



2026 Department 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.

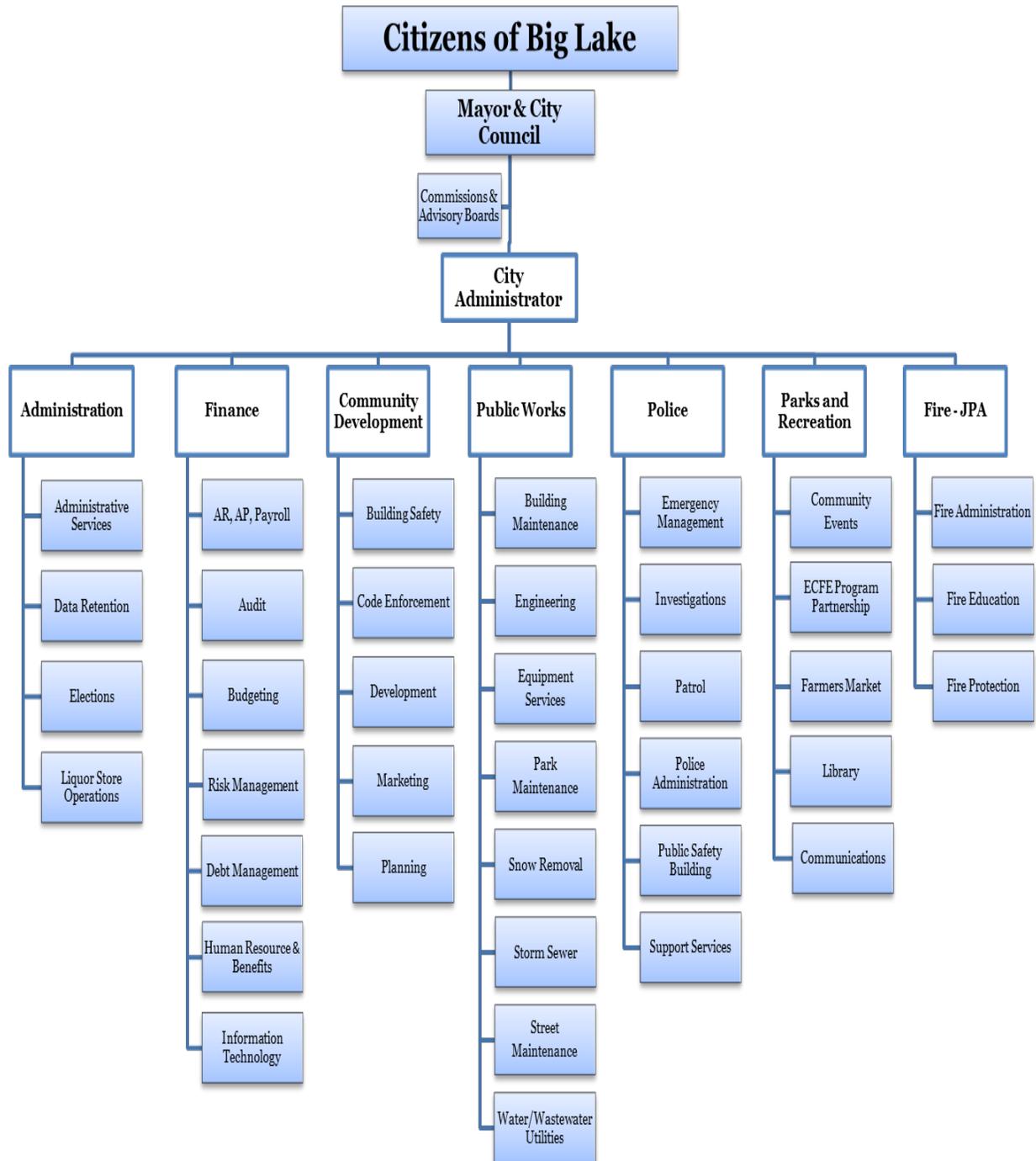
5. HOLD YOURSELF AND YOUR TEAMMATES ACCOUNTABLE.

6. MAKE SPACE FOR CANDID CONVERSATION.

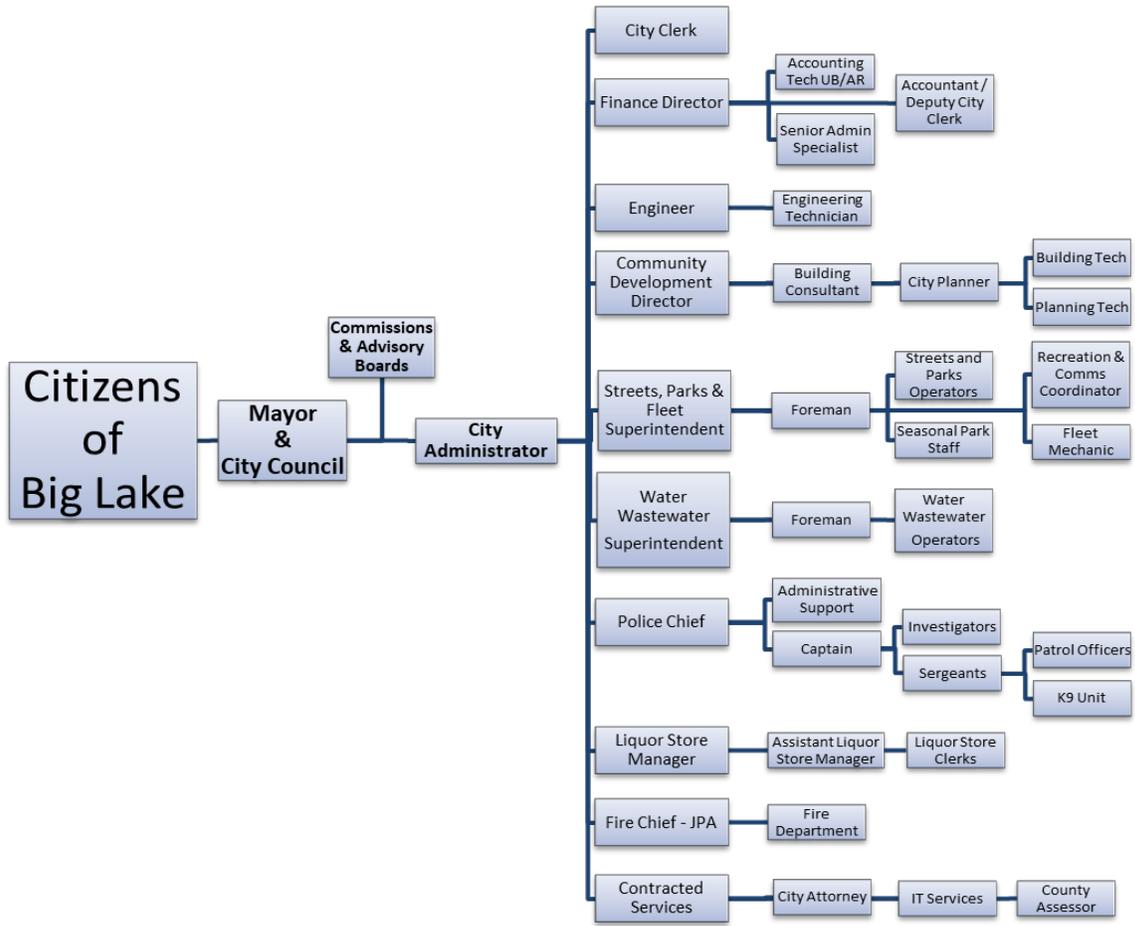
- Take the time to engage in real conversations with each other; the intention is to build relationships and understand one another



City Organizational Chart – by Services



City Organizational Chart – by Departments



Budget Message

Greetings,

The most important policy and operational decision made by the City Council each year is adoption of the City's budget. The 2026 City budget totals more than **\$24 million** and includes the General Fund, Big Lake Economic Development Authority, and Debt Service Funds supported by property taxes, along with the Special Revenue, Capital Projects, and Enterprise Funds. Together, these budgets form the City's comprehensive financial plan and 2026 work program.

The 2026 budgets support core City services while investing in the community's future. Planned investments include street improvements, new parks and park upgrades, water system enhancements, and continued expansion of the wastewater treatment plant. These investments are balanced with the day-to-day operations that serve residents and businesses.

The following section presents the adopted budgets for all City departments. Each department budget reflects the resources required to deliver core services, meet operational needs, and support the City's strategic and long-term goals. Together, these budgets form the comprehensive financial plan used to guide City operations for the budget year.

Employee development and wellness remain priorities and are essential to recruitment and retention. The 2026 budget includes the addition of a Community Service Officer and a Community Development Coordinator, both created through reallocation of existing positions rather than new staffing growth.

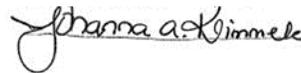
The 2026 budget emphasizes delivering high-quality services at a reasonable cost while maintaining and reinvesting in the City's infrastructure. Through disciplined financial management and adherence to adopted financial policies, the City continues to maintain a strong and sustainable financial position.

In 2026, the City Council and staff will continue to review the City's Vision, Objectives, and Goals to ensure services align with community needs and taxpayer expectations. The city strongly supports local businesses and community organizations and encourages everyone to **Live Big** by enjoying Big Lake's amenities and choosing local options.

On behalf of the City Council and staff, we thank the residents and taxpayers of Big Lake for their continued support in keeping Big Lake an exceptional place to live, work, and play.



Deb Wegeleben
City Finance Director



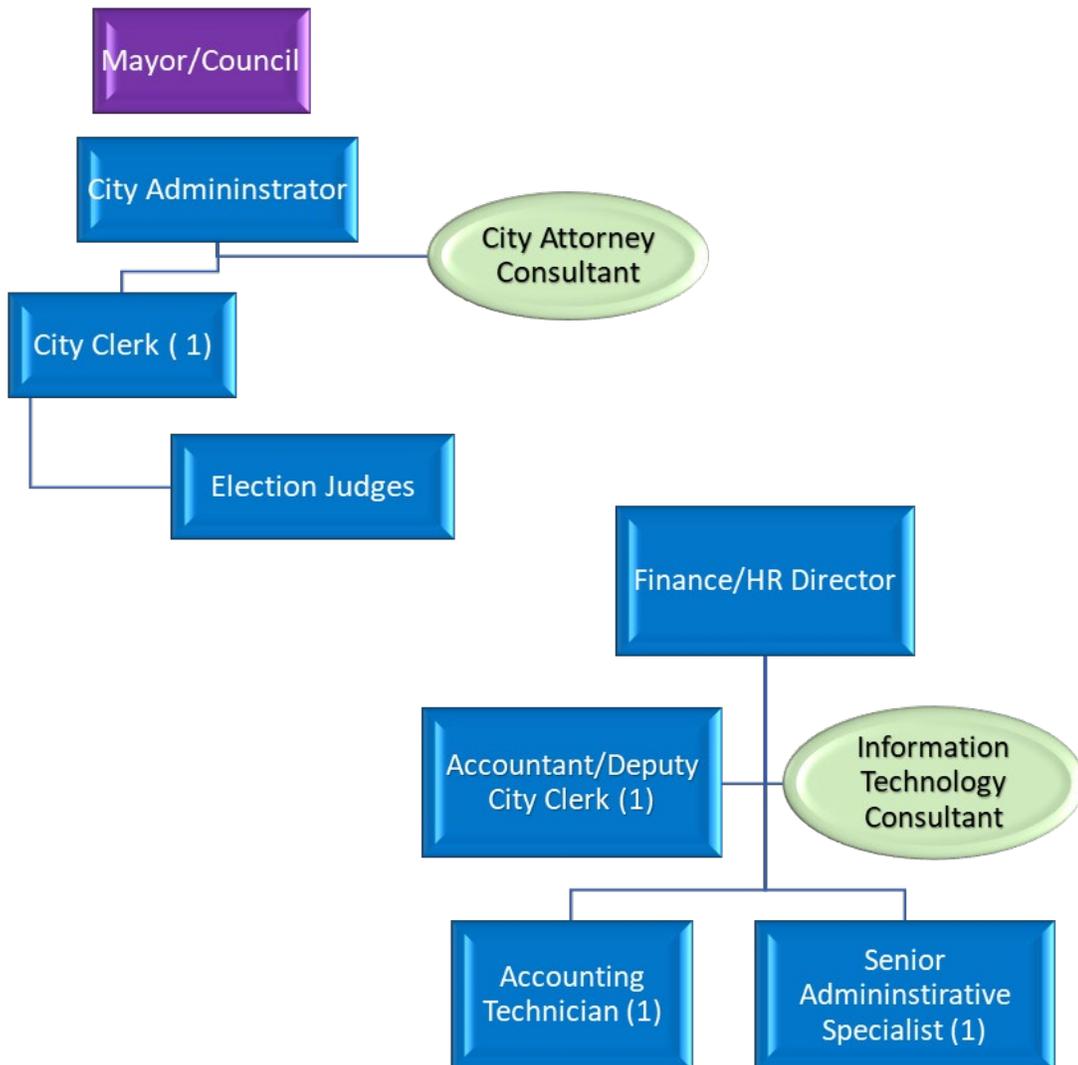
Hanna Klimmek
City Administrator



ADMINISTRATION-FINANCE

2026 BUDGETS

- Council
- Elections
- Administration-Finance
- Information Technology (IT)
- Fire Protection Services



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year's spending, but rather on what essential services can be delivered within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

Administrative/Finance Divisions

The **Mayor and City Council** budget provides for the legislative and policy-making functions of the City. Costs include elected official compensation, training and education, meeting expenses, legal and professional services related to council actions, memberships and dues, and other costs necessary to conduct public meetings, set policy, and provide governance and oversight of City operations.

The **Election** budget provides for the administration and conduct of municipal elections as required by law. Costs include election judge staffing, ballot preparation and printing, voting equipment programming and testing, polling place set up, election supplies, required training, and post-election certification and reporting. The budget ensures local elections are conducted accurately, securely, and in full compliance with state requirements.

The **Administration and Finance** budget provides for the executive management, financial administration, and internal support functions of the City. This includes city administration, financial management, budgeting, accounting, payroll, accounts payable and receivable, audit coordination, human resources, benefits administration, risk management, policy implementation, records management, and compliance with state and federal requirements. The budget supports efficient operations, sound fiscal stewardship, and effective service delivery across all City departments.

The **Information Technology** budget provides for the systems and services that support City operations and public service delivery. Costs include network infrastructure, cybersecurity, software licensing and maintenance, cloud and data storage, hardware replacement, helpdesk and managed IT services, system backups, disaster recovery, and staff training. The budget ensures secure, reliable, and efficient technology that supports all departments and protects City data.

The **Fire Protection Services** budget provides for the City's contractual contribution to the Big Lake Fire Department, which is jointly operated with Big Lake Township. The City's contribution represents 50 percent of the total cost to operate the Fire Department and supports fire suppression, emergency response, training, equipment, facilities, and overall readiness to protect the community.

Summary Expenditure Budgets

Division/Category:	Police/Engineer Streets/Park		CSO/Community Development Coordinator	2025-2026	
	2024 Actual	2025 Adopted Budget	2026 Adopted 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%
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 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%
Fire					
Personnel	\$ 4,000	\$ 4,000	4,000	\$ -	
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%
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%

Reason for Change from prior year

- Employee Service increase due to an increase in insurance premiums, market rate adjustment to pay plan and step increases
- Elections increase because 2026 is an election year
- Professional Services (IT) increase due to higher managed IT consultant fees
- Commodities & Supplies increase due to rising supply costs and software needs
- Pass Through Expenditures decrease because the Fire Department retirement plan is now administered by the State
- Transfers to other funds reflect increased transfers to capital funds

2026 Transfers to Capital Improvement Funds

Total Transfers: **\$634,011**

Annual Transfers

- **Computer Replacement Fund (194):** \$10,000
- **Street Maintenance Fund (196):** \$450,000
- **Industrial Park Fund (141):** \$25,000
- **Park Maintenance/Improvement Fund (195):** \$100,000
- **Trail Maintenance Fund (195):** \$9,000
- **Music in the Park Fund (282):** \$10,000

Department Equipment & Replacement Funds (199)

- Streets Department Equipment Replacement: \$5,000
- Parks Department Equipment Replacement: \$5,000
- Playground Equipment Replacement: \$5,000
- Police Taser Replacement: \$12,611
- Fire Department Radio Replacement: \$2,400 (new annual transfer beginning in 2026)

Building a stronger Big Lake together.

LIVE BIG!



Mayor/Council Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
101-100-05-05-4002	Wages	\$27,000	\$27,000	\$ -	
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,929	1,929	-	
101-100-05-05-4021	PFMLA	112	113	1	0.89%
101-100-05-05-4016	WC Insurance	100	202	102	102.00%
101-100-05-20-4170	Legal	100	100	-	
101-100-05-25-4200	Printing- Newsletter	850	950	100	11.76%
101-100-05-25-4210	Operating Supplies	500	500	-	
101-100-05-25-4212	Other Operations	200	50	(150)	-75.00%
101-100-05-25-4215	Uniforms/Clothing	150	150	-	
101-100-05-25-4220	Advertising	100	100	-	
101-100-05-25-4235	Postage	10	10	-	
101-100-05-25-4238	Training/Schools	1,000	1,000	-	
101-100-05-25-4240	Travel/Mileage	100	100	-	
101-100-05-25-4243	Meals	500	690	190	38.00%
101-100-05-25-4250	Liability Insurance	1,000	1,360	360	35.96%
101-100-05-25-4260	Subscriptions/Dues	30	30	-	
		\$ 33,681	\$ 34,284	\$ 603	1.79%

Elections Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
101-100-11-10-4007	Wages (Elections)	\$ -	\$25,000	\$ 25,000	100.0%
101-100-11-10-4210	Operating Supplies	-	1,500	1,500	100.0%
101-100-11-10-4220	Advertising	-	500	500	100.0%
101-100-11-10-4238	Training/School	2,000	2,000	-	
101-100-11-10-4240	Travel/Mileage	-	800	800	100.0%
101-100-11-10-4243	Meals	-	3,000	3,000	100.0%
101-100-11-10-4255	Rent/Leases	-	300	300	100.0%
101-100-11-71-4612	Capital Transfer Out - CIP 199	6,000	-	(6,000)	-100.00%
		\$ 8,000	\$ 33,100	\$ 25,100	313.75%

Judges Pay for 2026

- Head Judges - \$16 per hour
- Election Judges - \$13 per hour

Administration/Finance Budget Detail – Expenditures

2025-2026

Account Number	Description	2025	2026	2025-2026	
		Final Budget	Budget	\$ Change	% Change
101-100-15-05-4002	Wages	\$ 243,637	\$ 258,987	\$ 15,350	6.30%
101-100-15-05-4001	Advance Resignation Pay	3,000	1,500	(1,500)	-50.00%
101-100-15-05-4008	Insurance Benefits (er)	34,650	38,666	4,016	11.59%
101-100-15-05-4009	HSA Accounts	3,320	3,120	(200)	-6.02%
101-100-15-05-4010	F.I.C.A./Medicare (er)	19,009	20,070	1,061	5.58%
101-100-15-05-4021	PFMLA	1,088	1,152	64	5.88%
101-100-15-05-4012	P.E.R.A. (er)	18,409	19,561	1,152	6.26%
101-100-15-05-4016	W/C Insurance	5,461	2,767	(2,694)	-49.33%
101-100-15-05-4019	Wellness Plan	7,000	10,000	3,000	42.86%
101-100-15-20-4140	Audit	6,000	6,000	-	
101-100-15-20-4170	Legal - RATES INCREASE 2022	30,000	22,500	(7,500)	-25.00%
101-100-15-20-4171	Legal - CODE ENFORCEMENT	-	2,500	2,500	100.0%
101-100-15-20-4175	Assessing	28,644	28,000	(644)	-2.25%
101-100-15-20-4180	Other Consultants	5,000	5,000	-	
101-100-15-25-4110	Bank Charges	13,000	15,000	2,000	15.38%
101-100-15-25-4200	Printing-Newsletter etc	850	950	100	11.76%
101-100-15-25-4208	Copies	17,000	15,544	(1,456)	-8.56%
101-100-15-25-4210	Operating Supplies	8,500	8,500	-	
101-100-15-25-4212	Other Operations Expenses	2,400	2,500	100	4.17%
101-100-15-25-4213	Safety Training/Expenses	5,000	5,000	-	
101-100-15-25-4215	Uniforms/Clothing	1,000	1,000	-	
101-100-15-25-4217	Cleaning Services	14,940	16,000	1,060	7.10%
101-100-15-25-4220	Advertising	1,200	3,000	1,800	150.00%
101-100-15-25-4225	Sanitation/Garbage Removal	5,280	5,400	120	2.27%
101-100-15-25-4230	Telephone/Internet Total	23,244	24,024	780	
Detail List with cost	Telephone/Internet - Ring Central	8,820	9,600	780	8.84%
	Telephone/Internet - Charter Fiber	9,300	9,300	-	
	Telephone/Internet - Charter Reader Board	924	924	-	
	Telephone/Internet - Charter Internet	1,200	1,200	-	
	Telephone/Internet - Employee Cell Phones	2,400	2,400	-	
	Telephone/Internet - Windstream	600	600	-	
	101-100-15-25-4235	Postage Machine Lease	\$ 1,600	\$ 1,600	\$ -
101-100-15-25-4235	Postage	692	1,000	308	44.51%
101-100-15-25-4238	Training/Schools	10,000	10,000	-	
101-100-15-25-4238	Training/Schools - GFOA NATIONAL	3,000	-	(3,000)	-100.00%



