2015 Adopted/2016 Concept Biennial Budget

City of Big Lake
160 Lake Street North
Big Lake, MN 55309

Phone: (763) 263-2107
Fax: (763) 263-0133
Website: www.biglakemn.org

Table of Contents

Council Members & Terms	2
Budget Overview	3
Financial Information	3 - 8
General Fund	
Revenue Detail	9 - 12
Expenditure Summary	13 - 14
Departmental Detail	
Mayor/Council	15
Planning	16
Administration	17
Big Lake Community Services Center	18
Economic Development	19
Building	20
Streets	21
Parks	22
Police	23
Fire	24
Community/Other	25
Special Revenue Fund	
Economic Development Authority	26 - 27
Enterprise (Proprietary) Funds	
Water	28 - 29
Sanitary Sewer	30 - 31
Storm Water	32 - 33
Municipal Liquor	34 - 35
Five Year Capital Improvement Plan	36 - 38
LGA Recommendations	39

Council Members

Name	Office	Term Expires
Raeanne Danielowski	Mayor	December 31, 2016
Nick Christenson	Council Member	December 31, 2016
Seth Hansen	Council Member	December 31, 2016
Duane Langsdorf	Council Member	December 31, 2018
Mike Wallen	Council Member	December 31, 2018

2015 Budget Overview

The 2015 Adopted/2016 Concept budget is the third biennial budget for the City. The use of a two-year projection for budget purposes assists in long-term planning and provides a more stable accounting of city revenues and expenditures. Economic challenges in the past years have made long-range planning even more important for the City. This budget is a comprehensive decision-making document, reflecting an accurate description of the city's operations.

Work began on the 2015/2016 Biennial Budget in July of 2014. Four budget workshops were held with council as well as several additional department meetings to identify additional revenue sources, non-core services that could be cut or reduced, and review of future debt payment requirements.

A public hearing to solicit resident input was held on November 25, 2014. The public hearing replaces the former Truth-In-Taxation Hearing, which was repealed by the state legislature.

The Budget and Capital Improvement Plan were adopted by council December 11, 2014.

Financial Information

Fund Types:

The City of Big Lake classifies funds into five types: General Fund, Special Revenue Funds, Enterprise Funds, Debt Service Funds, and Capital Project Funds.

General Fund – Accounts for all revenues and expenditures not required to be accounted for in other funds. It has more diverse revenue sources than other funds, including property taxes, licenses, permits, fines, intergovernmental revenues, service charges, and investment earnings. The fund's resources finance a wide range of functions, including operations for general government, public safety, public works and general service expenditures.

Special Revenue Funds – Established to account for revenues derived from taxes and other specific revenue sources. Resources provided by Special Revenue funds are restricted by statute or ordinance to finance specific City functions or activities. Big Lake currently only has five funds in this category, the Economic Development Authority (EDA) fund, Narcotic Forfeiture fund, DWI forfeiture fund, Traffic Safety Program fund and the Farmers Market fund. Of these five funds, the City only budgets anticipated revenues and expenditures for the EDA fund.

Enterprise Funds – Account for the acquisition and operation of water, sewer, solid waste, storm water, and liquor store operations. These funds are designated to be self-supporting from user charges of the general public.

Capital Project Funds – Account for the resources used for the acquisition and construction of capital facilities, except for facilities financed by the enterprise funds. The City does not include the Capital Project Funds in the adopted budget as the resources are approved by the City Council on a project-by-project basis.

Debt Service Funds - Account for the payment of principal and interest on long-term debt. Revenue sources vary, but are predominately from taxes. The following schedule outlines debt the City of Big Lake is responsible for.

Description	Date of Issue	Maturity	Interest Rate	Issued	Balance 12/31/2013
Governmental Activities					
G.O. Bonds, Including Refunding Bonds					
G.O. Refunding Improvement Bonds 2011A	2011	2020	0.40 - 2.45	2,095,000	1,740,000
G.O. Refunding Improvement Bonds 2011B	2011	2022	2.00 - 2.80	3,415,000	3,415,000
G.O. Capital Improvement Bonds of 2006B	2006	2023	3.70 - 4.25	1,135,000	705,000
G.O. Improvement Bonds of 2007A	2007	2023	4.00 - 4.10	2,105,000	1,615,000
G.O. Capital Improvement Bonds of 2007C	2007	2028	4.00 - 4.35	1,130,000	960,000
G.O. Improvement Bonds of 2007E	2007	2018	4.00 - 4.10	900,000	490,000
G.O. Improvement Bonds of 2008A	2008	2024	3.25 - 4.50	3,655,000	3,170,000
G.O. Capital Improvement Bonds of 2009A	2009	2017	1.10 - 2.90	620,000	365,000
G.O. Improvement Bonds of 2010A	2010	2026	2.00 - 3.80	3,590,000	3,310,000
Transportation Revolving Loan Fund	2010	2029	1.726	2,465,000	2,119,000
G.O. Refunding Improvement Bonds 2012A	2012	2026	2.00 - 2.70	1,040,000	1,040,000
(Split w/ 301, 401 below)					
Total G.O. Bonds, Including Refunding Bonds				22,150,000	18,929,000
Revenue Bonds					
Public Project Revenue Bonds of 2005 - split with 501 below	2005	2026	4.00 - 5.30	493,306	365,762
G.O. Taxable Tax Abatement Bonds 2013B	2013	2028	2.00 - 4.30	2,220,000	2,220,000
Total Revenue Bonds				2,713,306	2,585,762
G.O. Tax Increment Bonds					
G.O. Tax Increment Bonds of 2004C	2004	2030	5.00 - 5.90	795,000	745,000
G.O. Taxable TIF Bonds of 2013A	2013	2024	2.00 - 4.25	1,105,000	1,105,000
Total G.O. Tax Increment Bonds				1,900,000	1,850,000
				26,763,306	23,364,762
Business-Type Activities					
G.O. Revenue Bonds, Including Refunding Bonds					
Public Facility Authority Drinking Water G.O. Revenue Loan	2004	2024	2.53	9,111,996	5,506,000
Public Facility Authority Clean Water G.O. Revenue Loan	2009	2029	2.41	13,470,120	12,520,000
G.O. Utility Revenue Bonds of 2005B	2004	2026	4.00 - 4.375	2,625,000	1,960,000
Public Project Revenue Bonds of 2005 - split with 275 above	2005	2026	4.00 - 5.30	1,311,694	1,004,239
G.O. Utility Revenue Bonds 2007B	2007	2027	4.00 - 4.35	2,060,000	1,590,000
G.O. Utility Revenue Refunding Bonds of 2007D	2007	2020	3.60 - 4.00	2,670,000	1,630,000
G.O. Revenue Bonds of 2007F	2007	2027	4.00 - 4.50	1,325,000	1,010,000
G.O. Utility Revenue Bonds of 2008B	2008	2029	3.50 - 4.75	3,000,000	2,645,000
G.O. Refunding Bonds of 2012A (split w/ 217 above)	2012	2026	2.00 - 2.70	3,745,000	3,745,000
Total G.O. Revenue Bonds, Including Refunding Bonds				39,318,810	31,610,239
TOTAL GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES				66,082,116	54,975,000

Revenue Sources:

Property Taxes: Levied for the general operations of the City, as well as the repayment of outstanding debt. The General Fund receives the largest share of the levy, with debt service funds being the only other use for this revenue source.

Licenses & Permits: These revenues are received from businesses, and individuals licensed by the City. Building permits and license fees approximate the direct and indirect cost of issuing the licenses and policing the licensed activities.

Intergovernmental Revenue: These are revenues received from federal, state, and county sources. The General Fund will see an increase in Intergovernmental revenue for 2013, as council determined they wanted to budget for Local Government Aid (LGA) to offset the increase in debt payments, and rising cost of operations. This revenue source has not been budgeted for in the last few years.

Charges for Services: These are user fees, charged to provide the funding needed to operate facilities from those who use them. The largest example of this in the City is utility charges. These are revenue sources in the enterprise funds of the City.

Fines & Forfeitures: This type of revenue is generated by violations of the City code and ordinances.

Donations & Contributions: These revenues are typically received from charitable organizations for specific one-time expenditures purposes and/or to benefit a cause.

Transfers In: This revenue source is for revenue that is transferred from one City Fund to another City Fund. An annual transfer from the Liquor Fund to the General Fund is done to help cover operational costs within the General Fund. This transfer is budgeted for $275,000 in 2015 and $280,000 for 2016.

Other: Includes investment income, and other miscellaneous revenue sources.

Expenditure Categories:

Personnel: Consists of salaries, health benefits, and the city's contribution towards FICA, Medicare, PERA, and worker's compensation insurance.

Retirement costs: Employees are covered by defined benefit plans administered by the Public Employees Retirement Associated of Minnesota (PERA). They are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Retirement Plan	2010	2011	2012	2013	2014	2015
Coordinated Plan	7.20%	7.25%	7.25%	7.25%	7.25%	7.50%
Police and Fire Fund	14.1%	14.4%	14.4%	14.4%	15.3%	16.2%

Professional Services: Includes services provided to the City by outside sources, including engineering, legal, audit, building inspections, contractors, etc.

Operations: Costs associated with maintaining the core functions of each department. Examples include office supplies, computer maintenance, electricity, gas, cleaning, fuel, advertising, uniforms, etc.

Capital Improvements: Items that are greater than $5,000 with a useful life of more than one year, and all infrastructure and building construction projects that are capitalized.

General Fund - City Departments:

General Government

Mayor/Council: The City of Big Lake is a statutory city governed by an elected mayor and four council members. As elected officials for the community, the mayor and council exercise legislative power by which all

matters of policy are determined. They also exercise control through the adoption of an annual budget and by appointing advisory committees to provide advice and recommendations for action on policy-related matters.

Planning: The Planning Department provides planning and zoning related services to ensure compliance with City ordinances and the city's long range comprehensive plan.

The Planning Commission meets monthly to review various planning applications and provide recommendations to aid in the decision making of the City Council. Members of this board are appointed by the mayor and city council.

Administration/Finance: This department oversees the general administration and financial functions for the City. This includes human resources, accounting, payroll, debt and investment management, clerk functions, elections, and general city administration activities.

Public Safety

Building Inspections: The City had contracted with Inspectron, Inc. for City inspection services prior to hiring a full-time Building Official in April, 2013. The City's Building Official is responsible for all residential and commercial building permit inspection and plan review for the City.

Police: The City maintains its own police department. During 2012 a new Chief of Police was hired and the department relocated to City Hall, as a cost-saving measure. The police officers are represented by Law Enforcement Labor Services, Inc, Local 164. The current contract runs through December 31, 2014. The next contract has been settled and runs through December 31, 2016.

Fire: The City of Big Lake, through a joint powers agreement with Big Lake Township, provides fire protection services for the City and Township. The department also services certain sections of Orrock Township through a separate fire services contract.

Streets & Highways

Streets: The Streets Department is included in the overall public works department for the City. This department is responsible for the maintenance of a quality transportation system for the City; including signage, lighting, seal coating, street striping, snow removal, and other maintenance activities.

Culture & Recreation:

Parks: The Parks Department is included in the overall public works department for the City. This department is responsible for the maintenance of various parks throughout the City. Duties include mowing, park equipment maintenance, oversight of Lakeside Park, and other maintenance activities.

The Parks Committee is appointed by the mayor and city council. This board meets monthly to review various park-related matters and provide recommendations to aid in the decision-making of the city council. This committee also provides long term strategic planning to identify areas within the City where resources should be committed towards existing parks or for new dedicated open space.

Big Lake Community Services Center (BLCSC): In December of 2013, The City acquired the property located at 790 Minnesota Avenue. The building is being used, in part, to provide space for the Big Lake branch of the Great River Regional Library (GRRL). Through the City's agreement with GRRL, the City is

responsible for providing and maintaining space for the operations of the library. Staffing for the library, as well as inventory, is handled through GRRL. The Big Lake Township currently contributes $21,000 annually to help cover the cost of housing the library. The remaining space within the building is occupied by the Big Lake Police Department along with 2 other short-term tenants.

Economic Development

Economic Development: This department is responsible for overseeing the various development and redevelopment efforts of the City, as well as promoting the City to various residential and commercial developers that consider investing in our community.

Community/Other: This department varies significantly from year to year as it is used to cover projects and programs not specific to a single department in the General Fund.

Special Revenue Funds:

Economic Development Authority Fund: The City of Big Lake Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the City of Big Lake EDA (BLEDA) is reported as if it were part of the primary government because it provides services exclusively for the City of Big Lake.

The EDA was granted authority under an enabling resolution originally passed in 1990 by the City of Big Lake. Minnesota Statute 469 details the authorized activities the EDA may participate in. The resolution establishing the City of Big Lake EDA identifies any conditions or limitations to the statutorily-allowed powers of the EDA.

Big Lake Economic Development Authority (BLEDA) meets on a monthly basis to review current development and future economic goals throughout the City. BLEDA provides recommendations to the city council to aid in the decision making processes of the council. Members of the board are appointed by the mayor and city council.

Enterprise Funds:

Water Fund: This fund is responsible for the maintenance and supply of the City's water system. Capital and infrastructure relating to the water supply system of the City are also tracked in this fund.

Sewer Fund: This fund is responsible for the maintenance and operations of the City's sanitary sewer system. Similar to the water fund, and all enterprise funds, capital and infrastructure relating to the sanitary sewer operations of the City are also tracked in this fund. In 2009 the City started work on an expansion to its wastewater plant. This project is expected to be completed in early 2014.

Storm Sewer Fund: This fund is responsible for the maintenance and operations of the City's storm sewer system. This enterprise was created in 2005 to help fund the increasing storm water management costs of the city.

Liquor Fund: The City owns and operates a municipal liquor store. The store moved to its current site in 2006. This move more than doubled the size of the operation. Sales have been steadily increasing and it is anticipated that they will continue to do so in the coming years. Profits from the liquor store are transferred to the General Fund to help cover the costs of operations.

Conclusion

The remaining portions of this budget document provide greater detail on the funding sources and uses. The City sincerely hopes that all interested parties will find this document useful in evaluating the City's programs and services. Supplemental information can be obtained from the Finance Department.

