



2026 SUMMARY BUDGETS

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



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City of Big Lake Strategic Plan

Community Slogan

Live Big!

Vision Statement

Big Lake is a vibrant, active, and safe community that focuses on excellence in service while promoting balanced growth through responsible leadership

Core Strategies and Strategic Objectives

The City of Big Lake is committed to leading and guiding the City towards the following long- term Core Strategies and Strategic Objectives:

1. Fiscally Responsible

- a. Look at every expenditure with a critical eye.
- b. Strategic decisions are performed in the most cost-effective manner.
- c. Stick to basic core government responsibilities.
- d. Logical, transparent, prudent decisions are not based on emotion.
- e. Short-term decisions that support long-term planning.

2. Safe, Welcoming Community

- a. Support Public Safety personnel wellness.
- b. Provide opportunities for training and professional development.
- c. Retain and attract public safety personnel.
- d. Positive engagement – community outreach.
- e. Prioritize the equipment needed to serve to the best of our ability.

3. Engaged, Community-Centric

- a. Promote engagement opportunities for members of the community.
- b. Promote and encourage volunteerism.
- c. Provide opportunities for philanthropic actions and donations.
- d. Encourage connections with local organizations.
- e. Promote block parties and neighborhood gatherings.

4. Vibrant, Natural, and Variety of Amenities

- a. Maintain and improve the quality of parks, lakes, and trails.
- b. Develop new uses and activities using parks and trails.
- c. Promote and encourage community organizations and activities.
- d. Promote beautification efforts and public art to complement natural resources.
- e. Develop more year-round activities.

5. Balanced Growth, Thriving Economy

- a. Continued support of existing businesses and their needs while seeking new business development.
- b. Well-balanced commercial, industrial, and residential development.
- c. Thoughtful zoning to meet desire for balanced growth.
- d. Be proactive and flexible in community planning.

6. Responsible Leadership

- a. Expect excellence and act with integrity.
- b. Based decisions on policy.
- c. Be prepared, work as a team, disagree well, be flexible, and lead by example.
- d. Empower others and be accountable.
- e. Communicate often and be transparent.
- f. Cast a BIG vision and continue to champion progress.



2026 Staff Mission

THE EXPECTATION IS TO LEAD WITH EXCELLENCE:

(ALL CITY OF BIG LAKE EMPLOYEES ARE LEADERS)

1. FOCUS ON WELL-BEING.

- Take care of yourself.
- Check-in with team members and colleagues.

2. MODEL KINDNESS, RESPECT, GENEROSITY, GRACE, AND UNDERSTANDING.

3. BUILD POSITIVE NORMS.

- Pro-actively recognize the “positive” in challenging situations.
- Be pro-actively helpful to others – We. Are. A. Team!

4. CLARITY IS KINDNESS.

- Communicate – Be direct.
- Involve all who are affected.
- Provide CLEAR expectations/requests/direction/information.

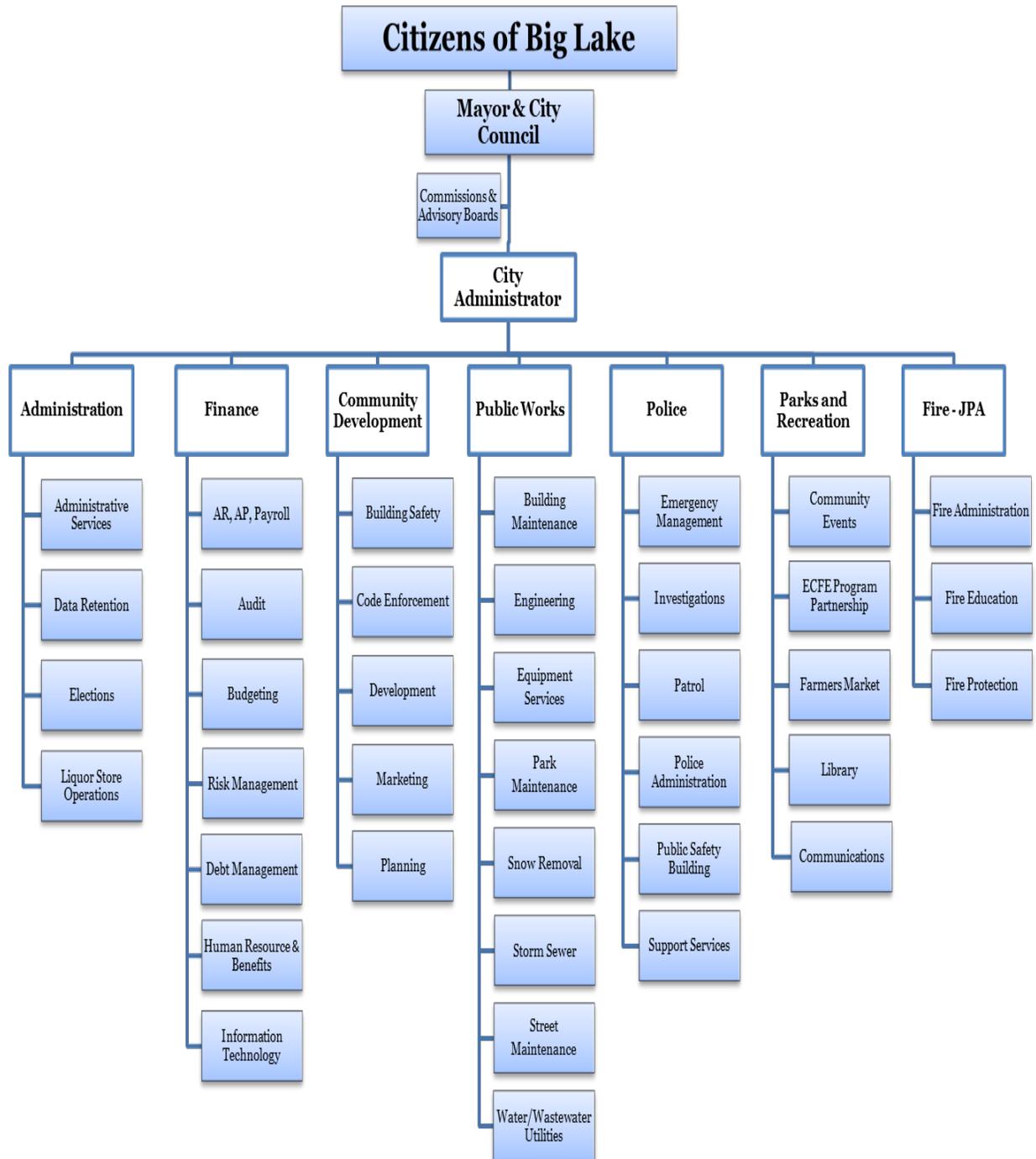
5. HOLD YOURSELF AND YOUR TEAMMATES ACCOUNTABLE.

6. MAKE SPACE FOR CANDID CONVERSATION.

- Take the time to engage in real conversations with each other; the intention is to build relationships and understand one another



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 with the wastewater treatment plant expansion**, in addition to the general operations of providing the City's core services to residents and businesses. The following budget reports represent a summary of 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.

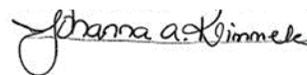
The City Council makes collective decisions on behalf of the residents and property owners of Big Lake. The budget describes the **projects, programs, equipment, and services** that form the City's 2026 work plan. Through sound financial management and adherence to adopted financial policies, the City 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 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 \$425,065, or 5.77%, over the 2025 General Fund budget.

Total General Fund Personnel Budget of \$4,953,376, an increase of 4.02% or \$191,498

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 \$1,925,927, is an increase of 4.60% or \$84,745

- 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

Administration/Finance - \$150,000

- Debt Service – levy reduction

IT - \$17,500

- 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 - \$1,200,00

- Sealcoat Projects
- Minnesota Avenue

Parks Improvements – equipment purchased in 2025

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

Water Fund - \$258,000

- Water tower maintenance
- Well maintenance

Sewer Fund - \$286,000

- Lift Panel repairs and other miscellaneous equipment
- Generator

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 \$317,500 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 \$53,755.

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

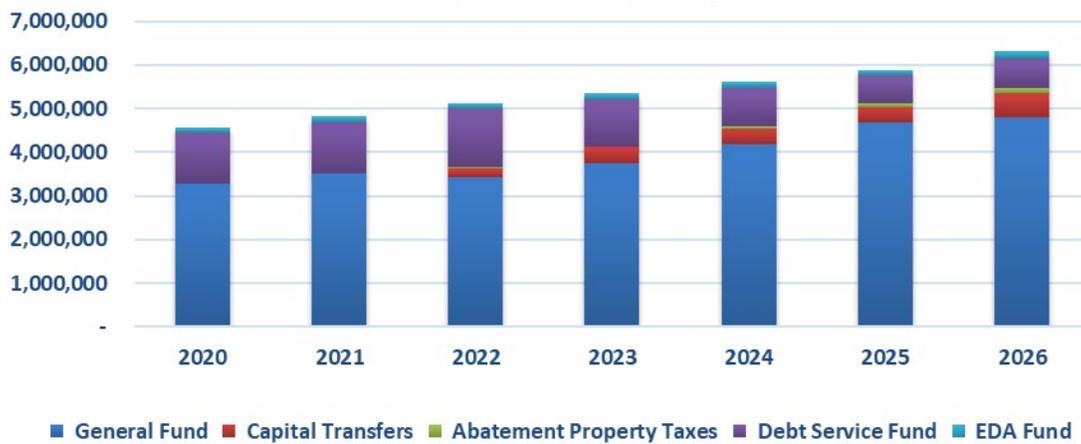


City of Big Lake Property Taxes

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 \$4.09 or an annual increase of \$49.

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



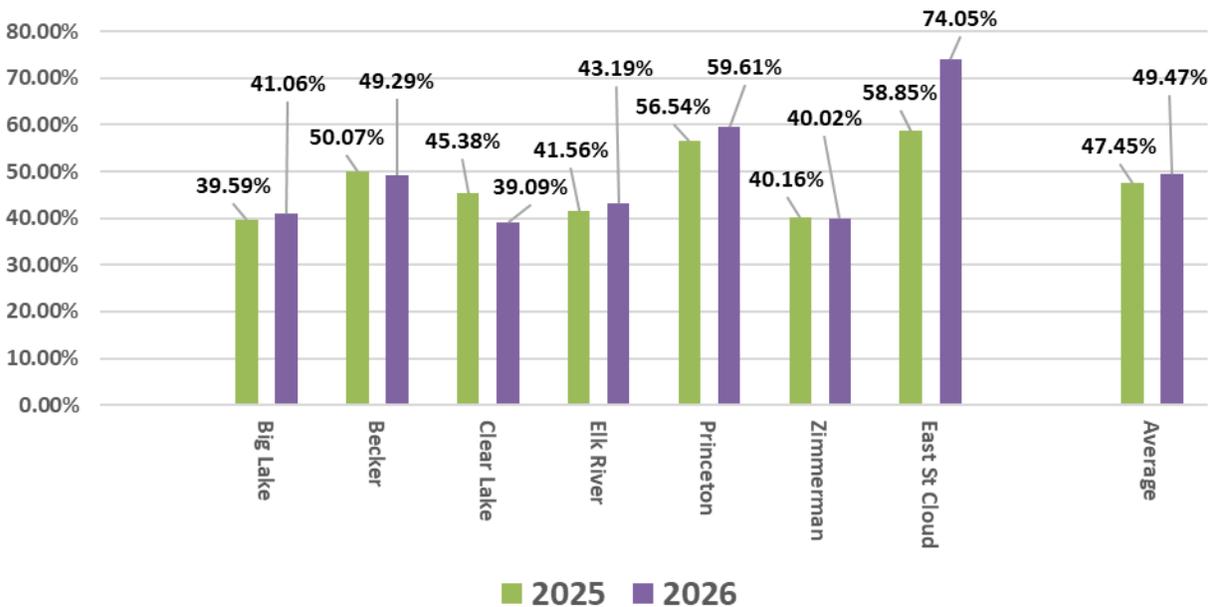
Property Tax Comparison

City property taxes in comparison to other cities, using the proposed 2026 City tax rate, based on a \$375,000 home. The City's tax rate is below the average of the cities listed below:

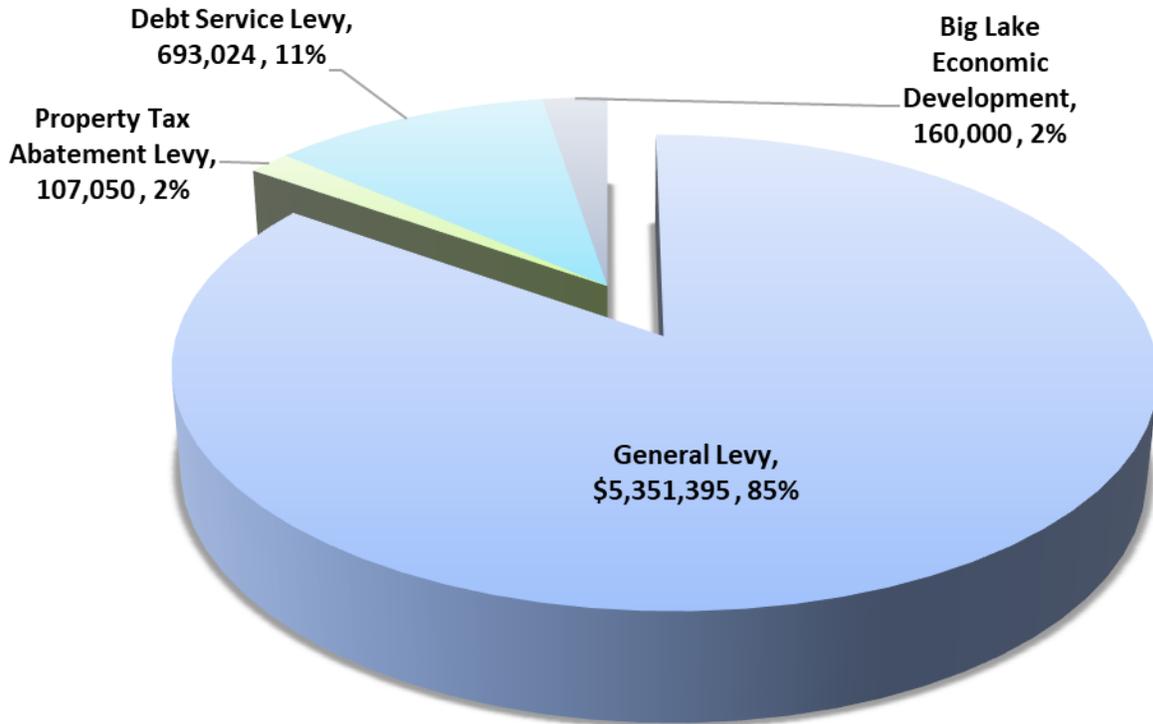
	City Tax Rate	Taxes Due based on \$375,000
Albertville	44.800%	\$ 1,623
Becker	49.290%	\$ 1,785
Big Lake	41.060%	\$ 1,487
Elk River	43.190%	\$ 1,564
Monticello	38.190%	\$ 1,383
Otsego	26.520%	\$ 961
Princeton	59.610%	\$ 2,159
Rogers	42.000%	\$ 1,521
Sartel	41.600%	\$ 1,507
Zimmerman	40.020%	\$ 1,450
Average	42.63%	\$ 1,544