Administration/Finance Budget Detail – Expenditures Continued

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-100-15-25-4240	Travel/Mileage	1,200	1,000	(200)	-16.67%
101-100-15-25-4243	Meals	1,000	500	(500)	-50.00%
101-100-15-25-4250	Liability Insurance	10,933	15,062	4,129	37.77%
101-100-15-25-4260	Subscriptions/Dues - Total	17,161	19,167	2,006	
<i>Detail List with cost</i>	<i>Subscriptions/Dues-Notary & Misc</i>	-	140	140	100.0%
	<i>Subscriptions/Dues - LMC Dues</i>	13,761	14,617	856	6.22%
	<i>Subscriptions/Dues - CMRP</i>	-	500	500	100.0%
	<i>Subscriptions/Dues - Compost Peer Group CA</i>	1,600	1,600	-	
	<i>Subscriptions/Dues - MNGFOA</i>	70	70	-	
	<i>Subscriptions/Dues - MCFOA</i>	150	150	-	
	<i>Subscriptions/Dues - GFOA</i>	190	500	310	163.16%
	<i>Subscriptions/Dues - Amazon Prime</i>	500	500	-	
	<i>Subscriptions/Dues - MNCPA</i>	365	365	-	
	<i>Subscriptions/Dues - CMSHRM</i>	150	150	-	
	<i>Subscriptions/Dues - SHRM</i>	275	275	-	
	<i>Subscriptions/Dues - MCMA</i>	-	200	200	100.0%
	<i>Subscriptions/Dues - MAMA - City Admin Group</i>	100	100	-	
101-100-15-25-4300	Awards - Employee Los	100	100	-	
101-100-15-25-4413	Equipment/Accessories	2,000	1,000	(1,000)	-50.00%
101-100-15-25-4540	Repair/Maintenance Buildings	8,000	8,000	-	
101-100-15-25-4545	Repair/Maintenance Equipment	1,000	750	(250)	-25.00%
101-100-15-25-4570	Electricity	20,000	20,000	-	
101-100-15-25-4580	Natural Gas	7,000	6,500	(500)	-7.14%
101-100-15-25-4582	Solar Credit	(1,000)	(1,000)	-	
101-100-15-25-4590	Water/Sewer Utilities	8,337	8,000	(337)	-4.04%
101-100-15-71-4612	Transfers Out - CIP- 196 - Street Maintenance/projects	270,000	450,000	180,000	66.67%
101-100-15-71-4612	Transfers Out - to Fund 141 for IFL to Sewer	25,000	25,000	-	
		\$ 883,655	\$1,083,420	\$ 199,765	22.61%



Administration

CITY OF BIG LAKE



Finance

CITY OF BIG LAKE

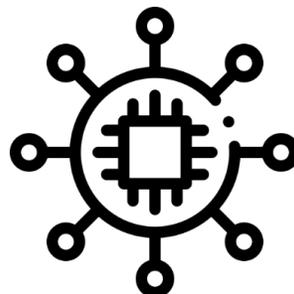
Administration/Finance Budget Detail – Revenues

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-015-3101	RE & PP Taxes-Current	\$ 5,134,754	\$ 5,458,445	\$ 323,691	6.30%
101-015-3101	Less TIF	(88,442)	(79,326)	9,116	-10.31%
101-015-3102	RE & PP Taxes-Delinquent	25,000	25,000	-	
101-015-3104	RE & PP Tax - Abatements	(92,050)	(107,050)	(15,000)	16.30%
101-015-3107	Less Township Repayment	(99,722)	(99,722)	-	
101-015-3108	Solar/Wind Production	2,000	2,000	-	
101-015-3109	Penalty & Interest - Taxes	6,000	6,060	60	1.00%
101-015-3110	Market Value Homestead Credit	100	100	-	
101-015-3155	Transfer In-Revenue	450,000	450,000	-	
101-015-3160	Inter-Govt Revenue	1,000	1,000	-	
101-015-3180	Franchise Fees - Utilities	451,263	452,223	960	0.21%
101-015-3195	Sanitation License	900	900	-	
101-015-3198	Dock Permits	3,500	3,500	-	
101-015-3201	Peddler License/Permit	1,000	1,000	-	
101-015-3202	Firework Permits	100	100	-	
101-015-3210	Massage License	375	375	-	
101-015-3211	Liquor License	30,100	30,100	-	
101-015-3213	Non-Intox/Off-Sale License	250	250	-	
101-015-3218	Cigarette License	1,300	1,300	-	
101-015-3375	Miscellaneous Revenue	200	230	30	15.00%
101-015-3376	Insurance Proceeds & Dividends	2,500	2,500	-	
101-015-3411	Copies	10	10	-	
101-015-3417	Assessment Searches	1,500	1,500	-	
101-015-3610	Prop Tx Paid Special Assessmnt	1,000	1,000	-	
101-015-3940	Lease/Rental Income	31,503	32,133	630	2.00%
101-015-3991	Leases Interest Revenue	4,040	4,121	-	
101-015-3995	Unrealized Gain	5,000	20,500	15,500	310.00%
101-015-3999	Interest Earned	59,534	75,000	15,466	25.98%
101-015-4151	Refunds & Reimbursements	500	500	-	
101-015-4155	Reimbursements - Wellness Progr	200	200	-	
		\$5,935,915	\$6,288,949	\$ 352,953	5.95%



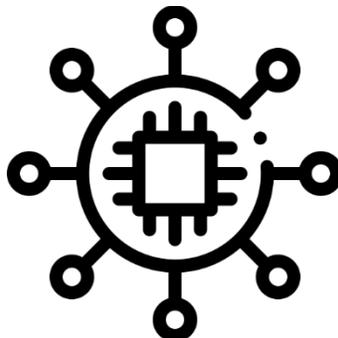
Information Technology (IT) Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-105-15-20-4129	Computer Consultant	\$ 37,454	\$ 92,340	\$ 54,886	146.54%
101-105-10-25-4135	Software-Code codification services	5,000	5,000	-	
101-105-15-25-4130	Computers -Wire Access Points (3 yr)	2,000	-	(2,000)	-100.00%
101-105-15-25-4130	Software - Finance Total	31,408	74,047	42,639	135.76%
Detail List with Cost	Software - VEEAM	450	4,284	3,834	852.00%
	Software - Arctic Wolf	-	11,441	11,441	100.0%
	Software - Microsoft Azure	-	517	517	100.0%
	Software - Spam Filter (Marco)	288	288	-	
	Software - Cisco Firewall Support (Marco)	250	2,434	2,184	873.60%
	Software - Digicert - email certificate 3 years	2,500	-	(2,500)	-100.00%
	Software - Doodle - HR application scheduling	-	100	100	100.0%
	Software - Drop Box	120	120	-	
	Software - Zoom	161	161	-	
	Software - Adobe	1,560	1,560	-	
	Software - VMWEAR (Marco)	-	5,475	5,475	100.0%
	Software - MFA - (Marco)	396	600	204	51.52%
	Software - Laserfische - Cities Digital	8,215	8,400	185	2.25%
	Software - Civicsystem	15,000	18,000	3,000	20.00%
	Software - Backup	2,000	-	(2,000)	-100.00%
	Software - Thawte SSL Web Service - Digicert 3 yr	-	700	700	100.0%
	Software - Bitdefender 19.80/80 new 2020 out of 194	-	7,500	7,500	100.0%
Software - Office 365 (Marco - \$25/MNTH FT, COUNCIL CMM)	-	12,000	12,000	100.0%	
Software - Survey Monkey - HR	468	468	-		
101-105-50-25-4130	Software- 800 MHZ Radios - Streets	560	560	-	
101-105-52-25-4130	Software - Fleet Maintenance	1,500	1,500	-	
101-105-40-25-4130	Software - Auto Cad - Engineering	1,500	2,000	500	33.33%
101-105-55-25-4130	Software - Parks Total	950	1,950	1,000	105.26%
Detail List with Cost	Software - Parks - CloudEase Parking Box	750	750	-	
	Software-wife wireless router	-	1,000	1,000	100.0%
	Software - Ring Protect - Lakeside Park	200	200	-	
101-105-56-25-4130	Software - Recreation/Communication Total	400	1,100	700	175.00%
Detail List with Cost	Software - Canva software	200	200	-	
	Software - Survey Monkey - Communications	-	700	700	100.0%
	Software - QR software	200	200	-	



Information Technology (IT) Budget Detail – Expenditures Continued

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-105-75-25-4130	Software - Police Department Total	39,342	53,480	14,138	35.94%
Detail List with Cost	<i>Software - Liftoff</i>	5,000	7,176	2,176	43.52%
	<i>Software - Wrike - Investigation</i>	1,000	1,000	-	
	<i>Software - Tracker Products - Evidence software</i>	2,000	2,500	500	25.00%
	<i>Software - Certified Crime Fighter- PATROL</i>	1,666	1,666	-	
	<i>Software - Guardian Tracking</i>	3,200	3,200	-	
	<i>Software - DataPilot - Investigation</i>	1,095	-	(1,095)	-100.00%
	<i>Software - Bureau of Crime</i>	600	600	-	
	<i>Software - 800 MHZ Radios</i>	2,720	2,800	80	2.94%
	<i>Software - Netmotion</i>	1,211	1,870	659	54.42%
	<i>Software - PropPhoenix</i>	12,000	12,000	-	
	<i>Software - First Two - Investigation</i>	2,400	3,600	1,200	50.00%
	<i>Software -Pace Scheduler</i>	2,000	2,000	-	
	<i>Software - Adobe</i>	500	792	292	58.40%
	<i>Software - Arlo Ring</i>	500	500	-	
	<i>Software - 2knowU - Language software</i>	750	1,076	326	43.47%
<i>Software -Windscribe/Northland Business System</i>	1,200	1,200	-		
<i>Software - Traffic Suite</i>	1,500	1,500	-		
<i>Software - LexiPol</i>	-	10,000	10,000	100.0%	
101-105-15-25-4131	Security Assess Card System	2,575	1,874	(701)	-27.22%
101-105-75-25-4132	Electronic Data - Police Department Total	25,800	42,197	16,397	63.55%
Detail List with Cost	<i>Electronic Data-Axon - includes Auto transcribe - (85-4603/85-46.</i>	25,000	41,397	16,397	65.59%
	<i>Electronic Data-CJDN CONNECT (SHERBURNE CTY)</i>	800	800	-	
101-105-15-25-4134	Website - Total	11,050	20,528	9,478	85.77%
Detail List with Cost	<i>Website</i>	7,550	7,928	378	5.01%
	<i>Website -Weather Alerts</i>	3,500	3,600	100	2.86%
	<i>Website - Forms Encryption</i>	-	9,000	9,000	100.0%
101-105-15-25-4413	Equipment - Finance Misc items	1,000	1,000	-	
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund - All Staff	10,000	10,000	-	
		\$ 170,539	\$ 307,576	\$ 137,037	80.36%

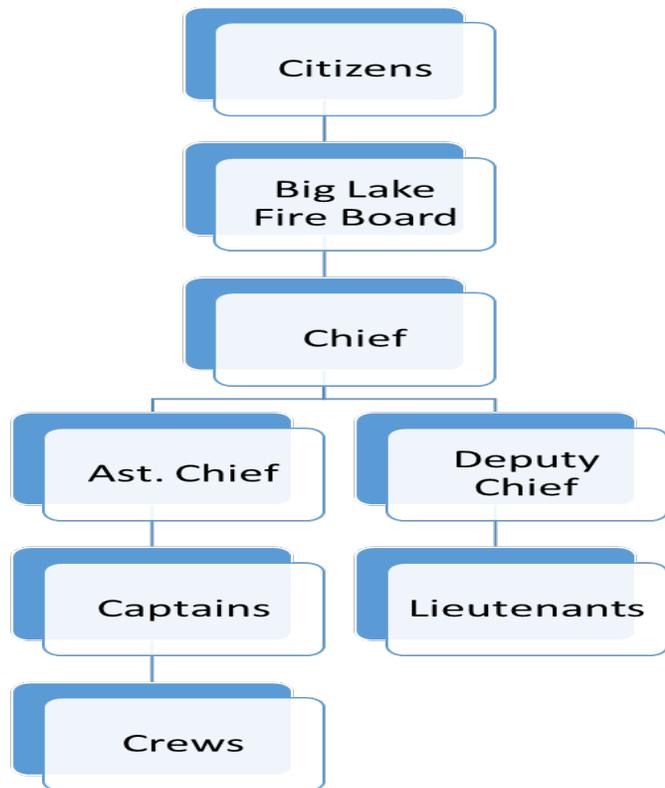


Fire Department Budget Detail – Expenditures

2018 JPA Fire Department Established Fire - City Portion Only

City Portion Only
2025-2026

Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-300-85-05-4015	Fire Department Relief Assoc.	\$ 4,000	\$ 4,000	-	
101-300-85-25-4200	Printing - Newsletter etc	850	950	100	11.76%
101-300-85-25-4208	Copies	600	595	(5)	-0.83%
101-300-85-25-4258	Fire Projection Services - JPB	230,468	230,468	-	
101-300-85-45-4015	Fire Department Relief Assoc.	113,000	-	(113,000)	-100.00%
101-300-85-71-4612	Capital Transfers -Computers replaced 5/ysr	3,250	-	(3,250)	-100.00%
101-300-85-71-4612	Capital Transfers - Radio Replacement Fund	-	2,400	2,400	100.0%
		\$ 352,168	\$ 238,413	\$ (113,755)	-32.30%



Capital Improvement Plan 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		33,000,000								
	Comprehensive Plan Update	CIP Fund	-----	-----				50,000	50,000			
	Transfer to CIP for Infstruction/Debt	LGA	150,000	-	-	-	-	-	-	-	150,000	150,000
	Administration/Finance Department Total		150,000	33,000,000	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) S800k	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) S600k	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) S300k	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



COMMUNITY DEVELOPMENT 2026 BUDGETS

- Planning
- Building
- Economic Development
- Big Lake Economic Development Authority



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year's spending, but rather on what essential services can be delivered within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Community Development: Building / Planning and Zoning Operations

The **Building Safety Division** is responsible for adopting and enforcing building codes, issuing permits, and conducting required inspections to ensure compliance and safety.

The **Planning Division** guides public and private development in alignment with the City's Comprehensive Plan and Zoning Ordinance, helping shape Big Lake's long-term vision.

The **Zoning Division** enforces City ordinances to protect public health, safety, and overall quality of life by ensuring responsible land use and property maintenance.

Community Development: Economic Development (ED)

The Economic Development Division promotes and manages sustainable economic growth within Big Lake. Its mission is to attract, retain, and support businesses, foster job creation, and grow the tax base. Serving as a link between the public sector and business community, the division works to advance projects and partnerships that align with the City's strategic vision and resources.

Community Development: Planning Commission

Mission Statement

To effectively facilitate development through implementation of the community vision as established by the Big Lake Comprehensive Plan.

Community Development: Big Lake Economic Development Authority (BLEDA) Commission

Mission Statement

To efficiently facilitate development while equally supporting the Big Lake business community and driving economic growth.

Department Budget Adjustment requests

The department manager has submitted the following proposed changes to the division budgets for consideration:



**Planning
& Zoning**
CITY OF BIG LAKE

Planning Division

In response to current labor market challenges, staff recommend not refilling the vacant City Planner position. Instead, a Community Development Coordinator role is proposed. This position will provide support for both long-range and current planning activities, while also gaining experience in economic development initiatives.

This staffing change is projected to yield personnel cost savings of \$64,749. To maintain adequate technical planning capacity, an increase of \$13,000 in consultant services is proposed. These funds will cover direct City-billed planning services, such as meeting attendance and tasks not chargeable to developers. The result is a net budget reduction of \$51,535 for the Planning Division. This proposal reflects a strategic approach to maintaining service levels while optimizing budgetary efficiency.

Building Division

No changes were requested for this division. Revenues will continue to be evaluated annually, and expenditures will be adjusted as needed to maintain budget alignment. The city will also continue to outsource Building Official services through the current Building Official Consultant.



Building
CITY OF BIG LAKE

ECONOMIC DEVELOPMENT – General Fund Division

Staff are no longer part of MN Marketing Partners due to the organization's disbandment. As a result, the funds previously allocated for membership dues have been reallocated to the training budget.



**Economic
Development**
CITY OF BIG LAKE

In addition, staff recommend creating a Community Development Coordinator position in place of the previously budgeted City Planner role. Given the new position's involvement in economic development initiatives, a portion of its personnel costs will be allocated to the EDA – General Fund. This results in a budget increase of \$28,923 in personnel costs for the EDA division.

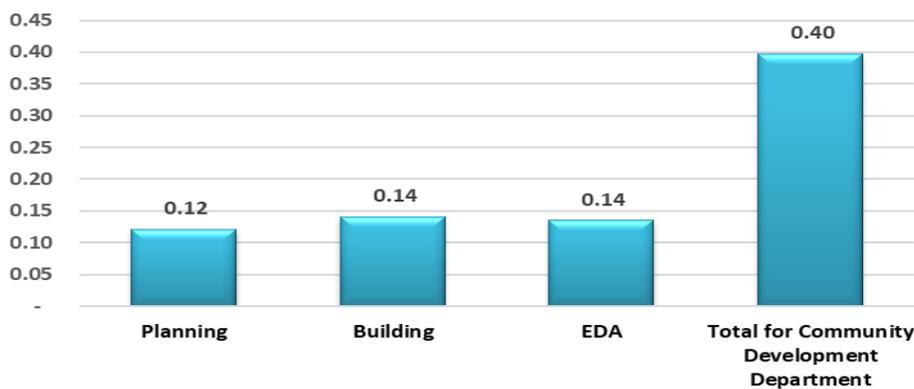
Summary Expenditure Budgets

Division/Category:	Police/Engineer Streets/Park		CSO/Community Development Coordinator	2025-2026	
	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	\$ Change	% Change
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%
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%

Reason for Change from prior year

- Employee Service increase due to new position, increase in insurance premiums, market rate adjustment to pay plan and step increases
- Professional services increase due to outsourcing City Planner
- Commodities & Supplies increase is due to increase in cost of supplies

Cost Per Day Per Household



Planning Operation Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
101-100-10-05-4002	Wages	\$ 156,283	\$113,934	\$ (42,349)	-27.10%
101-100-10-05-4008	Insurance Benefits (er)	26,320	22,489	(3,831)	-14.56%
101-100-10-05-4009	HSA Accounts	1,853	1,553	(300)	-16.19%
101-100-10-05-4010	F.I.C.A./Medicare (er)	11,957	8,719	(3,238)	-27.08%
101-100-10-05-4021	PFMLA	689	505	(184)	-26.71%
101-100-10-05-4012	P.E.R.A. (er)	11,375	8,200	(3,175)	-27.91%
101-100-10-05-4016	W/C Insurance	1,530	1,007	(523)	-34.18%
101-100-10-20-4140	Audit	450	500	50	11.11%
101-100-10-20-4150	Engineering	3,000	2,500	(500)	-16.67%
101-100-10-20-4170	Legal	8,000	8,000	-	
101-100-10-20-4180	Other Consultants	5,000	18,000	13,000	260.00%
101-100-10-25-4200	Printing-Newsletter etc	850	950	100	11.76%
101-100-10-25-4209	Recording Fees	100	50	(50)	-50.00%
101-100-10-25-4210	Operating Supplies	600	500	(100)	-16.67%
101-100-10-25-4212	Other Operations Expenses	50	50	-	
101-100-10-25-4215	Uniforms/Clothing	100	100	-	
101-100-10-25-4220	Advertising	1,700	1,000	(700)	-41.18%
101-100-10-25-4230	Telephone/Internet	1,800	1,800	-	
101-100-10-25-4235	Postage	625	500	(125)	-20.00%
101-100-10-25-4238	Training/Schools - Total Planning	3,000	3,000	-	
Detail List With cost	Training/Schools - APA		2,500	2,500	100.0%
	Training/Schools - ULI		500	500	100.0%
101-100-10-25-4240	Travel/Mileage	250	250	-	
101-100-10-25-4243	Meals	300	500	200	66.67%
101-100-10-25-4250	Liability Insurance	1,184	1,333	149	12.60%
101-100-10-25-4260	Subscriptions/Dues - Total Planning	150	364	214	142.67%
Detail List With cost	Subscriptions/Dues - APA		100	100	100.0%
	Subscriptions/Dues - ULI		264	264	100.0%
101-100-10-25-4405	Motor Fuel	350	300	(50)	-14.29%
101-100-10-25-4413	Equipment/Accessories	100	100	-	
101-100-10-25-4430	Vehicle Maintenance	1,050	500	(550)	-52.38%
		\$ 238,666	\$ 196,704	\$ (41,962)	-17.58%