2015 General Fund Budget Summary

	2014 Budget	2015 Budget
Property Taxes	$1,993,261	$2,053,268
Special Assessments	15,000	2,000
Licenses & Permits	282,900	288,350
Intergovernmental	499,506	639,056
Charges for Services	383,997	635,900
Fines & Forfeitures	27,000	30,400
Investment Income	17,000	5,000
Contributions/Donations	11,000	11,000
Transfer In	270,000	275,000
Total - General Fund Revenues:	**$3,499,664**	**$3,939,974**

Mayor/Council	$36,299	$50,564
Planning	106,488	90,885
Administration	467,490	488,482
BLCSC	32,800	57,300
EDA	82,728	124,315
Building	198,934	193,688
Streets	565,188	712,639
Parks	373,853	408,422
Police	1,376,997	1,487,379
Fire	234,888	304,300
Community & Other	24,000	22,000
Total - General Fund Expenditures:	**$3,499,664**	**$3,939,974**
Budgeted Use of Reserves:	$0	$0
Unassigned Fund Balance - Projected	$2,047,571	$2,047,571
Percentage of Expeditures:	58.51%	51.97%

City of Big Lake
General Fund
Revenue Budget

Account Number	Description		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-010-3125	Land Use Revenue	LP	$ 12,017	$ 46,900	$ 8,925	$ 3,625	$ 7,000	$ 8,700	$ 1,700	24%	$ 9,700
101-010-3418	Administrative Charges	CFS	(120)	(114)	-	-	-	-	-		-
101-015-3101	RE & PP Taxes-Current	PR TX	1,078,204	929,075	850,812	1,934,349	1,960,461	2,153,268	192,807	10%	2,207,099.70
	Less Township Repayment	PR TX						(130,000)	(130,000)		(130,000)
101-015-3102	RE & PP Taxes-Delinquent	PR TX	127,920	76,439	372,555	156,863		30,000	30,000		30,750
101-015-3103	Special Levies/Debt Service	PR TX	874,775	863,910	1,014,637	944	32,800	-	(32,800)	-100%	-
101-015-3104	RE &PP Tax - Abatements	PR TX				16,014		-	-		-
101-015-3105	Local Govt Aid	INTERGVNT	156,014	157,179	156,014	156,000	240,500	300,000	59,500	25%	315,000
101-015-3106	P.E.R.A. Aid	INTERGVNT	3,106	3,106	3,106	3,106	3,106	3,106	-		3,106
101-015-3110	Market Value Homestead Credit	INTERGVNT	38,990	57,591	676	235	-	-	-		-
101-015-3115	Other Aids - Misc	INTERGVNT	-	1,828	602	-	-	-	-		-
101-015-3155	Transfer In-Revenue	TRANS IN	244,137	263,338	257,638	260,000	270,000	275,000	5,000	2%	280,000
101-015-3160	Inter-Govt Revenue	INTERGVNT				17,779		20,000	20,000		-
101-015-3161	Clean-up Day / SCORE Grant	INTERGVNT						9,000	9,000		9,450
101-015-3180	Franchise Fees	CFS			14,269	27,099	133,492	340,000	206,508	155%	350,000
101-015-3195	Sanitation License	LP	900	900	600	300	750	800	50	7%	900
101-015-3198	Dock Permits	LP			1,050	2,450	2,400	2,400	-		3,150
101-015-3210	Massage License	LP	175	550	225	225	225	225	-		250
101-015-3211	Liquor License	LP	26,950	26,975	25,275	25,275	25,275	25,275	-		27,000
101-015-3213	Non-Intox/Off-Sale License	LP	300	100	150	-	100	-	(100)	-100%	-
101-015-3218	Cigarette License	LP	700	952	975	200	700	700	-		800
101-015-3224	Animal License	LP	1,074	858	889	928	850	850	-		850
101-015-3230	Donations from Organizations	CONT/DON	7,000	4,500	7,700	6,300	6,000	6,000	-		2,500
101-015-3360	NSF Check Recovery Revenue	FF	30	-	-	-	-	100	100		100
101-015-3370	Discounts/Credits Revenues	CFS	20,478	26,027	29,193	18,659	21,000	18,000	(3,000)	-14%	18,000
101-015-3375	Miscellaneous Revenue	CFS	44,134	50,110	2,216	6,347	10,000	1,000	(9,000)	-90%	1,000
101-015-3376	Insurance Proceeds & Dividends	CFS			53,803	1,333	-	-	-		-
101-015-3411	Copies	CFS	310	140	51	41	75	50	(25)	-33%	50
101-015-3417	Assessment Searches	CFS	1,400	1,350	1,425	2,900	1,650	2,000	350	21%	2,050
101-015-3418	Administrative Charges	CFS	150	(2,142)	(100)	-	150	150	-		200
101-015-3513	Other Fines/Fees	FF	13,139	4,855	2,018	(3,556)	5,000	3,000	(2,000)	-40%	2,000
101-015-3515	Recycling Fees	CFS	-	20	350	-	-	-	-		-
101-015-3610	Prop Tx Paid Special Assessmnt	SA	20,411	6,077	16,197	7,490	15,000	2,000	(13,000)	-87%	2,500
101-015-3613	Pre Paid Special Assessment	SA	283	-	-	-	-	-	-		-
101-015-3910	Sale of Fixed Assets	CFS				1,750		-	-		-
101-015-3940	Lease/Rental Income	CFS	55,823	54,370	36,327	81,466	55,000	55,000	-		57,000
101-015-3995	Unrealized Gain	INVEST	14,711	(32,009)	(50,378)	(33,098)	2,000	(10,000)	(12,000)	-600%	2,000
101-015-3999	Interest Earned	INVEST	51,581	35,246	27,778	24,047	15,000	15,000	-		15,000
101-015-4200	Other Grant Proceeds	INTERGVNT	-	10,832	12,291	5,865	-	-	-		-
101-020-3160	Intergovernmental	INTERGVNT						21,000			21,000
101-020-3940	Lease/Rent/CAM	CFS						36,000			-
101-025-3418	Administrative Charges	CFS	-	-	-	-	-	-	-		-
101-030-3221	Building Permits	LP	58,485	243,277	179,611	177,724	175,000	185,000	10,000	6%	195,000
101-030-3222	State Surcharge on Bldg Pmts	LP	-	14,781	6,565	5,735	9,200	6,700	(2,500)	-27%	7,000

City of Big Lake
General Fund
Revenue Budget

Account Number	Description		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-030-3229	Seed/Sod Escrow Permit	LP	3,000	300	1,300	3,800	1,200	1,500	300	25%	2,400
101-030-3250	Rental Inspection Fees	CFS	-	-	-	7,031	-	-	-		4,000
101-030-3375	Miscellaneous Revenue	CFS	1,005	4,815	1,945	-	1,000	1,000	-		1,000
101-030-3418	Administrative Charges	CFS	-	(5)	-	-	-	-	-		-
101-030-3513	Other Fines/Fees	FF	9,765	-	20	40	-	-	-		100
101-050-3161	Clean-up Day / SCORE Grant	INTERGVNT	-	-	-	-	-	-	-		9,000
101-050-3197	Compost Access Permit	LP			715	1,230	200	1,500	1,300	650%	2,000
101-050-3220	R-O-W Permit Fees	LP	10,110	2,906	2,514	8,310	3,500	1,000	(2,500)	-71%	3,000
101-050-3365	Road/Maintenance Aid	INTERGVNT	81,479	88,948	83,088	97,312	85,000	95,000	10,000	12%	105,000
101-050-3375	Miscellaneous Revenue	CFS	127	8,877	2,386	4,117	-	2,000	2,000		-
101-050-3412	City Maint. Services	CFS				11,555		1,500	1,500		1,500
101-050-3418	Administrative Charges	CFS	5,208	5,211	-	-	5,200	-	(5,200)	-100%	-
101-050-3450	Street Light Fees	CFS					100,000	115,000	15,000	15%	120,000
101-050-4151	Refunds & Reimbursements	INTERGVNT	-	-	-	-	-	-	-		20,000
101-055-3376	Insurance Proceeds & Dividends	CFS			3,544	-		-	-		-
101-055-3160	Inter-Govt Revenue	INTERGVNT	-	225	6,515	2,343	-	-	-		-
101-055-3196	Garden Plot Fees	LP			75	200		200	200		200
101-055-3200	Vendor Fees	LP				3,000		-	-		-
101-055-3225	Park Permits-Seasonal	LP	13,946	37,445	38,994	15,436	19,000	15,500	(3,500)	-18%	18,000
101-055-3226	Park Permits-Daily	LP	56,720	32,054	20,127	37,439	37,500	38,000	500	1%	40,000
101-055-3227	Park-Miscellaneous	CFS	568	3,361	796	219	1,000	500	(500)	-50%	1,000
101-055-3375	Miscellaneous Revenue	CFS	387	517	305	-	-	-	-		-
101-055-3376	Insurance Proceeds & Dividends	CFS				1,333		-	-		-
101-055-3412	City Maint. Services	CFS				877		-	-		-
101-055-3418	Administrative Charges	CFS	2,606	3,919	5,162	(6,094)	2,800	1,500	(1,300)	-46%	-
101-055-3419	Weeds/Trees	CFS			215			-	-		-
101-055-3940	Lease/Rental/CAM	CFS			500	180		500	500		750
101-055-4151	Refunds & Reimbursements	CFS				8,471		-	-		8,000
101-055-4200	Other Grant Proceeds	INTERGVNT	14,740	11,621	-	1,500	8,000	1,500	(6,500)	-81%	1,500
101-075-3117	State Aid - Police	INTERGVNT	76,663	75,945	72,816	79,623	80,000	91,150	11,150	14%	95,000
101-075-3160	Inter-Govt Revenue	INTERGVNT	4,563	3,729	676	18,366	22,400	22,800	400	2%	25,000
101-075-3230	Donations from Organizations	CONT/DON	3,600	9,050	2,150	17,150	-	-	-		5,000
101-075-3375	Miscellaneous Revenue	CFS	18,289	604	68	1,274	1,000	1,500	500	50%	1,500
101-075-3376	Insurance Proceeds & Dividends	CFS			4,800	1,333		-	-		-

City of Big Lake
General Fund
Revenue Budget

Account Number	Description		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-075-3411	Copies	CFS	621	623	496	202	500	200	(300)	-60%	350
101-075-3510	Traffic Safety	CFS			3,750	16,500		-	-		-
101-075-3511	Court Fines	FF	14,800	10,824	22,089	24,440	18,000	21,000	3,000	17%	25,000
101-075-3512	Parking Fines	FF	-	-	-	8,460	3,000	5,000	2,000	67%	5,000
101-075-3513	Other Fines/Fees	FF	772	(500)	464	3,692	1,000	1,300	300	30%	1,500
101-075-3520	Forfeiture/Seizures	FF	5,600	4,213	2,010	484	-	-	-		200
101-075-3910	Sale of Fixed Assets	CFS			5,800	11,066	2,500	2,500	-		1,000
101-075-4200	Other Grant Proceeds	INTERGVNT			1,000	2,750	500	-	(500)	-100%	1,000
101-075-4210	Federal Grant Proceeds	INTERGVNT	43,175	20,059	10,258	-	-	-	-		1,000
101-075-4211	Towards Zero Deaths Grant	INTERGVNT				7,099	-	-	-		5,000
101-077-3522	DWI Forfeitures	FF			5,700		-	-	-		-
101-077-3523	Narcotics Forfeitures	FF			1,850		-	-	-		-
101-077-3524	Property Room Evidence	FF			743		-	-	-		-
101-085-3118	State Aid - Fire	INTERGVNT	55,175	70,528	63,426	89,681	60,000	75,000	15,000	25%	90,000
101-085-3119	State Aid Fire Relief	INTERGVNT				1,000		-	-		1,000
101-085-3160	Inter-Govt Revenue	INTERGVNT			(123)			-	-		-
101-085-3230	Donations from Organizations	CONT/DON	5,313	4,409	30,760	22,510	5,000	5,000	-		2,500
101-085-3375	Miscellaneous Revenue	CFS	4,211	453	1,620	500	4,030	5,000	970	24%	-
101-085-3376	Insurance Proceeds & Dividends	CFS	-	3,172	-	4,451	-	2,000	2,000		-
101-085-3422	Fire Protection Service	CFS	97,324	91,077	18,433	22,632	25,000	25,000	-		25,000
101-085-3910	Sale of Fixed Assets	CFS				454		-	-		-
101-085-3940	Lease/Rental/CAM	CFS				5,037		5,500	5,500		4,030
101-085-4151	Refunds & Reimbursements	CFS			7,820	23,205	19,600	20,000	400	2%	20,000
101-085-4200	Other Grant Proceeds	INTERGVNT	-	1,500	-	250	-	500	500		-
101-085-4210	Federal Grant Proceeds	INTERGVNT				470			-		
			$ 3,382,842	$ 3,342,901	$ 3,458,252	$ 3,469,324	$ 3,499,664	$3,939,974	$383,310		$ 4,079,986

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change
Mayor/Council								
Personnel	29,156	24,801	27,056	22,915	22,074	27,764	5,690	25.8%
Professional Services	1,050	1,875	1,804	4,552	1,900	4,500	2,600	136.8%
Operations	7,473	8,522	10,584	9,504	12,325	18,300	5,975	48.5%
CIP	-	-	-	-			-	
Total - Mayor/Council:	**37,679**	**35,198**	**39,444**	**36,971**	**36,299**	**50,564**	14,265	39.3%
	-	-	-	-	-	-	-	
Planning								
Personnel	112,721	100,404	97,017	35,332	64,343	25,885	(38,458)	-59.8%
Professional Services	8,838	4,608	13,155	38,997	34,000	54,000	20,000	58.8%
Operations	11,946	16,402	13,490	9,609	8,145	11,000	2,855	35.1%
CIP	-	-	-	-	-	-	-	
Total -Planning:	**133,505**	**121,414**	**123,662**	**83,938**	**106,488**	**90,885**	(15,603)	-14.7%
	-	-	-	-	-	-		
Administration							-	
Personnel	281,716	237,827	347,971	285,215	303,790	291,232	(12,558)	-4.1%
Professional Services	59,561	169,313	67,230	67,618	80,900	76,500	(4,400)	-5.4%
Operations	101,851	99,292	104,537	128,677	82,800	105,350	22,550	27.2%
Elections	-	-	-	-	-	-	-	
CIP	4,470	5,752	2,337	-	-	15,400	15,400	
Total - Administration	**447,597**	**512,184**	**522,075**	**481,510**	**467,490**	**488,482**	20,992	4.5%
	-	-	-	-	-	-	-	
Big Lake Community Services Center							-	
Operations	75,805	101,103	92,240	107,904	32,800	57,300	24,500	74.7%
Total - BLCSC:	**75,805**	**101,103**	**92,240**	**107,904**	**32,800**	**57,300**	24,500	74.7%
	-	-	-	-	-	-	-	
Economic Development							-	
Personnel	143,517	145,868	64,803	63,405	71,098	103,895	32,797	46.1%
Professional Services	1,302	4,455	1,372	6,624	1,000	5,000	4,000	400.0%
Operations	13,040	14,227	18,146	5,010	10,630	15,420	4,790	45.1%
CIP	-	-	-	-	-	-	-	
Total - Economic Development:	**157,859**	**164,550**	**84,321**	**75,039**	**82,728**	**124,315**	41,587	50.3%
	-	-	-	-	-	-	-	
Building							-	
Personnel	110,579	55,463	71,501	113,293	140,609	144,088	3,480	2.5%
Professional Services	2,751	4,368	4,186	3,684	2,700	3,500	800	29.6%
Operations	90,373	142,513	64,704	52,168	53,625	46,100	(7,525)	-14.0%
CIP	-	-	-	-	2,000	-	(2,000)	
Total - Building:	**203,704**	**202,344**	**140,391**	**169,145**	**198,934**	**193,688**	(5,245)	-2.6%
	-	-	-	-	-	-	-	