City Tax Rate comparison for cities located in Sherburne County for 2025 and 2026



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

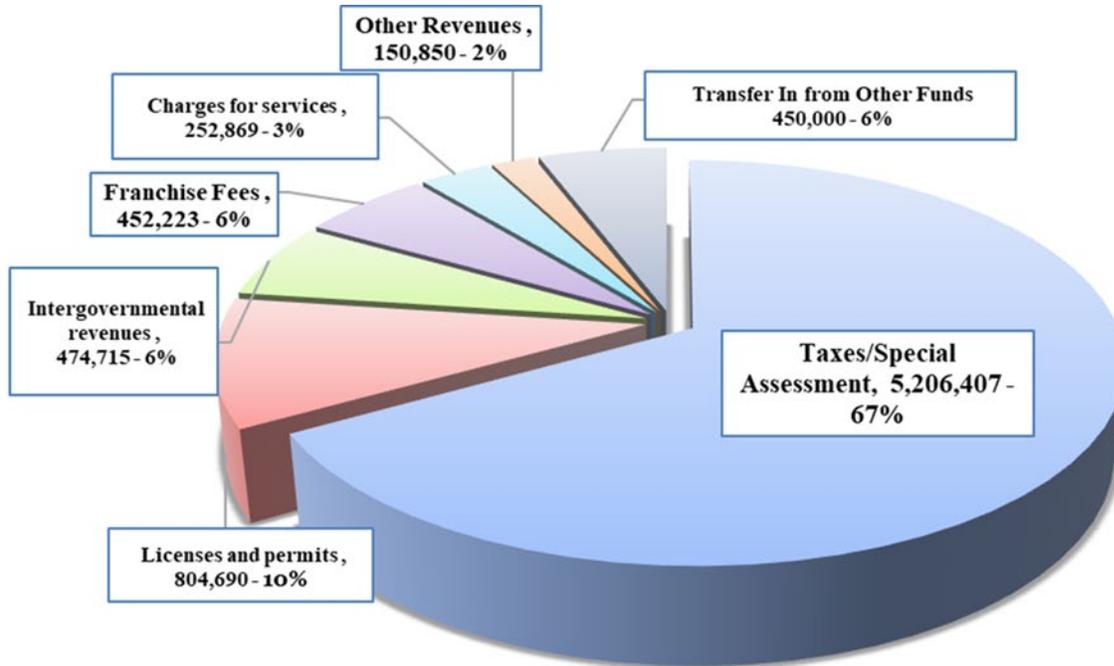
Funds used to promote economic development within the City of Big Lake

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 \$7.7 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

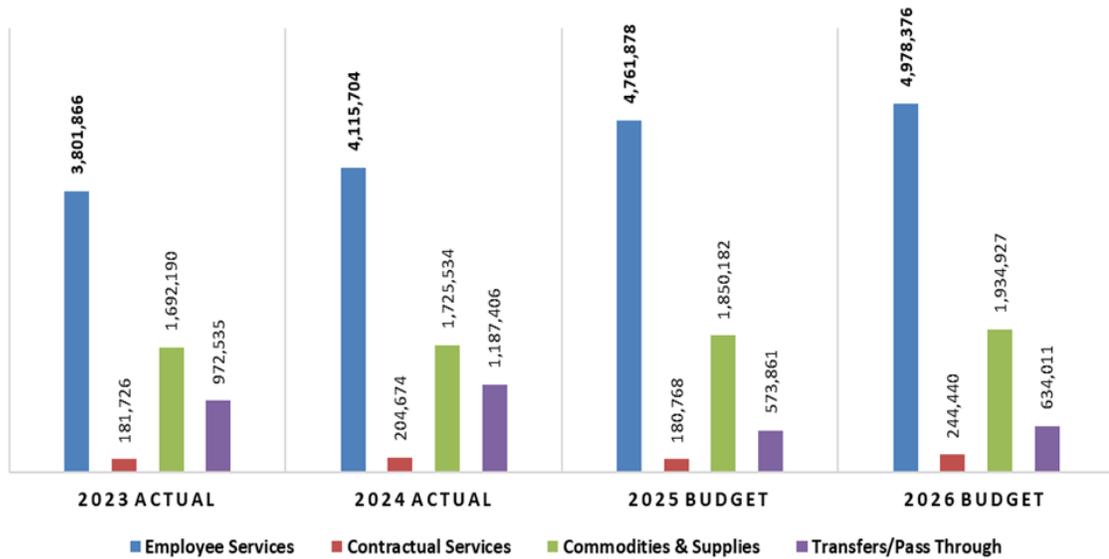
Other Revenues

This includes investment earnings

General Fund Expenditures

The largest expense of the General Fund is salary and benefits for staff operating and supporting the City services. The City’s total Expenditures Budget for 2026 is \$7,791,754, with the salary and benefits representing 64% of the total budget.

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

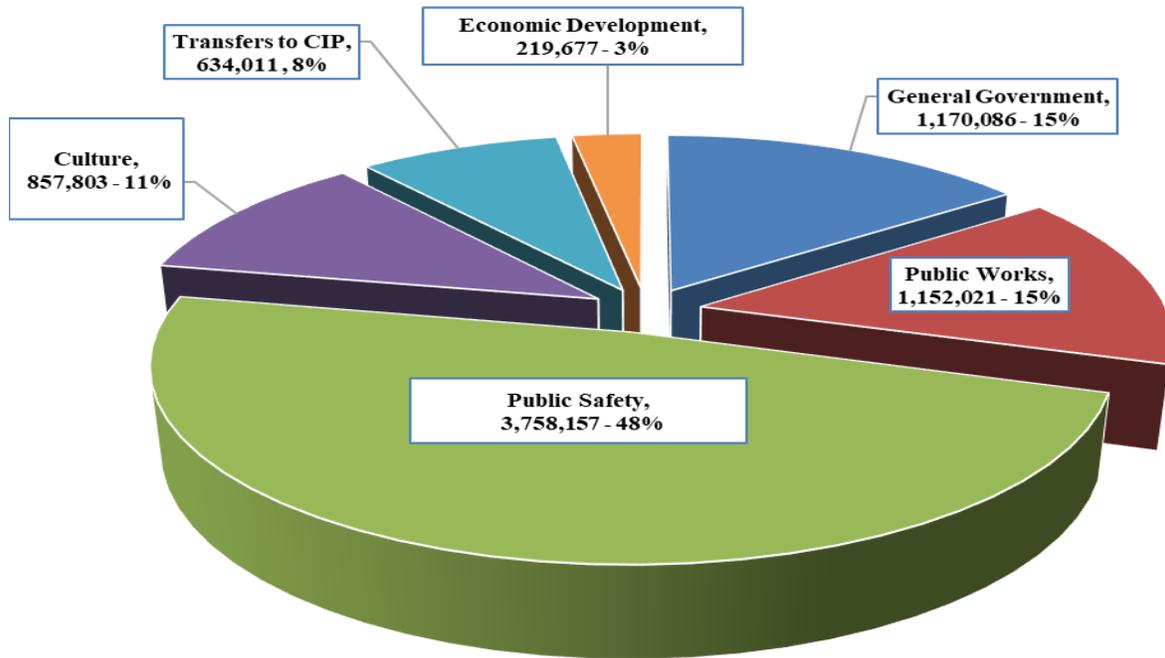
- Parks
- BLCSC
- Recreation-Community (other)

Economic Development includes the following department:

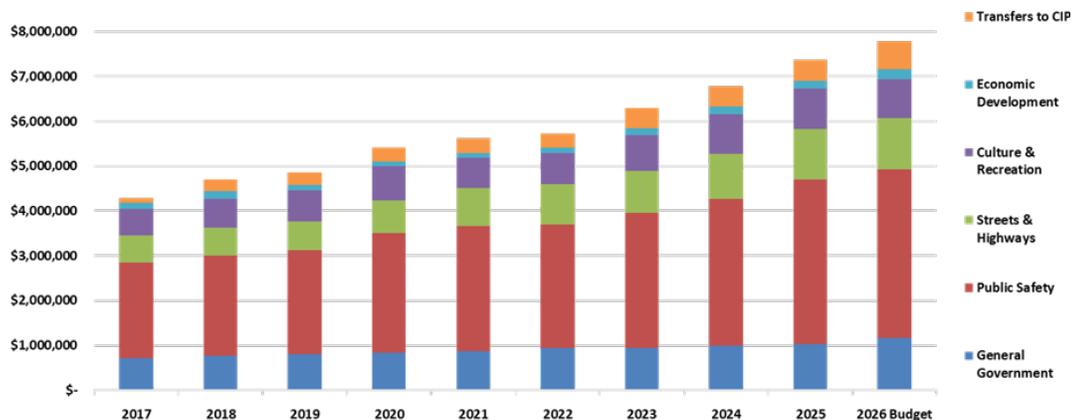
- Economic Development – general fund

The 2026 general fund budget is allocated for the following services:

- 48% for public safety, which includes our police, fire and building divisions; this maintains the safety of our community
- 15% for general government; this is general services and administration of the city
- 15% for public works, which maintains the infrastructure of the community
- 11% for culture, this includes parks, the library and community events; this promotes quality of life
- 8% for transfers to the capital improvements funds for future projects
- 3% for Economic Development, which is used to promote Big Lake



General Fund Expenditures Budgets by Services 2017 – 2026



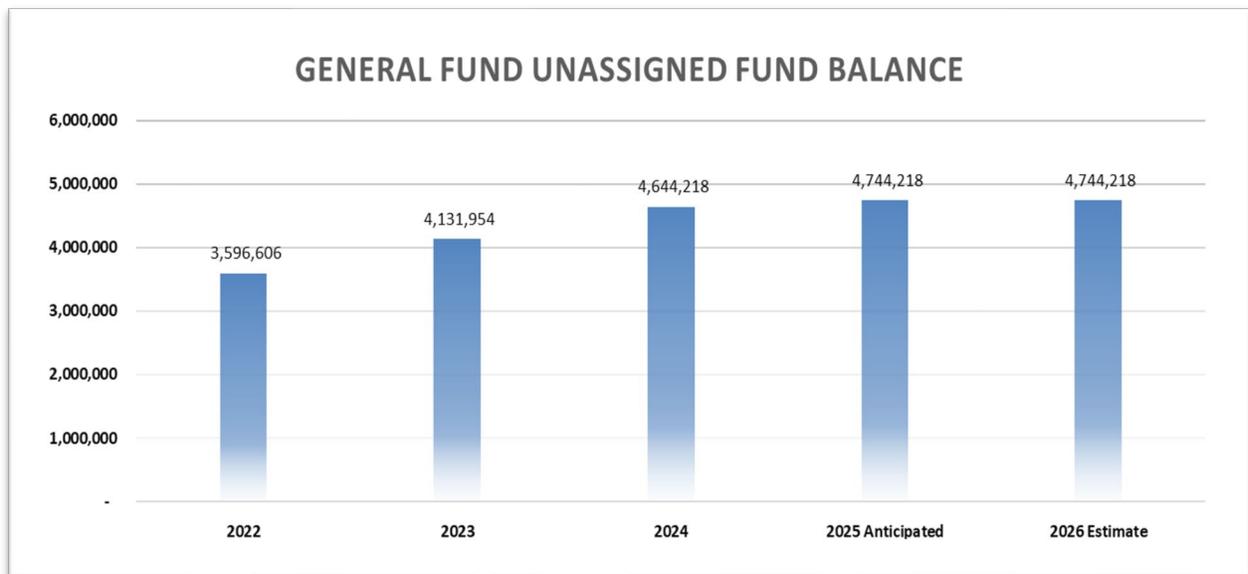
The 2026 General Fund budget is balanced at **\$7,791,754**, an increase of **\$425,065 (5.77%)** over 2025. A balanced budget means the City is not using fund balance to support ongoing operations.

Most of the revenue increase comes from a higher property tax levy, along with growth in licenses and permits and stronger investment earnings. On the expenditure side, the primary driver is higher personnel costs. The budget also increased transfers to capital funds to support future infrastructure and long-term projects.

**FY 2026
Total Revenues &
Transfers In
\$7,791,754**

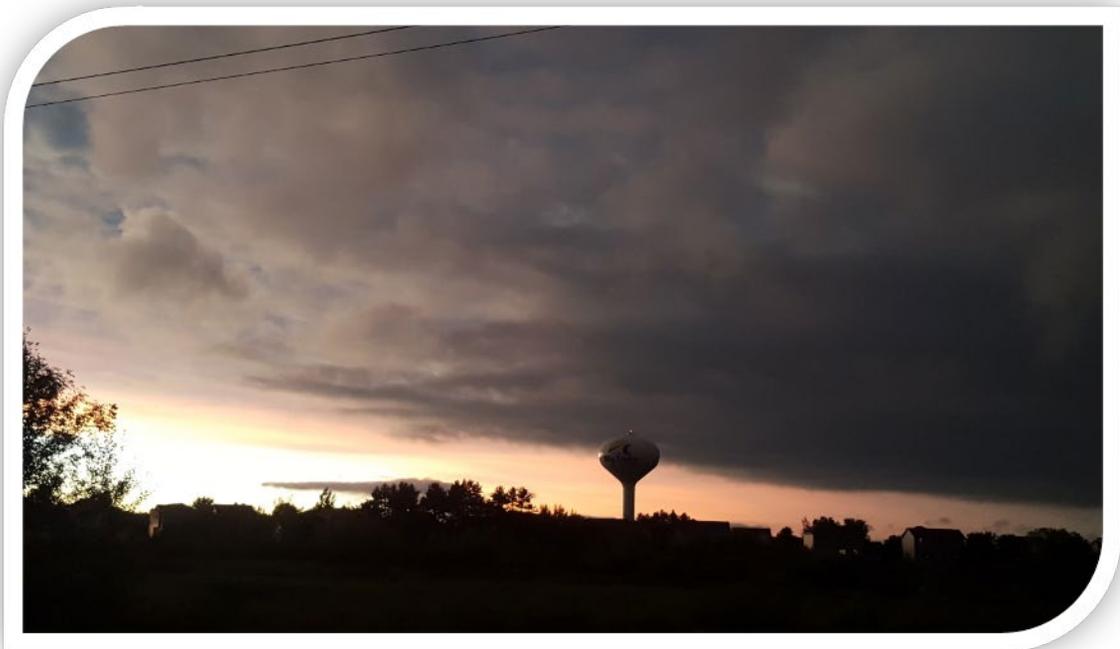
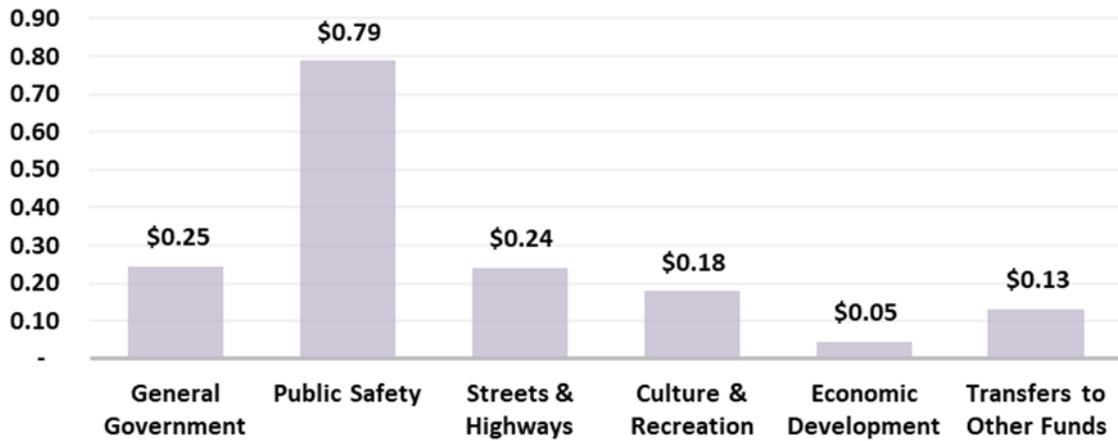
**FY 2026
Total Expenses &
Transfers Out
\$7,791,754**

The projected Unassigned Fund Balance is expected to be 58% of the 2026 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 13,084 is \$1.63; based on current households of 4,448, the cost is \$4.80 per day for each household.

