



2023 Adopted 2024-2027 Concept Budget and 2023 Levy

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GUIDE TO THE DOCUMENT

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The annual budget serves as a communication device, a policy document, a resource allocation tool, an accountability tool, and a management tool.

Pertinent Information about Big Lake

This section includes a list of public officials, City Management, and an organizational chart. Our Vision Statement goals are included. There is also a brief history of our community and area maps.

Budget Message

The City Administrator and Finance Director's Budget Message summarizes the budget by outlining critical issues and challenges for the fiscal year and accomplishments of the prior year. The budget overview summarizes the financial components of the city, including revenue trends and significant new expenditures.

Financial Management

This section describes the financial management plan, budgetary controls, fund structures, the budget process, and City tax levy information.

Summary Budget, Overview & Analysis

This section of the budget contains summary information about the structure of the City government. It includes budget practices and policies, the City's budget process, as well as summary financial tables.

Five Year Financial Plan

This section includes the long-term planning for the City.

City Departments

This section contains a list of all authorized positions for the City by department and provides historical staffing information, and services provided by each department.

General Fund

The accounts of the City are organized on the basis of funds and account groups. These funds and account groups are organized to segregate and account for restricted resources. Each fund and account group are a separate accounting entity. The General Fund is the primary revenue source for most services cities typically offer; these include public safety (building, police and fire), street maintenance, parks and recreation, and community services. Department detail is included.

Other Funds

The other funds section contains non-general fund sources of revenues. These funds are grouped into Special Revenue funds, General Capitol Improvement Funds and Enterprise funds. Each fund type is described in this section and a financial summary is provided for each.

Capital Improvement Plan

The capital improvement projects scheduled for funding in the budget year are summarized in this section.

Debt Service

This section contains information about the city's outstanding debt and repayment of those obligations.

Joint Powers Agreement – Fire Department

This section includes the budget for the Big Lake Fire Department.

Additional Information

This section includes the fee schedule and financial policies plus information pertaining to property taxes and Big Lake community.

Glossary

Budget terms and acronyms used in the budget document are provided for the reader's reference.



PERTINENT INFORMATION ABOUT BIG LAKE

City Officials



Left to Right, Front to Back

- Councilmember Kim Noding – Term Expires 12/31/2026
- Councilmember Sam Hanson – Term Expires 12/31/2024
- Councilmember Paul Seefeld – Term Expires 12/31/2024
- Mayor Paul Knier – Term Expires 12/31/2024
- Councilmember Ken Halverson – Term Expires 12/31/2026

City Management

Name	Position
Hanna Klimmek	City Administrator
Gina Wolbeck	City Clerk
Deb Wegeleben	Finance Director
Therese Haffner	Community Development Director
John Kaczmarek	Chief of Police
Seth Hansen	Fire Chief – Paid on Call
Mark Hedstrom	Assistant Fire Chief – Paid on Call
Layne Otteson	City Engineer
Dan Childs	Water/Wastewater Superintendent
Norm Michels	Street/Parks/Fleet Superintendent
Greg Zurbey	Liquor Store Manager
Lisa Miller	Assistant Liquor Store Manager

City Organizational Chart – by Services



City of Big Lake Vision, Mission Statement and Objectives

Vision

The vision for Big Lake is to create a resilient and safe, family oriented, recreation and economic center that continues to prosper through a focus on majestic parks, beaches, and community events, while providing diverse housing, exceptional schools and business friendly growth opportunities that create a vibrant and active community.

Mission Statement

Provide responsible governance through respect and trust while enhancing partnerships within the community and establish reasonable service expectations to meet the needs of the residents and business owners.

Strategic Objectives 2021 - 2023

1. **Invest in City Infrastructure**
 - ✓ Maintain existing infrastructure
 - ✓ Plan for future improvements
 - ✓ Monitor external impacts
 - ✓ Consider alternative funding sources

2. **Encourage Well-Thought-Out Development**
 - ✓ Redevelopment
 - ✓ Coordination
 - ✓ Refine City Processes
 - ✓ Financial impact

3. **Stewardship of Natural Resources**
 - ✓ Water quality
 - ✓ Impacts of Development
 - ✓ Partnerships
 - ✓ Parks

4. **Maintain High Quality Public Safety**
 - ✓ Training and Technology
 - ✓ Community Interaction
 - ✓ Partnership

5. **Invest in and Improve Quality of Life**
 - ✓ Community events and engagement
 - ✓ Recreational opportunities
 - ✓ Business Growth

6. **Invest in Leadership and Foster Cohesion**
 - ✓ Provide training
 - ✓ Teambuilding
 - ✓ Community-wide leadership

✓ Communication

7. **Maintain Strong Local Economy**

- ✓ Marketing
- ✓ Business Friendly
- ✓ Redevelopment
- ✓ Clear Vision

8. **Financial Stability**

- ✓ Build Financial Stability
- ✓ Plan for the Future
- ✓ Explore Creative Financial Solutions
- ✓ External Influences

Long Term Goals

1. Big Lake to be a Premier Destination For Citizens, Businesses and Tourists
2. Expand Housing Opportunities For All Life Cycles
3. Maintain Harmonious City Council/Staff Relationships
4. Strive to be a Financially Strong, Stable and Fiscally Prudent City

In early 2017, staff developed an action plan based off the City's Strategic plan. The action plan included 46 action steps and 113 tasks. The City's Strategic plan is continuously reviewed and updated. Participants will complete a SWOT analysis to understand major issues or opportunities. A SWOT analysis identifies strengths, weakness, opportunities and threats. Each year this plan will be evaluated to determine if the action steps and task have been completed. With the help from Council, Staff and the community, the City will ensure that the strategic plan is continually updated and implemented. This will be the guiding document to ensure decisions that the City makes are based on the Mission Statement, Strategic Objectives and Long-Term Goals established through the planning sessions with all stakeholders involved.



Community Profile

The City of Big Lake is one of the youngest and fastest growing Cities in the State of Minnesota. Located a short drive northwest of Minneapolis/St. Paul, Big Lake has long been a popular destination for quick escapes from the city for summer recreation. That same proximity now allows residents to commute to the Minneapolis/St. Paul urban area for work while enjoying the natural beauty of a “beyond the suburbs” community, with Interstate 94 and Highway 10 connecting the City of Big Lake to the Minneapolis/St Paul Metro Area as well as the St Cloud Area. It was incorporated in 1898 and covers 7.85 square miles.

The City is a Plan A Statutory City with a City Council/City Administrator form of government. The City Council consists of a Mayor and four Council Members elected at large. The City has 48 Full-time positions, 19 part-time as well as 7 seasonal employees.

Big Lakes population is approximately 12,165 and is primarily young families with a median age of 31 years. Big Lake values the quality of life that its residents have come to love. Big Lake ensures quality of life by actively enhancing community cohesiveness, cultural events, parks and natural resources, technology advancements, and financial transparency. Big Lake’s population is an ideal workforce – prosperous, family-oriented, and highly educated. It also supports a robust partnership with the Big Lake School District.

Engaged Big Lake citizens find ideal recreational opportunities in 19 well-appointed and maintained city parks, 20 miles of hiking and biking trails, and a beautiful swimming beach. Weekly Farmer’s Market and Music in the Park events highlight the summer season; similar community gatherings are scheduled year-around.

BOND RATING

Standard & Poor’s has assigned the City’s bonds a rating of AA. This rating is the highest rating the City has received and reflects the city’s ongoing maintenance of extremely strong available reserves, steady growth in the city’s economic base, market value in particular, and the adoption of the more robust financial policies and practices, as reflected in its now – “very strong” Financial Management Assessment (FMA) and very strong overall management.

TAX BASE

Big Lake tax base majority is residential; however Big Lake has seen new growth in the commercial base. Total market value has fluctuated over the past 14 years. The total taxable market value has increased 107% over the last twelve years from \$727 million in 2010 to \$1.285 billion in 2023. In years 2011-2014, market value growth decreased by 31.05%, then in 2015 market values increased by 10.45%. In the next five years 2016-2020, market values increased by 38.30%. In 2021 market values increased by 7.73%, and for 2022 the market values increased by 9.44%. For 2023 market values across the States have increase substantially, for Sherburne County the projected valuation increase was 30%. For Big Lake the projected increase in market value is 31.03%, with about 3.13% contributed to new construction. The information used to determine the market value would have been the new construction, improvements to existing property and the sales of property from October 2020 to September 30,2021. In addition, the market values must be within 90% - 105% of the actual sales prices made during the same time frame. Staff does feel 2024 will also see an increase in market values.

ECONOMIC DEVELOPMENT

Past utility infrastructure investments have prepared Big Lake for capacity expansion for years to come and have created unique opportunities to reduce risk for developers. Multiple sites have been certified under the Shovel Ready program that offer public utilities, three phased electricity, along with a high-speed fiber broadband connection.

Established and prospective businesses will have a positive development and/or expansion experience including: a welcoming and friendly relationship with city staff, local and regional financial incentives, a workforce with Midwest talent and ethics, variety of housing types, strong school district, access to a full-service community hospital and opportunity to participate in many exciting community events that Big Lake has found to be successful.

PUBLIC SAFETY

The City's public safety services include a police department employing 14 police officers, 2 support staff, 1 police canine, a volunteer fire department with 36 firefighters, and a building department which ensures building code is met. Big Lake has been named the safest city under a population of 20,000 as of 2019, and in 2020 and 2021 was named the 2nd safest city, which reflects the strong core values of the departments. The City still strives to be one of the safest cities in Minnesota.

PARKS

There are nearly 215 acres of parkland, 20 miles of trail and sidewalk and 3.5 acres of green way in Big Lake. The Big Lake park system includes parks with playgrounds, ball fields and picnic areas. Visitors and residents alike can enjoy beach access at Lakeside Park along with a boat landing and fishing pier.

WATER AND SEWER

The City's Water & Sewer public utility provides water to over 3800 residential and business customers. The City operates 7 wells, a water treatment plant as well as a wastewater treatment facility. The original wastewater treatment facility was constructed in 1981 and was updated in 1996, 1999 and an expansion was done in 2009. In 2019 the City was granted a million-dollar grant from the state, which was used to further expand the wastewater facility.

LAKE LIQUOR STORE

Lake Liquors is a municipal liquor store operated by the City of Big Lake. The goal of Lake Liquors is to control the sale of alcoholic beverages while generating revenue for the community. Lake Liquor pours its profits back into the community by providing for property tax relief. If it was not for the generosity of the citizens shopping at Lake Liquor, the city would not be able to transfer funds from the Liquor Store to the General Fund and the City would either have to increase the levy or cut services.

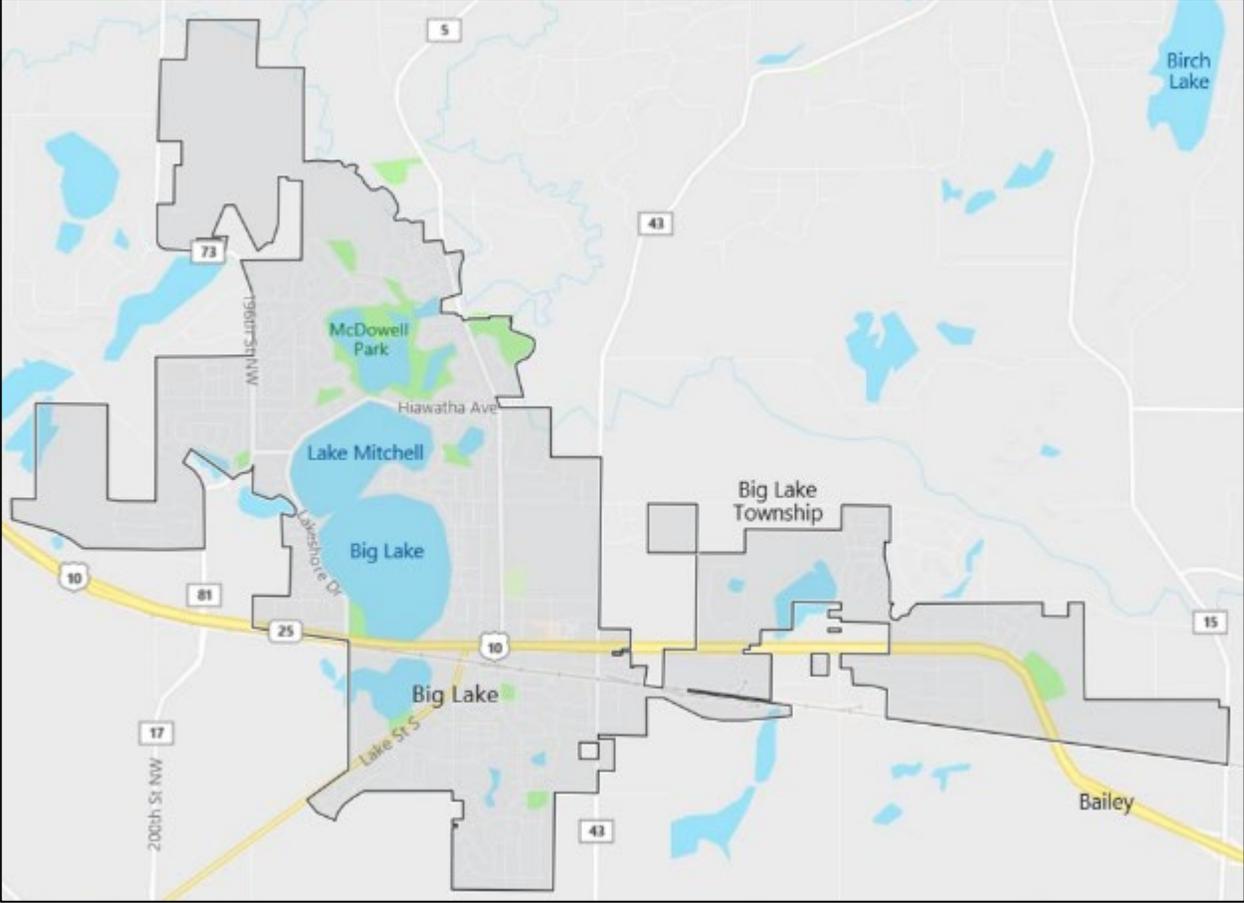
SCHOOLS

The Big Lake School District is the heart of the Big Lake community. Diverse educational offerings paired with a wonderful community makes Big Lake Schools an excellent choice for any family. The District is focused on

individualized learning, employs high quality teachers, and ensures graduates will be career and/or college ready.

Comprised of one high school (9-12), one middle school (6-8), one intermediate school (3-5), and one primary school (early childhood – 2). The school has a total student population that averages around 3,000 students.

The Big Lake School District is technology focused with the partnering of the District of Big Lake Youth Apprenticeship program with the City of Big Lake, Wright Technical Center and local manufactures to maintain a strong, highly skilled, highly paid work force.



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BUDGET MESSAGE



Honorable Mayor and Council Members:

Annually, the City Finance Director, at the direction of the City Administrator, must prepare a budget and present it to the City Council. The following budget report represents a summary of the adopted proposals for all services provided by the city in 2023.

The Adopted 2023 Budget includes the operations of the General Fund and Debt Service Funds that are supported by property taxes and the budgets for the Special Revenue, Capital Project, and Enterprise Funds. The City Council reviewed the budget in work sessions beginning in August of 2022 and adopted the preliminary property tax levy on September 14, 2022. The 2023 Budget and final property tax levy were adopted at the December 14, 2022, City Council meeting and the final property tax levy was submitted to Sherburne County on December 15, 2022.

The city budget is more than a financial document as it reflects the city's plans, policies, procedures, and objectives for services to be provided in fiscal year 2023 and beyond.

City Initiatives

In recent years, the city has conducted several long-term strategic planning studies to shape its future development and redevelopment including the Comprehensive Plan, Parks Master Plan and strategic updates. These plans are guiding documents that are periodically reviewed and updated.

In 2020, the City's planning commission developed a Code Revision Task Force to revise the zoning and sign codes to be more user and developer friendly. This task force consists of 2 City Council member, 1 Planning Commission, 1 Big Lake Economic Development Authority member, 1 Park Advisory member and staff. This task force will continue in 2023.

The City's Economic Development Authority initiated a branding campaign and identity design project with the help of the Community to market Big Lake. The campaign goals are to generate community pride and sense of place. It will assist in marketing the City, as well as create a visual identity of the City.

The staff and City council will review the City's Vision, Objectives and Goals in 2023 to continue to ensure that the City is providing the best services to our taxpayers. Staff along with Council is very supportive of our local community organizations and businesses. We encourage everyone to Live Big! by enjoying Big Lake's many amenities and choosing local options for goods and services.

In 2022, Due to hail damage as well as new construction and development, the city experienced a substantial increase in building permit activity. Our building division issued 1,658 permits, which equates to \$62M in added valuation to the city. Compared to the prior year, these numbers essentially doubled.

Highlights of the Past Year

Several significant events occurred during the past year including the following:

- The City of Big Lake continues to rank as one of the safest cities in Minnesota
- Awarded \$1,226,802 in American Rescue Plan Act Funds, received \$613,401 in 2021 and the remaining \$613,401 in 2022. The funds have been allocated for replacement of water infrastructure with the replacement of aged water meters over the next few years, with the completion date scheduled for late fall of 2023.
- The City of Big Lake issued 28 new single-family building permits
- The City of Big Lake welcomed Cocoa Maas Chocolatier, The Frozen Spoon, 3 Sons True Value Hardware, Ember Coffee, Groom My Friend, Domino's Pizza, Style Catering & Event Center, Premier Marine, Arrow Components, and Willy's on the Water
- The City of Big Lake added to the property tax valuation a total of \$62,050,476 with the new development in housing and commercial/industrial.
- The City of Big Lake saw an increase in both vendors and patrons to the Farmers Market.
- The City of Big Lake took over Music in the Park in 2021 and was able to offer the summer event again to the residents in 2022.
- The City of Big Lake received a grant to replace all of the AED in the police vehicles and city facilities, this grant was a \$52,500 benefit and savings to the tax payers.
- The City of Big Lake received the Distinguish Budget Award for the 2022 Budget year, from the Government Finance Officers Association.
- The City of Big Lake tax capacity continues to increase, due to the increase in development. In 2022, the Cities tax capacity increased by 8.77% and for 2023 the preliminary increase is projected at 28.54%. This was the third highest in Sherburne County. This large increase was typical across the state and nation.
- The City of Big Lake continues to budget for future projects but does take into consideration the impacts of the economy on both local business and residents.

With the Council's emphasis on providing services at a reasonable cost to the taxpayers while maintaining current service levels, the 2023 budget was adopted with this same intent. Staff will continue to focus on providing excellent service at current levels with the same resources.

Budget Initiatives

The General Fund and all other tax-supported budgets were developed based on the revenue generated from a net tax capacity increase of 28.54% and a total City tax rate of 39.45%. The enterprise fund budgets are not supported by tax revenue and were developed using estimated revenues from sales, connection fees, and customer charges.

Following is a summary of the highlights and major initiatives undertaken for 2023:

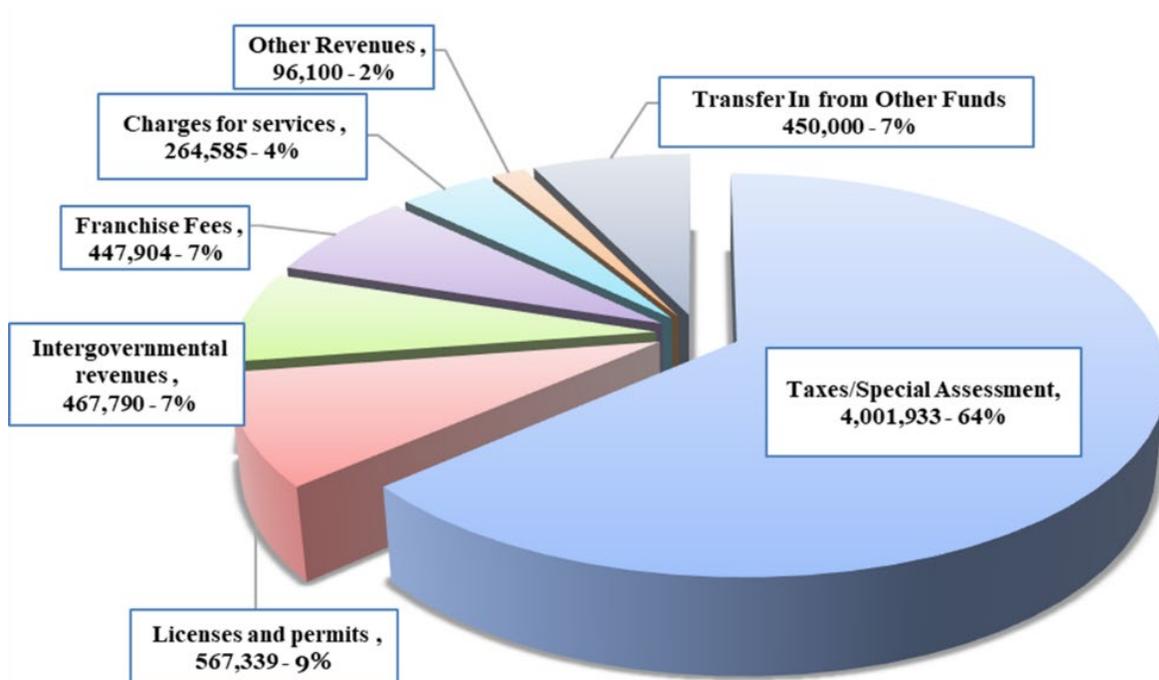
General Fund

The overall General Fund budget increased 9.99% over the adopted 2022 budget. The increases are attributed to the following:

- Market increases of 5% to the City's pay scale
- Step increases to employees with positive performance review
- Increase in insurance rates
- increase in wages for Parks Seasonal Staff

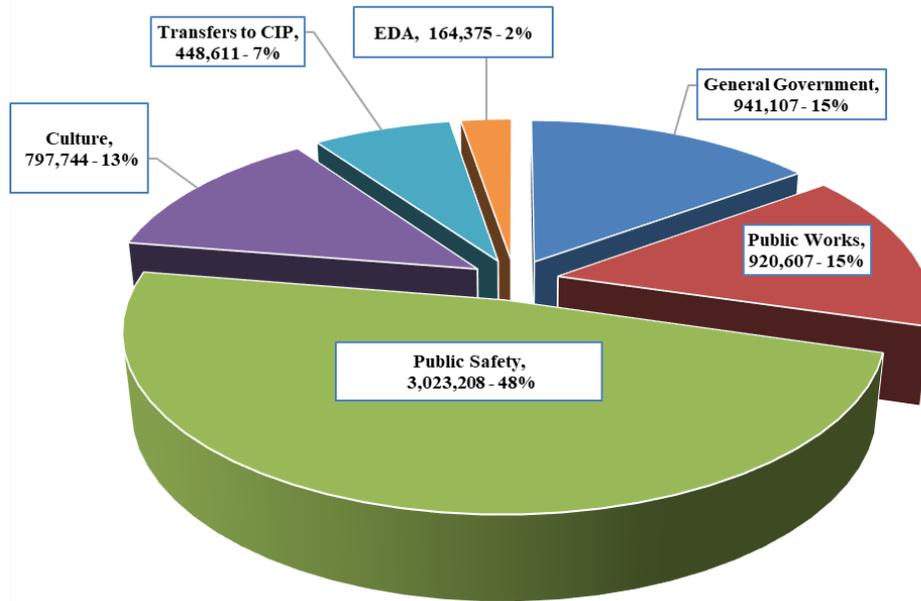
- Increase in worker compensation rates
- Increase of cost for general liability insurance
- Increase in maintenance/repair costs
- Increase in cost of motor fuel
- Increase in cost of supplies
- Increase in Staff Training costs
- Increase in utility rates
- Increase in rates for City's charge of water/sewer usage
- Increase in transfers to the CIP funds for future projects

Currently 64% of all revenues received that are used to provide city services, come from property taxes. This is consistent through the prior years. The City is budgeting a transfer of \$450,000 from the projected 2023 profits of the liquor store. These funds are used to help support city services as well as future projects. Thank you to all who support the City liquor store as without the support the City would not be able to budget this transfer.



The 2023 General Fund budget is allocated for the following services:

- 48% for public safety, which includes our police, fire and building divisions, which maintains the safety of our community
- 15% for general government, which is general services and administration of the City
- 15% for public works, which maintains the infrastructure of the community roads and buildings
- 13% for culture, which includes parks, the library and community events, which promotes quality of life
- 7% for transfers, which are used for future projects or equipment
- 2% for EDA, which is used to promote Big Lake



Capital Improvements

The detailed 2023-2027 Capital Improvement Plan (CIP) was approved as a planning document at the December 14, 2022 City Council meeting.

The CIP coordinates the financing and timing of improvement projects, and the acquisition of capital equipment. The 2023-2027 projects are included in the CIP section of full budget document.

Major highlights of the Capital Improvement Plan for 2023 include:

- Police car replacement
- Police tasers replacement
- Fire engine replacement
- Public Work equipment replacement
- Water meters replacement project
- Park maintenance and improvements
- Street improvements

Enterprise Funds

The enterprise funds include Water, Sanitary Sewer, Storm Water, and Municipal Liquor.

Water Fund

The Water Fund revenue is expected to increase less than 1% with a proposed 0% non-industrial customer rate increase and an 8% industrial customer rate increase. The expected revenue increase takes into consideration the residential growth that occurred in 2021 and 2022 as well as the growth projected for 2023.