City of Big Lake
General Fund Expenditure Budget
Summary by Division

Division/Category:	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change
Streets							-	
Personnel	172,305	170,812	176,591	192,363	213,972	243,692	29,720	13.9%
Professional Services	5,891	4,516	4,985	37,245	7,050	24,100	17,050	241.8%
Operations	241,543	231,730	263,637	276,646	272,166	324,847	52,681	19.4%
CIP	-	-	-	-	72,000	120,000	48,000	66.7%
Total - Streets:	**419,740**	**407,058**	**445,213**	**506,254**	**565,188**	**712,639**	147,451	26.1%
	-	-	-	-	-	-	-	
Parks							-	
Personnel	184,721	182,332	178,206	196,473	221,345	268,727	47,383	21.4%
Professional Services	2,028	2,647	2,438	3,255	3,300	3,800	500	15.2%
Operations	106,114	140,371	128,710	121,433	117,209	135,895	18,687	15.9%
CIP	-	-	-	-	32,000	-	(32,000)	-100.0%
Total - Parks:	**292,863**	**325,350**	**309,354**	**321,161**	**373,853**	**408,422**	34,569	9.2%
	-	-	-	-	-	-	-	
Police							-	
Personnel	956,811	986,756	1,141,659	1,047,335	1,130,175	1,219,304	89,129	8.5%
Professional Services	15,643	21,682	21,171	15,898	19,400	26,400	7,000	36.1%
Operations	154,919	209,621	193,590	163,319	181,922	196,675	14,753	8.1%
CIP	62,914	-	25,808	60,277	45,500	45,000	(500)	-1.1%
Total - Police:	**1,190,287**	**1,218,059**	**1,382,228**	**1,286,829**	**1,376,997**	**1,487,379**	110,382	8.0%
	-	-	-	-	-	-	-	
Fire							-	
Personnel	89,469	75,113	164,091	75,651	106,313	97,000	(9,313)	-8.8%
Professional Services	1,750	2,198	2,603	2,300	3,200	3,000	(200)	-6.3%
Operations	196,579	208,543	31,094	200,028	125,375	122,050	(3,325)	-2.7%
CIP	8,818	11,244	16,036	-	-	82,250	82,250	
Total - Fire:	**296,617**	**297,099**	**213,824**	**277,979**	**234,888**	**304,300**	69,413	29.6%
	-	-	-	-	-	-	-	
Other							-	
Operations	109,348	252,167	17,322	122,000	24,000	22,000	(2,000)	-8.3%
Total - Other:	**109,348**	**252,167**	**17,322**	**122,000**	**24,000**	**22,000**	(2,000)	-8.3%
	-	-	-	-	-	-	-	
Total - General Fund:	**$ 3,365,003**	**$ 3,636,525**	**$ 3,370,073**	**$ 3,468,730**	**$ 3,499,664**	**$ 3,939,974**	**$440,310**	**12.6%**

City of Big Lake
General Fund Expenditure Budget
Mayor & Council

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-05-05-4002	Wages	$ 27,300	$ 23,100	$ 25,200	$ 20,160	$ 20,160	$ 25,200	$ 5,040	25.0%	$25,200
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,556	1,426	1,556	1,670	1,544	1,894	350	22.7%	1,928
101-100-05-05-4012	P.E.R.A. (er)	300	275	300	-	220	220	-	0.0%	-
101-100-05-05-4016	WC Insurance				84	150	150	-	0.0%	200
101-100-05-05-4017	Unemployment Benefits				1,001		300	300		300
101-100-05-20-4170	Legal	1,050	1,875	1,804	2,902	1,900	4,000	2,100	110.5%	4,200
101-100-05-20-4180	Other Consultants				1,650		500	500		525
101-100-05-25-4130	Computers & Software						500	500		500
101-100-05-25-4208	Copies	4,290	3,962	4,443	5,400	4,000	4,500	500	12.5%	4,725
101-100-05-25-4210	Operating Supplies	781	651	544	220	725	750	25	3.4%	1,500
101-100-05-25-4212	Other Operations Expenses	1,663	2,699	3,133	1,312	2,000	2,000	-	0.0%	500
101-100-05-25-4217	Cleaning Services	-	-	-	-	-	-	-		1,500
101-100-05-25-4220	Advertising / Newsletter	-	-	-	-	-	1,200	1,200		1,200
101-100-05-25-4230	Telephone	-	-	-	-	-	-	-		1,000
101-100-05-25-4235	Postage	67	224	186	55	250	250	-	0.0%	250
101-100-05-25-4238	Training/Schools	-	(23)	880	806	4,000	3,500	(500)	-12.5%	2,000
101-100-05-25-4240	Travel/Mileage	84	419	515	-	500	300	(200)	-40.0%	300
101-100-05-25-4243	Meals	-	10	-	(7)	100	100	-	0.0%	100
101-100-05-25-4250	Liability Insurance	589	580	883	568	750	900	150	20.0%	900
101-100-05-25-4257	Contractors Hired				1,040		1,300	1,300		1,500
101-100-05-25-4570	Electricity				110		3,000	3,000		3,000
101-100-05-25-4580	Natural Gas							-		500
								-		
		$ 37,679	**$ 35,198**	**$ 39,444**	**$ 36,971**	**$ 36,299**	**$ 50,564**	**$ 14,265**		**$ 51,828**

City of Big Lake
General Fund Expenditure Budget
Planning

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-10-05-4002	Wages	$ 90,383	$ 81,481	$ 70,081	$ 24,570	$ 44,276	$ 12,085	(32,191)	-72.7%	$ 15,000
101-100-10-05-4008	Insurance Benefits (er)	7,157	6,258	14,930	8,102	12,470	4,000	(8,470)	-67.9%	2,000
101-100-10-05-4009	HSA Accounts	3,000	1,750	1,500	(221)	1,000	800	(200)	-20.0%	500
101-100-10-05-4010	F.I.C.A./Medicare (er)	6,338	5,574	5,314	1,513	3,387	3,500	113	3.3%	1,148
101-100-10-05-4012	P.E.R.A. (er)	5,844	5,341	5,192	1,303	3,210	3,500	290	9.0%	1,125
101-100-10-05-4016	W/C Insurance				-		-	-		-
101-100-10-05-4017	Unemployment Benefits				65		2,000	2,000		1,000
101-100-10-20-4150	Engineering	4,084	(2,637)	1,050	-	1,500	1,500	-		2,000
101-100-10-20-4170	Legal	2,439	6,293	200	1,806	2,500	2,500	-		3,000
101-100-10-20-4180	Other Consultants	2,314	953	11,905	37,191	30,000	50,000	20,000	66.7%	50,000
101-100-10-25-4130	Computers & Software	250	1,022	1,376	1,037	-	1,500	1,500		1,500
101-100-10-25-4208	Copies	2,345	2,273	2,592	2,797	2,000	2,500	500	25.0%	2,750
101-100-10-25-4210	Operating Supplies	2,263	2,896	2,255	813	2,000	2,500	500	25.0%	2,750
101-100-10-25-4212	Other Operations Expenses	1,919	4,341	2,362	926	2,300	1,500	(800)	-34.8%	1,000
101-100-10-25-4217	Cleaning Services	-	-	-	-	-	-	-		1,500
101-100-10-25-4220	Advertising / Newsletter	939	685	191	278	350	1,500	1,150	328.6%	1,500
101-100-10-25-4230	Telephone	712	965	(100)	85	100	100	-		1,200
101-100-10-25-4235	Postage	398	762	321	232	500	500	-		500
101-100-10-25-4238	Training/Schools	769	968	1,041	-	-	-	-		100
101-100-10-25-4240	Travel/Mileage	294	661	1,129	142	-	-	-		100
101-100-10-25-4243	Meals	1,034	71	931	18	-	-	-		100
101-100-10-25-4250	Liability Insurance	519	476	875	420	495	700	205	41.4%	500
101-100-10-25-4257	Contractors Hired				2,529			-		-
101-100-10-25-4260	Subscriptions/Dues	505	683	517	-	200	-	(200)	-100.0%	-
101-100-10-25-4413	Equipment/Accessories	-	602	-	-	200	200	-		-
101-100-10-25-4570	Electricity				332			-		3,000
101-100-10-25-4580	Natural Gas	-	-	-	-	-	-	-		200
101-100-10-75-4316	Capital Expenditures/Transfe	-	-	-	-	-	-	-		3,000
								-		
		$ 133,505	**$ 121,414**	**$ 123,662**	**$ 83,938**	**$ 106,488**	**$ 90,885**	**$ (15,603)**		**$ 95,473**

City of Big Lake
General Fund Expenditure Budget
Administration

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-15-05-4002	Wages	$ 217,062	$ 177,682	$ 239,697	$ 219,675	$ 225,653	$ 217,657	$ (7,996)	-3.5%	$ 228,540
101-100-15-05-4008	Insurance Benefits (er)	28,837	37,400	63,805	28,600	28,515	23,000	(5,515)	-19.3%	24,150
101-100-15-05-4009	HSA Accounts	1,500	1,959	1,500	1,168	1,500	2,600	1,100	73.3%	2,500
101-100-15-05-4010	F.I.C.A./Medicare (er)	15,301	12,052	17,315	15,265	17,262	16,651	(612)	-3.5%	17,483
101-100-15-05-4012	P.E.R.A. (er)	14,963	8,734	17,505	15,090	16,360	16,324	(36)	-0.2%	17,140
101-100-15-05-4016	W/C Insurance				5,417	5,500	5,000	(500)	-9.1%	3,500
101-100-15-05-4017	Unemployment Benefit						10,000	10,000		5,000
101-100-15-10-4002	Wages (Elections)	4,054	-	8,149	-	9,000	-	(9,000)	-100.0%	-
101-100-15-10-4210	Operating Supplies	452	(602)	-	-	1,500	-	(1,500)	-100.0%	-
101-100-15-10-4243	Meals	41	-	-	-	3,000	-	(3,000)	-100.0%	-
101-100-15-10-4316	Capital Expenditures/Transfers	-	-	-	-	5,400	5,400	-		5,400
101-100-15-20-4140	Audit	9,550	13,600	4,886	7,461	15,000	13,000	(2,000)	-13.3%	13,650
101-100-15-20-4150	Engineering	6,648	32,120	3,575	6,878	5,000	9,000	4,000	80.0%	10,000
101-100-15-20-4170	Legal	19,153	40,721	22,821	22,213	21,000	22,000	1,000	4.8%	20,000
101-100-15-20-4175	Assessing	22,762	22,778	22,619	24,656	25,000	26,500	1,500	6.0%	27,825
101-100-15-20-4180	Other Consultants	955	60,696	13,329	6,410	5,000	6,000	1,000	20.0%	4,000
101-100-15-25-4110	Bank Charges	3,086	5,895	8,195	9,564	8,600	10,000	1,400	16.3%	13,125
101-100-15-25-4126	Use Tax				1,555		-	-		-
101-100-15-25-4130	Computers/Software	11,775	11,113	12,085	10,646	5,000	5,000	-		5,000
101-100-15-25-4208	Copies	5,236	3,962	4,945	4,602	4,500	5,000	500	11.1%	5,000
101-100-15-25-4210	Operating Supplies	8,904	9,657	8,355	16,232	8,500	10,000	1,500	17.6%	10,500
101-100-15-25-4212	Other Operations Expenses	5,931	(1,432)	2,362	2,149	1,000	2,500	1,500	150.0%	2,500
101-100-15-25-4217	Cleaning Services	7,530	6,343	5,566	7,471	6,000	6,500	500	8.3%	3,000
101-100-15-25-4220	Advertising / Newsletter	2,516	5,664	274	1,963	1,000	2,200	1,200	120.0%	3,000
101-100-15-25-4225	Sanitation/Garbage Removal	675	1,285	834	1,015	1,200	1,200	-		1,300
101-100-15-25-4230	Telephone	6,638	9,170	9,533	13,311	9,000	8,000	(1,000)	-11.1%	8,500
101-100-15-25-4235	Postage	2,295	1,599	954	(115)	1,100	1,100	-		1,500
101-100-15-25-4238	Training/Schools	654	375	1,735	1,249	1,750	6,000	4,250	242.9%	6,500
101-100-15-25-4240	Travel/Mileage	736	89	921	395	800	1,000	200	25.0%	1,000
101-100-15-25-4243	Meals	10	66	120	150	150	200	50	33.3%	300
101-100-15-25-4245	Printing	254	-	159	-	200	250	50	25.0%	250
101-100-15-25-4250	Liability Insurance	17,737	16,272	14,883	7,990	4,800	5,500	700	14.6%	6,500
101-100-15-25-4255	Rent / Lease				357		-	-		-
101-100-15-25-4257	Contractors Hired	7,609	4,273	5,386	6,803	1,200	7,000	5,800	483.3%	5,000
101-100-15-25-4260	Subscriptions/Dues	8,767	8,816	9,099	1,407	9,100	9,500	400	4.4%	10,000
101-100-15-25-4413	Equipment/Accessories	-	-	4,241	934	4,300	2,000	(2,300)	-53.5%	3,500
101-100-15-25-4540	Repair/Maintenance Buildings	1,566	922	2,162	11,509	1,350	6,000	4,650	344.4%	5,000
101-100-15-25-4545	Repair/Maintenance Equipmen	422	2,732	1,698	2,817	1,500	2,500	1,000	66.7%	3,000
101-100-15-25-4570	Electricity	7,838	9,807	8,443	22,996	8,900	11,000	2,100	23.6%	11,550
101-100-15-25-4580	Natural Gas	1,673	2,683	2,587	3,677	2,850	2,900	50	1.8%	4,200
101-100-15-70-4316	Capital Expenditures/Transfers	4,470	5,752	2,337	-		10,000	10,000		40,000
								-		
		$ 447,597	**$ 512,184**	**$ 522,075**	**$ 481,510**	**$ 467,490**	**$ 488,482**	**$ 20,992**		**$ 529,414**

City of Big Lake
General Fund Expenditure Budget
Big Lake Community Services Center