Cost per day to provide services - \$1.63



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	
Mayor/Council						
Personnel	\$ 28,868	\$ 29,141	\$ 29,244	\$ 103	0.35%	
Professional Services	-	100	100	-		
Operations	5,472	4,440	4,940	500	11.25%	
Total - Mayor/Council:	\$ 34,340	\$ 33,681	\$ 34,284	\$ 603	1.79%	
Planning						
Personnel	\$ 162,640	\$ 210,007	\$ 156,407	\$ (53,600)	-25.52%	
Professional Services	16,557	16,450	29,000	12,550	76.29%	
Operations	35,263	12,209	11,297	(912)	-7.47%	
Total -Planning:	\$ 214,460	\$ 238,666	\$ 196,704	\$ (41,962)	-17.58%	
Elections						
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)		
Total -Elections	\$ 29,613	\$ 8,000	\$ 33,100	\$ 25,100	313.75%	
Administration/Finance						
Personnel	\$ 355,461	\$ 335,574	\$ 355,823	\$ 20,249	6.03%	
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%	
Total - Admin/Finance	\$ 1,445,633	\$ 883,655	\$ 1,083,420	\$ 199,765	22.61%	
Big Lake Community Services Center						
Personnel	\$ 5,707	\$ 5,816	\$ 6,183	\$ 367	6.31%	
Professional Services	-	-	-	-		
Operations	77,410	67,845	66,313	(1,532)	-2.26%	
Capitol Improvements	-	-	-	-		
Total - BLCSC:	\$ 83,117	\$ 73,661	\$ 72,496	\$ (1,165)	-1.58%	
Economic Development						
Personnel	\$ 146,796	\$ 161,648	\$ 197,731	\$ 36,083	22.32%	
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	-	-	-	-		
Total - Economic Development	\$ 181,796	\$ 183,411	\$ 219,677	\$ 36,266	19.77%	
Building						
Personnel	\$ 110,071	\$ 81,032	\$ 86,250	\$ 5,218	6.44%	
Professional Services	979	860	1,000	140	16.28%	
Operations	103,117	141,212	142,104	892	0.63%	
Total - Building:	\$ 214,167	\$ 223,104	\$ 229,354	\$ 6,250	2.80%	

General Fund Expenditure Budget Summary by Category – Continued

Division/Category:	2025-2026				
	2024 Actual	2025 Adopted Budget	2026 Proposed Budget	\$ Change	% Change
Engineering		-	-		
Personnel	\$ 88,000	\$ 118,584	\$ 123,616	\$ 5,032	4.24%
Professional Services	7,366	8,450	8,500	50	0.59%
Operations	7,577	10,880	11,187	307	2.82%
Transfers to other funds	-	-	-	-	
Total - Engineering	\$ 102,943	\$ 137,914	\$ 143,303	\$ 5,389	3.91%
Streets		-	-		
Personnel	\$ 283,573	\$ 355,239	\$ 356,808	\$ 1,569	0.44%
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	-	
Total - Streets:	\$ 615,875	\$ 770,234	\$ 767,756	\$ (2,477)	-0.32%
					(0)
Parks		-	-		
Personnel	\$ 303,522	\$ 418,601	\$ 396,954	\$ (21,647)	-5.17%
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	-	
Total - Parks:	\$ 690,100	\$ 811,430	\$ 790,004	\$ (21,426)	-2.64%
Fleet Maintenance		-	-		
Personnel	\$ 132,791	\$ 149,822	\$ 157,202	\$ 7,380	4.93%
Professional Services	-	100	-	(100)	100.0%
Operations	105,090	82,260	88,760	6,500	7.90%
Total -Fleet Maintenance	\$ 237,881	\$ 232,182	\$ 245,962	\$ 13,779	5.93%
Police		-	-		
Personnel	\$ 2,388,059	\$ 2,797,327	\$ 2,990,480	\$ 193,153	6.90%
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	-	
Total - Police:	\$ 2,709,950	\$ 3,116,735	\$ 3,305,401	\$ 188,666	6.05%
Fire		-	-		
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%
Total - Fire:	\$ 401,149	\$ 352,168	\$ 238,413	\$ (113,755)	-32.30%

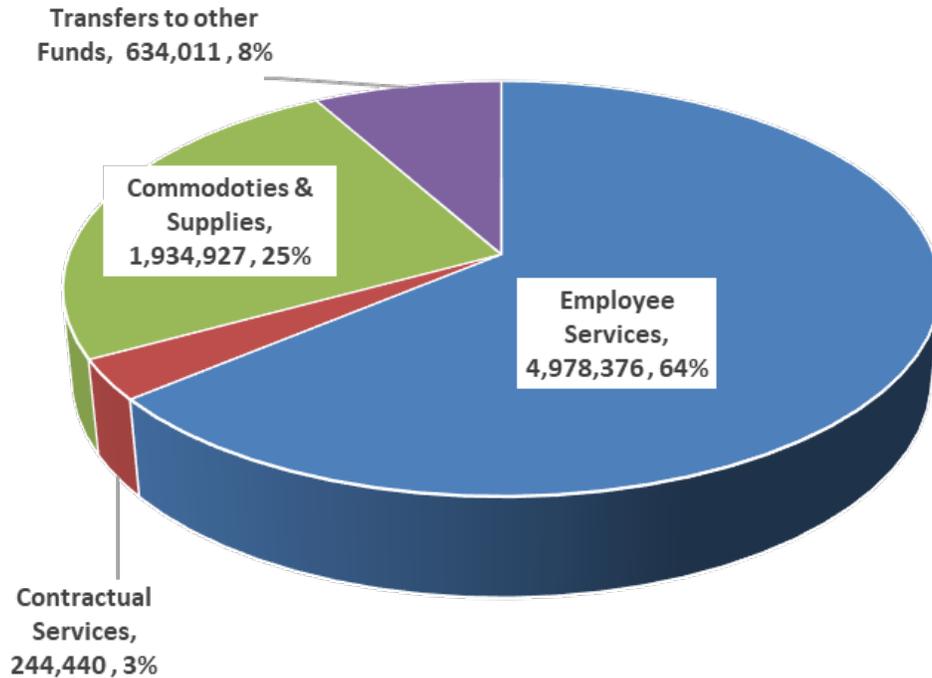
General Fund Expenditure Budget Summary by Category – Continued

Division/Category:	2025-2026				
	2024 Actual	2025 Adopted Budget	2026 Proposed Budget	\$ Change	% Change
Recreation/Community					
Personnel	\$ 84,991	\$ 95,087	\$ 92,678	\$ (2,409)	-2.53%
Professional Services	-	200	200	-	
Operations	29,733	26,022	21,425	(4,597)	-17.67%
Transfers to other funds	5,000	10,000	10,000	-	
Total - Community:	\$ 119,724	\$ 131,309	\$ 124,303	\$ (7,006)	-5.34%
IT- Computer/Software/Maintenance					
Professional Services	\$ 34,000	\$ 37,454	\$ 92,340	\$ 54,886	146.54%
Operations	101,327	123,085	205,236	82,151	66.74%
Transfers to other funds	19,000	10,000	10,000	-	
Total - IT	\$ 154,327	\$ 170,539	\$ 307,576	\$ 137,037	80.36%
Total - General Fund:	\$ 7,235,075	\$ 7,366,689	\$ 7,791,754	\$ 425,065	5.77%



General Fund Expenditure Budget Summary by Category

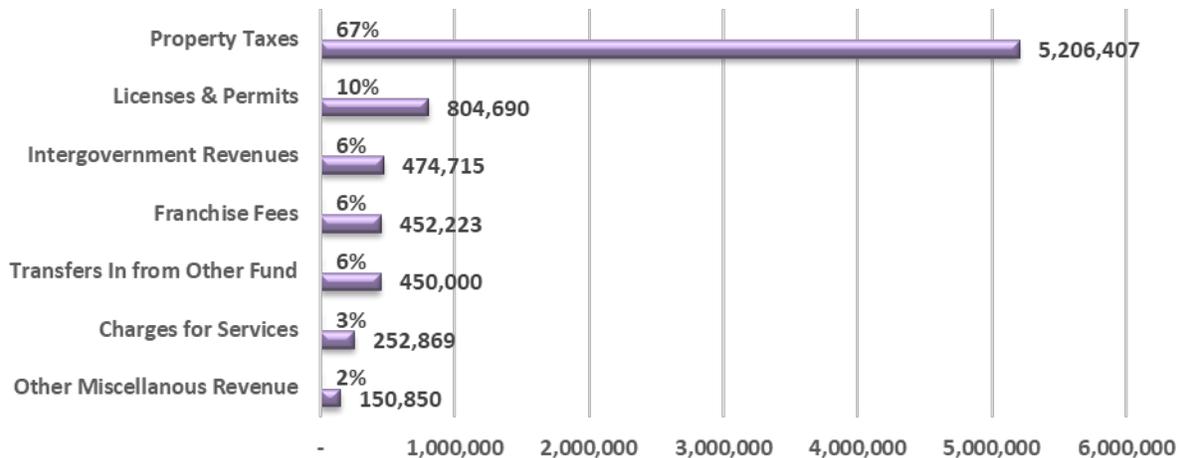
Category of Expenditures:	2024 Actual	2025 Budget	2026 Proposed Budget	2025-2026	
				\$ Change	% Change
Personnel	\$ 4,094,479	\$ 4,761,878	\$ 4,953,376	\$ 191,498	4.02%
Elections	21,225	-	25,000	25,000	100.00%
Professional Services	204,674	180,768	244,440	63,672	35.22%
Operations	1,716,006	1,841,182	1,925,927	84,745	4.60%
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%
Total - Budget	\$7,235,075	\$7,366,689	\$7,791,754	\$425,065	5.77%



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	425,065	5.77%
Designed/Unreserve Fund Balance	3,566	-	-	-	
TOTAL GENERAL FUND REVENUES BUDGET	\$ 7,722,448	\$ 7,366,689	\$ 7,791,754	\$ 425,065	5.77%

Revenue Sources



Personnel Budget Summary

		GENERAL GOVERNMENT					
SERVICE		2023 YE	2024 YE	2024 BUDGET	2025 BUDGET	2026 BUDGET	2026 VS 2025
GENERAL FUND		Amount	AMOUNT	W/3 % COLA	W/3 % COLA	W/3% COLA	+/-
MAYOR/COUNCIL							
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	113.00	1.00
WC INSURANCE	4016	91.00	90.00	148.00	100.00	202.00	102.00
TOTAL MAYOR/COUNCIL		28,868.80	28,867.80	29,166.00	29,141.00	29,244.00	103.00
PLANNING							
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	22,489.00	(3,831.00)
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	505.00	(184.00)
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)
TOTAL PLANNING		154,279.49	162,643.57	197,763.00	210,007.00	156,407.00	(53,600.00)
ADMINISTRATION							
WAGES	4002	271,292.19	244,017.57	239,087.00	243,637.00	258,987.00	15,350.00
INSURANCE BENEFITS	4008	41,770.71	38,907.53	34,892.00	34,650.00	38,666.00	4,016.00
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	20,070.00	1,061.00
PFMLA	4021	-	-	864.00	1,088.00	1,152.00	64.00
PERA	4012	20,161.14	42,793.78	18,067.00	18,409.00	19,561.00	1,152.00
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
TOTAL ADMINISTRATION		364,262.90	355,460.41	328,159.00	335,574.00	355,823.00	20,249.00
BLSC							
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	244.00	25.01
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	25.00	3.00
PERA	4012	318.69	348.95	342.00	361.00	383.00	22.00
TOTAL BLSC		5,209.63	5,706.53	5,499.00	5,816.00	6,183.00	367.01
ECONOMIC DEVELOPMENT							
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	22,977.00	4,068.00
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	659.00	134.00
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)
TOTAL EDA		135,486.10	146,794.95	151,861.00	161,648.00	197,731.00	36,083.01

