

**AGENDA
BIG LAKE CITY COUNCIL
SPECIAL WORKSHOP**

TUESDAY, AUGUST 4, 2020

5:00 p.m.

- 1) CALL TO ORDER**
- 2) ROLL CALL**
- 3) ADOPT PROPOSED AGENDA**
- 4) BUSINESS**
 - 4A. Council Vacancy Discussion
 - 4B. 2021 Budget Review
- 5) ADJOURN**

Disclaimer: This agenda has been prepared to provide information regarding an upcoming special workshop of the Big Lake City Council. This document does not claim to be complete and is subject to change.

CITY COUNCIL WORKSHOP – COVID-19 NOTICE

Attendance at Workshops: All attendees are expected to follow CDC recommendations and State of MN Executive Orders regarding the COVID-19 Pandemic. Some members of the City Council may participate in this Workshop via telephone or other electronic means on an as needed basis.



WORKSHOP ITEM

Big Lake City Council SPECIAL COUNCIL WORKSHOP

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|--|---|------------------------------|
| Prepared By <i>Clay Wilfahrt, City Administrator</i> | Meeting Date: 8/4/2020 | Item No. 4A |
| Item Description: <i>Council Vacancy Discussion</i> | Reviewed By: <i>Soren Mattick, City Attorney</i> | |
| | Reviewed By: <i>Gina Wolbeck, City Clerk</i> | |

COUNCIL DIRECTION REQUESTED

Discuss options for Vacant Council seat.

BACKGROUND/DISCUSSION

With the unexpected death of Councilmember Johnson, the City Council has a vacancy. The seat is up for election in November. Council could choose to leave the position vacant until the elections, but there are some reasons to consider filling the position.

The Council is obligated to fill the seat. Theoretically, under state law the Council should act to fill the position. The state law reads "a vacancy in an office shall be filled by council appointment until an election is held as provided in this subdivision. In case of a tie vote in the council, the mayor shall make the appointment." Also, with an even number of Council members, votes can get tied up 2-2. Having a fifth member can be important to break tie votes.

Below are options that the Council can consider to fill the position should they choose to do so.

Special Election

Previously the City Council had discussed the option of a special election. Given that we are so close to an election, it is not feasible from a timing standpoint to hold an election for this position.

Appointment

The Council has the option to appoint a candidate to the position. This can take various forms. An interview process can be held as has been done in the past where the City advertises the position for a few weeks, and then interviews and selects a candidate. This process can be time consuming, and there is a bit of a lag time between the decision to hold interviews and the actual appointment.

Another way to handle this is to recruit specific candidates. In this circumstance, with there only being five months until the term expires, it would be difficult for someone who does not have experience on Council, or at least another municipal board or commission. The learning curve to be confident and effective tends to be at least a few months, so a recruitment process may make sense. Council can reach out to specific candidates to ask them to serve. While this process happens very quickly and can bring on an experienced candidate, it also can give the impression that Council is not being open minded about its appointment.

Staff is looking for direction from Council on how to appoint the position.

FINANCIAL IMPACT

None

OPTIONS

1. Direct staff on a process for appointment of a new Councilmember
2. Other

ATTACHMENTS

None



WORKSHOP ITEM

Big Lake City Council SPECIAL WORKSHOP

| | | |
|---|---|------------------------------|
| Prepared By <i>Deb Wegeleben, Finance Director</i> | Meeting Date: 8/4/2020 | Item No. 4B |
| Item Description: <i>Draft Personnel Portion of 2021 Budget</i> | Reviewed By: <i>Clay Wilfahrt, City Administrator</i> Reviewed By: <i>Department Directors and Finance Committee</i> | |

COUNCIL DIRECTION REQUESTED

Direction to Staff regarding the proposed 2021 draft budget numbers.

BACKGROUND/DISCUSSION

With this budget workshop, staff would like to review the 2021 Draft Personnel Budget:

GENERAL FUND DRAFT PERSONNEL BUDGET

2021 General Fund draft personnel budget is \$3,601,931 (includes wages and fringe benefits) an increase of \$136,762 or 3.95% over 2020 personnel budget. Below is the basis of how this draft personnel budget was calculated:

- Wages – Cost of Living Adjustments (COLA) to our comprehensive pay plan (pay scale) can be a way to help keep the City competitive when seeking new employees. The above figures were calculated using a 1.8% COLA increase, as recommended by the finance committee.
 - Step Increase for all employees that are not on the final step of the pay scale (3% between Steps) – Average increase for wages would be 4.8%
 - Preliminary City Tax Rate – 50.11, which is a .51% decrease
- Surrounding areas COLA projections
 - Albertville 2% COLA
 - Buffalo 2.75% COLA
 - Elk River 2.75% COLA
 - Monticello 2% in January and then 1% in July COLA
 - Otsego 1.5% COLA
- If wages calculated at a 2% COLA – increase would be \$142,554 over 2020
- If wages calculated at a 1.5% COLA – increase would be \$128,114 over 2020
- If wages calculated at a 1% COLA – increase would be \$113,733 over 2020
- Positions included in draft – not currently filled
 - Lead Operator for Water & Wastewater and Streets & Parks division – total of 4
 - Recommended to have 2 lead operators for each division – leads are paid an additional .85 per hour worked. To have 2 more additional leads is an increase of \$4,066
 - Seasonal Employees at Lakeside Park boat inspections– May – Aug – total of 1400 hours - \$16,877
 - Would still have the \$9,500 budgeted in Contracted Services for additional services from WaterGuard.
 - Additional Part-time Administrative Assistant Community Development - \$30,991; however, would no longer have the seasonal Code Enforcement position (\$14,565)- overall increase would be \$16,426 for an additional 160 hours of support for staff and citizens.

- Support front counter
 - Support building department
 - Support Engineering – as there is currently no capacity to support the Engineer now
 - Code Enforcement year-round
 - Handle all Board/Commissioner meetings and packets
 - Laserfiche scanning of all property documents – there is no capacity to do scanning now
- Fire position is included in this budget – Total budgeted amount \$140,110 (Wages/Fringe)
 - This position was also in the 2020 Budget but has not be filled as of yet. Council could use the funds or a portion of the funds allocated from the 2020 Budget for this position for the position in 2021.
- Health Insurance premiums in total increased by 4%. With the City covering 31% of the increase and the staff the remaining 69%. Total increase for year is \$17,000 based on current enrollment. Recommendations for City contributions are as follows:
 - Single Coverage – 100% paid by city – currently 13 employees and 1 police retiree
 - Family Coverage – \$1,080 paid by City, \$250 paid by employee – currently 20 employees and 1 police retiree
 - Any amount over \$1,330 split 70/30 between employer/employee
 - The overall average contribution for insurance (health, dental, life, STD & LTD) for Staff other than Public Works Union Members is \$1,111, the average for MN public sector employees is \$1,337
 - Public Works Union member’s health insurance contribution per the current contract is \$1,080 per month, the current contract ends 12/31/21.
 - Increase to employees that are paying for insurance range from \$26 to \$92 per month
- Approximately 5% increase to worker’s compensation insurance

FINANCIAL IMPACT

Funds needed to provide all services to the community for fiscal year 2021.

ALTERNATIVES

Change any line item as council directs staff to do so.

