For 2021 Preliminary numbers, staff tried to include any scenarios that could arise in the coming budget years. For the 2021 preliminary budget additional positions and or services were taken into consideration for possible implementation in 2021. As Council is aware once the Preliminary Levy is set in September, the City cannot increase only decrease when the final levy is set in December, which council has done for the last few years.

2021 Estimated Market Value Increases – Sherburne County

ESTIMATED MARKET VALUE 2020 ASSESSMENT (Spring Mini-percent of change)

County Totals

	city/ twp	2019 spring mini	2020 spring mini	new const	value change	% change
Cities						
60	Becker	388,643,200	421,709,700	10,258,700	22,807,800	5.87%
65	Big Lake	892,264,300	954,551,800	13,327,000	48,960,500	5.49%
70	Clear lake	46,748,000	50,896,200	1,030,400	3,117,800	6.67%
75	Elk River	2,486,129,500	2,658,483,400	45,481,900	126,872,000	5.10%
95	Zimmerman	418,750,900	463,220,800	16,405,000	28,064,900	6.70%
90	Princeton	59,327,300	62,071,800	1,631,600	1,112,900	1.88%
85	E. St. Cloud	272,064,600	294,554,800	-	22,490,200	8.27%
total city		4,563,927,800	4,905,488,500	88,134,600	253,426,100	5.55%
total county		9,106,768,900	9,767,070,000	148,746,400	511,554,700	5.62%

	2019	2020	CONSTRUCT	**LESS CONST VALUE CHG	% OF CHANGE	CLASS RATE
TTL	892,264,300	954,551,800	13,327,000	48,960,500	5.49%	
RES	768,176,400	822,485,400	11,126,100	43,182,900	5.62%	1.00%
AG	5,157,200	5,228,100	-	70,900	1.37%	0.50%
COMM	55,257,600	57,773,800	505,700	2,010,500	3.64%	2.00%
IND	27,478,100	29,593,100	669,300	1,445,700	5.26%	2.00%
APARTMENT	35,792,600	39,073,300	1,025,900	2,254,800	6.30%	1.25%
	(402,400)	(398,100)	-	4,300		

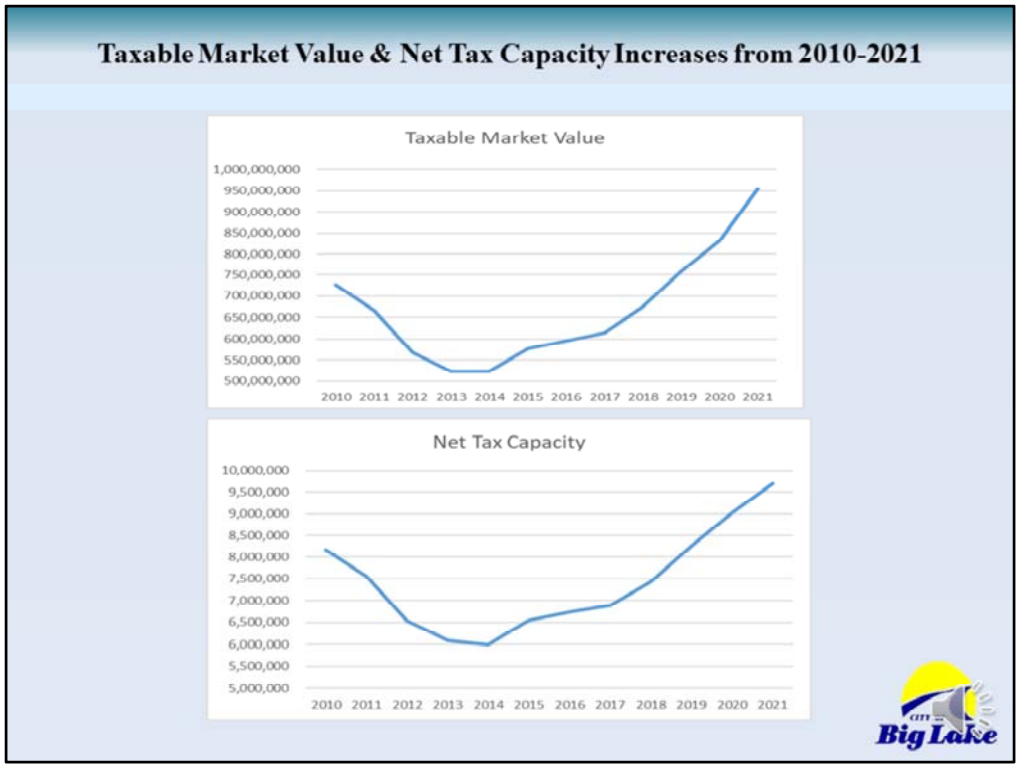
WHAT % OF CONSTRUCTION IS EACH TYPE		% OF MARKET
RES	83%	86.21%
AG	0%	0.55%
COMM	4%	6.05%
IND	5%	3.10%
APARTMENT	8%	4.09%
	100%	100.00%

% OF NEW CONSTRUCTION TO EMV 1.40%

			Increase over 2020
2021	Big Lake Taxable Market Value	954,551,800	14.59%
2021	Big Lake Net Tax Capacity	9,697,310	7.3300%