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	2026 VS 2025 +/-
BUILDING							
WAGES	4002	160,780.12	83,566.30	155,686.00	56,660.00	60,089.00	3,429.00
INSURANCE BENEFITS	4008	11,994.68	13,248.95	14,289.00	13,747.00	15,354.00	1,606.99
HSA ACCOUNTS	4009	1,112.50	1,200.00	1,200.00	1,151.00	1,151.00	-
FICA/MEDICARE	4010	12,066.77	6,247.20	11,911.00	4,336.00	4,599.00	263.00
PFMLA	4021	-	-	546.00	251.00	269.00	18.00
PERA	4012	4,233.76	3,847.42	4,029.00	4,251.00	4,509.00	258.00
WC INSURANCE	4016	605.00	802.00	1,129.00	636.00	279.00	(357.00)
TOTAL BUILDING		191,210.80	110,071.76	189,290.00	81,032.00	86,250.00	5,217.97
ENGINEERING							
WAGES	4002	58,421.54	64,837.98	67,677.00	85,651.00	89,351.00	3,700.00
OVERTIME WAGES	4004	825.10	1,180.14	300.00	300.00	300.00	-
INSURANCE BENEFITS	4008	8,914.76	11,002.87	10,531.00	16,960.00	17,140.00	180.00
HSA ACCOUNTS	4009	212.50	300.00	300.00	1,126.00	1,126.00	-
FICA/MEDICARE	4010	4,095.45	4,522.60	5,197.00	6,555.00	6,839.00	284.00
PFMLA	4021	-	-	239.00	379.00	397.00	18.00
PERA	4012	4,165.34	4,603.75	4,558.00	6,425.00	6,703.00	278.00
WC INSURANCE	4016	1,265.00	1,556.00	1,130.00	1,188.00	1,760.00	572.00
TOTAL ENGINEERING		77,899.69	88,003.34	90,164.01	118,584.00	123,616.00	5,031.98
STREETS							
WAGES	4002	134,924.93	148,049.29	150,498.00	174,327.00	180,144.00	5,817.00
OVERTIME WAGES	4004	4,349.18	3,496.17	5,482.00	6,453.00	6,604.00	151.00
ONCALL WAGE	4006	11,383.09	14,500.00	14,850.00	33,000.00	33,000.00	-
INSURANCE BENEFITS	4008	6,111.49	4,668.56	7,186.00	4,794.00	5,253.00	459.01
HSA ACCOUNTS	4009	750.00	500.00	750.00	450.00	450.00	-
FICA/MEDICARE	4010	10,998.00	12,097.45	13,086.00	16,356.00	16,816.00	460.00
PFMLA	4021	-	-	599.00	941.00	971.00	30.00
PERA	4012	11,309.28	12,380.70	12,829.00	16,035.00	16,485.00	450.00
WC INSURANCE	4016	34,169.00	47,201.00	33,373.00	45,043.00	36,360.00	(8,683.00)
UNION INSURANCE	4020	42,845.27	40,680.00	40,680.00	57,840.00	60,240.00	2,400.00
TOTAL STREETS		257,364.21	283,573.17	279,546.00	355,239.00	356,323.00	1,084.01
PARKS							
WAGES	4002	197,513.34	205,849.20	265,657.00	293,695.00	276,630.00	(17,065.00)
OVERTIME WAGES	4004	619.35	988.34	1,000.00	1,000.00	1,000.00	-
SICK & SAFE TIME LEAVE PT	4023	-	425.50	3,241.00	3,105.00	2,319.00	(786.00)
INSURANCE BENEFITS	4008	6,111.49	4,650.43	7,186.00	4,794.00	5,253.00	459.00
HSA ACCOUNTS	4009	750.00	500.00	750.00	450.00	450.00	-
FICA/MEDICARE	4010	14,663.10	15,232.71	20,571.00	22,706.00	21,344.00	(1,362.00)
PFMLA	4021	-	-	942.00	1,307.00	1,231.00	(76.00)
PERA	4012	12,919.12	12,764.33	17,170.00	19,126.00	19,621.00	495.00
WC INSURANCE	4016	22,918.00	8,872.00	22,757.00	14,578.00	8,633.00	(5,945.00)
UNION INSURANCE	4020	38,824.92	54,240.00	54,240.00	57,840.00	60,240.00	2,400.00
TOTAL PARKS		294,748.07	303,522.51	393,513.99	418,601.00	396,721.00	(21,879.99)
MAINTENANCE							
WAGES	4002	95,047.49	83,344.80	88,908.00	95,710.00	98,647.00	2,936.99
OVERTIME WAGES	4004	742.05	645.18	500.00	750.00	750.00	-
INSURANCE BENEFITS	4008	3,326.91	3,881.74	4,005.00	4,530.00	5,251.00	721.01
HSA ACCOUNTS	4009	450.00	450.00	450.00	450.00	450.00	-
FICA/MEDICARE	4010	7,080.64	6,151.78	6,803.00	7,324.00	7,549.00	225.00
PFMLA	4021	-	-	312.00	422.00	436.00	14.00
PERA	4012	6,698.36	6,299.34	6,669.00	7,180.00	7,401.00	221.00
WC INSURANCE	4016	3,574.00	4,897.00	4,319.00	4,536.00	7,198.00	2,662.00
UNION INSURANCE	4020	24,009.75	27,120.00	27,120.00	28,920.00	30,120.00	1,200.00
TOTAL MAINTENANCE		140,929.20	132,789.84	139,086.00	149,822.00	157,802.00	7,980.00

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	2026 VS 2025 +/-
RECREATION							
WAGES	4002	62,530.79	66,916.33	66,607.00	70,385.00	72,500.00	2,115.00
INSURANCE BENEFITS	4008	5,315.44	6,043.55	6,011.00	6,655.00	7,521.00	866.00
HSA ACCOUNTS	4009	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	-
FICA/MEDICARE	4010	4,709.73	4,948.68	5,096.00	5,385.00	5,547.00	162.00
PFMLA	4021	-	-	233.00	310.00	321.00	11.01
PERA	4012	4,689.89	5,018.75	4,996.00	5,280.00	5,439.00	159.00
WC INSURANCE	4016	1,398.00	715.00	5,449.00	5,722.00	-	(5,722.00)
TOTAL Recreation		79,993.85	84,992.31	89,742.00	95,087.00	92,678.00	(2,409.00)
POLICE DEPT							
WAGES	4002	1,377,818.45	1,540,605.50	1,631,015.00	1,888,544.00	2,010,590.00	122,046.00
OVERTIME WAGES	4004	66,775.24	142,045.34	38,957.00	37,667.00	68,611.00	30,944.00
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	15,000.00	-
SICK & SAFE TIME LEAVE PT	4023	-	-	-	-	832.00	832.00
INSURANCE BENEFITS	4008	195,746.73	216,660.69	248,612.00	275,158.00	308,176.00	33,018.00
HSA ACCOUNTS	4009	12,824.12	13,035.36	14,293.00	25,002.00	25,002.00	-
FICA/MEDICARE	4010	28,866.83	32,086.50	33,435.00	36,665.00	40,728.00	4,063.00
FICA/MEDICARE GRANT	4011	131.43	115.03	200.00	200.00	200.00	-
PFMLA	4021	-	-	5,583.00	8,162.00	9,226.00	1,064.00
PERA	4012	10,322.57	9,672.71	10,994.00	10,158.00	12,709.00	2,551.00
PERA - POLICE FIRE	4013	238,660.55	279,826.16	269,323.00	319,137.00	337,721.00	18,584.00
PERA- GRANT RELATED	4014	1,604.63	1,404.09	2,655.00	2,655.00	2,655.00	-
WC INSURANCE	4016	120,791.00	143,412.00	142,958.00	164,958.00	159,030.00	(5,928.00)
TOTAL POLICE		2,067,617.33	2,388,059.76	2,413,025.00	2,797,327.00	2,990,480.00	193,153.00
FIRE DEPT							
FIRE DEPT RELIEF ASSOC	4015	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-
TOTAL FIRE		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	-
TOTAL GENERAL PERSONNEL		3,801,870.07	4,094,485.95	4,310,815.00	4,761,878.00	4,953,258.00	191,380.00



Personnel Budget Summary – continued

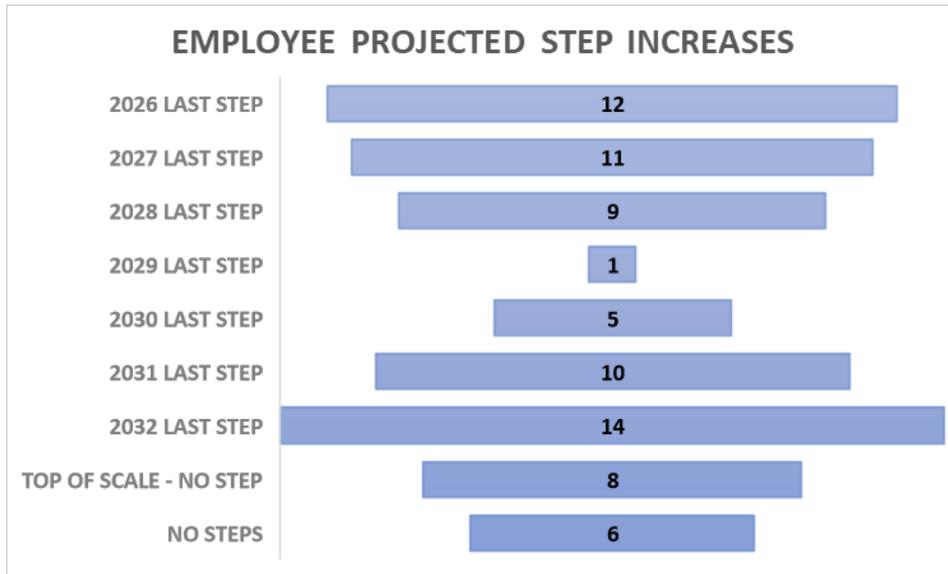
		ENTERPRISE FUNDS/SPECIAL REVENUE					
SERVICE		2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3 % COLA	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2026 VS 2025 +/-
WATER FUND							
WAGES	4002	503,077.85	543,945.29	544,840.00	646,523.00	680,962.00	34,439.00
OVERTIME WAGES	4004	9,918.21	11,898.06	15,517.00	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	48,552.00	3,290.01
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	55,062.00	2,748.00
PFMLA	4021	-	-	1,992.00	3,014.00	3,174.00	160.00
PERA	4012	38,057.38	40,265.27	42,164.00	51,288.00	53,982.00	2,693.99
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	45,180.00	1,800.00
TOTAL WATER FUND		706,548.26	705,372.50	759,299.00	906,562.00	946,216.00	39,654.01
SEWER FUND							
WAGES	4002	505,045.48	542,044.63	544,840.00	646,523.00	680,962.00	34,439.00
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	48,552.00	3,290.01
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	55,061.00	2,748.00
PFMLA	4021	-	-	1,992.00	3,014.00	3,174.00	160.00
PERA	4012	38,204.66	40,122.13	42,164.00	51,288.00	53,982.00	2,693.99
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	45,180.00	1,800.00
TOTAL SEWER FUND		715,196.71	704,822.17	755,986.00	910,195.00	948,582.99	38,388.00
STORM SEWER							
WAGES	4002	114,518.86	115,557.74	121,340.00	122,803.00	127,378.00	4,575.00
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	6,317.00	298.00
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	9,750.00	352.01
PFMLA	4021	-	-	427.00	542.00	566.00	24.00
PERA	4012	8,579.89	8,541.60	9,043.00	9,212.00	9,557.00	345.00
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	-	-	-	-	-
TOTAL STORM SEWER FUND		147,811.39	133,381.99	161,438.00	160,569.00	164,543.00	3,974.00
LIQUOR STORE							
WAGES	4002	446,814.84	514,073.29	627,977.00	639,364.00	679,696.00	40,332.00
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	7,933.00	(482.00)
INSURANCE BENEFITS	4008	55,144.81	73,042.57	71,185.00	89,097.00	93,704.00	4,607.00
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	53,221.00	3,049.01
PFMLA	4021	-	-	2,253.00	2,890.00	3,068.00	178.00
PERA	4012	34,219.07	38,240.56	48,225.00	49,188.00	52,179.00	2,991.00
WC INSURANCE	4016	18,390.00	16,823.00	21,840.00	24,840.00	12,194.00	(12,646.00)
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	-
TOTAL LIQUOR STORE FUND		623,867.08	693,386.25	852,099.00	889,218.00	927,445.00	38,227.00

Personnel Budget Summary – continued

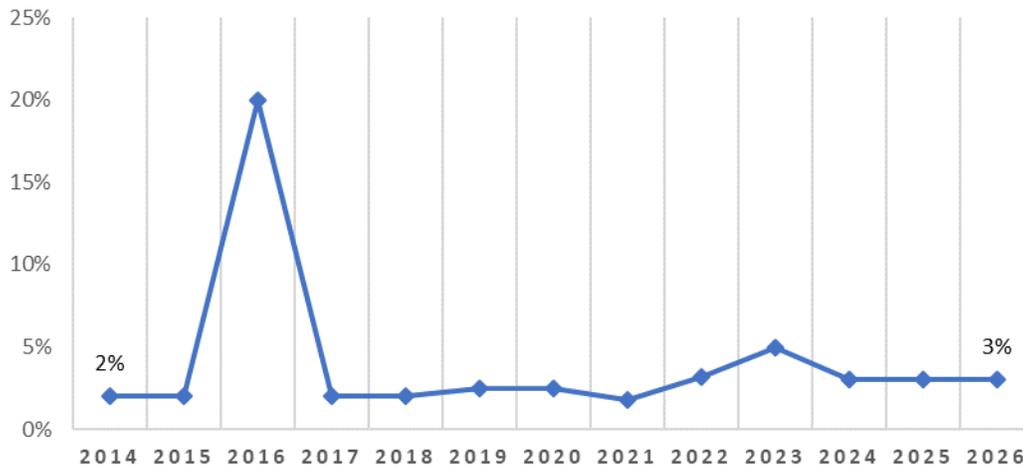
SERVICE	2023 YE Amount	2024 YE AMOUNT	2024 BUDGET W/3 % COLA	2025 BUDGET W/3 % COLA	2026 BUDGET W/3% COLA	2026 VS 2025 +/-	
BLEDA							
WAGES	4002	32,051.22	30,183.45	32,190.00	33,994.00	36,069.00	2,075.00
INSURANCE BENEFITS	4008	4,610.15	4,441.16	4,644.00	5,174.00	4,991.00	(183.01)
HSA ACCOUNTS	4009	-	-	-	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	160.00	10.00
PERA	4012	2,403.89	2,130.20	2,415.00	2,550.00	2,706.00	156.00
TOTAL BLEDA		41,440.48	38,985.24	41,825.00	44,719.00	46,936.00	2,216.99
FARMERS MARKET							
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	49.01
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	2.00
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)
TOTAL FARMERS MARKET		4,386.08	4,702.19	4,682.00	4,966.00	5,133.00	167.00
MUSIC IN THE PARK							
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	49.01
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	2.00
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)
TOTAL MUSIC IN THE PARK		4,386.60	4,702.12	4,682.00	4,966.00	5,133.00	167.00
TOTAL ENTERPRISE & SPECIAL REVEN		2,243,636.60	2,285,352.48	2,580,011.02	2,921,195.00	3,043,989.00	122,793.99
Total All Funds		6,045,506.67	6,379,838.41	6,890,826.00	7,683,073.00	7,997,247.00	314,174.02

TOTALS FOR ALL	2023	2024	2024 budget	2025 budget	2026 budget	2026 VS 2025 +/-
WAGES	4,218,556.30	4,453,704.81	4,836,613.00	5,312,905.00	5,555,070.00	242,165.00
OVERTIME WAGES	102,050.41	181,946.27	84,573.00	94,472.00	128,479.00	34,007.00
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	11,084.00	(436.00)
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	651,234.00	52,988.00
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	322,403.00	13,295.00
FICA/MEDICARE GRANT	131.43	115.03	200.00	200.00	200.00	-
PFMLA	-	-	17,142.02	23,854.00	25,487.00	1,633.00
PERA	212,953.66	244,214.19	243,213.98	271,392.00	284,937.00	13,545.00
PERA - POLICE FIRE	238,660.55	279,826.16	269,323.00	319,137.00	337,721.00	18,584.00
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	248,109.00	(58,884.00)
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	240,960.00	9,600.00
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	7,997,247.00	314,173.99
				2025 Increase over Prior Year	2026 % increase	
				792,246.99	314,174.00	4.09%

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	-	-	-	-	-	-
Interest Earned	6,154	15,879	12,398	2,500	2,500	-	0.00%
Total - Revenues:	\$ 736,120	\$ 162,739	\$ 166,222	\$ 131,600	\$ 161,300	\$ 29,700	22.57%
Expenditure Budget							
Employee Services (Personnel)	\$ 32,475	\$ 41,440	\$ 38,985	\$ 44,719	\$ 46,936	\$ 2,217	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%
Total - Expenditures	\$ 88,931	\$ 185,545	\$ 155,039	\$ 175,942	\$ 142,554	\$ (33,388)	-18.98%
Excess Revenues/(deficit)	\$ 647,189	\$ (22,806)	\$ 11,183	\$ (44,342)	\$ 18,746		

Budget Year	2024	2025	2026	2027	2028	2029	2030
Projected Cash Flow Change	\$ 459,011	\$ 263,820	\$ 219,478	\$ 238,224	\$ 302,976	\$ 364,742	\$ 462,942
Projected Excess Revenue/(deficit)	11,183	(44,342)	18,746	64,752	61,766	98,200	94,839
Change in Assets/Current Liabilities	(206,374)	-	-	-	-	-	-
Projected Ending Cash	\$ 263,820	\$ 219,478	\$ 238,224	\$ 302,976	\$ 364,742	\$ 462,942	\$ 557,780