Planning Operation Budget Detail – Revenues

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-010-3125	Land Use Revenue	\$ 26,000	\$ 26,000	\$ -	
		\$ 26,000	\$ 26,000	\$ -	



Building Operation Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-100-30-05-4002	Wages	\$ 56,660	\$ 60,089	3,429	6.05%
101-100-30-05-4008	Insurance Benefits (er)	13,747	15,354	1,607	11.69%
101-100-30-05-4009	HSA Accounts	1,151	1,151	-	
101-100-30-05-4010	F.I.C.A./Medicare (er)	4,336	4,599	263	6.07%
101-100-30-05-4021	PFMLA	251	269	18	7.17%
101-100-30-05-4012	P.E.R.A. (er)	4,251	4,509	258	6.07%
101-100-30-05-4016	W/C Insurance	636	279	(357)	-56.13%
101-100-30-20-4140	Audit	810	1,000	190	23.46%
101-100-30-20-4170	Legal	50	-	(50)	-100.00%
101-100-30-25-4200	Printing - Newsletter	850	950	100	11.76%
101-100-30-25-4210	Operating Supplies	1,000	2,000	1,000	100.00%
101-100-30-25-4212	Other Operations Expenses	100	100	-	
101-100-30-25-4215	Uniforms/Clothing	100	-	(100)	-100.00%
101-100-30-25-4230	Telephone/Internet	1,032	1,032	-	
101-100-30-25-4235	Postage	100	200	100	100.00%
101-100-30-25-4238	Training/Schools	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	1,180	1,372	192	16.27%
101-100-30-25-4257	Contractors Hired	119,000	119,000	-	
101-100-30-25-4260	Subscriptions/Dues	150	150	-	
101-100-30-25-4405	Motor Fuel	250	100	(150)	-60.00%
101-100-30-25-4412	State SurCharge Bldg.Permit	16,000	17,000	1,000	6.25%
101-100-30-25-4413	Equipment/Accessories	100	100	-	
101-100-30-25-4430	Vehicle Maintenance	200	100	(100)	-50.00%
		\$ 223,104	\$ 229,354	\$ 6,250	2.80%

Building Operation Budget Detail – Revenues

Account Number	Description	2025 Final Budget	2026 Budget	2025-2026	
				\$ Change	% Change
101-030-3221	Building Permits	\$ 219,320	\$ 249,365	\$ 30,045	13.70%
101-030-3222	State Surcharge on Bldg Pmts	16,000	17,000	1,000	6.25%
101-030-3229	Seed/Sod Escrow Permit	1,500	1,500	-	
101-030-3241	Building - Plan Review Fee	150,000	180,000	30,000	20.00%
101-030-3242	Building - Other Permits	180,000	210,000	30,000	16.67%
101-030-3250	Rental Inspection Fees - Multi Family	17,000	17,000	-	
101-030-3251	Rental License Fees - Single/Duplex	6,000	6,000	-	
101-030-3375	Miscellaneous Revenue	1,750	-	(1,750)	-100.00%
101-030-3418	Administrative Charges	25	25	-	
101-030-3513	Other Fines/Fees	250	250	-	
		\$ 591,845	\$ 681,140	\$ 89,295	15.09%



Building
CITY OF BIG LAKE

EDA Operation Budget Detail – Expenditures

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-100-25-05-4002	Wages	\$ 119,170	\$ 148,965	\$ 29,795	25.00%
101-100-25-05-4004	Overtime Wages	300	300	-	
101-100-25-05-4008	Insurance Benefits (er)	18,909	22,977	4,068	21.51%
101-100-25-05-4009	HSA Accounts	1,001	1,301	300	29.97%
101-100-25-05-4010	F.I.C.A./Medicare (er)	9,118	11,398	2,280	25.01%
101-100-25-05-4021	PFMLA	525	659	134	25.52%
101-100-25-05-4012	P.E.R.A. (er)	8,678	10,914	2,236	25.77%
101-100-25-05-4016	W/C Insurance	3,947	1,217	(2,730)	-69.17%
101-100-25-20-4140	Audit	810	800	(10)	-1.23%
101-100-25-20-4170	Legal	2,500	2,500	-	
101-100-25-20-4180	Other Consultants	500	-	(500)	-100.00%
101-100-25-25-4200	Printing - Newsletter etc	850	950	100	11.76%
101-100-25-25-4201	Annexation	300	250	(50)	-16.67%
101-100-25-25-4209	Recording Fees/Settlement	100	100	-	
101-100-25-25-4210	Operating Supplies	750	750	-	
101-100-25-25-4212	Other Operations Expense	200	200	-	
101-100-25-25-4215	Uniforms/Clothing	100	100	-	
101-100-25-25-4220	Advertising	200	200	-	
101-100-25-25-4230	Telephone/Internet	504	504	-	
101-100-25-25-4235	Postage	50	50	-	
101-100-25-25-4238	Training/Schools - Total EDA	3,000	3,700	700	23.33%
Detail list with cost	<i>Training/Schools - misc</i>	1,950	700	(1,250)	-64.10%
	<i>Training/Schools - MEADC</i>	-	1,950	1,950	100.0%
	<i>Training/Schools - Ehlers</i>	350	350	-	
	<i>Training/Schools - LMC Conf</i>	350	350	-	
	<i>Training/Schools - EDA/Brownsf</i>	350	350	-	
101-100-25-25-4240	Travel/Mileage	600	600	-	
101-100-25-25-4243	Meals	500	500	-	
101-100-25-25-4250	Liability Insurance	1,184	1,827	643	54.31%
101-100-25-25-4260	Subscriptions/Dues -Total EDA	1,465	765	(700)	-47.78%
Detail list with cost	<i>Subscriptions/Dues - EDAM</i>	320	335	15	4.69%
	<i>Subscriptions/Dues - MN Markei</i>	700	-	(700)	-100.00%
	<i>Subscriptions/Dues - MN Car</i>	325	325	-	
	<i>Subscriptions/Dues - Notary</i>	120	105	(15)	-12.50%
101-100-25-25-4300	Awards - Employee LOS	50	50	-	
101-100-25-25-4413	Equipment/Accessories	100	100	-	
101-100-25-26-4222	Marketing - Communications	6,000	6,500	500	8.33%
101-100-25-26-4224	Marketing - Event-MNCAR	2,000	1,500	(500)	-25.00%
		\$ 183,411	\$ 219,677	\$ 36,266	19.77%

Big Lake Economic Authority Budget (BLEDA)

2026 Budget

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

	2025-2026						
	2022 Actual	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change
Revenue 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 Eamed	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 Liabilitie	(206,374)	-	-	-	-	-	-
Projected Ending Cash	\$ 263,820	\$ 219,478	\$ 238,224	\$ 302,976	\$ 364,742	\$ 462,942	\$ 557,780

Building a stronger Big Lake together.

LIVE BIG!

BLEDA Operation Budget Detail - Expenditures

			2025-2026			
% of increase	Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
106%	275-000-00-05-4002	Wages	\$ 33,994	\$ 36,069	\$ 2,075	6.10%
106%	275-000-00-05-4008	Insurance Benefits (er)	5,174	4,991	(183)	-3.54%
100%	275-000-00-05-4009	HSA Accounts	250	250	-	
7.65%	275-000-00-05-4010	F.I.C.A./Medicare (er)	2,601	2,760	159	6.11%
8%	275-000-00-05-4012	P.E.R.A. (er)	2,550	2,706	156	6.12%
106%	275-000-00-05-4021	PFMLA	150	160	10	6.67%
103%	275-000-00-20-4140	Audit	650	1,200	550	84.62%
100%	275-000-00-20-4150	Engineering	250	250	-	
100%	275-000-00-20-4170	Legal	6,000	6,000	-	
100%	275-000-00-20-4180	Other Consultants	5,000	5,000	-	
	275-000-00-25-4120	Real Estate Taxes	2,758	2,758	-	
100%	275-000-00-25-4134	Website	250	250	-	
100%	275-000-00-25-4209	Recording Fees	150	500	350	233.33%
100%	275-000-00-25-4212	Other Operations Expenses	50	50	-	
	275-000-00-25-4215	Uniforms/Clothing	100	100	-	
	275-000-00-25-4217	Cleaning Services	-	1,700	1,700	100.0%
100%	275-000-00-25-4220	Advertising	2,000	2,000	-	
100%	275-000-00-25-4235	Postage	25	25	-	
100%	275-000-00-25-4238	Training - Edam Conference	1,250	1,250	-	
	275-000-00-25-4238	Training - Brownfield	250	250	-	
	275-000-00-25-4240	Travel/Mileage	150	150	-	
100%	275-000-00-25-4243	Meals	100	100	-	
100%	275-000-00-25-4250	Liability Insurance	1,000	3,195	2,195	219.47%
100%	275-000-00-25-4257	Contractors Hired	500	100	(400)	-80.00%
	275-000-00-25-4540	Repair/Maintenance Building - held	1,500	1,500	-	
	275-000-00-25-4570	Electricity	3,600	3,600	-	
	275-000-00-25-4580	Natural Gas	3,240	3,240	-	
	275-000-00-25-4590	Water/Sewer Utilities	2,400	2,400	-	
	275-000-00-26-4222	Marketing - Communications	50,000	10,000	(40,000)	-80.00%
	275-000-00-71-4612	Transfer to FUND 141 - Specials	50,000	50,000	-	
Total Expenditures			\$ 175,942	\$ 142,554	\$ (33,388)	-18.98%

BLEDA Operation Budget Detail - Revenues

2026 LEVY AMOUNT - \$160,000			Levy \$130K	Levy \$160K	2025-2026	
% of increase	Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
100%	275-000-3101	RE & PP Taxes-Current	\$ 128,700	\$ 158,400	\$ 29,700	23.08%
100%	275-000-3102	RE & PP Taxes-Delinquent	400	400	-	
100%	275-000-3999	Interest Earned	2,500	2,500	-	
Total Revenues			\$ 131,600	\$ 161,300	\$ 29,700	22.57%

Projected Cash Flow Change	2025	2026
Beginning Cash Balance	\$ 263,820	\$ 219,478
Projected Excess Revenue	(44,342)	18,746
Projected Ending Cash	\$ 219,478	\$ 238,224



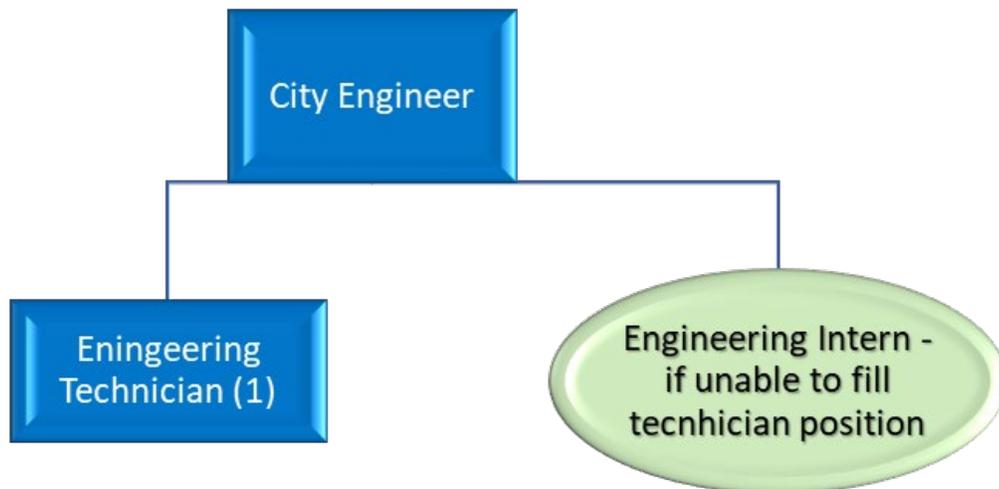
**Economic
Development**
CITY OF BIG LAKE



ENGINEERING DEPARTMENT

2026 BUDGET

- Engineering
- Streets Capital Improvement Plan



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year spending, but rather on what essential services can be provided within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Responsibilities

The Engineering Department is responsible for planning, implementing, and supervising municipal sewer, water main, storm drainage, trail, and street improvements to ensure they are constructed in accordance with City specifications and coordinated with Public Works Department. This includes coordinating infrastructure improvements within residential, commercial, and industrial



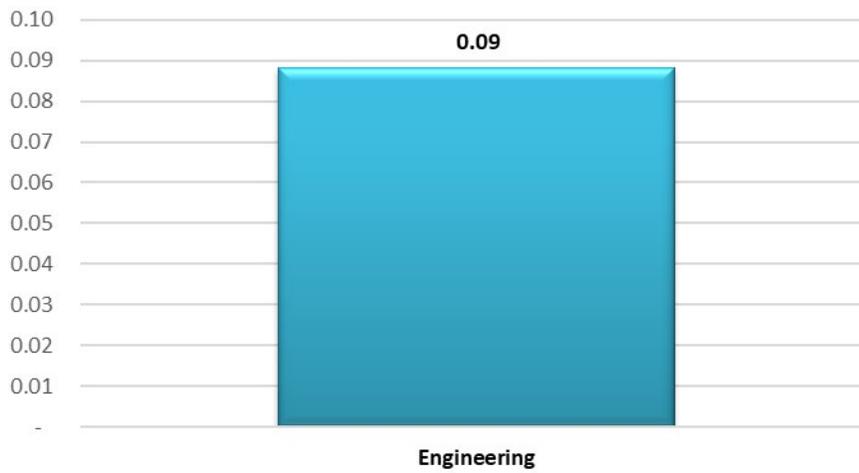
Summary Expenditure Budgets

Division/Category:	2025-2026				
	2024 Actual	2025 Adopted Budget	2026 Adopted 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%
Total - Engineering	\$ 102,943	\$ 137,914	\$ 143,303	\$ 5,389	3.91%

Reason for Change from prior year

- Employee Service increased due to increase in insurance premiums, market rate adjustment to pay plan and step increases.
- Professional services increase due to increase in consultants' costs – Audit preparation
- Commodities & Supplies increase is due to increase cost in liabilities insurance

Cost Per Day Per Household



Engineering Department – Expenditures

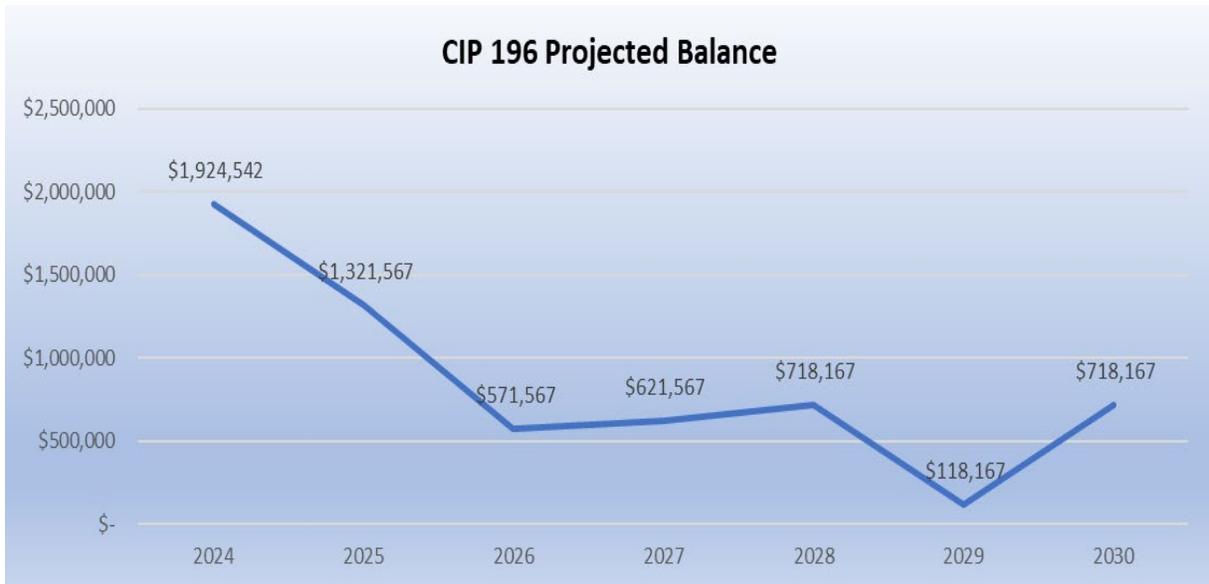
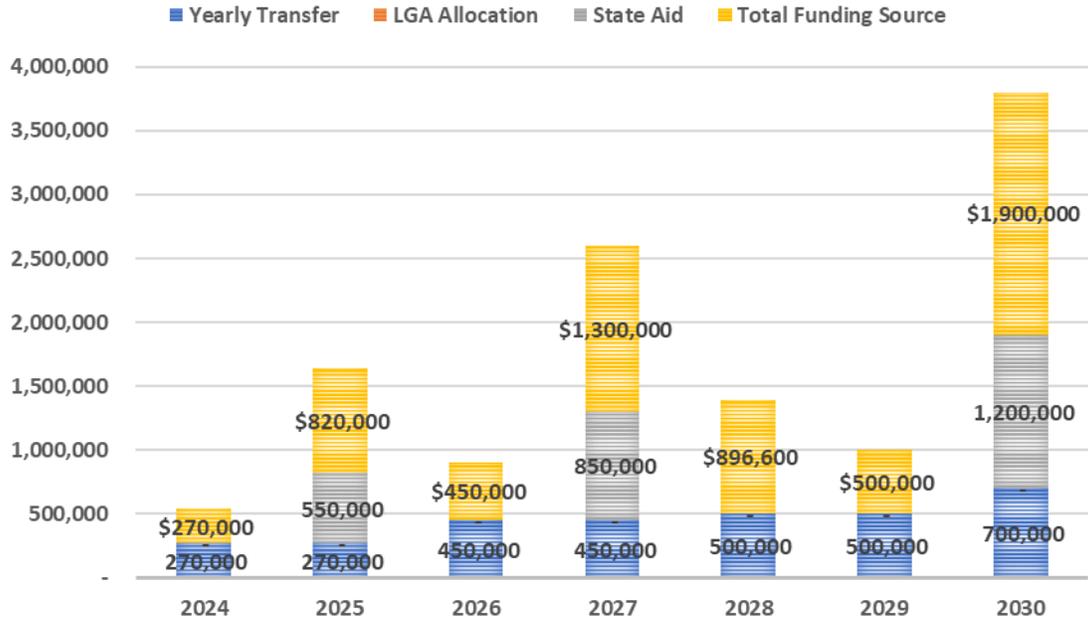
		FT-tech		2025-2026	
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-200-40-05-4002	Wages	\$ 85,651	\$ 89,351	\$ 3,700	4.32%
101-200-40-05-4004	Overtime Wages	300	300		
101-200-40-05-4008	Insurance Benefits (er)	16,960	17,140	180	1.06%
101-200-40-05-4009	HSA Accounts	1,126	1,126	-	
101-200-40-05-4010	F.I.C.A./Medicare (er)	6,555	6,839	284	4.33%
101-200-40-05-4021	PFMLA	379	397	18	4.75%
101-200-40-05-4012	P.E.R.A. (er)	6,425	6,703	278	4.33%
101-200-40-05-4016	W/C Insurance	1,188	1,760	572	48.15%
101-200-40-20-4140	Audit	450	500	50	11.11%
101-200-40-20-4150	Engineering	7,500	7,500	-	
101-200-40-20-4170	Legal	500	500	-	
101-200-40-25-4200	Printing-Newsletter etc	850	950	100	11.76%
101-200-40-25-4210	Operating Supplies	1,000	500	(500)	-50.00%
101-200-40-25-4212	Other Operations Expenses	250	250	-	
101-200-40-25-4215	Uniforms/Clothing	100	150	50	50.00%
101-200-40-25-4220	Advertising	50	-	(50)	-100.00%
101-200-40-25-4230	Telephone/Internet	1,200	1,200	-	
101-200-40-25-4235	Postage	50	-	(50)	-100.00%
101-200-40-25-4238	Training/Schools - Total	2,000	2,000	-	
Detail list	<i>Training/Schools -MISC</i>	2,000	250	(1,750)	-87.50%
	<i>Training/Schools -LMC</i>	-	500	500	100.0%
	<i>Training/Schools -MRWA</i>	0	250	250	100.0%
	<i>Training/Schools -MPWA</i>	0	500	500	100.0%
	<i>Training/Schools -CEAM</i>	0	500	500	100.0%
101-200-40-25-4240	Travel/Mileage	100	100	-	
101-200-40-25-4243	Meals	100	100	-	
101-200-40-25-4250	Liability Insurance	1,480	2,987	1,507	101.82%
101-200-40-25-4260	Subscriptions/Dues - Total	500	500	-	
Detail list	<i>Subscriptions/Dues - Misc</i>	500	300	(200)	-40.00%
	<i>Subscriptions/Dues - EC</i>	-	-	-	
	<i>Subscriptions/Dues - PC</i>	-	200	200	100.0%
101-200-40-25-4405	Motor Fuel	1,200	1,200	-	
101-200-40-25-4413	Equipment/Accessories	500	250	(250)	-50.00%
101-200-40-25-4430	Vehicle Maintenance	1,000	500	(500)	-50.00%
101-200-40-25-4545	Repair/Maintenance Equipment	500	500	-	
		\$ 137,914	\$ 143,303	\$ 5,389	3.91%

