	2,000	2,000
101-105-75-25-4132	Electronic Data - Police Department Total	24,467	29,142	25,800	42,197	16,397	63.55%	42,197	42,197	42,197	42,800
Detail List with Cost	Electronic Data-Axon - includes Auto transcribe	23,747	28,422	25,000	41,397	16,397	65.59%	41,397	41,397	41,397	42,000
	Electronic Data-CJDN CONNECT (SHERBURNE CTY)	720	720	800	800	-	-	800	800	800	800
101-105-15-25-4134	Website - Total	9,723	10,833	11,050	20,528	9,478	85.77%	21,024	21,541	22,078	22,637
Detail List with Cost	Website	6,938	7,547	7,550	7,928	378	5.01%	8,324	8,741	9,178	9,637
	Website - Weather Alerts	2,785	3,286	3,500	3,600	100	2.86%	3,700	3,800	3,900	4,000
	Website - Forms Encryption	-	-	-	9,000	9,000	100.0%	9,000	9,000	9,000	9,000
101-105-15-25-4413	Equipment - Finance Misc items	1,175	1,888	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-105-75-25-4413	Equipment - Police - Flock Cameras	-	-	-	-	-	-	-	-	-	-
101-105-05-71-4612	Capital Transfers to Fund 194 - Computer Fund- Council	-	9,000	-	-	-	-	-	-	-	9,000
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund - All Staff	10,000	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000
		<b>\$ 149,175</b>	<b>\$ 154,327</b>	<b>\$ 170,539</b>	<b>\$ 304,692</b>	<b>\$ 134,153</b>	<b>78.66%</b>	<b>\$ 290,918</b>	<b>\$ 314,291</b>	<b>\$ 315,143</b>	<b>\$ 330,258</b>

## Big Lake Community Services Center

Account Number	Description	2025-2026									
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-100-20-05-4002	Wages **	4,337	\$ 4,721	\$ 4,814	\$ 5,108	\$ 294	6.11%	\$ 5,414	\$ 5,739	\$ 6,084	\$ 6,449
101-100-20-05-4008	Insurance **	194	225	219	243	24	10.96%	258	273	289	307
101-100-20-05-4009	HSA **	30	30	30	30	-	-	30	30	30	30
101-100-20-05-4010	F.I.C.A./Medicare (er) **	330	358	370	393	23	6.22%	417	442	468	496
101-100-20-05-4021	PFMLA	-	-	22	26	4	18.18%	26	28	31	34
101-100-20-05-4012	P.E.R.A. (er) **	319	349	361	383	22	6.09%	408	434	463	493
101-100-20-25-4210	Operating Supplies	-	327	1,000	500	(500)	-50.00%	515	530	546	563
101-100-20-25-4212	Other Operating Costs	-	43	250	100	(150)	-60.00%	103	106	109	113
101-100-20-25-4217	Cleaning Services	12,365	13,975	12,400	12,400	-	-	12,524	12,649	12,776	12,903
101-100-20-25-4225	Sanitation /Garbage	2,773	3,121	2,880	3,372	492	17.08%	3,372	3,372	3,372	3,372
101-100-20-25-4230	Telephone - WHS Alarm Cell Phone	-	-	504	-	(504)	-100.00%	-	-	-	-
101-100-20-25-4250	Liability Insurance	10,835	14,492	9,237	10,766	1,529	16.55%	11,304	11,870	12,463	13,086
101-100-20-25-4370	Grounds Maintenance - Hired Out	21	-	500	100	(400)	-80.00%	100	100	100	100
101-100-20-25-4375	Snow Removal - PW/Hired	-	-	500	-	(500)	-100.00%	-	-	-	-
101-100-20-25-4414	Equipment/Accessories - Library	870	870	3,000	3,000	-	-	3,000	3,000	3,000	3,000
101-100-20-25-4540	Repair/Maintenance Buildings	19,295	18,871	12,000	12,000	-	-	12,000	12,000	12,000	12,000
101-100-20-25-4545	Repair/Maintenance Equipment	-	1,627	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-100-20-25-4570	Electricity	10,558	11,211	13,500	12,108	(1,392)	-10.31%	13,077	14,123	15,252	16,473
101-100-20-25-4580	Natural Gas	5,887	5,871	6,500	6,165	(335)	-5.16%	6,473	6,796	7,136	7,493
101-100-20-25-4590	Water/Sewer Utilities	6,242	6,667	4,574	4,803	229	5.00%	5,043	5,295	5,560	5,838
		<b>\$ 129,120</b>	<b>\$ 83,117</b>	<b>\$ 73,661</b>	<b>\$ 72,496</b>	<b>\$ (1,165)</b>	<b>-1.58%</b>	<b>\$ 75,063</b>	<b>\$ 77,788</b>	<b>\$ 80,679</b>	<b>\$ 83,749</b>

# Department Budgets – Continued

## Economic Development

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2025-2026		2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
						\$ Change	% Change				
101-100-25-05-4002	Wages	103,130	\$ 111,203	\$ 119,170	\$ 148,965	\$ 29,795	25.00%	\$ 157,903	\$ 167,377	\$ 177,420	\$ 188,065
101-100-25-05-4004	Overtime Wages	60	166	300	300	-	-	318	337	357	379
101-100-25-05-4008	Insurance Benefits (er)	14,290	16,249	18,909	22,967	4,058	21.46%	24,345	25,806	27,354	28,995
101-100-25-05-4009	HSA Accounts	212	300	1,001	1,301	300	29.97%	1,301	1,301	1,301	1,301
101-100-25-05-4010	F.I.C.A./Medicare (er)	7,637	8,239	9,118	11,398	2,280	25.01%	12,080	12,804	13,573	14,387
101-100-25-05-4021	PFMLA	-	-	525	688	163	31.05%	750	818	894	995
101-100-25-05-4012	P.E.R.A. (er)	7,554	7,740	8,678	10,914	2,236	25.77%	11,843	12,553	13,306	14,105
101-100-25-05-4016	W/C Insurance	2,603	2,899	3,947	1,217	(2,730)	-69.17%	1,290	1,367	1,449	1,536
101-100-25-20-4140	Audit	806	500	810	800	(10)	-1.23%	800	800	800	800
101-100-25-20-4170	Legal	-	-	-	-	-	-	2,500	2,500	2,500	2,500
101-100-25-20-4180	Other Consultants	-	-	-	-	(500)	-100.00%	-	-	-	-
101-100-25-25-4200	Printing - Newsletter etc	838	933	850	950	100	11.76%	950	950	950	950
101-100-25-25-4201	Annexation	268	242	300	250	(50)	-16.67%	250	250	250	250
101-100-25-25-4209	Recording Fees/Settlement	-	148	100	100	-	-	100	100	100	100
101-100-25-25-4210	Operating Supplies	779	894	750	750	-	-	773	796	820	844
101-100-25-25-4212	Other Operations Expense	40	-	200	200	-	-	200	200	200	200
101-100-25-25-4215	Uniforms/Clothing	-	-	100	100	-	-	100	100	100	100
101-100-25-25-4220	Advertising	126	1,005	200	200	-	-	200	200	200	200
101-100-25-25-4230	Telephone/Internet	517	537	504	504	-	-	504	504	504	504
101-100-25-25-4235	Postage	6	-	50	50	-	-	50	50	50	50
101-100-25-25-4238	Training/Schools - Total EDA	2,463	2,643	3,000	3,700	700	23.33%	3,700	3,700	3,700	3,700
Detail list with cost	Training/Schools - misc	-	-	1,950	700	(1,250)	-64.10%	700	700	700	700
	Training/Schools - MEADC	-	-	-	1,950	1,950	100.00%	1,950	1,950	1,950	1,950
	Training/Schools - Ehlers	-	-	350	350	-	-	350	350	350	350
	Training/Schools - LMC Conf	-	-	350	350	-	-	350	350	350	350
	Training/Schools - EDA/Brownsf	-	-	350	350	-	-	350	350	350	350
101-100-25-25-4240	Travel/Mileage	578	516	600	600	-	-	600	600	600	600
101-100-25-25-4243	Meals	415	539	500	500	-	-	500	500	500	500
101-100-25-25-4250	Liability Insurance	810	1,323	1,184	1,827	643	54.31%	1,918	2,014	2,115	2,221
101-100-25-25-4260	Subscriptions/Dues - Total EDA	765	645	1,465	765	(700)	-47.78%	765	765	765	765
Detail list with cost	Subscriptions/Dues - EDAM	320	-	320	320	-	-	320	320	320	320
	Subscriptions/Dues - MN Marketing Partners	-	-	700	-	(700)	-100.00%	-	-	-	-
	Subscriptions/Dues - MN Car	325	-	325	325	-	-	325	325	325	325
	Subscriptions/Dues - Notary	120	-	120	120	-	-	120	120	120	120
101-100-25-25-4300	Awards - Employee LOS	-	-	50	50	-	-	50	50	50	50
101-100-25-25-4413	Equipment/Accessories	40	-	100	100	-	-	100	100	100	100
101-100-25-26-4222	Marketing - Communications	7,419	6,438	6,000	6,500	500	8.33%	6,500	6,500	6,500	6,500
101-100-25-26-4224	Marketing - Event-MNCAR	-	1,150	2,000	1,500	(500)	-25.00%	1,500	1,500	1,500	1,500
		<b>\$ 153,112</b>	<b>\$ 181,796</b>	<b>\$ 183,411</b>	<b>\$ 219,696</b>	<b>\$ 36,285</b>	<b>19.78%</b>	<b>\$ 231,889</b>	<b>\$ 244,543</b>	<b>\$ 257,958</b>	<b>\$ 272,197</b>