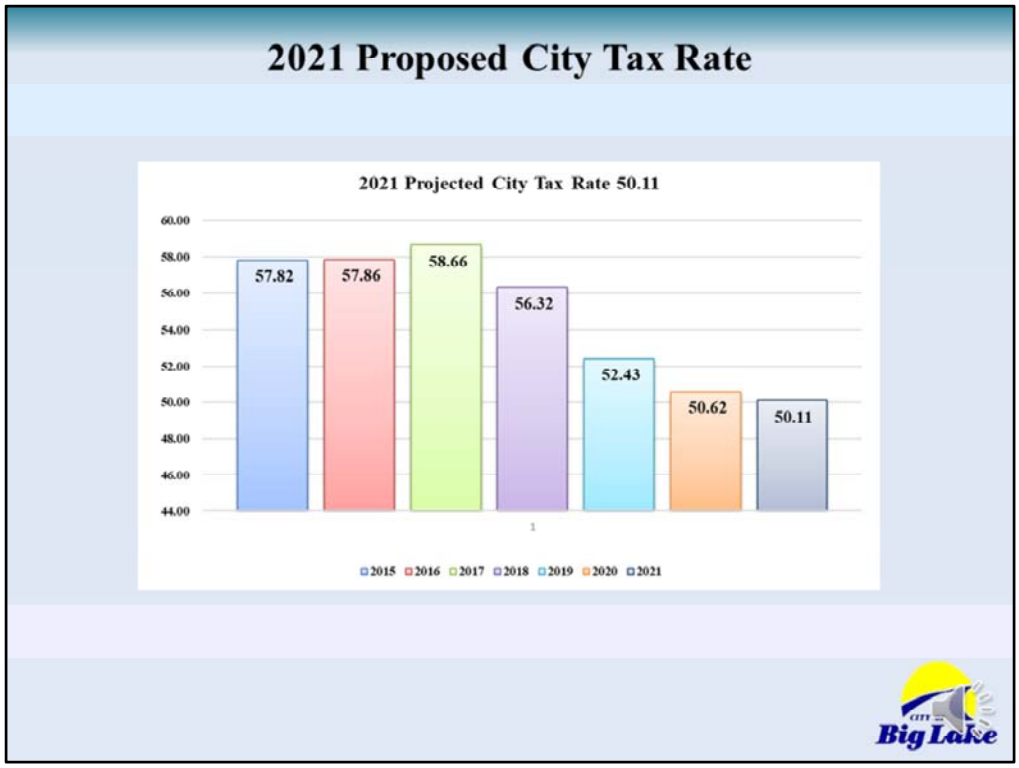
The preliminary estimated market value increase for Big Lake is at average of 5.49%. The County Assessor determines the market value by the beginning of the year before the taxes are payable, so these values take into consideration sales from 2019 and maybe the first month of 2020.

The preliminary numbers from Sherburne County indicate that the Net Tax Capacity will increase 7.33% over 2020, with approximately 1.4% contributed to new construction



The Net Tax Capacity has a direct impact on the City Tax Rate. Which in turned is what affects the City portion of the property taxes. Since 2010 the Taxable Market Value has increased 31%, which has a direct impact on the Net Tax Capacity, which over the same time frame has increased 19%

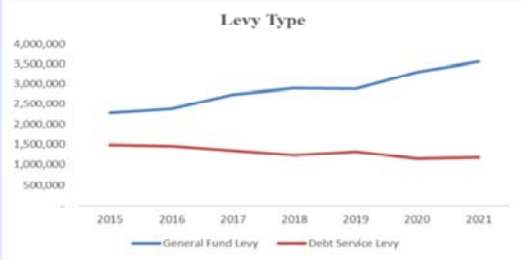
With the draft total levy amount of $4,859,273 – the City tax rate would DECREASE .51% over 2020



The projected City Tax rate with this first draft is 50.11% - as you can see from the Chart, the projected tax rate would be lower than the rate from 2015 by 7% even though the taxable market rates and net tax capacities have increased at a higher rate. This decrease can be partially contributed to the new construction over the last 6 years

2021 First Draft Proposed Total Levy - $4,859,273

	% Ch	2017	2018	2019	2020	2021	Inc/(Dec)	% Change
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%
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%
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%
							-	
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%
2012A GO Refunding Bonds		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0.00%
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%
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%
2016C GO Crossover Refunding (2010A)			19,688.00	187,052.00	206,068.00	241,763.00	35,695.00	17.32%
EDA Levy		50,000.00	50,000.00	130,000.00	130,000.00	130,000.00	-	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%
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%**
	less EDA	**4,079,927**	**4,125,858**	**4,199,410**	**4,435,953**	**4,729,273**		
	Debt Levy	**1,348,665**	**1,226,348**	**1,320,964**	**1,144,242**	**1,174,620**		



As indicated in the Chart the 2021 this first Draft Proposed Tax Levy is as follows:

General Levy – the amount needed in property tax to balance the budget once staff takes into consideration all other revenue sources available. $3,554,653

Debt Levy – current year's debt payments that are not covered by assessments, enterprise funds or other allocations directed by council. $1,174,620

I just want to remind council and the general public that the City's debt schedule is very aggressive, which is why we also get a positive review from the governmental crediting rating regarding our debt payments.