Engineering Department – Capital Improvement Plan for Streets 2026-2035

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Streets/Trails/Channel Improvements - Fund 175												
fund 196	Resurface - Humbolt/Putnam/198th	CIP Fund	-	-	-	-	400,000	-	-	-	-	-
	Resurface MSA Routes - Lakeshore/Hawatha	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 SSMD 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

		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

FUNDING SOURCE FOR PROJECTS

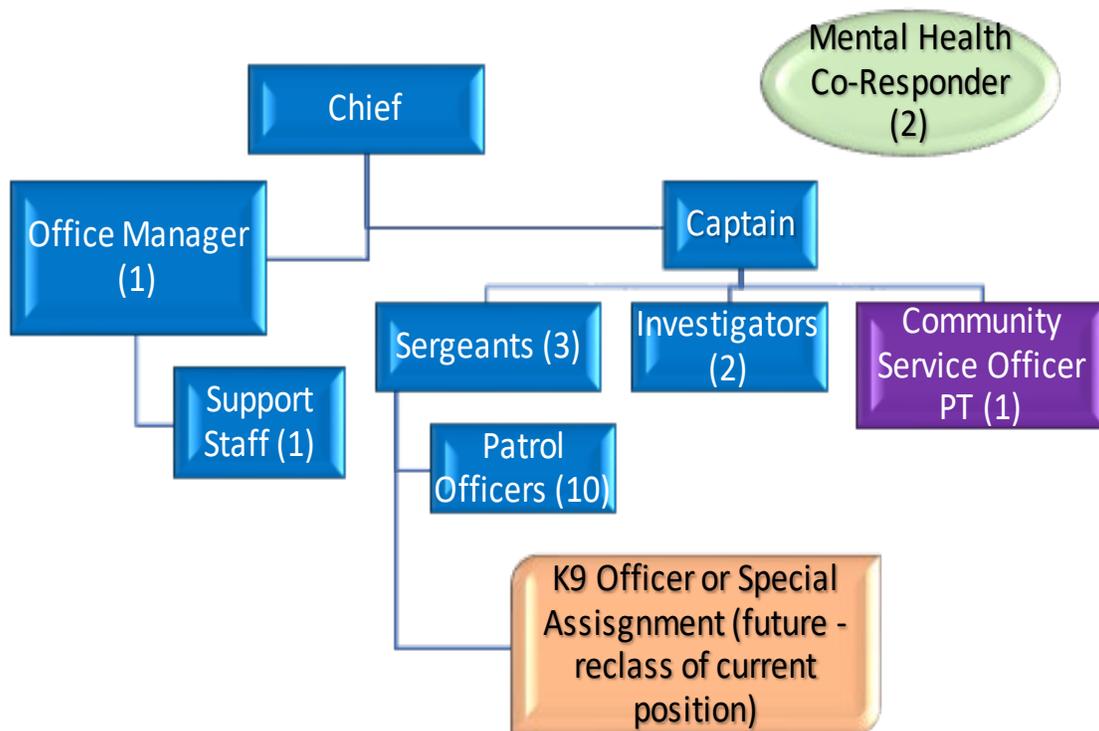




POLICE DEPARTMENT

2026 BUDGETS

- Police
- BLCSC – Library/Building



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year spending, but rather on what essential services can be provided within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Welcome to the home of the Big Lake Police Department.

The 19 members of the Big Lake Police Department are proud to provide a full range of professional and modern police services to the over 12,000 residents of the City of Big Lake as well as our visitors.

Responsibilities

The men and women of the Big Lake Police Department serve proudly this very unique and picturesque community located on U.S. Highway 10 between the metro areas of Minneapolis/St. Paul and St. Cloud. The City of Big Lake is currently comprised of an area 4 miles wide by 3 miles long encompassing four lakes including the recreational lakes of Big Lake and Lake Mitchell. Also located within the City of Big Lake are the Northstar Metro Commuter Line providing direct and rapid access to Minneapolis/St. Paul. Other outdoor recreational amenities of our community include over 20 miles of bike and ATV trails, and 19 City Parks.

The Big Lake Police Department recognizes that no one agency succeeds completely on its own; we are committed to building partnerships within the community and the region. Our department works hand in hand with various regional agencies, community groups, law enforcement agencies, and most importantly its citizens with the goal of providing exceptional law enforcement services to the citizens we serve.

Big Lake Police Department Mission Statement

We commit to engaging with our community, while protecting and serving with Compassion, Honor, and Integrity.

Department Budget Adjustment requests

The department manager has submitted the following proposed changes to the division budgets for consideration:

Police Department

Staff requested a reduction in the body armor line item consistent with the current replacement schedule.

Community Service Officer (CSO)

A part-time Community Service Officer (CSO) position was added this year to provide support services to the Police Department. The CSO is responsible for parking enforcement and monitoring at Lakeside Park, particularly during peak times, and will also provide non-emergent supplemental services across various areas of the department.

This position also serves as a career pathway for aspiring law enforcement students interested in becoming police officers. Staff anticipate the CSO will work approximately 24 hours per week, in 4-hour shifts.

There is no budget increase associated with this position, as it is a reclassification of a seasonal Parks position.

The K9 position is not budgeted for 2026 or in the concept years. Currently, staff is not prepared to reinstate the program. When the program is reinstated, the budget will be adjusted to cover the costs associated with maintaining a K9 unit.

BLCSC – Police/Library Building

No changes were requested for this division. The division remains responsible for building upkeep and any equipment needs of the library. Revenues include contributions from the Town of Big Lake in support of housing the public library.

Police IT Needs

Staff requested the addition of Lexipol software. Lexipol is a risk management platform providing compliance, training, and wellness resources for public safety and local government. It delivers state-specific policies that are researched by subject matter experts, vetted by legal professionals, and aligned with national standards and best practices. Policies are updated regularly to reflect changes in state and federal law, ensuring accuracy and compliance.

Please review the Budget Line-Item Review Templates in the Division Budget Book for additional context and justification regarding these proposed changes.



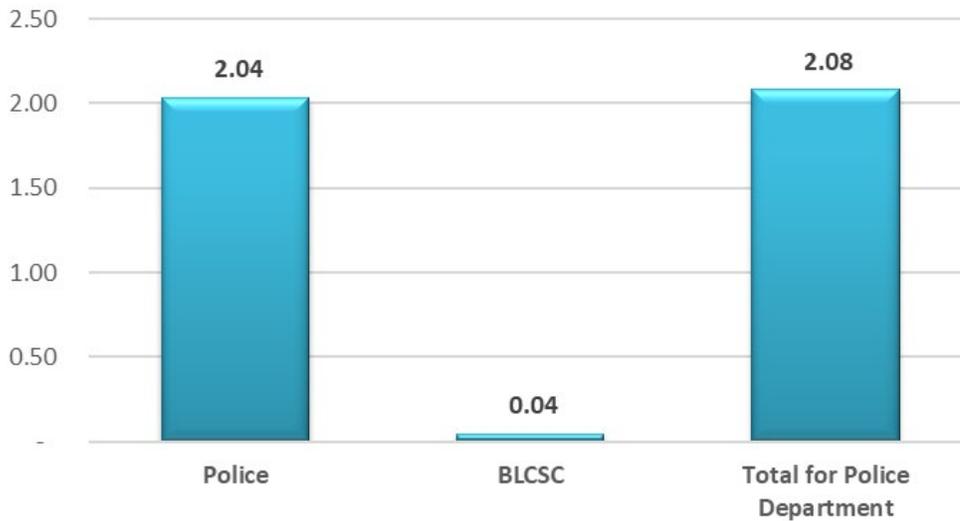
Summary Expenditure Budgets

Division/Category:	Police/Engineer Streets/Park		CSO/Community Development Coordinator	2025-2026	
	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	\$ Change	% Change
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%
Total - BLCSC:	\$ 83,117	\$ 73,661	\$ 72,496	\$ (1,165)	-1.58%
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	-	-	-	-
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%

Reason for Change from prior year

- Employee Service increased due to new position, increase in insurance premiums, market rate adjustment to pay plan and step increases. The K9 position was not budgeted for 2026.
- Professional services increase due to increase in consultants' costs – BCA Audit preparation
- Commodities & Supplies decreased due to the K9 position not budgeted and the cost associated with the care of the dog.

Cost Per Day Per Household



Police Department – Expenditures

Account Number	Description	17 officers	CSO PT	2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-300-75-05-4002	Wages	\$ 1,888,544	\$ 2,010,590	\$ 122,046	6.46%
101-300-75-05-4004	Overtime Wages	37,667	68,611	30,944	82.15%
101-300-75-05-4004	Overtime Wages - K9	14,021	-	(14,021)	-100.00%
101-300-75-05-4005	Overtime Wages/Grant	15,000	15,000	-	
101-300-75-05-4008	Insurance Benefits (er)	275,158	308,176	33,018	12.00%
101-300-75-05-4009	HSA Accounts	25,002	25,002	-	
101-300-75-05-4010	F.I.C.A./Medicare (er)	36,665	40,728	4,063	11.08%
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	200	200	-	
101-300-75-05-4021	PFMLA	8,162	9,226	1,064	13.04%
101-300-75-05-4023	Sick & Safe Time Leave - PT	-	832	832	100.0%
101-300-75-05-4012	P.E.R.A. (er)	10,158	12,709	2,551	25.11%
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	319,137	337,721	18,584	5.82%
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	2,655	2,655	-	
101-300-75-05-4016	Workers Comp	164,958	159,030	(5,928)	-3.59%
101-300-75-20-4140	Audit - Police Totals	5,700	6,500	800	14.04%
Detail	<i>Audit - General</i>	4,700	5,500	800	17.02%
I List	<i>Audit - body cameras</i>	1,000	1,000	-	
101-300-75-20-4170	Legal	5,000	5,000	-	
101-300-75-20-4180	Other Consultants - Police Total	700	2,500	1,800	257.14%
Detail	<i>Other Consultants -</i>	700	1,000	300	42.86%
I List	<i>Other Consultants - BCA AUDIT PR</i>	-	1,500	1,500	100.0%
101-300-75-20-4181	Court Fines	20,000	20,000	-	
101-300-75-20-4185	Medical Exams	2,000	1,000	(1,000)	-50.00%
101-300-75-25-4110	Bank or Collection Charges	300	100	(200)	-66.67%
101-300-75-25-4196	Crime Prevention	250	250	-	
101-300-75-25-4200	Printing - Newsletter etc	850	950	100	11.76%
101-300-75-25-4208	Copies	3,000	2,520	(480)	-16.00%
101-300-75-25-4210	Operating Supplies	8,500	8,500	-	
101-300-75-25-4211	Medical Supplies	3,500	3,500	-	
101-300-75-25-4212	Other Operations Expenses	8,500	8,500	-	
101-300-75-25-4214	Police Body Armor	4,000	2,500	(1,500)	-37.50%
101-300-75-25-4215	Uniforms/Clothing	25,300	25,300	-	
101-300-75-25-4216	Fire Arms	3,000	3,000	-	
101-300-75-25-4220	Advertising	1,200	1,000	(200)	-16.67%
101-300-75-25-4226	Ammo	7,300	5,000	(2,300)	-31.51%
101-300-75-25-4230	Telephone/Internet	23,760	23,760	-	
101-300-75-25-4235	Postage	500	500	-	
101-300-75-25-4238	Training/Schools - Police Total	25,000	25,000	-	
Detail	<i>Training/Schools</i>	22,500	22,500	-	
I List	<i>Training/Schools-Online Police One</i>	2,500	2,500	-	
101-300-75-25-4240	Travel/Mileage	200	200	-	
101-300-75-25-4243	Meals	1,000	1,000	-	
101-300-75-25-4250	Liability Insurance	49,812	56,055	6,243	12.53%

Police Department – Expenditures Continued

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-300-75-25-4251	Emergency Management	1,000	1,000	-	
101-300-75-25-4252	Police Reserves Expenditures	-	2,500	2,500	100.0%
101-300-75-25-4253	Police K-9 Expenditures	10,000	-	(10,000)	-100.00%
101-300-75-25-4254	Spud Fest	250	250	-	
101-300-75-25-4257	Contractors Hired - Towing	500	100	(400)	-80.00%
101-300-75-25-4260	Subscriptions/Dues - Police Total	5,075	5,225	150	2.96%
Detail List	<i>Subscriptions/Dues (MISC,POST)</i>	2,000	1,335	(665)	-33.25%
	<i>Subscriptions/Dues - Amazon Prime</i>	-	350	350	100.0%
	<i>Subscriptions/Dues - Mid-State Org</i>	-	150	150	100.0%
	<i>Subscriptions/Dues - USPCA - Cha</i>	-	50	50	100.0%
	<i>Subscriptions/Dues -MN LEAP - Su</i>	-	100	100	100.0%
	<i>Subscriptions/Dues-MN CHIEFS AS</i>	600	600	-	
	<i>Subscriptions/Dues-MPPOA</i>	1,500	1,500	-	
	<i>Subscriptions/Dues-LEGAL DEFEN</i>	900	900	-	
	<i>Subscriptions/Dues-TRI COUNTY L</i>	75	90	15	20.00%
	<i>Subscriptions/Dues-MOCIC</i>	-	150	150	100.0%
101-300-75-25-4300	Awards - Employee LOS	100	100	-	
101-300-75-25-4405	Motor Fuel	50,000	50,000	-	
101-300-75-25-4410	Tires	7,500	8,000	500	6.67%
101-300-75-25-4413	Equipment/Accessories	10,000	8,500	(1,500)	-15.00%
101-300-75-25-4430	Vehicle Maintenance	20,000	20,000	-	
101-300-75-25-4545	Repair/Maintenance Equipment	1,000	3,000	2,000	200.00%
101-300-75-25-4545	Repair/Maintenance Equipment - FIR	1,000	-	(1,000)	-100.00%
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	12,611	12,611	-	
101-300-80-25-4207	Animal Control	1,000	1,000	-	
		\$ 3,116,735	\$ 3,305,401	\$ 188,666	6.05%



**Police
Department**
CITY OF BIG LAKE

Police Department Budget Detail – Revenues

Account Number	Description	2025 Final Budget	2026 Budget	2025-2026	
				\$ Change	% Change
101-075-3117	State Aid - Police	\$ 135,000	\$ 175,000	\$ 40,000	29.63%
101-075-3160	Inter-Govt Revenue-Training/Insurance	12,000	21,800	9,800	81.67%
101-075-3375	Miscellaneous Revenue	2,500	2,500	-	
101-075-3411	Copies	100	100	-	
101-075-3511	Court Fines	37,000	39,000	2,000	5.41%
101-075-3512	Parking Fines	6,000	6,000	-	
101-075-3513	Other Fines/Fees	6,000	6,000	-	
101-075-4200	Other Grant Proceeds	1,800	-	(1,800)	-100.00%
101-075-4210	Federal Grant Proceeds	1,800	1,800	-	
101-075-4211	Towards Zero Deaths Grant	17,855	17,855	-	
		\$ 220,055	\$ 270,055	\$ 50,000	22.72%

Police Department Capital Improvement Plan 2026-2035

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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

Big Lake Community Services Center Budget Detail–Expenditures

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-100-20-05-4002	Wages **	\$ 4,814	\$ 5,108	\$ 294	6.11%
101-100-20-05-4008	Insurance **	219	243	24	10.96%
101-100-20-05-4009	HSA **	30	30	-	
101-100-20-05-4010	F.I.C.A./Medicare (er) **	370	393	23	6.22%
101-100-20-05-4021	PFMLA	22	25	3	13.64%
101-100-20-05-4012	P.E.R.A. (er) **	361	383	22	6.09%
101-100-20-25-4210	Operating Supplies	1,000	500	(500)	-50.00%
101-100-20-25-4212	Other Operating Costs	250	100	(150)	-60.00%
101-100-20-25-4217	Cleaning Services	12,400	12,400	-	
101-100-20-25-4225	Sanitation /Garbage	2,880	3,372	492	17.08%
101-100-20-25-4230	Telephone - WHS Alarm Cell Phone	504	-	(504)	-100.00%
101-100-20-25-4250	Liability Insurance	9,237	10,766	1,529	16.55%
101-100-20-25-4370	Grounds Maintenance - Hired Out	500	100	(400)	-80.00%
101-100-20-25-4375	Snow Removal - PW/Hired	500	-	(500)	-100.00%
101-100-20-25-4414	Equipment/Accessories - Library	3,000	3,000	-	
101-100-20-25-4540	Repair/Maintenance Buildings	12,000	12,000	-	
101-100-20-25-4545	Repair/Maintenance Equipment	1,000	1,000	-	
101-100-20-25-4570	Electricity	13,500	12,108	(1,392)	-10.31%
101-100-20-25-4580	Natural Gas	6,500	6,165	(335)	-5.15%
101-100-20-25-4590	Water/Sewer Utilities	4,574	4,803	229	5.01%
		\$ 73,661	\$ 72,496	\$ (1,165)	-1.58%

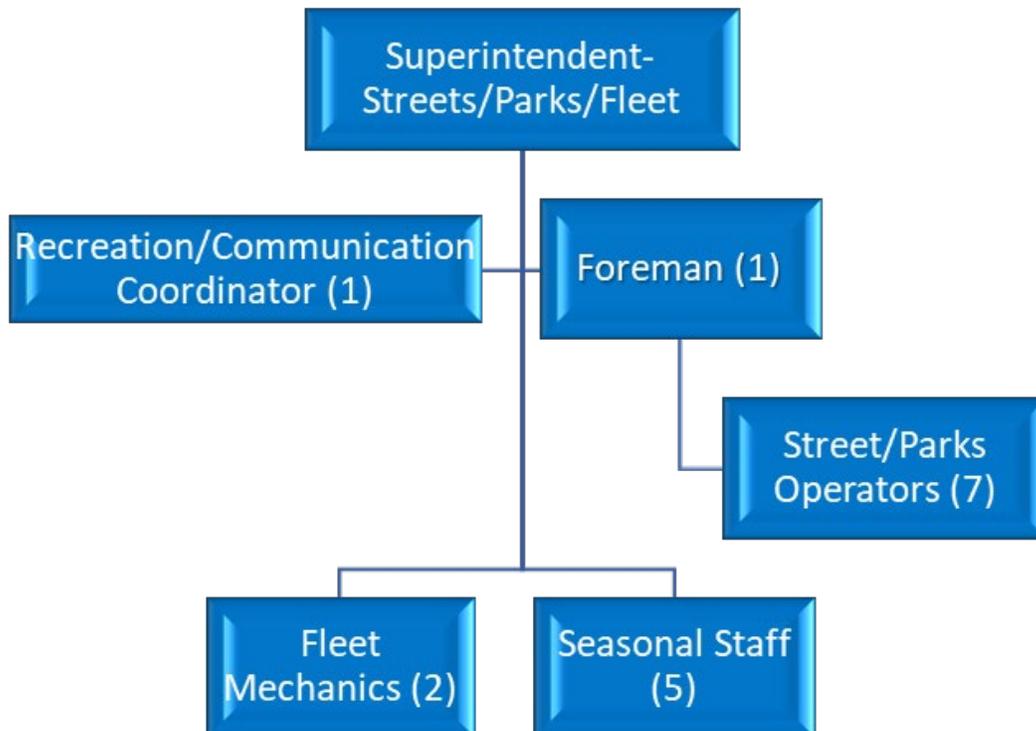
Big Lake Community Services Center Budget Detail - Revenue

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
101-020-3160	Intergovernmental	\$ 10,000	\$ 10,000	\$ -	
		\$ 10,000	\$ 10,000	\$ -	\$ -



**STREETS, PARKS, FLEET
RECREATION-COMMUNICATION
DEPARTMENTS
2026 BUDGETS**

- Streets
- Fleet
- Parks
- Recreation-Communication
- Stormwater
- Farmers Market
- Music in the Park



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year's spending, but rather on what essential services can be provided within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Public Works: Fleet, Streets, Parks and Stormwater

The **Fleet Division** is responsible for the repair and maintenance of the city equipment.

The **Street Maintenance Division** is responsible for maintaining city streets, sidewalks, boulevards, and stormwater collection system. The snow removal budget, which is incorporated within the street department budget, provides for snow removal and for ice control on City streets, parking lots and pathways.