ATTACHMENTS

- 2021 Proposed Levy at 1.8% COLA
- 2021 Proposed Personnel at 1.8% COLA
- Summary Budget by Category at 1.8% COLA

2021 Proposed Levy

| | 103% **new bond - LGA/GF Transfer | | | | 102% | | | | 100% | | | | franchise fee in fund 101 - LEVY FOR DEBT INSTEAD - transfer of 400K to street maint fund | | | | | | | |
|---|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|--------------|------------------------|----------------------|--------------|------------------------|---|--------------|------------------------|----------------------|--------------|------------------------|----------------------|--------------|
| | % Ch | 2017 | 2018 | 2019 | 2020 | 2021 | Inc/(Dec) | % Change | 2021 | 2022 | Inc/(Dec) | % Change | 2023 | Inc/(Dec) | % Change | 2024 | Inc/(Dec) | % Change | 2025 | Inc/(Dec) |
| Total General Levy: | | \$ 2,731,262.00 | \$ 2,899,510.00 | \$ 2,878,446.00 | \$ 3,291,711.00 | \$ 3,554,653.00 | \$ 262,942.00 | 7.99% | \$ 3,741,412.00 | \$ 186,759.00 | 5.25% | \$ 4,221,464.00 | \$ 480,052.00 | 12.83% | \$ 4,514,636.00 | \$ 293,172.00 | 6.94% | \$ 4,606,675.00 | \$ 92,039.00 | 2.04% |
| Specials: | | | | | | | | | | | | | | | | | | | | |
| 2014A Go Tax Abatement Bonds - less rent | | 24,750.00 | 24,750.00 | 24,750.00 | 24,750.00 | 24,750.00 | - | 0.00% | 24,750.00 | - | 0.00% | 27,250.00 | 2,500.00 | 10.10% | 27,750.00 | 500.00 | 1.83% | 24,750.00 | (3,000.00) | -10.81% |
| 2016A GO Taxable Refunding Bonds TIF 1-3 | | 286,536.00 | 249,925.00 | 242,857.00 | 207,976.00 | 199,103.00 | (8,873.00) | -4.27% | 194,739.00 | (4,364.00) | -2.19% | 189,859.00 | (4,880.00) | -2.51% | 173,176.00 | (16,683.00) | -8.79% | 147,665.00 | (25,511.00) | -14.73% |
| Debt: | | | | | | | | | | | | | | | | | | | | |
| 2011A GO Improvement Bonds | | 130,000.00 | 100,000.00 | 100,000.00 | 50,000.00 | - | (50,000.00) | -100.00% | - | - | - | - | - | - | - | - | - | - | - | - |
| 2011B GO Improvement Bonds | | 335,000.00 | 280,000.00 | 250,000.00 | 280,000.00 | 314,000.00 | 34,000.00 | 12.14% | 225,000.00 | (89,000.00) | -28.34% | - | (225,000.00) | -100.00% | - | - | - | - | - | - |
| 2012A GO Refunding Bonds | | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | - | 0.00% | - | (15,000.00) | -100.00% | - | - | - | - | - | - | - | - | - |
| 2013A GO Taxable TIF Bonds 1-4 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2015A GO Refunding Bonds | | 247,453.00 | 229,780.00 | 313,348.00 | 300,811.00 | 319,865.00 | 19,054.00 | 6.33% | 331,011.00 | 11,146.00 | 3.48% | 337,601.00 | 6,590.00 | 1.99% | 362,992.00 | 25,391.00 | 7.52% | 80,141.00 | (282,851.00) | -77.92% |
| 2016B GO Capital Improvement Plan Bonds | | 59,926.00 | 56,516.00 | 54,976.00 | 59,637.00 | 60,139.00 | 502.00 | 0.84% | 59,351.00 | (788.00) | -1.31% | 53,354.00 | (5,997.00) | -10.10% | 57,855.00 | 4,501.00 | 8.44% | 56,870.00 | (985.00) | -1.70% |
| 2016C GO Crossover Refunding (2010A) | | - | 19,688.00 | 187,052.00 | 206,068.00 | 241,763.00 | 35,695.00 | 17.32% | 341,408.00 | 99,645.00 | 41.22% | 340,200.00 | (1,208.00) | -0.35% | 344,085.00 | 3,885.00 | 1.14% | 347,760.00 | 3,675.00 | 1.07% |
| 2018A GO Improvement Bonds | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 200,000.00 | 200,000.00 | - |
| 2021A GO Improvement Bonds | | - | - | - | - | - | - | - | 230,000.00 | 230,000.00 | - | 230,000.00 | - | 0.00% | 230,000.00 | - | 0.00% | 230,000.00 | - | 0.00% |
| 2021A GO Improvement bonds -Payment from LGA | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022A GO Improvement Bonds - use FF | | - | - | - | - | - | - | - | - | - | - | 195,000.00 | 195,000.00 | - | 195,000.00 | - | 0.00% | 195,000.00 | - | 0.00% |
| 2022A GO Improvement bonds -Payment from Franchise Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2024A GO Improvement Bonds - use FF | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 236,562.00 | 236,562.00 | - |
| 2026A GO Improvement Bonds - use FF | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EDA Levy | | 50,000.00 | 50,000.00 | 130,000.00 | 130,000.00 | 130,000.00 | - | 0.00% | 130,000.00 | - | 0.00% | 130,000.00 | - | 0.00% | 160,000.00 | 30,000.00 | 23.08% | 160,000.00 | - | 0.00% |
| Total Debt & EDA Levy: | | \$ 1,398,665.00 | \$ 1,276,348.00 | \$ 1,450,964.00 | \$ 1,274,242.00 | \$ 1,304,620.00 | \$ 30,378.00 | 2.38% | \$ 1,536,259.00 | \$ 231,639.00 | 17.76% | \$ 1,503,264.00 | \$ (32,995.00) | -2.15% | \$ 1,550,858.00 | \$ 47,594.00 | 3.17% | \$ 1,678,748.00 | \$ 127,890.00 | 8.25% |
| Total Levy: | | \$ 4,129,927.00 | \$ 4,175,858.00 | \$ 4,329,410.00 | \$ 4,565,953.00 | \$ 4,859,273.00 | \$ 293,320.00 | 6.42% | \$ 5,277,671.00 | \$ 418,398.00 | 8.61% | \$ 5,724,728.00 | \$ 447,057.00 | 8.47% | \$ 6,065,494.00 | \$ 340,766.00 | 5.95% | \$ 6,285,423.00 | \$ 219,929.00 | 3.63% |
| less EDA | | 4,079,927 | 4,125,858 | 4,199,410 | 4,435,953 | 4,729,273 | - | - | 5,147,671 | - | - | 5,594,728 | - | - | 5,905,494 | 340,766.00 | - | 6,125,423 | - | - |
| Debt Levy | | 1,348,665 | 1,226,348 | 1,320,964 | 1,144,242 | 1,174,620 | - | - | 1,406,259 | - | - | 1,373,264 | - | - | 1,390,858 | - | - | 1,518,748 | - | - |
| TAX RATE | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
| | | 58.662% | 56.317% | 52.472% | 50.62% | 50.11% | -0.51% | 52.84% | 2.73% | 55.65% | 2.81% | 57.24% | 1.60% | 57.59% | 0.35% | 57.59% | 0.35% | 57.59% | 0.35% | 57.59% |
| | | 6,886,448 | 7,421,667 | 8,257,673 | 9,034,647 | 9,697,310 | 662,663 | 7.33% | 9,988,229 | 290,919 | 10,287,876 | 299,647 | 10,596,512 | 308,636 | 10,914,408 | 317,895 | 10,914,408 | 317,895 | 10,914,408 | 317,895 |
| | | 2.30% | 7.77% | 11.26% | 9.41% | 7.33% | preliminary 6.16.20 | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% | 103% |