## Building

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2025-2026		2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
						\$ Change	% Change				
101-100-30-05-4002	Wages	\$ 160,780	\$ 83,566	\$ 56,660	\$ 60,089	3,429	6.05%	\$ 63,694	\$ 67,516	\$ 71,567	\$ 75,861
101-100-30-05-4004	Overtime Wages	417	1,160	-	-	-	-	500	500	500	500
101-100-30-05-4008	Insurance Benefits (er)	11,994	13,249	13,747	15,353	1,606	11.68%	16,274	17,251	18,286	19,383
101-100-30-05-4009	HSA Accounts	1,112	1,200	1,151	1,151	-	-	1,151	1,151	1,151	1,151
101-100-30-05-4010	F.I.C.A./Medicare (er)	12,067	6,247	4,336	4,599	263	6.07%	4,873	5,165	5,475	5,803
101-100-30-05-4021	PFMLA	-	-	251	281	30	11.95%	304	332	362	403
101-100-30-05-4012	P.E.R.A. (er)	4,234	3,847	4,251	4,509	258	6.07%	5,096	5,401	5,725	6,069
101-100-30-05-4016	W/C Insurance	605	802	636	279	(357)	-56.13%	296	313	332	352
101-100-30-20-4140	Audit	806	979	810	1,000	190	23.46%	1,000	1,000	1,000	1,000
101-100-30-20-4170	Legal	-	-	50	-	(50)	-100.00%	-	-	-	-
101-100-30-25-4200	Printing - Newsletter	838	932	850	950	100	11.76%	950	950	950	950
101-100-30-25-4210	Operating Supplies	906	2,278	1,000	2,000	1,000	100.00%	2,060	2,122	2,185	2,251
101-100-30-25-4212	Other Operations Expenses	-	3,600	100	100	-	-	100	100	100	100
101-100-30-25-4215	Uniforms/Clothing	-	-	100	-	(100)	-100.00%	-	-	-	-
101-100-30-25-4230	Telephone/Internet	1,973	1,220	1,032	1,032	-	-	1,000	1,000	1,000	1,000
101-100-30-25-4235	Postage	113	191	100	200	100	100.00%	206	212	219	225
101-100-30-25-4238	Training/Schools	1,842	180	1,000	-	(1,000)	-100.00%	-	-	-	-
101-100-30-25-4240	Travel/Mileage	-	-	100	-	(100)	-100.00%	-	-	-	-
101-100-30-25-4243	Meals	-	-	50	-	(50)	-100.00%	-	-	-	-
101-100-30-25-4250	Liability Insurance	881	1,211	1,180	1,372	192	16.27%	1,441	1,513	1,588	1,668
101-100-30-25-4257	Contractors Hired	15,167	80,113	119,000	119,000	-	-	119,000	119,000	119,000	119,000
101-100-30-25-4260	Subscriptions/Dues	145	-	150	150	-	-	150	150	150	150
101-100-30-25-4405	Motor Fuel	1,298	284	250	100	(150)	-60.00%	103	106	109	113
101-100-30-25-4412	State SurCharge Bldg.Permit	14,163	13,029	16,000	17,000	1,000	6.25%	18,000	19,000	20,000	21,000
101-100-30-25-4413	Equipment/Accessories	33	58	100	100	-	-	100	100	100	100
101-100-30-25-4430	Vehicle Maintenance	179	21	200	100	(100)	-50.00%	100	100	100	100
		<b>\$ 229,553</b>	<b>\$ 214,167</b>	<b>\$ 223,104</b>	<b>\$ 229,365</b>	<b>\$ 6,261</b>	<b>2.81%</b>	<b>\$ 236,397</b>	<b>\$ 242,982</b>	<b>\$ 249,900</b>	<b>\$ 257,179</b>

## Department Budgets – Continued

Engineering		FT-tech		0.46%	2025-2026		0.47%	0.49%	0.50%	0.53%	
Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-200-40-05-4002	Wages	\$ 58,422	\$ 64,834	\$ 85,651	\$ 89,351	\$ 3,700	4.32%	\$ 94,712	\$ 100,395	\$ 106,418	\$ 112,804
101-200-40-05-4004	Overtime Wages	825	1,180	300	300	-	-	318	337	357	379
101-200-40-05-4008	Insurance Benefits (er)	8,915	11,003	16,960	17,130	170	1.00%	18,158	19,247	20,402	21,626
101-200-40-05-4009	HSA Accounts	213	300	1,126	1,126	-	-	1,126	1,126	1,126	1,126
101-200-40-05-4010	F.I.C.A./Medicare (er)	4,095	4,523	6,555	6,839	284	4.33%	7,245	7,680	8,141	8,629
101-200-40-05-4021	PFMLA	-	-	379	414	35	9.23%	450	492	537	597
101-200-40-05-4012	P.E.R.A. (er)	4,165	4,604	6,425	6,703	278	4.33%	7,577	8,032	8,513	9,024
101-200-40-05-4016	W/C Insurance	1,265	1,556	1,188	1,760	572	48.15%	1,848	1,940	2,037	2,139
101-200-40-20-4140	Audit	403	490	450	500	50	11.11%	500	500	500	500
101-200-40-20-4150	Engineering	-	-	-	-	-	-	7,500	7,500	7,500	7,500
101-200-40-20-4170	Legal	-	-	-	-	-	-	500	500	500	500
101-200-40-25-4200	Printing-Newsletter etc	-	-	-	-	100	11.76%	950	950	950	950
101-200-40-25-4210	Operating Supplies	-	-	-	-	(500)	-50.00%	515	530	546	563
101-200-40-25-4212	Other Operations Expenses	-	-	-	-	-	-	250	250	250	250
101-200-40-25-4215	Uniforms/Clothing	-	-	-	-	50	50.00%	50	50	50	50
101-200-40-25-4220	Advertising	-	-	-	-	(50)	-100.00%	-	-	-	-
101-200-40-25-4230	Telephone/Internet	-	-	-	-	-	-	1,200	1,200	1,200	1,200
101-200-40-25-4235	Postage	-	-	-	-	(50)	-100.00%	-	-	-	-
101-200-40-25-4238	Training/Schools - Total	1,920	995	2,000	2,000	-	-	2,000	2,000	2,000	2,000
Detail list	Training/Schools -MISC	1,920	995	2,000	250	(1,750)	-87.50%	250	250	250	250
	Training/Schools -LMC	-	-	-	500	500	100.0%	500	500	500	500
	Training/Schools -MRWA	-	-	-	250	250	100.0%	250	250	250	250
	Training/Schools -MPWA	-	-	-	500	500	100.0%	500	500	500	500
	Training/Schools -CEAM	-	-	-	500	500	100.0%	500	500	500	500
101-200-40-25-4240	Travel/Mileage	9	37	100	100	-	-	100	100	100	100
101-200-40-25-4243	Meals	288	25	100	100	-	-	100	100	100	100
101-200-40-25-4250	Liability Insurance	1,013	1,835	1,480	2,987	1,507	101.82%	3,077	3,169	3,264	3,362
101-200-40-25-4260	Subscriptions/Dues - Total	-	123	500	500	-	-	500	500	500	500
Detail list	Subscriptions/Dues - Misc	-	123	500	300	(200)	-40.00%	250	300	250	300
	Subscriptions/Dues - EC	-	-	-	-	-	-	250	-	250	-
	Subscriptions/Dues - PC	-	-	-	200	200	100.0%	-	200	-	200
101-200-40-25-4405	Motor Fuel	991	1,105	1,200	1,200	-	-	1,236	1,273	1,311	1,351
101-200-40-25-4413	Equipment/Accessories	49	-	500	250	(250)	-50.00%	250	250	250	250
101-200-40-25-4430	Vehicle Maintenance	20	93	1,000	500	(500)	-50.00%	500	500	500	500
101-200-40-25-4545	Repair/Maintenance Equipment	-	-	500	500	-	-	500	500	500	500
		<b>\$ 90,537</b>	<b>\$ 102,943</b>	<b>\$ 137,914</b>	<b>\$ 143,310</b>	<b>\$ 5,396</b>	<b>3.91%</b>	<b>\$ 151,162</b>	<b>\$ 159,121</b>	<b>\$ 167,554</b>	<b>\$ 176,500</b>