The operating budget includes the superintendent position, a foreman position, four water/wastewater operators and the staff member that performs the utility locates (all personnel is split 50% water and 50% sanitary sewer) as well as maintenance-related and capital expenses. The 2023 budget is projected to decrease by 9.75% over the 2022 operating budget. The majority of the decrease is due to the one-time additional transfer of funds to the Water Capital Improvement fund for equipment and infrastructure replacement costs that took place in 2022.

Sanitary Sewer Fund

The Sanitary Sewer Fund revenue is expected to decrease by 2.71% with a proposed 2% non-industrial customer rate increase and an 8% industrial customer rate increase. The expected revenue takes into consideration the residential growth that occurred in 2022 as well as the growth projected for 2023 and comparing the actual water use from 2022. The decrease in the revenues is a conservative approach based on prior actuals water use as the sewer revenues are calculated on the actual water use of the consumer.

The operating budget includes the superintendent position, a foreman position, four water/wastewater operators and the staff member that performs the utility locates (all personnel is split 50% water and 50% sanitary sewer) as well as maintenance-related and capital expenses. The 2023 budget is projected to decrease by 1.45% over the 2022 operating budget. The majority of the decrease is due to the one-time additional transfer of funds to the Sewer Capital Improvement fund for equipment and infrastructure replacement costs that took place in 2022.

Storm Water Fund

The Storm Water revenue is expected to increase about 3.52% and this reflects the new development.

Liquor Fund

The City’s municipal liquor store has a projected sales volume of \$5.29 million and a projected gross profit of 24%. Sales in 2023 are projected to remain comparable to 2022 actuals.

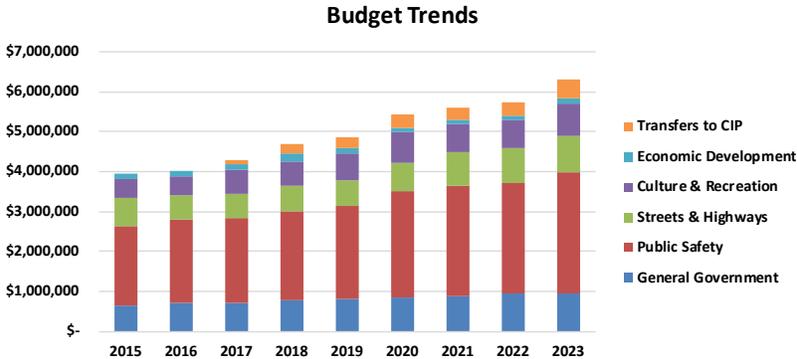
The operating budget for 2023 is projected to increase by 10.32% due the cost of goods purchased, and the market rate increase to the city’s pay plan. In additional, there will be a \$35,000 transfer from liquor operating to the liquor CIP funds for replacement or equipment of future projects. The net income derived from the store is used to fund city operations and projects to benefit the community.

The 2023 transfer is as follows:

<u>Purpose</u>	<u>2023</u>
General Fund support	\$450,000

Budget Trends

As with recent years, the 2023 General Fund budget, the budget that provides the general services for those in the city, is compiled of 64% of revenues needed to balance the budget are from the property tax levy and 63% of all expenditures are related to personnel costs. This would be expected as the main purpose of the City is to provide services to the citizens and businesses of Big Lake. As with prior years, 48% of the 2023 budget is allocated to public safety. The adopted budget for 2023 was down slightly from the preliminary budget set in September.



Conclusion

The city continues to maintain a positive financial position through sound management and by adhering to its financial policies. This strong financial condition can be sustained going forward.

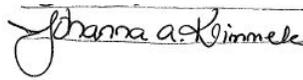
The 2023 budget continues to focus on providing valuable services at a reasonable cost to our residents. The Council and staff are committed to providing quality of life services and maintaining the city's investment in infrastructure.

We would like to thank the City Council and city staff for their contributions to the budget process in developing a budget that maximizes and values every tax dollar the city receives.

Respectfully Submitted,



Deb Wegeleben
City Finance Director



Hanna Klimmek
City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**City of Big Lake
Minnesota**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



FINANCIAL MANAGEMENT

The City of Big Lake Finance Department is responsible for maintaining the accounting system and monitoring compliance with the budgetary controls and financial policies established by the City Council. Following is an overview of relevant financial management practices and year-end reporting.

Financial Management Plan

The City's Financial Management Plan is a financial policy document that establishes principals to guide both staff and City Council to make consistent and informed financial decisions. The plan is reviewed annually and adopted by the City Council. It addresses policies in the following areas:

- Accounting, auditing, and financial reporting
- Cash/Investments
- Capital Improvement
- Debt Management
- Budget and financial control
- Fixed Assets
- Fund Balance
- Operating Budget
- Purchasing
- Revenue Management
- Risk Management
- EDA policies

Basis of Accounting

The accounting system provides for a complete, self-balancing account group for each fund of the City. Accounting records are maintained on the modified accrual basis for the governmental type funds. The modified accrual basis of accounting recognizes revenues to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they are liquidated with expendable available financial resources. The budgetary basis of accounting is the same basis of accounting used to prepare the City's financial statements as included in the City's Annual Comprehensive Financial Report at the fund statement level.

The full accrual basis of accounting is utilized for the proprietary type funds as defined in the notes to the City's financial statements. The full accrual basis of accounting recognizes revenues as they are earned and expenses as soon as a liability is incurred, regardless of related cash inflows and outflows. For budget purposes the funds use the accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis within each finance plan. Depreciation is included in the finance plan; however principal debt payments are just noted at the bottom of the finance plan.

Fund Balance and Budget Requirements

The City will strive to maintain an undesignated and unreserved General Fund Balance of 50% of the General Fund portion of expenditures for the following year. If the City has more than the required level, such excess may be transferred to the Capital Improvement Funds for infrastructures or equipment/building replacement at year-end. The City Council delegates the authority to designate fund balance, as required for prudent fiscal

management, to the City Administrator and Finance Director. The City will also review, and update the schedule of fund balances, reserves, and working capital in all other operating funds of the City and determine adequacy of those fund balances, using specified guidelines and criteria in conjunction with the budgets set annually. Designated Fund balance can be used for future expenditure in the budget process so that the City maintains a balance budget. With a balance budget process in the General Fund, the projected revenues, including designated fund balance will always equal the projected expenditure for the year.

The City will budget to maintain fund balances at adequate levels to ensure sufficient resources are available for current and future expenditures whether planned or unforeseen. The City will budget to maintain an unreserved designation for cash flow for each operating fund, to support operations until current revenues are received. Based upon the semi-annual collection of local taxes, each operating fund relying on property tax related revenues should maintain cash flow designations at year-end necessary for approximately 6 months of operations. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports, which compare actual revenues and expenditures to budget amounts.

Annual Comprehensive Financial Report (ACFR)

The City operates on a calendar fiscal year and reports its year-end financial position in an Annual Comprehensive Financial Report (ACFR), prepared by the City Finance staff with the assistance of BerganKDV. Completed copies of the ACFR/Financial Statements are available to the public upon completion in June, and a summary of results is published in the official newspaper.

The city's financial statements are audited upon completion by the independent audit firm of BerganKDV to ensure accuracy and compliance with federal and state laws and regulations.

Budgetary Controls

A budgetary system of accounts is maintained for all budgeted funds. Control is maintained by the monthly review of actual expenditures compared to budgeted amounts. Budgetary activity is monitored to ensure that total expenditures are within budgetary allocations. For the past several years, budgeted expenditures have been within approximately 98% of the budget. The budgetary level of control is at the fund and department level. There is a budget amendment process for unplanned expenditures and revenues and all amendments are presented to the City Council throughout the year for approval, at the direction of the Finance Director.

Internal Controls

In developing and altering the City's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. The Finance Department believes the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management

The investment portfolio of the City is designed to invest public funds in a manner which provides safety, liquidity, and yield (return on investments) that conforms to all federal, state and local regulations governing the investment of public funds. All investments purchased by the City are expected to be held until maturity. The City invests in securities that match the City's operational, short-term, and longer-term core reserve needs.

Risk Management

The City has a risk management policy, the purpose of which is to maintain the integrity and financial stability of the City, protect its employees from injury, and reduce overall cost of operations. To avoid and reduce risk, the City maintains an active safety committee comprised of employees who periodically conduct educational safety and risk avoidance programs within City departments. The City has insurance coverage through the League of Minnesota Cities Insurance Trust to insure City property and assets against loss. The blanket policy includes coverage for buildings, personal property, contractors and miscellaneous equipment, crime, employee performance bonds, autos, municipal liquor liability, data security breach and general liability. General liability coverage amounts to tort limits of \$1,500,000 per occurrence, with a \$2,500 deductible.

The City's worker's compensation insurance is also through the League of Minnesota Cities Insurance Trust, with a deductible of \$250 per occurrence.

Fund Structure

The accounting system maintains a standard fund structure for a typical Minnesota city government. Following is a description of the funds included that are subject to appropriation, for which financial plans and budget appropriations are prepared annually. The funds are the 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, and a major fund for the City.

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 eight funds in this category, the Economic Development Authority (EDA) fund, Narcotic Forfeiture fund, DWI forfeiture fund, Traffic Safety Program fund, Farmers Market fund and the Veterans and Other Memorial Fund. In 2021, the City Established the American Rescue Plan Act Fund Special Revenue for the federal funding received pertaining to COVID 19 pandemic and Music in the Park Special Revenue for the funding received for the community event. Of these eight funds, the City only budgets anticipated revenues and expenditures for the EDA fund, Farmers Market Fund, Music in the Park and the American Rescue Plan Act fund.

Enterprise Funds – Enterprise funds account for business-type activities. These activities provide services where most of the cost are recovered through user fees and charges. The City has four Enterprise funds. The

Enterprise Funds use the accrual basis of accounting for financial statement purposes. For budget purposes the funds use accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis within each finance plan. Depreciation is considered an operating expense for each of the Enterprise Funds. These funds are also considered major funds for the City.

- **Water and Sewer Funds** – receives its revenues from charges to all property owners to provide water and sanitary sewer utilities, fund operations and maintenance and capital improvements.
- **Storm Water fund** – receives its revenues from charges to all property owners to fund water quality projects, operations and maintenance, and capital improvements.
- **Liquor Store Fund** – receives its revenues from the sale of alcoholic beverages and covers the cost of the operations, maintenance, and capital improvements of the liquor store. Profits received from the liquor store are poured back into the community via a substantial transfer to the general fund each year.

Capital Project Funds – Account for the resources used for the acquisition and construction of capital facilities, except for facilities financed by the enterprise funds, replacement of equipment for current and future needs. Beginning in 2016 the City included the Capital Project Funds in the adopted budget, as the resources used to finance the approved projects were Local Government Aid, State Aid, and transfer from the Liquor Store.

- **Parks Development Fund** – is used for development of new City parks and improvement of existing parks. Revenue is primarily from park development fees and transfers from the General Fund.
- **Equipment, Vehicle & Building Funds** – records capital purchases of equipment, software, computers, vehicles and purchases or improvements of buildings. The revenues used for the purchases are from the Local Government Aid received, sale of existing equipment and transfers from the General Fund.
- **Infrastructure Improvement Funds** – reflects revenues and expenditures for street rehabilitation projects, major street maintenance projects, parks or trails projects, and lake maintenance. The resources are provided by the Local Government Aid, State Aid, Grants and transfers from the General Fund.
- **Capital Projects/Street Improvement Fund** – includes receipt and disbursement of bond proceeds or other sources obtained to finance improvements and additions to the City's infrastructure.

Debt Service Funds – Account for the accumulation of resources for the payment of general long-term debt principal and interest. The City maintains individual debt service funds for each bond issued. The City has established annual financial plans for all general obligation bond funds and certificate of indebtedness funds which is shown in total as the GO Debt funds. The Debt Funds use the modified accrual basis for both financial statement and budgeting purposes.

Revenue Sources

Property Taxes: Levied for the general operations of the City, as well as the repayment of outstanding debt, abatement levies and for the Economic Development Authority. The General Fund receives the largest share of the levy.

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.

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.

Franchise Fees: These are revenues received from utility companies, (Xcel, Connexus and CenterPoint) for the use and maintenance of City owned right-away.

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. For 2023, a transfer of \$450,000 is budgeted for the General Fund.

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. The City currently has 48 Full-time, 21 Part-time and 7 Seasonal employees.

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Coordinated Plan	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Police and Fire Fund	14.40%	15.30%	16.20%	16.20%	16.20%	16.95%	17.70%	17.70%	17.70%	17.70%

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. The mayor and city council appoint the members of this board.

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

IT – Computer/Software: This department oversees the information technology for the City, including computer and software replacement schedule. Currently this department is outsourced.

Public Safety

Building Inspections: 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 2015, the department relocated to Big Lake Community Service Center at 790 Minnesota Avenue. Law Enforcement Labor Services, Inc., Local 164 represents the police officers. The current contract runs through December 31, 2024.

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

Streets & Highways

Engineering: The City Engineer is responsible for the planning, budgeting, design, development, and maintenance of the City’s infrastructure.

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.

Fleet & Equipment Maintenance : The Fleet and Equipment Maintenance department is included in the overall public works department for the City. This department is responsible for the maintenance of the City’s fleet, building and equipment maintenance.

Local 49 Union represents the public works employees. The current contract runs through December 31, 2024.

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: 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.

Recreational – Community (other): The Recreational Department is included in the community development department of the City. This department is responsible in developing a comprehensive program of community recreation. Conduct activities, events and programs that will employ the leisure time for the citizens in a wholesome and constructive manner. Such events include Movie in the Park, Farmers Market, Music in the Park and ECFE in the Park.

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 contributed \$10,000 to help cover the cost of housing the library in 2022. The same contribution amount was budgeted for 2023. The remaining space within the building is occupied by the Big Lake Police Department.

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.

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 monthly 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. The mayor and city council appoint members of the board.

Farmers Market

This fund is used for all transaction pertaining to the Farmer’s Market that is held May through September on every Wednesday as well as the winter market that is held once a month from November until April. The recreational - communication coordinator is responsible for the farmer’s market.

Music in the Park

This fund is used for all transaction pertaining to the Music in the Park that is held in the summer on Thursdays at Lakeside Park. The recreational - communication coordinator is responsible for the farmer’s market.

American Rescue Plan Act

This fund is used for all transaction pertaining to the federal funding received in response to the COVID-19 pandemic. The funds will be used for replacement of water infrastructure (water meters) over the next two years in accordance to federal guidelines.

Veteran and Other Memorials

This fund is used for creation of the Veterans Memorial Park that was funded by donations and an interfund loan from the Capital Improvement Fund. This loan was paid back by the yearly donations received. In 2020 the Freedom Rock memorial was established at Lake Side Park. This memorial will be fully funded by donations and purchase of stone pavers that will surround the freedom rock.

Capital Improvement Funds

These funds are used for current replacement of equipment, building, and City infrastructure. In addition, these funds are used for long term planning as funds can be earmarked for future projects.

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. Like 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 2018 the City was awarded a \$1,000,000 grant from the State Bonding Bill. These funds along with reserves were used in the expansion for the water treatment plant beginning in 2019 and finishing up in 2021.

Storm Water Fund

This fund is responsible for the maintenance and operations of the City’s Storm Water 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 of the General Government as well as to the Capital Improvement fund to help cover the costs of improvements to governmental assets.

Budget Process and Calendar

The City of Big Lake budget development is not just an annual process that occurs at a set time every year. In actuality, the entire process is an on-going approach that fits into an overall framework of the four primary principles of sound local government budgeting, which are:

- 1. Establish broad goals to guide government decision making
- 2. Develop approaches to achieve goals
- 3. Develop a budget consistent with approaches to achieve goals
- 4. Evaluate performance and adjust



The City’s budget process is built on a strong foundation of financial policies and goal setting. The City’s budget process begins with a review of the City’s Financial Management Plan which is the policy document that provides the framework for financial decision making. The strategic planning defines the Council’s, staff, and community goals for the City of Big Lake.

In June, the Finance Director provides budget worksheets to each department director with projections in revenues and expenditures for the next five years and the impact on the levy. In July, the Finance Director and City Administrator meets with each department and discusses any changes needed from the preliminary budget documents provided by finance. In July and August during the budget workshops, Council reviews the preliminary needs and revenue sources of each department to determine if needs reflect that of the strategic planning and City Council priorities. All information is on the City’s web site, under the Finance page, both as a PDF and Video for the public to view and submit input.

Each year the City Council is required to adopt a maximum tax levy ceiling and preliminary budget by September 15. The tax levy figures establish the maximum tax levy increase that the Council can consider for the next budget year and is the amount used for the individual parcel specific Truth-in-Taxation notices. Historically, the City has used the maximum tax levy as a means for preserving flexibility in decision making until later in the year when considering final budget adoption.

The City Council will meet in November to review the recommended budget in preparation for the final budget adoption of the budget. The meeting is open to the public and the public is invited to comment on the budget. A review of the City’s budget is available on the City’s website.

In December, the City Council considers adoption of the final budget.

**City of Big Lake
Financial Planning and Budget Calendar**

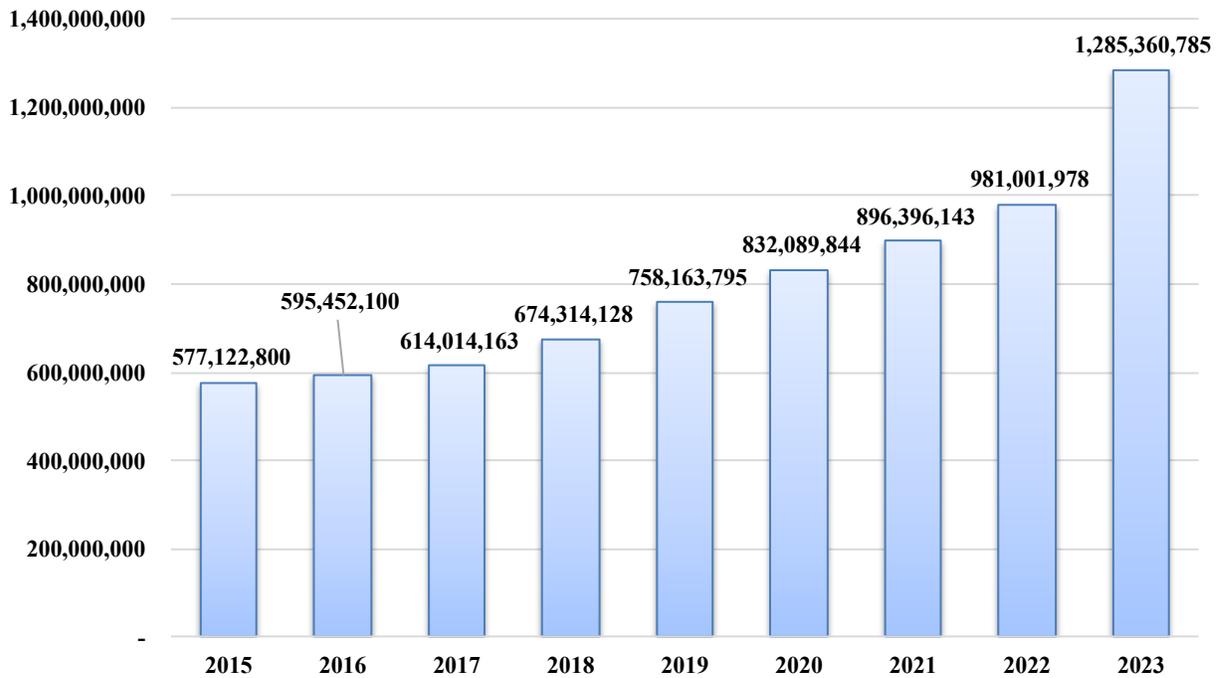
Meeting Dates	Discussion Topics
June	Financial Management Plan Review submitted to departments
July	Meeting with departments regarding needs and discussion at Council workshops
August	Council workshops to review preliminary budgets continue
September	Council Adopts Maximum Tax Levy
Oct & Nov	Council workshops on the Budgets to find additional savings or services continue
November	Public input meeting regarding final levy and budgets for upcoming year
December	Council Adopts Final Tax Levies and Budgets

Council and staff at the City of Big Lake strive to make responsible financial decisions, preparing for the future and providing high-quality services to residents and businesses. The community expects this of its City government and the City staff, with the encouragement of City Council, works hard to make those expectations reality. City staff takes pride in our efforts to provide high-quality services cost effectively, and this is reflected in the 2023 budgeted adopted December 14, 2022.

City Tax Levy Information

Taxable Market Value

For 2023, the City’s Taxable Market Value, which is the estimated market value of all properties (real estate and personal property) within the city less any applicable market value exclusion, increased by 31%, from \$981 million in 2022 to \$1.285 billion for 2023. When the City’s Taxable Market Value changes, there is an impact to the City’s Tax Rate. Since 2015, the City’s Taxable Market Value has increased by 123%.



Net Tax Capacity Value

The County Assessor determines the market value for each parcel by January 1st of the year before taxes are payable. In addition, each parcel is assigned a class rate based on the use of the property as determined by the legislature. To determine the parcel tax capacity, the parcel market value (less exclusion) is multiplied by the class rate to equal the parcel tax capacity.

$$\text{PARCEL MARKET VALUE} * \text{CLASS RATE} = \text{PARCEL TAX CAPACITY}$$

Property Tax Class		Property Tax Class	
Class	Rate	Class	Rate
Residential Homestead		Market-rate Apartments	1.25%
1 st \$500,000	1.00%	Commercial/Industrial	
>\$500,000	1.25%	1 st \$150,000	1.50%
Residential - Non Homestead		>\$150,000	2.00%
Single Unit			
1 st \$500,000	1.00%		
>\$500,000	1.25%		
2-3 unit buildings	1.25%		

PROPOSED TAXES 2022		
THIS IS NOT A BILL. DO NOT PAY.		
VALUES AND CLASSIFICATION		
Taxes Payable Year	2021	2022
Estimated Market Value	206,900	225,600
Homestead Exclusion	18,619	16,936
Other Exclusions/Deferrals		
Step 1 Taxable Market Value	188,281	208,664
Class:	RES HMSTD	RES HMSTD

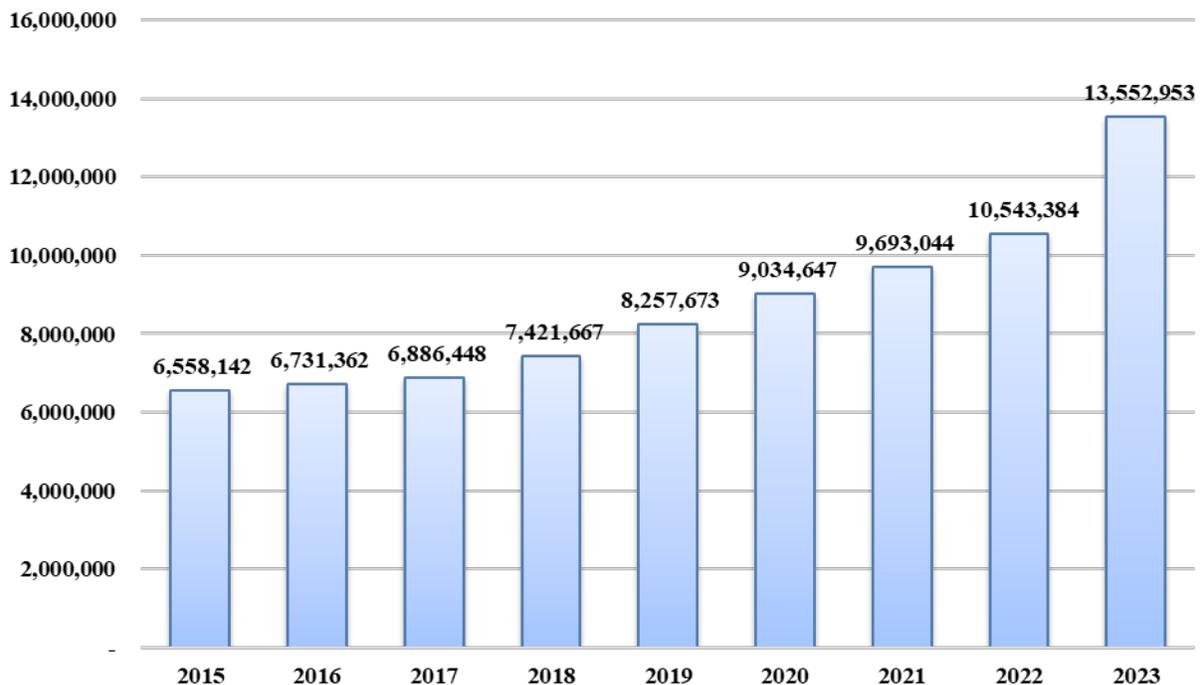
← Taxable Market Value

Parcel market value * class rate = parcel tax capacity (\$208,664 * 1% = \$2,086.64)

The tax capacity of a parcel is what dictates the amount of taxes that will be applied to that parcel based on the needs of the government entities, City, School, County and State.