2021 Proposed Levy

| | 108% | | | 108% | | | 108% | | | 108% | | | 108% | | | |
|--|------------------------|---------------------|---------------|------------------------|----------------------|---------------|------------------------|----------------------|---------------|------------------------|----------------------|---------------|------------------------|----------------------|---------------|----------|
| | % Ch | 2026 | Inc/(Dec) | % Change | 2027 | Inc/(Dec) | % Change | 2028 | Inc/(Dec) | % Change | 2029 | Inc/(Dec) | % Change | 2030 | Inc/(Dec) | % Change |
| Total General Levy: | | \$ 4,975,209.00 | \$ 368,534.00 | 8.00% | \$ 5,373,226.00 | \$ 398,017.00 | 8.00% | \$ 5,803,084.00 | \$ 429,858.00 | 8.00% | \$ 6,267,331.00 | \$ 464,247.00 | 8.00% | \$ 6,768,717.00 | \$ 501,386.00 | 8.00% |
| Specials: | | | | | | | | | | | | | | | | |
| 2014A Go Tax Abatement Bonds - less rent | - | - | (24,750.00) | -100.00% | - | - | - | - | - | - | - | - | - | - | - | - |
| 2016A GO Taxable Refunding Bonds TIF 1-3 | 154,399.00 | 6,734.00 | 4.56% | 140,733.00 | (13,666.00) | -8.85% | 130,968.00 | (9,765.00) | -6.94% | 89,463.00 | (41,505.00) | -31.69% | 95,965.00 | 6,502.00 | 7.27% | |
| Debt: | | | | | | | | | | | | | | | | |
| 2011A GO Improvement Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2011B GO Improvement Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2012A GO Refunding Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2013A GO Taxable TIF Bonds 1-4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2015A GO Refunding Bonds | 78,441.00 | (1,700.00) | -2.12% | 81,835.00 | 3,394.00 | 4.33% | 85,050.00 | 3,215.00 | 3.93% | - | (85,050.00) | -100.00% | - | - | - | - |
| 2016B GO Capital Improvement Plan Bonds | 60,880.00 | 4,010.00 | 7.05% | 59,581.00 | (1,299.00) | -2.13% | 53,091.00 | (6,490.00) | -10.89% | - | (53,091.00) | -100.00% | - | - | - | - |
| 2016C GO Crossover Refunding (2010A) | - | (347,760.00) | -100.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2018A GO Improvement Bonds | 200,000.00 | - | 0.00% | 200,000.00 | - | 0.00% | 200,000.00 | - | 0.00% | 200,000.00 | - | 0.00% | 200,000.00 | - | 0.00% | 0.00% |
| 2021A GO Improvement Bonds | 261,684.00 | 31,684.00 | 13.78% | 261,684.00 | - | 0.00% | 261,684.00 | - | 0.00% | 261,684.00 | - | 0.00% | 261,684.00 | - | 0.00% | 0.00% |
| 2021A GO Improvement bonds -Payment fr | - | - | - | (100,000.00) | (100,000.00) | - | (100,000.00) | - | 0.00% | (100,000.00) | - | 0.00% | (100,000.00) | - | 0.00% | 0.00% |
| 2022A GO Improvement Bonds - use FF | 195,000.00 | - | 0.00% | 195,000.00 | - | 0.00% | 195,000.00 | - | 0.00% | 195,000.00 | - | 0.00% | 195,000.00 | - | 0.00% | 0.00% |
| 2022A GO Improvement bonds -Payment fr | - | - | - | (195,000.00) | (195,000.00) | - | (195,000.00) | - | 0.00% | (195,000.00) | - | 0.00% | (195,000.00) | - | 0.00% | 0.00% |
| 2024A GO Improvement Bonds - use FF | 236,000.00 | (562.00) | -0.24% | 236,000.00 | - | 0.00% | 236,000.00 | - | 0.00% | 236,000.00 | - | 0.00% | 236,000.00 | - | 0.00% | 0.00% |
| 2026A GO Improvement Bonds - use FF | - | - | - | 170,000.00 | 170,000.00 | - | 170,000.00 | - | 0.00% | 170,000.00 | - | 0.00% | 170,000.00 | - | 0.00% | 0.00% |
| EDA Levy | 160,000.00 | - | 0.00% | 160,000.00 | - | 0.00% | 160,000.00 | - | 0.00% | 160,000.00 | - | 0.00% | 160,000.00 | - | 0.00% | 0.00% |
| Total Debt & EDA Levy: | \$ 1,346,404.00 | \$ (332,344.00) | -19.80% | \$ 1,209,833.00 | \$ (136,571.00) | -10.14% | \$ 1,196,793.00 | \$ (13,040.00) | -1.08% | \$ 1,017,147.00 | \$ (179,646.00) | -15.01% | \$ 1,023,649.00 | \$ 6,502.00 | 0.64% | |
| Total Levy: | \$ 6,321,613.00 | \$ 36,190.00 | 0.58% | \$ 6,583,059.00 | \$ 261,446.00 | 4.14% | \$ 6,999,877.00 | \$ 416,818.00 | 6.33% | \$ 7,284,478.00 | \$ 284,601.00 | 4.07% | \$ 7,792,366.00 | \$ 507,888.00 | 6.97% | |
| less EDA | 6,161,613 | | | 6,423,059 | | | 6,839,877 | | | 7,124,478 | | | 7,632,366 | | | |
| Debt Levy | 1,186,404 | | | 1,049,833 | | | 1,036,793 | | | 857,147 | | | 863,649 | | | |
| | 2026 | | | 2027 | | | 2028 | | | 2029 | | | 2030 | | | |
| TAX RATE | 56.23% | -1.36% | | 56.85% | 0.62% | | 58.69% | 1.84% | | 59.30% | 0.61% | | 61.59% | 2.29% | | |
| | 11,241,840 | 327,432 | | 11,579,095 | 337,255 | | 11,926,468 | 347,373 | | 12,284,262 | 357,794 | | 12,652,790 | 368,528 | | |
| | 103% | | | 103% | | | 103% | | | 103% | | | 103% | | | |