Fleet / Equipment Maintenance		0.44%		0.46%	2025-2026		0.47%	0.49%	0.50%	0.53%	
Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-200-52-05-4002	Wages	-	-	-	-	2,937	3.07%	\$ 104,566	\$ 110,840	\$ 117,490	\$ 124,540
101-200-52-05-4004	Overtime Wage	-	-	-	-	-	-	500	500	500	500
101-200-52-05-4008	Insurance Benefits (er)	-	-	-	-	717	15.83%	5,562	5,896	6,249	6,624
101-200-52-05-4009	HSA Accounts	-	-	-	-	-	-	450	450	450	450
101-200-52-05-4010	F.I.C.A./Medicare (er)	-	6,152	7,324	7,549	225	3.07%	7,999	8,479	8,988	9,527
101-200-52-05-4021	PFLMA	-	-	422	455	33	7.82%	498	543	593	660
101-200-52-05-4012	P.E.R.A. (er)	6,698	6,299	7,180	7,401	221	3.08%	8,365	8,867	9,399	9,963
101-200-52-05-4016	W/C Insurance	3,574	4,897	4,536	7,198	2,662	58.69%	7,558	7,936	8,333	8,749
101-200-52-05-4020	Union Insurance	24,010	27,120	28,920	29,520	600	2.07%	29,520	29,520	29,520	29,520
101-200-52-20-4185	Other Consult-Med Exams	-	-	100	-	(100)	-100.00%	-	-	-	-
101-200-52-25-4210	Operating Supplies	3,951	3,757	2,500	1,500	(1,000)	-40.00%	1,575	1,654	1,736	1,823
101-200-52-25-4212	Other Operations Expenses	662	24	500	100	(400)	-80.00%	105	110	116	122
101-200-52-25-4215	Uniforms/Clothing	612	1,510	600	650	50	8.33%	650	650	650	650
101-200-52-25-4218	Boots/Shoes - per Union Contract	751	495	700	700	-	-	700	700	700	700
101-200-52-25-4230	Telephone/Internet	1,180	1,180	1,200	1,200	-	-	1,200	1,200	1,200	1,200
101-200-52-25-4230	Telephone/Internet - New Ipad	480	960	960	960	-	-	960	960	960	960
101-200-52-25-4238	Training/Schools - Fleet DOT Certificat	185	-	200	500	300	150.00%	500	500	500	500
101-200-52-25-4240	Travel/Mileage	-	-	50	50	-	-	50	50	50	50
101-200-52-25-4243	Meals	-	20	50	100	50	100.00%	100	100	100	100
101-200-52-25-4255	Rent/Lease	-	250	250	250	-	-	250	250	250	250
101-200-52-25-4260	Subscriptions/Dues	140	175	200	200	-	-	200	200	200	200
101-200-52-25-4385	Shop Materials/Tools	4,709	11,040	7,000	8,500	1,500	21.43%	8,500	8,500	8,500	8,500
101-200-52-25-4390	Small tools	914	3,605	1,000	2,500	1,500	150.00%	2,500	2,500	2,500	2,500
101-200-52-25-4405	Motor Fuel	3,546	1,868	3,500	2,000	(1,500)	-42.86%	2,200	2,420	2,662	2,928
101-200-52-25-4410	Tires	10,131	8,685	10,300	10,000	(300)	-2.91%	10,300	10,609	10,927	11,255
101-200-52-25-4413	Equipment/Accessories	2,111	8,029	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-200-52-25-4431	Vehicle Maintenance - Streets	22,476	23,202	12,000	15,000	3,000	25.00%	15,750	16,538	17,364	18,233
101-200-52-25-4432	Vehicle Maintenance - Parks	737	1,745	2,500	2,000	(500)	-20.00%	2,100	2,205	2,315	2,431
101-200-52-25-4433	Vehicle Maintenance - Shop	381	-	100	50	(50)	-50.00%	50	50	50	50
101-200-52-25-4434	Vehicle Maintenance - Fire	2,209	1,606	500	2,000	1,500	300.00%	500	500	500	500
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	41,158	21,313	24,150	25,000	850	3.52%	26,250	27,563	28,941	30,388
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	5,863	10,485	10,000	10,500	500	5.00%	11,025	11,576	12,155	12,763
101-200-52-25-4585	Oil	5,742	3,833	2,000	3,000	1,000	50.00%	3,000	3,000	3,000	3,000
		<b>\$ 249,677</b>	<b>\$ 237,881</b>	<b>\$ 232,182</b>	<b>\$ 245,977</b>	<b>\$ 13,795</b>	<b>5.94%</b>	<b>\$ 255,483</b>	<b>\$ 266,865</b>	<b>\$ 278,899</b>	<b>\$ 291,636</b>

# Department Budgets – Continued

## Streets

				addtl FTE	0.46%	2025-2026		0.47%	0.49%	0.50%	0.53%
Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-200-50-05-4002	Wages	\$ 134,925	\$ 148,049	\$ 174,327	\$ 181,386	\$ 7,059	4.05%	\$ 192,269	\$ 203,805	\$ 216,034	\$ 228,996
101-200-50-05-4004	Overtime Wages	4,349	3,496	6,453	6,635	182	2.82%	7,033	7,455	7,902	8,377
101-200-50-05-4006	On Call Pay	11,383	14,500	33,000	33,000	-	-	33,000	33,000	33,000	33,000
101-200-50-05-4008	Insurance Benefits (er)	6,111	4,669	4,794	5,249	455	9.49%	5,774	6,351	6,986	7,685
101-200-50-05-4009	HSA Accounts	750	500	450	450	-	-	450	450	450	450
101-200-50-05-4010	F.I.C.A./Medicare (er)	10,998	12,097	16,356	16,911	555	3.39%	17,771	18,686	19,656	20,683
101-200-50-05-4021	PFMLA	-	-	941	1,019	78	8.29%	1,101	1,192	1,292	1,427
101-200-50-05-4012	P.E.R.A. (er)	11,309	12,381	16,035	16,579	544	3.39%	18,584	19,541	20,555	21,630
101-200-50-05-4016	WC Insurance	34,169	47,201	45,043	36,573	(8,470)	-18.80%	38,767	41,093	43,559	46,173
101-200-50-05-4020	Union Insurance	42,845	40,680	57,840	59,040	1,200	2.07%	61,992	65,092	68,346	71,763
101-200-50-20-4140	Audit	4,029	4,897	4,200	5,000	800	19.05%	5,000	5,000	5,000	5,000
101-200-50-20-4170	Legal	-	-	-	-	(300)	-100.00%	-	-	-	-
101-200-50-20-4185	Other Consult-Med Exams	-	-	-	-	(500)	-100.00%	-	-	-	-
101-200-50-25-4200	Printing - newsletter	-	-	850	950	100	11.76%	950	950	950	950
101-200-50-25-4208	Copies	1,389	1,748	2,040	2,040	-	-	2,040	2,040	2,040	2,040
101-200-50-25-4210	Operating Supplies	8,206	6,068	7,350	7,000	(350)	-4.76%	7,350	7,718	8,103	8,509
101-200-50-25-4212	Other Operations Expenses	1,802	65	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000	1,000
101-200-50-25-4215	Uniforms/Clothing	1,794	1,648	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-200-50-25-4217	Cleaning Services	-	5,175	6,900	6,900	-	-	6,900	6,900	6,900	6,900
101-200-50-25-4218	Boots/Shoes - per Union Contract	1,327	1,298	1,400	1,400	-	-	1,400	1,400	1,400	1,400
101-200-50-25-4220	Advertising	83	-	100	-	(100)	-100.00%	-	-	-	-
101-200-50-25-4225	Sanitation/Garbage Removal	3,523	3,885	3,840	4,320	480	12.50%	4,752	5,227	5,750	6,325
101-200-50-25-4230	Telephone/Internet - Street Total	7,992	9,552	10,200	10,200	-	-	10,200	10,200	10,200	10,200
Detail List with Cost	Telephone/Internet - Charter/Ring Central/E,m	5,112	6,672	7,320	7,320	-	-	7,320	7,320	7,320	7,320
	Telephone/Internet - new Ipads for EE	2,880	2,880	2,880	2,880	-	-	2,880	2,880	2,880	2,880
101-200-50-25-4235	Postage	1,728	773	500	500	-	-	500	500	500	500
101-200-50-25-4238	Training/Schools	60	70	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-200-50-25-4240	Travel/Mileage	-	-	100	100	-	-	100	100	100	100
101-200-50-25-4243	Meals	-	-	200	200	-	-	200	200	200	200
101-200-50-25-4250	Liability Insurance	14,778	16,619	13,735	16,044	2,309	16.81%	16,846	17,689	18,573	19,502
101-200-50-25-4255	Rent/Lease	4,134	2,481	3,500	-	(3,500)	-100.00%	-	-	-	-
101-200-50-25-4257	Contractors Hired	6,091	2,923	10,000	3,000	(7,000)	-70.00%	3,000	3,000	3,000	3,000
101-200-50-25-4260	Subscriptions/Dues - Streets Total	882	860	325	305	(20)	-6.15%	305	305	305	305
Detail List with Cost	Subscriptions/Dues-MN DEPT OF LABOR -Ve:	10	45	50	50	-	-	50	50	50	50
	Subscriptions/Dues-VAULTH HEALTH - CDL	133	130	130	130	-	-	130	130	130	130
	Subscriptions/Dues-GOPHER ONE	17	-	20	-	(20)	-100.00%	-	-	-	-
	Subscriptions/Dues-SUSA - Norm	125	125	125	125	-	-	125	125	125	125
101-200-50-25-4300	Awards - Employee LOS	-	-	100	100	-	-	100	100	100	100
101-200-50-25-4315	Compost/Woodchipper	41,593	62,455	40,000	55,000	15,000	37.50%	55,000	55,000	55,000	55,000
101-200-50-25-4320	Sand/Salt	62,841	21,875	65,960	60,000	(5,960)	-9.04%	65,400	71,286	77,702	84,695
101-200-50-25-4325	Class 5	282	650	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-200-50-25-4335	Stripping	3,840	-	10,000	8,000	(2,000)	-20.00%	8,000	8,000	8,000	8,000
101-200-50-25-4340	Hot Mix	722	-	17,000	10,000	(7,000)	-41.18%	10,500	11,025	11,576	12,155
101-200-50-25-4360	Sealcoat/Crackfill	26,028	4,346	30,250	25,000	(5,250)	-17.36%	27,500	30,250	33,275	36,603
101-200-50-25-4395	Signs/Banner	7,083	5,464	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-200-50-25-4405	Motor Fuel	27,875	24,058	30,900	30,000	(900)	-2.91%	30,900	31,827	32,782	33,765
101-200-50-25-4413	Equipment/Accessories	1,827	1,354	500	1,000	500	100.00%	1,000	1,000	1,000	1,000
101-200-50-25-4540	Repair/Maintenance Buildings - Street Total	10,816	35,893	5,000	6,560	1,560	31.20%	6,560	6,560	6,560	6,560
Detail List with Cost	Repair/Maintenance Buildings	10,816	35,893	3,440	5,000	1,560	45.35%	5,000	5,000	5,000	5,000
	Repair/Maintenance Buildings - WH SECURI	-	-	1,560	1,560	-	-	1,560	1,560	1,560	1,560
101-200-50-25-4570	Electricity	4,700	4,981	6,000	5,379	(621)	-10.34%	5,810	6,275	6,777	7,319
101-200-50-25-4575	Electricity (Street Lights)	98,433	95,454	114,400	108,000	(6,400)	-5.59%	116,640	125,971	136,049	146,933
101-200-50-25-4580	Natural Gas	5,765	9,901	7,070	25,000	17,930	253.61%	25,250	25,503	25,758	26,015
101-200-50-25-4582	Solar Credit	(1,043)	(1,283)	(1,050)	(1,050)	-	-	(1,061)	(1,071)	(1,082)	(1,093)
101-200-50-25-4590	Water/Sewer Utilities	3,385	2,149	6,825	5,000	(1,825)	-26.74%	5,250	5,513	5,788	6,078
101-200-50-71-4612	Capital Equipment Transfer - 199	5,000	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000
		<b>\$ 626,035</b>	<b>\$ 615,875</b>	<b>\$ 770,234</b>	<b>\$ 767,790</b>	<b>\$ (2,443)</b>	<b>-0.32%</b>	<b>\$ 808,134</b>	<b>\$ 850,131</b>	<b>\$ 895,085</b>	<b>\$ 943,243</b>