Debt can serve several different purposes, it is useful in matching costs to benefits of public assets, one year's debt payment is one year's benefit. It allows governments to build and acquire assets that the government would not otherwise be able to build or acquire. It is also useful as an economic development tool. In other words, debt is not something that should necessarily be avoided or eliminated, but rather, debt is something that should be used and managed effectively.

Also, the City is not able, by law, to pre-pay or pay in advance any general obligation bonds. Unlike a personal loan that would allow you to pay ahead or alter the amortization schedule in anyway due to excess cash, governmental bonds (for all forms of governments) are legal binding contracts with investors that purchase the debt in $5000 increments and which the legal documents say when the bonds can be called early, they also indicated that only 2 scheduled payments, based on the amortization schedule set in the bond documents, can be made.

Currently the City has refunded all bonds that were currently available to be refunded, which lead to the 1.2 million savings in 2016. The City does not have any other bonds that are callable until 2021 and we are always mindful of that.

EDA Levy – the amount that is used for the Economic Development Authority - $130,000, the city will continue to allocated the Community Developments Director's, who also executive director of EDA, wages and fringe 50/50 between the General Fund (General Levy) and Big Lake EDA Fund (EDA Levy)

2021 Proposed Tax Levy and City Tax Rate Impact of property taxes

2021 estimates of change to property tax for City Levy -

**estimate property values to increase 5.5% for 2021

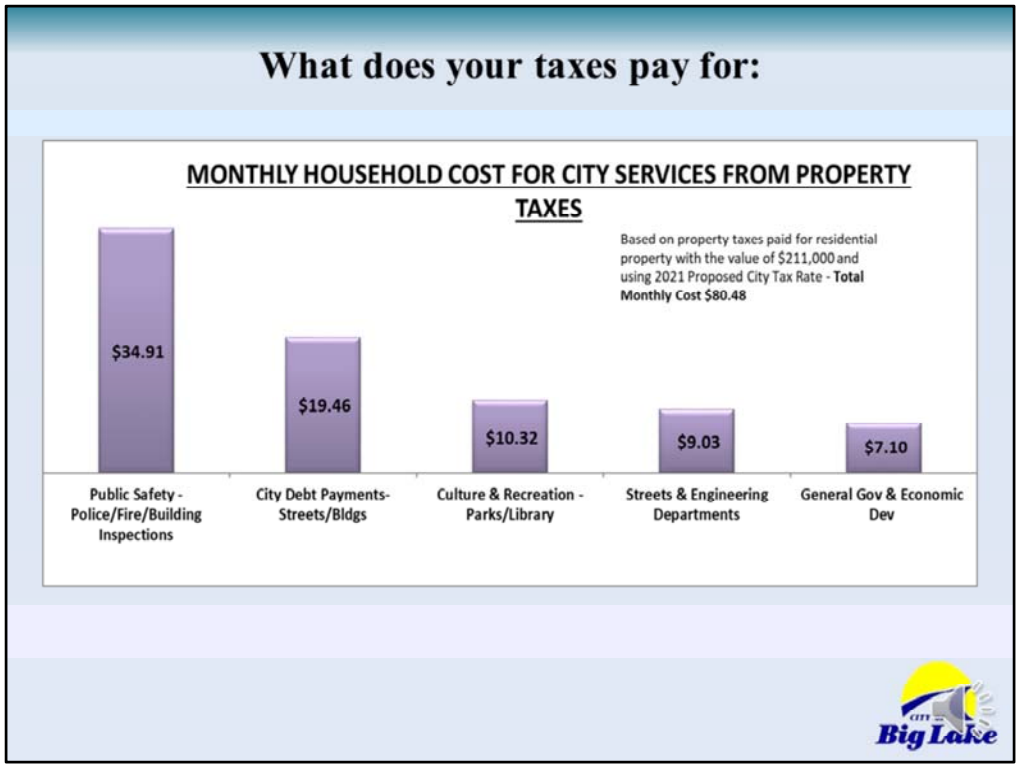
Residential Property -	30,400.00	76,000.00		5.50%	2021	50.62%	50.11%	-0.51%		
Value - 2020	Value - 2021	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2020	2021	+/- to 2020	per month	% of Change
125,000.00	131,875.00	25,371.25	106,503.75	0.01	1,065.04	501.19	533.68	32.49	2.71	6.48%
150,000.00	158,250.00	22,997.50	135,252.50	0.01	1,352.53	639.13	677.74	38.61	3.22	6.04%
175,000.00	184,625.00	20,623.75	164,001.25	0.01	1,640.01	777.07	821.80	44.73	3.73	5.76%