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-20-20-4170	Legal				$ 5,729	$ -	$ 1,000	$ 1,000		$ 1,200
101-100-20-25-4120	Real Estate Taxes				1,369		9,500	9,500		10,500
101-100-20-25-4210	Operating Supplies						3,500	3,500		2,500
101-100-20-25-4212	Other Operating Costs			1,400	3,741	10,000	5,000	(5,000)	-50%	3,000
101-100-20-25-4217	Cleaning Services	2,472	1,843	3,612	2,765	4,500	7,500	3,000	67%	8,500
101-100-20-25-4225	Sanitation /Garbage						1,500	1,500		2,000
101-100-20-25-4250	Liability Insurance	519	510	873	2,266	2,800	6,000	3,200	114%	5,000
101-100-20-25-4255	Lease/Rent	49,080	54,330	59,580	67,563		-	-		-
101-100-20-25-4370	Grounds Maintenance				-		-	-		-
101-100-20-25-4375	Snow Removal						2,500	2,500		3,500
101-100-20-25-4540	Repair/Maintenance Buildings						5,000	5,000		7,500
101-100-20-25-4570	Electricity	5,726	4,998	5,767	1,043	12,000	9,000	(3,000)	-25%	10,500
101-100-20-25-4580	Natural Gas	1,756	1,782	1,820	2,935	3,500	6,800	3,300	94%	7,500
101-100-20-25-4595	Association/CAM Fees	16,253	37,641	19,188	27,591	-	-	-		-
		$ 75,805	**$ 101,103**	**$ 92,240**	**$ 107,904**	**$ 32,800**	**$ 57,300**	**$ 24,500**		**$ 61,700**

City of Big Lake
General Fund Expenditure Budget
Economic Development

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-25-05-4002	Wages	$ 104,353	$ 102,250	$ 51,796	$ 42,681	$ 52,500	$ 80,174	$ 27,674	52.7%	$ 84,182
101-100-25-05-4008	Insurance Benefits (er)	23,175	28,873	3,477	12,403	9,775	9,775	-		10,264
101-100-25-05-4009	HSA Accounts	1,500	1,500	1,500	2,417	1,000	1,800	800	80.0%	1,900
101-100-25-05-4010	F.I.C.A./Medicare (er)	7,408	6,635	4,230	3,148	4,016	6,133	2,117	52.7%	6,440
101-100-25-05-4012	P.E.R.A. (er)	7,082	6,610	3,800	2,756	3,806	6,013	2,207	58.0%	6,314
101-100-25-05-4016	W/C Insurance							-		-
101-100-25-20-4140	Audit	1,000	1,000	1,372	1,492	1,000	1,500	500	50.0%	1,575
101-100-25-20-4150	Engineering	-	-	-	65		1,000	1,000		1,000
101-100-25-20-4170	Legal	254	-	-	207		500	500		500
101-100-25-20-4180	Other Consultants	48	3,455	-	4,860	-	2,000	2,000		2,500
101-100-25-25-4130	Computers/Software	500	1,997	1,810	500	500	1,000	500	100.0%	1,200
101-100-25-25-4208	Copies	2,204	2,218	2,518	2,200	2,500	2,750	250	10.0%	3,000
101-100-25-25-4209	Recording Fees	-	-	-	-		-	-		-
101-100-25-25-4210	Operating Supplies	1,343	1,442	1,520	280	1,500	1,500	-		1,575
101-100-25-25-4212	Other Operations Expense	2,419	3,488	10,818	624	3,000	2,000	(1,000)	-33.3%	2,100
101-100-25-25-4217	Cleaning Service	-	-	-	-	-	-	-		600
101-100-25-25-4220	Advertising / Newsletter						1,800	1,800		1,800
101-100-25-25-4230	Telephone	1,799	965	85	85	500	500	-		840
101-100-25-25-4235	Postage	312	243	384	250	300	3,000	2,700	900.0%	3,000
101-100-25-25-4238	Training/Schools	970	1,315	33	-	800	1,250	450	56.3%	1,500
101-100-25-25-4240	Travel/Mileage	2,118	1,308	30	20	200	200	-		200
101-100-25-25-4243	Meals	12	20	28	-	30	120	90	300.0%	150
101-100-25-25-4250	Liability Insurance	724	597	645	801	800	800	-		840
101-100-25-25-4255	Rent/Lease	-	-	-	-	-		-		-
101-100-25-25-4260	Subscriptions/Dues	488	633	275	250	500	500	-		500
101-100-25-25-4413	Equipment/Accessories	-	-	-	-	-	-	-		-
101-100-25-25-4540	Repair/Maintenance Buildings	150	-	-	-		-	-		-
101-100-25-25-4570	Electricty	-	-	-	-	-	-	-		3,200
101-100-25-25-4580	Natural Gas	-	-	-	-	-	-	-		250
101-100-25-70-4316	Capital Expenditures/Transfers	-	-	-	-	-	-	-		-
		$ 157,859	**$ 164,550**	**$ 84,321**	**$ 75,039**	**$ 82,728**	**$ 124,315**	**$ 41,587**		**$ 135,430**

City of Big Lake
General Fund Expenditure Budget
Building

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-100-30-05-4002	Wages	$ 87,928	$ 48,811	$ 61,986	$ 90,951	$ 106,185	$ 107,501	1,316	1.2%	$ 112,876
101-100-30-05-4008	Insurance Benefits (er)	9,807	(275)	-	7,674	16,502	17,550	1,048	6.4%	18,428
101-100-30-05-4009	HSA Accounts	750	-	-	992	1,800	2,450	650	36.1%	2,450
101-100-30-05-4010	F.I.C.A./Medicare (er)	6,638	3,556	4,920	6,949	8,123	8,224	101	1.2%	8,635
101-100-30-05-4012	P.E.R.A. (er)	5,455	3,370	4,595	6,463	7,698	8,063	364	4.7%	8,466
101-100-30-05-4016	W/C Insurance				264	300	300	-		500
101-100-30-20-4140	Audit	2,000	2,000	3,041	2,436	2,000	2,500	500	25.0%	2,625
101-100-30-20-4170	Legal	751	-	-	288	500	250	(250)	-50.0%	1,000
101-100-30-20-4180	Other Consultants	-	2,368	1,145	960	200	750	550	275.0%	1,000
101-100-30-25-4130	Computers/Software	500	1,387	830	11,363	3,000	2,500	(500)	-16.7%	3,000
101-100-30-25-4208	Copies	467	317	688	378	700	750	50	7.1%	800
101-100-30-25-4210	Operating Supplies	895	1,142	1,302	1,685	1,000	1,500	500	50.0%	2,000
101-100-30-25-4212	Other Operations Expenses	38,456	31,073	(11,533)	683	35,000	10,000	(25,000)	-71.4%	10,000
101-100-30-25-4217	Cleaning Services	2,286	710	979	552	750	800	50	6.7%	1,500
101-100-30-25-4220	Advertising / Newsletter						1,800	1,800		1,800
101-100-30-25-4225	Sanitation/Garbage Removal	156	75	59	-	150	150	-		150
101-100-30-25-4230	Telephone	1,725	965	85	995	1,000	1,250	250	25.0%	2,100
101-100-30-25-4235	Postage	164	232	232	290	625	500	(125)	-20.0%	500
101-100-30-25-4238	Training/Schools	1,140	-	-	300		2,000	2,000		2,000
101-100-30-25-4240	Travel/Mileage			34		-	300	300		300
101-100-30-25-4250	Liability Insurance	2,759	-	-	51	500	400	(100)	-20.0%	400
101-100-30-25-4257	Contractors Hired	36,957	98,644	69,502	17,851	6,600	15,000	8,400	127.3%	15,750
101-100-30-25-4260	Subscriptions/Dues	-	-	-	-	500	500	-		500
101-100-30-25-4405	Motor Fuel	105	-	-	283	1,000	500	(500)	-50.0%	800
101-100-30-25-4412	State SurCharge Bldg.Permit	1,656	6,831	1,490	16,774	1,900	7,000	5,100	268.4%	7,000
101-100-30-25-4413	Equipment/Accessories	-	-	-	-	-		-		-
101-100-30-25-4430	Vehicle Maintenance	(330)	124	-	350	200	250	50	25.0%	300
101-100-30-25-4540	Repair/Maintenance Buildings	265	42	466	-	100	100	-		200
101-100-30-25-4570	Electricity	2,523	669	294	439	300	500	200	66.7%	3,000
101-100-30-25-4580	Natural Gas	649	303	276	174	300	300	-		500
101-100-30-70-4316	Capital Expenditures/Transfer	-	-	-	-	2,000		(2,000)	-100.0%	-
								-		
		$ 203,704	**$ 202,344**	**$ 140,391**	**$ 169,145**	**$ 198,934**	**$ 193,688**	**$ (5,246)**		**$ 208,579**

City of Big Lake
General Fund Expenditure Budget
Streets

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-200-50-05-4002	Wages	$ 129,441	$ 123,145	$ 128,487	$ 128,676	$ 148,700	$ 170,206	$ 21,506	14.5%	$ 178,716
101-200-50-05-4008	Insurance Benefits (er)	23,243	28,716	27,752	32,920	29,500	33,000	3,500	11.9%	34,650
101-200-50-05-4009	HSA Accounts	1,761	2,298	1,444	151	1,116	1,200	84	7.5%	1,500
101-200-50-05-4010	F.I.C.A./Medicare (er)	9,028	8,158	9,246	8,625	11,376	13,021	1,645	14.5%	13,672
101-200-50-05-4012	P.E.R.A. (er)	8,832	8,495	9,662	9,378	10,781	12,765	1,985	18.4%	13,404
101-200-50-05-4016	WC Insurance				12,613	12,500	13,500	1,000	8.0%	18,000
101-200-50-20-4140	Audit	1,500	1,500	2,535	2,088	1,500	2,100	600	40.0%	2,205
101-200-50-20-4150	Engineering	4,438	2,145	1,683	33,047	4,500	20,000	15,500	344.4%	25,000
101-200-50-20-4170	Legal				81			-		100
101-200-50-20-4180	Other Consultants	(46)	871	767	2,029	1,050	2,000	950	90.5%	2,000
101-200-50-20-4185	Other Consult-Med Exams	-	-	-	-	-	-	-		150
101-200-50-25-4126	Use Tax				538			-		-
101-200-50-25-4130	Computers/Software	300	1,133	1,535	1,219	1,000	1,800	800	80.0%	2,000
101-200-50-25-4208	Copies	451	325	696	401	400	550	150	37.5%	600
101-200-50-25-4210	Operating Supplies	5,497	5,620	4,129	5,592	10,000	10,000	-		10,000
101-200-50-25-4212	Other Operations Expenses	1,325	4,594	360	1,482	-	1,500	1,500		1,500
101-200-50-25-4215	Uniforms/Clothing	1,782	1,169	1,576	1,638	1,665	1,800	135	8.1%	2,000
101-200-50-25-4220	Advertising / Newsletter	-	-	94	137	230	1,775	1,545	671.7%	2,000
101-200-50-25-4225	Sanitation/Garbage Removal	1,005	1,403	1,035	1,263	1,220	1,300	80	6.6%	1,500
101-200-50-25-4230	Telephone	3,448	3,645	2,562	5,334	4,500	4,500	-		4,500
101-200-50-25-4235	Postage	310	214	94	390	375	400	25	6.7%	500
101-200-50-25-4238	Training/Schools	60	173	464	1,325	1,350	1,350	-		1,500
101-200-50-25-4240	Travel/Mileage	-	150	-	50	50	50	-		100
101-200-50-25-4250	Liability Insurance	25,290	24,454	23,881	15,534	15,500	29,500	14,000	90.3%	18,000
101-200-50-25-4255	Rent/Lease	-	-	-	-			-		-
101-200-50-25-4257	Contractors Hired	-	220	767	901	1,500	1,500	-		1,500
101-200-50-25-4260	Subscriptions/Dues	-	136	-	10	325	325	-		325
101-200-50-25-4315	Compost/Woodchipper	-	(176)	-	-			-		20,000
101-200-50-25-4320	Sand/Salt	39,998	20,741	37,597	52,039	34,300	40,000	5,700	16.6%	65,000
101-200-50-25-4325	Class 5	120	-	-	109	250	250	-		250
101-200-50-25-4330	Rock	-	-	-	-		200	200		-
101-200-50-25-4335	Striping	2,785	407	4,208	1,698	5,000	5,000	-		5,000
101-200-50-25-4340	Hot Mix	2,422	2,780	2,560	5,865	6,700	6,700	-		6,700
101-200-50-25-4360	Sealcoat	27,240	23,548	29,905	25,195	31,500	31,500	-		40,000
101-200-50-25-4385	Shop Materials	835	1,300	1,152	1,762	4,700	4,700	-		4,700
101-200-50-25-4395	Signs	2,115	1,249	1,098	1,445	3,000	3,000	-		3,000
101-200-50-25-4405	Motor Fuel	9,569	11,082	11,655	11,530	10,000	12,000	2,000	20.0%	15,000
101-200-50-25-4410	Tires	902	3,325	5,903	870	3,260	4,000	740	22.7%	4,000
101-200-50-25-4413	Equipment/Accessories	18	93	47	574		1,000	1,000		1,000
101-200-50-25-4430	Vehicle Maintenance	5,197	5,093	7,491	4,266	5,700	5,700	-		6,000
101-200-50-25-4540	Repair/Maintenance Building	3,248	3,647	2,800	1,994	3,647	3,647	-		3,700
101-200-50-25-4545	Repair/Maintenance Equipme	9,949	12,181	8,903	21,663	14,994	19,500	4,506	30.1%	20,000
101-200-50-25-4570	Electricity	7,058	13,515	11,920	13,986	7,400	14,500	7,100	95.9%	15,000
101-200-50-25-4575	Electricity (Street Lights)	84,703	85,667	92,391	83,887	93,100	105,000	11,900	12.8%	110,000
101-200-50-25-4580	Natural Gas	5,918	4,040	8,814	13,949	10,500	11,800	1,300	12.4%	12,500
101-200-50-25-4590	Utilities	-	-	-	-			-		-
101-200-50-70-4316	Capital Expenditures/Transfe	-	-	-		72,000	120,000	48,000	66.7%	580,000
								-		
		$ 419,740	**$ 407,058**	**$ 445,213**	**$ 506,254**	**$ 565,188**	**$ 712,639**	**$ 147,451**		**$ 1,247,272**