# Department Budgets – Continued

Parks		2023		2024		2025		2026		2027		2028		2029		2030	
		Actual	Budget	Final	Budget	Change	%	Change	%	Concept	Concept	Concept	Concept	Concept	Concept	Concept	Concept
Account Number	Description																
101-200-55-05-4002	Wages	\$ 197,514	\$ 205,849	\$ 293,695	\$ 279,093	\$ (14,602)	-4.97%	\$ 295,839	\$ 313,589	\$ 332,404	\$ 352,348						
101-200-55-05-4023	Sick & Safe Time Leave - PT	-	426	3,105	2,359	(746)	-24.03%	2,501	2,651	2,810	2,978						
101-200-55-05-4004	Overtime Wages	619	988	1,000	1,000	-		2,000	2,000	2,000	2,000						
101-200-55-05-4008	Insurance Benefits (er)	6,111	4,650	4,794	5,249	455	9.49%	5,564	5,898	6,252	6,627						
101-200-55-05-4009	HSA Accounts	750	500	450	450	-		450	450	450	450						
101-200-55-05-4010	F.I.C.A./Medicare (er)	14,663	15,233	22,706	21,533	(1,173)	-5.17%	22,632	23,990	25,429	26,955						
101-200-55-05-4021	PFMLA	-	-	1,307	1,297	(10)	-0.77%	1,402	1,530	1,671	1,860						
101-200-55-05-4012	P.E.R.A. (er)	12,919	12,764	19,126	19,829	703	3.68%	23,667	25,087	26,592	28,188						
101-200-55-05-4016	Worker's Comp Insurance	22,918	8,872	14,578	8,704	(5,874)	-40.29%	9,226	9,780	10,367	10,989						
101-200-55-05-4020	Union Insurance	38,825	54,240	57,840	59,040	1,200	2.07%	62,582	66,337	70,318	74,537						
101-200-55-20-4140	Audit	3,022	3,673	3,200	4,000	800	25.00%	4,000	4,000	4,000	4,000						
101-200-55-20-4150	Engineering	3,544	16,916	2,000	2,000	-		2,000	2,000	2,000	2,000						
101-200-55-20-4170	Legal	-	-	100	-	(100)	-100.00%	-	-	-	-						
101-200-55-20-4185	Other Consultants-Medical Exams	271	-	300	-	(300)	-100.00%	-	-	-	-						
101-200-55-25-4200	Printing - Newsletter etc	838	933	850	950	100	11.76%	950	950	950	950						
101-200-55-25-4208	Copies	1,945	2,582	2,040	2,040	-		2,101	2,164	2,229	2,296						
101-200-55-25-4210	Operating Supplies	14,584	12,782	20,000	15,000	(5,000)	-25.00%	15,450	15,914	16,391	16,883						
101-200-55-25-4211	Lakeside Park Supplies	3,620	1,532	5,000	5,000	-		5,000	5,000	5,000	5,000						
101-200-55-25-4212	Other Operations Expenses	1,557	270	2,000	500	(1,500)	-75.00%	515	530	546	563						
101-200-55-25-4213	Park Irrigation Supplies	3,851	10,853	5,000	10,000	5,000	100.00%	10,000	10,000	10,000	10,000						
101-200-55-25-4215	Uniforms/Clothing	1,216	2,729	2,000	3,000	1,000	50.00%	3,000	3,000	3,000	3,000						
101-200-55-25-4218	Boots/Shoes - per Union Contract	1,225	1,118	1,400	1,400	-		1,400	1,400	1,400	1,400						
101-200-55-25-4220	Advertising	-	-	-	-	(2,000)	-100.00%	-	-	-	-						
101-200-55-25-4225	Sanitation/Garbage Removal	8,765	18,220	10,000	15,000	5,000	50.00%	15,450	15,914	16,391	16,883						
101-200-55-25-4230	Telephone/Internet - Parks Total	7,844	7,538	7,560	9,048	1,488	19.68%	9,048	9,048	9,048	9,048						
Detail List with Cost	Telephone/Internet - Employee monthly/Charter	4,964	4,658	2,400	3,000	600	25.00%	3,000	3,000	3,000	3,000						
	Telephone/Internet - Verizon - Irrigation App	-	-	1,800	2,688	888	49.33%	2,688	2,688	2,688	2,688						
	Telephone/Internet - New Ipads for EE	2,880	2,880	3,360	3,360	-		3,360	3,360	3,360	3,360						
101-200-55-25-4235	Postage	180	412	200	200	-		200	200	200	200						
101-200-55-25-4238	Training/Schools	656	750	600	750	150	25.00%	750	750	750	750						
101-200-55-25-4240	Travel/Mileage	-	113	-	100	100	100.00%	-	-	-	-						
101-200-55-25-4243	Meals	228	197	200	200	-		200	200	200	200						
101-200-55-25-4250	Liability Insurance	22,851	25,866	29,259	29,074	(185)	-0.63%	30,527	32,054	33,657	35,339						
101-200-55-25-4255	Rent/Lease	1,900	1,900	3,000	1,900	(1,100)	-36.67%	1,900	1,900	1,900	1,900						
101-200-55-25-4257	Contractors Hired - Parks Total	564	5,597	6,000	6,500	500	8.33%	6,500	6,500	6,500	6,500						
Detail List with Cost	Contractors Hired - boat inspections	-	5,597	6,000	6,500	500	8.33%	6,500	6,500	6,500	6,500						
	Contractors Hired - Veterans Memorial sidewalk	-	-	-	-	-		3,000	-	3,000	-						
101-200-55-25-4260	Subscriptions/Dues - Parks Total	958	130	870	980	110	12.64%	980	980	980	980						
Detail List with Cost	Subscriptions/Dues - VAULT HEALTH CDL	130	130	150	150	-		150	150	150	150						
	Subscriptions/Dues - ISA MEMBERSHIP (ARBO)	320	-	320	320	-		320	320	320	320						
	Subscriptions/Dues - MN REC & PARK - Corrie	300	-	200	310	110	55.00%	310	310	310	310						
	Subscriptions/Dues - MN REC & PARK - Norm	170	-	200	200	-		200	200	200	200						
101-200-55-25-4300	Awards - Employee LOS	75	-	25	25	-		25	25	25	25						
101-200-55-25-4321	Beach Sand	-	-	500	250	(250)	-50.00%	250	250	250	250						
101-200-55-25-4395	Signs/Banners	-	2,352	600	1,000	400	66.67%	1,000	1,000	1,000	1,000						
101-200-55-25-4405	Motor Fuel	22,419	13,979	20,000	20,000	-		22,000	24,200	26,620	29,282						
101-200-55-25-4413	Equipment/Accessories	5,906	5,351	5,000	5,000	-		5,000	5,000	5,000	5,000						
101-200-55-25-4530	Lake Maintenance	29,844	19,649	20,000	20,000	-		20,000	20,000	20,000	20,000						
101-200-55-25-4535	Playground Maintenance	7,424	7,198	8,000	8,000	-		8,000	8,000	8,000	8,000						
101-200-55-25-4540	Repair/Maintenance Buildings - Parks Total	1,040	10,126	2,525	2,525	-		2,525	2,525	2,525	2,525						
Detail List with Cost	Repair/Maintenance Buildings at Parks	1,040	9,626	2,000	2,000	-		2,000	2,000	2,000	2,000						
	Repair/Maintenance Buildings - Camera Security	-	500	525	525	-		525	525	525	525						
101-200-55-25-4570	Electricity	8,328	6,780	9,500	8,008	(1,492)	-15.71%	8,649	9,341	10,088	10,895						
101-200-55-25-4580	Natural Gas	4,449	2,106	5,000	2,500	(2,500)	-50.00%	2,550	2,601	2,653	2,706						
101-200-55-25-4582	Solar	(864)	(1,115)	(900)	(900)	-		(900)	(900)	(900)	(900)						
101-200-55-25-4590	Water/Sewer Utilities	167,778	85,960	100,000	100,000	-		105,000	110,250	115,763	121,551						
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip Fund	5,000	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000						
101-200-55-71-4612	Capital Transfers - 195 River Oaks Park/or other tr	100,000	100,000	100,000	100,000	-		50,000	16,750	16,750	16,750						
101-200-55-71-4612	Capital Transfers - 195 Trail Maintenance	9,000	9,000	9,000	9,000	-		9,000	9,000	9,000	9,000						
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	5,000	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000						
		\$745,216	\$690,100	\$811,430	\$791,604	\$ (19,826)	-2.44%	\$781,932	\$781,857	\$823,207	\$860,906						