200,000.00	211,000.00	18,250.00	192,750.00	0.01	1,927.50	915.01	965.86	50.85	4.24	5.56%
225,000.00	237,375.00	15,876.25	221,498.75	0.01	2,214.99	1,052.95	1,109.92	56.97	4.75	5.41%
250,000.00	263,750.00	13,502.50	250,247.50	0.01	2,502.48	1,190.89	1,253.98	63.09	5.26	5.30%
275,000.00	290,125.00	11,128.75	278,996.25	0.01	2,789.96	1,328.83	1,398.04	69.20	5.77	5.21%
300,000.00	316,500.00	8,755.00	307,745.00	0.01	3,077.45	1,466.77	1,542.09	75.32	6.28	5.14%
Residential Property - Non Homestead										
Value - 2020	Value - 2021	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2020	2021	+/- to 2020	per month	
125,000.00	131,875.00	-	131,875.00	0.01	1,318.75	632.75	660.82	28.07	2.34	4.44%
150,000.00	158,250.00	-	158,250.00	0.01	1,582.50	759.30	792.98	33.68	2.81	4.44%
175,000.00	184,625.00	-	184,625.00	0.01	1,846.25	885.85	925.15	39.29	3.27	4.44%
200,000.00	211,000.00	-	211,000.00	0.01	2,110.00	1,012.41	1,057.31	44.91	3.74	4.44%
250,000.00	263,750.00	-	263,750.00	0.01	2,637.50	1,265.51	1,321.64	56.13	4.68	4.44%
300,000.00	316,500.00	-	316,500.00	0.01	3,165.00	1,518.61	1,585.97	67.36	5.61	4.44%
Apartments - increase 6.30% class rate is 1.25%										
1,000,000.00	1,063,000.00	-	1,063,000.00	0.0125	13,287.50	6,327.53	6,658.30	330.77	27.56	5.23%
1,500,000.00	1,594,500.00	-	1,594,500.00	0.0125	19,931.25	9,491.30	9,987.45	496.15	41.35	5.23%
2,000,000.00	2,126,000.00	-	2,126,000.00	0.0125	26,575.00	12,655.06	13,316.60	661.53	55.13	5.23%
		-								
Commercial - increased 3% - 1st $150,000 clase rate is 1.5%: remainder at 2%										
150,000.00	150,000.00	-	150,000.00	0.015	2,250.00	1,138.96	1,127.46	(11.49)	(0.96)	-1.01%
300,000.00	309,000.00	-	309,000.00	0.02	6,180.00	2,657.56	2,720.95	63.38	5.28	2.38%
500,000.00	515,000.00	-	515,000.00	0.02	10,300.00	4,682.37	4,785.46	103.08	8.59	2.20%
1,000,000.00	1,030,000.00	-	1,030,000.00	0.02	20,600.00	9,744.40	9,946.73	202.34	16.86	2.08%
1,500,000.00	1,545,000.00	-	1,545,000.00	0.02	30,900.00	14,806.42	15,108.01	301.59	25.13	2.04%
2,500,000.00	2,575,000.00	-	2,575,000.00	0.02	51,500.00	24,930.48	25,430.57	500.09	41.67	2.01%
3,500,000.00	3,605,000.00	-	3,605,000.00	0.02	72,100.00	35,054.53	35,753.13	698.60	58.22	1.99%
5,000,000.00	5,150,000.00	-	5,150,000.00	0.02	103,000.00	50,240.60	51,236.96	996.36	83.03	1.98%