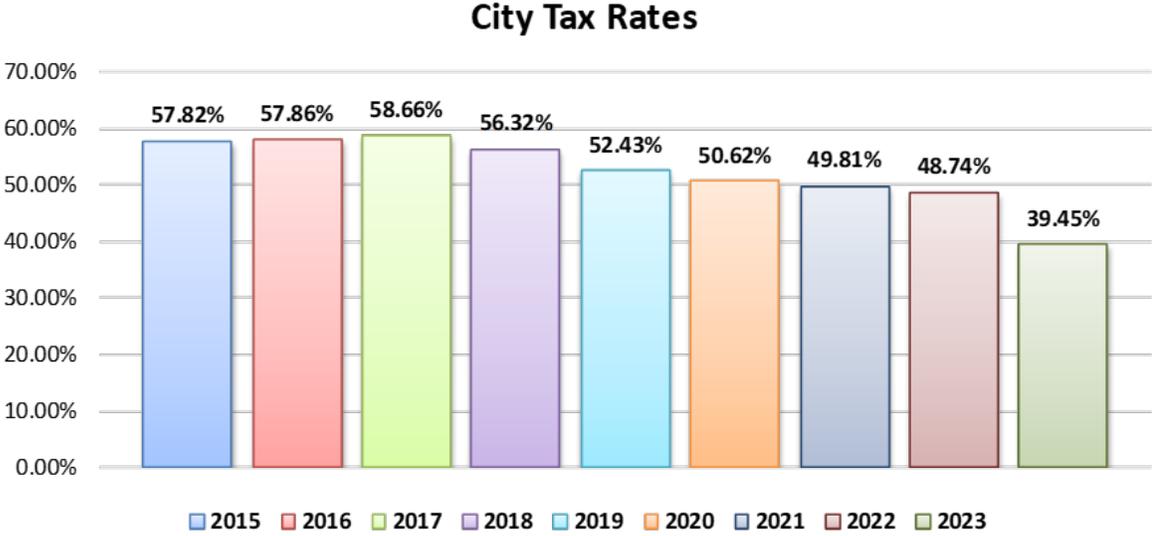
The legislature can change the classification system which would shift property tax burden from one type of property to another. For the City of Big Lake 87% of all parcels are residential, with Commercial and Industrial making up 13%.

The City's Net Tax Capacity Value (net tax capacity of all taxable parcels within the city, excluding property located in a tax increment financing district) is used to calculate the City's tax rate. As the taxable market value increases the City's net tax capacity will increase. Since 2015 the City's tax capacity has increased by 107%. For 2023, the City's tax capacity has increased by 28% to over \$13.5 million.

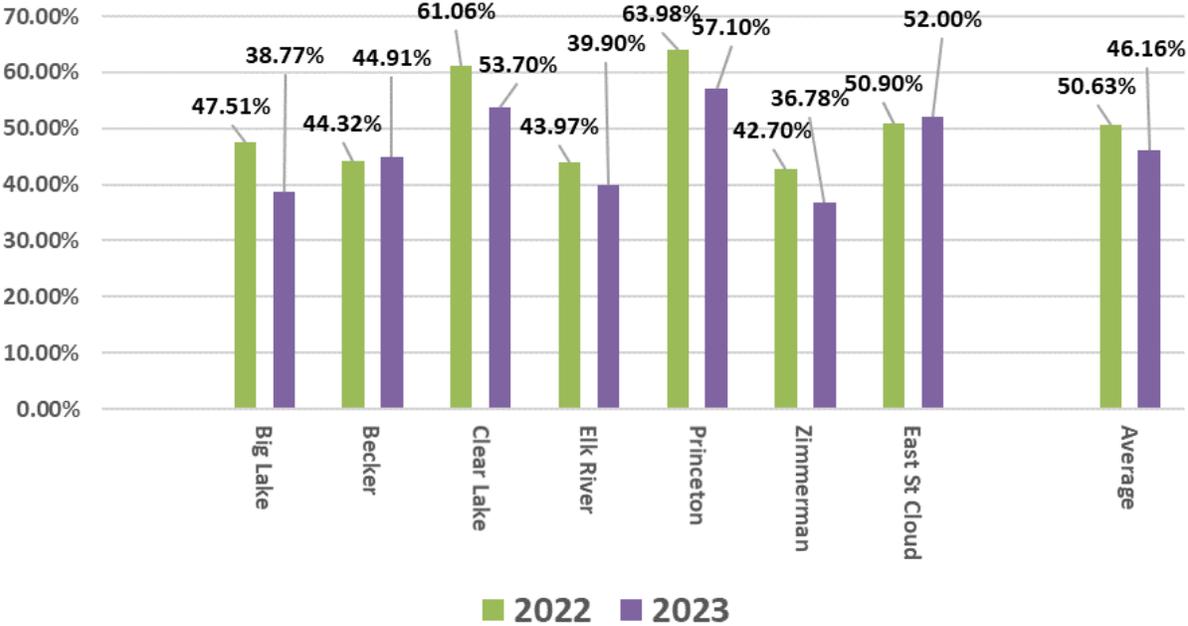


City Tax Rate

Local Governments do not directly set the tax rate, but instead the tax rate is a function of the levy and the local tax base. The City’s total tax rate is calculated based on the total levy amount (funds needed to cover city services) divided by the city’s net tax capacity for that year. For 2023 even though the total levy increased by \$211,756 or 4.12%, the city’s tax rate will decrease by 9.29%.

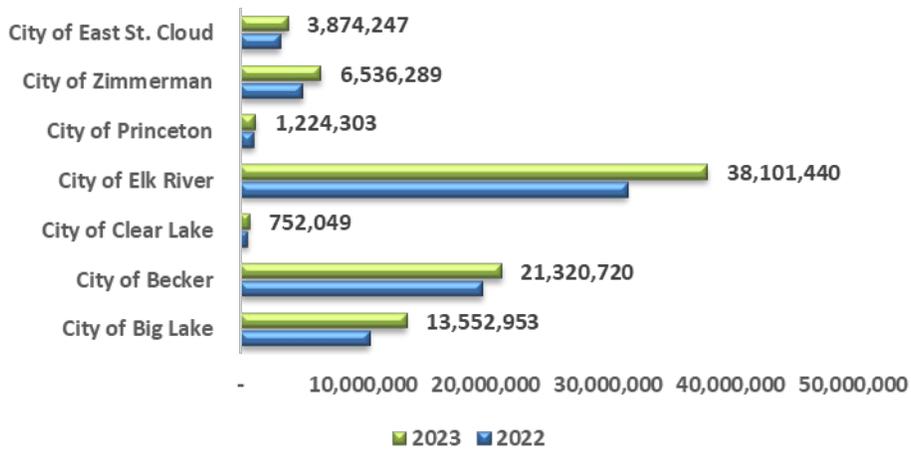


Compared to other Cities in Sherburne County, the City’s tax rate (not including the tax rate for the EDA) is below the average of 46.16% for 2023.



Also notice that the City’s total tax capacity increase is in the top percentage for all increases in Sherburne County, which is a sign of growth.

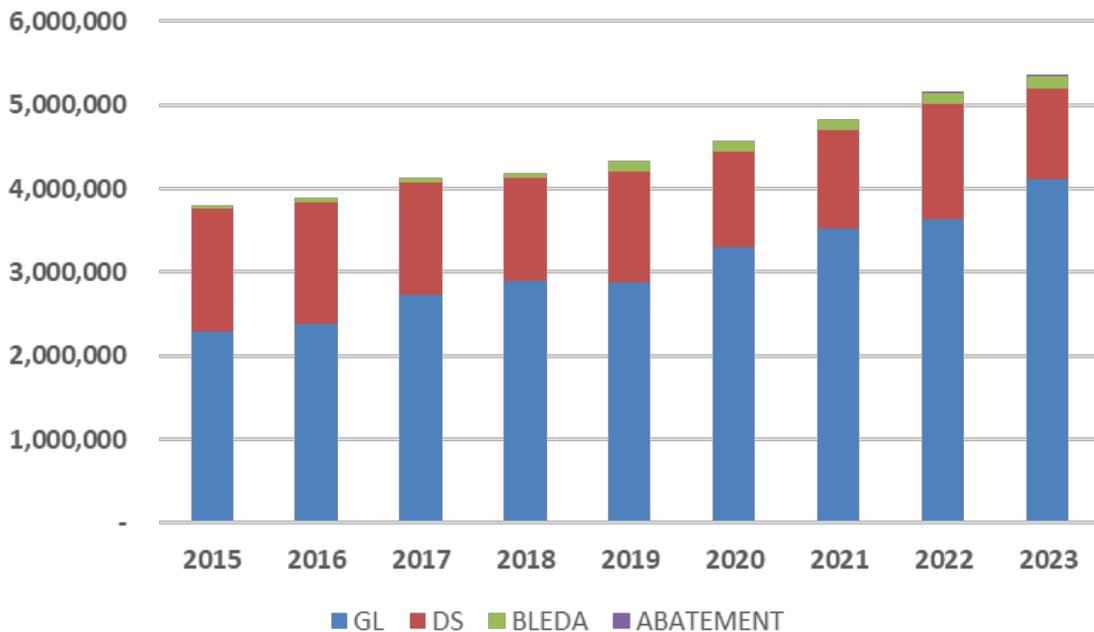
Tax Capacity Comparisons



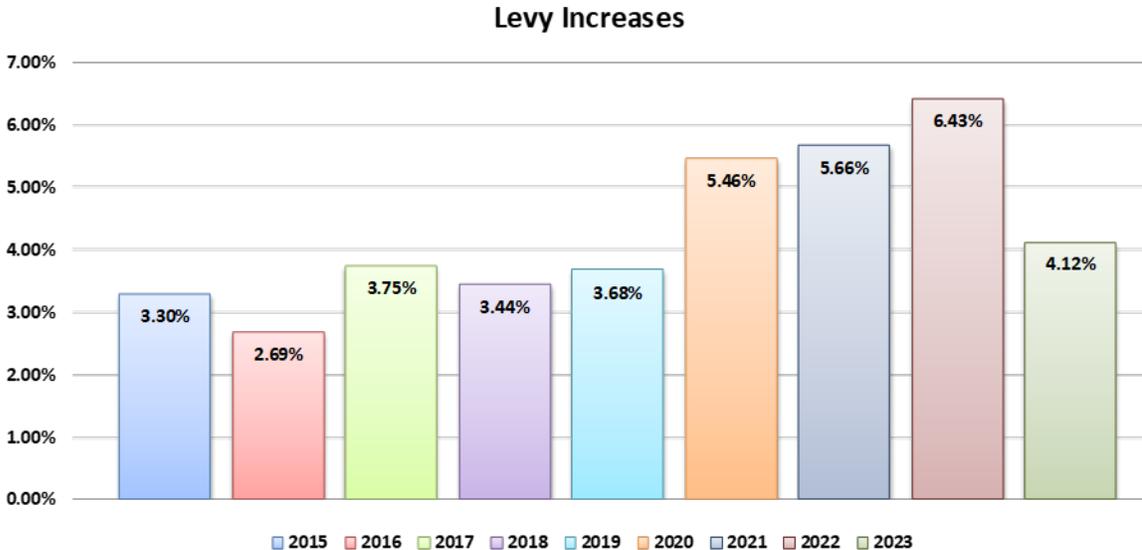
City Tax Levy

The total levy for the City has increased an average of 4.0% per year from 2015 through 2023. The general fund levy, these are the funds that are used to provide the services to the taxpayers, has increased since 2015. This increase reflects the population increase of 12% since 2015 and the inflationary increase of 2% per year. The Debt Service levy, this is the yearly principal and interest payments of non-enterprise fund debt, has decreased since 2015 by 26%.

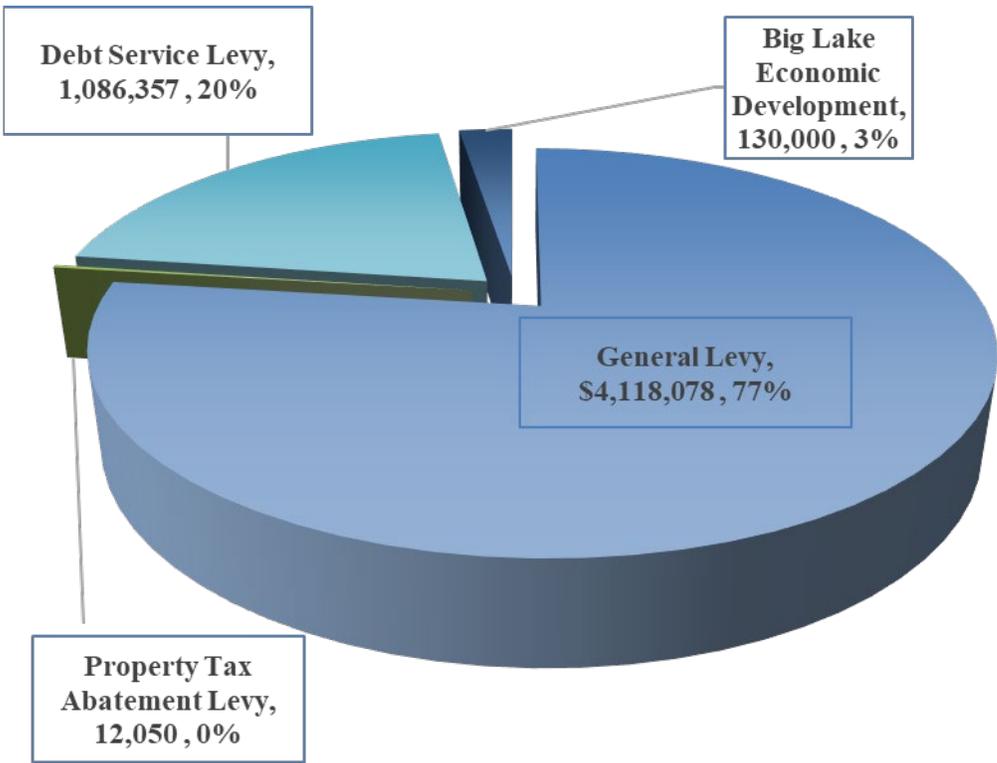
City Levies



The changes in the levy over the years represents the increase in the cost to provide city services as well as new debt.



When reviewing the proposed 2023 tax levy, 3% is allocated toward the Big Lake Economic Development Authority, 20% for Debt Service and the remaining 77% is the general levy. The general levy are the funds needed to balance the budget to provide the services for the city.



Before setting the actual levy, the City must estimate the expected city expenditures for the next calendar year. This is done through the preparation of the City Budget, which begins each June and continues until the final budget is adopted in December. After taking into consideration, all anticipated non-property tax revenues, including various state aids, the city subtracts the total anticipated non-property tax revenues from the anticipated expenditures, this leaves a substantial amount of money that the City will need to collect through the property tax levy.

In 2023, the total property tax levy will be \$5,346,485, of which \$4,118,078 is needed to balance the General Fund budget, \$1,086,357 will be allocated for the 2023 Debt Service payments, \$12,050 is allocated for a Property Tax Abatement and the remaining \$130,000 is for the Big Lake Economic Development Authority.

2023 Final Tax Levy

Component of Tax Levy	2022	2023	\$ Change	% Change
General Levy	\$ 3,638,582	\$ 4,118,078	\$ 479,496	13.18%
Property Tax Abatement Levy	\$ 7,050	12,050	5,000	70.92%
Debt Service Levy	1,359,097	1,086,357	(272,740)	-20.07%
Big Lake Economic Development	130,000	130,000	-	0.00%
	\$ 5,134,729	\$ 5,346,485	\$ 211,756	4.12%

2023 Tax Levy Detail

	<u>2023 Final</u>	<u>2022 Adopted</u>	<u>Inc/(Dec)</u>	<u>% Change</u>
General	\$ 4,118,078	\$ 3,638,582	\$ 479,496	13.18%
<u>Specials:</u>				
<i>Abatement Property Tax Levy</i>				
Abatement Levy- The Garage Guys/Lupulin 65-564-004	7,050	7,050	-	0.00%
Abatement Levy - Carlson Group 65-508-0110	5000	-	5,000	100.00%
<i>Abatement/TIF Debt Levy</i>				
GO Tax Abatement- Series 2014A	-	26,750	(26,750)	-100.00%
GO Taxable Tax Abatement- Series 2016A	189,859	194,739	(4,880)	-2.51%
<u>Debt:</u>				
2011B GO Improvement Bonds	-	235,000	(235,000)	-100.00%
2015A GO Refunding Bonds	289,981	290,724	(743)	-0.26%
2016B GO Capital Improvement Plan Bonds	53,354	59,351	(5,997)	-10.10%
2016C GO Crossover Refunding Bonds	340,200	341,408	(1,208)	-0.35%
2021A GO Improvement Bonds	212,963	211,125	1,838	0.87%
Total Specials and Debt Levy	1,098,407	1,366,147	(267,740)	-19.60%
Total General Fund, Specials and Debt Levy	\$ 5,216,485	\$ 5,004,729	\$ 211,756	
Big Lake Economic Development Authority Levy	\$ 130,000	\$ 130,000	-	0.00%
Total City Levy	\$ 5,346,485	\$ 5,134,729	\$ 211,756	4.12%
City Tax Rate	2023 Final 39.45%	2022 Adopted 48.74%		-9.29%

Impact on Taxpayers

For an owner of an average home in Big Lake valued at \$338,250 the estimated annual property tax bill from the City will increase \$28, which is \$2.34 a month. This is assuming that the value of the parcel increased by 23%. However, if the property value remained the same as 2022 then there would be a reduction in City taxes paid due to the decrease in the City's tax rate. In addition, if the City had the same levy amount as 2022, there could still be an increase in property taxes due to the increase in property values. Residential values have increased an average of 23% for taxes payable in 2023. Commercial/Industrial property values have seen an average valuation increase of 6%. Under the adopted levy, an average commercial property valued at \$1 million for payable tax year 2023 will have a decrease in City taxes of about \$110 per year. Apartments property values have seen an average valuation increase of 16%, this is partially due to the new construction of apartment complexes as well as property value increases.

While property tax revenue provides a significant share of the City's revenue, the other major revenue sources are the transfer from the Liquor store and charges for services. Fees are based on Council policy for establishing fees. The budget document includes a section that lists every City fee.

Taxes Help Maintain Our Quality of Life:



For the safety of our community it costs \$1.32 per day, less than the cost of an espresso



For the maintenance of the wonderful parks and lakes it costs \$0.49 per day, less than the cost of an ice-cream cone



For the great crew that keeps our street in order it costs \$0.40 per day

Levy Per Capita over the years

Year	Population	City Levy	Levy Per Capita
2015	10,671	3,788,858	355
2016	10,918	3,890,938	356
2017	11,174	4,129,927	370
2018	11,456	4,175,858	365
2019	11,551	4,329,410	375
2020	11,686	4,565,953	391
2021	11,771	4,824,599	410
2022	12,165	5,141,779	423
2023	12,198	5,346,485	438

The City of Big Lake takes great pride in being very responsible with taxpayers’ dollars. For the 2023 General Fund budget, the cost per capita to the taxpayers of Big Lake for the general levy (\$4,118,078) is \$337.

Long-Term Approach to Financial Management

One of the strengths of the Council’s budgeting process is that it considers budget data not only for the upcoming year but also projections for subsequent years. Council understands that decisions it makes today will have a financial impact not just on next year’s budget, but also for the future. Council strives to keep its focus on the policy level – the big picture – and to rely on staff to carry out its policy goals effectively and efficiently with the resources provided. The Council’s vision reflects the commitment to keep Big Lake a thriving community – a great community to live and work. Staff ties all recommendations the are brought forth for approval to the Council adopted Strategic Plan, as this plan guides staff’s work.

The Five-Year Plans prepared for each City Fund are intended to provide information on the fund’s present financial condition, including the impact of prior actions and decisions and plans, as well as projections for the fund’s performance over the next years. The Plans are a source of information for the Council to identify where the need or desire for policy change may exist. Below are key issues by fund detailing assumption for long-term planning.

General Fund

The Five-Year plan for the General Fund reflects tax levy increases necessary to deliver the current scope of services and capital replacement plans, assuming normal budget “pressures”.

Health Insurance – The City’s five-year plan reflects a 10% increase each year to the budget, which is consistent with past practices.

Wages – The City’s five-year plan reflects a 6% increase each year to the budget to reflect step increases as well as market value increases to the total pay plan to remain competitive in the market. It also reflects additional staffing needs.

Building Permits – The City’s five-year plan reflects growth to be slow and steady with only 25 new home permits a year.

Operational Expenditures – The City’s five-year plan reflects a 3% increase in some operation expenditures such as supplies and utilities to reflect trends.

Transfers to other funds – The City’s five-year plan reflects a yearly transfer, of \$25,000, to the Industrial Park fund to be applied to the outstanding Sewer Interfund loan. In addition, beginning year 2023, the plan reflects a \$270,000 transfer to the Street Maintenance fund for future projects and \$100,000 transfer to the Parks and Trails fund for future projects. Then beginning in 2026, the plan reflects an additional \$280,000 transfer to the Street Maintenance Fund.

Capital Project

The Five-Year plan for the capital project funds reflects the future street and trail projects as well as the future capital purchases for the years 2023 through 2027 that will be funded if approved by the Council each budget year.

Economic Development Fund

The Five-Year plan for economic development fund continues with the increase levy amount from \$50,000 to \$130,000. Beginning with the 2019 budget, Council increased this levy to pay for 50% of the executive director’s salary, which is the Community Development Director for the City. This change decreased the expenditure for wages to the general fund for this position by 50%. However, beginning with the 2023 budget, Council increased the portion that is paid by the general fund to 75%, this reflect a truer picture of the time spent by the Community Development Director on the executive director position for the Big Lake Economic Authority. In addition, beginning year 2020, the Big Lake Economic Development Authority began paying \$46,362 for the Industrial Park Special Assessments. The plan also takes into consideration raising the levy in 2024 to \$160,000, to further the goals and mission of the Big Lake Economic Development Authority.

Water and Sanitary Sewer Funds

The Five-Year plan for the water and sewer funds reflects a conservative approach when budgeting for future revenues. The anticipated number of new connections is down to 40 for 2023 and then beginning in 2024—2028, new connections are anticipated at 25. The expenses take into consideration any future improvements to the infrastructure, such as new meters, wells, and expansions to the wastewater treatment plant.

The water treatment plant is arguably the most critical facility in the City. Its continuous safe and efficient operation is required to provide safe drinking water to more than 11,000 residents. With the award of the \$1,000,000 grant from the State, the City completed the expansion to the wastewater treatment plant that was needed to be able to service the continued growth of Big Lake.

Budget Overview

The 2023 Adopted and 2024 - 2027 Concept budget is the seventh, four-year budget cycle for the City. The use of a four-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 2023 Budget in June of 2023. Three 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. For the 2016 budgets and beyond, the City has decided to budget capital improvements and replacements in a separate capital asset fund. In addition, the City has decided to allocate the Local Government Aid, State Aid, excess fund balance as well as a portion of the transfer from the Liquor Store to the capital improvement fund to fund the budgeted improvements and replacements. The General Fund unassigned fund balance is projected at 57% of the 2024 concept budget. All other funds are budgeted for a positive cash flow.

A public hearing to solicit resident input was held on November 28, 2022. The public hearing replaces the former Truth-In-Taxation Hearing, which was repealed by the state legislature. Council adopted the Budgets, and the Capital Improvement Plan, as well as the 2023 Levy, on December 14, 2022.

Conclusion

The remaining portions of this budget document provide 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 may be obtained from the Finance Department.