The **Park Maintenance Division** is responsible for the maintenance of all city parks and facilities. These parks and facilities include playgrounds, shelters and trails.

The **Stormwater Division** is responsible for the maintenance and operations of the City's Stormwater System.

Recreation and Communication Division

The **Recreation Division** is responsible for the administrative services of park planning, providing leisure and programs for the community, and for the coordination of park facility use. In addition, the following special revenue budgets are administered through this division

- Farmers Market Special Revenue Budget
- Music in the Park Special Revenue Budget

The **Communication Division** is responsible for the distribution of important information to the citizens and staff about Cit news, projects, events, and more.

Department Budget Adjustment requests

The department manager has submitted the following proposed changes to the division budgets for consideration:

Street Maintenance Division

Staff requested a reduction for the Striping line item, to reflect the actual need.

Fleet Division

Staff requested a reduction in Operating Supplies by \$1,500 and to allocate those funds to Shop Materials/Tools to reflect the actual need.

Staff requested an increase in Training/Schools, and Meals, as the city now has two (2) fleet mechanics, which are required to attend training to maintain DOT licenses needed.

Parks Division

Staff did not recommend any changes.

Stormwater Division

Staff requested a decrease to the Contractor's Hired line-item, with the new electronic water meter project, there is less of a need for contractors hire to read meters. Staff also requested a decrease to Subscriptions/Dues, Awards and Sand/Salt line-items to reflect actual needs.

Recreations and Communication Division

Staff requested a decrease in Meal's line-item to align with historical spending trends. Staff also requested that the Contractors Hired line-item be eliminated from the budgets, as there was no longer a need for this expense.

Farmers Market and Music in the Parks Programs

Staff did not request any changes; however, staff did indicate that staff will need to explore grant opportunities or reduce numbers of performances or markets in order for these programs to sustain for future years.



Street & Parks
CITY OF BIG LAKE

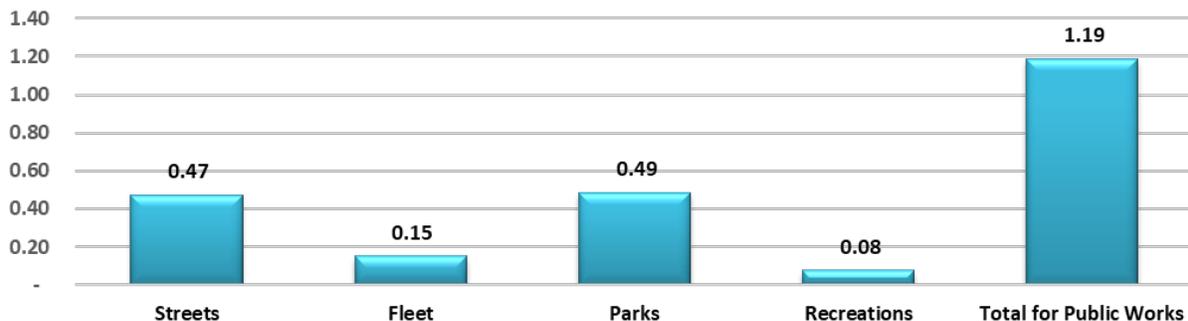
Summary Expenditure Budgets

Division/Category:	Police/Engineer Streets/Park		CSO/Community Development Coordinator	2025-2026	
	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	\$ Change	% Change
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%
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%
Transfers to other funds	-	-	-	(1)	100.00%
Total -Fleet Maintenance	\$ 237,881	\$ 232,182	\$ 245,962	\$ 13,779	5.93%
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%

Reason for Change from prior year

- Employee Service increased due to increase in insurance premiums, market rate adjustment to pay plan and step increases. Parks had a reduction due to the new CSO position created that will be used to at Lakeside Park, funds were reallocated from parks to police for this position.
- Commodities & Supplies increase is due to increased cost in fleet maintenance costs.

Cost Per Day Per Household



Street Maintenance Budget Detail – Expenditures

Account Number	Description	addtl FTE		2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-200-50-05-4002	Wages	\$ 174,327	\$ 181,387	\$ 7,060	4.05%
101-200-50-05-4004	Overtime Wages	6,453	6,636	183	2.84%
101-200-50-05-4006	On Call Pay	33,000	33,000	-	
101-200-50-05-4008	Insurance Benefits (er)	4,794	5,253	459	9.57%
101-200-50-05-4009	HSA Accounts	450	450	-	
101-200-50-05-4010	F.I.C.A./Medicare (er)	16,356	16,912	556	3.40%
101-200-50-05-4021	PFMLA	941	976	35	3.72%
101-200-50-05-4012	P.E.R.A. (er)	16,035	16,580	545	3.40%
101-200-50-05-4016	WC Insurance	45,043	36,574	(8,469)	-18.80%
101-200-50-05-4020	Union Insurance	57,840	59,040	1,200	2.07%
101-200-50-20-4140	Audit	4,200	5,000	800	19.05%
101-200-50-20-4170	Legal	300	-	(300)	-100.00%
101-200-50-20-4185	Other Consult-Med Exams	500	-	(500)	-100.00%
101-200-50-25-4200	Printing - newsletter	850	950	100	11.76%
101-200-50-25-4208	Copies	2,040	2,040	-	
101-200-50-25-4210	Operating Supplies	7,350	7,000	(350)	-4.76%
101-200-50-25-4212	Other Operations Expenses	2,000	1,000	(1,000)	-50.00%
101-200-50-25-4215	Uniforms/Clothing	2,000	2,000	-	
101-200-50-25-4217	Cleaning Services	6,900	6,900	-	
101-200-50-25-4218	Boots/Shoes - per Union Contract	1,400	1,400	-	
101-200-50-25-4220	Advertising	100	-	(100)	-100.00%
101-200-50-25-4225	Sanitation/Garbage Removal	3,840	4,320	480	12.50%
101-200-50-25-4230	Telephone/Internet - Street Total	10,200	10,200	-	
Detail List with Cost	<i>Telephone/Internet - Charter/Ring Central/E,m</i>	7,320	7,320	-	
	<i>Telephone/Internet - new Ipads for EE</i>	2,880	2,880	-	
101-200-50-25-4235	Postage	500	500	-	
101-200-50-25-4238	Training/Schools	1,000	1,000	-	
101-200-50-25-4240	Travel/Mileage	100	100	-	
101-200-50-25-4243	Meals	200	200	-	
101-200-50-25-4250	Liability Insurance	13,735	16,044	2,309	16.81%
101-200-50-25-4255	Rent/Lease	3,500	-	(3,500)	-100.00%
101-200-50-25-4257	Contractors Hired	10,000	3,000	(7,000)	-70.00%
101-200-50-25-4260	Subscriptions/Dues - Streets Total	325	305	(20)	-6.15%
Detail List with Cost	<i>Subscriptions/Dues-MN DEPT OF LABOR -Ve:</i>	50	50	-	
	<i>Subscriptions/Dues-VAULTH HEALTH - CDL</i>	130	130	-	
	<i>Subscriptions/Dues-GOPHER ONE</i>	20	-	(20)	-100.00%
	<i>Subscriptions/Dues-SUSA - Norm</i>	125	125	-	
101-200-50-25-4300	Awards - Employee LOS	100	100	-	
101-200-50-25-4315	Compost/Woodchipper	40,000	55,000	15,000	37.50%
101-200-50-25-4320	Sand/Salt	65,960	60,000	(5,960)	-9.04%
101-200-50-25-4325	Class 5	1,000	1,000	-	
101-200-50-25-4335	Striping	10,000	8,000	(2,000)	-20.00%
101-200-50-25-4340	Hot Mix	17,000	10,000	(7,000)	-41.18%
101-200-50-25-4360	Sealcoat/Crackfill	30,250	25,000	(5,250)	-17.36%

Street Department Budget Detail – Expenditures Continued

Account Number	Description	addtl FTE		2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-200-50-25-4385	Shop Materials	-	-	-	
101-200-50-25-4395	Signs/Banner	5,000	5,000	-	
101-200-50-25-4405	Motor Fuel	30,900	30,000	(900)	-2.91%
101-200-50-25-4413	Equipment/Accessories	500	1,000	500	100.00%
101-200-50-25-4540	Repair/Maintenance Buildings - Street Total	5,000	6,560	1,560	31.20%
Detail List with Cost	<i>Repair/Maintenance Buildings</i>	3,440	5,000	1,560	45.35%
	<i>Repair/Maintenance Buildings - WH SECURITY</i>	1,560	1,560	-	
101-200-50-25-4570	Electricity	6,000	5,379	(621)	-10.34%
101-200-50-25-4575	Electricity (Street Lights)	114,400	108,000	(6,400)	-5.59%
101-200-50-25-4580	Natural Gas	7,070	25,000	17,930	253.61%
101-200-50-25-4582	Solar Credit	(1,050)	(1,050)	-	
101-200-50-25-4590	Water/Sewer Utilities	6,825	5,000	(1,825)	-26.74%
101-200-50-71-4612	Capital Equipment Transfer - 199	5,000	5,000	-	
		\$ 770,234	\$ 767,756	\$ (2,477)	-0.32%

Street Department Budget Detail – Revenues

Account Number	Description	2025-2026		\$ Change	% Change
		2025 Final Budget	2026 Budget		
101-050-3161	Clean-up Day / SCORE Grant	\$ 40,000	\$ 55,000	\$ 15,000	37.50%
101-050-3197	Compost Access Permit	100	100	-	
101-050-3220	R-O-W Permit Fees	1,500	1,500	-	
101-050-3365	Road/Maintenance Aid	153,024	180,000	26,976	17.63%
101-050-3412	City Maint. Services	5,000	5,000	-	
101-050-3450	Street Light Fees	177,000	178,800	1,800	1.02%
101-050-4151	Refunds & Reimbursements	1,500	1,500	-	
		\$ 378,124	\$ 421,900	\$ 43,776	11.58%

Fleet/Equipment Maintenance Budget Detail–Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget		
101-200-52-05-4002	Wages	\$ 95,710	\$ 98,647	2,937	3.07%
101-200-52-05-4004	Overtime Wage	750	750	-	
101-200-52-05-4008	Insurance Benefits (er)	4,530	5,251	721	15.92%
101-200-52-05-4009	HSA Accounts	450	450	-	
101-200-52-05-4010	F.I.C.A./Medicare (er)	7,324	7,549	225	3.07%
101-200-52-05-4021	PFLMA	422	436	14	3.32%
101-200-52-05-4012	P.E.R.A. (er)	7,180	7,401	221	3.08%
101-200-52-05-4016	W/C Insurance	4,536	7,198	2,662	58.69%
101-200-52-05-4020	Union Insurance	28,920	29,520	600	2.07%
101-200-52-20-4185	Other Consult-Med Exams	100	-	(100)	-100.00%
101-200-52-25-4210	Operating Supplies	2,500	1,000	(1,500)	-60.00%
101-200-52-25-4212	Other Operations Expenses	500	100	(400)	-80.00%
101-200-52-25-4215	Uniforms/Clothing	600	650	50	8.33%
101-200-52-25-4218	Boots/Shoes - per Union Contract	700	700	-	
101-200-52-25-4230	Telephone/Internet	1,200	1,200	-	
101-200-52-25-4230	Telephone/Internet - New Ipad	960	960	-	
101-200-52-25-4238	Training/Schools - Fleet DOT Certificatic	200	500	300	150.00%
101-200-52-25-4240	Travel/Mileage	50	50	-	
101-200-52-25-4243	Meals	50	100	50	100.00%
101-200-52-25-4255	Rent/Lease	250	250	-	
101-200-52-25-4260	Subscriptions/Dues	200	200	-	
101-200-52-25-4385	Shop Materials/Supplies	7,000	9,000	2,000	28.57%
101-200-52-25-4390	Small tools	1,000	2,500	1,500	150.00%
101-200-52-25-4405	Motor Fuel	3,500	2,000	(1,500)	-42.86%
101-200-52-25-4410	Tires	10,300	10,000	(300)	-2.91%
101-200-52-25-4413	Equipment/Accessories	2,000	2,000	-	
101-200-52-25-4431	Vehicle Maintenance - Streets	12,000	15,000	3,000	25.00%
101-200-52-25-4432	Vehicle Maintenance - Parks	2,500	2,000	(500)	-20.00%
101-200-52-25-4433	Vehicle Maintenance - Shop	100	50	(50)	-50.00%
101-200-52-25-4434	Vehicle Maintenance - Fire	500	2,000	1,500	300.00%
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	24,150	25,000	850	3.52%
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	10,000	10,500	500	5.00%
101-200-52-25-4585	Oil	2,000	3,000	1,000	50.00%
		\$ 232,182	\$ 245,962	\$ 13,780	5.93%

Fleet/Equipment Maintenance Budget Detail – Revenue

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget		
101-052-3413	Fleet Service Maintenance	\$ 1,000	\$ 2,500	1,500	150.00%
101-052-3911	Scrap Metal Sales	-	100	100	100.0%
		\$ 1,000	\$ 2,600	\$ 1,600	160.00%

Parks Department Budget Detail–Expenditures

Account Number	Description	addtl FTE		2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-200-55-05-4002	Wages	\$ 293,695	\$ 277,872	\$ (15,823)	-5.39%
101-200-55-05-4023	Sick & Safe Time Leave - PT	3,105	2,319	(786)	-25.31%
101-200-55-05-4004	Overtime Wages	1,000	1,000	-	
101-200-55-05-4008	Insurance Benefits (er)	4,794	5,253	459	9.57%
101-200-55-05-4009	HSA Accounts	450	450	-	
101-200-55-05-4010	F.I.C.A./Medicare (er)	22,706	21,438	(1,268)	-5.58%
101-200-55-05-4021	PFMLA	1,307	1,236	(71)	-5.43%
101-200-55-05-4012	P.E.R.A. (er)	19,126	19,713	587	3.07%
101-200-55-05-4016	Worker's Comp Insurance	14,578	8,633	(5,945)	-40.78%
101-200-55-05-4020	Union Insurance	57,840	59,040	1,200	2.07%
101-200-55-20-4140	Audit	3,200	4,000	800	25.00%
101-200-55-20-4150	Engineering	2,000	2,000	-	
101-200-55-20-4170	Legal	100	-	(100)	-100.00%
101-200-55-20-4185	Other Consultants-Medical Exams	300	-	(300)	-100.00%
101-200-55-25-4200	Printing - Newsletter etc	850	950	100	11.76%
101-200-55-25-4208	Copies	2,040	2,040	-	
101-200-55-25-4210	Operating Supplies	20,000	15,000	(5,000)	-25.00%
101-200-55-25-4211	Lakeside Park Supplies	5,000	5,000	-	
101-200-55-25-4212	Other Operations Expenses	2,000	500	(1,500)	-75.00%
101-200-55-25-4213	Park Irrigation Supplies	5,000	10,000	5,000	100.00%
101-200-55-25-4215	Uniforms/Clothing	2,000	3,000	1,000	50.00%
101-200-55-25-4218	Boots/Shoes - per Union Contract	1,400	1,400	-	
101-200-55-25-4220	Advertising	2,000	-	(2,000)	-100.00%
101-200-55-25-4225	Sanitation/Garbage Removal	10,000	15,000	5,000	50.00%
101-200-55-25-4230	Telephone/Internet - Parks Total	7,560	9,048	1,488	19.68%
Detail List with Cost	Telephone/Internet - Employee /Charter	2,400	3,000	600	25.00%
	Telephone/Internet - Verizon - Irrigation Ap	1,800	2,688	888	49.33%
	Telephone/Internet - New Ipads for EE	3,360	3,360	-	
101-200-55-25-4235	Postage	200	200	-	
101-200-55-25-4238	Training/Schools	600	750	150	25.00%
101-200-55-25-4240	Travel/Mileage	-	100	100	100.00%
101-200-55-25-4243	Meals	200	200	-	
101-200-55-25-4250	Liability Insurance	29,259	29,074	(185)	-0.63%
101-200-55-25-4255	Rent/Lease (Church Land/Equipment)	3,000	1,900	(1,100)	-36.67%
101-200-55-25-4257	Contractors Hired - Parks Total	6,000	6,500	500	8.33%
Detail List with Cost	Contractors Hired - boat inspections	6,000	6,500	500	8.33%
	Contractors Hired - Veterans Memorial sid	-	-	-	
101-200-55-25-4260	Subscriptions/Dues - Parks Total	870	980	110	12.64%
Detail List with Cost	Subscriptions/Dues - VAULT HEALTH CDL	150	150	-	
	Subscriptions/Dues - ISA MEMBERSHIP(A	320	320	-	
	Subscriptions/Dues - MN REC & PARK - C	200	310	110	55.00%
	Subscriptions/Dues - MN REC & PARK - N	200	200	-	
101-200-55-25-4300	Awards - Employee LOS	25	25	-	

Parks Department Budget Detail–Expenditures Continued

Account Number	Description	addtl FTE		2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
101-200-55-25-4321	Beach Sand	500	250	(250)	-50.00%
101-200-55-25-4395	Signs/Banners	600	1,000	400	66.67%
101-200-55-25-4405	Motor Fuel	20,000	20,000	-	
101-200-55-25-4413	Equipment/Accessories	5,000	5,000	-	
101-200-55-25-4530	Lake Maintenance	20,000	20,000	-	
101-200-55-25-4535	Playground Maintenance	8,000	8,000	-	
101-200-55-25-4540	Repair/Maintenance Buildings - Parks Total	2,525	2,525	-	
	<i>Repair/Maintenance Buildings at Parks</i>	2,000	2,000	-	
	<i>Repair/Maintenance Buildings - Camera Se</i>	525	525	-	
101-200-55-25-4570	Electricity	9,500	8,008	(1,492)	-15.71%
101-200-55-25-4580	Natural Gas	5,000	2,500	(2,500)	-50.00%
101-200-55-25-4582	Solar	(900)	(900)	-	
101-200-55-25-4590	Water/Sewer Utilities	100,000	100,000	-	
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip	5,000	5,000	-	
101-200-55-71-4612	Capital Transfers - 195 Parks Improvement	100,000	100,000	-	
101-200-55-71-4612	Capital Transfers - 195 Trail Maintenance	9,000	9,000	-	
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	5,000	5,000	-	
		\$ 811,430	\$ 790,004	\$ (21,426)	-2.64%

Parks Department Budget Detail–Revenues

Account Number	Description	2025-2026		\$ Change	% Change
		2025 Final Budget	2026 Budget		
101-055-3196	Garden Plot Fees	\$ 1,200	\$ 1,200	\$ -	
101-055-3200	Vendor Fees/Licenses	100	300	200	200.00%
101-055-3225	Park Permits-Seasonal- Resident	13,000	13,000	-	
101-055-3226	Park Permits-Daily	50,000	50,000	-	
101-055-3231	Park Permits-Seasonal- Non-Res	11,000	11,000	-	
101-055-3232	Park Event Fee	200	200	-	
101-055-3940	Lease/Rental/CAM	1,500	1,500	-	
101-055-4151	Refunds & Reimbursements	250	250	-	
		\$ 77,250	\$ 77,450	\$ 200	0.26%

Recreation/Communication Budget Detail–Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
101-400-56-05-4002	Wages	\$ 70,385	\$ 72,500	\$ 2,115	3.00%
101-400-56-05-4008	Insurance Benefits (er)	6,655	7,521	866	13.01%
101-400-56-05-4009	HSA Accounts	1,350	1,350	-	
101-400-56-05-4010	F.I.C.A./Medicare (er)	5,385	5,547	162	3.01%
101-400-56-05-4021	PFMLA	310	321	11	3.55%
101-400-56-05-4012	P.E.R.A. (er)	5,280	5,439	159	3.01%
101-400-56-05-4016	Worker's Comp Insurance	5,722	-	(5,722)	-100.00%
101-400-56-20-4170	Legal	200	200	-	
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	200	200	-	
101-400-56-25-4210	Operating Supplies	515	1,000	485	94.17%
101-400-56-25-4212	Other Operations Expenses	206	100	(106)	-51.46%
101-400-56-25-4215	Uniforms/Clothing	50	50	-	
101-400-56-25-4220	Advertising	250	100	(150)	-60.00%
101-400-56-25-4230	Telephone/Internet	576	600	24	4.17%
101-400-56-25-4235	Postage	25	25	-	
101-400-56-25-4238	Training/School	300	300	-	
101-400-56-25-4240	Travel/Mileage	50	50	-	
101-400-56-25-4243	Meals	150	100	(50)	-33.33%
101-400-56-25-4254	Spud Fest	500	1,500	1,000	200.00%
101-400-56-25-4259	Contractors Hired - ECFE	5,000	-	(5,000)	-100.00%
101-400-56-25-4260	Subscriptions/Dues - Recreation	2,200	1,500	(700)	-31.82%
Detail list with cost	<i>Subscriptions/Dues - ASCAP</i>	450	450	-	
	<i>Subscriptions/Dues - SESAC</i>	600	600	-	
	<i>Subscriptions/Dues - MN REC & PARK ASSOC</i>	350	350	-	
	<i>Subscriptions/Dues - SURVEY MONKEY</i>	700	-	(700)	-100.00%
	<i>Subscriptions/Dues - NOTARY</i>	100	100	-	
101-400-56-25-4395	Signs/Banners	100	100	-	
101-400-56-25-4413	Equipment/Accessories	100	50	(50)	-50.00%
101-400-56-25-4903	Movie in the Park	2,500	2,500	-	
101-400-56-25-4905	Dog Vaccination Clinic	200	150	(50)	-25.00%
101-400-56-71-4612	Transfer - Music in the Park	10,000	10,000	-	
101-400-70-25-4400	Recycling Day	12,000	12,000	-	
101-400-95-25-4902	Donation - Contribution	1,100	1,100	-	
		\$ 131,309	\$ 124,303	\$ (7,706)	-5.87%