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED THROUGH YE
GENERAL GOVERNMENT

| SERVICE | 2015 YE AMOUNT | 2016 YE AMOUNT | 2017 YE AMOUNT | 2018 YE AMOUNT | 2019 YE AMOUNT | 2020 BUDGET 2.5% COLA | 2021 BUDGET W/COLA | 2021 VS 2020 +/- |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------|---------------------|
| GENERAL FUND | | | | | | | | |
| MAYOR/COUNCIL | | | | | | | | |
| WAGES | 25,200.00 | 25,200.00 | 25,200.00 | 25,200.00 | 24,800.00 | 25,200.00 | 25,200.00 | - |
| FICA/MEDICARE | 1,927.80 | 1,912.50 | 1,927.80 | 1,927.80 | 1,897.20 | 1,928.00 | 1,928.00 | - |
| WC INSURANCE | 93.00 | 40.00 | 65.00 | 63.00 | 69.00 | 73.00 | 77.00 | 4.00 |
| TOTAL MAYOR/COUNCIL | 27,220.80 | 27,152.50 | 27,192.80 | 27,190.80 | 26,766.20 | 27,201.00 | 27,205.00 | 4.00 |
| PLANNING | | | | | | | | |
| WAGES | 13,174.15 | 68,204.51 | 74,975.28 | 101,535.13 | 105,163.13 | 99,427.00 | 100,534.00 | 1,107.00 |
| INSURANCE BENEFITS | 1,837.79 | 5,127.15 | 6,318.74 | 9,404.37 | 11,465.79 | 10,707.00 | 15,996.00 | 5,289.00 |
| HSA ACCOUNTS | 374.97 | 1,625.02 | 1,874.99 | 2,250.00 | 2,250.02 | 1,875.00 | 150.00 | (1,725.00) |
| FICA/MEDICARE | 987.77 | 5,159.76 | 5,685.97 | 7,621.33 | 7,757.47 | 7,608.00 | 7,670.00 | 62.00 |
| PERA | 756.68 | 4,822.80 | 5,391.47 | 6,695.54 | 6,998.55 | 6,117.00 | 7,171.00 | 1,054.00 |
| WC INSURANCE | - | 415.00 | 452.00 | 568.00 | 613.00 | 645.00 | 578.00 | (67.00) |
| TOTAL PLANNING | 17,131.36 | 85,400.29 | 94,777.59 | 128,124.37 | 134,297.96 | 126,379.00 | 132,099.00 | 5,720.01 |
| ADMINISTRATION | | | | | | | | |
| WAGES | 191,291.63 | 221,298.00 | 234,562.16 | 233,001.72 | 247,885.40 | 253,597.00 | 262,968.00 | 9,371.00 |
| INSURANCE BENEFITS | 30,048.69 | 36,703.08 | 40,377.70 | 38,696.15 | 44,413.52 | 49,530.00 | 51,022.00 | 1,492.00 |
| HSA ACCOUNTS | 1,775.98 | 2,172.00 | 1,601.05 | 1,598.14 | 1,142.27 | 900.00 | 750.00 | (150.00) |
| FICA/MEDICARE | 13,284.76 | 16,122.59 | 16,642.69 | 16,528.93 | 17,383.88 | 19,402.00 | 20,119.00 | 717.00 |
| PERA | 12,981.27 | 17,867.00 | 17,618.96 | 19,193.89 | 20,445.81 | 19,021.00 | 19,726.00 | 705.00 |
| WC INSURANCE | 3,412.00 | 1,942.00 | 2,719.00 | 3,622.20 | 3,164.00 | 3,363.00 | 3,215.00 | (148.00) |
| WELLNESS PLAN | - | - | 313.47 | 1,451.07 | 223.16 | 2,000.00 | 2,000.00 | - |
| TOTAL ADMINISTRATION | 252,922.60 | 296,633.91 | 315,212.93 | 314,092.10 | 334,658.04 | 347,813.00 | 359,800.00 | 11,987.00 |
| BLCSC | | | | | | | | |
| WAGES | - | - | 7,309.05 | 7,673.22 | 8,446.67 | 6,177.00 | 6,403.00 | 226.00 |
| INSURANCE BENEFITS | - | - | 718.78 | 635.44 | 713.11 | 603.00 | 599.00 | (4.00) |
| HSA ACCOUNTS | - | - | - | 20.14 | 13.40 | 30.00 | 30.00 | - |
| FICA/MEDICARE | - | - | 400.15 | 420.03 | 476.56 | 325.00 | 341.00 | 16.00 |
| PERA | - | - | 383.79 | 402.98 | 414.01 | 284.00 | 300.00 | 16.00 |
| PERA - POLICE FIRE | - | - | 341.12 | 357.95 | 395.24 | 424.00 | 433.00 | 9.00 |
| TOTAL BLCSC | - | - | 9,152.89 | 9,509.76 | 10,458.99 | 7,843.00 | 8,106.00 | 263.00 |
| EDA | | | | | | | | |
| WAGES | 33,964.86 | 98,112.38 | 97,772.66 | 121,820.27 | 81,730.80 | 67,987.00 | 78,449.00 | 10,462.00 |
| INSURANCE BENEFITS | 2,539.33 | 6,801.24 | 6,832.49 | 10,311.57 | 9,098.59 | 5,004.00 | 4,947.00 | (57.00) |
| HSA ACCOUNTS | 437.53 | 1,687.49 | 1,687.48 | 2,250.00 | 1,531.23 | 1,125.00 | 900.00 | (225.00) |
| FICA/MEDICARE | 2,581.88 | 7,470.62 | 7,450.48 | 9,197.88 | 6,038.35 | 5,202.00 | 6,004.00 | 802.00 |
| PERA | 2,307.54 | 7,176.96 | 7,148.95 | 9,641.51 | 5,926.60 | 4,839.00 | 5,625.00 | 786.00 |
| WC INSURANCE | - | 1,244.00 | 1,358.00 | 1,906.00 | 1,884.00 | 2,079.00 | 1,865.00 | (214.00) |
| TOTAL EDA | 41,831.14 | 122,492.69 | 122,291.33 | 155,177.23 | 106,259.57 | 86,236.00 | 97,790.00 | 11,554.00 |
| BUILDING | | | | | | | | |
| WAGES | 101,595.23 | 123,976.05 | 140,556.09 | 117,379.89 | 107,625.13 | 120,587.00 | 144,462.00 | 23,875.00 |
| INSURANCE BENEFITS | 13,466.74 | 15,310.28 | 17,490.62 | 14,009.01 | 12,928.41 | 23,415.00 | 24,463.00 | 1,048.00 |
| HSA ACCOUNTS | 2,415.40 | 2,866.54 | 3,300.13 | 1,800.06 | 1,050.02 | 2,925.00 | 1,050.00 | (1,875.00) |
| FICA/MEDICARE | 7,641.12 | 9,229.80 | 10,506.17 | 8,854.28 | 8,054.28 | 7,608.00 | 11,053.00 | 3,445.00 |
| PERA | 7,622.14 | 9,298.22 | 10,541.63 | 8,803.48 | 7,446.45 | 9,142.00 | 10,837.00 | 1,695.00 |
| WC INSURANCE | 869.00 | 1,131.00 | 1,046.00 | 965.00 | 308.00 | 1,050.00 | 696.00 | (354.00) |
| TOTAL BUILDING | 133,609.63 | 161,811.89 | 183,560.35 | 151,861.72 | 137,462.29 | 164,727.00 | 192,561.00 | 27,833.99 |
| ENGINEERING | | | | | | | | |
| WAGES | - | - | 31,534.22 | 38,531.17 | 23,052.59 | 58,473.00 | 66,580.00 | 8,107.00 |
| INSURANCE BENEFITS | - | - | 3,089.61 | 5,161.24 | 5,755.92 | 7,756.00 | 7,791.00 | 35.00 |
| HSA ACCOUNTS | - | - | 306.18 | - | - | 375.00 | 150.00 | (225.00) |
| FICA/MEDICARE | - | - | 2,407.33 | 2,793.25 | 4,911.72 | 4,475.00 | 5,097.00 | 622.00 |
| PERA | - | - | 2,151.21 | 2,675.25 | 1,493.79 | 4,102.00 | 4,639.00 | 537.00 |
| WC INSURANCE | - | - | - | 562.00 | 613.00 | 651.00 | 417.00 | (234.00) |
| TOTAL ENGINEERING | - | - | 39,518.18 | 49,772.91 | 35,877.02 | 75,832.00 | 84,674.00 | 8,842.00 |