City of Big Lake
General Fund Expenditure Budget
Parks

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-200-55-05-4002	Wages	$ 142,734	$ 136,141	$ 130,105	$ 140,937	$ 163,826	$ 199,937	$ 36,111	22.0%	$ 209,934
101-200-55-05-4008	Insurance Benefits (er)	23,243	28,001	29,970	32,187	25,650	30,500	4,850	18.9%	32,025
101-200-55-05-4009	HSA Accounts	1,761	2,298	1,444	132	959	1,500	541	56.4%	1,600
101-200-55-05-4010	F.I.C.A./Medicare (er)	10,045	9,195	9,329	9,567	12,533	15,295	2,763	22.0%	16,060
101-200-55-05-4012	P.E.R.A. (er)	6,938	6,698	7,358	7,235	11,877	14,995	3,118	26.3%	15,745
101-200-55-05-4016	Worker's Comp Insurance	-	-	-	6,415	6,500	6,500	-		7,000
101-200-55-05-4017	Unemployment Benefits	-	-	-	-	-	-	-		500
101-200-55-20-4140	Audit	800	800	1,292	1,114	800	1,200	400	50.0%	1,260
101-200-55-20-4150	Engineering	1,185	895	440	1,089	1,100	1,100	-		1,100
101-200-55-20-4170	Legal	124	81	127	92	500	500	-		500
101-200-55-20-4180	Other Consultants	(81)	871	579	960	900	1,000	100	11.1%	2,000
101-200-55-25-4130	Computers/Software	300	839	1,285	1,033	490	900	410	83.7%	1,000
101-200-55-25-4208	Copies	425	320	682	342	320	400	80	25.0%	500
101-200-55-25-4210	Operating Supplies	7,617	6,780	11,038	10,352	10,535	10,500	(35)	-0.3%	10,500
101-200-55-25-4212	Other Operations Expenses	11,058	15,687	17,261	19,200	19,640	21,000	1,360	6.9%	25,000
101-200-55-25-4215	Uniforms/Clothing	1,483	1,176	1,727	1,668	1,960	1,960	-		1,960
101-200-55-25-4220	Advertising / Newsletter	-	-	42	64	319	1,825	1,507	473.0%	2,000
101-200-55-25-4225	Sanitation/Garbage Removal	5,448	6,677	5,610	7,496	8,000	8,000	-		8,000
101-200-55-25-4230	Telephone	1,381	1,905	2,241	1,255	2,060	3,000	940	45.6%	3,200
101-200-55-25-4235	Postage	201	148	223	234	125	250	125	100.0%	300
101-200-55-25-4238	Training/Schools	169	5	679	145	950	950	-		1,000
101-200-55-25-4240	Travel/Mileage	-	-	-	-	100	100	-		100
101-200-55-25-4250	Liability Insurance	24,977	25,640	27,039	27,862	26,500	33,500	7,000	26.4%	35,000
101-200-55-25-4255	Rent/Lease	-	-	-	-		1,900	1,900		2,000
101-200-55-25-4257	Contractors Hired	1,673	1,712	2,651	1,574	3,100	3,100	-		3,500
101-200-55-25-4260	Subscriptions/Dues	-	-	-	1,918	200	300	100	50.0%	400
101-200-55-25-4320	Sand/Salt	496	-	334	93	333	350	17	5.1%	400
101-200-55-25-4395	Signs	1,303	12,846	625	872	-	2,000	2,000	0.0%	2,000
101-200-55-25-4405	Motor Fuel	9,460	12,631	11,060	10,648	10,050	10,050	-		12,000
101-200-55-25-4413	Equipment/Accessories	258	12,000	839	770	1,960	1,960	-		2,500
101-200-55-25-4430	Vehicle Maintenance	253	829	492	199	800	800	-		1,000
101-200-55-25-4530	Lake Maintenance	18,077	8,677	8,550	10,581	2,250	2,250	-		12,000
101-200-55-25-4535	Playgroung Maintenance	188	3,697	1,104	2,555	4,000	4,000	-		4,000
101-200-55-25-4540	Repair/Maintenance Buildings	928	3,455	9,318	992	2,250	3,000	750	33.3%	3,000
101-200-55-25-4545	Repair/Maintenance Equipmen	7,531	12,035	15,946	14,454	10,025	12,500	2,475	24.7%	13,000
101-200-55-25-4570	Electricity	10,794	9,644	8,609	7,080	8,400	8,400	-		9,000
101-200-55-25-4580	Natural Gas	2,095	3,669	1,355	46	2,842	2,900	58	2.0%	3,000
101-200-55-70-4316	Capital Expenditures/Transfers	-	-	-	-	32,000		(32,000)	-100.0%	280,000
								-		
		$ 292,863	**$ 325,350**	**$ 309,354**	**$ 321,161**	**$ 373,853**	**$ 408,422**	**$ 34,569**		**$ 724,084**

City of Big Lake
General Fund Expenditure Budget
Police

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-300-75-05-4002	Wages	$ 732,786	$ 758,034	$ 753,726	$ 776,963	$ 828,457	$ 891,991	$ 63,534	7.7%	$ 936,591
101-300-75-05-4004	Overtime Wages	12,089	3,267	8,232	16,963	15,000	15,000	-		20,000
101-300-75-05-4008	Insurance Benefits (er)	94,444	105,708	100,169	97,194	115,903	127,600	11,697	10.1%	133,980
101-300-75-05-4009	HSA Accounts	6,000	5,500	7,063	6,813	8,000	9,000	1,000	12.5%	10,000
101-300-75-05-4010	F.I.C.A./Medicare (er)	14,191	14,840	16,382	15,904	18,104	19,692	1,588	8.8%	20,677
101-300-75-05-4012	P.E.R.A. (er)	5,599	5,878	10,057	2,435	6,343	7,309	966	15.2%	7,674
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	91,702	93,529	246,030	106,018	113,368	128,712	15,344	13.5%	135,148
101-300-75-05-4016	Workers Comp				25,045	25,000	20,000	(5,000)	-20.0%	28,000
101-300-75-05-4017	Unemployment Benefits	-	-	-	-	-	-	-		500
101-300-75-20-4140	Audit	2,250	2,250	3,528	3,132	3,500	3,500	-		3,675
101-300-75-20-4170	Legal	13,103	19,159	7,891	777	3,000	10,000	7,000	233.3%	10,500
101-300-75-20-4180	Other Consultants	290	272	-	960	900	900	-		1,000
101-300-75-20-4181	Court Fines	-	-	9,752	11,029	12,000	12,000	-		14,000
101-300-75-25-4130	Computers/Software	15,098	5,308	12,426	5,929	5,175	5,175	-		5,500
101-300-75-25-4196	Crime Prevention	14	-	-	-	500	300	(200)	-40.0%	300
101-300-75-25-4206	Traffic Safety				8,040			-		-
101-300-75-25-4208	Copies	845	792	1,144	621	1,075	1,075	-		1,200
101-300-75-25-4210	Operating Supplies	6,628	6,692	8,379	6,633	5,125	5,150	25	0.5%	5,200
101-300-75-25-4211	Medical Supplies	1,296	473	169	573	500	700	200	40.0%	900
101-300-75-25-4212	Other Operations Expenses	1,012	8,299	19,841	12,356	9,500	9,000	(500)	-5.3%	10,000
101-300-75-25-4215	Uniforms/Clothing	8,419	8,551	9,926	15,642	9,800	11,000	1,200	12.2%	18,000
101-300-75-25-4216	Fire Arms				-	3,000	3,000	-		3,500
101-300-75-25-4217	Cleaning Services	2,437	2,438	2,391	1,459	1,024	3,200	2,176	212.5%	4,000
101-300-75-25-4220	Advertising / Newsletter	661	143	489	265	500	1,900	1,400	280.0%	2,000
101-300-75-25-4225	Sanitation/Garbage Removal	973	926	604	-	750	800	50	6.7%	800
101-300-75-25-4230	Telephone	9,698	10,938	9,829	8,455	10,500	10,500	-		11,500
101-300-75-25-4235	Postage	585	509	477	792	615	700	85	13.8%	800
101-300-75-25-4238	Training/Schools	2,758	6,999	4,536	7,349	9,400	10,500	1,100	11.7%	10,500
101-300-75-25-4240	Travel/Mileage	10	-	81	105	-	-	-		500
101-300-75-25-4243	Meals	151	213	129	163	-	-	-		200
101-300-75-25-4250	Liability Insurance	39,510	39,141	19,707	12,242	21,000	25,000	4,000	19.0%	28,000
101-300-75-25-4251	Emergency Management	-	(478)	-	-	1,000	1,000	-		1,000
101-300-75-25-4252	Police Reserves Expenditure	896	794	565	2,442	2,000	2,000	-		3,500
101-300-75-25-4254	Spud Fest	-	127	-	312	700	425	(275)	-39.3%	600
101-300-75-25-4257	Contractors Hired	-	-	8,200	1,145	500	750	250	50.0%	1,200
101-300-75-25-4260	Subscriptions/Dues	1,181	1,151	2,373	7,740	9,900	12,500	2,600	26.3%	13,000
101-300-75-25-4310	Sales Tax Expenses	-	-	-	1,793	-		-		-
101-300-75-25-4405	Motor Fuel	39,289	45,981	52,799	37,659	48,280	48,500	220	0.5%	50,000
101-300-75-25-4410	Tires	1,313	1,604	2,774	-	-		-		-
101-300-75-25-4413	Equipment/Accessories	(3,566)	30,874	8,756	8,010	12,500	9,500	(3,000)	-24.0%	10,000
101-300-75-25-4430	Vehicle Maintenance	14,877	23,956	14,971	13,960	19,500	19,500	-		20,000
101-300-75-25-4540	Repair/Maintenance Building	2,103	723	3,487	1,964	1,000	4,500	3,500	350.0%	5,000
101-300-75-25-4545	Repair/Maintenance Equipme	744	4,078	3,191	4,227	4,000	4,000	-		4,200
101-300-75-25-4570	Electricity	5,970	6,965	4,983	2,272	1,378	2,300	922	66.9%	2,500
101-300-75-25-4580	Natural Gas	2,017	2,424	1,363	1,171	1,500	2,500	1,000	66.7%	2,000
101-300-75-25-4590	Utilities	-	-	-	-	1,200	1,200	-		-
101-300-75-70-4316	Capital Expenditures/Transfe	62,914	-	25,808	60,277	45,500	45,000	(500)	-1.1%	46,000
								-		
		$ 1,190,287	**$ 1,218,059**	**$ 1,382,228**	**$ 1,286,829**	**$ 1,376,997**	**$ 1,487,379**	**$ 110,382**		**$ 1,583,644**

City of Big Lake
General Fund Expenditure Budget
Fire

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-300-85-05-4002	Wages	$ 75,012	$ 65,887	$ 95,286	$ 66,313	$ 62,500	$ 62,500	-		$ 65,625
101-300-85-05-4010	F.I.C.A./Medicare (er)	5,830	630	711	687	4,781	4,500	(281)	-40.9%	4,725
101-300-85-05-4012	P.E.R.A. (er)	628	597	668	651	4,531	-	(4,531)	-696.0%	-
101-300-85-05-4015	Fire Department Relief Assoc.	8,000	8,000	67,426	8,000	4,000	4,000	-		4,000
101-300-85-05-4016	W/C Insurance					30,500	26,000	(4,500)		28,000
101-300-85-20-4140	Audit	1,750	1,750	2,212	1,750	2,500	2,500	-		2,625
101-300-85-20-4170	Legal	-	176	391	250	400	200	(200)	-80.0%	300
101-300-85-20-4180	Other Consultants	-	272	-	300	300	300	-		300
101-300-85-25-4130	Computers/Software	2,358	1,823	355	1,500	750	1,250	500	33.3%	1,500
101-300-85-25-4185	Medical Exams	3,409	2,820	-	3,100	-	2,500	2,500	80.6%	2,500
101-300-85-25-4195	Fire Prevention	5,301	3,664	-	3,750	-	-	-		-
101-300-85-25-4208	Copies	577	475	837	400	-	-	-		100
101-300-85-25-4210	Operating Supplies	8,368	10,970	(40)	10,000	-	-	-		500
101-300-85-25-4212	Other Operations Expenses	2,085	1,407	4,236	500	2,600	-	(2,600)	-520.0%	1,000
101-300-85-25-4215	Uniforms/Clothing	2,564	732	-	2,500	-	-	-		-
101-300-85-25-4217	Cleaning Services	1,628	2,150	20	2,000	-	-	-		2,000
101-300-85-25-4220	Advertising	503	459	-	1,000	725	1,725	1,000	100.0%	1,725
101-300-85-25-4225	Sanitation/Garbage Removal	1,019	633	103	1,000	500	-	(500)	-50.0%	500
101-300-85-25-4230	Telephone	2,996	3,274	(271)	3,500	1,500	1,500	-		1,600
101-300-85-25-4235	Postage	134	176	125	300	150	150	-		150
101-300-85-25-4238	Training/Schools	4,431	11,788	(720)	13,000	6,550	6,500	(50)	-0.4%	6,500
101-300-85-25-4240	Travel/Mileage	2,284	1,843	(170)	2,500	300	-	(300)	-12.0%	100
101-300-85-25-4243	Meals	953	559	(41)	700	-	-	-		500
101-300-85-25-4250	Liability Insurance	37,796	36,386	26,067	36,000	13,000	10,000	(3,000)	-8.3%	15,000
101-300-85-25-4260	Subscriptions/Dues	601	2,835	224	1,500	500	500	-		500
101-300-85-25-4370	Grounds Maintenance	1,591	369	-	600	5,250	-	(5,250)	-875.0%	2,500
101-300-85-25-4385	Shop Materials	-	-	-	250	-	-	-		-
101-300-85-25-4390	Small Tools	-	-	-	350	175	175	-		200
101-300-85-25-4405	Motor Fuel	4,457	6,513	(112)	6,000	3,000	3,000	-		3,000
101-300-85-25-4410	Tires	-	-	-	750	375	1,500	1,125	150.0%	500
101-300-85-25-4413	Equipment/Accessories	9,245	9,642	-	8,500	2,500	2,500	-		2,500
101-300-85-25-4414	Equipment-Special Items	2,521	437	-	500	5,000	-	(5,000)	-1000.0%	1,000
101-300-85-25-4415	Fire Department Hose	4,284	456	-	2,500	1,250	1,250	-		1,250
101-300-85-25-4420	Turn-Out Gear	5,431	4,704	-	7,500	4,000	5,750	1,750	23.3%	6,000
101-300-85-25-4430	Vehicle Maintenance	4,794	(7,861)	-	6,000	5,500	-	(5,500)	-91.7%	3,000
101-300-85-25-4540	Repair/Maintenance Buildings	4,663	7,212	237	9,500	2,000	6,500	4,500	47.4%	6,500
101-300-85-25-4545	Repair/Maintenance Equip	8,110	23,765	377	6,000	-	7,500	7,500	125.0%	7,500
101-300-85-25-4547	Pager/Radio Repairs	3,894	5,648	(398)	500	2,500	2,500	-		3,000
101-300-85-25-4570	Electricity	7,035	6,207	(700)	6,500	3,750	3,750	-		5,000
101-300-85-25-4580	Natural Gas	8,370	6,027	965	6,328	3,500	3,500	-		5,000
101-300-85-25-4590	Utilities	-	-	-	-	-	-	-		600
101-300-85-45-4015	Fire Department Relief Assoc.	55,175	63,428	-	55,000	60,000	60,000	-		91,000
101-300-85-70-4316	Capital Expenditures/Transfers	8,818	11,244	16,036			82,250	82,250		62,250
								-		
		$ 296,617	**$ 297,099**	**$ 213,824**	**$ 277,979**	**$ 234,888**	**$ 304,300**	**$ 69,413**		**$ 340,550**