# Department Budgets – Continued

Police		17 officers		CSO PT	2025-2026		2027	2028	2029	2030	
Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-300-75-05-4002	Wages	1,377,816	\$1,540,606	\$ 1,888,544	\$ 2,010,586	\$ 122,042	6.46%	\$2,131,221	\$2,259,094	\$2,394,640	\$2,538,319
101-300-75-05-4004	Overtime Wages	66,775	142,045	37,667	68,608	30,941	82.14%	72,724	77,088	81,713	86,616
101-300-75-05-4004	Overtime Wages - K9	-	-	14,021	-	(14,021)	-100.00%	-	-	-	-
101-300-75-05-4005	Overtime Wages/Grant	9,066	8,220	15,000	15,000	-	-	15,000	15,000	15,000	15,000
101-300-75-05-4008	Insurance Benefits (er)	195,747	216,661	275,158	308,163	33,005	11.99%	326,653	346,252	367,027	389,049
101-300-75-05-4009	HSA Accounts	12,824	13,035	25,002	25,002	-	-	25,002	25,002	25,002	25,002
101-300-75-05-4010	F.I.C.A./Medicare (er)	28,867	32,086	36,665	40,731	4,066	11.09%	43,175	45,765	48,511	51,422
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	131	115	200	200	-	-	212	225	238	252
101-300-75-05-4021	PFMLA	-	-	8,162	9,147	985	12.07%	10,098	11,025	12,037	13,397
101-300-75-05-4023	Sick & Safe Time Leave - PT	-	-	-	832	832	100.0%	882	935	991	1,050
101-300-75-05-4012	P.E.R.A. (er)	10,323	9,673	10,158	12,713	2,555	25.15%	13,476	14,284	15,141	16,050
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	238,661	279,826	319,137	337,708	18,571	5.82%	357,970	379,449	402,216	426,349
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	1,605	1,404	2,655	2,655	-	-	2,814	2,983	3,162	3,352
101-300-75-05-4016	Workers Comp	120,791	143,412	164,958	159,320	(5,638)	-3.42%	175,277	192,830	212,138	233,376
101-300-75-20-4140	Audit - Police Totals	4,633	5,632	5,700	6,500	800	14.04%	5,700	6,500	5,700	6,500
Detail List	Audit - General	4,633	5,632	4,700	5,500	800	17.02%	4,700	5,500	4,700	5,500
	Audit - body cameras	-	-	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-300-75-20-4170	Legal	2,195	6,994	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-300-75-20-4180	Other Consultants - Police Total	625	1,750	700	2,500	1,800	257.14%	2,500	2,500	2,500	2,500
Detail List	Other Consultants -	625	1,750	700	1,000	300	42.86%	1,000	1,000	1,000	1,000
	Other Consultants - BCA AUDIT PREP	-	-	-	1,500	1,500	100.0%	1,500	1,500	1,500	1,500
101-300-75-20-4181	Court Fines	13,121	14,902	20,000	20,000	-	-	20,600	21,218	21,855	22,510
101-300-75-20-4185	Medical Exams	1,577	5,051	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000	1,000
101-300-75-25-4110	Bank or Collection Charges	195	94	300	100	(200)	-66.67%	100	100	100	100
101-300-75-25-4196	Crime Prevention	-	-	250	250	-	-	250	250	250	250
101-300-75-25-4200	Printing - Newsletter etc	838	933	850	950	100	11.76%	950	950	950	950
101-300-75-25-4208	Copies	705	748	3,000	2,520	(480)	-16.00%	2,520	2,520	2,520	2,520
101-300-75-25-4210	Operating Supplies	7,179	9,282	8,500	8,500	-	-	8,755	9,018	9,288	9,567
101-300-75-25-4211	Medical Supplies	3,479	315	3,500	3,500	-	-	3,605	3,713	3,825	3,939
101-300-75-25-4212	Other Operations Expenses	5,611	1,442	8,500	8,500	-	-	8,755	9,018	9,288	9,567
101-300-75-25-4214	Police Body Armor	4,986	12,316	4,000	2,500	(1,500)	-37.50%	12,000	4,000	14,000	2,000
101-300-75-25-4215	Uniforms/Clothing	17,389	33,913	25,300	25,300	-	-	25,300	25,300	25,300	25,300
101-300-75-25-4216	Fire Arms	4,435	2,870	3,000	3,000	-	-	3,000	3,000	3,000	3,000
101-300-75-25-4220	Advertising	1,218	336	1,200	1,000	(200)	-16.67%	1,000	1,000	1,000	1,000
101-300-75-25-4226	Ammo	7,934	9,211	7,300	5,000	(2,300)	-31.51%	5,000	5,000	5,000	5,000
101-300-75-25-4230	Telephone/Internet	23,540	26,911	23,760	23,760	-	-	23,760	23,760	23,760	23,760
101-300-75-25-4235	Postage	424	690	500	500	-	-	500	500	500	500
101-300-75-25-4238	Training/Schools - Police Total	22,004	16,019	25,000	25,000	-	-	25,000	25,000	25,000	25,000
Detail List	Training/Schools	22,004	16,019	22,500	22,500	-	-	22,500	22,500	22,500	22,500
	Training/Schools-Online Police One	-	-	2,500	2,500	-	-	2,500	2,500	2,500	2,500
101-300-75-25-4240	Travel/Mileage	118	346	200	200	-	-	200	200	200	200
101-300-75-25-4243	Meals	817	1,028	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-300-75-25-4250	Liability Insurance	46,656	58,205	49,812	56,055	6,243	12.53%	58,857	61,800	64,890	64,890
101-300-75-25-4251	Emergency Management	-	-	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-300-75-25-4252	Police Reserves Expenditures	-	-	-	2,500	2,500	100.0%	2,500	2,500	2,500	2,500
101-300-75-25-4253	Police K-9 Expenditures	1,185	-	10,000	-	(10,000)	-100.00%	-	-	-	-
101-300-75-25-4254	Spud Fest	179	-	250	250	-	-	250	250	250	250
101-300-75-25-4257	Contractors Hired - Towing	213	75	500	100	(400)	-80.00%	100	100	100	100
101-300-75-25-4260	Subscriptions/Dues - Police Total	4,177	2,773	5,075	5,225	150	2.96%	5,225	5,225	5,225	5,225
Detail List	Subscriptions/Dues (MISC,POST)	1,638	72	2,000	1,335	(665)	-33.25%	1,335	1,335	1,335	1,335
	Subscriptions/Dues - Amazon Prime	-	-	-	350	350	100.0%	350	350	350	350
	Subscriptions/Dues - Mid-State Organized Crime	-	-	-	150	150	100.0%	150	150	150	150
	Subscriptions/Dues - USPCA - Chaffee	-	-	-	50	50	100.0%	50	50	50	50
	Subscriptions/Dues -MN LEAP - Support Staff	-	-	-	100	100	100.0%	100	100	100	100
	Subscriptions/Dues-MN CHIEFS AS	535	526	600	600	-	-	600	600	600	600
	Subscriptions/Dues-MPPOA	240	1,200	1,500	1,500	-	-	1,500	1,500	1,500	1,500
	Subscriptions/Dues-LEGAL DEFEN	656	900	900	900	-	-	900	900	900	900
	Subscriptions/Dues-TRI COUNTY L.	75	75	75	90	15	20.00%	90	90	90	90
Subscriptions/Dues-MOCIC	-	-	-	150	150	100.0%	150	150	150	150	
101-300-75-25-4300	Awards - Employee LOS	150	103	100	100	-	-	100	100	100	100
101-300-75-25-4405	Motor Fuel	47,010	40,935	50,000	50,000	-	-	51,500	53,045	54,636	56,275
101-300-75-25-4410	Tires	8,340	8,315	7,500	8,000	500	6.67%	8,240	8,487	8,742	9,004
101-300-75-25-4413	Equipment/Accessories	3,591	6,457	10,000	8,500	(1,500)	-15.00%	8,500	8,500	8,500	8,500
101-300-75-25-4430	Vehicle Maintenance	26,911	33,425	20,000	20,000	-	-	20,600	21,218	21,855	22,510
101-300-75-25-4545	Repair/Maintenance Equipment	1,979	4,512	1,000	3,000	2,000	200.00%	3,090	3,183	3,278	3,377
101-300-75-25-4545	Repair/Maintenance Equipment - FIRE WORKOUT	-	-	1,000	-	(1,000)	-100.00%	-	-	-	-
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	12,611	12,611	12,611	12,611	-	-	12,611	-	-	-
101-300-80-25-4207	Animal Control	388	1,940	1,000	1,000	-	-	1,000	1,000	1,000	1,000
		\$ 2,345,781	\$ 2,709,950	\$ 3,116,735	\$ 3,305,586	\$ 188,851	6.06%	\$ 3,504,573	\$ 3,686,886	\$ 3,970,928	\$ 4,125,128