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SUMMARY BUDGET, OVERVIEW & ANALYSIS

All Funds Budget Summary

STATEMENT OF REVENUES AND EXPENDITURES - SUMMARY BUDGET ALL FUNDS - CITY OF BIG LAKE

	Actual			Budget		2022 -2023	
	2019	2020	2021	2022	2023	\$ Change	% Change
REVENUE & OTHER USES							
General Fund							
Taxes	\$ 2,849,748	\$ 3,296,205	\$ 3,538,948	\$ 3,509,954	\$ 3,998,934	\$ 488,980	13.93%
Special assessments	4,473	4,598	5,167	2,000	3,000	1,000	50.00%
Licenses and permits	581,628	691,997	730,551	509,002	567,339	58,337	11.46%
Intergovernmental revenues	464,054	510,368	473,421	454,284	467,790	13,506	2.97%
Franchise Fees	428,316	436,739	444,204	434,762	447,903	13,141	3.02%
Charges for services	282,554	286,333	283,444	271,887	264,585	(7,302)	-2.69%
Fines and forfeitures	54,786	50,942	47,332	61,000	62,100	1,100	1.80%
Interest earnings	223,852	151,396	(138,686)	17,000	17,000	-	
Contributions/Donations	28,024	24,051	16,103	3,000	4,500	1,500	50.00%
Miscellaneous revenue	77,499	23,290	19,740	1,000	2,500	1,500	150.00%
Transfer In from Other Funds	600,044	753,307	450,000	450,000	450,000	-	
Total General Fund	\$ 5,594,978	\$ 6,229,226	\$ 5,870,224	\$ 5,713,889	\$ 6,285,651	\$ 571,762	9.99%
Capital Funds							
Taxes & Tax Increment	\$ 229,972	\$ 245,331	\$ 214,119	\$ 231,044	\$ 216,000	\$ (15,044)	-6.51%
Special assessments	41,513	25,086	15,946	15,946	\$ 15,946	-	
Intergovernmental revenues	1,120,789	2,073,725	1,256,419	771,630	833,209	61,579	7.98%
Franchise Fees	71,806	43,530	42,532	-	-	-	
Charges for services	97,500	337,588	46,541	-	-	-	
Interest earnings	89,422	54,055	37,557	4,500	4,500	-	
Contributions/Donations	4,000	-	16,925	-	-	-	
Miscellaneous revenue	3,551	51,870	105,526	-	-	-	
Issuance of Debt	-	-	3,239,858	5,110,000	-	(5,110,000)	-100.00%
Sales of Capital Assets	44,958	106,610	37,550	8,500	17,000	8,500	100.00%
Transfer In from Other Funds	2,040,143	1,038,483	1,139,350	308,390	464,017	(830,960)	-72.93%
Total Capital Funds	\$ 3,743,654	\$ 3,976,278	\$ 6,152,323	\$ 6,450,010	\$ 1,550,672	\$ (5,885,925)	-95.67%
Special Revenue Funds							
Taxes	\$ 128,702	\$ 129,836	\$ 131,483	\$ 129,100	\$ 129,100	\$ -	
Licenses and permits	2,430	3,255	4,130	2,200	2,200	-	
Intergovernmental revenues	1,769	864,098	1,857	614,401	1,000	(613,401)	-99.84%
Charges for services	-	-	-	10	10	-	
Fines and forfeitures	24,214	21,265	51,692	-	-	-	
Interest earnings	1,819	1,639	1,536	1,000	1,000	-	
Contributions/Donations	27,480	14,634	72,457	38,300	34,500	(3,800)	-9.92%
Miscellaneous revenue	47	14	10,689	1,200	1,200	-	
Transfer In from Other Funds	-	25,000	105,000	-	5,000	5,000	100.0%
Total Special Revenue Funds	\$ 186,461	\$ 1,059,741	\$ 378,844	\$ 786,211	\$ 174,010	\$ (612,201)	-77.87%
Debit Service Funds							
Taxes	\$ 1,321,750	\$ 1,155,111	\$ 1,193,360	\$ 1,359,098	\$ 1,086,357	\$ (272,741)	-20.07%
Special assessments	324,232	294,042	257,274	355,059	\$ 326,462	(28,597)	-8.05%
Intergovernmental revenues	246,937	195,572	75,174	198,597	198,599	2	0.00%
Interest earnings	38,181	13,313	6,235	3,187	2,773	(414)	-12.99%
Issuance of Debt & Premium	-	-	-	-	-	-	
Transfer In from Other Funds	3,465,456	197,526	219,276	42,000	42,000	-	
Total Debt Service Funds	\$ 5,396,556	\$ 1,855,564	\$ 1,751,319	\$ 1,957,941	\$ 1,656,191	\$ (301,750)	-15.41%
Enterprise Funds							
Charges for services	\$ 4,264,893	\$ 4,962,646	\$ 5,556,769	\$ 5,921,390	\$ 5,746,980	\$ (174,410)	-2.95%
Interest earnings	155,016	113,950	89,791	45,441	49,185	3,744	8.24%
Trunk and Access Charges	909,981	1,200,514	1,079,254	573,800	356,400	(217,400)	-37.89%
Miscellaneous revenue	81,296	61,512	28,203	8,435	30,053	21,618	256.29%
Capital Contribution	-	1,000,000	-	-	-	-	
Sales	4,446,011	5,751,171	56,347,110	5,020,168	5,279,726	259,558	5.17%
Total Enterprise Funds	\$ 9,857,197	\$ 13,089,793	\$ 63,101,127	\$ 11,569,234	\$ 11,462,344	\$ (106,890)	-0.92%
TOTAL REVENUES & OTHER SOURCES:	\$ 24,778,846	\$ 26,210,602	\$ 77,253,837	\$ 26,477,285	\$ 21,128,868	\$ (5,348,417)	-20.20%

All Funds Budget Summary – (continued)

STATEMENT OF REVENUES AND EXPENDITURES - SUMMARY BUDGET ALL FUNDS - CITY OF BIG LAKE

	Actual			Budget		2022 -2023	
	2019	2020	2021	2022	2023	\$	%
						Change	Change
EXPENDITURES & OTHER USES							
General Fund							
Personnel Services	\$ 3,044,473	\$ 3,189,874	\$ 3,584,378	\$ 3,635,120	\$ 3,961,635	\$ 326,515	8.98%
Professional Services	176,647	184,213	165,596	159,442	167,650	8,208	5.15%
Operational	1,396,536	1,864,153	1,548,321	1,613,106	1,717,755	104,649	6.49%
Debt Service Payments	7,150	7,831	7,831	7,831	-	(7,831)	-100.00%
Capital Outlay	1,200	11,743	-	-	-	-	
Transfers Out	671,500	569,497	309,886	308,390	448,611	140,221	45.47%
Total General Fund	\$ 5,297,506	\$ 5,827,311	\$ 5,616,012	\$ 5,723,889	\$ 6,295,651	\$ 571,762	9.99%
Capital Funds							
Operational	\$ 165,284	\$ 205,661	\$ 153,694	\$ 84,879	\$ 127,500	\$ 42,621	50.21%
Debt Service Payments	32,101	32,100	32,029	23,073	22,996	(77)	-0.33%
Capital Outlay	1,698,292	1,912,746	3,422,930	6,488,496	1,680,000	(4,808,496)	-74.11%
Transfers Out	2,242,406	444,040	503,834	778,382	82,000	(696,382)	-89.47%
Total Capital Funds	\$ 4,138,083	\$ 2,594,547	\$ 4,112,487	\$ 7,374,830	\$ 1,912,496	\$ (5,462,334)	-74.07%
Special Revenue Funds							
Personnel Services	\$ 61,851	\$ 70,791	\$ 80,002	\$ 80,990	\$ 48,861	\$ (32,129)	-39.67%
Professional Services	-	32,582	27,229	6,000	5,000	(1,000)	-16.67%
Operational	69,744	573,028	11,561	39,340	90,270	50,930	129.46%
Debt Service Payments	2,127	1,377	627	-	-	-	
Capital Outlay	9,429	20,295	-	-	-	-	
Transfers Out	-	361,338	46,362	46,362	1,272,208	1,225,846	2644.07%
Total Special Revenue Funds	\$ 143,151	\$ 1,059,411	\$ 165,781	\$ 172,692	\$ 1,416,339	\$ 1,243,647	720.15%
Debit Service Funds							
Debt Service Payments	\$ 4,909,525	\$ 2,189,063	\$ 1,821,063	\$ 1,929,699	\$ 2,238,533	\$ 308,834	16.00%
Transfers Out	2,471,524	309,853	338,330	41,641	40,116	(1,525)	-3.66%
Total Debt Service Funds	\$ 7,381,049	\$ 2,498,916	\$ 2,159,393	\$ 1,971,340	\$ 2,278,649	\$ 307,309	15.59%
Enterprise Funds							
Personnel Services	\$ 1,694,630	\$ 1,885,468	\$ 1,777,562	\$ 2,192,266	\$ 2,437,127	\$ 414,704	18.92%
Professional Services	76,022	77,910	360,641	108,975	111,281		
Operational	3,367,872	3,513,121	3,559,671	4,016,835	1,639,784	457,164	11.38%
Cost of Goods Sold	3,251,322	4,148,340	4,060,152	3,627,184	4,012,917	(432,968)	-11.94%
Debt Service Payments	457,728	379,561	351,779	205,118	245,612	(146,661)	-71.50%
Transfers Out	713,063	631,610	624,683	968,032	588,063	343,349	35.47%
Total Enterprise Funds	\$ 9,560,637	\$ 10,636,010	\$ 10,734,488	\$ 11,118,410	\$ 9,034,784	\$ 635,588	5.72%
TOTAL EXPENDITURE/EXPENSES							
& OTHER SOURCES:	\$ 26,520,426	\$ 22,616,195	\$ 22,788,161	\$ 26,361,161	\$ 20,937,919	\$ (2,704,028)	-10.26%
CHANGE IN Fund Balance	\$ (1,741,580)	\$ 3,594,407	\$ 3,753,276	\$ 116,124	\$ 190,949	\$ (2,644,389)	-2277.22%
Fund Balance January 1	\$ 44,537,157	\$ 42,795,577	\$ 46,389,984	\$ 50,143,261	\$ 50,259,384		
Fund Balance December 31	42,795,577	46,389,984	50,143,261	50,259,384	50,450,333		

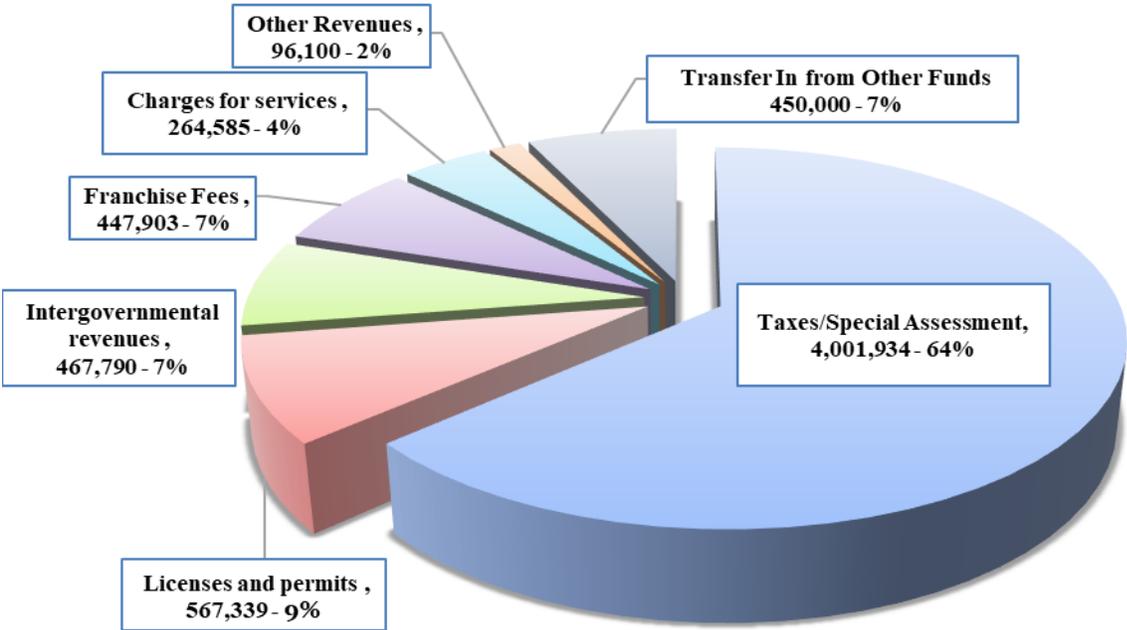
City Wide Budgets

In reviewing the budgets, it is important to note the strong role the City Council plays in creating the budgets. The Council governs by providing strategic leadership and articulating a collective community vision. The Council reviews budget information at a policy level by concentrating on achieving desired results within a broad context of what the community can afford.

As in previous years, the budget reflects the hard work and dedication of many. The attention to detail and demonstrated interest in quality services ensures that the recommended budget exists as a realistic target, striving to fulfill Council’s broadest and highest policy directives. The Council provides specific direction annually on the maximum amount of property tax that the Council will consider. The Council is sensitive to fee levels in addition to the property tax.

Revenue Sources

The 2023 total General Fund Revenues budget is \$6,285,651, an increase of \$571,762 over 2022. Again, the City will use \$10,000 of prior year donations that are recorded as designed fund balance for the Reading in the Park program. This will bring the total revenue budget to \$6,295,651. Property taxes are the largest revenue source for the City which makes up 64% of the City’s revenue. The transfer from the Liquor store represents 7% of the City’s revenue. Without the continued growth of Lake Liquor, the City would not be able to transfer the funds and would have to either increase the levy or cut services offered. Other sources consist of franchise fees, licenses and permits, intergovernmental sources, charges for services, fines and forfeits, donations, and investment income.



Property Taxes

The adopted tax levy which is \$5,346,485, is a 4.12% increase over the 2022 levy. This increase is inclusive of all City Council adopted levies as well as the Economic Development Authority (EDA) special levy. This is the slightly below the maximum property tax levy the Council adopted in September. The levy includes a decrease of \$272,740 for the Debt Service levy, no change for the EDA levy, a \$5,000 increase for the Property Tax Abatement levy and an increase of \$479,496 to the General levy.

The table that follows provides a comparison of the 2023 adopted property tax levy to the 2022 adopted levy.

	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec)</u>	<u>% Change</u>
General	\$ 4,118,078	\$ 3,638,582	\$ 479,496	13.18%
<u>Specials:</u>				
<i>Abatement Property Tax Levy</i>				
Abatement Levy- The Garage Guys/Lupulin 65-564-004	7,050	7,050	-	0.00%
Abatement Levy - Carlson Group 65-508-0110	5000	-	5,000	100.00%
<i>Abatement/TIF Debt Levy</i>				
GO Tax Abatement- Series 2014A	-	26,750	(26,750)	-100.00%
GO Taxable Tax Abatement- Series 2016A	189,859	194,739	(4,880)	-2.51%
<u>Debt:</u>				
2011B GO Improvement Bonds	-	235,000	(235,000)	-100.00%
2015A GO Refunding Bonds	289,981	290,724	(743)	-0.26%
2016B GO Capital Improvement Plan Bonds	53,354	59,351	(5,997)	-10.10%
2016C GO Crossover Refunding Bonds	340,200	341,408	(1,208)	-0.35%
2021A GO Improvement Bonds	212,963	211,125	1,838	0.87%
Total Specials and Debt Levy	<u>1,098,407</u>	<u>1,366,147</u>	<u>(267,740)</u>	-19.60%
Total General Fund, Specials and Debt Levy	\$ 5,216,485	\$ 5,004,729	\$ 211,756	
Big Lake Economic Development Authority Levy	\$ 130,000	\$ 130,000	-	0.00%
Total City Levy	<u>\$ 5,346,485</u>	<u>\$ 5,134,729</u>	<u>\$ 211,756</u>	4.12%
City Tax Rate	<u>39.45%</u>	<u>48.74%</u>		-9.29%

Tax Rates

The Council certifies to the County the property taxes to be collected from the taxpayers. How this tax burden is then distributed between commercial and industrial, apartments, and residential is based on decisions made by the state as well as changes in property values driven by market conditions and other factors.

Annual changes to the property tax capacity rate are driven by the following factors: 1) changes to the certified property tax levy; 2) changes in assessed property valuations; and 3) changes to tax increment. The Council certainly has a significant impact on the property tax capacity rate by what is certified for the tax levy, but the Council has no control over how taxes are spread across the various properties in the City. The State made a significant change in 2012 eliminating Market Value Homestead Credit and replacing it with Market Value Homestead Exclusion for residential property thus changing the distribution of taxes among properties by reducing the total taxable value within the city.

Based on the proposed increase in the tax levy, the City's 2023 city tax rate is estimated to be 39.45% compared to 48.74% for 2022, including EDA. This is not a final number for 2023, the City will not receive the final numbers until March. The Council does not set the city's tax rate instead the City's tax rate is calculated by Sherburne County once the City certifies a final levy. For 2023 there was a net increase in total valuation of properties within the City. Most of the valuation increase was due to a net increase of existing residential and apartment properties and with a small net increase in valuation of commercial and industrial properties. Total valuation increase on existing properties was 28.54% with residential valuations increasing about 23%, apartments valuations increased by 16.62%, commercial increased by 6%, and Agricultural decreased by 3.93%. Of the total valuation increase 3.13% was due to new construction.

Transfer in from Other Funds

The budgeted transfer for 2023 from Lake Liquor, is \$450,000, which supports city services. Once again, the City needs to thank the citizens of Big Lake for supporting Lake Liquor, as without the continued growth the City would not be able to budget for the transfer and would have to either eliminate services or increase the levy.

Franchise Fees

The City of Big Lake adopted the Franchise Ordinance in 2014, this ordinance allows the City to charge public utility providers for the continued use and maintenance of City-owned Right of Way. The fees are charged to utility providers, who pass the fee along to their account holders. While many may feel that Franchise Fees are simply another form of taxation, this alternate method of revenue collection will impact more than just taxpayers. Those that are typically exempt from property taxes but still benefit from essential City services, such as renters, non-profits, and schools will all pay the same fees. All revenues collected from the franchise fees are dedicated to the General Fund and help offset the cost of providing various services to the community. The current rate the utility providers charge their customers are \$4.00 per month for residential accounts and \$8.00 per month for Commercial accounts. As with the transfer from the liquor store, without the adoption of the Franchise Ordinance, the City would have to eliminate services or raise the tax levy. The slight increase for 2023 budget represents the new development within the City.

License and Permits

For the 2023 General Fund budget, license and permits are budgeted for an increase of \$58,337. This is to reflect the normal trend of 40 new home permits plus additional commercial development. The City is predicting a modest increase in population of 3% per year and taking that into consideration when budgeting for revenues. All other revenue sources in license and permits are budgeted for slight increases.

Charges for Services/Fees

Fee increase or decreases are consistent with policy and Council direction. The budget document includes the Fees and Charges section with details all the specific fees for 2023. For 2023, the budget indicates a slight decrease over 2022. Fees and charges are reviewed and adjusted annually based on the following criteria:

- Market Comparison
- Maximum set by external source – fees set by legislation or building code
- Cost of service / Utility fees

Intergovernmental Revenues

Intergovernmental revenues of \$467,790 for the General fund represents approximately 7% of the General Fund revenues. Revenues received from the State for the Police and Fire retirement contribution, street maintenance, grants and the Big Lake Township contribution towards the City’s library are included in this revenue sources. For the 2023 budget, a slight increase over 2022 was projected for an anticipated increase in State Aid received for Police and Fire.

Liquor Store Revenue

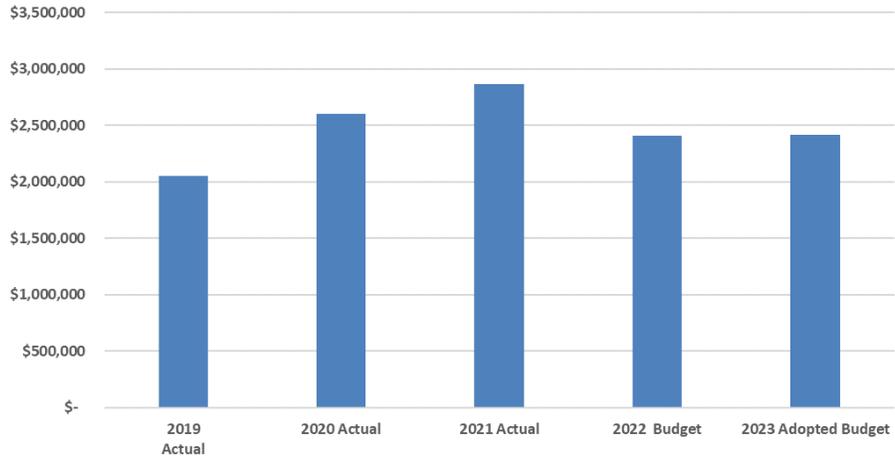
Sales are the main revenue source for the Liquor fund and in 2020, due to the pandemic sales increased 28%. In 2022, the Liquor fund sales were down slightly to 2021. The 2023 budget shows an increase over 2022’s budget of 5.15%, this is to reflect what actual sales have been trending. Cost of goods sold could see an increase of about 12%. Gross profit has ranged consistent around 28% over the past couple of years, however for 2023 the gross project is expected to go down slightly to 24%, due to the increase cost of goods sold. Net profit before the transfer is 3% and labor cost as a percentage to sales is projected at 15%. Net loss with depreciation and transfers is projected at \$326,454. Projected cash balance is 13% of budget.



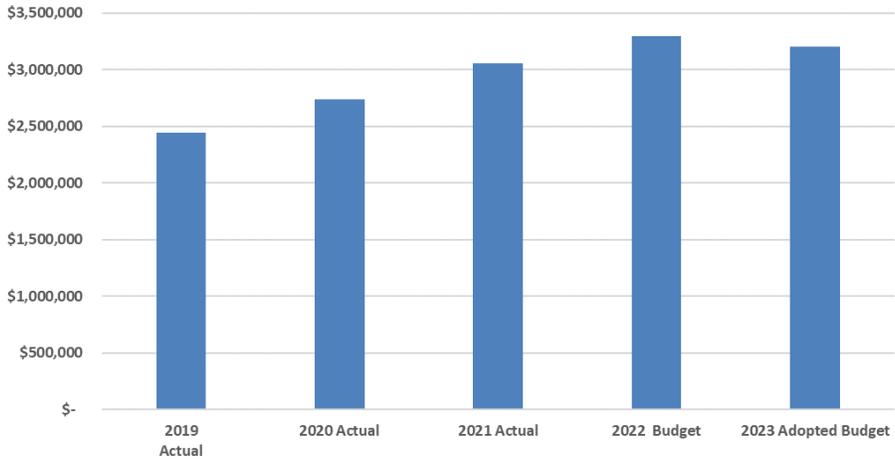
Utility Fees Revenue

Utility fees are based on a review of actual level of operating and capital spending compared to appropriations, as well as review of cash balance and net asset levels. For 2023 fixed rates for water and sewer will remain the same as 2022 for all accounts except industrial (contract). Water usage fees will remain the same for all accounts except municipal and industrial (contract). Sewer usage fees will increase by 2% for residential and commercial. For industrial (contract) both fixed and usage fees for water and sewer will increase by 8% per the signed contract. For municipal accounts, usage fees for water will increase by 5%. The increase to the municipal accounts is at Council’s direction to subsidize the water and sewer fund. The increase is budgeted in the 2023 General Fund Expenditures and will help to maintain the utility fees at a consistent rate for all other users.

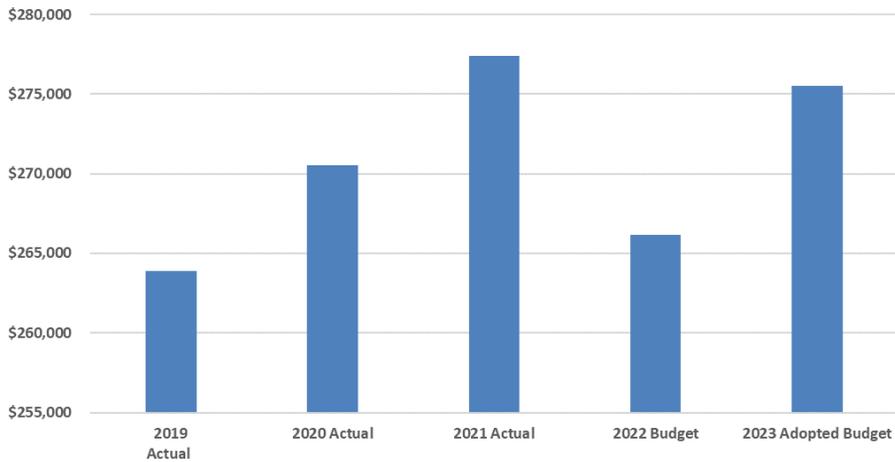
Water Revenues



Sewer Revenues

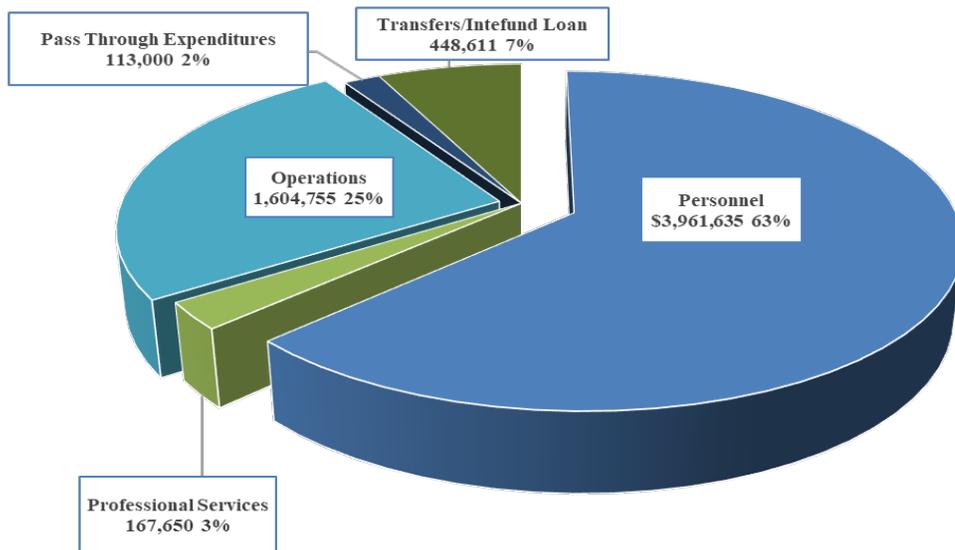


Storm Water Revenues



Expenditures by category

For 2023 the General Fund Expenditures budget is \$6,295,651 which is the same amount budgeted for revenues, so therefore the City has a balance budget and will not be using any unassigned fund balance. The anticipated unassigned fund balance for 2023 is 58.70% of expenditures. This is above the 50% required per the City's financial policies.



Employee Services

Of the total budget about 63% or \$3.961 million is for personnel costs, this would be expected as the main purpose of the City is to provide services to the citizens and businesses of Big Lake. Personnel cost are comprised of wages, health and dental insurance costs, and other benefits such as employer taxes, employer pension contribution, workers' compensation insurance, disability insurance, life insurance and wellness program. The personnel budget increased over 2022 by \$347,515. The main reasons for the increase are as follows:

- Market increases to the pay plan of 5% to remain competitive
- Steps increase of 3% to employees with positive performance reviews that are not at the top of the 9-step pay plan
- Allocation change for the Community Development Director personnel cost from 50/50 to 75/25 between the General Fund and the Big Lake Economic Authority Fund
- Addition of small stipend for Park Advisory Board members
- Increase hours and wages for seasonal parks staff
- 8% increase in insurance rates
- Increase in master patrol officer pay, per police contract
- Substantial increase in work compensation rates for all department

The City does not pay a percent of family health insurance premiums but rather a fixed dollar amount toward the benefit. Management annually reviews this fixed dollar contribution and recommend to the Council

during the budget process a proposed amount for the City contribution. When premiums increase, it does not mean the employer contribution towards benefits automatically increase.