Recreation/Communication Budget Detail–Revenues

		2025-2026		
Account Number	Description	2025	2026	\$
		Final Budget	Budget	Change
101-015-3161	Clean-up Day / SCORE Grant	\$ 12,000	\$ 12,000	\$ -
101-056-3233	Donations - Movie In the Park	1,500	1,500	-
		\$ 13,500	\$ 13,500	\$ -

Stormwater Budget Detail–Expenditures

Account Number	Description	0.44%	0.44%	2025-2026	
		2025 Final Budget	2026 Budget	\$ Change	% Change
601-000-00-05-4002	Wages	\$ 122,803	\$ 127,929	5,126	4.17%
601-000-00-05-4003	Wages - WC Supplement	-	-	-	-
601-000-00-05-4004	Overtime Wages	500	500	-	-
601-000-00-05-4006	On-Call Pay	-	-	-	-
601-000-00-05-4008	Insurance Benefits (er)	6,019	6,317	298	4.95%
601-000-00-05-4009	HSA Accounts	475	475	-	-
601-000-00-05-4010	F.I.C.A./Medicare (er)	9,398	9,791	393	4.18%
601-000-00-05-4012	P.E.R.A. (er)	9,212	9,597	385	4.18%
601-000-00-05-4021	PFMLA	542	567	25	4.61%
601-000-00-05-4016	WC Insurance	1,620	-	(1,620)	-100.00%
601-000-00-05-4018	Pension Exp - GASB 68	10,000	10,000	-	-
601-000-00-05-4020	Union Insurance	-	-	-	-
601-000-00-20-4140	Audit	2,500	2,500	-	-
601-000-00-20-4150	Engineering	500	500	-	-
601-000-00-25-4022	Bad Debt Expense	250	250	-	-
601-000-00-25-4134	Website	480	480	-	-
601-000-00-25-4200	Printing - Newsletter etc	850	950	100	11.76%
601-000-00-25-4210	Operating Supplies	500	500	-	-
601-000-00-25-4212	Other Operations Expenses	100	100	-	-
601-000-00-25-4220	Advertising	200	250	50	25.00%
601-000-00-25-4230	Telephone/Internet-Vonage	-	-	-	-
601-000-00-25-4235	Postage	1,600	1,600	-	-
601-000-00-25-4238	Training/Schools	500	225	(275)	-55.00%
601-000-00-25-4250	Liability Insurance	5,893	6,245	351	5.96%
601-000-00-25-4255	Rent/Lease	-	-	-	-
601-000-00-25-4257	Contractors Hired	3,600	2,400	(1,200)	-33.33%
601-000-00-25-4260	Subscriptions/Dues	250	-	(250)	-100.00%
601-000-00-25-4300	Awards - Employee LOS	25	-	(25)	-100.00%
601-000-00-24-4318	Depreciation Equipment	181,700	181,700	-	-
601-000-00-25-4320	Sand/Salt	100	-	(100)	-100.00%
601-000-00-25-4405	Motor Fuel	500	100	(400)	-80.00%
601-000-00-25-4410	Tires	500	500	-	-
601-000-00-25-4430	Vehicle Maintenance	10,000	10,000	-	-
601-000-00-25-4545	Repair/Maintenance Equipment	5,000	5,000	-	-
601-000-00-71-4612	Capital Transfer Out - 699	30,000	35,000	5,000	16.67%
601-000-00-85-4612	Debt Service Transfer Out	-	-	-	-
		\$ 405,617	\$ 413,476	\$ 7,858	1.94%

Stormwater Budget Detail–Revenues

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
601-000-3376	Insurance Proceeds/Dividends	\$ 400	\$ 400	-	
601-000-3860	Storm Sewer Charges-Resident	224,453	226,228	1,775	0.79%
601-000-3865	Storm Sewer Charges-Commercial	40,000	42,000	2,000	5.00%
601-000-3980	Late Fees	10,000	10,200	200	2.00%
601-000-3999	Interest Earned	9,000	9,000	-	
		\$ 283,853	\$ 287,828	\$ 3,975	1.40%

	2025 Final Budget	2026 Budget
Storm Sewer Fund Expenses	405,617	413,476
Projected Income / (Loss) (includes Depreciation)	\$ (121,764)	\$ (125,648)
Storm Sewer Fund Expenses - less depreciation	223,917	231,776
Projected Income / (Loss) (excluding Depreciation)	\$ 59,936	\$ 56,052

	2025 Final Budget	2026 Budget
Projected Cash Flow Change		
Beginning Cash	349,939	409,874
Projected Income / (Loss) - less Depreciation	59,936	56,052
Projected Ending Cash	\$ 409,874	\$ 465,927



Farmers Market Fund 280 Budget Detail

REVENUES

Staff should look for grant to sustain this program

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
280-000-3160	Inter-govt Revenue	\$ 840	\$ 796	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
280-000-3163	SHIP Grant	1,367	-	-	-	-	-	-	-
280-000-3200	Vendor Licenses	4,200	3,950	2,000	4,000	4,000	4,000	4,000	4,000
280-000-3203	Vendor Licenses - Winter	730	2,920	500	1,000	1,000	1,000	1,000	1,000
280-000-3230	Donations from Organization	13,500	10,000	9,500	9,500	9,500	9,500	9,500	9,500
280-000-3357	Farmers Market Bages	52	40	10	10	10	10	10	10
280-000-3999	Interest Earned	970	1,132	100	100	100	100	100	100
280-000-4200	Other Grant Proceeds	1,740	2,069	200	200	200	200	200	200
280-000-4204	Other Grant Proceeds - Private	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Revenues		\$ 23,399	\$ 21,907	\$ 14,310	\$ 16,810	\$ 16,810	\$ 16,810	\$ 16,810	\$ 16,810

EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
280-000-00-05-4002	Wages	\$ 3,474	\$ 3,718	\$ 3,911	\$ 4,029	\$ 4,271	\$ 4,527	\$ 4,799	\$ 5,087
280-000-00-05-4008	Insurance Benefits (er)	295	336	348	397	437	480	528	581
280-000-00-05-4009	HSA Accounts	75	75	75	75	75	75	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	262	275	300	309	327	346	367	389
280-000-00-05-4012	P.E.R.A. (er)	261	278	294	303	342	362	384	407
280-000-00-05-4021	PFMLA	-	-	18	20	21	22	24	25
280-000-00-05-4016	W/C Insurance	20	20	20	-	-	-	-	-
280-000-00-20-4170	Legal	-	-	-	-	-	-	-	-
280-000-00-25-4110	Bank Charges	693	578	700	700	700	700	700	700
280-000-00-25-4130	Computers/Software	-	-	-	-	-	-	-	-
280-000-00-25-4210	Operating Supplies	368	1,250	500	1,000	1,000	1,000	1,000	1,000
280-000-00-25-4212	Other Operations Expenses	6,405	6,865	6,500	6,500	6,500	6,500	6,500	6,500
280-000-00-25-4220	Advertising	700	1,112	700	700	700	700	700	700
280-000-00-25-4230	Telephone/Internet	-	400	-	480	480	480	480	480
280-000-00-25-4238	Training/Schools	-	-	50	50	50	50	50	50
280-000-00-25-4257	Contractors Hired	4,100	3,929	4,300	4,300	4,300	4,300	4,300	4,300
280-000-00-25-4260	Subscriptions/Dues	670	754	670	879	874	874	874	874
Total Expenditures		\$ 17,323	\$ 19,590	\$ 18,386	\$ 19,742	\$ 20,076	\$ 20,417	\$ 20,781	\$ 21,168

EXCESS REVENUES OVER EXPENDITURES \$ 6,076 \$ 2,317 \$ (4,076) \$ (2,932) \$ (3,266) \$ (3,607) \$ (3,971) \$ (4,358)

Projected Cash Flow Change	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Cash Balance	\$ 20,915	\$ 27,353	\$ 29,670	\$ 25,594	\$ 22,662	\$ 19,396	\$ 15,788	\$ 11,818
Projected Excess Revenue	6,076	2,317	(4,076)	(2,932)	(3,266)	(3,607)	(3,971)	(4,358)
Projected Ending Cash	\$ 26,991	\$ 29,670	\$ 25,594	\$ 22,662	\$ 19,396	\$ 15,788	\$ 11,818	\$ 7,460



Music in the Park Fund 281 Budget Detail

REVENUES

Staff should look for grant to sustain this program

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
282-000-3155	Transfer In Revenue - Admin	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
282-000-3230	Donations from Organization	29,500	22,000	22,000	22,000	22,000	22,000	22,000	22,000
282-000-3999	Interest Earned	676	489	100	200	200	200	200	200
Total Revenues		\$ 30,176	\$ 27,489	\$ 32,100	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200

EXPENDITURES

Account Number	Description	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
282-000-00-05-4002	Wages	\$ 3,474	\$ 3,718	\$ 3,911	\$ 4,029	\$ 4,271	\$ 4,527	\$ 4,799	\$ 5,087
282-000-00-05-4008	Insurance Benefits (er)	295	336	348	397	437	480	528	581
282-000-00-05-4009	HSA Accounts	75	75	75	75	75	75	75	75
282-000-00-05-4010	F.I.C.A./Medicare (er)	262	275	300	309	327	346	367	389
282-000-00-05-4012	P.E.R.A. (er)	261	278	294	303	342	362	384	407
282-000-00-05-4021	PFMLA	-	-	18	20	21	22	24	25
282-000-00-05-4016	W/C Insurance	20	20	20	-	-	-	-	-
282-000-00-25-4210	Operating Supplies	27	-	-	-	-	-	-	-
282-000-00-25-4212	Other Operations Expenses	137	94	100	100	100	100	100	100
282-000-00-25-4220	Advertising	150	159	150	200	200	200	200	200
282-000-00-25-4255	Rent/Lease	6,000	5,400	6,000	6,000	6,000	6,000	6,000	6,000
282-000-00-25-4257	Contractors Hired	25,540	23,471	20,000	20,000	20,000	20,000	20,000	20,000
282-000-00-25-4257	Contractors Hired - Mosquito Spraying		774	650	1,161	1,161	1,161	1,161	1,161
Total Expenditures		\$ 36,241	\$ 34,600	\$ 31,866	\$ 32,594	\$ 32,933	\$ 33,274	\$ 33,638	\$ 34,025

EXCESS REVENUES OVER EXPENDITURES \$ (6,065) \$ (7,111) \$ 234 \$ (394) \$ (733) \$ (1,074) \$ (1,438) \$ (1,825)

Projected Cash Flow Change	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Cash Balance	\$ 14,122	\$ 7,940	\$ 829	\$ 1,063	\$ 669	\$ (64)	\$ (1,138)	\$ (2,576)
Projected Excess Revenue	(6,065)	(7,111)	234	(394)	(733)	(1,074)	(1,438)	(1,825)
Projected Ending Cash	\$ 8,057	\$ 829	\$ 1,063	\$ 669	\$ (64)	\$ (1,138)	\$ (2,576)	\$ (4,401)



Capital Improvement Plan 2026-2035

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
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 Dedicati	-	200,000	-	-	-	-	-	-	-	-
	Archery Range - (195)	CIP Funds	60,000	-	-	-	-	-	-	-	-	-
	Karen Lane Trail (195)	CIP Funds	-	-	-	-	-	-	-	-	-	-
	Hidden Rivers Trail (195)	CIP Funds	-	-	-	-	30,000	-	-	-	-	-
	Lake Ridge Playground	Park Dedicati	225,000	Equipment Purchased 2025		-	-	-	-	-	-	-
	Lakeside Playground	Park Dedicati	535,000	Equipment Purchased 2025		-	-	-	-	-	-	-
	Mitchel Farms playground	CIP Funds	200,000	**Look for Grants		-	-	-	-	-	-	-
	Bhuff Park Playground (195)	CIP Funds	-	-	180,000	-	-	-	-	-	-	-
	Shores of Lake Mitchell Playground (195)	CIP Funds	225,000	Equipment Purchased 2025		-	-	-	-	-	-	-
	Skate Board Equipment	Grants	350,000	**Look for Grants or other funding sources - cost could be from \$300,000 to \$750,000		-	-	-	-	-	-	-
	Park Development Fund Total		1,595,000	200,000	180,000	-	30,000	-	-	-	-	-
Storm Water Enterprise Fund												
	Misc Equipment Replacement Fund	Storm Operat	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 Sewer Enterprise Fund Total		35,000	50,000	300,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

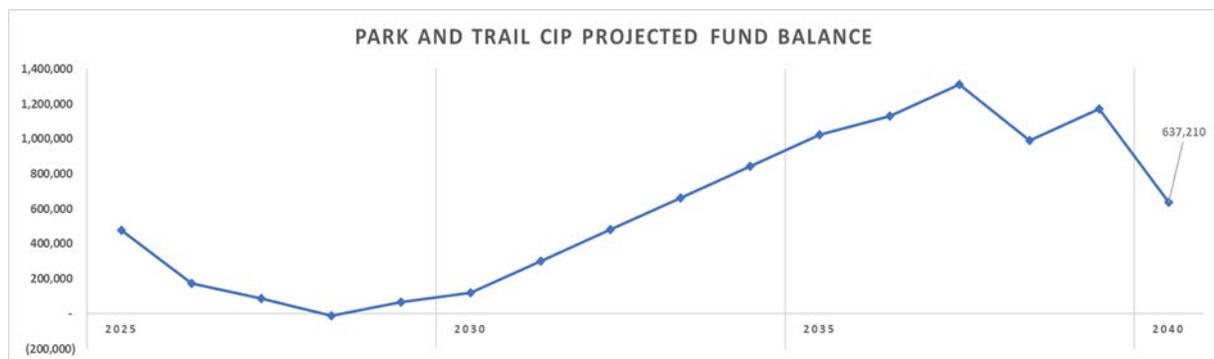
Parks and Trails Capital Improvements 2024-2040

PARK AND TRAIL CAPITAL IMPROVEMENTS

	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FUNDING SOURCES	Beginning Balance	1,472,292	1,540,460	477,460	173,460	87,460	(11,790)	68,960	119,710	300,460
	Yearly Transfer from General Fund	114,210	114,000	114,000	64,000	30,750	30,750	30,750	30,750	30,750
	Park Dedication Fee	159,344	-	-	-	-	-	-	-	-
	Private Donations	25,000	-	-	-	-	-	-	-	-
	LGA Allocation	-	-	-	50,000	50,000	50,000	50,000	150,000	150,000
Total Funding Sources	298,554	114,000	114,000	114,000	80,750	80,750	80,750	180,750	180,750	
PROPOSED PROJECTS	New Park - Not doing yet									
	Browns Square	10,298								
	Pickle Ball	220,088								
	Archery Range - (60K)			60,000						
	Lakeside Park Playground		535,000							
	Lake Ridge Park		212,000							
	Shores of Lake Mitchell		215,000							
	Mitchell Farms		215,000	**Not approved in 2025						
	Skate Park			350,000	looking for grants					
	Hidden Rivers Trail overlook						30,000			
	Bluff Park					180,000				
	Splash Pad - (200K)				200,000					
	Karen Lane Trail			8,000						
Total Projected expenses	230,386	1,177,000	418,000	200,000	180,000	-	30,000	-	-	
Ending Balance	1,540,460	477,460	173,460	87,460	(11,790)	68,960	119,710	300,460	481,210	

PARK AND TRAIL CAPITAL IMPROVEMENTS

	2033	2034	2035	2036	2037	2038	2039	2040	
FUNDING SOURCES	Beginning Balance	481,210	661,960	842,710	1,023,460	1,129,210	1,309,960	990,710	1,171,460
	Yearly Transfer from General Fund	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750
	Park Dedication Fee	-	-	-	-	-	-	-	-
	Private Donations	-	-	-	-	-	-	-	-
	LGA Allocation	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Funding Sources	180,750	180,750	180,750	180,750	180,750	180,750	180,750	180,750	
PROPOSED PROJECTS	Highline Park					250,000			
	Hudson Woods					250,000			
	Sanford Select							300,000	
	Norland							300,000	
	Total Projected expenses	-	-	-	75,000	-	500,000	-	715,000
Ending Balance	661,960	842,710	1,023,460	1,129,210	1,309,960	990,710	1,171,460	637,210	

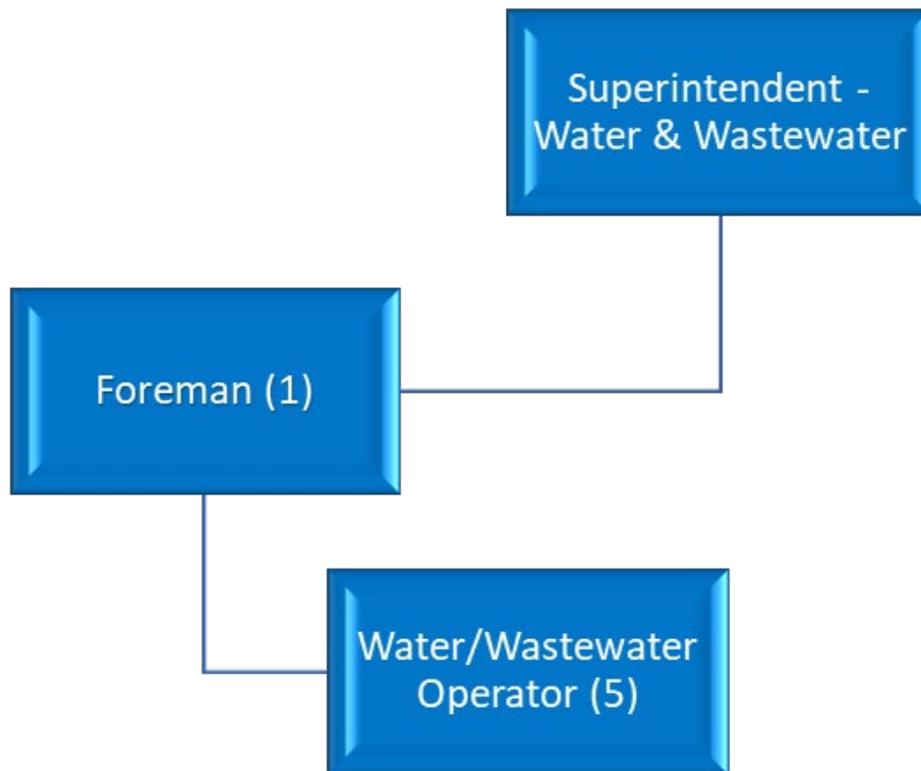




UTILITIES DIVISION

2026 BUDGETS

- Water
- Wastewater



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year's spending, but rather on what essential services can be provided within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Utilities: Water and Wastewater Divisions

The **Water Division** budget provides for the administration, operation, and maintenance of the water treatment system, wells for the treatment of water use for all household, commercial, and industrial customers.

The **Wastewater Division** budget provides for the administration, operation, and maintenance of the sanitary sewer system and lift stations for the treatment of households, commercial, and industrial waste.

Utilities Division Statement

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



Department Budget Adjustment requests

The department manager has submitted the following proposed changes to the division budgets for consideration:

Water Division

Staff requested an increase in software costs for the purchase of new GIS mapping software.

Staff requested an increase in Engineering consultant cost for a Hydraulic study to find infrastructure needs as the city grows. This type of study should be done every 15 years. The cost associated with this request is \$30,000.

Staff requested additional funds in the amount of \$35,000 for Repairs and Maintenance - Building. These funds will be used to provide a fence around the Water Treatment Plant.

Staff requested additional funds in the amount of \$10,000 for Repairs and Maintenance – Equipment. These funds will be used to repair 10 hydrants.

Wastewater Division

Staff requested an increase in software costs for the purchase of new GIS mapping software.

Staff requested additional funds in the amount of \$65,000 for Repairs and Maintenance – Equipment-Bio building, this will be a recurring expense. These funds will be used for repair/maintenance of equipment.

Staff requested additional funds in the amount of \$50,000 for Repairs and Maintenance – Equipment-Manholes, this will be a recurring expense. These funds will be used to repair 5 manholes, staff anticipates repairing 5 manholes a year.