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

2025-2026

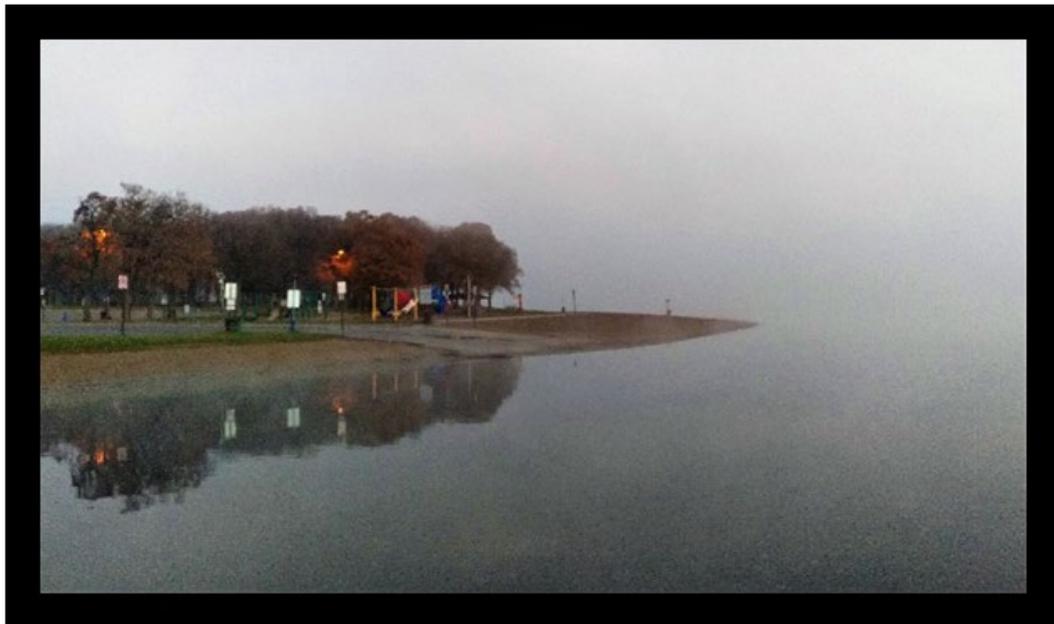
Revenue Budget	2022	2023	2024	2025 Final	2026	\$ Change	% Change
	Actual	Actual	Actual	Budget	Budget		
Intergovernmental	\$ 580	\$ 1,000	\$ 796	\$ 1,000	\$ 1,000	\$ -	0.00%
Vendor Licenses	3,210	2,000	3,950	2,000	4,000	2,000	100.00%
Vendor Licenses - Winter	670	200	2,920	500	1,000	500	100.00%
Donations 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%
Total - Revenues:	\$ 16,350	\$ 14,010	\$ 21,907	\$ 14,310	\$ 16,810	\$ 2,500	17.47%
Expenditure Budget							
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%
Total - Expenditures	\$ 15,528	\$ 12,982	\$ 19,590	\$ 18,386	\$ 19,742	\$ 1,356	7.38%
Excess Revenues/(deficit)	\$ 822	\$ 1,028	\$ 2,317	\$ (4,076)	\$ (2,932)		

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	
	2022 Actual	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget		\$ Change	% Change
Revenue Budget								
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%
Total - Revenues:	\$ 28,772	\$ 30,100	\$ 27,489	\$ 32,100	\$ 32,200	\$ 100		0.31%
Expenditure Budget								
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%
Total - Expenditures	\$ 34,022	\$ 36,241	\$ 34,600	\$ 31,866	\$ 32,594	\$ 728		2.28%
Excess Revenues/(deficit)	\$ (5,250)	\$ (6,141)	\$ (7,111)	\$ 234	\$ (394)			
Budget Year								
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
Revenue Budget				
Utilities Revenues	\$ 2,228,003	\$ 2,217,562	\$ (10,441)	-0.47%
Other Revenues	11,000	21,000	10,000	90.91%
Total Revenues	\$ 2,239,003	\$ 2,238,562	\$ (441)	-0.02%
	-	-		
Expense Budget				
Personnel	\$ 906,562	\$ 946,218	\$ 39,656	4.37%
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%
Total Expenses	\$ 3,235,199	\$ 2,879,766	\$ (355,433)	-10.99%
	-	-		
Net Income/(Loss) with Depreciation	\$ (996,196)	\$ (641,204)		
Net Income/(Loss) without Depreciation	\$ (42,191)	\$ 312,801		
Projected Ending Cash	\$ 337,775	\$ 557,487		

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

Sewer Fund

2025-2026

	2025	2026	2025-2026	
	Budget	Budget	\$ Change	% Change
Revenue Budget				
Utilities Revenues	\$ 3,508,025	\$ 3,682,814	\$ 174,789	4.98%
Other Revenues	11,000	51,000	40,000	363.64%
Total Revenues	\$ 3,519,025	\$ 3,733,814	\$ 214,789	6.10%
	-	-		
Expense Budget				
Personnel	\$ 910,195	\$ 948,585	\$ 38,390	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%
Total Expenses	\$ 3,354,422	\$ 3,704,712	\$ 350,290	10.44%
	-	-		
Net Income/(Loss) with Depreciation	\$ 164,603	\$ 29,102		
Net Income/(Loss) without Depreciation	\$ 1,600,198	\$ 1,464,697		
Projected Ending Cash	\$ 2,442,102	\$ 3,652,307		

**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
Revenue Budget				
Utilities Revenues	\$ 274,853	\$ 278,828	\$ 3,975	1.45%
Other Revenues	9,000	9,000	-	0.00%
Total Revenues	\$ 283,853	\$ 287,828	\$ 3,975	1.40%
Expense Budget				
Personnel	\$ 160,569	\$ 165,176	\$ 4,607	2.87%
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%
Total Expenses	\$ 405,617	\$ 413,476	\$ 7,858	1.94%
Net Income/(Loss) with Depreciation	\$ (121,764)	\$ (125,648)		
Net Income/(Loss) without Depreciation	\$ 59,936	\$ 56,052		
Projected Ending Cash	\$ 409,874	\$ 465,927		



Utilities
CITY OF BIG LAKE

Utility Rates

WATER USAGE RATES - RESIDENTIAL, MULTI-FAMILY, IRRIGATION													
YEAR	Adopted						Budget	Projected					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Rate Tier 1 (per 1,000)	4.17	4.30	4.30	4.30	4.30	4.09	3.89	3.89	3.89	3.89	3.89	3.89	
Annual % Increase	6%	3%	0%	0%	0%	-5%	-5%	0%	0%	0%	0%	0%	

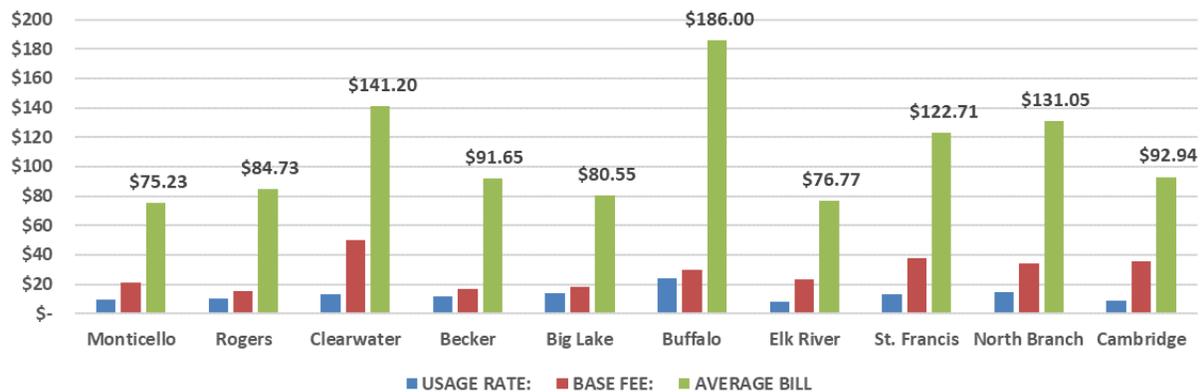
WATER USAGE RATES - COMMERCIAL													
YEAR	Adopted						Budget	Projected					
	2020	2021	2022	2023	2024	2025	2025	2027	2028	2029	2030	2031	
Rate Tier 1 (per 1,000)	2.57	2.65	2.65	2.65	2.65	2.52	2.38	2.38	2.38	2.38	2.38	2.38	
Annual % Increase	6%	3%	0%	0%	0%	-5%	-6%	0%	0%	0%	0%	0%	

SEWER USAGE- RESIDENTIAL, MULTI-FAMILY, COMMERCIAL													
YEAR	Adopted						Budget	Projected					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Rate Tier 1 (per 1,000)	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	5%	1%	0%	2%	0%	8%	10%	15%	15%	15%	10%	0%	

WATER USAGE RATES - MUNICIPAL - GENERAL FUND													
YEAR	Adopted						Budget	Projected					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Rate (per 1,000)	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	35%	20%	10%	5%	5%	5%	5%	5%	5%	5%	5%	5%	

SEWER USAGE RATES - MUNICIPAL - GENERAL FUND													
YEAR	Adopted						Budget	Projected					
	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	
Annual % Increase	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
Sales				
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%
Gross Profit	\$ 1,346,068	\$ 1,341,312	\$ (4,756)	-0.35%
Gross Profit %	25%	25%		
Revenue Budget				
Gross Sales	\$ 5,472,139	\$ 5,406,725	\$ (65,414)	-1.20%
Other Revenues	35,400	40,400	5,000	14.12%
Total Revenues	\$ 5,507,539	\$ 5,447,125	\$ (60,414)	-1.10%
Expense Budget				
Personnel	\$ 889,218	\$ 927,445	\$ 38,227	4.30%
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%
Total Expenses	\$ 5,862,309	\$ 5,843,369	\$ (18,940)	-0.32%
Net Income/(Loss) with Depreciation and Transfer	\$ (354,771)	\$ (396,245)		
Projected Ending Cash	\$ 1,180,199	\$ 859,113		
Net profit before transfer to General Fund	\$ 53,755			
Net profit % before transfer	1%			
Labor Cost % to Sales	17%			
Projected Cash balance as % to Budget	15%			



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
- **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
Administration/Finance												
	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
	Administration/Finance Department Total		150,000	26,100,000	25,000	25,000	25,000	75,000	75,000	25,000	175,000	175,000
II												
	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
	IT General Fund Total		17,500	17,500	17,500	117,500	26,500	97,500	17,500	17,500	17,500	17,500
Elections												
	Election Machines Replacement	General Fund	-	6,000	-	6,000	-	6,000	-	6,000	-	6,000
	Elections Department Total		-	6,000	-	6,000	-	6,000	-	6,000	-	6,000
Fire - City Portion only												
	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	-	-	-	-	-	-
	Fire Department Total		162,400	224,900	249,900	362,400	245,900	614,900	145,100	87,400	95,331	91,150
Police												
	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	-	-	-
	Police Department Total		92,611	207,011	148,170	190,657	196,527	98,786	251,535	215,214	108,410	228,625

Capital Improvement Plan Details– Continued

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Streets Department												
	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	-	-	-	-	-
	Street Department Total		455,000	405,000	505,000	405,000	1,405,000	864,800	1,036,000	1,026,000	1,106,000	1,156,000
Streets/Trails/Channel Improvements - Fund 175												
fund 196	Resurface - Humbolt/Putnam/198th	CIP Fund	-	-	-	-	400,000	-	-	-	-	-
	Resurface MSA Routes - Lakeshore/Hiawatha	CIP Fund	-	1,050,000	can use state aid and grants	-	-	-	-	-	-	-
	Resurface Neighborhood (north of lakes)	CIP Fund	-	-	700,000	Sterling/Addison/Ridge Road	-	-	-	-	-	-
	Resurface Neighborhood (center commercial)	CIP Fund	-	-	-	-	1,300,000	Central Commercial/Glenwood/Lake Street	-	-	-	-
	Channel Repairs	CIP Fund	-	200,000	applied for Grants and SSWD funding	-	-	-	-	-	-	-
	Minnesota Ave	CIP Fund	600,000	-	-	-	-	-	-	-	-	-
	Prairie Meadows/172nd	CIP Fund	-	-	-	700,000	-	-	-	-	-	-
	Signal upgrades to HWY 10/US 10 & MN 25	CIP Fund	-	-	100,000	100,000	-	-	-	-	-	-
	Sealcoat Streets	CIP Fund	600,000	-	-	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	Street Improvements Total		1,200,000	1,250,000	800,000	1,100,000	2,000,000	300,000	300,000	300,000	300,000	300,000
Parks Department												
	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
	195 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
	195 River Oaks Park Fund	General Fund	-	-	16,750	16,750	16,750	16,750	16,750	16,750	16,750	16,750
	195 PARK MAINT - FUND 195 FCH FEE	General Fund	100,000	50,000	-	-	-	-	-	-	-	-
	195 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	-	-	-	-	-
	Parks Department (General Fund) Total		119,000	119,000	85,750	85,750	170,750	365,750	235,750	185,750	185,750	185,750
Park & Trail Development												
	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 - Soccer (195)	CIP Funds	200,000	**Look for Grants	-	-	-	-	-	-	-	-
	Skate Board Equipment	Grants	-	**Look for Grants or other funding sources - cost could be from \$300,000 to \$750,000	-	-	-	-	-	-	-	-
	Park Development Fund Total		1,175,000	-	180,000	-	30,000	-	-	-	-	-

Capital Improvement Plan Details – Continued

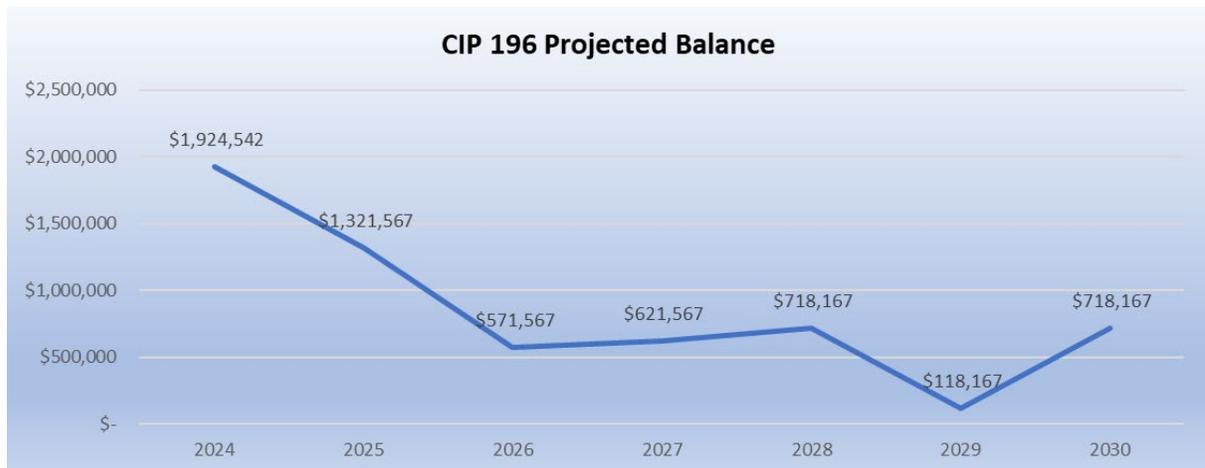
Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water Enterprise Fund												
	Well #8	Revenue Bonds - Water										1,500,000
	CR 43 CR 81 Improvements	Water Operations		-	-	-	-	**look at extending 16400 Marketplace - in 10 years				
	Misc Equipment Replacement 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
	Water Enterprise Fund Total		258,000	258,000	258,000	258,000	258,000	258,000	258,000	258,000	258,000	1,758,000
Sewer Enterprise Fund												
	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	-	-	-	-	-	-	-	-	-
	Sewer Enterprise Fund Total		286,000	48,100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Storm Water Enterprise Fund												
	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	-	-	-	-	-	-	-
	Storm Water Enterprise Fund Total		35,000	50,000	300,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Liquor Store Enterprise Fund												
	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	-	-	-	-
	Liquor Store Enterprise Fund Total		60,000	90,000	60,000	35,000	15,000	35,000	55,000	35,000	35,000	35,000
City Debt Payments												
	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
	City Debt Payment Total		3,532,291	7,762,647	7,782,876	7,541,070	5,944,570	5,854,402	5,847,302	5,498,878	4,954,760	4,761,400
Total General Fund, Enterprise Funds and City Debt			6,642,802	84,840,058	10,812,196	9,786,377	9,127,247	8,680,138	8,331,187	7,764,742	7,345,751	8,824,425