Big Lake

Levy Impact on taxes

If a residential property value for 2021 had a value of $211,000; this proposed levy/city tax rate- would see an increase of 4.24 per month in City Taxes. This is due to the value of homes increasing on average approximately 5.5%. If there was no increase on the home value, then the impact to the residential property for City Taxes would be a decrease of .77 cents per month.

For Commercial property, the average projected increase is about 3%, so with the City tax rate of 50.11 a commercial property with a 2021 assessment value of $1.030,000 would see an increase of 16.86 per month.



Looking at what the city taxes pay for: A residential property with the value of $211,000 and using the 2021 proposed City tax rate the total monthly cost for City services is $80.48 or $2.64 a day

$34.91 public safety
$19.46 debt payments
$10.32 parks/library
$9.03 streets/engineering departments and
$7.10 for general government and economic development

$34.91 a month to pay for public safety, which includes Police, Fire and Building inspections I think is a pretty great bargain.

General Fund Summary Budget

	Actual			Budget			
	2017	2018	2019	2020	2021	+/- to last year	2022
REVENUE							
Taxes	$ 2,825,717	$ 2,873,469	$ 2,849,748	$ 3,190,692	$ 3,424,417	$ 233,725	3,605,735
Special assessments	2,149	2,955	4,473	2,000	2,000	-	2,000
Licenses and permits	646,799	554,781	604,528	541,490	476,217	(65,273)	518,267
Intergovernmental revenues	375,599	452,504	464,228	431,453	456,284	24,831	454,475
Franchise Fees	434,943	422,362	428,317	429,962	432,362	2,400	434,762
Charges for services	328,328	258,421	282,112	257,854	270,194	12,341	273,038
Fines and forfeitures	49,273	51,540	54,786	51,750	61,000	9,250	63,000
Interest earnings	37,181	(30,464)	223,852	31,500	17,000	(14,500)	17,000
Contributions/Donations	50,370	63,227	28,024	3,000	3,000	-	3,000
Miscellaneous revenue	29,153	3,442	54,887	4,000	1,000	(3,000)	1,000
Transfer In from Other Funds	300,000	375,000	600,064	450,000	450,000	-	450,000
Total Current year revenues	4,879,508	5,027,454	5,594,979	5,393,701	5,593,474	199,774	5,822,277
Prior year Donations - Designed Fund Balance	-	8,322	26,492	22,362	10,000	(12,362)	10,000
TOTAL GENERAL FUND REVENUES BUDGET	4,879,508	5,035,776	5,621,471	5,416,063	5,603,474	187,411	5,832,277
EXPENDITURES							
Mayor/Council	33,885	34,445	33,402	34,171	34,196	25	34,221
Planning and Zoning	116,903	158,431	175,367	156,448	154,931	(1,517)	164,598
Elections	1,226	15,708	1,218	24,550	6,300	(18,250)	27,500
Administration and Finance	526,751	525,726	517,808	542,979	568,387	25,408	596,181
IT - Computer/Software/Maintenance	-	-	66,269	78,300	101,986	23,686	107,912
BLCSC	61,041	61,956	64,799	69,491	72,572	3,081	75,281
EDA	139,539	169,803	121,650	104,528	116,381	11,853	123,139
Building Inspection	242,875	186,684	199,057	203,664	245,512	41,848	259,111
Engineering	44,217	58,023	56,454	86,568	106,860	20,292	113,078
Fleet				-	143,681	143,681	150,058
Streets	463,665	536,726	590,377	631,019	613,655	(17,364)	650,190
Parks	472,846	497,759	520,892	590,739	524,099	(66,640)	573,193
Police	1,590,136	1,776,234	1,920,301	2,054,459	2,098,719	44,260	2,220,862
Fire	306,028	293,668	377,470	416,660	433,153	16,493	445,463
Community - Recreation	18,356	85,192	97,166	102,783	103,820	1,037	108,288
Transfers out	657,335	640,124	654,850	319,904	270,221	(40,683)	183,221
TOTAL GENERAL FUND EXPENDITURES	4,674,802	5,040,364	5,297,500	5,416,063	5,603,474	187,411	5,832,277
NET REVENUE OVER (UNDER) EXPENSE	$ 204,706	$ (4,589)	$ 323,970	$ (0)	$ (0)	$ 0	$ 0
Unassigned Fund Balance - Projected	$ 3,054,570	$ 3,049,981	$ 3,373,951	$ 3,373,951	$ 3,373,951		3,373,951
Percentage of Expenditures: Unassigned Fund Balance must remain 50%	60.60%	56.31%	60.21%	60.21%	57.85%		60.21%

2021 First Draft Proposed Balanced General Fund Budget – is at $5,603,474, which is an increase of $187,411 from 2020. The projected unassigned Fund Balance is 57.85%, of the 2022 Concept Budget, which is above the 50% required per the City's financial policies.

Revenue significant changes over 2020 budget are as follows:

Taxes which is 61% of total budget is an increase of 233,725

Licenses and Permits which is 8% of the total budget shows a decrease of 65,273

2021 only budgeting for 40 new homes to be conservative, but did include some additional development

Transfer in from other funds, which is 8% of the total budget remains the same as last year.

This year we are proposing a $450,000 transfer from the liquor store. This transfer helps lower the overall funds to be raised via property taxes in order to balance the budget. Great reason as to why it is important to shop local as the profit from the liquor store are poured back into the community through the services provided by the City.

General Fund Summary Budget by Category

Category:	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget	2020-2021 $ Change	2020-2021 % Change
Personnel	$ 2,904,953	$ 3,043,249	$ 3,464,934	$ 3,601,696	$ 136,762	3.95%
Personnel - Elections	10,773	-	18,000	3,000	(15,000)	-83.33%
Professional Services	105,243	176,649	156,452	165,596	9,144	5.84%
Operations	1,261,592	1,313,295	1,354,673	1,451,861	97,188	7.17%
Marketing	3,911	2,354	5,100	5,100	-	0.00%
Animal Control	858	671	1,000	1,000	-	0.00%
Pass Through Expenditures	102,393	106,432	96,000	96,000	-	0.00%
Transfers to other Funds	640,124	654,850	319,904	279,221	(40,683)	-12.72%
Total - Budget	**$5,040,364**	**$5,297,501**	**$ 5,416,063**	**$ 5,603,474**	**$ 187,411**	3.46%
	-	-	-	-		
% of budget	2018	2019	2020	2021		
Personnel	57.63%	57.45%	63.98%	64.28%		
Personnel - Elections	0.21%	0.00%	0.33%	0.05%		
Professional Services	2.09%	3.33%	2.89%	2.96%		
Operations	25.03%	24.79%	25.01%	25.91%		
Marketing	0.08%	0.04%	0.09%	0.09%		
Animal Control	0.02%	0.01%	0.02%	0.02%		
Pass Through Expenditures	2.03%	2.01%	1.77%	1.71%		
Interfund/Lease payment	0.21%	0.00%	0.00%	0.00%		
Transfers to other Funds	12.70%	12.36%	5.91%	4.98%		
	100.00%	100.00%	100.00%	100.00%		

Expenditure significant changes over 2020 budget are as follows:
Personnel line item increased by $136,762 (personnel is 64% of total budget)
Cost of Living Adjustments (COLA), or market rate increase, 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%