City of Big Lake
General Fund Expenditure Budget
Other

Account Number	Description		2010 Actual	2011 Actual	2013 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
101-400-70-25-4207	Animal Control		$ 14,203	$ 20,130	$ 6,643	$ -	$ 12,000	$ 2,000	$ (10,000)	-83.3%	$ 2,000
101-400-70-25-4212	Other Operations Expenses	Community	8,000	-	1,500	2,000	2,000	2,000	-		2,000
101-400-95-25-4612	Operating Transfer Out	General Other	64,140	-	-	-					-
101-400-95-25-4251	Emergency Management	General Other	10,928	-	-	-					-
101-400-95-25-4212	Other Operations Expenses	General Other	12,078	119,649	9,179	10,000	10,000	18,000	8,000	80.0%	18,000
101-400-95-70-4316	Expenditures/Transfers	General Other	-	112,388	-	110,000	-	-	-		-
									-		
			$ 109,348	**$ 252,167**	**$ 17,322**	**$ 122,000**	**$ 24,000**	**$ 22,000**	**$ (2,000)**		**$ 22,000**

City of Big Lake
Economic Development Fund
Revenue Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
275-000-3101	RE & PP Taxes-Current	$ -	$ -	$ -	$ -	$ 65,800	$ 18,600	$ (47,200)		$ 18,600
275-000-3160	Inter-Govt Revenue				3,500					
275-000-3940	Lease/Rental/CAM	-	-	4,354		6,000	-	(6,000)		10,000
275-000-3945	Loan Repayment Revenue	1,000	6,861	21,313	5,483	7,000	1,200	(5,800)	-105.8%	5,000
275-000-3990	Loan Interest Revenue	-	-	-	-	-	-			3,000
275-000-3999	Interest Earned	999	11,307	447	13,560	500	1,920	1,420	10.5%	500
275-000-4151	Refunds & Reimbursements	-	-	1,564	3,377			-		-
275-000-4200	Other Grant Proceeds				1,500					-
								-		
		$ 1,999	**$ 18,169**	**$ 27,678**	**$ 27,420**	**$ 79,300**	**$ 21,720**	**$ (57,580)**		**$ 37,100**

City of Big Lake
Economic Development Authority (EDA) Fund
Expenditure Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
275-000-00-20-4160	Engineering	$ -	$ -	$ -	$ 54,513	$ -	$ 4,000	$ 4,000		$ 4,000
275-000-00-20-4170	Legal	2,194	3,259	2,168	5,414	4,200	3,000	(1,200)	-28.6%	3,000
275-000-00-20-4180	Other Consultants	380	16,233	3,226	5,924	5,000	3,000	(2,000)	-40.0%	4,500
275-000-00-25-4022	Bad Debt Expense	-	-	-	51,537	-	-	-		-
275-000-00-25-4121	Real Estate Taxes	-	-	-	-	-	-	-		5,000
275-000-00-25-4126	Use Tax	-	-	-	483	-	-	-		-
275-000-00-25-4212	Other Operations Expenses	39,180	26,062	92,889	1,910	20,000	8,500	(11,500)	-57.5%	8,500
275-000-00-25-4220	Advertising/Marketing	2,135	1,168	784	507	1,000	1,220	220	22.0%	1,220
275-000-00-25-4257	Contractors Hired	4,999	35,556	967	3,506	5,000	2,000	(3,000)	-60.0%	2,000
275-000-00-25-4260	Subscriptions / Dues	-	-	-	250	-	-	-		-
275-000-00-25-4612	Operating Transfer Out	950	-	-	-	-	-	-		-
275-000-00-70-4319	Land Improvements	-	7,429	(7,429)	-	-	-	-		-
275-000-00-70-4427	Unrealized Loss on Land	-	-	-	187,091	-	-	-		-
275-000-00-85-4610	Debt Service Interest	21,969	21,721	21,384	27,678	21,000	-	(21,000)	-100.0%	-
275-000-00-85-4611	Debt Service Fees	348	248	27	123	250	-	(250)	-100.0%	-
275-000-00-85-4603	Debt Service Principal	17,765	17,765	19,131	20,498	20,500	-	(20,500)	-100.0%	-
		$ 89,920	**$ 129,440**	**$ 133,147**	**$ 359,434**	**$ 76,950**	**$ 21,720**	**$ (55,230)**		**$ 28,220**

City of Big Lake
Water Enterprise Fund
Revenue Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
301-000-3229	Seed/Sod Escrow Fee	$ -	$ -	$ -	$ -	$ -	$ -	-		$ 1,000
301-000-3360	NSF Check Recovery Revenue	420	930	1,045	412	-	-	-		500
301-000-3375	Miscellaneous Revenue	1,593	2,838	(15,483)	527	2,000	-	(2,000)	-100.0%	500
301-000-3376	Insurance Proceeds	-	-	-	1,333	-	-	-		-
301-000-3710	Water Sales-Residential	523,300	603,734	916,420	1,034,464	1,169,386	1,231,669	62,283	5.3%	1,293,252
301-000-3713	Water Fixed Fee-Residential	172,518	222,622	319,236	327,843	425,040	426,360	1,320	0.3%	447,678
301-000-3715	Water Sales-Commercial	136,626	150,580	244,565	241,859	248,313	264,276	15,963	6.4%	277,490
301-000-3718	Water Fixed Fee-Commercial	17,676	21,152	27,208	30,279	38,808	39,336	528	1.4%	41,303
301-000-3720	Meters/Parts Sales	580	1,866	-	6,161	1,000	2,500	1,500	150.0%	2,625
301-000-3725	Water Test	20,886	21,009	20,469	20,434	21,000	21,500	500	2.4%	22,575
301-000-3730	Meter Repairs	3,444	3,432	2,688	12,252	3,000	3,500	500	16.7%	3,675
301-000-3735	Miscellaneous Water Income	3,286	3,246	122,921	-			-		-
301-000-3740	Water Permit Org Fees	1,260	305	700	1,650	300	650	350	116.7%	1,000
301-000-3750	Disconnection/Reconnection Fee	3,709	13,513	5,968	4,596	2,000	4,500	2,500	125.0%	4,000
301-000-3755	Water Access Charges	93,000	97,529	65,850	158,570	96,390	100,000	3,610	3.7%	105,000
301-000-3905	Donated Capital	72,478	-	-	-	-	-	-		-
301-000-3980	Late Fees	115,218	115,195	45,210	103,360	95,000	80,000	(15,000)	-15.8%	90,000
301-000-3990	Loan Interest Revenue	4,353	11,556	6,120	3,650	3,000	4,000	1,000	33.3%	1,000
301-000-3995	Unrealized Gain	-	-	-	-	-	-	-		-
301-000-3999	Interest Earned	(15,559)	(25,881)	(34,954)	2,952	-	-	-		100
301-000-4040	Trunk Charges	-	6,395	3,029	-	7,950	8,149	199	2.5%	-
301-000-4151	Refunds & Reimbursements	-	-	18,000	3,980	-	-	-		
								-		
		$ 1,154,788	**$ 1,250,019**	**$ 1,748,992**	**$ 1,954,322**	**$ 2,113,187**	**$ 2,186,440**	**$ 73,253**		**$ 2,291,698**

City of Big Lake
Water Fund
Expense Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
301-000-00-05-4002	Wages	$ 264,094	$ 256,807	$ 288,145	$ 307,356	$ 327,462	$ 334,011	$ 6,549	2.0%	$ 350,712
301-000-00-05-4008	Insurance Benefits (er)	23,243	28,001	30,201	42,158	63,202	65,550	2,348	3.7%	68,828
301-000-00-05-4009	HSA Accounts	1,761	2,298	1,444	2,900	3,074	3,074	-		3,800
301-000-00-05-4010	F.I.C.A./Medicare (er)	19,217	18,309	21,674	22,280	25,051	25,552	501	2.0%	26,829
301-000-00-05-4012	P.E.R.A. (er)	18,270	17,730	21,075	22,408	23,741	25,051	1,310	5.5%	26,303
301-000-00-05-4016	WC Insurance	-	-	-	5,734	6,500	6,500	-		7,000
301-000-00-05-4017	Unemployment Benefits	-	-	-	-	-	-	-		500
301-000-00-20-4140	Audit	3,500	3,500	1,747	4,176	3,500	4,200	700	20.0%	4,410
301-000-00-20-4150	Engineering	-	-	860	(2,214)	5,000	8,000	3,000	60.0%	10,000
301-000-00-20-4160	Testing	24,646	26,989	17,317	6,892	21,850	22,000	150	0.7%	22,500
301-000-00-20-4170	Legal	23	69	-	211	500	500	-		500
301-000-00-20-4180	Other Consultants	(81)	4,867	3,679	1,708	3,500	3,800	300	8.6%	4,000
301-000-00-25-4022	Bad Debt Expenditure	-	-	21	797	-	-	-		1,000
301-000-00-25-4110	Bank Charges	-	-	-	-	-	-	-		100
301-000-00-25-4130	Computers/Software	325	1,108	2,530	3,566	500	2,500	2,000	400.0%	3,000
301-000-00-25-4208	Copies	466	317	704	371	350	450	100	28.6%	1,000
301-000-00-25-4210	Operating Supplies	2,374	3,679	2,489	3,609	9,500	9,500	-		6,000
301-000-00-25-4212	Other Operations Expenses	4,180	3,297	5,817	1,065	5,275	5,275	-		5,000
301-000-00-25-4215	Uniforms/Clothing	1,764	1,774	1,544	1,378	3,810	3,810	-		2,500
301-000-00-25-4220	Advertising	941	-	-	572	980	1,000	20	2.0%	1,000
301-000-00-25-4225	Sanitation/Garbage Removal	223	60	157	-	685	700	15	2.2%	700
301-000-00-25-4230	Telephone	2,468	1,905	2,608	1,390	2,650	2,700	50	1.9%	2,850
301-000-00-25-4235	Postage	318	340	3,541	7,302	8,000	8,000	-		8,000
301-000-00-25-4238	Training/Schools	568	418	1,273	492	1,750	1,750	-		2,000
301-000-00-25-4240	Travel/Mileage	102	26	-	85	325	325	-		350
301-000-00-25-4250	Liability Insurance	46,559	44,082	36,717	34,071	26,500	35,700	9,200	34.7%	38,000
301-000-00-25-4255	Rent/Lease	-	-	121	-	-	-	-		-
301-000-00-25-4257	Contractors Hired	45,069	53,532	38,251	15,256	45,000	46,000	1,000	2.2%	10,000
301-000-00-25-4260	Subscriptions/Dues	8,428	7,845	10,794	25,232	11,775	13,000	1,225	10.4%	15,000
301-000-00-25-4314	Amortization Expense	1,482	1,483	2,229	(1,615)	1,463	1,500	37	2.5%	-
301-000-00-25-4318	Depreciation Equipment	805,696	803,486	849,167	823,275	810,000	810,000	-		812,000
301-000-00-25-4380	Chemicals	39,430	27,962	35,954	43,325	34,000	38,500	4,500	13.2%	40,000
301-000-00-25-4387	Water Meters	7,903	4,864	6,508	17,016	9,000	12,000	3,000	33.3%	20,000
301-000-00-25-4405	Motor Fuel	9,460	11,959	11,516	10,648	10,750	10,750	-		13,000
301-000-00-25-4413	Equipment/Accessories	83	-	-	5,910	3,000	3,000	-		3,000
301-000-00-25-4430	Vehicle Maintenance	218	424	446	98	2,300	2,300	-		2,500
301-000-00-25-4540	Repair/Maintenance Buildings	399	339	679	603	2,825	2,825	-		3,000
301-000-00-25-4545	Repair/Maintenance Equipment	13,892	15,677	18,815	5,909	15,000	15,000	-		12,500
301-000-00-25-4570	Electricity	111,923	129,765	113,842	78,695	100,000	105,000	5,000	5.0%	110,000
301-000-00-25-4580	Natural Gas	11,097	12,294	10,103	9,756	18,000	18,000	-		20,000
301-000-00-70-4316	Capital Expenditures/Transfers	133,746	139,401	49,223	-	17,000	15,000	(2,000)	-11.8%	1,230,000
301-000-00-85-4605	Debt Service Issuance Expense	-	-	13,980	-	-	-	-		-
301-000-00-85-4607	Bond Discount	-	-	(7,974)	-	-	-	-		-
301-000-00-85-4610	Debt Service Interest	302,185	287,163	284,483	325,496	246,143	242,174	(3,969)	-1.6%	193,053
301-000-00-85-4611	Debt Service Fees	728	891	791	891	-	1,200	1,200		1,200
								-		
		$ 1,906,696	**$ 1,912,660**	**$ 1,882,471**	**$ 1,828,802**	**$ 1,869,961**	**$ 1,906,197**	**$ 36,236**		**$ 3,082,135**

City of Big Lake
Sewer Enterprise Fund
Revenue Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
401-000-3155	Transfer In-Revenue	$ 62,938	$ 11,244	$ 7,119	$ 6,217	$ -	$ -	$ -		$ -
401-000-3375	Miscellaneous Revenue	2,493	4,818	986	4,275	2,500	2,500	-		1,000
401-000-3376	Insurance Proceeds & Dividends	-	33,984	-	1,333	-	-	-		-
401-000-3810	Sewer Charges-Residential	509,233	585,033	528,845	664,863	898,380	1,126,463	228,083	25.4%	1,182,786
401-000-3813	Sewer Fixed Fee-Residential	187,941	224,036	215,277	282,806	425,040	542,640	117,600	27.7%	569,772
401-000-3815	Sewer Charges-Commercial	173,052	186,120	181,517	339,177	369,117	467,674	98,557	26.7%	491,058
401-000-3818	Sewer Fixed Fee-Commercial	7,093	20,674	16,663	23,975	38,808	50,064	11,256	29.0%	52,567
401-000-3820	Sewer Permit Org Fee	1,236	270	560	1,650	500	800	300	60.0%	1,000
401-000-3855	Sewer Access Charges	78,942	145,791	98,695	237,215	144,720	145,000	280	0.2%	152,250
401-000-3905	Donated Capital	41,267	-	-	-	-	-	-		-
401-000-3980	Late Fees	115,218	115,195	40,336	90,624	90,000	60,000	(30,000)	-33.3%	70,000
401-000-3999	Interest Earned	139,115	111,396	96,130	100,810	-	-	-		-
401-000-4040	Trunk Charges	-	20,691	41,944	-	25,677	26,319	642	2.5%	-
401-000-4151	Refunds/Reimbursements	-	-	-	2,128	-	-	-		-
401-000-4210	Federal Grant Proceeds	1,693,964	-	-	-	-	-	-		
								-		
		$ 3,012,492	**$ 1,459,252**	**$ 1,228,072**	**$ 1,755,073**	**$ 1,994,742**	**$ 2,421,460**	**$ 426,718**		**$ 2,520,433**