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
- 2026 Minnesota Avenue
- 2027 Lakeshore Drive, Hiawatha and Industrial Park
- 2027 Big Lake Channel Repair Project
- 2028 Northwest Neighborhoods
- 2028 US 10 and MN 25 improvements
- 2029 US 10 Signal upgrades
- 2029 Prairie Meadows/172nd
- 2029 Seal Coat Projects based on pavement plan
- 2030 Central Commercial/Glenwood/Lake Street

		CIP Fund 196 Balance						
		2024	2025	2026	2027	2028	2029	2030
Funding sources	Beginning	\$ 1,654,542	\$ 1,924,542	\$ 1,321,567	\$ 571,567	\$ 621,567	\$ 718,167	\$ 118,167
	Yearly Transfer	270,000	270,000	450,000	450,000	500,000	500,000	700,000
	LGA Allocation	-	-	-	-	-	-	-
	State Aid	-	550,000	-	850,000	-	-	1,200,000
	Grant	-	-	-	-	396,600	-	-
Total Funding Source		\$ 270,000	\$ 820,000	\$ 450,000	\$ 1,300,000	\$ 896,600	\$ 500,000	\$ 1,900,000
Project Costs	Seal Coat	-	-	600,000	-	-	300,000	-
	Streets	-	800,000	600,000	1,050,000	700,000	700,000	1,300,000
	Pedestrian/Connectivity	-	622,975	-	-	-	-	-
	Channel Repairs	-	-	-	200,000	-	-	-
	US HWY 10/ Signals	-	-	-	-	100,000	100,000	-
Total Project Costs		\$ -	\$ 1,422,975	\$ 1,200,000	\$ 1,250,000	\$ 800,000	\$ 1,100,000	\$ 1,300,000
Ending Balance		\$ 1,924,542	\$ 1,321,567	\$ 571,567	\$ 621,567	\$ 718,167	\$ 118,167	\$ 718,167



Local Government Aid (LGA) Allocation

Projected Increase %	97.0%	97.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
LGA	\$ 627,591	\$ 608,763	\$ 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	150,000	150,000	150,000	150,000	150,000
LGA - TO 196 - Streets	-	-	-	-	-	-	-	-	-	-
LGA - TO 194	7,500	7,500	7,500	107,500	7,500	7,500	7,500	7,500	7,500	7,500
PSA - TO 199	-	-	-	-	-	-	-	-	-	-
LGA - TO 199	620,091	551,263	551,263	451,263	551,263	451,263	451,263	451,263	451,263	451,263
ALLOCATION PER SERVICE										
ADMIN	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
BUILDING	-	-	-	-	-	-	-	-	-	-
ELECTION	-	-	-	-	-	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-	-	-	-	-
FIRE	160,000	222,500	247,500	160,000	240,000	162,500	135,000	85,000	85,000	85,000
FIRE-1 TIME PSA LADDER PURCHASE	-	-	-	-	-	-	-	-	-	-
IT - Fund 194	7,500	7,500	7,500	107,500	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	228,625
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	440,000
CITY HALL FACILITY/DEBT - 196	150,000	-	-	-	-	-	-	-	-	-
PARKS/TRAIL PROJECT - 195	-	50,000	50,000	50,000	50,000	150,000	150,000	150,000	150,000	150,000
Total Allocated	\$ 397,500	\$ 474,400	\$ 418,170	\$ 533,157	\$1,304,027	\$ 772,586	\$ 889,035	\$ 792,714	\$ 765,910	\$ 936,125
unreserve +/-	230,091	134,363	190,593	75,606	(695,264)	(163,823)	(280,272)	(183,951)	(157,147)	(327,362)

Unallocated funds used for future purchases through 2031 at YE 2031 allocated balance would equal \$ 86,898

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.

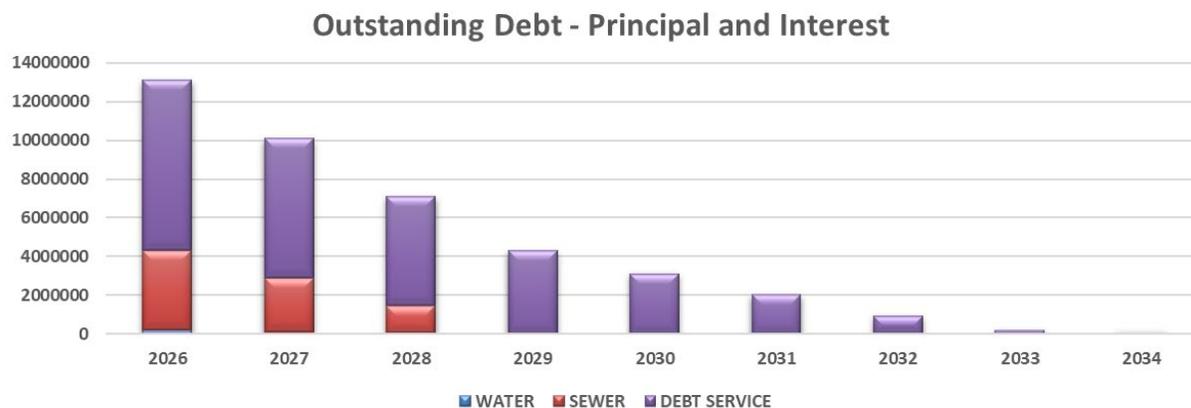


Debt Service Funds

Debt Services Funds - Including Enterprise Debt

TOTAL DEBT PAYMENT OUTSTANDING						
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
SUBTOTAL DEBT PAYMENTS			\$3,373,903	\$3,038,813	\$10,335,197	\$16,747,913
PORTION PAID BY ENTERPRISE FUNDS						
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
SUBTOTAL ENTERPRISE FUNDS			\$1,430,552	\$1,424,962	\$2,901,630	\$5,757,144
TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)			\$1,943,351	\$1,613,851	\$7,433,567	\$10,990,769

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 \$59,000 to the Parks and Trails Maintenance Fund, supplemented by annual LGA allocations.
 - 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.

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.

Projected Impact

A levy projection through 2030 shows the General Fund levy rising at an average rate of 10% per year. This projection reflects the City's ongoing operational pressures, long-term capital needs, and policy decisions already in motion.

The long-term framework also anticipates the potential relocation of City Hall. That project would likely require future adjustments to the debt levy. Because planning is still in early stages and key variables

remain unknown, only conservative placeholder assumptions are built into the current outlook. No speculative debt or operating impacts have been added.

To manage the early years of the proposed Public Safety Facility financing, the plan assumes the City will use a portion of CIP funds or unassigned fund balance in 2027 and 2028 to soften the initial impact of the new debt service. This keeps the levy stable during the build-out and avoids front-loading sharp increases before the facility is operational.

City Levy

2026 Levy Amounts, with concept years 2027-2030

Inflation at 2.70%

2026 as debt is paid off increase general levy same amount as prior year debt levy for increase transfer to the CIP maint funds 195-196

	2025 Final	2026 Proposed	Inc/(Dec)	2026 % Change	2027 Concept	Inc/(Dec)	2027 %
General Levy - pays for city services	\$ 4,672,703	\$ 4,801,395	\$ 128,692		\$ 5,086,675	\$ 285,280	
Capital Transfers	370,000	550,000	180,000		450,000	(100,000)	
Total General Levy	\$ 5,042,703	\$ 5,351,395	\$ 308,692	6.12%	\$ 5,536,675	\$ 185,280	3.46%
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%
Abatement Levy - Carlson Group - 65-608-0110	85,000	100,000	15,000	17.65%	100,000	-	0.00%
Abatement/TIF Debt Levy							
2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COUL	147,665	154,399	6,734	4.56%	160,733	6,334	4.10%
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%
2016B GO Capital Improvement Plan Bonds	56,870	60,880	4,010	7.05%	59,581	(1,299)	-2.13%
2016C GO Crossover Refunding (2010A)	347,760	-	(347,760)	-100.00%	-	-	
2018A GO Improvement Bonds	-	-	-		180,000	180,000	
2021A GO Improvement Bonds	210,600	211,650	1,050	0.50%	212,385	735	0.35%
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%
2022A GO Improvement Bonds Transfer-bond premium	(261,805)	(25,000)	236,805	-90.45%	-	25,000	-100.00%
2026A Lease Revenue Bonds - Public Safety Facility - EDA					1,572,312	1,572,312	
Transfer from CIP/LGA for debt service					(700,000)	(700,000)	
EDA Levy - pays for BLEDA activities	130,000	160,000	30,000	23.08%	210,000	50,000	31.25%
Total Abatement, Debt & EDA Levy:	\$ 843,654	\$ 960,074	\$ 116,420	13.80%	\$ 2,207,139	\$ 1,247,065	129.89%
Total Levy: - total funds needed by tax payers	\$ 5,886,357	\$ 6,311,469	\$ 425,112	7.22%	\$ 7,743,814	\$ 1,432,345	22.69%
(General Levy & Debt Levy) less EDA	5,756,357	6,151,469			7,533,814		
(inc/(dec) plus % of total) Debt Levy	621,604	693,024	71,420		1,890,089	1,197,065	
Abatement Levy	92,050	107,050			107,050		
(total levy / NTC = Tax Rate) CITY TAX RATE	2025 Final 39.60%	2026 Proposed 41.06%	1.47%		2027 Concept 49.83%	8.77%	
Total of all parcels NET TAX CAPACITY (NTC)	14,881,185	15,385,279	504,094		15,539,132	153,853	
% change in net tax capacity	-1.24%	3.39%			101%		

City Levy – Continued

2026 Levy Amounts, with concept years 2027-2030

Inflation at 2.70%

2026 as debt is paid off increase general levy same amount as prior year debt levy for increase transfer to the CIP maint funds 195-196

	2028		%	2029		% Change	2030		2030
	Concept	Inc/(Dec)		Concept	Inc/(Dec)		Concept	Inc/(Dec)	
General Levy: - pays for city services	\$ 5,381,907	\$ 295,232		\$ 5,719,848	\$ 337,941		\$ 6,010,296	\$ 290,448	
Capital Transfers	500,000	50,000		500,000	-		700,000	200,000	
Total General Levy	\$ 5,881,907	\$ 345,232	6.24%	\$ 6,219,848	\$ 337,941	5.75%	\$ 6,710,296	\$ 490,448	7.89%
Special Levy - Pays yearly Debt Payments/Abatements (not subject to levy limits)									
Abatement Property Tax Levy									
Abatement Levy- Lupulin - 65-564-0004	7,050	-	0.00%	7,050	-	0.00%	7,050	-	0.00%
Abatement Levy - Carlson Group - 65-608-0110	100,000	-	0.00%	100,000	-	0.00%	100,000	-	0.00%
Abatement/TIF Debt Levy									
2016A GO Taxable Refunding Bonds TIF 1-3 & 1-4 (IFL) - IFL COULC	150,968	(9,765)	-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									
Debt Levy - Pays yearly Debt Payments									
2015A GO Refunding Bonds	85,050	14,047	19.78%	-	(85,050)	-100.00%	-	-	
2016B GO Capital Improvement Plan Bonds	53,091	(6,490)	-10.89%	-	(53,091)	-100.00%	-	-	
2016C GO Crossover Refunding (2010A)	-	-		-	-		-	-	
2018A GO Improvement Bonds	180,000	-	0.00%	200,000	20,000	11.11%	200,000	-	0.00%
2021A GO Improvement Bonds	212,805	420	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)	334,285	210	0.06%	338,905	4,620	1.38%	337,225	(1,680)	-0.50%
2022A GO Improvement Bonds Transfer-bond premium		-			-			-	
2026A Lease Revenue Bonds - Public Safety Facility - EDA	1,573,566	1,254	0.08%	1,574,641	1,075	0.07%	1,571,281	(3,360)	-0.21%
Transfer from CIP/LGA for debt service	(300,000)	400,000	-57.14%		300,000	-100.00%		-	
EDA Levy - pays for BLEDA activities	210,000	-	0.00%	250,000	40,000	19.05%	250,000	-	0.00%
Total Abatement, Debt & EDA Levy:	\$ 2,606,815	\$ 399,676	18.11%	\$ 2,772,969	\$ 166,154	6.37%	\$ 2,775,933	\$ 2,964	0.11%
Total Levy: - total funds needed by tax payers	\$ 8,488,722	\$ 744,908	9.62%	\$ 8,992,817	\$ 504,095	5.94%	\$ 9,486,229	\$ 493,412	5.49%
					0			(0)	
(General Levy & Debt Levy) less EDA	8,278,722			8,742,817			9,236,229		
(inc/(dec) plus % of total) Debt Levy	2,289,765			2,415,919			2,418,883		
Abatement Levy	107,050			107,050			107,050		
	2028 Concept			2029 Concept			2030 Concept		
(total levy / NTC = Tax Rate) CITY TAX RATE	54.09%	4.25%		56.73%	2.64%		59.25%	2.52%	
Total of all parcels NET TAX CAPACITY (NTC)	15,694,523	155,391		15,851,468	156,945		16,009,983	158,515	
% change in net tax capacity	101%			101%			101%		

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
General Fund				
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>
Total General Fund	54.00	54.50	54.50	54.50
Special Revenue Fund				
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
Total Special Revenue Fund	0.75	0.75	0.75	0.75
Enterprise Funds				
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
Total Enterprise Funds	17.00	17.00	17.00	17.00
Total All Fund Types	71.75	72.25	72.25	72.25

General Fund Budget

Summary by Category

Category of Expenditures:	2025-2026								
	2024 Actual	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Personnel	\$ 4,094,479	\$ 4,761,878	\$ 4,953,376	\$ 191,498	4.02%	\$ 5,255,304	\$ 5,567,610	\$ 5,899,386	\$ 6,252,285
Elections	21,225	-	25,000	25,000	100.00%	-	27,000	-	25,000
Professional Services	204,674	180,768	244,440	63,672	35.22%	249,697	256,828	262,646	270,364
Operations	1,716,006	1,841,182	1,925,927	84,745	4.60%	1,971,469	2,071,046	2,130,290	2,186,615
Marketing	7,588	8,000	8,000	-	0.00%	8,000	8,000	8,000	8,000
Animal Control	1,940	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
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%	590,011	588,150	654,150	800,650
Total - Budget	\$ 7,235,075	\$ 7,366,689	\$ 7,791,754	\$ 425,065	5.77%	\$ 8,075,482	\$ 8,519,633	\$ 8,955,471	\$ 9,543,914