Positions included in draft – not currently filled

Lead Operator for Water & Wastewater and Streets & Parks division – total of 4
Seasonal Employees at Lakeside Park boat inspections– May – Aug – total of
Additional Part-time Administrative Assistant in Community Development –
Fire position is included in this budget

Health Insurance premiums in total increased by 4%.
Approximately 5% increase to worker's compensation insurance
Professional Services increased by $9,144 or 5.84%
Operations line item increased by $97,188 or 7.17% (26% of budget)
Transfers to other funds Line item decreased by $40,683 – 5% of budget total transfers

General Fund Summary Budget by Service

Service	2020 Adopted Budget	2021 Proposed Budget	2020-2021 $ Change	2020-2021 % Change	% Total Budget	Reason for change
General Government						
Mayor/Council	$ 34,171	$ 34,196	$ 25	0.07%		Increase in Liability Insurance
Planning	156,448	154,931	(1,517)	-0.97%		Personnel (Step Increases + Insurance Increases)
Elections	24,550	8,300	(16,250)	-66.19%		Election year in 2020
Administration/Finance	774,843	741,218	(33,625)	-4.34%		Personnel (Step Increases + Insurance Increases) - reduction in transfer
IT - Computer/Software	101,700	123,986	22,286	21.91%		Increase in transfer to Capital Computer Fund + new software
Total General Government	1,091,712	1,062,631	(51,367)	-4.71%	18.96%	
Public Safety						
Police	2,057,099	2,101,359	44,260	2.15%		Personnel (Step Increases + Insurance Increases) + fitness - EAP
Fire	419,460	433,153	13,693	3.26%		Potential new position not filled in 2020 + increase pay for firefighters
Building	203,664	245,512	41,848	20.55%		Personnel (Step Increases + Insurance Increases) + increase in contract fo
Total Public Safety	2,680,223	2,780,024	99,802	3.72%	49.61%	
Streets & Highways						
Engineering	86,568	106,860	20,292	23.44%		Personnel (Step Increases + Insurance Increases)+ increase in consultant f
Fleet	-	143,681	143,681	100.00%		Set up new Division - split off from Street/Parks + increase in repairs
Streets	666,020	648,656	(17,364)	-2.61%		Personnel (Step Increases + Insurance Increase) - removed Maintenance I
Total Streets & Highways	752,588	899,198	146,609	19.48%	16.05%	
Culture & Recreation						
Parks	614,739	568,849	(45,890)	-7.46%		Personnel (Step Increases + Insurance Increase) - removed Maintenance I
BLCSC	69,491	72,572	3,081	4.43%		Additional repairs and equipment requested by Library
Recreational-Community (Other)	102,783	103,820	1,037	1.01%		Personnel -allocated 15% to Farmers Market Fund
Total Culture & Recreation	787,013	745,241	(41,772)	-5.31%	13.30%	
Economic Development	104,528	116,381	11,853	11.34%	2.08%	Personnel -allocated 50% of Director Wages & Fringe to Big Lake Economic Development Authority
Total General Fund Expenditures	$ 5,416,064	$ 5,603,474	$ 187,410	**3.46%**		

Looking at budget by services, the majority of the increase is due to personnel, also we have established a fleet maintenance division so it is easier to keep track of all repairs on the street & parks equipment.

Operations line item increased by $97,188 or 7.17% (26% of budget)

- Budget increase for liability insurance across each department.
- Budget increase for contractors hired for building
- Budget increase for contractors hired for street, this is to do code enforcement lawn mowing and snow removal, however there is also increase to a corresponding revenue for these services.
- Budget increase for repair and maintenance of equipment – now coded in the new Fleet Maintenance dept.
- Budget increase for Fire protection services
- Budget increase for IT – new software
- Budget increase for City charge for Water/Sewer.

Transfers to other funds Line item decreased by $40,683 – 5% of budget total transfers

- Election Machines - $2,000;Street Maintenance/Improvement Fund - $170,000 Computer Replacement Fund - $22,000;Misc. Equipment Replacement Fund Streets & Parks - $10,000 (5,000 each);Playground Equipment Replacement Fund - $5,000;Trail Maintenance Fund - $9,000
- Park Maintenance Fund - $25,750 (savings for not having to have park attendants);Police Taser Replacement Fund - $2,640 (lease payment)
- Industrial Park Fund 141 to make Interfund Loan payment to Sewer - $25,000
- Transfer of Jerky Shoppe Base rent received to the Debt Service for the Liquor Store - $7,831

Local Government Aid - Allocation Budget

Budget	2020	2021	2022	2023	2024	2025
LGA	$ 720,974	$ 756,115	$ 759,896	$ 763,695	$ 767,514	$ 771,351
LGA - TO 198	100,000	100,000	100,000	100,000	100,000	100,000
LGA - TO 199	620,974	656,115	659,896	663,695	667,514	671,351
ALLOCATION PER SERVICE						
ADMIN/FINANCE	$ 53,000	$ 25,000	$ 40,000	$ 25,000	$ 25,000	$ 25,000
BLCSC	-	6,000	-	-	-	-
FIRE	160,833	220,833	213,733	325,000	157,500	348,250
IT	7,500	7,500	7,500	7,500	7,500	7,500
PARKS DEPARTMENT	60,000	100,000	45,000	65,000	-	-
POLICE	72,300	75,200	74,550	82,200	71,900	37,000
STREETS DEPARTMENT	262,000	105,000	290,000	310,000	170,000	374,400
STREET PROJECTS - 198	100,000	100,000	100,000	100,000	100,000	100,000
PARKS/TRAIL PROJECT - 198	-	-	-	-	-	-
Total Allocated	$ 715,633	$ 639,533	$ 770,783	$ 914,700	$ 531,900	$ 892,150
Unallocated +/-	5,341	116,582	(10,887)	(151,005)	235,614	(120,799)