## Department Budgets – Continued

### 2018 JPA Fire Department Established

#### Fire - City Portion Only

City Portion Only

Account Number	Description	2023 Actual	2024 Actual	0.44% 0.46%		2025-2026		0.47%	0.49%	0.50%	0.53%
				2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-300-85-05-4015	Fire Department Relief Assoc.	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
101-300-85-25-4200	Printing - Newsletter etc	838	933	850	950	100	11.76%	850	850	850	850
101-300-85-25-4208	Copies	570	599	600	595	(5)	-0.83%	619	644	669	696
101-300-85-25-4258	Fire Projection Services - JPB	206,910	219,018	230,468	230,468	-		230,468	259,175	267,247	275,935
101-300-85-45-4015	Fire Department Relief Assoc.	152,268	176,584	113,000	-	(113,000)	-100.00%	-	-	-	-
101-300-85-71-4612	Capital Transfers -Computers replaced 5/ysr	-	-	3,250	-	(3,250)	-100.00%	-	-	-	3,500
101-300-85-71-4612	Capital Transfers - Radio Replacement Fund	-	-	-	2,400	2,400	100.0%	2,400	2,400	2,400	2,400
		<b>364,614</b>	<b>\$401,149</b>	<b>\$ 352,168</b>	<b>\$ 238,413</b>	<b>\$(113,755)</b>	<b>-32.30%</b>	<b>\$238,337</b>	<b>\$267,069</b>	<b>\$275,166</b>	<b>\$287,381</b>

#### Recreation Community

Account Number	Description	2023 Final Budget	2024 Actual	0.44% 0.46%		2025-2026		0.47%	0.49%	0.50%	0.53%
				2025 Final Budget	2026 Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
101-400-56-05-4002	Wages	\$ 62,541	\$ 66,914	\$ 70,385	\$ 72,500	\$ 2,115	3.00%	\$ 76,850	\$ 81,461	\$ 86,349	\$ 91,530
101-400-56-05-4008	Insurance Benefits (er)	5,558	6,044	6,655	7,531	876	13.16%	7,983	8,462	8,970	9,508
101-400-56-05-4009	HSA Accounts	1,350	1,350	1,350	1,350	-		1,350	1,350	1,350	1,350
101-400-56-05-4010	F.I.C.A./Medicare (er)	4,787	4,949	5,385	5,547	162	3.01%	5,879	6,232	6,606	7,002
101-400-56-05-4021	PFMLA	-	-	310	335	25	8.06%	364	398	434	483
101-400-56-05-4012	P.E.R.A. (er)	4,693	5,019	5,280	5,439	159	3.01%	6,148	6,517	6,908	7,322
101-400-56-05-4016	Worker's Comp Insurance	5,189	715	5,722	-	(5,722)	-100.00%	-	-	-	-
101-400-56-20-4170	Legal	200	-	200	200	-		200	200	200	200
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	200	-	200	200	-		200	200	200	200
101-400-56-25-4210	Operating Supplies	500	1,092	515	1,000	485	94.17%	1,030	1,061	1,093	1,126
101-400-56-25-4212	Other Operations Expenses	100	250	206	100	(106)	-51.46%	103	106	109	113
101-400-56-25-4215	Uniforms/Clothing	50	-	50	50	-		50	50	50	50
101-400-56-25-4220	Advertising	250	-	250	100	(150)	-60.00%	250	250	250	250
101-400-56-25-4230	Telephone/Internet	504	602	576	600	24	4.17%	600	600	600	600
101-400-56-25-4235	Postage	25	-	25	25	-		25	25	25	25
101-400-56-25-4238	Training/School	500	300	300	300	-		300	300	300	300
101-400-56-25-4240	Travel/Mileage	50	-	50	50	-		50	50	50	50
101-400-56-25-4243	Meals	150	200	150	100	(50)	-33.33%	100	100	100	100
101-400-56-25-4254	Spud Fest	300	1,324	500	1,500	1,000	200.00%	1,500	1,500	1,500	1,500
101-400-56-25-4259	Contractors Hired - ECFE	10,000	8,873	5,000	-	(5,000)	-100.00%	-	-	-	-
101-400-56-25-4260	Subscriptions/Dues - Recreation	1,425	1,804	2,200	2,200	-		2,200	2,200	2,200	2,200
Detail list with cost	Subscriptions/Dues - ASCAP	-	-	450	450	-		450	450	450	450
	Subscriptions/Dues - SESAC	-	-	600	600	-		600	600	600	600
	Subscriptions/Dues - MN REC	-	-	350	350	-		350	350	350	350
	Subscriptions/Dues - SURVEY	-	-	700	700	-		700	700	700	700
	Subscriptions/Dues - NOTARY	-	-	100	100	-		100	100	100	100
101-400-56-25-4395	Signs/Banners	250	-	100	100	-		100	100	100	100
101-400-56-25-4413	Equipment/Accessories	250	-	100	50	(50)	-50.00%	50	50	50	50
101-400-56-25-4903	Movie in the Park	2,500	2,600	2,500	2,500	-		2,500	2,500	2,500	2,500
101-400-56-25-4905	Dog Vaccination Clinic	-	150	200	150	(50)	-25.00%	150	150	150	150
101-400-56-71-4612	Transfer - Music in the Park	5,000	5,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-400-70-25-4400	Recycling Day	12,000	11,309	12,000	12,000	-		12,000	12,000	12,000	12,000
101-400-95-25-4902	Donation - Contribution	1,100	1,100	1,100	1,100	-		1,100	1,100	1,100	1,100
		<b>\$ 119,472</b>	<b>\$ 119,724</b>	<b>\$ 131,309</b>	<b>\$ 125,027</b>	<b>\$(6,282)</b>	<b>-4.78%</b>	<b>\$ 131,082</b>	<b>\$ 136,961</b>	<b>\$ 143,193</b>	<b>\$ 149,808</b>