PERSONNEL EXPENDITURES/EXPENSES ESTIMATED THROUGH YE

| STREETS | | | | | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| WAGES | 144,427.30 | 148,677.97 | 150,412.70 | 155,385.55 | 164,662.51 | 173,864.00 | 150,252.00 | (23,612.00) |
| OVERTIME WAGES | - | - | - | 1,035.86 | 1,360.32 | 7,119.00 | 5,083.00 | (2,036.00) |
| ONCALL WAGE | - | - | - | 12,224.87 | 12,700.04 | 20,790.00 | 14,850.00 | (5,940.00) |
| INSURANCE BENEFITS | 26,645.22 | 26,700.88 | 28,959.71 | 12,661.16 | 7,047.99 | 7,181.00 | 10,254.00 | 3,073.00 |
| HSA ACCOUNTS | 1,608.69 | 1,698.09 | 1,886.10 | 744.71 | 74.58 | 375.00 | - | (375.00) |
| FICA/MEDICARE | 10,668.62 | 10,639.01 | 10,760.16 | 12,169.91 | 13,081.31 | 15,436.00 | 13,023.00 | (2,413.00) |
| PERA | 10,642.90 | 12,137.44 | 11,308.21 | 13,856.74 | 12,875.56 | 15,133.00 | 12,767.00 | (2,366.00) |
| WC INSURANCE | 22,266.50 | 14,867.17 | 19,254.25 | 24,231.00 | 24,143.00 | 25,443.00 | 26,743.00 | 1,300.00 |
| UNION INSURANCE | - | - | - | 19,805.65 | 27,993.10 | 30,966.00 | 24,222.00 | (6,744.00) |
| TOTAL STREETS | 216,259.23 | 214,720.56 | 222,934.58 | 252,265.47 | 264,088.41 | 296,307.00 | 257,194.00 | (39,113.01) |
| PARKS | | | | | | | | |
| WAGES | 167,402.40 | 201,548.58 | 205,300.67 | 214,246.23 | 237,165.31 | 240,654.00 | 223,277.00 | (17,377.00) |
| OVERTIME WAGES | - | - | - | 508.98 | 1,720.90 | 2,000.00 | 2,000.00 | - |
| INSURANCE BENEFITS | 24,177.42 | 30,100.68 | 32,147.28 | 12,873.44 | 6,783.93 | 7,181.00 | 10,253.00 | 3,072.00 |
| HSA ACCOUNTS | 1,429.95 | 1,598.14 | 1,811.09 | 638.88 | 68.50 | 375.00 | - | (375.00) |
| FICA/MEDICARE | 12,248.64 | 14,597.04 | 14,845.78 | 15,680.25 | 17,693.08 | 18,410.00 | 17,084.00 | (1,326.00) |
| PERA | 9,791.98 | 12,585.49 | 15,034.14 | 14,692.49 | 16,024.77 | 14,222.00 | 15,573.00 | 1,351.00 |
| WC INSURANCE | 2,838.50 | 12,889.18 | 9,607.75 | 14,157.00 | 10,000.00 | 14,979.00 | 14,928.00 | (51.00) |
| UNION INSURANCE | - | - | - | 20,784.36 | 28,209.22 | 30,206.00 | 27,522.00 | (2,684.00) |
| TOTAL PARKS | 217,888.89 | 273,319.11 | 279,132.16 | 293,731.65 | 317,765.71 | 328,027.00 | 310,637.00 | (17,390.00) |
| MAINTENANCE | | | | | | | | |
| WAGES | - | - | - | - | - | - | 61,350.00 | 61,350.00 |
| OVERTIME WAGES | - | - | - | - | - | - | 1,000.00 | 1,000.00 |
| FICA/MEDICARE | - | - | - | - | - | - | 4,695.00 | 4,695.00 |
| PERA | - | - | - | - | - | - | 4,602.00 | 4,602.00 |
| WC INSURANCE | - | - | - | - | - | - | 3,400.00 | 3,400.00 |
| UNION INSURANCE | - | - | - | - | - | - | 11,880.00 | 11,880.00 |
| TOTAL MAINTENANCE | - | - | - | - | - | - | 86,927.00 | 86,927.00 |
| RECREATION | | | | | | | | |
| WAGES | - | - | - | 22,478.43 | 38,907.78 | 50,690.00 | 51,372.00 | 682.00 |
| INSURANCE BENEFITS | - | - | - | - | - | 4,594.00 | 4,654.00 | 60.00 |
| HSA ACCOUNTS | - | - | - | - | - | 1,320.00 | 1,275.00 | (45.00) |
| FICA/MEDICARE | - | - | - | 1,719.56 | 2,976.43 | 3,878.00 | 3,933.00 | 55.00 |
| PERA | - | - | - | 1,685.86 | 2,918.01 | 3,802.00 | 3,855.00 | 53.00 |
| WC INSURANCE | - | - | - | - | 815.00 | 2,949.00 | 2,951.00 | 2.00 |
| TOTAL Recreation | - | - | - | 25,883.85 | 45,690.44 | 67,233.00 | 68,040.00 | 806.99 |
| POLICE DEPT | | | | | | | | |
| WAGES | 889,129.50 | 925,001.21 | 958,716.85 | 1,055,504.79 | 1,139,182.99 | 1,265,430.00 | 1,267,527.00 | 2,097.00 |
| OVERTIME WAGES | 10,601.43 | 9,298.66 | 22,816.71 | 52,359.62 | 46,658.62 | 34,625.00 | 39,256.00 | 4,631.00 |
| OVERTIME - GRANT RELATED | 11,385.35 | 11,789.20 | 7,174.60 | 7,709.41 | 13,338.26 | 12,000.00 | 15,000.00 | 3,000.00 |
| INSURANCE BENEFITS | 116,007.93 | 123,194.08 | 114,318.40 | 122,554.50 | 141,494.74 | 166,381.00 | 182,004.00 | 15,623.00 |
| HSA ACCOUNTS | 10,342.04 | 8,513.42 | 11,066.23 | 12,936.12 | 13,040.29 | 17,661.00 | 16,422.00 | (1,239.00) |
| FICA/MEDICARE | 18,224.69 | 19,042.65 | 20,067.78 | 22,450.93 | 23,837.01 | 26,906.00 | 25,620.00 | (1,286.00) |
| FICA/MEDICARE GRANT | 165.09 | 170.94 | 104.03 | 107.79 | 197.39 | 200.00 | 200.00 | - |
| PERA | 7,139.93 | 8,326.17 | 8,057.60 | 9,926.16 | 8,765.40 | 9,639.00 | 14,576.00 | 4,937.00 |
| PERA - POLICE FIRE | 131,823.02 | 138,433.07 | 147,642.35 | 167,960.14 | 193,681.42 | 206,729.00 | 210,742.00 | 4,013.00 |
| PERA- GRANT RELATED | 9,670.65 | 1,909.85 | 1,162.29 | 1,204.47 | 2,205.25 | 2,124.00 | 2,655.00 | 531.00 |
| WC INSURANCE | 25,423.00 | 33,283.00 | 34,063.00 | 42,358.00 | 38,746.00 | 46,305.00 | 50,788.00 | 4,483.00 |
| TOTAL POLICE | 1,234,517.63 | 1,286,991.98 | 1,326,139.74 | 1,495,953.30 | 1,621,924.15 | 1,788,000.00 | 1,824,790.00 | 36,790.01 |
| FIRE DEPT | | | | | | | | |
| WAGES | - | - | - | - | - | 103,233.00 | 105,080.00 | 1,847.00 |
| INSURANCE BENEFITS | - | - | - | - | - | 15,348.00 | 15,581.00 | 233.00 |
| HSA ACCOUNTS | - | - | - | - | - | 1,500.00 | 1,500.00 | - |
| FICA/MEDICARE | - | - | - | 1,412.35 | - | 1,497.00 | 1,526.00 | 29.00 |
| PERA - POLICE FIRE | - | - | - | - | - | 18,273.00 | 18,602.00 | 329.00 |
| FIRE DEPT RELIEF ASSOC | 4,000.00 | 4,000.00 | 4,000.00 | - | 8,000.00 | 4,000.00 | 4,000.00 | - |
| WC INSURANCE | - | - | - | (19.00) | - | 5,485.00 | 5,584.00 | 99.00 |
| TOTAL FIRE | 4,000.00 | 4,000.00 | 4,000.00 | 1,393.35 | 8,000.00 | 149,336.00 | 151,873.00 | 2,537.00 |
| TOTAL GENERAL PERSONNEL | 2,145,381.28 | 2,472,522.93 | 2,623,912.55 | 2,904,956.51 | 3,043,248.78 | 3,464,934.00 | 3,601,696.00 | 136,761.99 |
| | | | | | | | 3,463,988.40 | wages/fringe |