City of Big Lake
Sewer Fund
Expense Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
401-000-00-05-4002	Wages	$ 264,103	$ 257,467	$ 287,678	$ 307,452	$ 327,465	$ 339,596	12,131	3.7%	$ 356,576
401-000-00-05-4008	Insurance Benefits (er)	23,243	28,001	30,200	42,158	48,584	50,042	1,458	3.0%	52,544
401-000-00-05-4009	HSA Accounts	1,761	2,298	1,444	2,900	3,704	4,300	596	16.1%	4,500
401-000-00-05-4010	F.I.C.A./Medicare (er)	19,217	18,309	21,674	22,287	25,051	25,979	928	3.7%	27,278
401-000-00-05-4012	P.E.R.A. (er)	18,270	17,730	21,075	22,415	23,741	25,470	1,729	7.3%	26,743
401-000-00-05-4016	WC Insurance	-	-	-	7,790	8,500	8,500	-		9,000
401-000-00-05-4017	Unemployment Benefits	-	-	-	-	-	-	-		500
401-000-00-20-4140	Audit	2,750	2,750	2,534	3,132	2,750	2,750	-		3,500
401-000-00-20-4150	Engineering	-	-	2,109	195	10,000	10,000	-		10,000
401-000-00-20-4160	Testing	9,854	2,582	8,535	9,045	8,200	9,200	1,000	12.2%	9,500
401-000-00-20-4170	Legal	81	265	-	61	2,000	2,000	-		1,000
401-000-00-20-4180	Other Consultants	119	4,867	3,679	3,242	3,500	3,500	-		4,000
401-000-00-25-4022	Bad Debt Expense	-	-	-	-	-	-	-		1,000
401-000-00-25-4110	Bank Charges	-	-	-	-	-	-	-		100
401-000-00-25-4130	Computers/Software	325	1,838	2,530	3,566	3,500	3,500	-		3,700
401-000-00-25-4208	Copies	422	317	681	371	300	300	-		1,000
401-000-00-25-4210	Operating Supplies	5,453	5,550	5,262	6,031	6,000	6,200	200	3.3%	8,000
401-000-00-25-4212	Other Operations Expenses	1,744	6,206	2,542	961	2,325	2,825	500	21.5%	3,000
401-000-00-25-4215	Uniforms/Clothing	2,151	1,887	1,870	1,426	3,300	3,300	-		3,500
401-000-00-25-4220	Advertising	62	-	-	139	465	465	-		1,000
401-000-00-25-4225	Sanitation/Garbage Removal	223	1,950	2,431	2,892	2,900	3,100	200	6.9%	3,500
401-000-00-25-4230	Telephone	2,468	1,905	2,352	2,390	4,700	4,700	-		5,000
401-000-00-25-4235	Postage	259	261	3,412	5,893	7,000	7,000	-		7,200
401-000-00-25-4238	Training/Schools	721	1,023	1,532	583	2,475	2,475	-		2,500
401-000-00-25-4240	Travel/Mileage	-	-	112	69	320	320	-		350
401-000-00-25-4250	Liability Insurance	31,587	29,983	27,811	21,983	22,500	22,500	-		24,000
401-000-00-25-4257	Contractors Hired	61,086	48,159	40,383	10,561	45,000	45,000	-		12,000
401-000-00-25-4260	Subscriptions/Dues	134	2,840	1,548	3,649	2,750	3,750	1,000	36.4%	3,750
401-000-00-25-4314	Amortization Expense	10,578	10,577	13,228	(6,754)	10,580	10,580	-		-
401-000-00-25-4318	Depreciation Equipment	474,218	647,104	684,365	672,369	675,000	675,000	-		700,000
401-000-00-25-4380	Chemicals	2,718	294	-	7,007	4,500	4,500	-		25,000
401-000-00-25-4405	Motor Fuel	9,460	11,959	15,295	12,814	10,000	12,000	2,000	20.0%	15,000
401-000-00-25-4413	Equipment/Accessories	-	-	10	-	1,225	1,225	-		1,300
401-000-00-25-4430	Vehicle Maintenance	406	1,241	1,172	203	1,725	1,925	200	11.6%	2,000
401-000-00-25-4540	Repair/Maintenance Buildings	344	359	325	347	1,200	1,200	-		1,200
401-000-00-25-4545	Repair/Maintenance Equipment	10,411	49,872	10,186	12,832	10,000	13,000	3,000	30.0%	25,000
401-000-00-25-4570	Electricity	97,018	125,541	142,498	157,458	120,000	130,000	10,000	8.3%	135,000
401-000-00-25-4580	Natural Gas	2,694	5,108	8,155	4,502	10,500	10,500	-		10,500
401-000-00-25-4585	Fuel Oil	-	54	-	-	2,000	2,000	-		2,000
401-000-00-70-4316	Capital Expenditures/Transfers	50,434	58,408	-	-	14,000	385,000	371,000	2650.0%	705,000
401-000-00-85-4603	Debt Service Principal	-	-	-		175,000	-	(175,000)	-100.0%	-
401-000-00-85-4605	Debt Service Issuance Expense	-	-	31,411	-	-	-	-		-
401-000-00-85-4607	Bond Discount	-	-	(47,849)	-	-	-	-		-
401-000-00-85-4610	Debt Service Interest	467,802	612,599	632,532	626,205	574,710	574,710	-		472,216
401-000-00-85-4611	Debt Service Fees	2,300	1,910	1,810	1,909	2,000	2,000	-		2,000
								-		
		$1,574,416	**$1,961,215**	**$1,964,532**	**$ 1,970,083**	**$ 2,179,470**	**$ 2,410,411**	**$ 230,941**		**$2,680,957**

City of Big Lake
Storm Sewer Enterprise Fund
Revenue Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
601-000-3860	Storm Sewer Charges-Resident	$ 122,202	$ 145,751	$ 175,008	$ 175,809	$ 167,372	$ 191,086	$ 23,714	14.2%	$ 200,640
601-000-3865	Storm Sewer Charges-Commercial	22,930	26,690	17,620	21,509	32,092	37,022	4,930	15.4%	38,873
601-000-3905	Donated Capital	279,245	-	-	-	-	-	-		-
601-000-3980	Late Fees	25,604	25,599	8,964	17,199	14,000	18,000	4,000	28.6%	18,900
601-000-3995	Unrealized Gain	-	-	-	-	-	10,000	10,000		-
601-000-3999	Interest Earned	(2,371)	(3,511)	(5,651)	939	1,000	-	(1,000)	-100.0%	1,400
								-		
		$ 447,611	**$ 194,529**	**$ 195,941**	**$ 215,456**	**$ 214,464**	**$ 256,108**	**$ 41,644**		**$ 259,813**

City of Big Lake
Storm Sewer Fund
Expense Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
601-000-00-05-4002	Wages	$ 41,428	$ 39,249	$ 42,768	$ 42,503	$ 48,585	$ 64,679	16,094	33.1%	$ 67,913
601-000-00-05-4008	Insurance Benefits (er)	5,233	6,156	6,631	7,077	8,160	9,300	1,140	14.0%	9,765
601-000-00-05-4009	HSA Accounts	144	353	2,018	75	409	1,300	891	217.8%	500
601-000-00-05-4010	F.I.C.A./Medicare (er)	3,068	2,824	3,236	3,217	4,515	4,948	433	9.6%	5,195
601-000-00-05-4012	P.E.R.A. (er)	2,858	2,736	3,112	3,169	3,522	4,851	1,329	37.7%	5,093
601-000-00-05-4017	Unemployment Benefits	-	-	-	-	-	-	-		100
601-000-00-20-4140	Audit	500	500	761	696	500	800	300	60.0%	500
601-000-00-20-4150	Engineering	-	-	589	2,718	2,000	2,000	-		100
601-000-00-20-4170	Legal	-	-	-	-	500	500	-		500
601-000-00-20-4180	Other Consultants	-	500	579	960	500	500	-		100
601-000-00-25-4022	Bad Debt Expense	-	-	-	86	-	-	-		25
601-000-00-25-4110	Bank Charges	-	-	-	-	-	-	-		25
601-000-00-25-4126	Use Tax	-	-	-	100	-	-	-		-
601-000-00-25-4130	Computers/Software	-	-	-	782	-	500	500		500
601-000-00-25-4208	Copies	288	317	301	353	400	-	(400)	-100.0%	200
601-000-00-25-4210	Operating Supplies	2,765	1,640	1,102	1,343	3,500	2,600	(900)	-25.7%	2,500
601-000-00-25-4212	Other Operations Expenses	372	1,740	2,097	589	2,000	2,000	-		1,000
601-000-00-25-4215	Uniforms/Clothing	-	-	-	377	-	400	400		1,000
601-000-00-25-4220	Advertising	-	-	-	65	-	-	-		1,000
601-000-00-25-4225	Sanitation/Garbage Removal	-	-	-	127	200	200	-		200
601-000-00-25-4230	Telephone	149	930	1,213	675	800	800	-		1,200
601-000-00-25-4235	Postage	-	8	547	30	350	350	-		3,000
601-000-00-25-4238	Training/Schools	-	-	599	135	600	600	-		750
601-000-00-25-4240	Travel/Mileage	-	-	-	-	100	100	-		100
601-000-00-25-4250	Liability Insurance	3,252	2,034	2,047	1,742	2,205	2,205	-		2,300
601-000-00-25-4255	Rent/Lease	-	-	-	-	-	500	500		-
601-000-00-25-4257	Contractors Hired	4,756	11,261	(2,163)	1,210	5,000	5,000	-		7,000
601-000-00-25-4260	Subscriptions/Dues					600	6,000	5,400	900.0%	6,000
601-000-00-25-4318	Depreciation Equipment	278,309	252,351	286,841	286,841	265,000	270,000	5,000	1.9%	290,000
601-000-00-25-4405	Motor Fuel	1,475	2,201	1,800	3,414	4,000	4,200	200	5.0%	10,000
601-000-00-25-4413	Equipment/Accessories	-	-	-	-	200	200	-		500
601-000-00-25-4545	Repair/Maintenance Equipment	3,575	1,658	3,350	3,111	3,100	3,500	400	12.9%	4,000
601-000-00-25-4570	Electricity	-	-	-	-	-	-	-		1,200
601-000-00-25-4580	Natural Gas	-	-	-	-	-	-	-		2,500
601-000-00-25-4590	Utilities	29	-	-	-	-	-	-		-
601-000-00-70-4316	Capital Expenditures/Transfers	86,236	91,956	13,152	10,241	2,000	5,000	3,000	150.0%	5,000
601-000-00-85-4610	Debt Service Interest	5,611	3,057	239	5,519	-	-	-		-
601-000-00-85-4611	Debt Service Fees	225	158	158	-	-	-	-		-
							-	-		
		$ 440,271	**$ 421,628**	**$ 370,977**	**$ 377,155**	**$ 358,746**	**$ 393,033**	**$ 34,287**		**$ 429,767**

City of Big Lake
Liquor Enterprise Fund
Revenue Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
501-000-3310	Liquor Sales	$ 944,362	$ 971,003	$ 1,063,499	$ 1,104,656	$ 1,100,000	$ 1,200,000	$ 100,000	9.1%	1,320,000
501-000-3320	Beer Sales	1,638,270	1,625,179	1,758,105	1,813,191	1,800,000	1,850,000	50,000	2.8%	2,035,000
501-000-3330	Wine Sales	385,251	383,624	447,773	483,345	460,000	500,000	40,000	8.7%	550,000
501-000-3340	Mix/Misc Sales	139,709	136,053	150,873	142,944	145,000	150,000	5,000	3.4%	165,000
501-000-3350	Events Revenue	-	-	1,601	1,225	5,000	35,000	30,000	600.0%	35,000
501-000-3375	Miscellaneous Revenue	2,665	75	13,398	97	500	250	(250)	-50.0%	250
501-000-3376	Insurance Proceeds	-	-	-	1,333	-	-	-		-
501-000-3380	Bottle Deposits	550	(1,411)	(985)	(380)	200	200	-		200
501-000-3385	Cash Over	(314)	148	(196)	1,029	100	100	-		100
501-000-3999	Interest Earned	(1,559)	(872)	(159)	2,201	-	2,000	2,000		2,500
								-		
		$ 3,108,932	**$ 3,113,799**	**$ 3,433,909**	**$ 3,549,641**	**$ 3,510,800**	**$ 3,737,550**	**$ 226,750**		**$ 4,108,050**