Operations Expenditures

Of the total budget about 25% or \$1.60 million is for operational expenditures. The operational expenditures increased over 2022 by \$87,649. The main reasons for the increase are as follows:

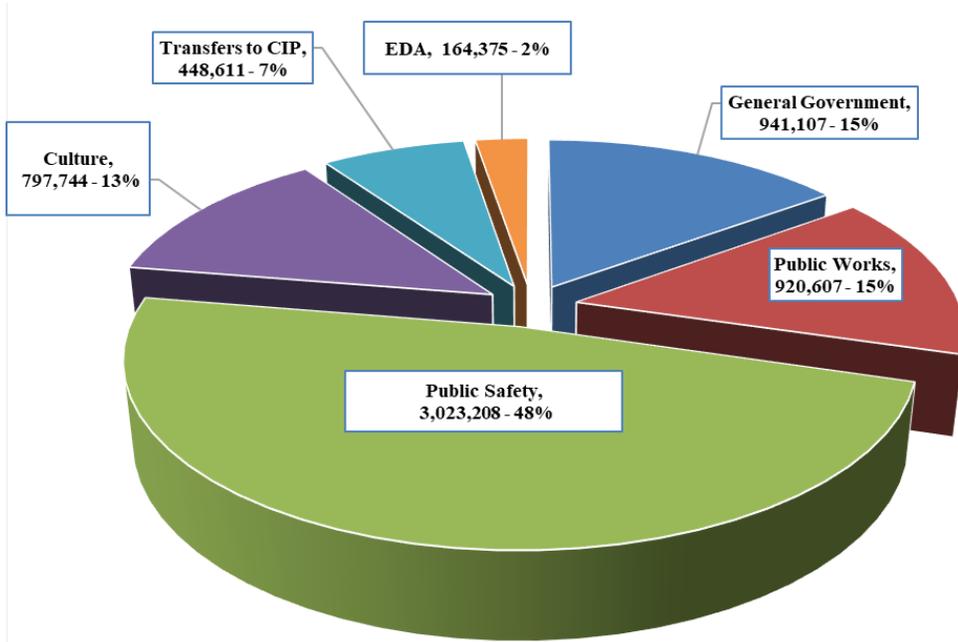
- Increase of cost for general liability insurance
- Increase in rates for municipal water/sewer fees
- Increase in contracted services
- Increase in cost of repair/maintenance service and supplies

Transfers

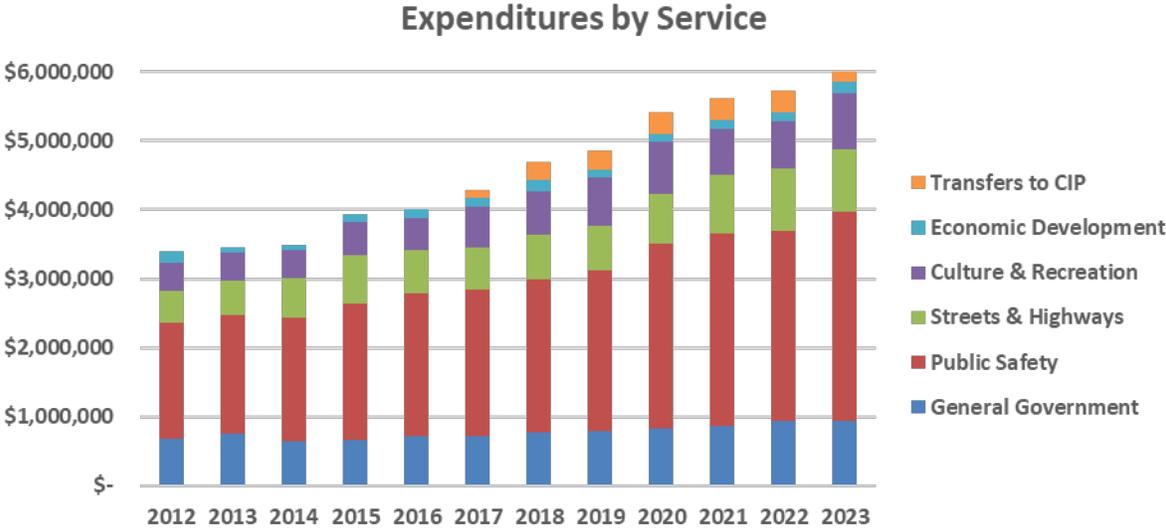
Of the total budget 7% or \$448,611 is for transfers to other funds. This is an increase of \$132,390 over 2022. These transfers are to the Capital Replacement and Infrastructure funds for future projects such as computer and other equipment replacements, parks, and trail projects, building improvements, and future street projects. For 2023, there was an additional \$100,000 budgeted transfer to the parks and trail CIP fund for future projects as well as \$40,000 to the street maintenance CIP fund.

Expenditures by services

Of the 2023 budget, \$3,035,819 or 48% is allocated to public safety, this includes the Police Department, Fire Department and Building Division, which is one reason Big Lake is a very safe community and great place to live and work, 15% for general government; this is general services and administration of the city, 13% for culture; this includes parks, the library and community events which promotes quality of life, 15% for public works; which maintains the infrastructure of the community, 7% for transfers; which are used for future projects or equipment, and 2% for EDA; which is used to promote Big Lake..



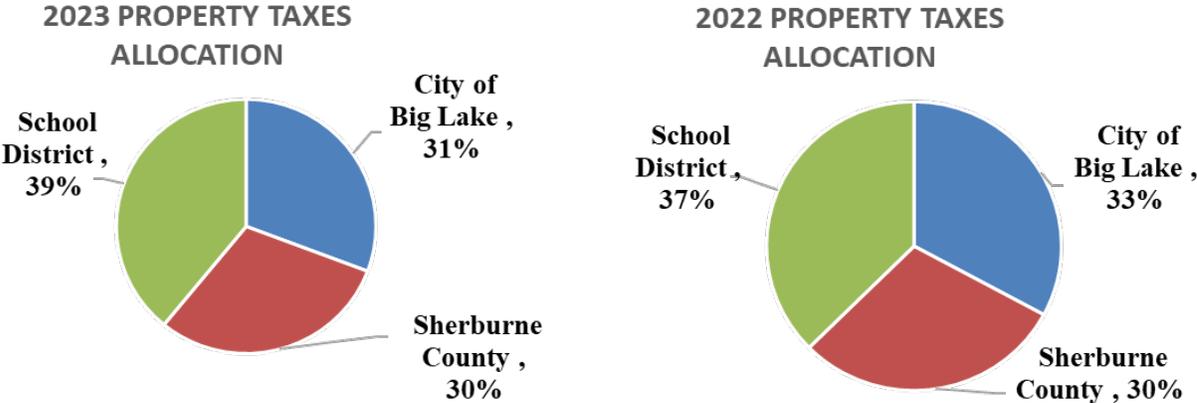
Reviewing further, the breakdown per type of service, as the population has increased through the years so has the cost for city services, which then the general fund budget also increased. The increase in the budget reflects the population increase of 12% since 2012 and the inflationary increase of 2% per year. The City did not start transferring funds to the Capital Improvement fund for future projects until 2017. The expenditures by services over time are fairly constant and a reflection of the needs of the community during that budget year.



Property Taxes breakdown

The property taxes paid help to support the services for Sherburne County, the Big Lake School District, and the City of Big Lake.

The allocation between taxing authorities is similar for 2023 as it was for 2022; 31% is for City Services, 39% for the School District, and 30% for Sherburne County.



The total local tax rate is anticipated to go down 20.17% compared to 2022.

Tax Rates	2022 LEVY	2023 LEVY	% CHANGE
City of Big Lake	48.738%	39.449%	-9.29%
Sherburne County	44.057%	38.750%	-5.31%
School District Voter Approved	<u>35.365%</u>	<u>29.787%</u>	-5.58%
Total Local Tax Rate (NTC)	128.160%	107.986%	-20.17%
School District Other local levies (Market)	0.19150%	0.18701%	-0.004%



City Taxes Illustration

2023 estimates of change to property tax for City Levy -

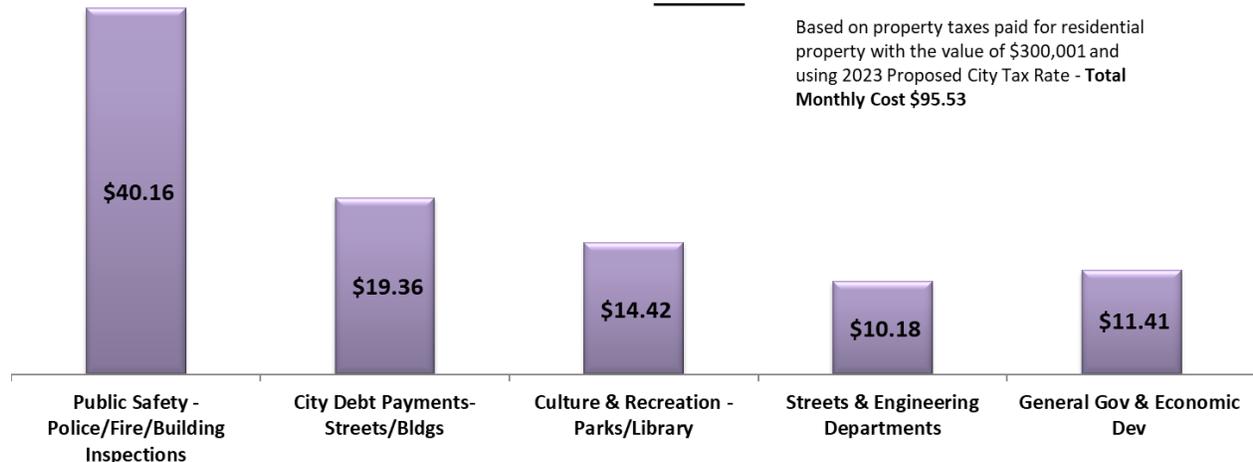
****estimated property values increase of 23%**

						Tax Year		City Tax Rate		inc/(dec)		
						2023		48.74%	39.45%	-9.29%		
Residential Property - Homestead class rate is 1%						2022	2023	2022	2023	+/- to prior	per month	% of Change
Value - 2022	Value - 2023	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2022	2023	2022	2023	+/- to prior	per month	% of Change
175,000	215,250	17,868	197,383	0.01	1,974	748	779	748	779	30	3	4.07%
243,903	300,001	10,240	289,761	0.01	2,898	1,114	1,143	1,114	1,143	29	2	2.59%
275,000	338,250	6,798	331,453	0.01	3,315	1,279	1,308	1,279	1,308	28	2	2.19%
300,000	369,000	4,030	364,970	0.01	3,650	1,412	1,440	1,412	1,440	27	2	1.95%
325,000	399,750	1,263	398,488	0.01	3,985	1,545	1,572	1,545	1,572	27	2	1.74%
350,000	430,500	-	430,500	0.01	4,305	1,678	1,698	1,678	1,698	20	2	1.21%
375,000	461,250	-	461,250	0.01	4,613	1,811	1,820	1,811	1,820	9	1	0.49%
400,000	492,000	-	492,000	0.01	4,920	1,944	1,941	1,944	1,941	(3)	(0)	-0.14%
Residential Property - Non-Homestead class rate is 1%						2022	2023	2022	2023	+/- to prior	per month	% of Change
Value - 2022	Value - 2023	Homestead Credit	Taxable Market Value	Class Rate	Prop Tax Capacity	2022	2023	2022	2023	+/- to prior	per month	% of Change
125,000	153,750	-	153,750	0.01	1,538	609	607	609	607	(3)	(0)	-0.45%
150,000	184,500	-	184,500	0.01	1,845	731	728	731	728	(3)	(0)	-0.45%
175,000	215,250	-	215,250	0.01	2,153	853	849	853	849	(4)	(0)	-0.45%
200,000	246,000	-	246,000	0.01	2,460	975	970	975	970	(4)	(0)	-0.45%
250,000	307,500	-	307,500	0.01	3,075	1,218	1,213	1,218	1,213	(5)	(0)	-0.45%
300,000	369,000	-	369,000	0.01	3,690	1,462	1,456	1,462	1,456	(7)	(1)	-0.45%
Apartments - increase 16.62% class rate is 1.25%						2022	2023	2022	2023	+/- to prior	per month	% of Change
1,000,000	1,166,200	-	1,166,200	0.0125	14,578	6,092	5,751	6,092	5,751	(342)	(28)	-5.61%
1,500,000	1,749,300	-	1,749,300	0.0125	21,866	9,139	8,626	9,139	8,626	(513)	(43)	-5.61%
2,000,000	2,332,400	-	2,332,400	0.0125	29,155	12,185	11,501	12,185	11,501	(684)	(57)	-5.61%
Commercial - increased 6% - 1st \$150,000 class rate is 1.5% remainder at 2%						2022	2023	2022	2023	+/- to prior	per month	% of Change
150,000	150,000	-	150,000	0.015	2,250	1,097	888	1,097	888	(209)	(17)	-19.06%
300,000	318,000	-	318,000	0.02	5,610	2,559	2,213	2,559	2,213	(346)	(29)	-13.51%
500,000	530,000	-	530,000	0.02	9,850	4,508	3,886	4,508	3,886	(623)	(52)	-13.81%
1,000,000	1,060,000	-	1,060,000	0.02	20,450	9,382	8,067	9,382	8,067	(1,315)	(110)	-14.02%
1,500,000	1,590,000	-	1,590,000	0.02	31,050	14,256	12,249	14,256	12,249	(2,008)	(167)	-14.08%
2,500,000	2,650,000	-	2,650,000	0.02	52,250	24,004	20,612	24,004	20,612	(3,392)	(283)	-14.13%
3,500,000	3,710,000	-	3,710,000	0.02	73,450	33,752	28,975	33,752	28,975	(4,777)	(398)	-14.15%
5,000,000	5,300,000	-	5,300,000	0.02	105,250	48,374	41,520	48,374	41,520	(6,854)	(571)	-14.17%

Based on a residential parcel with the 2023 value of \$300,001

MONTHLY HOUSEHOLD COST FOR CITY SERVICES FROM PROPERTY

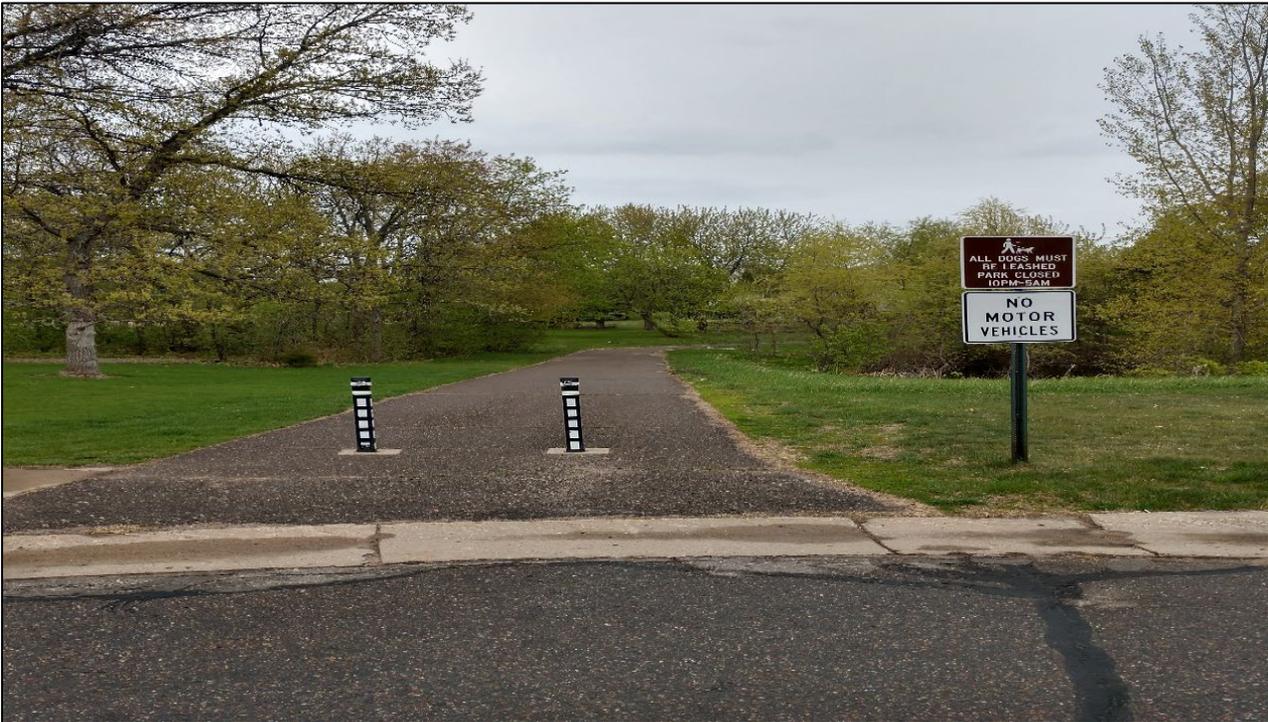
TAXES



Capital Project Fund Budget Summary

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - CAPITAL PROJECTS - CONSTRUCTION FUND 175

Capital Projects Fund 175	Actual			Budget					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
REVENUE									
Bond Proceeds	\$ -	\$ -	\$3,239,858	\$5,110,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	3,214	-	-	-	-	-	-	-	-
Transfer In from Other Funds	809,555	175,000	-	372,796	300,000	300,000	750,000	300,000	300,000
TOTAL REVENUES	812,769	175,000	3,239,858	5,482,796	300,000	300,000	750,000	300,000	300,000
EXPENDITURES/ALLOCATION									
Streets Projects	449,546	-	3,239,858	5,110,000	300,000	300,000	750,000	300,000	300,000
Signal Projects	237,019	-	-	-	-	-	-	-	-
Trail / Sidewalk Projects	210,403	175,000	-	372,796	-	-	-	-	-
Transfers out to other funds/Debt Service	140,962	-	-	-	-	-	-	-	-
TOTAL EXPEND/ALLOCATIONS	1,037,930	175,000	3,239,858	5,482,796	300,000	300,000	750,000	300,000	300,000
NET REVENUE OVER (UNDER) EXPENSE	\$ (225,161)	\$ -							
Fund Balance	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979



Capital Improvement Funds Budget Summary

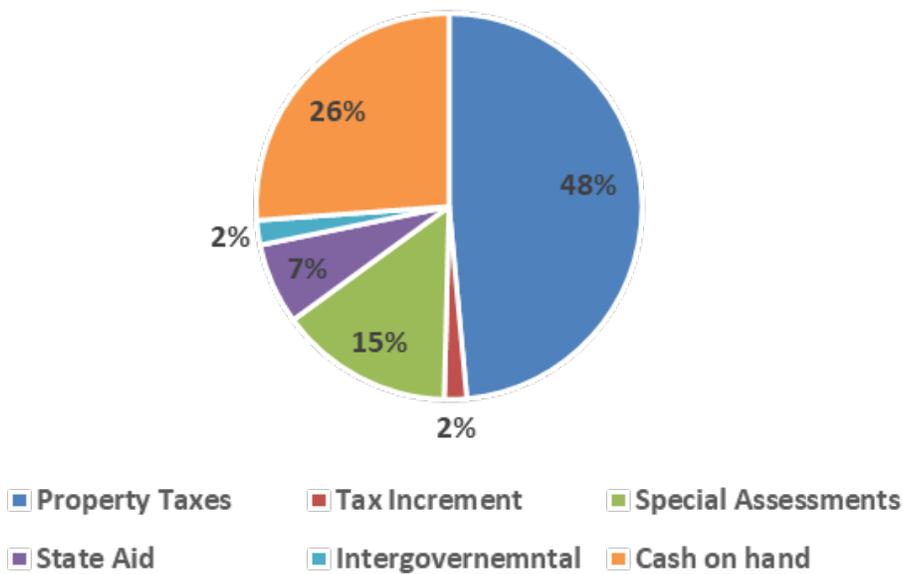
STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - CAPITAL IMPROVEMENT FUNDS 194-199

	Actual					BUDGET			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Capital Improvement Funds 194-199									
REVENUE									
Local Govt Aid - Fund 199	\$ 577,696	\$ 553,474	\$ 636,115	\$ 751,630	\$ 792,209	\$ 796,170	\$ 800,151	\$ 804,152	\$ 558,172
Local Govt Aid - Fund 198/196	45,000	160,000	100,000	-	-	-	-	-	150,000
Local Govt Aid - Fund 195	-	-	20,000	20,000	-	-	-	-	100,000
State Aid - MSA Streets	-	-	-	-	-	-	-	-	-
Franchise Fee - Cable	23,566	-	-	-	-	-	-	-	2,000
Transfer IN -Franchise Fee - Utilities	48,240	-	-	-	270,000	270,000	270,000	350,000	350,000
Intergovernmental	451,732	-	-	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-	-	-
Special Assessment -Mill/Overlay	41,513	16,975	15,946	15,946	15,946	15,946	15,946	15,946	15,946
Grants	-	681,408	115,331	285,597	-	-	-	-	-
Sales of Fix Assets	44,958	26,000	17,000	5,000	17,000	17,000	8,500	17,000	17,000
Miscellaneous revenue	4,000	-	-	-	-	-	-	-	-
Interest Income	72,301	2,500	3,250	5,000	4,500	4,500	4,500	4,500	4,500
Transfer In from Other Funds	935,466	617,290	808,506	255,750	148,611	155,611	148,611	446,611	365,361
TOTAL REVENUES	2,244,472	2,057,647	1,716,148	1,338,923	1,248,266	1,259,227	1,247,708	1,638,209	1,562,979
EXPENDITURES/ALLOCATION									
Administration and Finance	86,830	53,000	133,500	40,000	283,000	40,000	40,000	40,000	40,000
BLCSC	9,806	-	17,500	-	-	-	-	-	-
Building Inspection	-	-	-	-	-	-	-	-	-
Computers/Scanners/Software (194)	36,020	180,900	135,000	27,900	17,500	26,500	17,500	17,500	17,500
Computers/Software - Website	4,286	4,286	4,286	4,286	-	-	-	-	-
EDA	-	-	-	-	-	-	-	-	-
Elections	-	-	2,000	-	2,000	-	2,000	-	2,000
Engineering	-	-	-	-	-	-	-	-	-
Fire	94,040	163,833	215,833	738,733	396,500	285,000	238,250	1,510,000	205,000
Parks/Recreation	9,108	80,000	30,000	87,000	10,000	160,000	30,000	75,000	10,000
Parks - Trail Maintenance (195)	-	14,000	25,750	25,750	109,000	109,000	109,000	109,000	125,750
Police	343,175	100,940	108,240	93,340	115,611	118,701	67,247	125,162	128,538
Streets Department	42,924	237,967	40,000	265,000	430,000	285,000	472,000	248,000	16,000
Streets Maintenance (196)	-	229,033	229,656	30,000	270,000	250,000	250,000	550,000	650,000
Streets/Trail Projects (198)	1,006,846	-	215,331	371,996	300,000	300,000	750,000	300,000	300,000
Transfers out -debt payment/Street Projec	792,025	100,000	100,000	-	-	200,000	250,000	-	-
TOTAL EXPEND/ALLOCATIONS	2,425,060	1,163,959	1,257,096	1,684,005	1,933,611	1,774,201	2,225,997	2,974,662	1,494,788
NET REVENUE OVER (UNDER) EXPENSE	\$ (180,588)	\$ 893,688	\$ 459,052	\$ (345,082)	\$ (685,345)	\$ (514,974)	\$ (978,289)	\$ (1,336,453)	\$ 68,191
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fund Balance	\$ 2,559,090	\$ 3,452,778	\$ 3,911,830	\$ 3,566,748	\$ 2,881,403	\$ 2,366,429	\$ 1,388,140	\$ 51,687	\$ 68,191

Debt Service Funds Budget Summary

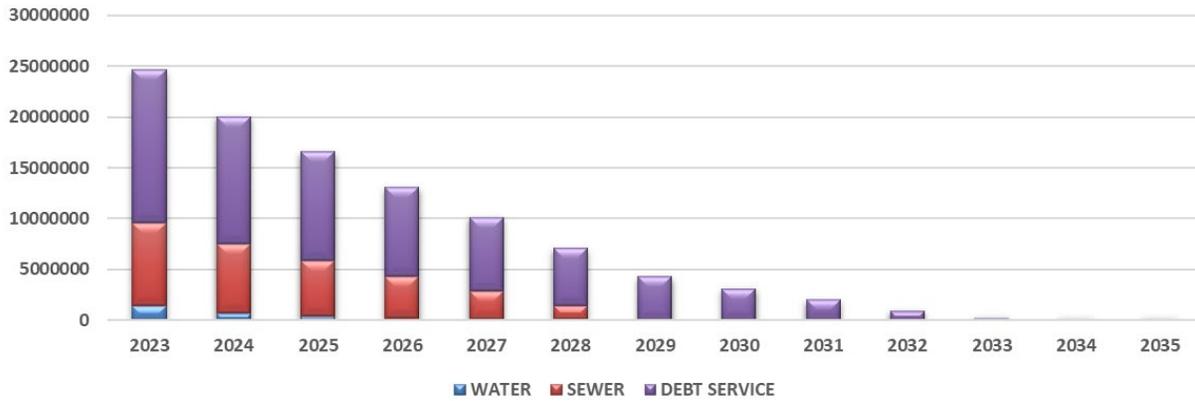
Long-Term Liability	Issue Year	Interest Rate	Original Issue	Final Maturity	Balance 12/31/2022	Current Portion	Long - Term Portion
Governmental Activities							
G.O. Bonds, Including Refunding Bonds							
G.O. Refunding Improvement Bonds 2015A	2015	2.00 - 3.00	4,330,000	2/1/2029	1,270,000	575,000	695,000
G.O. Capital Improvement Bonds of 2016B	2016	1.00 - 2.25	590,000	2/1/2028	305,000	45,000	260,000
G.O. Refunding Improvement Bonds 2016C	2016	2.00 - 2.00	1,875,000	2/1/2029	1,265,000	305,000	960,000
G.O. Improvement Bonds 2018A	2018	3.00 - 3.30	2,350,000	2/1/2034	1,955,000	140,000	1,815,000
G.O. Improvement Bonds 2021A	2021	1.15 - 3.00	3,140,000	2/1/2032	3,140,000	275,000	2,865,000
G.O. Improvement Bonds 2022A	2022	2.00 - 4.00	5,065,000	2/1/2033	5,065,000	-	5,065,000
Taxable G.O. Refunding Bonds							
G.O. Taxable Tax Increment Refunding Bond 2016A	2016	.90 - 3.10	2,885,000	2/1/2024	1,460,000	280,000	1,180,000
Notes Payable							
Transportation Revolving Loan Fund	2010	1.726	2,465,000	2/1/2029	999,000	135,000	864,000
Total Governmental Debt					15,459,000	1,755,000	13,704,000
Business Type Activities							
G.O. Revenue Bonds, Including Refunding Bonds							
Public Facility Authority Drinking Water G.O. Revenue Loan	2004	2.53	9,111,996	2/1/2024	1,116,000	551,000	565,000
Public Facility Authority Clean Water G.O. Revenue Loan	2009	2.41	13,470,120	2/1/2029	6,248,000	830,000	5,418,000
G.O. Refunding Improvement Bonds 2015A	2015	2.00 - 3.00	4,950,000	2/1/2029	2,905,000	380,000	2,525,000
Total Business Activities					10,269,000	1,761,000	8,508,000
Total All long-term liabilities					\$25,728,000	\$3,516,000	\$22,212,000

Debt Service Payment - \$2,238,533



Below is the total outstanding debt for the City including Enterprise Funds.