**PERSONNEL EXPENDITURES/EXPENSES ESTIMATED THROUGH YE
ENTERPRISE FUNDS/SPECIAL REVENUE**

| WATER FUND | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| WAGES | 333,980.09 | 331,639.85 | 379,765.58 | 382,163.49 | 372,461.26 | 449,535.00 | 442,364.00 | (7,171.00) |
| OVERTIME WAGES | - | - | - | 9,155.65 | 13,281.69 | 10,733.00 | 13,822.00 | 3,089.00 |
| ONCALL WAGE | - | - | - | 6,837.50 | 6,662.50 | 10,500.00 | 7,500.00 | (3,000.00) |
| INSURANCE BENEFITS | 61,298.57 | 62,662.28 | 68,537.51 | 37,450.67 | 30,330.01 | 37,941.00 | 36,424.00 | (1,517.00) |
| HSA ACCOUNTS | 3,489.41 | 3,343.43 | 3,667.76 | 1,537.10 | 522.30 | 1,500.00 | 975.00 | (525.00) |
| FICA/MEDICARE | 23,293.69 | 24,013.19 | 26,767.14 | 28,295.02 | 28,843.45 | 36,014.00 | 35,477.00 | (537.00) |
| PERA | 23,994.06 | 24,736.21 | 27,616.35 | 29,128.54 | 28,902.76 | 35,065.00 | 34,473.00 | (592.00) |
| WC INSURANCE | 8,945.50 | 4,182.00 | 5,431.75 | 5,400.00 | 4,006.00 | 8,206.00 | 8,168.00 | (38.00) |
| PENSION EXP- GASB 68 | 4,665.00 | 211.00 | 35,974.00 | 5,283.00 | 8,302.00 | 10,000.00 | 10,000.00 | - |
| UNION INSURANCE | - | - | - | 35,443.26 | 47,057.19 | 52,942.00 | 53,922.00 | 980.00 |
| TOTAL WATER FUND | 459,704.80 | 450,946.72 | 548,846.39 | 540,844.25 | 540,519.16 | 652,436.00 | 643,125.00 | (9,311.00) |
| SEWER FUND | | | | | | | | |
| WAGES | 333,979.17 | 331,639.00 | 379,764.94 | 382,162.66 | 372,460.74 | 449,534.00 | 442,114.00 | (7,420.00) |
| OVERTIME WAGES | - | - | - | 9,155.63 | 13,281.69 | 10,733.00 | 13,822.00 | 3,089.00 |
| ONCALL WAGE | - | - | - | 6,837.04 | 6,662.01 | 10,501.00 | 7,501.00 | (3,000.00) |
| INSURANCE BENEFITS | 61,297.89 | 62,682.15 | 68,537.41 | 37,450.48 | 30,329.91 | 37,941.00 | 36,424.00 | (1,517.00) |
| HSA ACCOUNTS | 3,489.02 | 3,342.67 | 3,667.00 | 1,536.81 | 522.23 | 1,500.00 | 975.00 | (525.00) |
| FICA/MEDICARE | 23,293.42 | 24,012.12 | 26,766.33 | 28,294.48 | 28,842.67 | 36,014.00 | 35,457.00 | (557.00) |
| PERA | 23,994.03 | 24,736.19 | 27,616.45 | 29,128.47 | 28,902.26 | 35,065.00 | 34,455.00 | (610.00) |
| WC INSURANCE | 7,132.50 | 4,534.00 | 6,663.75 | 6,839.00 | 5,565.00 | 7,786.00 | 8,225.00 | 439.00 |
| PENSION EXP- GASB 68 | 4,665.00 | 211.00 | 35,975.00 | 5,281.00 | 8,297.00 | 10,000.00 | 10,000.00 | - |
| UNION INSURANCE | - | - | - | 35,443.18 | 47,057.17 | 52,942.00 | 53,922.00 | 980.00 |
| TOTAL SEWER FUND | 457,889.51 | 451,315.89 | 550,076.19 | 542,278.77 | 542,070.68 | 652,016.00 | 642,895.00 | (9,120.99) |
| STORM SEWER | | | | | | | | |
| WAGES | 60,501.66 | 90,545.65 | 95,359.37 | 100,096.46 | 99,543.54 | 101,976.00 | 95,648.00 | (6,328.00) |
| INSURANCE BENEFITS | 11,310.86 | 17,408.75 | 18,876.91 | 9,712.65 | 7,452.54 | 8,105.00 | 8,347.00 | 242.00 |
| HSA ACCOUNTS | 341.61 | 793.28 | 920.41 | 310.57 | 99.09 | 75.00 | 75.00 | - |
| FICA/MEDICARE | 4,273.49 | 6,152.71 | 6,693.80 | 7,102.18 | 7,203.13 | 7,803.00 | 7,320.00 | (483.00) |
| PERA | 4,276.24 | 6,390.38 | 7,006.01 | 7,373.68 | 7,437.85 | 7,610.00 | 7,125.00 | (485.00) |
| WC INSURANCE | - | 340.00 | 610.50 | 376.00 | 314.00 | 388.00 | 368.00 | (20.00) |
| PENSION EXP- GASB 68 | 821.00 | 22,471.00 | 7,822.00 | 1,248.00 | 3,081.00 | 5,000.00 | 5,000.00 | - |
| UNION INSURANCE | - | - | - | 10,203.55 | 13,883.32 | 14,386.00 | 13,332.00 | (1,054.00) |
| TOTAL STORM SEWER FUND | 81,537.70 | 144,154.71 | 137,635.92 | 136,631.22 | 139,922.99 | 145,343.00 | 137,215.00 | (8,127.99) |
| LIQUOR STORE | | | | | | | | |
| WAGES | 289,155.36 | 323,702.92 | 304,721.82 | 334,090.95 | 340,696.60 | 377,381.00 | 428,915.00 | 51,534.00 |
| WAGES-WC | - | - | - | - | - | - | - | - |
| INSURANCE BENEFITS | 22,167.72 | 34,608.00 | 25,983.04 | 33,592.48 | 47,353.32 | 52,834.00 | 47,815.00 | (5,019.00) |
| HSA ACCOUNTS | 114.62 | 299.30 | 1,281.37 | 2,450.14 | 3,110.23 | 2,475.00 | 3,225.00 | 750.00 |
| FICA/MEDICARE | 20,905.92 | 24,794.13 | 21,644.85 | 23,783.85 | 24,699.88 | 28,872.00 | 32,814.00 | 3,942.00 |
| PERA | 20,909.21 | 25,267.60 | 19,159.41 | 24,057.25 | 25,369.43 | 28,307.00 | 32,173.00 | 3,866.00 |
| WC INSURANCE | 6,106.00 | 9,457.00 | 9,995.00 | 10,099.00 | 8,981.00 | 10,604.00 | 10,604.00 | - |
| UI BENEFITS | 67.42 | 491.57 | 413.37 | - | 58.80 | - | 100.00 | 100.00 |
| PENSION EXP- GASB 68 | 4,084.00 | 21,329.00 | (19,600.00) | 20,013.00 | 21,696.00 | 5,000.00 | 10,000.00 | 5,000.00 |
| TOTAL LIQUOR STORE FUND | 363,510.25 | 439,949.52 | 363,926.88 | 448,236.69 | 472,115.26 | 505,473.00 | 565,646.00 | 60,173.00 |
| BLEDA | | | | | | | | |
| WAGES | - | - | - | - | 49,120.20 | 51,671.00 | 55,802.00 | 4,131.00 |
| INSURANCE BENEFITS | - | - | - | - | 3,018.20 | 3,546.00 | 3,655.00 | 109.00 |
| HSA ACCOUNTS | - | - | - | - | 718.75 | 750.00 | 750.00 | - |
| FICA/MEDICARE | - | - | - | - | 3,757.62 | 3,953.00 | 4,271.00 | 318.00 |
| PERA | - | - | - | - | 3,684.02 | 3,876.00 | 4,187.00 | 311.00 |
| TOTAL FARMERS MARKET | - | - | - | - | 60,298.79 | 63,796.00 | 68,665.00 | 4,869.01 |
| FARMERS MARKET | | | | | | | | |
| WAGES | - | - | 4,050.00 | 764.73 | 794.04 | 6,918.00 | 9,067.00 | 2,149.00 |
| INSURANCE BENEFITS | - | - | - | - | - | 609.00 | 787.00 | 178.00 |
| HSA ACCOUNTS | - | - | - | - | - | 180.00 | 225.00 | 45.00 |
| FICA/MEDICARE | - | - | 309.83 | 58.54 | 60.77 | 530.00 | 696.00 | 166.00 |
| PERA | - | - | - | 57.38 | 59.61 | 519.00 | 682.00 | 163.00 |
| WC INSURANCE | - | - | - | 36.00 | 6.00 | 38.00 | 38.00 | - |
| TOTAL FARMERS MARKET | - | - | 4,359.83 | 916.65 | 920.42 | 8,794.00 | 11,495.00 | 2,701.01 |
| TOTAL ENTERPRISE & SPECIAL R | 1,362,642.26 | 1,486,366.84 | 1,604,845.21 | 1,668,907.58 | 1,755,847.30 | 2,027,858.00 | 2,069,041.00 | 41,183.04 |
| | 3,508,023.54 | 3,958,889.77 | 4,228,757.76 | 4,573,864.09 | 4,799,096.08 | 5,492,792.00 | 5,670,737.00 | 177,945.03 |