City of Big Lake
Liquor Fund
Expense Budget

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014-2015 $ Change	2014-2015 % Change	2016 Concept
501-000-00-05-4002	Wages	256,613	227,209	240,001	242,754	285,577	292,000	6,423	2.2%	300,000
501-000-00-05-4008	Insurance Benefits (er)	14,131	7,420	11,031	14,949	19,250	17,250	(2,000)	-10.4%	$ 18,250
501-000-00-05-4009	HSA Accounts	3,000	1,500	1,500	56	225	400	175	77.8%	400
501-000-00-05-4010	F.I.C.A./Medicare (er)	19,376	16,466	18,887	18,220	597	22,338	21,741	3643.6%	22,950
501-000-00-05-4012	P.E.R.A. (er)	17,955	15,514	18,036	17,432	73	21,900	21,828	30106.9%	22,500
501-000-00-05-4016	W/C Insurance	-	-	-	6,559	7,800	7,800	-		7,800
501-000-00-05-4017	Unemployment Benefits	-	-	-	107	-	-	-		500
501-000-00-20-4140	Audit	2,200	2,400	3,168	2,784	3,300	3,200	(100)	-3.0%	3,300
501-000-00-20-4170	Legal	-	-	380	-	1,000	1,000	-		1,000
501-000-00-20-4180	Other Consultants	125	2,313	5,377	1,522	4,500	4,000	(500)	-11.1%	4,000
501-000-00-25-4022	Bad Debt Expenditure	-	52	24	389	100	400	300	300.0%	400
501-000-00-25-4110	Bank Charges	50,542	50,408	47,535	55,867	56,000	58,000	2,000	3.6%	60,000
501-000-00-25-4126	Use Tax	-	-	-	591	-	600	600		-
501-000-00-25-4130	Computers/Software	-	-	-	-	-	-	-		1,200
501-000-00-25-4208	Copies	453	320	697	388	700	500	(200)	-28.6%	500
501-000-00-25-4210	Operating Supplies	6,983	5,322	6,824	11,920	7,000	10,000	3,000	42.9%	11,000
501-000-00-25-4212	Other Operations Expenses	4,394	4,147	64	3,621	5,000	5,000	-		5,000
501-000-00-25-4215	Uniforms/Clothing	-	-	329	751	350	300	(50)	-14.3%	300
501-000-00-25-4217	Cleaning Services	819	3,934	3,324	4,099	4,200	4,200	-		4,300
501-000-00-25-4220	Advertising	7,087	7,021	6,744	8,508	8,500	9,000	500	5.9%	9,000
501-000-00-25-4225	Sanitation / Garbage Removal	2,350	2,756	3,337	2,457	3,500	3,500	-		3,500
501-000-00-25-4230	Telephone	6,030	6,183	5,103	5,811	6,000	6,200	200	3.3%	6,500
501-000-00-25-4235	Postage	528	274	233	278	500	500	-		500
501-000-00-25-4238	Training/Schools	240	200	200	240	500	500	-		1,000
501-000-00-25-4240	Travel/Mileage	405	270	476	372	500	500	-		500
501-000-00-25-4250	Liability Insurance	20,466	18,175	18,642	15,100	9,500	16,000	6,500	68.4%	16,000
501-000-00-25-4257	Contractors Hired	-	-	232	4,566	5,000	5,000	-		5,000
501-000-00-25-4260	Subscriptions/Dues	4,286	2,925	2,539	2,390	3,500	3,000	(500)	-14.3%	3,000
501-000-00-25-4314	Amortization Expense	2,542	2,542	2,542	-	2,700	2,700	-		-
501-000-00-25-4318	Depreciation Equipment	80,491	76,986	76,986	76,986	71,000	71,000	-		80,000
501-000-00-25-4375	Snow Removal	-	-	-	-	-	-	-		5,000
501-000-00-25-4413	Equipment/Accessories	-	-	-	3,804	10,000	10,000	-		10,000
501-000-00-25-4540	Repair/Maintenance Buildings	5,069	2,631	9,778	10,292	10,000	11,000	1,000	10.0%	11,000
501-000-00-25-4545	Repair/Maintenance Equipment	4,919	17,221	6,521	7,037	10,000	10,000	-		10,000
501-000-00-25-4570	Electricity	18,897	21,683	13,873	22,644	16,000	16,000	-		20,000
501-000-00-25-4580	Natural Gas	2,830	4,508	1,730	2,398	5,000	4,000	(1,000)	-20.0%	4,500
501-000-00-25-4595	Association/CAM Fees	-	2,030	-	-	3,000	-	(3,000)	-100.0%	-
501-000-00-25-4612	Operating Transfer Out	200,000	257,000	250,000	260,000	270,000	275,000	5,000	1.9%	280,000
501-000-00-27-4262	Purchases - Liquor	654,398	709,818	714,777	755,046	725,000	790,000	65,000	9.0%	800,000
501-000-00-27-4263	Purchases - Beer	1,230,366	1,194,774	1,313,342	1,388,803	1,400,000	1,425,000	25,000	1.8%	1,450,000
501-000-00-27-4264	Purchases - Wine	271,546	298,755	292,225	305,981	320,000	330,000	10,000	3.1%	350,000
501-000-00-27-4265	Purchases - Mix/Pop	23,187	26,017	28,154	22,316	32,000	25,000	(7,000)	-21.9%	30,000
501-000-00-27-4266	Purchases - Misc	68,132	65,390	69,071	66,897	71,000	71,000	-		75,000
501-000-00-27-4269	Freight - In	17,243	9,624	17,569	17,829	21,000	18,200	(2,800)	-13.3%	22,000
501-000-00-70-4316	Capital Expenditures/Transfers	-	-	-	-	18,000	10,000	(8,000)	-44.4%	7,000
501-000-00-85-4610	Debt Service Interest	57,591	55,520	53,297	50,911	50,000	49,500	(500)	-1.0%	22,000
501-000-00-85-4611	Debt Service Fees	225	652	73	327	-	-	-		500
								-		
		$3,055,420	**$3,119,960**	**$3,244,621**	**$3,413,002**	**$ 3,467,871**	**$ 3,611,488**	**$143,617**		**$3,685,400**

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Dept	Description	Funding Source	2015	2016	2017	2018	2019	Total
Admin	Comprehensive Plan Upade	Levy		35,000	35,000			70,000
Admin	GIS	Levy	10,000					10,000
Admin	Computers -Replacement Fund	Levy		5,000	5,000	5,000	5,000	20,000
Building	Computer - Reception	Levy				2,000		2,000
EDA GF	Computer - Sandy	Levy				2,000		2,000
Elections	(3) Election machines	Levy	5,400	5,400	2,500	2,500	2,500	18,300
Fire	Flooring in Truck Bay (1/2 township)	Levy		7,500				7,500
Fire	Water Tender	Bonding			125,000			125,000
Fire	Air Packs (22@ $3,250 ea.)(1/2 township)	Levy	35,750	35,750				71,500
Fire	Station Roof Replacement (1/2 township)	Levy	7,500	7,500	7,500	7,500	7,500	37,500
Fire	Fire Turnouts (1/2 township)	Levy	35,000					35,000
Fire	Work Out Equip (Donations to pay for) (1/2 twnshp)	Operations		7,500				7,500
Fire	Truck Bay - Floor Sealing	Levy	4,000	4,000	4,000	4,000		16,000
Liquor	New Carpeting	Operations		1,500	1,500	1,500	1,500	6,000
Liquor	Upgrade cash registers	Operations		1,000	1,000	1,000	1,000	4,000
Liquor	New Counters	Operations		1,000	1,000	1,000	10,000	13,000
Liquor	Update Security System	Operations		1,500	1,500	15,000	15,000	33,000
Liquor	LED Ceiling Lights	Operations	10,000	2,000	2,000	2,000	2,000	18,000
Parks GF	Replace 2000,6 foot Jacobsen mower,#300	Levy		40,000				40,000
Parks GF	Replace 2000,6 foot Jacobsen mower,#316	Levy		60,000				60,000
Parks GF	Repace 2002 1600 John Deere mower,#312	Levy		70,000				70,000
Parks GF	Misc. Equipment Fund	Levy	-	10,000	6,000	6,000	7,500	29,500
Parks GF	Park Dedication Fund	Levy		20,000	10,000	10,000	10,000	50,000
Parks GF	Overlay on McDowall Trail	Levy		80,000				80,000
Parks	Powell Park Improvements	Park Dedication			80,000			80,000
Parks	Lake Ridge Park (playground equipment)	Park Dedication		150,000				150,000
Parks	Shores of Lake Mitchell Park (playground equipment)	Park Dedication			150,000			150,000
Parks	Lakeside Park (Parking Lot Improvements)	Park Dedication		60,000				60,000
Parks	Skate Rink, Improvement Fund	Park Dedication		20,000	10,000	10,000	10,000	50,000
Parks	Mitchell Farms Park (Playground Equip.)	Park Dedication				100,000		100,000
Planning	Computer	Levy		3,000				3,000
Police	Patrol Vehicles (incl equip)	Levy	40,000	40,000	40,000			120,000
Police	Squad Computers (6@$4K)	Levy			24,000	6,000	6,000	36,000
Police	Desktops for station - 3/yr @$2K ea.	Levy	2,000	6,000	6,000	6,000	6,000	26,000
Sewer	Misc. Equipment Fund	Operations	5,000	5,000	10,000	10,000	10,000	40,000
Sewer	Jet Vac Machine, 1998, purcased used with 195,000 miles	Fund reserves	350,000					350,000
Sewer	Replace 1981 trailer jet machine #180	Levy				100,000		100,000
Sewer	WWTP Expansion - Phase II	PFA/Bonding					17,000,000	17,000,000
Sewer	Hwy 25/CR 14 Utility Expan	Trunk Fees		700,000				700,000
sewer/water	Replace 1999 4x2 F150,#199	Fund reserves	30,000					30,000
Storm Sewer	Misc. Equipment Fund	Operations	5,000	5,000	5,000	5,000	7,500	27,500
Streets	Replace 2006 Street Sweeper (Storm Sewer),#126	Levy		150,000				150,000
Streets	Rose Drive	Assessments		885,800				885,800
Streets	Tarrytown Road	Assessments		754,784				754,784
Streets	Vantassle Circle	Assessments		133,900				133,900
Streets	Sherburne Ave	Assessments		330,000				330,000
Streets	Euclid Ave	Assessments		682,500				682,500
Streets	Euclid Court	Assessments		136,500				136,500
Streets	Oak Ave	Assessments		136,500				136,500
Streets	Oak Street	Assessments		74,100				74,100
Streets	Lake Ave	Assessments		180,570				180,570
Streets	Highland Ave	Assessments		237,120				237,120
Streets	Westwood Dr	Assessments		199,680				199,680

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Dept	Description	Funding Source	2015	2016	2017	2018	2019	Total
Streets	Red Oak Dr	Assessments		205,140				205,140
Streets	Edgewater Place	Assessments		78,000				78,000
Streets	Shady Lane	Assessments		197,739				197,739
Streets	Nicollet Ave	Assessments		176,670				176,670
Streets	Hennepin Ave	Assessments		176,280				176,280
Streets	Manitou St.	Assessments		300,000				300,000
Streets	Wascea St.	Assessments		190,000				190,000
Streets	Isanti St.	Assessments		230,000				230,000
Streets	Chippewa St.	Assessments		190,000				190,000
Streets	Kasota St.	Assessments		190,000				190,000
Streets	Kenebec St.	Assessments		190,000				190,000
Streets	Winnebago St.	Assessments		190,000				190,000
Streets	Golf St.	Assessments		190,000				190,000
Streets	Forest Road	Assessments			350,000			350,000
Streets	Oak Lane	Assessments			70,000			70,000
Streets	Pleasant Ave	Assessments			300,000			300,000
Streets	Foley St.	Assessments			200,000			200,000
Streets	Powell St.	Assessments			200,000			200,000
Streets GF	Crack Fill Pot,Purchase used	Levy	60,000					60,000
Streets GF	Roller,Purchase used	Levy		40,000				40,000
Streets GF	Replace 1971 Dump Truck,#71	Levy		60,000				60,000
Streets GF	Replace 1987 Dump Truck,#87	Levy		200,000				200,000
Streets GF	Replace 1998 624-H Loader,#98	Levy		200,000				200,000
Streets GF	Replace 1998 one ton dump truck,#99	Levy		40,000				40,000
Streets GF	Replace 1994 Dump Truck,#94	Levy				200,000		200,000
Streets GF	Replace 2000 Skid Ster,#200	Levy			50,000			50,000
Streets GF	Replace 2002 Ranger Truck,#22	Levy			30,000			30,000
Streets GF	Misc. Equipment Fund	Levy		10,000	6,000	6,000	7,500	29,500
Streets GF	S. Eagle Lake Road - Quiet Zone Sidewalks	Levy	60,000					60,000
Streets/Park	Replace 2000 Air Compressor,used,#100	Levy				18,000		18,000
Water	Misc. Equipment Fund	Operations	5,000	5,000	10,000	10,000	10,000	40,000
Water	Water meter repacement program	Fund reserves	10,000	10,000	10,000	10,000	12,000	52,000
Water	Computer - Public Works	Operations		1,500				1,500
Water	Computer - Frank	Operations			1,500			1,500
Water	Computer - Mike	Operations				1,500		1,500
Water	Computer - Public Works	Operations					1,500	1,500
Water	Computer - Cathy	Operations		1,500				1,500
Water	Computer - UB	Operations			1,500			1,500
Water	Computer - Frank	Operations				1,500		1,500
Water	Computer - Mike	Operations					1,500	1,500
Water	Water Tower #2 Maintenance	Operations		12,000				12,000
Water	Water Tower #3 Maintenance	Operations			12,000			12,000
Water	Water Tower #4 Maintenance	Operations				15,000		15,000
Water	Well #8	PFA/Bonding		1,200,000				1,200,000
PW (All)	GPS Mapping	Operations		30,000				30,000
PW (All)	Used Pickup (Split between 5 departments)	Operations			10,000		10,000	20,000
			674,650	**9,598,933**	**1,778,000**	**558,500**	**17,144,000**	**29,754,083**

FIVE YEAR CAPITAL IMPROVEMENT PLAN

SUMMARY BY DEPARTMENT:	2015	2016	2017	2018	2019	Total
Admin	10,000	40,000	40,000	5,000	5,000	100,000
Building	-	-	-	2,000	-	2,000
EDA GF	-	-	-	2,000	-	2,000
EDA	-	-	-	-	-	-
Elections	5,400	5,400	2,500	2,500	2,500	18,300
Fire	82,250	62,250	136,500	11,500	7,500	300,000
Liquor	10,000	7,000	7,000	20,500	29,500	74,000
Parks GF	-	280,000	16,000	16,000	17,500	329,500
Parks	-	230,000	240,000	110,000	10,000	590,000
Planning	-	3,000	-	-	-	3,000
Police	42,000	46,000	70,000	12,000	12,000	182,000
PW (All)	-	30,000	10,000	-	10,000	50,000
Sewer	355,000	705,000	10,000	110,000	17,010,000	18,190,000
sewer/water	30,000	-	-	-	-	30,000
Storm Sewer	5,000	5,000	5,000	5,000	7,500	27,500
Streets GF	120,000	550,000	86,000	206,000	7,500	969,500
Streets	-	6,405,283	1,120,000	-	-	7,525,283
Streets/Park	-	-	-	18,000	-	18,000
Water	15,000	1,230,000	35,000	38,000	25,000	1,343,000
	674,650	**9,598,933**	**1,778,000**	**558,500**	**17,144,000**	**29,754,083**
	-	-	-	-	-	-
SUMMARY BY FUNDING SOURCE:						
Levy	259,650	1,129,150	226,000	375,000	52,000	2,041,800
Operations	25,000	74,500	57,000	63,500	70,000	290,000
Park Dedication	-	230,000	240,000	110,000	10,000	590,000
Bonding	-	-	125,000	-	-	125,000
PFA/Bonding	-	1,200,000	-	-	17,000,000	18,200,000
MSA	-	-	-	-	-	-
Grant	-	-	-	-	-	-
Fund reserves	390,000	10,000	10,000	10,000	12,000	432,000
Trunk Fees	-	700,000	-	-	-	700,000
Assessments	-	6,255,283	1,120,000	-	-	7,375,283
	674,650	**9,598,933**	**1,778,000**	**558,500**	**17,144,000**	**29,754,083**

Estimated 2015 Local Government Aid:	**$ 525,629**

Proposed Uses for 2015 LGA:

2015 Budgeted Operations - General Fund:	$ 300,000
The anticipated but unbudgeted remaining LGA funds will be earmarked on an as-needed basis. As projects are identified, staff will develop proposals and bring recommendations forward to workshops throughout the year for review and discussion.	$ 225,629
Total - Use of Funds:	**$ 525,629**