Outstanding Debt - Principal and Interest

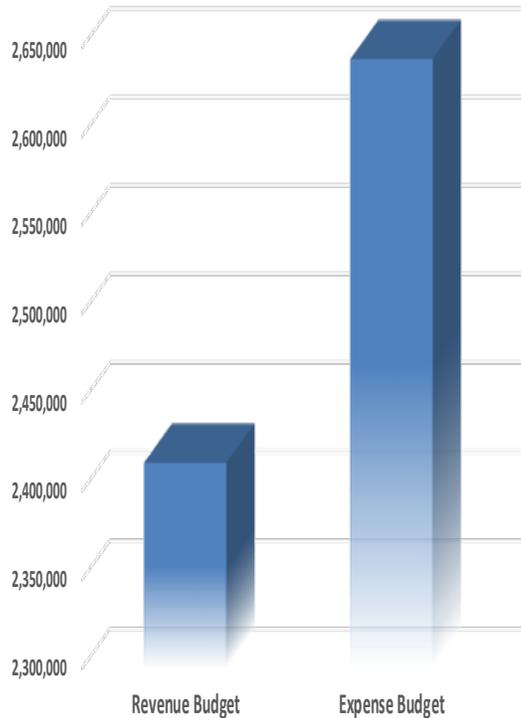


Enterprise Funds Summary

Water Fund

Water Fund

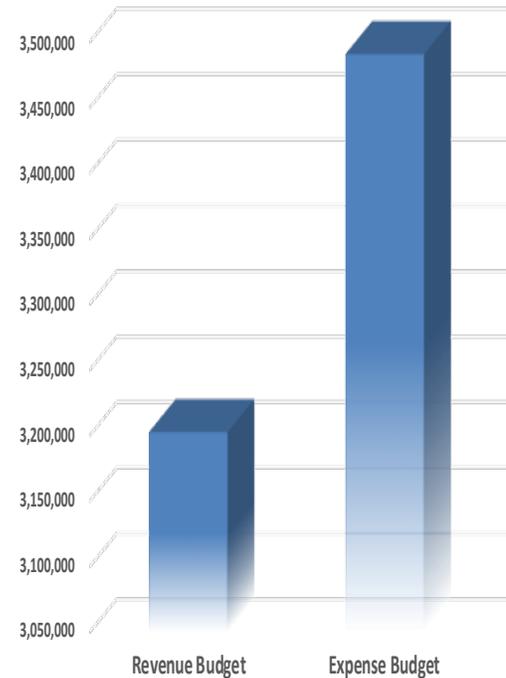
	2022-2023			
	2022 Budget	2023 Final Budget	\$ Change	% Change
Revenue Budget				
Utilities Revenues	\$ 2,405,959	\$ 2,409,838	\$ 3,879	0.16%
Other Revenues	1,898	6,000	4,102	216.12%
Total Revenues	\$ 2,407,857	\$ 2,415,838	\$ 7,981	0.33%
Expense Budget				
Personnel	\$ 686,072	\$ 731,182	\$ 45,110	6.58%
Professional Services	57,000	58,350	1,350	2.37%
Operations	475,686	495,819	20,133	4.23%
Capital/Transfers	876,313	278,000	(598,313)	-68.28%
Debt	218,844	83,943	(134,901)	-61.64%
Depreciation	996,284	996,284	-	0.00%
Total Expenses	\$ 3,310,199	\$ 2,643,578	\$ (666,622)	-20.14%
Net Income/(Loss) with Depreciation	\$ (902,342)	\$ (227,740)		
Projected Ending Cash	\$ 1,076,400	\$ 1,193,607		



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

Sewer Fund

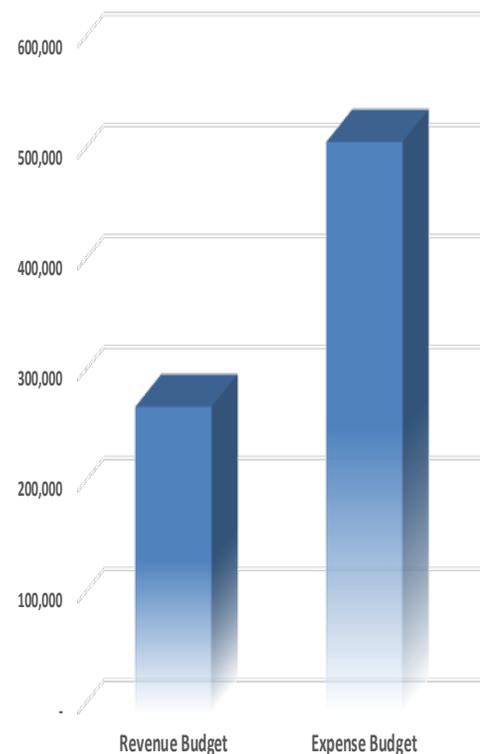
Sewer Fund				
2022-2023				
	2022	2023 Final		
	Budget	Budget	\$ Change	% Change
Revenue Budget				
Utilities Revenues	\$ 3,289,542	\$ 3,200,355	\$ (89,187)	-2.71%
Other Revenues	2,000	2,000	-	0.00%
Total Revenues	\$ 3,291,542	\$ 3,202,355	\$ (89,187)	-2.71%
Expense Budget				
Personnel	\$ 684,410	\$ 731,474	\$ 47,064	6.88%
Professional Services	42,000	42,900	900	2.14%
Operations	679,600	877,545	197,945	29.13%
Capital/Transfers	445,656	180,000	(265,656)	-59.61%
Debt	271,375	236,046	(35,329)	-13.02%
Depreciation	1,417,595	1,422,595	5,000	0.35%
Total Expenses	\$ 3,540,636	\$ 3,490,560	\$ (50,076)	-1.41%
			-	
Net Income/(Loss) with Depreciation	\$ (249,094)	\$ (288,205)		
Projected Ending Cash	\$ 1,324,730	\$ 1,358,520		



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

Storm Water Fund

Storm Water Fund				
2022-2023				
	2022	2023 Final		
	Budget	Budget	\$ Change	% Change
Revenue Budget				
Utilities Revenues	\$ 263,617	\$ 272,531	\$ 8,914	3.38%
Other Revenues	2,550	3,000	450	17.64%
Total Revenues	\$ 266,167	\$ 275,531	\$ 9,364	3.52%
Expense Budget				
Personnel	\$ 161,180	\$ 169,149	\$ 7,969	4.94%
Professional Services	2,170	2,720	550	25.35%
Operations	33,705	20,175	(13,530)	-40.14%
Capital/Transfers	15,000	30,000	15,000	100.00%
Debt	64,641	64,641	-	0.00%
Depreciation	227,329	227,329	-	0.00%
Total Expenses	\$ 504,025	\$ 514,014	\$ 9,989	1.98%
			-	
Net Income/(Loss) with Depreciation	\$ (237,858)	\$ (238,483)		
Projected Ending Cash	\$ 289,342	\$ 278,188		



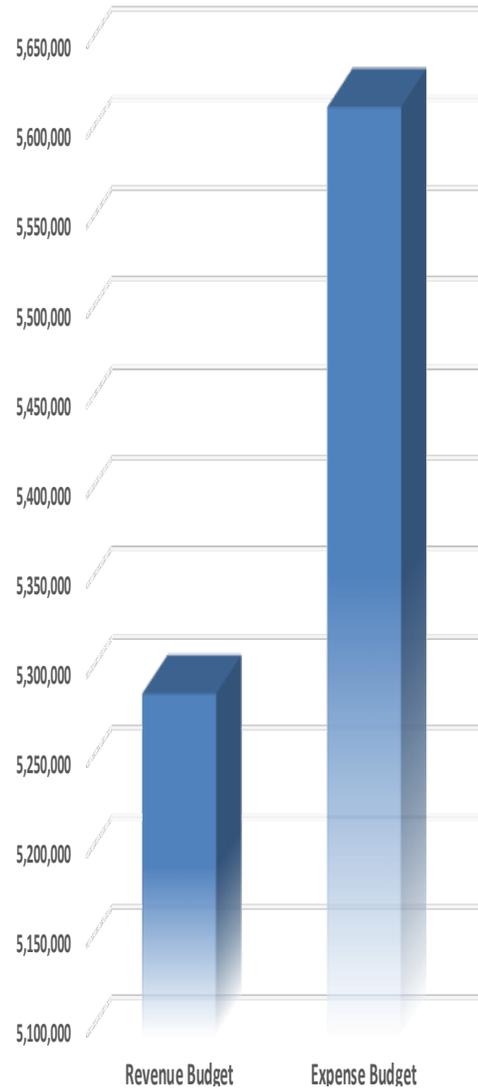
**projected cash balance is after principal debt payments are made

Enterprise Funds Summary - Continued

Liquor Fund

Liquor Store Fund

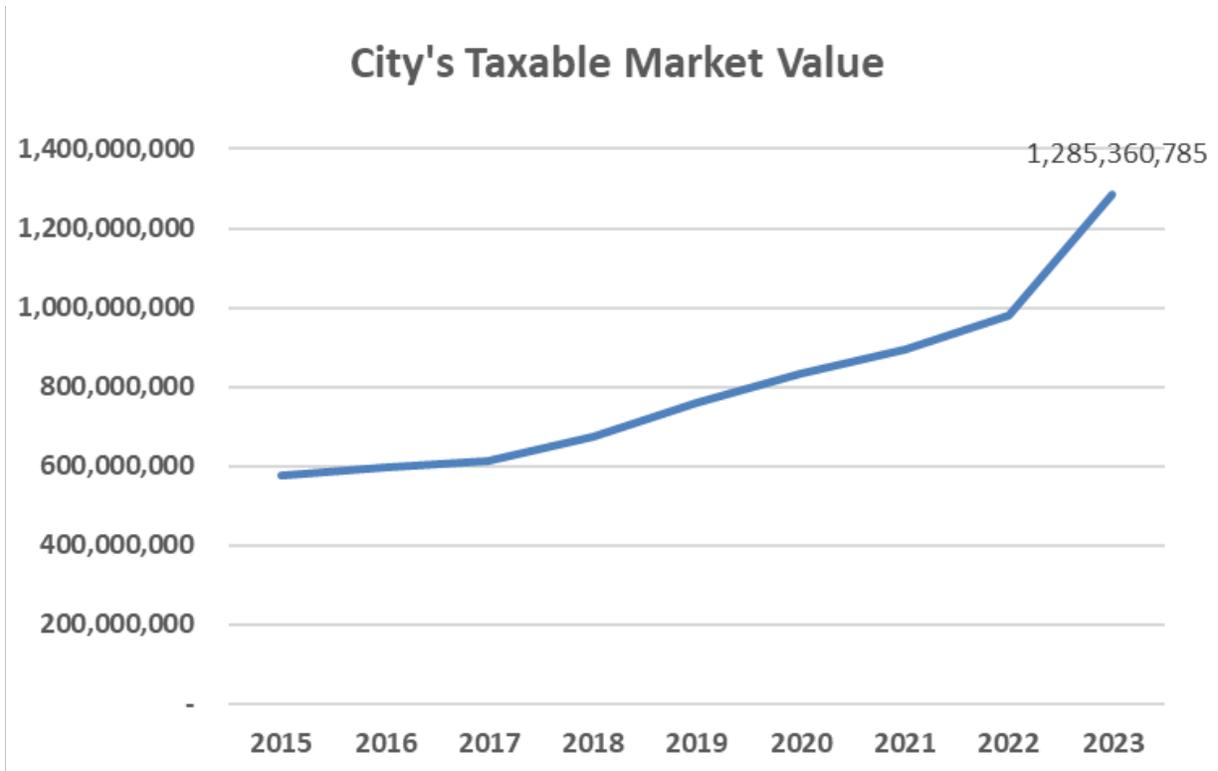
	2022-2023			
	2022 Budget	2023 Final Budget	\$ Change	% Change
Sales				
Gross Sales	\$ 5,045,518	\$ 5,305,976	\$ 260,458	5.16%
Less Loyalty Program	(25,000)	(26,250)	(1,250)	5.00%
Cost of Sales	3,627,183	4,012,917	385,734	10.63%
Gross Profit	\$ 1,393,335	\$ 1,266,809	\$ (126,526)	-9.08%
Gross Profit %	28%	24%		
Revenue Budget				
Gross Sales	\$ 5,020,518	\$ 5,279,726	\$ 259,208	5.16%
Other Revenues	10,815	10,615	(200)	-1.85%
Total Revenues	\$ 5,031,333	\$ 5,290,341	\$ 259,008	5.15%
Expense Budget				
Personnel	\$ 660,604	\$ 805,322	\$ 144,718	21.91%
Professional Services	7,305	6,811	(494)	-6.76%
Operations	229,388	246,745	17,357	7.57%
Cost of Sales	3,627,183	4,012,917	385,734	10.63%
Capital/Transfers	485,000	485,000	-	0.00%
Debt	7,603	-	(7,603)	-100.00%
Depreciation	73,778	60,000	(13,778)	-18.67%
Total Expenses	\$ 5,090,861	\$ 5,616,795	\$ 525,934	10.33%
Net Income/(Loss) with Depreciation and Transfer	\$ (59,528)	\$ (326,454)		
Projected Ending Cash	\$ 1,003,550	\$ 737,096		
Net profit before transfer	\$ 158,546			
Net profit % before transfer	3%			
Labor Cost % to Sales	15%			
Projected Cash balance as % to Budget	13%			



Broad Indicators

Taxable Market Value

One of the most significant indicators of Big Lake's success is demonstrated in the consistent growth in total taxable market value. The City's taxable market value increased approximately 31%, to over \$1.2 billion. When taxable market value increase, then the city tax capacity increases which has an effect on the city's tax rate.



The market value for each year is determined as of January 1 based on prior year sales. From 2015 until 2023 taxable values have increased 123% or an average of 10% per year.

Bond Rating



Rationale

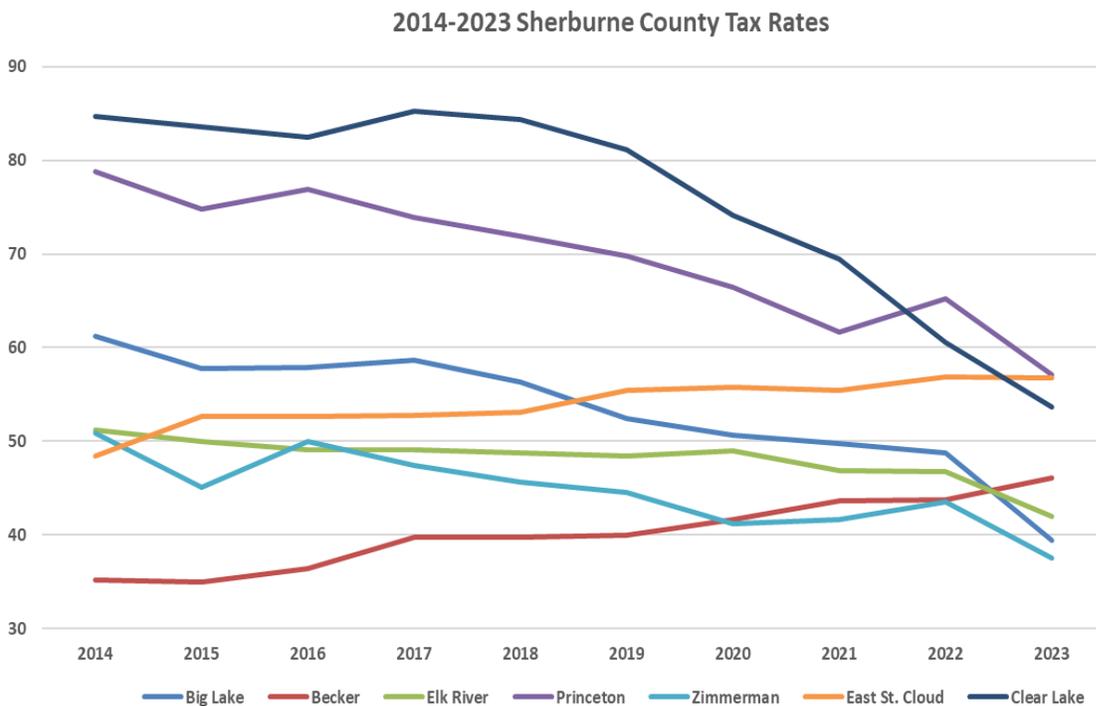
S&P Global Ratings raised its rating on Big Lake, Minn.'s general obligation (GO) debt to 'AA' from 'AA-'. The outlook is stable. The upgrade reflects our view of the combination of the city's ongoing maintenance of extremely strong available reserves, steady growth in the city's economic base, market value in particular, and the adoption of more robust financial policies and practices, as reflected its now-"strong" Financial Management Assessment (FMA) and very strong overall management.

The 'AA' rating reflects S&P view of the city's:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA)
- Very strong management, with "strong" financial policies and practices under our Financial Management Assessment (FMA) methodology
- Strong budgetary performance, with an operating surplus in the general fund but a slight operating deficit at the total governmental fund level in fiscal 2020
- Very strong budgetary flexibility, with a high available fund balance in fiscal 2020 of 90% of operating expenditures
- Very strong liquidity, with total government available cash at 1.7x total governmental fund expenditures and 7.2x governmental debt service, and access to external liquidity we consider strong
- Weak debt and contingent liability position, with debt service carrying charges at 23.9% of expenditures and net direct debt that is 153.9% of total governmental fund revenue, but rapid amortization, with 93.8% of debt scheduled to be retired in 10 years
- Strong institutional framework score

City Tax Rate Comparison

The following table shows a comparison of city tax rates from 2014 through 2023 as proposed, with other Sherburne County cities. Final adopted rates for 2023 are not available at this time, the data below reflects what was available for Truth in Taxation. The following chart reflects the City tax levies as well as any special levies, such as Housing Redevelopment Authority (HRA), Economic Development Authority (EDA) or Met Transit levies that the cities certify.



The table below shows a comparison of Big Lake’s 2022 actual city tax rates for City services with other market cities. This comparison only includes the City Tax rate not any special levies. Big Lake’s tax rate was the fourth highest out of the seven county cities. This information will be collected for 2022 when the information is available. Big Lake’s comparison to the seven county cities will likely remain similar for the year 2023.

Tax Rate Comparisons	Final 2022 Tax Rate
City of Zimmerman	42.697
City of Elk River	43.967
City of Becker	44.322
City of Big Lake	47.505
City of East St. Cloud	50.904
City of Clear Lake	61.062
City of Princeton	63.980
Average	50.63



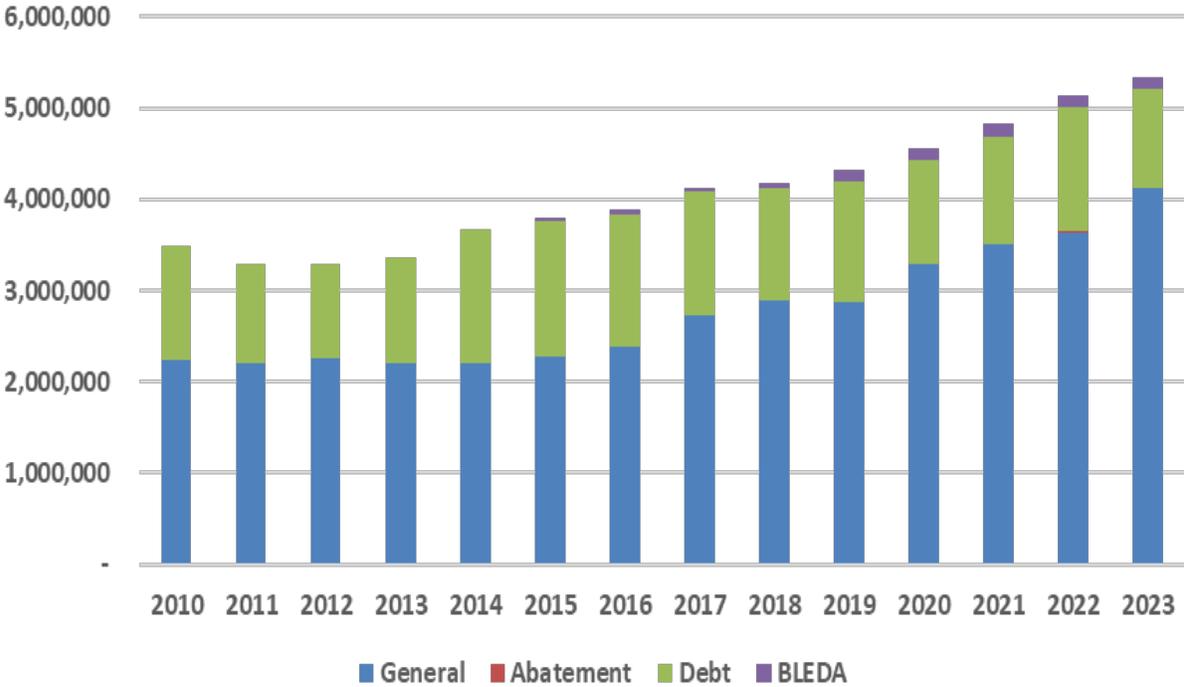
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FIVE YEAR FINANCIAL PLAN

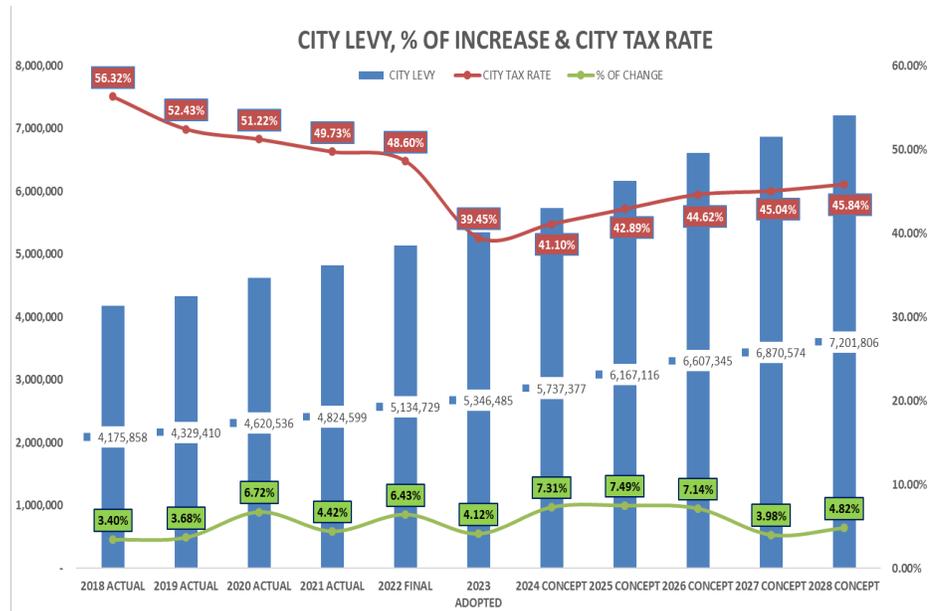
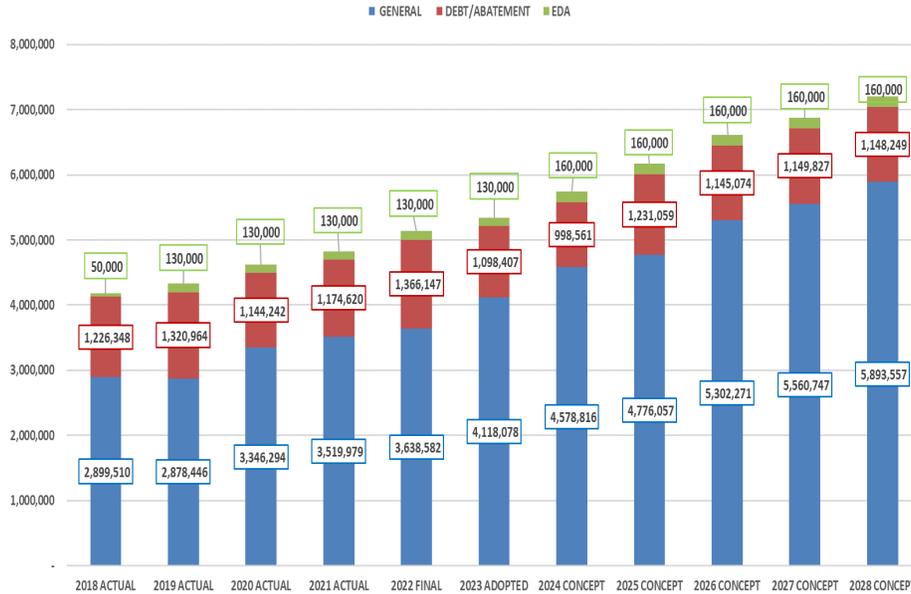
City of Big Lake Levy Long-Term Planning

The property taxes received are allocated in four different ways, the majority is in the General Fund Levy, which for 2023 represents 77% of the total levy amount. The second component is the Debt Levy which is used for the budget year’s debt payments that are not covered by assessments, enterprise funds or other allocations as dictated by Council, for 2023 this levy represents 20% of the total levy amount. The third component is the Big Lake Economic Development levy which is used for economic development within the City. The final component is for a property tax abatement. The total levy for the City of Big Lake including the Big Lake Economic Development for the 2023 Budget is \$5,346,485. This is an increase of 4.12% over 2022.