LGA 2021 certified amount is $756,115 an increase of $35,141 over 2020. All but $116,582 has been allocated to special projects/equipment based on the CIP Plan – this still needs to be reviewed by departments to verify correct equipment is being replaced.

CIP PLAN 2021-2025

2021 through 2025 - Summary by Department

Dept	2021	2022	2023	2024	2025	Totals
Administration/Finance	265,000	190,000	125,000	125,000	125,000	830,000
IT Department	29,500	25,500	25,500	25,500	25,500	131,500
Elections	2,000	-	2,000	-	2,000	6,000
Big Lake Community Service Center	6,000	-	-	-	-	6,000
Fire - City Portion only	220,833	706,133	325,000	157,500	348,250	1,757,717
Police Department	77,840	77,190	82,200	71,900	37,000	346,130
Streets Department	140,000	325,000	665,000	525,000	740,400	2,395,400
Streets Improvements	4,218,716	2,627,241	-	3,121,261	-	9,967,218
Parks Department	144,750	89,750	109,750	44,750	64,750	453,750
Park Development- NOT CASH FUNDED	330,000	150,000	450,000	350,000	-	1,280,000
Water Enterprise Fund	3,458,000	58,000	58,000	58,000	58,000	3,690,000
Sewer Enterprise Fund	156,000	150,000	16,600,000	50,000	50,000	17,006,000
Storm Sewer Enterprise Fund	7,500	7,500	7,500	7,500	7,500	37,500
Liquor Store Enterprise Fund	151,000	35,000	50,000	45,000	45,000	326,000
City Debt Payments	4,426,319	4,488,226	4,680,309	4,363,600	3,705,299	21,663,753
Total General Fund and Enterprise Funds	13,633,458	8,929,540	23,180,259	8,945,011	5,208,699	59,896,968

2021 through 2025 - Summary by Funding Source

Funding Source	2021	2022	2023	2024	2025	Totals
General Fund	346,390	150,390	419,750	417,750	434,000	1,768,280
CIP FUND	76,000	492,400	15,000	10,000	30,000	623,400
LGA	609,533	770,783	914,700	531,900	888,900	3,745,817
Bonds	4,218,716	2,627,241	-	3,121,261	-	9,967,218
Park Dedication - NOT CASH FUNDED	330,000	150,000	450,000	350,000	-	1,280,000
Water Operations	58,000	58,000	58,000	58,000	58,000	290,000
Revenue Bonds - Water	3,400,000	-	-	-	-	3,400,000
Revenue Bonds - Sewer	-	-	14,500,000	-	-	14,500,000
Sewer CIP	-	-	2,000,000	-	-	2,000,000
Sewer Operations	156,000	150,000	100,000	50,000	50,000	506,000
Storm Operations	7,500	7,500	7,500	7,500	7,500	37,500
Liquor Operations	75,000	35,000	35,000	35,000	35,000	215,000
Debt - GF	1,052,393	823,675	694,003	690,700	577,892	3,838,663
Debt - WF	580,129	579,846	579,235	579,295	-	2,318,505
Debt - SF	980,475	980,380	980,827	980,791	980,272	4,902,745
Debt - SA	152,799	152,538	152,243	152,913	152,531	763,024
Debt - GF/EF	1,389,412	1,390,294	1,404,620	1,164,790	934,035	6,183,151
Debt - FCH	271,111	561,493	869,381	795,111	1,160,569	3,657,665
Total All Funding Sources	13,633,458	8,929,540	23,180,259	8,945,011	5,208,699	59,896,968

CIP projects

As in the past the LGA is budgeted in the City's CIP funds for purchase of equipment or projects.

On the CIP plan, currently the park development items are not funded at this time In addition, staff is recommending that the Franchise Fee, beginning with the 2023 budget year be allocated to the CIP funds rather than the General Fund. These funds could then be used to complete street projects or to make the debt payments for street projects.