Staff requested additional funds in the amount of \$50,000 for Repairs and Maintenance – Equipment-Lift Rails, this will be a recurring expense. These funds will be used to repair existing rails, and staff propose to do a few each year.

Staff requested additional funds in the amount of \$10,000 for Repairs and Maintenance – Equipment-Safety Gates, this will be a recurring expense. These funds will be used to repair safety gates on lift stations.

Staff requested additional funds in the amount of \$20,000 for Repairs and Maintenance – Equipment-Level Controller. These funds will be used to repair level controllers.



Summary Expenditure Budgets

	Water Fund				Sewer Fund			
	2025 -2026				2025 -2026			
	2025 Adopted Budget	2026 Budget	\$ Change	% Change	2025 Adopted Budget	2026 Budget	\$ Change	% Change
Revenue Budget								
Utilities Revenues	\$ 2,228,003	\$ 2,217,562	\$ (10,441)	-0.47%	\$ 3,508,025	\$ 3,682,814	\$ 174,789	4.96%
Other Revenues	11,000	21,000	10,000	90.91%	11,000	51,000	40,000	363.64%
Total Revenues	\$ 2,239,003	\$ 2,238,562	\$ (441)	-0.02%	\$ 3,519,025	\$ 3,733,814	\$ 214,789	6.10%
Expense Budget								
Personnel	\$ 906,562	\$ 946,218	\$ 39,656	4.37%	\$ 910,195	\$ 948,585	\$ 38,390	4.22%
Professional Services	63,750	108,360	44,610	69.98%	47,500	53,500	6,000	12.63%
Operations	732,881	605,503	(127,378)	-17.38%	709,217	857,166	147,949	20.86%
Capital/Transfers	568,000	258,000	(310,000)	-54.58%	100,000	286,000	186,000	186.00%
Debt	10,001	7,680	(2,321)	-23.21%	151,915	123,866	(28,049)	-18.46%
Depreciation	954,005	954,005	-	0.00%	1,435,595	1,435,595	-	0.00%
Total Expenses	\$ 3,235,199	\$ 2,879,766	\$ (355,433)	-10.99%	\$ 3,354,422	\$ 3,704,712	\$ 350,290	10.44%
Net Income/(Loss) with Depreciation	\$ (996,196)	\$ (641,204)	\$ 354,992		\$ 164,603	\$ 29,102	\$ (135,501)	
Projected Ending Cash	\$ 337,775	\$ 557,487	\$ 219,712	65.05%	\$ 2,442,102	\$ 3,652,307	\$ 1,210,205	49.56%

Reason for Change from prior year

- Employee Service increased due to increase in insurance premiums, market rate adjustment to pay plan and step increases for both Water and Wastewater.
- Professional Services increased requests for Hydraulic Modeling and Testing fees for Water. For Wastewater the increase was contributed to Audit fees and Testing fees.
- Commodities & Supplies increase is due to increased cost repairs and maintenance requests for both Water and Wastewater.

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	2.39	2.38	2.38	2.38	2.38	2.38
Annual % Increase	6%	3%	0%	0%	0%	-5%	-5%	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%

Water Division Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
301-000-00-05-4002	Wages	\$ 646,523	\$ 681,744	\$ 35,221	5.45%
301-000-00-05-4004	Overtime Wages	19,751	21,207	1,456	7.37%
301-000-00-05-4006	On Call Pay	17,500	17,500	-	
301-000-00-05-4008	Insurance Benefits (er)	45,262	48,552	3,290	7.27%
301-000-00-05-4009	HSA Accounts	2,950	3,050	100	3.39%
301-000-00-05-4010	F.I.C.A./Medicare (er)	52,314	55,121	2,807	5.37%
301-000-00-05-4012	P.E.R.A. (er)	51,288	54,040	2,752	5.37%
301-000-00-05-4021	PFMLA	3,014	3,177	163	5.41%
301-000-00-05-4016	WC Insurance	14,580	7,547	(7,033)	-48.24%
301-000-00-05-4018	Pension Exp - GASB 68	10,000	10,000	-	
301-000-00-05-4020	Union Insurance	43,380	44,280	900	2.07%
301-000-00-20-4140	Audit	7,750	9,000	1,250	16.13%
301-000-00-20-4150	Engineering	3,000	3,000	-	
	Engineering - Hydraulic Modeling	-	30,000	30,000	100.0%
301-000-00-20-4160	Testing	50,000	63,360	13,360	26.72%
301-000-00-20-4170	Legal	1,000	1,000	-	
301-000-00-20-4175	Assessing	1,000	1,000	-	
301-000-00-20-4180	Other Consultants	1,000	1,000	-	
301-000-00-20-4185	Medical Exams	500	500	-	
301-000-00-25-4022	Bad Debt Expenditure	1,000	1,000	-	
301-000-00-25-4110	Bank Charges/PSN	30,000	30,000	-	
	Computers/Software - DIAMOND MAPS		852	852	100.0%
	Computers/Software - CIVIC SYSTEM	5,450	6,026	576	10.57%
	Computers/Software - CITIES DIGITAL	815	815	-	
	Computers/Software - WINN 911 SOFTWARE	720	720	-	
	Computers/Software - RNI SAAS YEARLY FEE	7,500	7,771	271	3.61%
	Computers/Software - SENSUS ANALYTIC FEE	6,250	7,180	930	14.88%
301-000-00-25-4132	Equipment Leases	1,920	1,920		
301-000-00-25-4133	Computer Maintenance	1,000	1,000	-	
301-000-00-25-4134	Website	1,500	1,500	-	
301-000-00-25-4200	Printing - newsletter	850	950	100	11.76%
301-000-00-25-4210	Operating Supplies	5,000	10,000	5,000	100.00%
301-000-00-25-4212	Other Operations Expenses	1,000	1,000	-	
301-000-00-25-4215	Uniforms/Clothing	1,465	2,000	535	36.52%
301-000-00-25-4218	Boots/Shoes - per union contract	1,050	1,050		
301-000-00-25-4220	Advertising	1,000	1,000	-	
301-000-00-25-4230	Telephone/Internet-Vonage/Cell Phone Reimb/OnCall	3,400	3,400	-	
301-000-00-25-4230	Telephone/Internet - WTP Internet	3,120	3,000	(120)	-3.85%
301-000-00-25-4230	Telephone/Internet - New Ipads/ee	1,440	1,440	-	
301-000-00-25-4230	Telephone/Internet - CRADLEPOINT	1,200	800	(400)	-33.33%
301-000-00-25-4235	Postage	20,000	22,000	2,000	10.00%
301-000-00-25-4238	Training/Schools	3,000	3,000	-	
301-000-00-25-4240	Travel/Mileage	500	500	-	
301-000-00-25-4243	Meals	50	50	-	
301-000-00-25-4250	Liability Insurance	45,232	44,734	(498)	-1.10%
301-000-00-25-4255	Rent/Lease	-	200	200	100.0%

Water Division Budget Detail – Expenditures Continued

		2025-2026			
Account Number	Description	2025	2026	\$	%
		Final Budget	Budget	Change	Change
301-000-00-25-4257	Contractors Hired	25,000	10,000	(15,000)	-60.00%
301-000-00-25-4257	Contractors Hired - WATER LEAK	-	7,000	7,000	100.0%
301-000-00-25-4260	Subscriptions/Dues	15,000	700	(14,300)	-95.33%
301-000-00-25-4260	Subscriptions/Dues - MMUA		300	300	100.0%
301-000-00-25-4260	Subscriptions/Dues -RAILROAD		4,000	4,000	100.0%
301-000-00-25-4260	Subscriptions/Dues -WATER PERMIT		10,000	10,000	100.0%
301-000-00-25-4300	Awards - Employees LOS	100	100	-	
301-000-00-25-4313	Amortization Expense-Leased	2,845	2,845	-	
301-000-00-25-4314	Amortization Expense	(4,826)	(4,826)	-	
301-000-00-24-4318	Depreciation Equipment	954,005	954,005	-	
301-000-00-25-4320	Sand/Salt	100	100	-	
301-000-00-25-4380	Chemicals	72,100	76,426	4,326	6.00%
301-000-00-25-4387	Water Meters	15,000	15,450	450	3.00%
301-000-00-25-4405	Motor Fuel	10,000	10,100	100	1.00%
301-000-00-25-4410	Tires	1,000	1,000	-	
301-000-00-25-4413	Equipment/Accessories	10,000	10,000	-	
301-000-00-25-4430	Vehicle Maintenance	2,600	2,600	-	
301-000-00-25-4540	Repair/Maintenance Buildings	29,700	50,000	20,300	68.35%
301-000-00-25-4540	Repair/Maintenance Buildings - WTP ROOF	200,000	-	(200,000)	-100.00%
301-000-00-25-4540	Repair/Maintenance Buildings - WH SECURITY AL	300	300	-	
301-000-00-25-4545	Repair/Maintenance Equipment	55,000	81,500	26,500	48.18%
	Repair/Maintenance Equipment - HYDRANT		7,500	7,500	100.0%
	Repair/Maintenance Equipment - HYDRANT		11,000	11,000	100.0%
301-000-00-25-4570	Electricity	130,000	130,000	-	
301-000-00-25-4580	Natural Gas	25,000	25,000	-	
301-000-00-25-4582	Solar Credit	(1,000)	-	1,000	-100.00%
301-000-00-71-4612	Capital Transfers (fund 399) - misc eq	18,000	18,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - Water Meter replacem	10,000	10,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - Replacement Vehicle	60,000	-	(60,000)	-100.00%
301-000-00-71-4612	Capital Transfers (fund 399) - Generator	125,000	-	(125,000)	-100.00%
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint	30,000	30,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint 2	125,000	-	(125,000)	-100.00%
301-000-00-71-4612	Capital Transfers (fund 399) - Tower Maintenance	200,000	200,000	-	
301-000-00-85-4610	Debt Service Interest	8,681	6,360	(2,321)	-26.74%
301-000-00-85-4611	Debt Service Fees	100	100	-	
301-000-00-85-4625	Leased Assets Interest	1,220	1,220	-	
		\$ 3,235,199	\$ 2,879,766	\$ (355,433)	-10.99%

Water Division Budget Detail – Revenues

Rate decrease 5% for non Industrial Contract

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
301-000-3229	Seed/Sod Escrow Fee	\$ 600	\$ 600	\$ -	
301-000-3360	NSF Check Recovery Revenue	500	500	-	
301-000-3376	Insurance Proceeds/Dividends	2,000	2,000	-	
301-000-3710	Water Sales-Residential	1,119,072	1,071,007	(48,065)	-4.30%
301-000-3711	Water Sales - Municipal	110,624	76,330	(34,294)	-31.00%
301-000-3712	Water OPT Out -Manual Read		1,560	1,560	100.0%
301-000-3713	Water Fixed Fee-Residential	330,268	331,493	1,225	0.37%
301-000-3714	Water Fixed Fee - Municipal	5,448	5,720	272	4.99%
301-000-3715	Water Sales-Commercial	127,897	133,816	5,919	4.63%
301-000-3716	Water Sales - Industrial	165,066	178,271	13,205	8.00%
301-000-3717	Water Fixed Fee - Industrial	10,797	11,661	864	8.00%
301-000-3718	Water Fixed Fee-Commercial	28,143	30,957	2,814	10.00%
301-000-3719	Water Fixed Fee-Vacant Parcels	2,250	2,500	250	11.11%
301-000-3720	Meters/Parts Sales	7,035	7,035	-	
301-000-3722	Water Sales - Multifamily	144,900	140,523	(4,377)	-3.02%
301-000-3723	Water Fixed Fee - Multifamily	9,006	9,193	187	2.08%
301-000-3725	Water Test	22,000	61,200	39,200	178.18%
301-000-3726	Water Sales - Irrigation	50,000	75,000	25,000	50.00%
301-000-3727	Water Base - Irrigation	3,000	6,000	3,000	100.00%
301-000-3730	Meter Repairs	10,000	1,000	(9,000)	-90.00%
301-000-3735	Miscellaneous Water Income	10,000	5,000	(5,000)	-50.00%
301-000-3740	Water Permit Org Fees	1,125	1,125	-	
301-000-3750	Disconnection/Reconnection Fee	3,000	3,000	-	
301-000-3980	Late Fees	65,000	61,750	(3,250)	-5.00%
301-000-3990	Loan Interest Revenue	272	321	49	18.01%
301-000-3999	Interest Earned	10,000	20,000	10,000	100.00%
301-000-4151	Refunds & Reimbursements	1,000	1,000	-	
		\$ 2,239,003	\$ 2,238,562	\$ (441)	-0.02%

Wastewater Budget Detail–Expenditures

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
401-000-00-05-4002	Wages	\$ 646,523	\$ 681,744	\$ 35,221	5.45%
401-000-00-05-4004	Overtime Wages	19,751	21,207	1,456	7.37%
401-000-00-05-4006	On Call Pay	17,500	17,500	-	
401-000-00-05-4008	Insurance Benefits (er)	45,262	48,552	3,290	7.27%
401-000-00-05-4009	HSA Accounts	2,950	3,050	100	3.39%
401-000-00-05-4010	F.I.C.A./Medicare (er)	52,313	55,120	2,807	5.37%
401-000-00-05-4012	P.E.R.A. (er)	51,288	54,040	2,752	5.37%
401-000-00-05-4021	PFMLA	3,014	3,177	163	5.41%
401-000-00-05-4016	WC Insurance	18,214	9,915	(8,299)	-45.56%
401-000-00-05-4018	Pension Exp - GASB 68	10,000	10,000	-	
401-000-00-05-4020	Union Insurance	43,380	44,280	900	2.07%
401-000-00-20-4140	Audit	7,000	9,000	2,000	28.57%
401-000-00-20-4150	Engineering	6,000	10,000	4,000	66.67%
401-000-00-20-4160	Testing	31,000	31,000	-	
401-000-00-20-4170	Legal	2,000	2,000	-	
401-000-00-20-4180	Other Consultants	1,000	1,000	-	
401-000-00-20-4185	Medical Exams	500	500	-	
401-000-00-25-4022	Bad Debt Expense	1,000	1,000	-	
401-000-00-25-4110	Bank Charges - PSN	30,000	30,000	-	
401-000-00-25-4130	Computers/Software - DAIMOND MAPS		852	852	100.0%
401-000-00-25-4130	Computers/Software - CIVIC SYSTEM	5,600	6,026	426	7.61%
401-000-00-25-4130	Computers/Software - CITIES DIGITAL	815	815	-	
401-000-00-25-4133	Computer Maintenance	1,000	1,000	-	
401-000-00-25-4134	Website	1,500	1,500	-	
401-000-00-25-4200	Printing - newsletter	850	950	100	11.76%
401-000-00-25-4210	Operating Supplies	15,000	15,000	-	
401-000-00-25-4212	Other Operations Expenses	1,000	1,000	-	
401-000-00-25-4215	Uniforms/Clothing	1,300	2,200	900	69.23%
401-000-00-25-4218	Boots/Shoes - per union Contract	1,050	1,050	-	
401-000-00-25-4220	Advertising	600	600	-	
401-000-00-25-4225	Sanitation/Garbage Removal	480	464	(16)	-3.33%
401-000-00-25-4230	Telephone/Internet-OnCall/EE Cell	3,800	3,276	(524)	-13.79%
	Telephone/Internet - new Ipads	1,440	1,440	-	
	Telephone/Internet - Windstream	1,560	1,740	180	11.54%
	Telephone/Internet - Total Control	800	800	-	
	Telephone/Internet - Verizon WWTP Cells	3,960	3,960	-	
	Telephone/Internet - Security Camera	405	405	-	
401-000-00-25-4235	Postage	7,500	7,500	-	
401-000-00-25-4238	Training/Schools	3,000	3,500	500	16.67%
401-000-00-25-4240	Travel/Mileage	300	300	-	
401-000-00-25-4243	Meals	100	100	-	
401-000-00-25-4250	Liability Insurance	35,322	52,193	16,871	47.76%
401-000-00-25-4255	Rent/Lease	200	200	-	
401-000-00-25-4256	Sludge Hauling/Dumping	85,000	75,000	(10,000)	-11.76%
401-000-00-25-4257	Contractors Hired	25,000	25,000	-	

Wastewater Budget Detail–Expenditures Continued

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
401-000-00-25-4260	Subscriptions/Dues	5,000	700	(4,300)	-86.00%
401-000-00-25-4260	Subscriptions/Dues - MMUA	-	300	300	100.0%
401-000-00-25-4260	Subscriptions/Dues-MPCA	-	1,500	1,500	100.0%
401-000-00-25-4260	Subscriptions/Dues -RAILROAD	-	4,000	4,000	100.0%
401-000-00-25-4300	Awards - Employees LOS	100	100	-	
401-000-00-25-4313	Amortization Expense-leased assets	2,845	2,845	-	
401-000-00-25-4314	Amortization Expense	(16,410)	(16,410)	-	
401-000-00-24-4318	Depreciation Equipment	1,435,595	1,435,595	-	
401-000-00-25-4320	Sand/Salt	100	100	-	
401-000-00-25-4380	Chemicals	160,000	164,800	4,800	3.00%
401-000-00-25-4405	Motor Fuel	12,000	12,000	-	
401-000-00-25-4410	Tires	2,500	2,500	-	
401-000-00-25-4413	Equipment/Accessories	2,500	2,500	-	
401-000-00-25-4430	Vehicle Maintenance	6,000	6,000	-	
401-000-00-25-4540	Repair/Maintenance Buildings	10,000	10,000	-	
401-000-00-25-4545	Repair/Maintenance Equipment	75,000	10,000	(65,000)	-86.67%
	Repair/Maintenance Equipment- Manholes	-	50,000	50,000	100.0%
	Repair/Maintenance Equipment - Lift Rails	-	50,000	50,000	100.0%
	Repair/Maintenance Equipment - Safety Gate	-	10,000	10,000	100.0%
	Repair/Maintenance Equipment - Level Contr	-	20,000	20,000	100.0%
	Repair/Maintenance Equipment - Bio Bldg	-	65,000	65,000	100.0%
401-000-00-25-4570	Electricity	175,000	176,750	1,750	1.00%
401-000-00-25-4580	Natural Gas	40,000	40,400	400	1.00%
401-000-00-25-4582	Solar Credit	(1,000)	(1,000)	-	
401-000-00-25-4585	Fuel Oil	7,000	7,210	210	0
401-000-00-71-4612	Capital Transfers/Fund 499	100,000	100,000	-	
401-000-00-71-4612	Capital Transfers/Fund 499 - Replacement Eq	-	186,000	186,000	100.0%
401-000-00-85-4610	Debt Service Interest	150,240	122,191	(28,049)	-18.67%
401-000-00-85-4611	Debt Service Fees	455	455	-	
401-000-00-85-4626	Leased Assets Interest	1,220	1,220	-	
		\$ 3,354,422	\$ 3,704,712	\$ 350,290	10.44%

Wastewater Budget Detail - Revenue

Rate increase 10% for non industrial contract

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
401-000-3376	Insurance Proceeds & Dividends	\$ 2,000	\$ 2,000	\$ -	
401-000-3810	Sewer Charges-Residential	1,663,636	1,770,921	107,285	6.45%
401-000-3811	Sewer Charges - Municipal	5,538	7,189	1,651	29.81%
401-000-3812	Sewer Charges - Industrial	419,877	493,018	73,141	17.42%
401-000-3813	Sewer Fixed Fee-Residential	549,758	551,838	2,080	0.38%
401-000-3814	Sewer Fixed Fee - Municipal	4,197	4,197	-	
401-000-3815	Sewer Charges-Commercial	387,478	352,573	(34,905)	-9.01%
401-000-3816	Sewer Septic Dumping Charges	3,000	3,000	-	
401-000-3817	Sewer Fixed Fee - Industrial	372	402	30	8.06%
401-000-3818	Sewer Fixed Fee-Commercial	37,090	37,448	358	0.97%
401-000-3820	Sewer Permit Org Fee	1,125	1,125	-	
401-000-3822	Sewer Charges - Multifamily	291,474	319,701	28,227	9.68%
401-000-3823	Sewer Fixed Fee - Multifamily	6,378	6,517	139	2.18%
401-000-3940	Lease/Rental/Cam Rental	16,000	16,000	-	
401-000-3980	Late Fees	85,000	85,000	-	
401-000-3990	Loan Interest Revenue	25,902	22,685	(3,217)	-12.42%
401-000-3991	Leases Interest Revenue	9,200	9,200	-	
401-000-3999	Interest Earned	10,000	50,000	40,000	400.00%
401-000-4151	Refunds/Reimbursements	1,000	1,000	-	
		\$ 3,519,025	\$ 3,733,814	\$ 214,789	6.10%