For the long-term planning, the assumptions used were that the tax capacity would increase 3%, beginning in 2023 a portion of the Franchise Fees received from Utility Companies would be transferred to the Capital Improvement Funds for Street Improvements and Park and Trail Improvements, therefore the General Levy would increase an additional \$150,000 and an additional \$100,000 for the property tax abatement that was approved in 2022 would begin in 2024. In addition, beginning in 2026, as debt is paid off, the amount that was previously levied would now be levied in the General levy and those funds would be transferred to the Capital Improvement Funds for future projects. The increase to the total levy would range from 2% to 7% range, which would take into consideration the growth anticipated for upcoming years. In 2024, there is an anticipated increase to the Big Lake Economic Authority levy of \$30,000 to a levy amount of \$160,000, Below is a graph indicating the estimated levy for the City of Big Lake through 2028, as indicated in the graph the General Fund Levy estimated increase is an average of 7.47% per year.

CITY LEVY COMPONENTS



General Fund Long-Term Planning

The General Fund is used to account for the revenues and expenditures necessary to provide basic governmental services for the city. The principal sources of revenues are property taxes, transfers from the Liquor Store fund, franchise fees, intergovernmental revenues and licenses and permits. Expenditures are for general government, public safety, streets, culture & recreation, and economic development.

The General Fund has consistently remained in sound financial condition from year to year due to effective management of sources and uses within this fund.

The Fund had \$4.092 in total fund balance at year end 2021, with a projected fund balance for 2022 of \$3.769 million, and an estimated fund balance for 2023 of \$3.793 million.

Below is a summary of past and recent year-end fund balance reserves as well as projection for future balances.

Fund Balance	2015	2016	2017	2018	2019	2020	2021	2022 Estimate	2023 Budget
Nonspendable	\$ 101,344	\$ 82,185	\$ 88,501	\$ 103,486	\$ 93,477	\$ 93,872	\$ 99,339	\$ 101,072	\$ 106,126
Assigned	73,220	145,579	150,013	147,167	92,114	75,325	84,332	65,748	34,000
Unassigned	2,529,125	2,796,408	2,990,373	2,965,325	3,327,859	3,746,172	3,908,801	3,603,087	3,653,087
Total Fund Balance	\$ 2,703,689	\$ 3,024,172	\$ 3,228,887	\$ 3,215,978	\$ 3,513,450	\$ 3,915,369	\$ 4,092,472	\$ 3,769,907	\$ 3,793,213

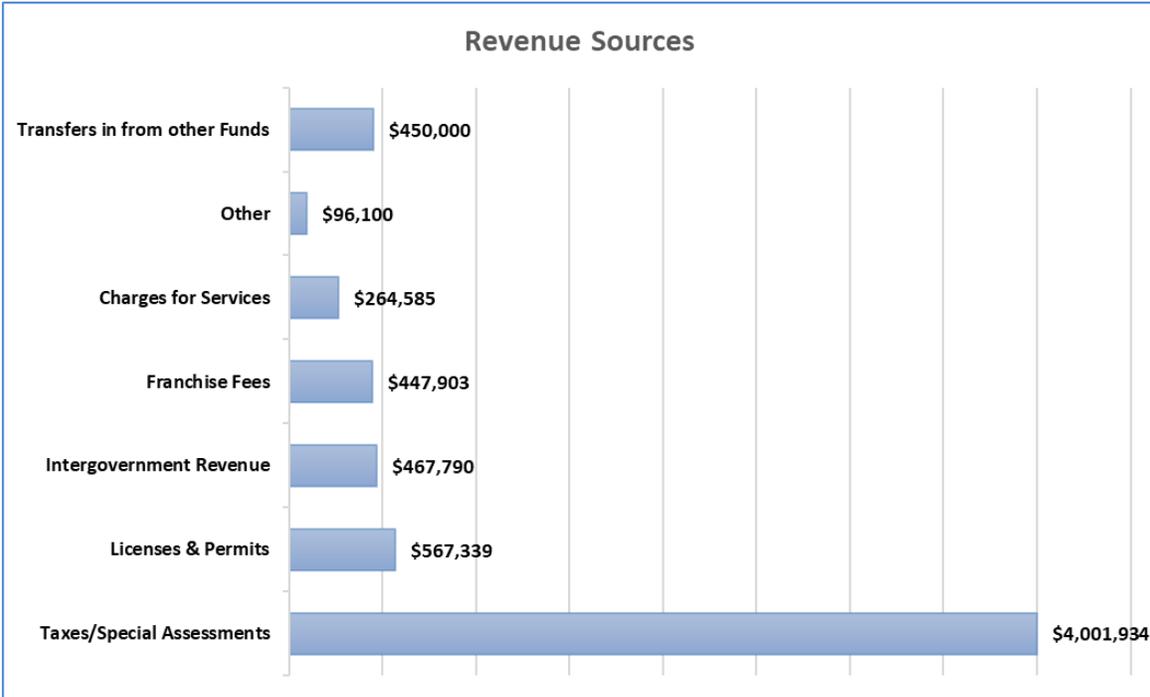
Unassigned Fund Balance Policy

Must maintain 50% of the next year's expenditure budget

Fund Balance	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenditure Budget for next year	\$ 4,011,628	\$ 4,286,269	\$ 4,580,541	\$ 5,040,364	\$ 4,857,198	\$ 5,416,062	\$ 5,616,012	\$ 5,723,889	\$ 6,291,651
Policy Minimum Requirement 50%	2,005,814	2,143,135	2,290,271	2,520,182	2,428,599	2,708,031	2,808,006	2,861,945	3,145,826
Projected Ending Fund Balance to Expenditure:	67.40%	70.55%	70.49%	63.80%	72.33%	72.29%	72.87%	65.86%	60.29%

Source of Funds

The primary source of funding for the General Fund is the property tax. Property taxes represent approximately 64% of total revenues in the General Fund. Services such as public safety, which are the largest expenditure areas in the General Fund, are highly dependent on the property tax for funding. Over half of the total property tax levy the City collects goes toward support of public safety. The following chart provides a break-down of General Fund Revenues.



The sum of all non-property tax revenue totals the remaining 36% of all revenues in the General Fund. Much of the non-property tax revenue comes from charges for services, franchise fees, licenses and permits. The City has historically set charges for services and licenses and permits at a level sufficient to cover the full cost of services provided. All fees and charges are reviewed annually to ensure they remain at both a reasonable and competitive level. The following provides information on the General Fund revenue sources, including future projections, summarized by major category.

Property Taxes

The proposed property tax levy for the General Fund is \$4,118,078, this is an increase of \$479,496 from the 2022 General levy. The reason for this increase is due to market rate adjustment to the City's pay plan, increase in insurance costs, increase in transfers to other funds for future projects and an increase to operational costs. This is a 13.18% increase over 2022. The property tax budget revenue for the General Fund budget is a net figure adjusted for an estimate of delinquent and uncollectible taxes, which is \$4,004,887.

The City's average residential values increased by 23% for pay 2023. Commercial/Industrial average values increased by 6% from 2022.

For planning purposes, future property tax revenues shown in the Five-year Financial Plan are calculated to show the level of tax funding needed to balance the annual budget assuming that the present level of services are provided. In addition, a 3% growth in property value is assumed. The future property tax amounts shown in the Five-year Financial Plan are for projection purposes only to show the demand for additional levy before other decisions are made to determine the final levy by year.

Licenses & Permits

Licenses and permit revenue of approximately \$567,339 for the General Fund represents approximately 9% of the General Fund revenues. In the past few years, the City had some large commercial developments as well as a national home builder acquire several parcels for new homes, resulting in higher revenues in licenses and permits. Estimates for 2023 and beyond are based on an average year and this line item will be carefully monitored and changes in estimates recommended as needed.

Charges for Services

Charges for services revenue of approximately \$264,584 for the General Fund represents approximately 4% of the General Fund revenues. This estimate is approximately \$7,303 lower than the 2022 budget. Streetlights Utility fees will be higher due to the new homes constructed in the past prior two years. Also included in this category is lease revenue for the antenna site rental fees, which are approximately \$50,000 a year, with a projection of approximately 1% a year based on contract. In addition, engineering charges for staff time for projects will be higher since the City now has an in-house engineer. For 2023, there was a budgeted decrease in lease rental for the space the was currently leased out next to Lake Liquor as the lease was terminated. Moving forward if this space is leased again, this category will be monitored and will reflect the increase in lease revenue.

Fines & Forfeitures

Fines and forfeitures revenue of approximately \$62,100 for the General Fund represents less than 1% of the General Fund revenues, the estimate is based on results of recent years. This is slightly above the 2022 budget

estimate, due to sending past due fines to collections. The revenue category includes mainly court fines from traffic enforcement and is budgeted relatively consistent year over year.

Intergovernmental Revenues

Intergovernmental revenues of \$467,790 for the General fund represents approximately 7% of the General Fund revenues. Revenues received from the State for the Police and Fire retirement contribution, street maintenance, grants and the Big Lake Township contribution towards the City’s library. For projection purpose this category is budgeted relatively consistent year over year.

Franchise Fees

Franchise fees revenues of \$447,903 for the General Fund represents 7% of the General Fund revenues. These revenues are used to help offset the cost of providing services to the community. Estimates for 2023 and on take into consideration any new development in housing or commercial business with just a slight increase to show the anticipated slow but steady growth in the City. For Long-Term planning, beginning in 2023 \$270,000 of these funds will be transferred to the Capital Improvement fund for Street Maintenance.

Transfer in from Other Funds

The Liquor Store fund transfers funds each year to the General Fund to help offset the cost of providing services to the community. In 2023 the budgeted transfer is \$450,000 and represents 7% of the General Fund revenues. Once again, the City needs to thank the citizens of Big Lake for supporting Lake Liquor, as without the continued growth the City would not be able to budget for the transfer and would have to either eliminate services or increase the levy.

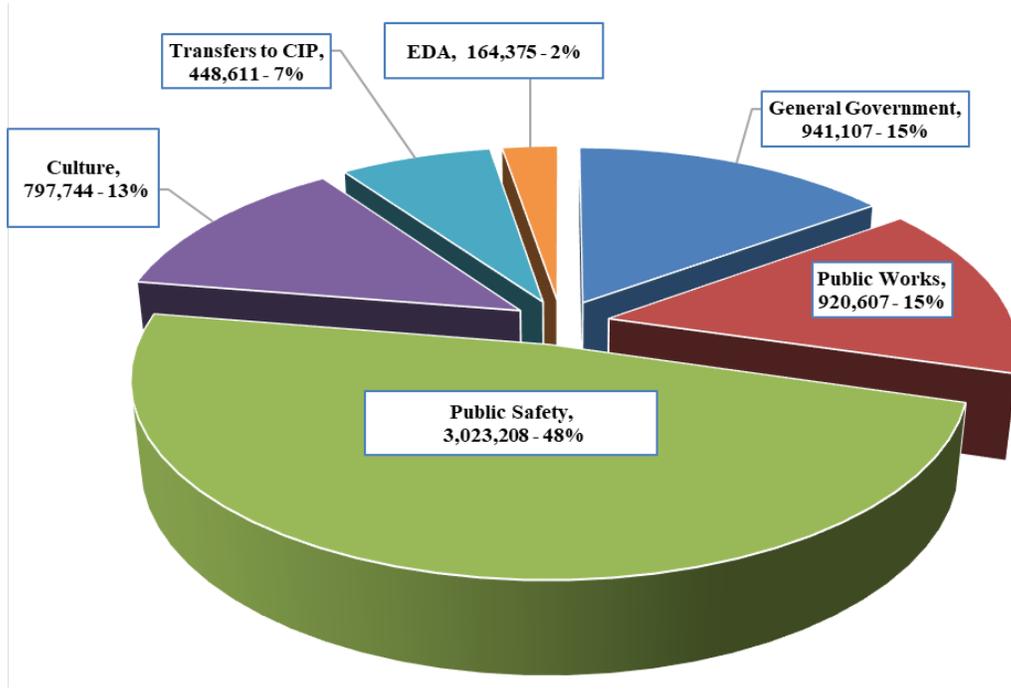
For future projections, the transfer is estimated at approximately \$450,000, however this will have to be monitored each year and estimated adjusted based on the profits of the Liquor Store.

Use of Designed Assigned Fund Balance

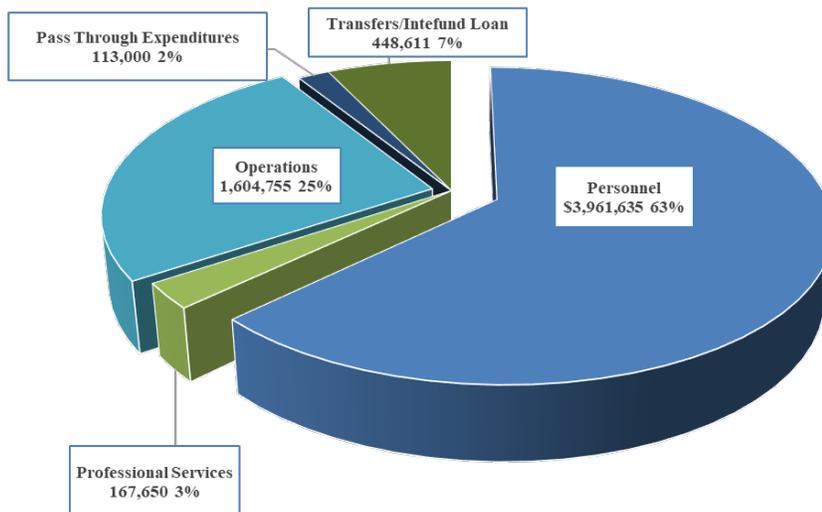
Budget use of assigned fund balance in 2023 is \$10,000, this is prior year donations for the contribution to the reading in the park provided by Early Childhood Family Education (ECFE) program. Each year Council allows staff to allocate remaining donations received and not yet used as an assigned designated fund balance for each department. The department then can budget for the expenditures the next year and use designated fund balance instead of having to increase the tax levy for the services provided.

Use of Funds

Expenditures from the General Fund are for general governmental services such as police, fire, building inspections, street maintenance, engineering, regulatory services, recreation, parks, planning and zoning, finance, and general administration. Public Safety, which consists of police, fire and building division comprise the largest share, 48%, of the total expenditure budget in the General Fund. The following chart provides a break-down by major services areas within the General Fund, excluding transfers.



Use of Funds in the General Fund can also be broken down into the following spending categories for which further explanation and comparison of change from 2022 to 2023 is provided.



Personnel Costs

Personnel costs are comprised of wages, health, dental, and life insurance costs, and other benefits such as employer taxes, employer pension contribution, worker's compensation insurance, wellness program and disability insurance. In December, the City Council approved the market increase to the pay-scale for all union and non-union employees at 5% increase. Workers' compensation insurance had been trending down due to the improvement in overall experience ratings, however due to the current situation in the country, worker compensation rates increased and are projected to increase substantially for the public safety division, it is projected that the rates will double for 2023 and then for future projections around a 10% increase. Health insurance premiums are trending an average of 10% increase. Also added in 2021, per the police union contract, a Master Patrol Officer incentive, which an individual officer meeting a specific criterion would have an additional 2– 4% increase above their current pay scale. Beginning in 2023, the increase for the master patrol program is an additional 3-6% increase above the current pay scale. For planning purposes additional staff was allocated for the police department. For the 2023 budget the total personnel cost is estimated at a 9.62% increase over 2022.

In 2022 the City budgeted an additional \$18,000 for election costs, this includes the pay to the election judges. In 2023 this cost was not budgeted as 2023 is not an election year. For long term planning the City budgeted additional fund each election year, with 2024 increasing to \$23,000 for election pay.

For the Five-year plan, the personnel expenditures are projected at an annual 6.5% increase, except for 2024 which is projected at a 11.71% due to the additional staff recommendations for the police department.

Professional Services

Legal, auditing, informational technology and other consultants are included in professional services and represents approximately 5.15% of the total General Fund expenditures budget. The 2023 budget estimates are \$167,650 or a 5.15% increase from the 2022 budget, due to the audit for Body Cameras which is done every other year and there also was also increase for consultant fees. Future years' professional services expenditures were projected out with a constant inflationary factor.

Operations

Supplies, advertising, utilities, fuel, subscriptions, dues, training, and maintenance on vehicles, equipment or buildings are included in the operations and represents approximately 25% of the total General Fund expenditures budget. Fuel costs have been favorable for the past few years; however, costs have increased since 2022 and the City continues to look for cost saving measures. Once measure is by implementing on-site fueling at the Public Works building. The City budgets for fuel based on average prices and the trending usage for department from prior years. Training of City staff is especially important to Council, so the training budget is consistent year to year, however it does take into consideration any new training that will be needed in the future. Future year operations expenditures were projected out with a constant inflationary factor.

Transfers

Major capital expenses for facilities, fleet and other capital items or projects are accounted for in the Infrastructure Improvement/Replacement Capital Fund and the Equipment and Building Replacement Capital Fund. Since 2016, the City has budgeted the Local Government Aid received from the State into these Capital Funds. In addition, the 2023 General Fund expenditure budget is estimating a \$448,611 transfer to the Capital

Funds for future projects. Future year transfers also take into consideration transfers from the General Fund to the Capital Funds for future projects based on the City’s Capital Improvement Plan. Beginning in 2023, the \$270,000 transfer of the Franchise fees to the Street Maintenance CIP Fund and the \$100,000 transfer to the Parks and Trail CIP will be an additional \$123,250 budgeted transfer. Then beginning in 2026 the transfer of the decrease in the debt levy will be an additional \$280,000 transfer to the Capital Improvement Funds. The goal is that by 2027 the transfer to the Capital Improvement Funds for Street Maintenance/Improvements or other improvements will be \$650,000 a year.

Debt

The General Fund does not make any direct debt services payment, but in the past the fund did transfer revenue received from the lease of a portion of the Liquor Store to the Jerky Shoppe to the debt service fund for the bonds used to purchase the liquor store building. In 2022 this debt was called and paid off early, this transfer is no longer budgeted.

Fund Balance

It is important for the financial stability of the City to maintain fund balance for unanticipated expenditures or unforeseen emergencies, as well as to provide adequate working capital for current operating needs as to avoid short-term borrowing.

The City will maintain fund balances in the General Fund at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The goal of the City is to maintain a minimum total General Fund unassigned fund balance of 50% of the projected next year’s operating budget per the City’s financial policies. In addition, per the finance policies if at year-end the unassigned fund balance is more than the required level, such excess may be transferred into the Capital Improvement Funds for Infrastructure or Equipment/Building Replacement.

For long-term planning, the City is projecting that the fund balance will maintain a 50% fund balance of current year expenditures as well as the next concept budget.



General Fund Five-Year Financial Plan

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL FUND
FIVE-YEAR FINANCIAL PLAN

	Actual		Budget						
	2020	2021	2022	2023	+/- to last year	2024	2025	2026	2027
REVENUE									
Taxes	\$ 3,296,205	\$ 3,538,948	\$ 3,509,954	\$ 3,998,934	\$ 488,980	\$ 4,453,833	\$ 4,644,810	\$ 5,164,416	\$ 5,415,918
Special assessments	4,598	5,167	2,000	3,000	1,000	3,000	3,000	3,000	3,000
Licenses and permits	691,997	730,551	509,002	567,339	58,337	650,882	730,428	832,973	912,521
Intergovernmental revenues	510,368	473,421	454,284	467,790	13,506	467,961	468,143	468,335	468,539
Franchise Fees	436,739	444,204	434,762	447,903	13,141	450,303	452,703	455,103	457,503
Charges for services	286,333	283,444	271,887	264,585	(7,302)	267,467	270,361	273,308	276,277
Fines and forfeitures	50,942	47,332	61,000	62,100	1,100	64,100	66,250	68,250	70,250
Interest earnings	151,396	(138,686)	17,000	17,000	-	17,000	17,000	17,000	17,000
Contributions/Donations	24,051	16,103	3,000	4,500	1,500	4,500	4,500	4,500	4,500
Miscellaneous revenue	23,290	19,740	1,000	2,500	1,500	2,500	2,500	2,500	2,500
Transfer In from Other Funds	753,307	450,000	450,000	450,000	-	450,000	450,000	450,000	450,000
Total Current year revenues	6,229,226	5,870,224	5,713,889	6,285,651	571,762	6,831,546	7,109,695	7,739,385	8,078,009
Prior year Donations - Designed Fund Balance	18,619	7,906	10,000	10,000	-	2,186	-	-	-
TOTAL GENERAL FUND REVENUES BUDGET	\$ 6,247,845	\$ 5,878,130	\$ 5,723,889	\$ 6,295,651	\$ 571,762	\$ 6,833,732	\$ 7,109,695	\$ 7,739,385	\$ 8,078,009
EXPENDITURES									
Mayor/Council	\$ 30,000	\$ 31,867	\$ 33,857	\$ 32,956	\$ (901)	\$ 32,983	\$ 33,010	\$ 33,039	\$ 33,068
Planning and Zoning	157,804	167,432	185,092	207,068	21,976	219,416	230,429	242,083	254,416
Elections	25,605	9,048	29,300	2,000	(27,300)	34,100	1,500	29,600	1,500
Administration and Finance	845,802	559,701	589,830	573,857	(15,973)	599,786	626,363	654,508	684,327
IT - Computer/Software/Maintenance	86,530	90,881	108,809	125,225	16,416	114,651	118,279	119,472	115,567
BLCSC	66,391	64,962	67,409	67,407	(2)	70,041	72,889	75,971	79,309
EDA	94,630	97,040	113,737	164,375	50,638	173,484	182,275	191,578	201,423
Building Inspection	221,854	224,328	238,421	237,418	(1,003)	248,712	259,867	271,664	284,141
Engineering	85,414	86,329	100,898	104,564	3,666	110,172	115,329	120,782	126,550
Streets	590,946	498,131	614,116	626,889	12,773	666,075	707,050	751,384	799,370
Fleet Maintenance	-	123,619	177,450	189,154	11,704	197,986	207,405	217,361	227,884
Parks	606,119	514,999	525,007	615,865	90,858	648,429	676,850	707,057	739,167
Police	2,060,093	2,093,778	2,227,942	2,460,670	232,728	2,814,394	2,971,557	3,134,387	3,311,528
Fire	287,502	309,717	289,248	325,120	35,872	328,248	333,546	333,730	338,499
Community - Recreation	91,294	94,343	106,552	114,472	7,920	119,645	124,736	130,158	135,899
Transfers out	577,328	726,938	316,221	448,611	132,390	455,611	448,611	726,611	745,361
TOTAL GENERAL FUND EXPENDITURES	\$ 5,827,312	\$ 5,693,113	\$ 5,723,889	\$ 6,295,651	\$ 571,762	\$ 6,833,733	\$ 7,109,696	\$ 7,739,385	\$ 8,078,009
NET REVENUE OVER (UNDER) EXPENSE	\$ 420,533	\$ 185,017	\$ (0)	\$ (1)					
Unassigned Fund Balance - Projected	\$ 3,794,483	\$ 3,979,501	\$ 3,979,500	\$ 3,979,500		\$ 3,979,500	\$ 3,979,499	\$ 3,979,499	\$ 3,979,498
Percentage of Expenditures:									
Unassigned Fund Balance must remain 50%	66.29%	69.52%	63.21%	58.23%		55.97%	55.97%	51.42%	49.26%