# Enterprise Funds

FIVE-YEAR FINANCIAL PLAN - WATER												
	Actual				Budget				Concept Budget			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>Revenue Budget</b>												
Utilities Revenues - Water	\$ 2,809,407	\$ 2,656,555	\$ 2,773,000	\$ 2,297,472	\$ 2,228,003	\$ 2,217,562	\$ (10,441)	-0.47%	\$ 2,246,698	\$ 2,280,428	\$ 2,314,654	\$ 2,349,061
Other Revenues - Water	59,387	75,343	78,827	131,877	11,000	21,000	10,000	90.91%	21,000	21,000	21,000	21,000
<b>Total Revenues</b>	<b>\$ 2,868,794</b>	<b>\$ 2,731,898</b>	<b>\$ 2,851,827</b>	<b>\$ 2,429,349</b>	<b>\$ 2,239,003</b>	<b>\$ 2,238,562</b>	<b>\$ (441)</b>	<b>-0.02%</b>	<b>\$ 2,267,698</b>	<b>\$ 2,301,428</b>	<b>\$ 2,335,654</b>	<b>\$ 2,370,061</b>
<b>Expense Budget</b>												
Personnel	\$ 593,583	\$ 688,584	\$ 706,549	\$ 705,373	\$ 906,562	\$ 946,272	\$ 39,710	4.38%	\$ 1,005,936	\$ 1,065,546	\$ 1,101,391	\$ 1,138,844
Professional Services	47,809	52,764	48,172	50,221	64,250	108,860	44,610	69.43%	80,760	82,718	84,735	86,812
Operations	510,017	444,725	460,477	483,894	732,381	605,003	(127,378)	-17.39%	681,239	595,430	609,856	622,929
Capital/Transfers	247,545	623,000	278,000	903,000	568,000	258,000	(310,000)	-54.58%	258,000	258,000	258,000	258,000
Debt - Interest	128,480	106,541	77,899	19,797	10,001	7,680	(2,321)	-23.21%	175,163	173,450	172,288	171,627
Debt - Principal*	816,355	791,475	646,755	646,755	97,505	103,089	5,584	5.73%	103,672	47,847	49,014	-
<b>Total Expenses</b>	<b>\$ 2,343,789</b>	<b>\$ 2,707,089</b>	<b>\$ 2,217,852</b>	<b>\$ 2,809,040</b>	<b>\$ 2,378,699</b>	<b>\$ 2,028,904</b>	<b>\$ (349,795)</b>	<b>-14.71%</b>	<b>\$ 2,304,770</b>	<b>\$ 2,222,990</b>	<b>\$ 2,275,284</b>	<b>\$ 2,278,211</b>
<b>Net Income/(Loss)</b>	<b>\$ 525,005</b>	<b>\$ 24,809</b>	<b>\$ 633,975</b>	<b>\$ (379,691)</b>	<b>\$ (139,696)</b>	<b>\$ 209,658</b>	<b>\$ 349,354</b>		<b>\$ (37,073)</b>	<b>\$ 78,437</b>	<b>\$ 60,369</b>	<b>\$ 91,849</b>
<b>Depreciation Expense</b>	<b>\$ 871,903</b>	<b>\$ 891,671</b>	<b>\$ 894,005</b>	<b>\$ 904,130</b>	<b>\$ 954,005</b>	<b>\$ 954,005</b>	<b>-</b>		<b>\$ 954,005</b>	<b>\$ 954,005</b>	<b>\$ 991,028</b>	<b>\$ 991,028</b>
<b>Projected Ending Cash **</b>	<b>\$ 1,763,933</b>	<b>\$ 1,824,341</b>	<b>\$ 1,737,951</b>	<b>\$ 811,416</b>	<b>\$ 337,775</b>	<b>\$ 547,433</b>	<b>209,658</b>	<b>62.07%</b>	<b>\$ 510,360</b>	<b>\$ 588,797</b>	<b>\$ 649,167</b>	<b>\$ 680,646</b>

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

SUMMARY BUDGET - SEWER FUND												
FIVE-YEAR FINANCIAL PLAN												
	Actual				Budget				Concept Budget			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>Revenue Budget</b>												
Utilities Revenues - Sewer	\$ 3,022,681	\$ 3,119,815	\$ 3,207,615	\$ 3,303,181	\$ 3,508,025	\$ 3,682,814	\$ 174,789	4.98%	\$ 4,106,303	\$ 4,677,958	\$ 5,225,980	\$ 5,636,451
Other Revenues - Sewer	30,382	68,169	182,913	211,461	11,000	51,000	40,000	363.64%	51,000	51,000	51,000	51,000
<b>Total Revenues</b>	<b>\$ 3,053,063</b>	<b>\$ 3,187,984</b>	<b>\$ 3,390,528</b>	<b>\$ 3,514,642</b>	<b>\$ 3,519,025</b>	<b>\$ 3,733,814</b>	<b>\$ 214,789</b>	<b>6.10%</b>	<b>\$ 4,157,303</b>	<b>\$ 4,728,958</b>	<b>\$ 5,276,980</b>	<b>\$ 5,687,451</b>
<b>Expense Budget</b>												
Personnel	\$ 592,117	\$ 688,862	\$ 715,192	\$ 704,823	\$ 910,195	\$ 948,639	\$ 38,444	4.22%	\$ 1,008,134	\$ 1,067,747	\$ 1,103,596	\$ 1,141,044
Professional Services	25,209	33,530	35,473	38,536	47,500	53,500	6,000	12.63%	54,430	55,388	56,375	57,391
Operations	468,421	564,270	600,598	623,457	709,217	857,166	147,949	20.86%	1,071,077	1,094,376	1,111,243	1,123,512
Capital/Transfers	50,000	319,000	180,000	200,000	100,000	286,000	186,000	186.00%	100,000	100,000	100,000	100,000
Debt - Interest	288,082	259,513	225,305	199,121	151,915	123,866	(28,049)	-18.46%	1,464,800	1,387,023	1,305,690	1,227,482
Debt - Principal*	1,119,646	1,145,446	1,114,246	1,114,246	1,172,495	1,198,912	26,417	2.25%	3,104,328	3,262,153	3,348,986	2,025,000
<b>Total Expenses</b>	<b>\$ 2,543,475</b>	<b>\$ 3,010,621</b>	<b>\$ 2,870,814</b>	<b>\$ 2,880,183</b>	<b>\$ 3,091,322</b>	<b>\$ 3,468,083</b>	<b>\$ 376,761</b>	<b>12.19%</b>	<b>\$ 6,802,769</b>	<b>\$ 6,966,687</b>	<b>\$ 7,025,889</b>	<b>\$ 5,674,428</b>
<b>Net Income/(Loss)</b>	<b>\$ 509,588</b>	<b>\$ 177,364</b>	<b>\$ 519,715</b>	<b>\$ 634,460</b>	<b>\$ 427,703</b>	<b>\$ 265,731</b>	<b>\$ (161,972)</b>		<b>\$ (2,645,466)</b>	<b>\$ (2,237,729)</b>	<b>\$ (1,748,909)</b>	<b>\$ 13,023</b>
<b>Depreciation Expense</b>	<b>\$ 1,394,082</b>	<b>\$ 1,399,322</b>	<b>\$ 1,414,815</b>	<b>\$ 1,433,972</b>	<b>\$ 1,435,595</b>	<b>\$ 1,435,595</b>	<b>-</b>		<b>\$ 3,035,595</b>	<b>\$ 3,035,595</b>	<b>\$ 3,035,595</b>	<b>\$ 3,035,595</b>
<b>Projected Ending Cash **</b>	<b>\$ 1,581,941</b>	<b>\$ 2,978,909</b>	<b>\$ 2,025,372</b>	<b>\$ 2,091,388</b>	<b>\$ 2,442,102</b>	<b>\$ 3,652,361</b>	<b>1,210,259</b>	<b>49.56%</b>	<b>\$ 4,486,475</b>	<b>\$ 4,938,856</b>	<b>\$ 5,276,773</b>	<b>\$ 6,911,201</b>

\*projected principal debt payment includes any new debt  
 \*\*projected cash balance is after principal debt payments are made and includes SAC received