	2025 Final Budget	2026 Budget	
Sewer Fund Expenses	3,354,422	3,704,712	
Projected Income / (Loss)	\$ 164,603	\$ 29,102	
(includes Depreciation)			
Sewer Fund Expenses - less depreciation	1,918,827	2,269,117	
Projected Income / (Loss)	\$ 1,600,198	\$ 1,464,697	**w/o SAC
(excluding Depreciation)			

	2025 Final Budget	2026 Budget
Projected Cash Flow Change		
Beginning Cash	\$ 1,924,399	\$ 2,442,102
Projected Income / (Loss) - less Depreciation	1,600,198	2,269,117
Pension-GASB 68 (Non-Cash Item)	10,000	10,000
Interfun Loan Principal Payments from Water	-	-
Interfund Loan Principal Payments from Others	80,000	130,000
Long Term Debt - Principal Payment	(1,172,495)	(1,198,912)
Projected Ending Cash - 401	\$ 2,442,102	\$ 3,652,307

**transfer funds from CIP in 2027 for debt

Capital Improvement Plan 2026-2035

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				
	Well - on site generator	Water Operati	Well 2	-	-	-	-	-	-	-	-	-
	Misc Equipment Replacement Fund	Water Operati	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Well Maintenance	Water Operati	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Water Tower Maintenance	Water Operati	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 Operati	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Computer replacement fund	Water Operati	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

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sewer Enterprise Fund												
	WWTP Expansion - Phase II	Revenue Bonds	-	48,000,000	-	-	-	-	-	-	-	-
	Misc Equipment Replacement Fund - lift panel	Sewer Operati	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 Operati	170,000	-	-	-	-	-	-	-	-	-
	Replace 2011 John Deere Mower #311	Sewer Operati	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 Operati	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



Five-Year Financial Plan – Water and Wastewater

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%	682,813	597,384	612,209	625,701
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%	\$ 2,332,813	\$ 2,251,375	\$ 2,304,083	\$ 2,306,985
Net Income/(Loss)	\$ 525,005	\$ 24,809	\$ 633,975	\$ (379,691)	\$ (139,696)	\$ 209,712	\$ 349,408		\$ (65,115)	\$ 50,053	\$ 31,570	\$ 63,076
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%	\$ 482,372	\$ 532,424	\$ 563,995	\$ 595,500

*projected principal debt payment includes any new debt

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

SUMMARY BUDGET - WASTEWATER 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%	1,072,651	1,096,330	1,113,596	1,126,284
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%	\$ 6,830,820	\$ 6,995,080	\$ 7,054,698	\$ 5,703,211
Net Income/(Loss)	\$ 509,588	\$ 177,364	\$ 519,715	\$ 634,460	\$ 427,703	\$ 265,785	\$ (161,918)		\$ (2,673,517)	\$ (2,266,122)	\$ (1,777,718)	\$ (15,760)
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%	\$ 4,514,471	\$ 4,995,246	\$ 5,361,971	\$ 7,025,182

*projected principal debt payment includes any new debt

**projected cash balance is after principal debt payments are made and includes SAC received



LIQUOR STORE
2026 BUDGETS



Annual Department Budget Process Overview

Each year, under the direction of the City Administrator, the Finance Director prepares a preliminary budget and presents it to department heads for review prior to City Council approval. The proposed budget sets spending targets for each department based on projected revenues and an acceptable City levy impact, with a focus on delivering core municipal services. These targets are not based on prior year's spending, but rather on what essential services can be provided within the department's allocated resources.

The Finance Department establishes baseline funding levels, and it is the responsibility of each department manager to determine which services can be maintained within that constraint. If a department identifies operational needs or proposed service changes that exceed the baseline allocation, those requests may be submitted for further consideration. Such requests are reviewed by the City Administrator and Finance Director prior to the final budget being submitted to the City Council.

Personnel Budget Assumptions for 2026 (All Departments)

- A 3% market rate adjustment for all eligible positions
- Step increases of 3% for employees receiving a positive year-end performance review and not yet at the top of the pay scale
- A projected 12% increase in health insurance premiums

The following report outlines any requested departmental adjustments to the Finance Department's proposed budget, including justifications for each change. It also includes a department summary and detailed line-item budget reflecting the services to be provided in 2026.

Liquor Store Personnel Cost

The Liquor Store employs **20 part-time staff**, with a total annual allocation of **12,974 hours**. Of these positions, **17 are clerks, 2 are stock clerks, and 1 is a custodian**.

Full-time staff include **two Lead Clerks, one Assistant Store Manager, and one Store Manager**, providing operational oversight, compliance, and continuity of service.

Liquor Store

The Liquor Store budget provides for the full operation of the municipal liquor store as authorized under **Minnesota State Law** and by the **Big Lake City Council**. In addition to covering operating costs, the Liquor Store generates net revenue that is transferred to other City funds to support municipal services and reduce reliance on property taxes.

Liquor Store Mission Statement

Our mission is to responsibly provide safe, compliant, and reliable liquor sales while generating stable revenue to support City services and reduce property tax reliance. We are committed to responsible alcohol management, transparent operations, and reinvesting proceeds back into the community for the long-term benefit of residents.

Department Budget Adjustment requests

The department manager has submitted the following proposed changes to the division budgets for consideration:

Liquor Store

Staff requested a decrease in overall sales of approximately \$16K to reflect the trends in sales over the last few years.

Staff requested a decrease in the overall cost of goods sold of approximately \$60K to reflect the trends as well as the project decrease in overall sales.

Summary Expenditure Budgets

	2025		2025 -2026		Projected Gross Profit %	
	Adopted 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 Sales	4,126,071	4,065,413	(60,658)	-1.47%		
Gross Profit	\$ 1,346,068	\$ 1,341,312	\$ (4,756)	-0.35%	25%	Gross Profit % to Sales
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 Sales	4,126,071	4,065,413	(60,658)	-1.47%		
Capital/Transfers	485,000	485,000	-	0.00%		
Debt	-	-	-	-		
Depreciation	73,190	75,158	1,968	2.69%		
Total Expenses	\$ 5,862,309	\$ 5,843,369	\$ (18,940)	-0.32%	1%	Net Profit % less Transfer
Net Income/(Loss) with Depreciation	\$ (354,771)	\$ (396,245)	\$ (41,474)			
Projected Ending Cash	\$ 1,180,199	\$ 859,113	\$ (321,087)	-27.21%		

Reason for Change from prior year

- Employee Service increased due to increase in insurance premiums, market rate adjustment to pay plan and step increases. Labor cost as a % to sales is projected to be 17%
- Professional Services increase was contributed to Audit fees.
- Cost of Sales decreased is primarily attributable to the lower overall sales volume, combined with effective purchasing practices and improved inventory management.
- Projected ending cash balance is 15% of the 2026 Budget.
- Net profit before the transfer to the general fund is \$53,755 or 1% of sales.

Liquor Store Budget Detail – Expenditures

		2025-2026			
Account Number	Description	2025 Final Budget	2026 Budget	\$ Change	% Change
501-000-00-05-4002	Wages	\$ 639,364	\$ 679,696	\$ 40,332	6.31%
501-000-00-05-4004	Overtime Wages	8,000	8,000	-	
501-000-00-05-4023	Sick & Safe Time Leave - PT	8,415	7,933	(482)	-5.73%
501-000-00-05-4008	Insurance Benefits (er)	89,097	93,704	4,607	5.17%
501-000-00-05-4009	HSA Accounts	7,152	7,350	198	2.77%
501-000-00-05-4010	F.I.C.A./Medicare (er)	50,172	53,221	3,049	6.08%
501-000-00-05-4012	P.E.R.A. (er)	49,188	52,179	2,991	6.08%
501-000-00-05-4021	PFMLA	2,890	3,068	178	6.16%
501-000-00-05-4016	W/C Insurance	24,840	12,194	(12,646)	-50.91%
501-000-00-05-4017	Unemployment Benefits	100	100	-	
501-000-00-05-4018	Pension Exp - GASB 68	10,000	10,000	-	
501-000-00-20-4140	Audit	7,000	9,000	2,000	28.57%
501-000-00-20-4170	Legal	1,000	1,000	-	
501-000-00-20-4180	Other Consultants	100	100	-	
501-000-00-25-4022	Bad Debt Expenditure	100	100	-	
501-000-00-25-4110	Bank Charges	108,000	113,400	5,400	5.00%
501-000-00-25-4111	Online Store Ordering Fees	1,200	1,200	-	
501-000-00-25-4126	Use Tax	100	100	-	
501-000-00-25-4130	Computers/Software - MISC ITEMS	1,000	1,000	-	
501-000-00-25-4130	Computers/Software-Civic System	2,726	2,726	-	
501-000-00-25-4130	Computers/Software - Daily Data	2,700	2,700	-	
501-000-00-25-4130	Computers/Software - LaiserFiche	815	815	-	
501-000-00-25-4130	Computers/Software -NCR	500	500	-	
501-000-00-25-4133	Computer Maintenance	500	500	-	
501-000-00-25-4134	Website	1,500	1,500	-	
501-000-00-25-4200	Printing - Newsletter etc	850	950	100	11.76%
501-000-00-25-4208	Copies - Marco lease	-	500	500	100.0%
501-000-00-25-4210	Operating Supplies	10,500	12,000	1,500	14.29%
501-000-00-25-4210	Operating Supplies - BL Center Ownr	300	300	-	
501-000-00-25-4212	Other Operations Expenses	500	500	-	
501-000-00-25-4213	Safety Training Expenses	250	250	-	
501-000-00-25-4215	Uniforms/Clothing	1,000	1,000	-	
501-000-00-25-4217	Cleaning Services	4,800	4,800	-	
501-000-00-25-4220	Advertising	12,000	10,000	(2,000)	-16.67%
501-000-00-25-4222	Marketing Items	-	500	500	100.0%
501-000-00-25-4225	Sanitation / Garbage Removal	9,000	9,672	672	7.47%
501-000-00-25-4230	Telephone/Internet - Verizon	504	1,008	504	100.00%
501-000-00-25-4230	Telephone/Internet - Charter/Ring	8,700	8,700	-	
501-000-00-25-4235	Postage	200	200	-	
501-000-00-25-4236	Postage - BL Center Ownr Assoc	24	24	-	
501-000-00-25-4238	Training/Schools	3,000	3,000	-	
501-000-00-25-4240	Travel/Mileage	400	400	-	
501-000-00-25-4243	Meals	100	100	-	
501-000-00-25-4250	Liability Insurance	15,708	16,493	785	5.00%
501-000-00-25-4249	Liability Insurance - BL Center Ownr	2,916	8,856	5,940	203.70%
501-000-00-25-4255	Rent/Lease	100	100	-	
501-000-00-25-4257	Contractors Hired	250	250	-	
501-000-00-25-4260	Subscriptions/Dues	680	680	-	
501-000-00-25-4260	Subscriptions/Dues - MMBA	3,700	3,700	-	
501-000-00-25-4260	Subscriptions/Dues - Tobacco	100	100	-	
501-000-00-25-4260	Subscriptions/Dues - Buyer Card	20	20	-	
501-000-00-25-4300	Awards - Employee LOS	30	30	-	

Liquor Store Budget Detail – Expenditures Continued

Account Number	Description	2025-2026			
		2025 Final Budget	2026 Budget	\$ Change	% Change
501-000-00-24-4318	Depreciation Equipment	73,190	75,158	1,968	2.69%
501-000-00-25-4322	Leasehold Improvements	5,000	1,000	(4,000)	-80.00%
501-000-00-25-4371	Ground Maintenance-BL Center Own	720	1,428	708	98.33%
501-000-00-25-4376	Snow Removal - Bl Center Ownr As	11,100	8,400	(2,700)	-24.32%
501-000-00-25-4413	Equipment/Accessories	5,000	5,000	-	
501-000-00-25-4540	Repair/Maintenance Buildings	8,000	8,000	-	
501-000-00-25-4545	Repair/Maintenance Equipment	5,000	5,000	-	
501-000-00-25-4570	Electricity	28,191	28,473	282	1.00%
501-000-00-25-4571	Electricity-BL Center Ownr Assoc	540	504	(36)	-6.67%
501-000-00-25-4580	Natural Gas	3,570	4,200	630	17.65%
501-000-00-25-4582	Solar Credit	(1,000)	(1,000)	-	
501-000-00-25-4590	Water/Sewer Utilities	1,320	1,558	238	18.05%
501-000-00-25-4591	Water/Sewer Utilities - BL Center O	216	216	-	
501-000-00-25-4595	Association/CAM Fees	16,800	7,800	(9,000)	-53.57%
501-000-00-25-4902	Donations/Sponsorship	1,500	1,000	(500)	-33.33%
501-000-00-27-4262	Purchases - Liquor	1,443,886	1,429,447	(14,439)	-1.00%
501-000-00-27-4263	Purchases - Beer	2,040,666	1,979,446	(61,220)	-3.00%
501-000-00-27-4264	Purchases - Wine	424,821	420,573	(4,248)	-1.00%
501-000-00-27-4265	Purchases - Mix/Pop	47,426	47,900	474	1.00%
501-000-00-27-4266	Purchases - Misc	13,548	15,580	2,032	15.00%
501-000-00-27-4267	Purchases - NonAlcoholic Beer	19,852	20,845	993	5.00%
501-000-00-27-4268	Purchases - NonAlcoholic Wine	2,910	2,619	(291)	-10.00%
501-000-00-27-4269	Freight - In	30,000	35,000	5,000	16.67%
501-000-00-27-4270	Purchases - NonAlcoholic Liquor	550	578	28	5.00%
501-000-00-27-4271	Purchases - Cigars	9,941	11,929	1,988	20.00%
501-000-00-27-4273	Purchases - Cigarette Non Tax	47,703	50,088	2,385	5.00%
501-000-00-27-4274	Purchases - Bottle/Keg Non Tax	500	500	-	
501-000-00-27-4276	Purchases - THC	44,268	50,908	6,640	15.00%
501-000-00-71-4612	Operating Transfer Out - GF	450,000	450,000	-	
501-000-00-71-4612	Capital Transfer -FUND 599- Repln	35,000	35,000	-	
		\$ 5,862,309	\$ 5,843,369	\$ (18,940)	-0.32%

Liquor Store Budget Detail – Revenues

Account Nur Description	2025-2026					
	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	\$ Change	% Change
501-000-3155 Transfer In Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
501-000-3310 Liquor Sales	2,024,700	2,051,298	2,004,630	2,024,676	20,046	1.00%
501-000-3311 Non Alcoholic Liquor Sales	1,396	1,065	1,265	1,278	13	1.00%
501-000-3320 Beer Sales	2,593,000	2,502,608	2,597,781	2,519,848	(77,933)	-3.00%
501-000-3321 Non Alcoholic Beer Sales	25,897	27,712	26,976	27,246	270	1.00%
501-000-3330 Wine Sales	622,746	612,093	618,821	600,257	(18,565)	-3.00%
501-000-3331 Non Alcoholic Wine Sales	6,543	4,588	4,291	4,205	(86)	-2.00%
501-000-3332 THC Infused Seltzers	14,489	75,952	70,586	79,056	8,470	12.00%
501-000-3340 Mix/Pop	92,575	86,693	89,536	87,745	(1,791)	-2.00%
501-000-3341 Cigar Sales	11,528	11,725	10,248	12,297	2,050	20.00%
501-000-3342 Cigarette Sales - Non Tax	57,650	52,505	54,403	56,579	2,176	4.00%
501-000-3343 Ice/Water Sales - Non Tax	24,167	20,209	22,817	23,045	228	1.00%
501-000-3375 Miscellaneous Revenue	210	370	250	250	-	
501-000-3376 Insurance Proceeds	1,131	2,097	500	500	-	
501-000-3380 Bottle/Keg Deposits - Non Tax	(10)	(90)	(250)	(250)	-	
501-000-3385 Cash Over	(271)	493	(100)	(100)	-	
501-000-3390 Loyalty Program	(29,220)	(29,480)	(29,215)	(29,507)	(292)	1.00%
501-000-3999 Interest Earned	52,322	52,710	35,000	40,000	5,000	14.29%
Total	\$ 5,499,077	\$ 5,475,060	\$ 5,507,539	\$ 5,447,125	\$ (60,414)	-1.10%
					\$ (27,935)	-0.51%

	2025				Increase(decrease) to 2024 Actual
	2023 Actual	2024 Actual	Final Budget	2026 Budget	
Liquor Fund Expenses	5,363,361	5,420,884	5,862,309	5,843,369	
Projected Income/(Loss)	\$ 135,716	\$ 54,176	\$ (354,771)	\$ (396,245)	
(includes Depreciation, includes Transfers)					
	5,290,642	5,345,726	5,789,119	5,768,211	
Projected Income/(Loss)	\$ 208,435	\$ 129,334	\$ (281,580)	\$ (321,087)	
(excluding Depreciation, includes Transfers)					
	4,878,361	4,935,674	5,377,309	5,358,369	
Projected Income/(Loss)	\$ 620,716	\$ 539,386	\$ 130,229	\$ 88,755	
(includes Depreciation, excludes Transfers)					
Gross Profit	2023 Actual	2024 Actual	2025 Final Budget	2026 Budget	
Sales	\$ 5,445,471	\$ 5,416,968	\$ 5,472,139	\$ 5,406,725	
Less Cost of Goods Sold	(3,920,494)	(3,864,527)	(4,081,803)	(4,014,505)	
Gross Profit	1,524,977	1,552,441	1,390,336	1,392,220	
Gross Profit %	28%	29%	25%	26%	
Net Profit % before Transfers	11%	10%	2%	2%	
Projected Cash Flow Change	2023	2024	2025	2026	
Beginning Cash	1,439,941	1,439,941	1,461,779	1,180,199	
Projected Income/Loss - less Depreciation	208,435	129,334	(281,580)	(321,087)	
Long Term Debt - Principal Payment	-	-	-	-	
Projected Ending Cash	\$ 1,648,376	\$ 1,569,275	\$ 1,180,199	\$ 859,113	
depreciation expense	72,719	75,158	73,190	75,158	
% of depreciation covered	286.63%	172.08%	-384.72%	-427.22%	
% of Personnel to total Revenues	11%	13%	16%	17%	

Capital Improvement Plan 2026-2035

Dept	Description	Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Liquor Store Enterprise Fund												
	Misc Building/Lot Repairs	Liquor Operat	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 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



Lake Liquors
CITY OF BIG LAKE

Five-Year Financial Plan – Liquor Store

SUMMARY BUDGET - LIQUOR STORE FUND

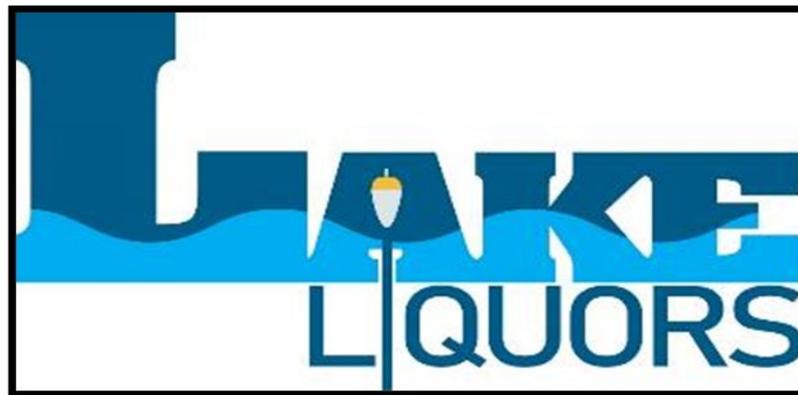
FIVE-YEAR FINANCIAL PLAN												
	Actual				Budget				Concept Budget			
	2021	2022	2023	2024	2025 Budget	2026 Proposed Budget	\$ Change	% Change	2027 Concept Budget	2028 Concept Budget	2029 Concept Budget	2030 Concept Budget
Revenue Budget												
Sales												
Gross Sales	\$ 5,634,310	\$ 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%	288,305	295,769	303,593	311,793
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%	\$ 5,829,451	\$ 5,893,067	\$ 5,933,877	\$ 6,002,153
Net Income/(Loss)	\$ 227,746	\$ 149,683	\$ 208,435	\$ 129,334	\$ (279,613)	\$ (321,087)	\$ (41,474)		\$ (243,437)	\$ (163,868)	\$ (57,008)	\$ 27,066
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%	\$ 615,676	\$ 451,808	\$ 394,800	\$ 421,866

*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				



Thank You

The City of Big Lake's budget reflects thoughtful planning, fiscal responsibility, and a commitment to meeting today's needs while preparing for the future. It represents the collective work of the City Council, staff, and community, guided by clear priorities and long-term goals.

Sound financial management allows the City to deliver essential services, invest in infrastructure, and respond to future challenges while maintaining stability for taxpayers. As Big Lake continues to grow and evolve, the city remains focused on transparency, accountability, and responsible stewardship of public resources.

Thank you to the residents, businesses, and partners who help make Big Lake a strong and vibrant community. Together, we will continue to build a city that is resilient, forward-looking, and a place we are proud to call home.

Building a stronger Big Lake together.

LIVE BIG!