Summary by Service

Service	2025-2026								
	2024 Actual	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
<u>General Government</u>									
Mayor/Council	\$ 34,340	\$ 33,681	\$ 34,284	603	1.79%	\$ 34,372	\$ 34,458	\$ 34,546	\$ 34,640
Planning	214,460	238,666	196,704	(41,962)	-17.58%	207,347	217,347	227,946	239,195
Elections	29,613	8,000	33,100	25,100	313.75%	8,000	37,600	8,000	34,100
Administration/Finance	1,445,633	883,655	1,083,420	199,765	22.61%	1,109,617	1,190,710	1,216,405	1,447,331
IT - Computer/Software/Maintenance	154,327	170,539	307,576	137,037	80.36%	308,677	332,388	333,596	349,080
Total General Government	1,878,373	1,334,541	1,655,085	320,543	24.02%	1,668,013	1,812,503	1,820,494	2,104,346
<u>Public Safety</u>									
Police	2,709,950	3,116,735	3,305,401	188,666	6.05%	3,503,842	3,686,085	3,970,050	4,124,154
Fire	401,149	352,168	238,413	(113,755)	-32.30%	238,337	267,069	275,166	287,381
Building	214,167	223,104	229,354	6,250	2.80%	236,385	242,969	249,885	257,162
Total Public Safety	3,325,266	3,692,007	3,773,168	81,161	2.20%	3,978,564	4,196,123	4,495,101	4,668,697
<u>Streets & Highways</u>									
Engineering	102,943	137,914	143,303	5,389	3.91%	151,153	159,111	167,543	176,487
Fleet Maintenance	237,881	232,182	245,962	13,780	5.93%	255,890	267,245	279,249	291,954
Streets	615,875	770,234	767,756	(2,477)	-0.32%	809,594	851,588	896,538	944,691
Total Streets & Highways	956,699	1,140,330	1,157,021	16,692	1.46%	1,216,638	1,277,944	1,343,330	1,413,132
<u>Culture & Recreation</u>									
Parks	690,100	811,430	790,004	(21,426)	-2.64%	772,705	772,226	813,153	850,405
BLCSC	83,117	73,661	72,496	(1,165)	-1.58%	77,339	80,086	83,001	86,094
Community - Recreation (other)	119,724	131,309	124,303	(7,006)	-5.34%	130,356	136,232	142,462	149,074
Total Culture & Recreation	892,941	1,016,400	986,803	(29,597)	-2.91%	980,400	988,545	1,038,615	1,085,573
<u>Economic Development</u>									
	181,796	183,411	219,677	36,266	19.77%	231,867	244,519	257,931	272,166
Total General Fund Expenditures	\$ 7,235,075	\$ 7,366,689	\$ 7,791,754	425,065	5.77%	\$ 8,075,482	\$ 8,519,633	\$ 8,955,471	\$ 9,543,914

Departments Detail Budgets

Mayor & Council

				0.44%	0.44%	2025-2026		0.45%	0.47%	0.48%	0.50%
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
101-100-05-05-4002	Wages	26,850	\$ 26,850	\$27,000	\$27,000	\$ -		\$27,000	\$27,000	\$27,000	\$27,000
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	113	1	0.89%	122	126	130	136
101-100-05-05-4012	P.E.R.A. (er)	-	-	-	-	-		-	-	-	-
101-100-05-05-4016	WC Insurance	91	90	100	202	102	102.00%	212	223	234	246
101-100-05-20-4170	Legal	-	-	100	100	-		100	100	100	100
101-100-05-20-4180	Other Consultants	350	-	-	-	-		-	-	-	-
101-100-05-25-4200	Printing- Newsletter	838	933	850	950	100	11.76%	979	1,008	1,038	1,069
101-100-05-25-4210	Operating Supplies	415	847	500	500	-		500	500	500	500
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
101-100-05-25-4220	Advertising	50	78	100	100	-		100	100	100	100
101-100-05-25-4235	Postage	5	43	10	10	-		10	10	10	10
101-100-05-25-4238	Training/Schools	880	983	1,000	1,000	-		1,000	1,000	1,000	1,000
101-100-05-25-4240	Travel/Mileage	-	-	100	100	-		100	100	100	100
101-100-05-25-4243	Meals	444	1,125	500	690	190	38.00%	690	690	690	690
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
101-100-05-25-4257	Contractors Hired	-	75	-	-	-		-	-	-	-
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	\$ 34,284	\$ 603	1.79%	\$ 34,372	\$ 34,458	\$ 34,546	\$ 34,640

Planning Department

						2025-2026				City Planner vs Consultant	
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
101-100-10-05-4002	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	22,489	(3,831)	-14.56%	23,838	25,269	26,785	28,392
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	505	(184)	-26.71%	547	598	652	726
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	\$ 196,704	\$ (41,962)	-17.58%	\$207,347	\$217,347	\$227,946	\$239,195

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	-
		\$ 4,000	\$ 29,613	\$ 8,000	\$ 33,100	\$ 25,100	313.75%	\$ 8,000	\$ 37,600	\$ 8,000	\$ 34,100

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	\$ 258,987	\$ 15,350	6.30%	\$ 274,525	\$ 290,996	\$ 308,454	\$ 326,961
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	38,666	4,016	11.59%	40,986	43,445	46,052	48,815
101-100-15-05-4009	HSA Accounts	2,379	3,064	3,320	3,120	(200)	-6.02%	3,120	3,120	3,120	3,120
101-100-15-05-4010	F.I.C.A./Medicare (er)	19,699	17,922	19,009	20,070	1,061	5.58%	21,001	22,261	23,597	25,012
101-100-15-05-4021	PFMLA	-	-	1,088	1,152	64	5.88%	1,251	1,365	1,490	1,658
101-100-15-05-4012	P.E.R.A. (er)	20,161	42,794	18,409	19,561	1,152	6.26%	21,962	23,280	24,676	26,157
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 Total	15,550	22,913	23,244	24,024	780		23,244	23,244	23,244	23,244
Detail List with cost	Telephone/Internet - Ring Central	-	-	8,820	9,600	780	8.84%	8,820	8,820	8,820	8,820
	Telephone/Internet - Charter Fiber	-	-	9,300	9,300	-	-	9,300	9,300	9,300	9,300
	Telephone/Internet - Charter Reader Board	-	-	924	924	-	-	924	924	924	924
	Telephone/Internet - Charter Internet	-	-	1,200	1,200	-	-	1,200	1,200	1,200	1,200
	Telephone/Internet - Employee Cell Phones	-	-	2,400	2,400	-	-	2,400	2,400	2,400	2,400
	Telephone/Internet - Windstream	-	-	600	600	-	-	600	600	600	600

Department Budgets – Continued

Administration/Finance

Account Number	Description	2025-2026						2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
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
101-100-15-25-4255	Rent / Lease	86	-	-	-	-	-	-	-	-	-
101-100-15-25-4257	Contractors Hired	495	-	-	-	-	-	-	-	-	-
101-100-15-25-4260	Subscriptions/Dues - Total	15,386	21,845	17,161	19,167	2,006	-	20,044	20,974	21,959	23,004
Detail List with cost	Subscriptions/Dues-Notary & Misc	3,134	5,902	-	140	140	100.0%	140	140	140	140
	Subscriptions/Dues- LMC Dues	12,252	12,982	13,761	14,617	856	6.22%	15,494	16,424	17,409	18,454
	Subscriptions/Dues- CMRP	-	-	-	500	500	100.0%	500	500	500	500
	Subscriptions/Dues - Compost Peer Group CA	-	1,600	1,600	1,600	-	-	1,600	1,600	1,600	1,600
	Subscriptions/Dues - MNGFOA	-	70	70	70	-	-	70	70	70	70
	Subscriptions/Dues - MCFOA	-	150	150	150	-	-	150	150	150	150
	Subscriptions/Dues - GFOA	-	149	190	500	310	163.16%	500	500	500	500
	Subscriptions/Dues - Amazon Prime	-	499	500	500	-	-	500	500	500	500
	Subscriptions/Dues - MNCPA	-	178	365	365	-	-	365	365	365	365
	Subscriptions/Dues - CMSHRM	-	135	150	150	-	-	150	150	150	150
	Subscriptions/Dues - SHRM	-	135	275	275	-	-	275	275	275	275
	Subscriptions/Dues - MCMA	-	-	-	200	200	100.0%	200	200	200	200
	Subscriptions/Dues - MAMA - City Admin Group	-	45	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
		\$ 1,222,047	\$ 1,445,633	\$ 883,655	\$ 1,083,420	\$ 199,765	22.61%	\$ 1,109,617	\$ 1,190,710	\$ 1,216,405	\$ 1,447,331

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

Account Number	Description	2025-2026						2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
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	74,047	42,639	135.76%	56,409	66,756	67,336	66,313
Detail List with Cost	Software - VEEAM	-	250	450	4,284	3,834	852.00%	4,498	4,723	4,959	5,207
	Software - Arctic Wolf	-	-	-	11,441	11,441	100.0%	12,013	12,613	13,244	13,906
	Software - Microsoft Azure	-	-	-	517	517	100.0%	769	807	847	890
	Software - Spam Filter (Marco)	288	288	288	288	-	-	288	288	288	288
	Software - Cisco Firewall Support (Marco)	-	250	250	2,434	2,184	873.60%	2,451	2,771	3,107	3,457
	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	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 - Thavte SSI Web Service - Digicert 3 yr	-	588	-	700	700	100.0%	-	700	-	700
	Software - Bidefender 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	1,100	700	175.00%	1,100	1,100	1,100	1,100
Detail List with Cost	Software - Canva software	120	311	200	200	-	-	200	200	200	200
	Software - Survey Monkey - Communications	-	-	-	700	700	100.0%	700	700	700	700
	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						2027	2028	2029	2030
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
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
	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- PATROL	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 Access Card System	1,994	-	2,575	1,874	(701)	-27.22%	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
	Electronic Data-Axon - includes Auto transcribe - (85-4603/85-46	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%	35,524	36,041	36,578	37,137
	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 - ADA Compliance software (7 licenses)	-	-	-	-	-	-	10,250	10,250	10,250	10,250
	Website - ADA Compliance software (Audio Eye)	-	-	-	-	-	-	3,250	3,250	3,250	3,250
	Website - Remediation @ 10/page (100 per year)	-	-	-	-	-	-	1,000	1,000	1,000	1,000
	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
		\$ 149,175	\$ 154,327	\$ 170,539	\$ 307,576	\$ 137,037	80.36%	\$ 308,677	\$ 332,388	\$ 333,596	\$ 349,080

Big Lake Community Services Center

Account Number	Description	2025-2026						2027	2028	2029	2030
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
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	244	25	11.42%	259	274	291	308
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	25	3	13.64%	25	27	29	33
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	-	-	14,800	14,948	15,097	15,248
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
		\$ 129,120	\$ 83,117	\$ 73,661	\$ 72,496	\$ (1,165)	-1.58%	\$ 77,339	\$ 80,086	\$ 83,001	\$ 86,094

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	22,977	4,068	21.51%	24,356	25,817	27,366	29,008
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	659	134	25.52%	717	783	855	951
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	1,756	10,212	2,500	2,500	-	-	2,500	2,500	2,500	2,500
101-100-25-20-4180	Other Consultants	-	-	500	-	(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	100.0%	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/Browsnf	-	-	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	335	15	4.69%	335	335	335	335
	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	105	(15)	-12.50%	105	105	105	105
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
		\$ 153,112	\$ 181,796	\$ 183,411	\$ 219,677	\$ 36,266	19.77%	\$ 231,867	\$ 244,519	\$ 257,931	\$ 272,166

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	15,354	1,607	11.69%	16,275	17,252	18,287	19,384
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	269	18	7.17%	291	317	346	386
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.Permitt	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
		\$ 229,553	\$ 214,167	\$ 223,104	\$ 229,354	\$ 6,250	2.80%	\$ 236,385	\$ 242,969	\$ 249,885	\$ 257,162

Building
Official vs
Consultant

Department Budgets – Continued

Engineering

Account Number	Description	2023		2025		2026		2025-2026		2027	2028	2029	2030
		Actual	Actual	Final Budget	Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	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	17,140	180	1.06%	18,168	19,259	20,414	21,639		
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	397	18	4.75%	431	470	513	571		
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	5,395	6,825	7,500	7,500	-	-	7,500	7,500	7,500	7,500		
101-200-40-20-4170	Legal	16	51	500	500	-	-	500	500	500	500		
101-200-40-25-4200	Printing-Newsletter etc	838	933	850	950	100	11.76%	950	950	950	950		
101-200-40-25-4210	Operating Supplies	548	496	1,000	500	(500)	-50.00%	515	530	546	563		
101-200-40-25-4212	Other Operations Expenses	16	-	250	250	-	-	250	250	250	250		
101-200-40-25-4215	Uniforms/Clothing	37	110	100	150	50	50.00%	50	50	50	50		
101-200-40-25-4220	Advertising	-	688	50	-	(50)	-100.00%	-	-	-	-		
101-200-40-25-4230	Telephone/Internet	1,094	1,137	1,200	1,200	-	-	1,200	1,200	1,200	1,200		
101-200-40-25-4235	Postage	-	-	50	-	(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		
		\$ 90,537	\$ 102,943	\$ 137,914	\$ 143,303	\$ 5,389	3.91%	\$ 151,153	\$ 159,111	\$ 167,543	\$ 176,487		

Fleet / Equipment Maintenance

Account Number	Description	2023		2025		2026		2025-2026		2027	2028	2029	2030
		Actual	Actual	Final Budget	Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget		
101-200-52-05-4002	Wages	95,047	\$ 83,346	\$ 95,710	\$ 98,647	2,937	3.07%	\$ 104,566	\$ 110,840	\$ 117,490	\$ 124,540		
101-200-52-05-4004	Overtime Wage	742	645	750	750	-	-	500	500	500	500		
101-200-52-05-4008	Insurance Benefits (er)	3,327	3,882	4,530	5,251	721	15.92%	5,566	5,900	6,254	6,629		
101-200-52-05-4009	HSA Accounts	450	450	450	450	-	-	450	450	450	450		
101-200-52-05-4010	F.I.C.A./Medicare (er)	7,081	6,152	7,324	7,549	225	3.07%	7,999	8,479	8,988	9,527		
101-200-52-05-4021	PFLMA	-	-	422	436	14	3.32%	476	520	567	631		
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	1,000	(1,500)	-60.00%	1,050	1,103	1,158	1,216		
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 Ipads	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/Supplies	4,709	11,040	7,000	9,000	2,000	28.57%	9,450	9,450	9,450	9,450		
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		
		\$ 249,677	\$ 237,881	\$ 232,182	\$ 245,962	\$ 13,780	5.93%	\$ 255,890	\$ 267,245	\$ 279,249	\$ 291,954		