SUMMARY BUDGET - STORM WATER FUND												
FIVE-YEAR FINANCIAL PLAN												
	Actual				Budget				Concept Budget			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<b>Revenue Budget</b>												
Utilities Revenues-Storm Water	\$ 274,133	\$ 271,526	\$ 268,120	\$ 272,756	\$ 274,853	\$ 278,828	\$ 3,975	1.45%	\$ 281,125	\$ 281,652	\$ 282,184	\$ 282,722
Other Revenues -Storm Water	3,275	7,211	19,767	22,349	9,000	9,000	-	0.00%	9,090	9,181	9,273	9,365
<b>Total Revenues</b>	<b>\$ 277,408</b>	<b>\$ 278,737</b>	<b>\$ 287,887</b>	<b>\$ 295,105</b>	<b>\$ 283,853</b>	<b>\$ 287,828</b>	<b>\$ 3,975</b>	<b>1.40%</b>	<b>\$ 290,215</b>	<b>\$ 290,833</b>	<b>\$ 291,457</b>	<b>\$ 292,088</b>
<b>Expense Budget</b>												
Personnel	\$ 102,898	\$ 171,555	\$ 147,813	\$ 133,383	\$ 160,569	\$ 165,188	\$ 4,619	2.88%	\$ 165,089	\$ 174,656	\$ 184,829	\$ 195,664
Professional Services	4,720	1,670	2,285	2,449	3,000	3,000	-	0.00%	3,000	3,000	3,000	3,000
Operations	19,217	26,305	36,237	21,971	30,348	28,600	(1,749)	-5.76%	27,990	28,186	28,888	28,596
Capital/Transfers	7,500	15,000	30,000	30,000	30,000	35,000	5,000	16.67%	50,000	50,000	10,000	10,000
Debt - Interest	39,641	39,641	39,641	10,241	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 173,976</b>	<b>\$ 254,171</b>	<b>\$ 255,976</b>	<b>\$ 198,044</b>	<b>\$ 223,917</b>	<b>\$ 231,788</b>	<b>\$ 7,870</b>	<b>3.51%</b>	<b>\$ 246,079</b>	<b>\$ 255,842</b>	<b>\$ 226,717</b>	<b>\$ 237,260</b>
<b>Net Income/(Loss)</b>	<b>\$ 103,432</b>	<b>\$ 24,566</b>	<b>\$ 31,911</b>	<b>\$ 97,061</b>	<b>\$ 59,936</b>	<b>\$ 56,040</b>	<b>\$ (3,895)</b>		<b>\$ 44,136</b>	<b>\$ 34,991</b>	<b>\$ 64,740</b>	<b>\$ 54,828</b>
<b>Depreciation Expense</b>	<b>\$ 222,329</b>	<b>\$ 222,329</b>	<b>\$ 201,587</b>	<b>\$ 166,039</b>	<b>\$ 181,700</b>	<b>\$ 181,700</b>	<b>-</b>		<b>\$ 181,700</b>	<b>\$ 181,700</b>	<b>\$ 181,700</b>	<b>\$ 181,700</b>
<b>Projected Ending Cash **</b>	<b>\$ 278,956</b>	<b>\$ 303,522</b>	<b>\$ 328,462</b>	<b>\$ 393,612</b>	<b>\$ 409,874</b>	<b>\$ 465,915</b>	<b>56,040</b>	<b>13.67%</b>	<b>\$ 510,050</b>	<b>\$ 545,041</b>	<b>\$ 609,781</b>	<b>\$ 664,608</b>

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

# Enterprise Funds - Continued

## SUMMARY BUDGET - LIQUOR STORE FUND

FIVE-YEAR FINANCIAL PLAN																
Actual					Budget				Concept Budget							
					2026				2027							
					2025	Proposed	\$	%	2027	2028	2029	2030				
					Budget	Budget	Change	Change	Concept	Concept	Concept	Concept				
					Budget	Budget	Change	Change	Budget	Budget	Budget	Budget				
<b>Revenue Budget</b>																
					2021	2022	2023	2024	2025	Proposed	\$	%	2027	2028	2029	2030
					Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Concept	Concept	Concept	Concept
					Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Budget	Budget	Budget	Budget
<b>Sales</b>																
Gross Sales	\$ 5,634,310	\$ 5,623,480	\$ 5,445,471	\$ 5,416,968	\$ 5,472,139	\$ 5,406,725	\$ (65,414)	-1.20%	\$ 5,545,614	\$ 5,688,800	\$ 5,836,469	\$ 5,988,820				
Cost of Sales	4,060,152	4,092,018	3,929,430	3,911,795	4,126,071	4,065,413	(60,658)	-1.47%	4,100,191	4,136,178	4,173,521	4,212,395				
<b>Gross Profit</b>	<b>\$ 1,574,158</b>	<b>\$ 1,531,462</b>	<b>\$ 1,516,041</b>	<b>\$ 1,505,173</b>	<b>\$ 1,346,068</b>	<b>\$ 1,341,312</b>	<b>\$ (126,072)</b>	<b>-9.37%</b>	<b>\$ 1,445,422</b>	<b>\$ 1,552,622</b>	<b>\$ 1,662,948</b>	<b>\$ 1,776,425</b>				
<b>Revenue Budget</b>																
Gross Sales	\$ 5,634,310	\$ 5,623,480	\$ 5,445,471	\$ 5,416,968	\$ 5,472,139	\$ 5,406,725	\$ (65,414)	-1.20%	\$ 5,545,614	\$ 5,688,800	\$ 5,836,469	\$ 5,988,820				
Other Revenues	19,223	26,212	53,606	58,092	35,400	40,400	5,000	14.12%	40,400	40,400	40,400	40,400				
<b>Total Revenues</b>	<b>\$ 5,653,533</b>	<b>\$ 5,649,692</b>	<b>\$ 5,499,077</b>	<b>\$ 5,475,060</b>	<b>\$ 5,507,539</b>	<b>\$ 5,447,125</b>	<b>\$ (60,414)</b>	<b>-1.10%</b>	<b>\$ 5,586,014</b>	<b>\$ 5,729,200</b>	<b>\$ 5,876,869</b>	<b>\$ 6,029,220</b>				
<b>Expense Budget</b>																
Personnel	\$ 488,964	\$ 620,474	\$ 623,868	\$ 693,388	\$ 889,218	\$ 924,122	\$ 34,904	3.93%	\$ 942,357	\$ 962,488	\$ 983,098	\$ 1,004,272				
Professional Services	6,017	5,840	7,941	8,134	8,100	10,100	2,000	24.69%	10,100	10,100	10,100	10,100				
Operations	213,459	210,540	244,403	247,199	278,762	280,253	1,491	0.53%	287,231	294,505	302,129	310,120				
Cost of Sales	4,060,152	4,092,018	3,929,430	3,911,795	4,126,071	4,065,413	(60,658)	-1.47%	4,100,191	4,136,178	4,173,521	4,212,395				
Capital/Transfers	568,620	485,000	485,000	485,210	485,000	485,000	-	0.00%	485,000	485,000	460,000	460,000				
Debt - Interest	8,638	6,200	-	-	-	-	-	-	-	-	-	-				
Debt - Principal*	79,937	79,937	-	-	-	-	-	-	-	-	-	-				
<b>Total Expenses</b>	<b>\$ 5,425,787</b>	<b>\$ 5,500,009</b>	<b>\$ 5,290,642</b>	<b>\$ 5,345,726</b>	<b>\$ 5,787,151</b>	<b>\$ 5,764,888</b>	<b>\$ (22,263)</b>	<b>-0.41%</b>	<b>\$ 5,824,879</b>	<b>\$ 5,888,271</b>	<b>\$ 5,928,848</b>	<b>\$ 5,996,887</b>				
<b>Net Income/(Loss)</b>	<b>\$ 227,746</b>	<b>\$ 149,683</b>	<b>\$ 208,435</b>	<b>\$ 129,334</b>	<b>\$ (279,613)</b>	<b>\$ (317,764)</b>	<b>\$ (38,151)</b>		<b>\$ (238,865)</b>	<b>\$ (159,071)</b>	<b>\$ (51,979)</b>	<b>\$ 32,333</b>				
<b>Depreciation Expense</b>	<b>\$ 66,874</b>	<b>\$ 72,561</b>	<b>\$ 72,719</b>	<b>\$ 75,158</b>	<b>\$ 73,190</b>	<b>\$ 75,158</b>	<b>1,968</b>		<b>\$ 75,158</b>	<b>\$ 75,158</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>				
<b>Projected Ending Cash **</b>	<b>\$ 1,359,957</b>	<b>\$ 1,509,640</b>	<b>\$ 1,648,376</b>	<b>\$ 1,569,275</b>	<b>\$ 1,180,199</b>	<b>\$ 862,436</b>	<b>(317,764)</b>	<b>-26.92%</b>	<b>\$ 623,571</b>	<b>\$ 464,499</b>	<b>\$ 412,520</b>	<b>\$ 444,853</b>				

\*projected principal debt payment includes any new debt

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

## LIQUOR STORE TRANSFERS

FIVE-YEAR FINANCIAL PLAN																
Actual					Budget				Concept Budget							
					2026				2027							
					2025	Proposed	\$	%	2027	2028	2029	2030				
					Budget	Budget	Change	Change	Concept	Concept	Concept	Concept				
					Budget	Budget	Change	Change	Budget	Budget	Budget	Budget				
<b>Transfer Budget</b>																
					2021	2022	2023	2024	2025	Proposed	\$	%	2027	2028	2029	2030
					Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Concept	Concept	Concept	Concept
					Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Budget	Budget	Budget	Budget
Transfer to General Fund	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	-	\$ 450,000	\$ 450,000	\$ -	-	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Transfer to Liquor CIP Fund	75,000	35,000	35,000	35,000	35,000	35,000	-	-	35,000	35,000	-	-	35,000	35,000	10,000	10,000
<b>Total Transfers</b>	<b>\$ 568,620</b>	<b>\$ 485,000</b>	<b>\$ -</b>		<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ -</b>		<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 460,000</b>	<b>\$ 460,000</b>				



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