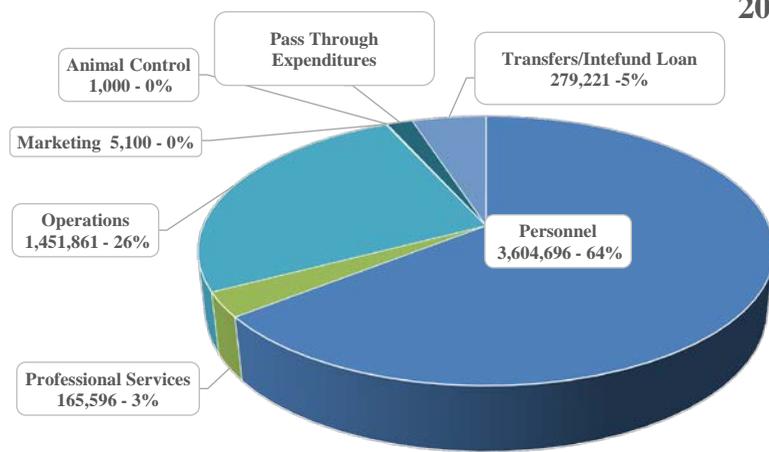
PERSONNEL EXPENDITURES/EXPENSES ESTIMATED THROUGH YE

| TOTALS | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 Budget | 2021 budget | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|---------------------|-------------------------------|
| WAGES | 2,583,801.35 | 2,889,546.12 | 3,090,001.39 | 3,292,034.69 | 3,413,698.69 | 3,902,334.00 | 4,017,364.00 | 115,030.00 |
| WAGES-WC | 4,605.00 | - | 335.00 | 81.36 | - | - | - | - |
| OVERTIME WAGES | 10,601.43 | 9,298.66 | 22,816.71 | 72,373.88 | 77,161.74 | 65,210.00 | 74,983.00 | 9,773.00 |
| OVERTIME - GRANT RELATED | 11,385.35 | 11,789.20 | 7,174.60 | 7,709.41 | 13,338.26 | 12,000.00 | 15,000.00 | 3,000.00 |
| ONCALL WAGE | - | - | - | 25,899.41 | 26,024.55 | 41,791.00 | 29,851.00 | (11,940.00) |
| INSURANCE BENEFITS | 370,798.16 | 421,298.57 | 432,188.20 | 344,513.16 | 358,185.98 | 438,676.00 | 461,016.00 | 22,340.00 |
| HSA ACCOUNTS | 25,819.22 | 27,939.38 | 33,069.79 | 28,072.67 | 24,142.91 | 34,941.00 | 28,452.00 | (6,489.00) |
| FICA/MEDICARE | 139,331.80 | 163,146.12 | 172,876.26 | 188,310.57 | 197,514.81 | 225,861.00 | 234,128.00 | 8,267.00 |
| FICA/MEDICARE GRANT | 165.09 | 170.94 | 104.03 | 107.79 | 197.39 | 200.00 | 200.00 | - |
| PERA | 124,415.98 | 153,344.46 | 159,034.18 | 177,319.22 | 177,664.88 | 196,743.00 | 212,766.00 | 16,023.00 |
| PERA - POLICE FIRE | 131,823.02 | 138,433.07 | 147,983.47 | 168,318.09 | 194,076.66 | 225,426.00 | 229,777.00 | 4,351.00 |
| PERA- GRANT RELATED | 9,670.65 | 1,909.85 | 1,162.29 | 1,204.47 | 2,205.25 | 2,124.00 | 2,655.00 | 531.00 |
| WC INSURANCE | 77,086.00 | 84,324.35 | 91,266.00 | 111,163.20 | 99,227.00 | 130,044.00 | 138,645.00 | 8,601.00 |
| UI BENEFITS | 285.49 | 9,467.05 | 2,789.57 | - | 58.80 | - | 100.00 | 100.00 |
| PENSION EXP- GASB 68 | 14,235.00 | 44,222.00 | 60,171.00 | 31,825.00 | 41,376.00 | 30,000.00 | 35,000.00 | 5,000.00 |
| WELLNESS PLAN | - | - | 3,785.27 | 3,251.17 | 2,023.16 | 2,000.00 | 2,000.00 | - |
| UNION INSURANCE | - | - | - | 121,680.00 | 164,200.00 | 181,442.00 | 184,800.00 | 3,358.00 |
| FIRE DEPT RELIEF ASSOC | 4,000.00 | 4,000.00 | 4,000.00 | - | 8,000.00 | 4,000.00 | 4,000.00 | - |
| | <u>3,508,023.54</u> | <u>3,958,889.77</u> | <u>4,228,757.76</u> | <u>4,573,864.09</u> | <u>4,799,096.08</u> | <u>5,492,792.00</u> | <u>5,670,737.00</u> | <u>177,945.00</u> |
| | - | - | - | - | - | - | - | - |
| INCREASE OVER 2020 BUDGET | | | | | | | 177,945.00 | 4.21% |
| **ALSO INCLUDES INCREASE IN INSURANCE/TAXES/PERA | | | | | | | | |
| TTL WAGES | 4,137,198.00 | | | | | | | |
| WAGES FRM SCALES | \$ 4,133,849.57 | | | | | | | |
| | 3,348.43 | | | | | | | added in 3000 OT and rounding |