CIP PLAN 2021-2025

Dept	Description	Funding Source	2020	2021	2022	2023	2024	2025
Administration/Finance								
see street	Transfer to Street Reconstruction-196	General Fund	199,033	140,000	90,000	*now franchise	-	-
	CITY BRANDING CAMPAIGN-BLEDA	CIP Fund	25,000	-				
	HWY 25 COALITION STUDY/or other	LGA	15,000	15,000	15,000			
	City Hall Remodel Repairs	LGA	25,000	10,000	25,000	25,000	25,000	25,000
	Transfer to Debt/CIP for Street Reconstn	LGA	100,000	100,000	100,000	100,000	100,000	100,000
	Administration/Finance Department Total		**364,033**	**265,000**	**190,000**	**125,000**	**125,000**	**125,000**
IT								
	Computer Replacement Plan	General Fund	15,000	15,000	15,000	15,000	15,000	15,000
	Computer Replacement Plan-Council/Comm	General Fund	8,400	7,000	3,000	3,000	3,000	3,000
	Financial Software	CIP Fund	150,000					
	Replace Del Squad Computers - Chg to LGA	LGA	7,500	7,500	7,500	7,500	7,500	7,500
	IT General Fund Total		**180,900**	**29,500**	**25,500**	**25,500**	**25,500**	**25,500**
Elections								
	Election Machines Replacement	General Fund		2,000		2,000		2,000
	Elections Department Total		-	**2,000**	-	**2,000**	-	**2,000**
BLCSC								
	Police Department - Air Condition Unit	LGA	-	6,000	-			
	Big Lake Community Service Center Total		-	**6,000**	-	-	-	-
Fire - City Portion only								
	Computers - 5 units life 5 yrs	General Fund	3,000					3,250
	Station Roof Replacement - chg to LGA in 20	LGA	5,000	5,000				
	Station Roof Replacement - done	LGA			40,000			
	Thermal Image Cameras	LGA			7,000		7,500	
	Radios - 44 @ 4200	LGA	22,500	22,500	23,400			
	Radios purchased	CIP Fund			92,400			
	Turnout Equipment	LGA						70,000
	Side by Side - 15K	LGA					15,000	
	Grass rigs replace 1 (2001) 130K	LGA				45,000		
	Grass rigs replace 1 (2004) 140K	LGA						70,000
	Grass rigs replace 1 (2000) 120K	LGA		60,000				
	Turnout Equipment - 67.5k	IGA						70,000
	Engine 12 replace (1996) $800k	LGA	133,333	133,333	133,333			
	Engine 12 replace (1996) $800k	CIP Fund			400,000			
	Engine 1 replace (2007) $600k	LGA				10,000	35,000	35,000
	Ladder 1 (2003) $600k	LGA			10,000	100,000	100,000	100,000
	Water Tender 17 (2000) $300k	LGA				150,000		
	Fire Department Total		**163,833**	**220,833**	**706,133**	**305,000**	**157,500**	**348,250**

Big Lake

Detail list of items for the 2021-2025 CIP Plan per department

CIP PLAN 2021-2025

Dept	Description	Funding Source	2020	2021	2022	2023	2024	2025
Police								
	Replace Tasers	General Fund	2,640	2,640	2,640			
	Replace Fleet	LGA	80,500	82,600	42,350	99,200	88,900	45,500
	Sale of Squad Cars	LGA	(36,000)	(17,000)	(8,500)	(17,000)	(17,000)	(8,500)
	Replace Motorola Portable Radios	LGA	9,600	9,600				
	Replace Motorola Squad Radios	LGA	8,200		40,700			
	Police Department Total		74,940	77,840	77,190	82,200	71,900	37,000
Street Department								
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	5,000	16,000
	Seal Coat - Fund 196	General Fund	30,000	30,000	30,000	-	-	-
	Mill/Overlay - FUND 196 FCH FEE	General Fund				350,000	350,000	350,000
	Roller Purchase used	LGA		40,000				
	Replace 1998 924H Loader #96	LGA			210,000			
	Replaced 2007 Holder Tractor #307	LGA	150,000					
	Replace 2008 Floor Sweeper #308	LGA	6,000					8,000
	replace 2008 Floor Scrubber #318	LGA	6,000					8,000
	Replace 2004 Ford Explorer #24	LGA	50,000					
	Replace 2002 Ford 550 #02	LGA		65,000				
	Replace 2002 Ford 550 #12	LGA				80,000		
	Replace 2005 Ford 150 #25	LGA			50,000			
	Replace 2002 Chev 2500 #32	LGA					50,000	
	Replace 2005 Chev 2500 #35	LGA	50,000					
	Replace 2000 Air Compressor #100	LGA			30,000			
	Replace 2002 Dump Truck #102	LGA				200,000		
	Replace 2013 Towmaster Trlr #T16	LGA				30,000		
	Replace 1985 Case 580 #67	LGA					120,000	
	Replace 2005 International Dump Truck #105	LGA						179,200
	Replace 2006 International Dump Truck #106	LGA						179,200
	Street Department Total		297,000	140,000	325,000	665,000	525,000	740,400
Parks Department								
	Park Playground equipment replacement fun	General Fund	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
196	Trail Maintenance Fund	General Fund	9,000	9,000	9,000	9,000	9,000	9,000
196	River Oaks Park Fund	General Fund	5,000	25,750	25,750	25,750	25,750	25,750
	Replace 2006 John Deere Tractor #306	LGA		100,000				
	Replace 2014 John Deere Mower #314	LGA			45,000			
	Replace 2008 Dump Truck #08	LGA				65,000		
	Replace 1996 Trailer #66	C IP Fund						20,000
	Lakeside Park (Parking Lot improvements)	LGA	60,000					
	Parks Department (General Fund) Total		84,000	144,750	89,750	109,750	44,750	64,750

Detail list of items for the 2021-2025 CIP Plan per department

If you have any questions, please contact me
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