Department Budgets – Continued

Streets

Account Number	Description	addtl FTE				2025-2026		2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
101-200-50-05-4002	Wages	\$ 134,925	\$ 148,049	\$ 174,327	\$ 181,387	\$ 7,060	4.05%	\$ 192,270	\$ 203,806	\$ 216,035	\$ 228,997
101-200-50-05-4004	Overtime Wages	4,349	3,496	6,453	6,636	183	2.84%	7,034	7,456	7,904	8,378
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	5,253	459	9.57%	5,778	6,356	6,992	7,691
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	16,912	556	3.40%	17,771	18,686	19,656	20,684
101-200-50-05-4021	PFMLA	-	-	941	976	35	3.72%	1,053	1,140	1,235	1,365
101-200-50-05-4012	P.E.R.A. (er)	11,309	12,381	16,035	16,580	545	3.40%	18,584	19,541	20,555	21,630
101-200-50-05-4016	WC Insurance	34,169	47,201	45,043	36,574	(8,469)	-18.80%	38,768	41,095	43,560	46,174
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	-	(300)	-100.00%	-	-	-	-
101-200-50-20-4185	Other Consult-Med Exams	489	-	500	-	(500)	-100.00%	-	-	-	-
101-200-50-25-4200	Printing - newsletter	838	933	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	-	-	8,400	8,400	8,400	8,400
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-VAULT 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 SECURITY	-	-	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
		\$ 626,035	\$ 615,875	\$ 770,234	\$ 767,756	\$ (2,477)	-0.32%	\$ 809,594	\$ 851,588	\$ 896,538	\$ 944,691

Department Budgets – Continued

Parks

Account Number	Description	addtl FTE				2025-2026		2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
		2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change				
101-200-55-05-4002	Wages	\$ 197,514	\$ 205,849	\$ 293,695	\$ 277,872	\$ (15,823)	-5.39%	\$ 294,544	\$ 312,217	\$ 330,950	\$ 350,807
101-200-55-05-4023	Sick & Safe Time Leave - PT	-	426	3,105	2,319	(786)	-25.31%	2,458	2,606	2,762	2,928
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	5,253	459	9.57%	5,568	5,902	6,256	6,632
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	21,438	(1,268)	-5.58%	22,533	23,885	25,318	26,837
101-200-55-05-4021	PFMLA	-	-	1,307	1,236	(71)	-5.43%	1,335	1,457	1,591	1,771
101-200-55-05-4012	P.E.R.A. (er)	12,919	12,764	19,126	19,713	587	3.07%	23,564	24,977	26,476	28,065
101-200-55-05-4016	Worker's Comp Insurance	22,918	8,872	14,578	8,633	(5,945)	-40.78%	9,151	9,700	10,282	10,899
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	2,453	1,081	2,000	-	(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 /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 Ipad 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 (Church Land/Equipment)	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 - Others	564	-	-	-	-	-	-	-	-	-
	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 sid.	-	-	-	-	-	-	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 - Misc	38	-	-	-	-	-	-	-	-	-
	Subscriptions/Dues - VAULT HEALTH CDL	130	130	150	150	-	-	150	150	150	150
	Subscriptions/Dues - ISA MEMBERSHIP(A.	320	-	320	320	-	-	320	320	320	320
	Subscriptions/Dues - MN REC & PARK - C.	300	-	200	310	110	55.00%	310	310	310	310
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
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 Se		-	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%	-	-	-	-
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	-	-	100,000	105,000	110,250	115,763
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip Fu	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 ot	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	\$ 790,004	\$ (21,426)	-2.64%	\$ 772,705	\$ 772,226	\$ 813,153	\$ 850,405

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	\$ 2,010,590	\$ 122,046	6.46%	\$2,131,225	\$ 2,259,099	\$2,394,645	\$2,538,324
101-300-75-05-4004	Overtime Wages	66,775	142,045	37,667	68,611	30,944	82.15%	72,728	77,091	81,717	86,620
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	308,176	33,018	12.00%	326,667	346,267	367,043	389,065
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	40,728	4,063	11.08%	43,172	45,762	48,508	51,418
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	9,226	1,064	13.04%	9,659	10,545	11,513	12,814
101-300-75-05-4023	Sick & Safe Time Leave - PT	-	-	-	832	832	100.00%	882	935	991	1,050
101-300-75-05-4012	P.E.R.A. (er)	10,323	9,673	10,158	12,709	2,551	25.11%	13,472	14,280	15,137	16,045
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	238,661	279,826	319,137	337,721	18,584	5.82%	357,984	379,463	402,231	426,365
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	159,030	(5,928)	-3.59%	174,958	192,479	211,752	232,952
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	100.00%	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	\$ 3,305,401	\$ 188,666	6.05%	\$ 3,503,842	\$ 3,686,085	\$ 3,970,050	\$ 4,124,154

Department Budgets – Continued

2018 JPA Fire Department Established

Fire - City Portion Only

City Portion Only

2025-2026

Account Number	Description	2023	2024	2025	2026	2025-2026		2027	2028	2029	2030
		Actual	Actual	Final Budget	Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	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/yr	-	-	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
		364,614	\$401,149	\$ 352,168	\$ 238,413	\$ (113,755)	-32.30%	\$238,337	\$267,069	\$275,166	\$287,381

Recreation Community

2025-2026

Account Number	Description	2023	2024	2025	2026	2025-2026		2027	2028	2029	2030
		Actual	Actual	Final Budget	Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-400-56-05-4002	Wages	62,531	\$ 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)	5,315	6,044	6,655	7,521	866	13.01%	7,972	8,451	8,958	9,495
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)	4,710	4,949	5,385	5,547	162	3.01%	5,879	6,232	6,606	7,002
101-400-56-05-4021	PFMLA	-	-	310	321	11	3.55%	348	380	415	462
101-400-56-05-4012	P.E.R.A. (er)	4,690	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	1,398	715	5,722	-	(5,722)	-100.00%	-	-	-	-
101-400-56-20-4170	Legal	-	-	200	200	-		200	200	200	200
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	-	-	200	200	-		200	200	200	200
101-400-56-25-4210	Operating Supplies	2,115	1,092	515	1,000	485	94.17%	1,030	1,061	1,093	1,126
101-400-56-25-4212	Other Operations Expenses	299	250	206	100	(106)	-51.46%	103	106	109	113
101-400-56-25-4215	Uniforms/Clothing	-	-	50	50	-		50	50	50	50
101-400-56-25-4220	Advertising	50	-	250	100	(150)	-60.00%	250	250	250	250
101-400-56-25-4230	Telephone/Internet	554	602	576	600	24	4.17%	600	600	600	600
101-400-56-25-4235	Postage	-	-	25	25	-		25	25	25	25
101-400-56-25-4238	Training/School	-	300	300	300	-		300	300	300	300
101-400-56-25-4240	Travel/Mileage	-	-	50	50	-		50	50	50	50
101-400-56-25-4243	Meals	90	200	150	100	(50)	-33.33%	100	100	100	100
101-400-56-25-4254	Spud Fest	-	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	9,546	8,873	5,000	-	(5,000)	-100.00%	-	-	-	-
101-400-56-25-4260	Subscriptions/Dues - Recreation	1,653	1,804	2,200	1,500	(700)	-31.82%	1,500	1,500	1,500	1,500
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 & PARK ASSOC	-	-	350	350	-		350	350	350	350
	Subscriptions/Dues - SURVEY MONKEY	-	-	700	-	(700)	-100.00%	-	-	-	-
	Subscriptions/Dues - NOTARY	-	-	100	100	-		100	100	100	100
101-400-56-25-4395	Signs/Banners	-	-	100	100	-		100	100	100	100
101-400-56-25-4413	Equipment/Accessories	37	-	100	50	(50)	-50.00%	50	50	50	50
101-400-56-25-4903	Movie in the Park	1,269	2,600	2,500	2,500	-		2,500	2,500	2,500	2,500
101-400-56-25-4905	Dog Vaccination Clinic	154	150	200	150	(50)	-25.00%	150	150	150	150
101-400-56-71-4612	Transfer - Music in the Park	-	5,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-400-70-25-4400	Recycling Day	9,251	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
		\$ 106,192	\$ 119,724	\$ 131,309	\$ 124,303	\$ (7,706)	-5.87%	\$ 130,356	\$ 136,232	\$ 142,462	\$ 149,074

Enterprise Funds

SUMMARY BUDGET - WATER FUND

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
Revenue Budget												
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
Total Revenues	\$ 2,868,794	\$ 2,731,898	\$ 2,851,827	\$ 2,429,349	\$ 2,239,003	\$ 2,238,562	\$ (441)	-0.02%	\$ 2,267,698	\$ 2,301,428	\$ 2,335,654	\$ 2,370,061
Expense Budget												
Personnel	\$ 593,583	\$ 688,584	\$ 706,549	\$ 705,373	\$ 906,562	\$ 946,218	\$ 39,656	4.37%	\$ 1,005,868	\$ 1,065,464	\$ 1,101,301	\$ 1,138,741
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%	201,699	199,962	198,824	197,731
Debt - Principal*	816,355	791,475	646,755	646,755	97,505	103,089	5,584	5.73%	103,672	47,847	49,014	-
Total Expenses	\$ 2,343,789	\$ 2,707,089	\$ 2,217,852	\$ 2,809,040	\$ 2,378,699	\$ 2,028,850	\$ (349,849)	-14.71%	\$ 2,331,239	\$ 2,249,421	\$ 2,301,730	\$ 2,304,213
Net Income/(Loss)	\$ 525,005	\$ 24,809	\$ 633,975	\$ (379,691)	\$ (139,696)	\$ 209,712	\$ 349,408		\$ (63,541)	\$ 52,007	\$ 33,923	\$ 65,848
Depreciation Expense	\$ 871,903	\$ 891,671	\$ 894,005	\$ 904,130	\$ 954,005	\$ 954,005	-		\$ 954,005	\$ 954,005	\$ 991,028	\$ 991,028
Projected Ending Cash **	\$ 1,763,933	\$ 1,824,341	\$ 1,737,951	\$ 811,416	\$ 337,775	\$ 547,487	209,712	62.09%	\$ 483,946	\$ 535,952	\$ 569,876	\$ 601,800

*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
Revenue Budget												
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
Total Revenues	\$ 3,053,063	\$ 3,187,984	\$ 3,390,528	\$ 3,514,642	\$ 3,519,025	\$ 3,733,814	\$ 214,789	6.10%	\$ 4,157,303	\$ 4,728,958	\$ 5,276,980	\$ 5,687,451
Expense Budget												
Personnel	\$ 592,117	\$ 688,862	\$ 715,192	\$ 704,823	\$ 910,195	\$ 948,585	\$ 38,390	4.22%	\$ 1,008,074	\$ 1,067,675	\$ 1,103,515	\$ 1,140,951
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%	1,491,336	1,413,535	1,332,226	1,253,586
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
Total Expenses	\$ 2,543,475	\$ 3,010,621	\$ 2,870,814	\$ 2,880,183	\$ 3,091,322	\$ 3,468,029	\$ 376,707	12.19%	\$ 6,829,246	\$ 6,993,126	\$ 7,052,345	\$ 5,700,439
Net Income/(Loss)	\$ 509,588	\$ 177,364	\$ 519,715	\$ 634,460	\$ 427,703	\$ 265,785	\$ (161,918)		\$ (2,671,943)	\$ (2,264,168)	\$ (1,775,365)	\$ (12,988)
Depreciation Expense	\$ 1,394,082	\$ 1,399,322	\$ 1,414,815	\$ 1,433,972	\$ 1,435,595	\$ 1,435,595	-		\$ 3,035,595	\$ 3,035,595	\$ 3,035,595	\$ 3,035,595
Projected Ending Cash **	\$ 1,581,941	\$ 2,978,909	\$ 2,025,372	\$ 2,091,388	\$ 2,442,102	\$ 3,652,307	1,210,205	49.56%	\$ 4,512,897	\$ 4,991,718	\$ 5,356,090	\$ 7,016,529

*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
Revenue Budget												
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
Total Revenues	\$ 277,408	\$ 278,737	\$ 287,887	\$ 295,105	\$ 283,853	\$ 287,828	\$ 3,975	1.40%	\$ 290,215	\$ 290,833	\$ 291,457	\$ 292,088
Expense Budget												
Personnel	\$ 102,898	\$ 171,555	\$ 147,813	\$ 133,383	\$ 160,569	\$ 165,176	\$ 4,607	2.87%	\$ 165,073	\$ 174,638	\$ 184,810	\$ 195,642
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	-	-	-	-	-	-	-	-
Total Expenses	\$ 173,976	\$ 254,171	\$ 255,976	\$ 198,044	\$ 223,917	\$ 231,776	\$ 7,858	3.51%	\$ 246,063	\$ 255,824	\$ 226,697	\$ 237,238
Net Income/(Loss)	\$ 103,432	\$ 24,566	\$ 31,911	\$ 97,061	\$ 59,936	\$ 56,052	\$ (3,883)		\$ 44,152	\$ 35,009	\$ 64,760	\$ 54,850
Depreciation Expense	\$ 222,329	\$ 222,329	\$ 201,587	\$ 166,039	\$ 181,700	\$ 181,700	-		\$ 181,700	\$ 181,700	\$ 181,700	\$ 181,700
Projected Ending Cash **	\$ 278,956	\$ 303,522	\$ 328,462	\$ 393,612	\$ 409,874	\$ 465,927	56,052	13.68%	\$ 510,079	\$ 545,087	\$ 609,847	\$ 664,697

*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			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Revenue Budget												
Sales												
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
Gross Profit	\$ 1,574,158	\$ 1,531,462	\$ 1,516,041	\$ 1,505,173	\$ 1,346,068	\$ 1,341,312	\$ (126,072)	-9.37%	\$ 1,445,422	\$ 1,552,622	\$ 1,662,948	\$ 1,776,425
Revenue Budget												
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
Total Revenues	\$ 5,653,533	\$ 5,649,692	\$ 5,499,077	\$ 5,475,060	\$ 5,507,539	\$ 5,447,125	\$ (60,414)	-1.10%	\$ 5,586,014	\$ 5,729,200	\$ 5,876,869	\$ 6,029,220
Expense Budget												
Personnel	\$ 488,964	\$ 620,474	\$ 623,868	\$ 693,388	\$ 889,218	\$ 927,445	\$ 38,227	4.30%	\$ 945,855	\$ 966,021	\$ 986,663	\$ 1,007,865
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	-	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 5,425,787	\$ 5,500,009	\$ 5,290,642	\$ 5,345,726	\$ 5,787,151	\$ 5,768,211	\$ (18,940)	-0.35%	\$ 5,828,377	\$ 5,891,803	\$ 5,932,413	\$ 6,000,480
Net Income/(Loss)	\$ 227,746	\$ 149,683	\$ 208,435	\$ 129,334	\$ (279,613)	\$ (321,087)	\$ (41,474)		\$ (242,363)	\$ (162,604)	\$ (55,544)	\$ 28,739
Depreciation Expense	\$ 66,874	\$ 72,561	\$ 72,719	\$ 75,158	\$ 73,190	\$ 75,158	1,968		\$ 75,158	\$ 75,158	\$ 70,000	\$ 70,000
Projected Ending Cash **	\$ 1,359,957	\$ 1,509,640	\$ 1,648,376	\$ 1,569,275	\$ 1,180,199	\$ 859,113	(321,087)	-27.21%	\$ 616,750	\$ 454,146	\$ 398,601	\$ 427,341

*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			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Transfer 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
Transfer to Liquor CIP Fund	75,000	35,000	35,000	35,000	35,000	35,000	-		35,000	35,000	10,000	10,000
Total Transfers	\$ 568,620	\$ 485,000	\$ -		\$ 485,000	\$ 485,000	\$ 460,000	\$ 460,000				





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