City of Big Lake General Fund Expenditure Budget Summary by Category

| Category: | | | | | | | | | | | 2020-2021 | | | | | | | 2025 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------|--------------|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|
| | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Adopted Budget | 2021 Proposed Budget | \$ Change | % Change | 2022 Concept Budget | % Change to Prior Year | 2023 Concept Budget | % Change to Prior Year | 2024 Concept Budget | % Change to Prior Year | 2025 Concept Budget |
| Personnel | \$ 2,048,068 | \$ 2,155,592 | \$ 2,254,793 | \$ 2,557,455 | \$ 2,722,711 | \$ 2,904,953 | \$ 3,043,249 | \$ 3,464,934 | \$ 3,601,696 | \$ 136,762 | 3.95% | \$ 3,836,557 | 6.52% | \$ 4,078,748 | 6.31% | \$ 4,307,539 | 5.61% | \$ 4,578,821 |
| Personnel - Elections | - | 8,517 | - | 11,381 | - | 10,773 | - | 18,000 | 3,000 | (15,000) | -83.33% | 20,000 | 566.67% | - | -100.00% | 23,000 | 100.00% | - |
| Professional Services | 186,975 | 173,303 | 260,855 | 142,582 | 110,443 | 105,243 | 176,649 | 156,452 | 165,596 | 9,144 | 5.84% | 163,797 | -1.09% | 168,413 | 2.82% | 168,732 | 0.19% | 173,114 |
| Operations | 973,819 | 1,010,650 | 989,146 | 1,016,865 | 1,070,486 | 1,261,592 | 1,313,295 | 1,354,673 | 1,451,861 | 97,188 | 7.17% | 1,526,602 | 5.15% | 1,588,483 | 4.05% | 1,629,344 | 2.57% | 1,644,870 |
| Marketing | - | - | - | - | 3,588 | 3,911 | 2,354 | 5,100 | 5,100 | - | 0.00% | 5,100 | 0.00% | 5,100 | 0.00% | 5,100 | 0.00% | 5,100 |
| Animal Control | 2,301 | 1,593 | - | 858 | 602 | 858 | 671 | 1,000 | 1,000 | - | 0.00% | 1,000 | 0.00% | 1,000 | 0.00% | 1,000 | 0.00% | 1,000 |
| Pass Through Expenditures | 89,681 | 90,017 | 96,309 | 96,867 | 98,024 | 102,393 | 106,432 | 96,000 | 96,000 | - | 0.00% | 96,000 | 0.00% | 96,000 | 0.00% | 96,000 | 0.00% | 96,000 |
| Transfers to other Funds | - | - | 1,342,477 | 494,593 | 657,335 | 640,124 | 654,850 | 319,904 | 279,221 | (40,683) | -12.72% | 183,221 | -34.38% | 452,581 | 147.01% | 450,581 | -0.44% | 455,831 |
| Total - Budget | \$ 3,300,844 | \$ 3,444,952 | \$ 4,947,884 | \$ 4,333,270 | \$ 4,674,803 | \$ 5,040,364 | \$ 5,297,501 | \$ 5,416,063 | \$ 5,603,474 | \$ 187,411 | 3.46% | \$ 5,832,277 | 4.08% | \$ 6,390,325 | 9.57% | \$ 6,681,297 | 4.55% | \$ 6,954,736 |
| % of budget | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | | | 2022 | | 2023 | | 2024 | | 2025 |
| Personnel | 62.05% | 62.57% | 45.57% | 59.02% | 58.24% | 57.63% | 57.45% | 63.98% | 64.28% | | | 65.78% | | 63.83% | | 64.47% | | 65.84% |
| Personnel - Elections | 0.00% | 0.25% | 0.00% | 0.26% | 0.00% | 0.21% | 0.00% | 0.33% | 0.05% | | | 0.34% | | 0.00% | | 0.34% | | 0.00% |
| Professional Services | 5.66% | 5.03% | 5.27% | 3.29% | 2.36% | 2.09% | 3.33% | 2.89% | 2.96% | | | 2.81% | | 2.64% | | 2.53% | | 2.49% |
| Operations | 29.50% | 29.34% | 19.99% | 23.47% | 22.90% | 25.03% | 24.79% | 25.01% | 25.91% | | | 26.18% | | 24.86% | | 24.39% | | 23.65% |
| Marketing | 0.00% | 0.00% | 0.00% | 0.00% | 0.08% | 0.08% | 0.04% | 0.09% | 0.09% | | | 0.09% | | 0.08% | | 0.08% | | 0.07% |
| Animal Control | 0.07% | 0.05% | 0.00% | 0.02% | 0.01% | 0.02% | 0.01% | 0.02% | 0.02% | | | 0.02% | | 0.02% | | 0.01% | | 0.01% |
| Pass Through Expenditures | 2.72% | 2.61% | 1.95% | 2.24% | 2.10% | 2.03% | 2.01% | 1.77% | 1.71% | | | 1.65% | | 1.50% | | 1.44% | | 1.38% |
| Interfund/Lease payment | 0.00% | 0.15% | 0.09% | 0.29% | 0.25% | 0.21% | 0.00% | 0.00% | 0.00% | | | 0.00% | | 0.00% | | 0.00% | | 0.00% |
| Transfers to other Funds | 0.00% | 0.00% | 27.13% | 11.41% | 14.06% | 12.70% | 12.36% | 5.91% | 4.98% | | | 3.14% | | 7.08% | | 6.74% | | 6.55% |
| | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | | | 100.00% | | 100.00% | | 100.00% | | 100.00% |

2021 General Fund Budget



General Fund Expenditures Budget Linear Trend Forecast based on Approved Budget from 2014 through 2021