General Fund Five-Year Financial Plan Expenditure Budget

Summary by Category

Category:	2022-2023								2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change				
Personnel	\$ 3,043,249	\$ 3,109,377	\$ 3,284,817	\$ 3,581,378	\$ 3,614,120	\$ 3,961,635	\$ 347,515	9.62%	\$ 4,425,484	\$ 4,679,911	\$ 4,949,993	\$ 5,236,738
Elections	-	20,201	2,664	3,000	21,000	-	(21,000)	-100.00%	23,000	-	21,000	-
Professional Services	176,649	183,885	174,062	165,596	159,442	167,650	8,208	5.15%	167,540	171,789	172,097	176,467
Operations	1,313,295	1,819,354	1,381,709	1,446,221	1,508,106	1,595,755	87,649	5.81%	1,640,098	1,687,385	1,747,684	1,797,443
Marketing	2,354	4,115	1,778	5,100	8,000	8,000	-	0.00%	8,000	8,000	8,000	8,000
Animal Control	671	754	610	1,000	1,000	1,000	-	0.00%	1,000	1,000	1,000	1,000
Pass Through Expenditures	106,432	112,298	120,534	96,000	96,000	113,000	17,000	17.71%	113,000	113,000	113,000	113,000
Transfers to other Funds	654,850	577,328	726,938	317,717	316,221	448,611	132,390	41.87%	455,611	448,611	726,611	745,361
Total - Budget	\$5,297,501	\$5,827,312	\$5,693,113	\$5,616,012	\$5,723,889	\$6,295,651	\$ 571,762	9.99%	\$6,833,733	\$ 7,109,696	\$7,739,385	\$8,078,009
% of budget	2019	2020	2021	2021	2022	2023			2024	2025	2026	2027
Personnel	57.45%	53.36%	57.70%	63.77%	63.14%	62.93%			64.76%	65.82%	63.96%	64.83%
Personnel - Elections	0.00%	0.35%	0.05%	0.05%	0.37%	0.00%			0.34%	0.00%	0.27%	0.00%
Professional Services	3.33%	3.16%	3.06%	2.95%	2.79%	2.66%			2.45%	2.42%	2.22%	2.18%
Operations	24.79%	31.22%	24.27%	25.75%	26.35%	25.35%			24.00%	23.73%	22.58%	22.25%
Marketing	0.04%	0.07%	0.03%	0.09%	0.14%	0.13%			0.12%	0.11%	0.10%	0.10%
Animal Control	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%			0.01%	0.01%	0.01%	0.01%
Pass Through Expenditures	2.01%	1.93%	2.12%	1.71%	1.68%	1.79%			1.65%	1.59%	1.46%	1.40%
Interfund/Lease payment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%
Transfers to other Funds	12.36%	9.91%	12.77%	5.66%	5.52%	7.13%			6.67%	6.31%	9.39%	9.23%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%	100.00%	100.00%	100.00%

Summary by Service

Service	2022-2023										
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Adopted Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
General Government											
Mayor/Council	\$ 33,622	\$ 30,000	\$ 31,867	\$ 33,857	\$ 32,956	\$ (901)	-2.66%	\$ 32,983	\$ 33,010	\$ 33,039	\$ 33,068
Planning	175,367	157,804	167,432	185,092	207,068	21,976	11.87%	219,416	230,429	242,083	254,416
Elections	3,218	25,605	11,048	29,300	4,000	(25,300)	-86.35%	34,100	3,500	29,600	3,500
Administration/Finance	1,071,954	1,182,666	1,200,945	822,661	868,857	46,196	5.62%	894,786	921,363	1,229,508	1,359,327
IT - Computer/Software/Maintenance	74,269	109,930	100,721	118,809	135,225	16,416	13.82%	133,651	128,279	129,472	125,567
Total General Government	1,358,430	1,506,005	1,512,013	1,189,719	1,248,106	58,387	4.91%	1,314,935	1,316,580	1,663,702	1,775,878
Public Safety											
Police	1,924,141	2,062,733	2,096,418	2,230,582	2,473,281	242,699	10.88%	2,827,005	2,984,168	3,146,998	3,324,139
Fire	284,170	435,502	309,717	289,248	325,120	35,872	12.40%	328,248	333,546	333,730	338,499
Building	199,057	221,854	224,328	238,421	237,418	(1,003)	-0.42%	248,712	259,867	271,664	284,141
Total Public Safety	2,407,368	2,720,089	2,630,463	2,758,251	3,035,819	277,568	10.06%	3,403,965	3,577,581	3,752,393	3,946,778
Streets & Highways											
Engineering	56,454	85,414	86,329	100,898	104,564	3,666	3.63%	110,172	115,329	120,782	126,550
Fleet Maintenance	-	-	123,619	177,450	189,154	11,704	6.60%	197,986	207,405	217,361	227,884
Streets	626,377	625,947	533,132	649,117	631,890	(17,227)	-2.65%	671,075	712,050	756,384	804,370
Total Streets & Highways	682,831	711,361	743,080	927,465	925,608	(1,857)	-0.20%	979,233	1,034,785	1,094,527	1,158,804
Culture & Recreation											
Parks	565,256	637,543	550,749	560,757	734,865	174,108	31.05%	767,429	795,850	826,057	774,917
BLCS	64,799	66,391	64,962	67,409	67,407	(2)	0.00%	70,041	72,889	75,971	79,309
Community - Recreation (other)	97,166	91,294	94,343	106,552	119,472	12,920	12.13%	124,645	129,736	135,158	140,899
Total Culture & Recreation	727,221	795,228	710,054	734,718	921,744	187,026	25.46%	962,115	998,475	1,037,186	995,125
Economic Development											
	121,650	94,630	97,504	113,737	164,375	50,638	44.52%	173,484	182,275	191,578	201,423
Total General Fund Expenditures	\$ 5,297,501	\$ 5,827,312	\$ 5,693,113	\$ 5,723,889	\$ 6,295,651	\$ 571,762	9.99%	\$ 6,833,733	\$ 7,109,696	\$ 7,739,385	\$ 8,078,009

Special Revenue Funds Long Term Planning

The Special Revenue Funds are governmental funds to account for services and expenditures where revenue is restricted for a designated purpose. The City maintains eight Special Revenue Funds, however only three are budgeted funds using the modified accrual basis. All funds however do use the modified accrual basis for the financial statements.

Following are the Special Revenue Funds that are budgeted.

- **EDA Fund** – is the general fund for the Big Lake Economic Development Authority (EDA). The main revenue is the EDA tax levy for the purpose of funding development needs
- **Farmers Market Fund** – is the general fund for the Big Lake Farmers Market. The main revenue is donations and vendor licenses
- **Music in the Park Fund** – is the general fund for the Music in the Park community event. The main revenue source is donations
- **American Rescue Plan Act Fund** – is the general fund for the federal funding received pertaining to COVID 19 pandemic. The only revenue source is a federal grant and the funds will be used for replacement of water meters beginning in 2022 and completed by 2024 as dictated by federal guidelines

EDA Fund Financial Plan

The Big Lake Economic Development Authority (EDA) Fund was created by the City Council in 1990. The EDA Fund accounts for the general activities of the EDA. The City Council appoints the seven members to serve as Board Commissioners, two of which are members of the City Council. The remaining five members are members of the community.

Under Minnesota Statutes Chapter 469-Economic Development, cities may establish an EDA, including approval for the EDA to serve as a Housing and Redevelopment Authority (HRA). The maximum general operational levy of HRAs allowed under State law is 0.185% of the taxable market value. The authorizing Statute permits the EDA to levy and collect a special benefit levy.

State law provides that expenditures maybe made from the EDA Fund based on the following criteria: 1) the EDA appropriates the funds as part of the annual budget, and/or 2) the EDA authorizes any amendment to the EDA budget outside of the annual appropriation process.

Source of Funds

The principal sources of revenue for this fund have been property tax levy and interest earned on cash balances in the funds. Property tax revenues are under the maximum allowable under the special levy law.

The finance plan shows the levy to remain the same for 2023 as it was for 2022 at \$130,000. In 2019, the levy was increased by \$80,000, this increase is used to fund 50% of the Community Development Directors wage, as this position is also the Executive Director of the Big Lake Economic Development Authority. Prior to 2019 all wages of the Community Development Director were funded out of the General Fund. Beginning in 2023, the allocation for the Executive Director position will be 25% allocated to the Big Lake Economic Development

authority and 75% to the General Fund. This allocation is more in line with the time spent by the Community Director on this position. The long-term plan for this fund maintains the EDA special levy at \$130,000, until 2024 at which it will increase an additional \$30,000 to \$160,000. With this levy the fund will slowly begin to build up the fund balance to fund future economic developments. Without tax support from the special EDA levy, there is no other identified funding source to sustain this activity.

In 2022, the Council approved a transfer to the EDA of \$600,00 from the Capital Improvement unallocated funds, to be used to establish a redevelopment and property acquisition fund to help promote development within the City.

Use of Funds

According to State Statute, the proceeds from the EDA levy can be used for one or both of the following purposes: 1) for projects to remedy the shortage of housing for low and moderate-income residents, and/or 2) for public redevelopment costs in situations where private enterprise would not act without government participation. The City has used the EDA Funds for redevelopment purposes.

The 2023 budget includes use of funds for the annual transfer of \$46,362 to the Industrial Park Expansion Land Purchase fund for a payment of debt. The City began in 2020 to make the annual transfer to the Industrial Park Expansion Land Purchase fund to pay for special assessment pertaining to a redevelopment project infrastructure. Other uses of the funds for 2023 include the staff position allocation, related marketing, and department operating expenses.

Fund Balance

The City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The Plan maintains a fund balance within the EDA Fund to meet both anticipated and unanticipated future economic development needs. The City will annually evaluate the level of fund balance for its appropriateness.



Summary Budget

City of Big Lake
Economic Development Fund 275

Revenue Budget

Account Number	Description	2020		2021		2022		2023		2024-2027			
		Actual	Budget	Actual	Budget	Adopted Budget	Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
275-000-3101	RE & PP Taxes-Current	\$ 128,331	\$ 128,710	\$ 129,367	\$ 128,700	\$ 128,700	\$ 128,700	\$ -		\$ 158,400	\$ 158,400	\$ 158,400	\$ 158,400
275-000-3102	RE & PP Taxes-Delinquent	371	1,126	2,116	400	400	400	-		400	400	400	400
275-000-3155	Transfer In Revenue	-	25,000	100,000	100,000	600,000	-	(600,000)	-100.00%	-	-	-	-
275-000-3999	Interest Earned	1,045	1,136	867	800	800	800	-		800	800	800	800
Total Revenues		\$ 129,747	\$ 155,972	\$ 232,350	\$ 229,900	\$ 729,900	\$ 129,900	\$ (600,000)	-82.20%	\$ 159,600	\$ 159,600	\$ 159,600	\$ 159,600
Projected Cash Flow Change		2019	2020	2021	2022	2023				2024	2025	2026	2027
Beginning Cash Balance		\$ 50,407	\$ 97,618	\$ 78,397	\$ 145,120	\$ 746,239				\$ 732,072	\$ 739,695	\$ 744,760	\$ 747,111
Projected Excess Revenue		20,918	5,779	87,607	601,119	(14,167)				7,623	5,064	2,352	(524)
Interfund Loan Principal Payment		(25,000)	(25,000)	(20,884)	-	-				-	-	-	-
Projected Ending Cash		\$ 97,618	\$ 78,397	\$ 145,120	\$ 746,239	\$ 732,072				\$ 739,695	\$ 744,760	\$ 747,111	\$ 746,588

Expenditure Budget

Account Number	Description	2020		2021		2022		2023		2024-2027			
		Actual	Budget	Actual	Budget	Adopted Budget	Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
275-000-00-05-4002	Wages	\$ 49,120	\$ 50,589	\$ 55,786	\$ 55,802	\$ 59,309	\$ 31,140	\$ (28,169)	-47.50%	\$ 33,008	\$ 34,989	\$ 37,088	\$ 39,314
275-000-00-05-4008	Insurance Benefits (er)	3,018	3,211	3,622	3,655	3,798	4,224	426	11.22%	4,477	4,746	5,031	5,333
275-000-00-05-4009	HSA Accounts	719	713	750	750	750	-	(750)	-100.00%	750	750	750	750
275-000-00-05-4010	F.I.C.A./Medicare (er)	3,758	3,870	4,267	4,271	4,538	2,385	(2,153)	-47.44%	2,525	2,677	2,837	3,007
275-000-00-05-4012	P.E.R.A. (er)	3,684	3,794	4,184	4,187	4,449	2,337	(2,112)	-47.47%	2,641	2,799	2,967	3,145
275-000-00-20-4140	Audit	480	501	546	500	500	500	-		500	500	500	500
275-000-00-20-4150	Engineering	1,367	-	-	500	500	500	-		500	500	500	500
275-000-00-20-4170	Legal	9,119	3,296	713	3,000	3,000	2,000	(1,000)	-33.33%	2,000	2,000	2,000	2,000
275-000-00-20-4180	Other Consultants	5,710	990	1,000	2,000	2,000	2,000	-		2,000	2,000	2,000	2,000
275-000-00-20-4221	Advertising/Marketing - Branding	-	27,795	24,970	-	-	-	-		-	-	-	-
275-000-00-25-4134	Website	250	250	250	250	250	250	-		250	250	250	250
275-000-00-25-4209	Recording Fees	1,179	-	-	150	150	150	-		150	150	150	150
275-000-00-25-4212	Other Operations Expenses	17	629	-	50	50	50	-		50	50	50	50
275-000-00-25-4220	Advertising/Marketing	607	-	224	1,100	1,100	51,100	50,000	4545.45%	51,100	51,100	51,100	51,100
275-000-00-25-4235	Postage	-	-	385	25	25	25	-		25	25	25	25
275-000-00-25-4238	Training	925	295	340	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
275-000-00-25-4257	Contractors Hired	74	410	-	300	500	500	-		500	500	500	500
275-000-00-25-4260	Subscriptions / Dues	625	-	717	750	-	-	-		-	-	-	-
275-000-00-25-4375	Snow Removal (lots owned)	-	-	-	500	500	500	-		500	500	500	500
275-000-00-71-4612	Transfer to FUND 141 - Specials	-	46,361	46,362	46,362	46,362	45,406	(956)	-2.06%	50,000	50,000	50,000	50,000
275-000-00-85-4625	Interfund Loan Interest	2,127	1,377	627	627	-	-	-		-	-	-	-
Total Expenditures		\$ 108,829	\$ 150,193	\$ 144,743	\$ 125,779	\$ 128,781	\$ 144,067	\$ 15,286	11.87%	\$ 151,977	\$ 154,536	\$ 157,248	\$ 160,124
Excess Revenues/(deficit)		20,918	5,779	87,607	104,121	601,119	(14,167)	15,286		7,623	5,064	2,352	(524)
CASHFLOW PURPOSE ONLY FOR BLEDA													
275-2070	Interfund Loan Principal (IFL)	25,000	25,000	20,884	20,884	-	-			-	-	-	-
Total Expenditures & IFL		\$ 133,829	\$ 175,193	\$ 165,627	\$ 146,663	\$ 128,781	\$ 144,067			\$ 151,977	\$ 154,536	\$ 157,248	\$ 160,124

Farmers Market Fund Financial Plan

This fund is used for all transactions pertaining to the Farmer’s Market that is held May through September on every Wednesday as well as the winter market that is held once a month from November until April. As of 2018 the newly created position of recreational coordinator is responsible for the farmer’s market. In 2017, the City implemented the EBT/Debit/Credit Card capability for purchases at the market, as well as the Power of Produce program. In 2019, music was added to the Farmers Market, and the market continues to see growth. The long-term plan indicates that the market should sustain itself, as long as increase in donations and sponsorships are realized.

Mission Statement

To support farmers, crafters, and musicians while providing healthy food access and a place to spend time with family and neighbors while enjoying Big Lake’s beautiful Lakeside Park.

Source of Funds

The principal source of revenues for this fund is donations from organizations and vendor licenses. The finance plans show a constant level of donations and vendor licenses, without these sources of revenue there is no other identified funding source to sustain this activity.

Use of Funds

The expenditures related to this fund pertain to the staff position to coordinate the market, music, and other entertainment during the market as well as operating supplies needed for the market.



Summary Budget

**City of Big Lake
FARMERS MARKET FUND
FUND 280**

REVENUES

Account Number	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
280-000-3160	Inter-govt Revenue	\$ 1,769	\$ 1,000	\$ 1,857	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
280-000-3200	Vendor Licenses	1,940	2,765	3,340	2,000	2,000	2,000	2,000	2,000	2,000
280-000-3203	Vendor Licenses - Winter	490	490	790	200	200	200	200	200	200
280-000-3230	Donations from Organization	9,825	6,204	16,350	11,000	9,500	9,500	9,500	9,500	9,500
280-000-3357	Farmers Market Bages	47	13	39	10	10	10	10	10	10
280-000-3999	Interest Earned	430	276	167	100	100	100	100	100	100
280-000-4200	Other Grant Proceeds	999	1,405	437	200	200	200	200	200	200
280-000-4204	Other Grant Proceeds - Private	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Revenues		\$16,500	\$ 12,153	\$ 23,980	\$ 15,510	\$ 14,010				

EXPENDITURES

Account Number	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
280-000-00-05-4002	Wages	\$ 794	\$ 6,841	\$ 8,987	\$ 3,213	\$ 3,476	\$ 3,685	\$ 3,906	\$ 4,140	\$ 4,388
280-000-00-05-4008	Insurance Benefits (er)	-	537	784	278	287	316	347	382	420
280-000-00-05-4009	HSA Accounts	-	163	223	75	75	75	75	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	61	523	687	246	268	282	299	317	336
280-000-00-05-4012	P.E.R.A. (er)	60	513	674	241	261	295	312	331	351
280-000-00-05-4016	W/C Insurance	6	38	38	20	20	21	22	23	24
280-000-00-25-4110	Bank Charges	371	377	444	420	500	500	500	500	500
280-000-00-25-4210	Operating Supplies	275	106	567	150	150	150	150	150	150
280-000-00-25-4212	Other Operations Expenses	4,993	1,440	4,055	3,000	3,000	3,000	3,000	3,000	3,000
280-000-00-25-4220	Advertising	1,002	545	719	650	650	650	650	650	650
280-000-00-25-4238	Training/Schools	125	10	20	125	125	125	125	125	125
280-000-00-25-4255	Rent/Lease	150	-	-	-	-	-	-	-	-
280-000-00-25-4257	Contractors Hired	3,350	3,225	3,170	3,500	3,500	3,500	3,500	3,500	3,500
280-000-00-25-4260	Subscriptions/Dues	670	670	670	670	670	670	670	670	670
280-000-00-25-4395	Signs/Banners									
Total Expenditures		\$13,417	\$ 14,988	\$ 21,038	\$ 12,588	\$ 12,982	\$ 13,268	\$ 13,556	\$ 13,863	\$ 14,190

EXCESS REVENUES OVER EXPENDITURES \$ 3,083 \$ (2,835) \$ 2,942 \$ 2,922 \$ 1,028 \$ 742 \$ 454 \$ 147 \$ (180)

Projected Cash Flow Change	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$ 15,645	\$ 18,728	\$ 15,893	\$ 18,835	\$ 19,004	\$ 20,032	\$ 20,775	\$ 21,228	\$ 21,375
Projected Excess Revenue	3,083	(2,835)	2,942	2,922	1,028	742	454	147	(180)
Projected Ending Cash	\$18,728	\$ 15,893	\$ 18,835	\$ 21,757	\$ 20,032	\$ 20,775	\$ 21,228	\$ 21,375	\$ 21,196

Music in the Park Fund Financial Plan

This fund is used for all transactions pertaining to the Music in the Park that is held on Thursdays during the summer. The Legacy Foundation of Big Lake created the community’s beloved Music in the Park series in 2013 and each year it has continued to bring this free, family-friendly event to the Big Lake area. After eight years of coordinating and hosting this successful series, the Legacy Foundation of Big Lake has decided to disband, bringing forward the opportunity for the City to coordinate Music in the Park in 2021 and future years. The recreational coordinator is responsible for Music in the Park. The long-term plan indicates that the event should sustain itself, as long as donations and sponsorships are realized.

Mission Statement

To create a remarkable musical event, while providing food access and a place to spend time with family and neighbors while enjoying Big Lake’s beautiful Lakeside Park.

Source of Funds

The principal source of revenues for this fund is donations from organizations. The finance plans show a constant level of donations, and a transfer from the general fund of \$5,000, without this source of revenue there is no other identified funding source to sustain this activity.

Use of Funds

The expenditures related to this fund pertain to the staff position to coordinate the event, and other entertainment during the event as well as operating supplies needed for the event.



Summary Budget

**City of Big Lake
MUSIC IN PARK - NEW 2021
FUND 282**

REVENUES

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
282-000-3155	Transfer In Revenue - Admin	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
282-000-3230	Donations from Organization	-	-	23,688	27,300	25,000	25,000	25,000	25,000	25,000
282-000-3999	Interest Earned	-	-	98	100	100	100	100	100	100
Total Revenues		\$ -	\$ -	\$ 28,786	\$ 27,400	\$ 30,100	\$ 30,100	\$ 30,100	\$ 30,100	\$ 30,100

EXPENDITURES

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
282-000-00-05-4002	Wages	\$ -	\$ -	\$ -	\$ 3,213	\$ 3,476	\$ 3,685	\$ 3,906	\$ 4,140	\$ 4,388
282-000-00-05-4008	Insurance Benefits (er)	-	-	-	278	287	316	347	382	420
282-000-00-05-4009	HSA Accounts	-	-	-	75	75	75	75	75	75
282-000-00-05-4010	F.I.C.A./Medicare (er)	-	-	-	246	268	282	299	317	336
282-000-00-05-4012	P.E.R.A. (er)	-	-	-	241	262	295	312	331	351
282-000-00-05-4016	W/C Insurance	-	-	-	20	20	21	22	23	24
282-000-00-20-4170	Legal	-	-	-	-	100	100	100	100	100
282-000-00-25-4210	Operating Supplies	-	-	-	500	500	500	500	500	500
282-000-00-25-4212	Other Operations Expenses	-	-	100	1,250	1,000	1,000	1,000	1,000	1,000
282-000-00-25-4220	Advertising	-	-	404	500	500	500	500	500	500
282-000-00-25-4255	Rent/Lease	-	-	5,000	5,000	6,000	6,000	6,000	6,000	6,000
282-000-00-25-4257	Contractors Hired	-	-	4,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures		\$ -	\$ -	\$ 9,504	\$ 31,323	\$ 32,488	\$ 32,773	\$ 33,061	\$ 33,368	\$ 33,695

EXCESS REVENUES OVER EXPENDITURES \$ - \$ - \$ 19,282 \$ (3,923) \$ (2,388) \$ (2,673) \$ (2,961) \$ (3,268) \$ (3,595)

Projected Cash Flow Change	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ 19,282	\$ 15,359	\$ 12,971	\$ 10,298	\$ 7,337	\$ 4,069
Projected Excess Revenue	-	-	19,282	(3,923)	(2,388)	(2,673)	(2,961)	(3,268)	(3,595)
Projected Ending Cash	\$ -	\$ -	\$ 19,282	\$ 15,359	\$ 12,971	\$ 10,298	\$ 7,337	\$ 4,069	\$ 474

Capital Project Funds

Capital Project Funds account for the acquisition and construction of major capital facilities, infrastructure maintenance and equipment replacement, except for those financed by proprietary funds. The City has four budgeted funds in this category. The Capital Project Funds use the modified accrual basis for both financial statement and budgeting purposes.

- **The Capital Project/Street Improvement Funds** – includes receipt and disbursement of bond proceeds or other sources obtained to finance improvement and additions to the City’s infrastructure
- **Infrastructure Improvement Funds** – includes revenues received from the Local Government Aid, MSA State Aid for street improvement, grants, transfer from the General Fund for future street maintenance. Disbursement includes transfers to the Capital Project fund for infrastructure improvements, trail maintenance and park improvements, and transfers to the debt service funds for new bonding of street reconstruction projects. The City financial plan does not show a debt levy affiliated with the 2018 street improvement or 2018A GO Improvement Bond until 2025, instead the payments will be made from transfers from the Infrastructure Improvement Fund. For the 2022 Street projects or 2022A GO Improvement Bond, there will not be a debt levied until 2025, instead the payments will be made from the premiums received when the bonds were sold, as well as transfers from the Infrastructure Improvement Fund.
- **Equipment and Building Replacement Funds** – includes revenues received from the Local Government Aid, sales of fixed assets as well as transfer in from the General Fund. Disbursement and/or allocations of fund balance are based on the Capital Improvement Plan Summary and approved each budget year by Council
- **Park Development Fund** – reflects development of new City parks and improvement of existing parks. Revenue is primarily from park development fees and in the future transfers from the Infrastructure Improvement Fund

Capital Project/Street Improvement Fund Financial Plan

This fund accounts for all receipts and disbursement pertaining to the construction or improvements of the City’s infrastructure.

Source of Funds

The principal source of revenues for this fund are the proceeds from bonds issued to fund the improvements.

Use of Funds

The expenditures related to this fund pertain to the cost of infrastructure improvements. In 2020, the street project was cancelled, for future planning, the 2020 street project was moved to 2021. The City has decided to take the opportunity of the low interest rates and combined three years of street projects to be completed in 2023 and financed with the 2022A General Obligation bonds. The long-term plan indicates maintenance of the streets will be done each year based on need.

Summary Budget

STATEMENT OF REVENUES AND EXPENDITURES - SUMMARY BUDGET - CAPITAL PROJECTS - CONSTRUCTION FUND 175

Capital Projects Fund 175	Actual					Budget			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
REVENUE									
Bond Proceeds	\$ -	\$ -	\$3,239,858	\$5,110,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	3,214	-	-	-	-	-	-	-	-
Transfer In from Other Funds	809,555	175,000	-	372,796	300,000	300,000	750,000	300,000	300,000
TOTAL REVENUES	812,769	175,000	3,239,858	5,482,796	300,000	300,000	750,000	300,000	300,000
EXPENDITURES/ALLOCATION									
Streets Projects	449,546	-	3,239,858	5,110,000	300,000	300,000	750,000	300,000	300,000
Signal Projects	237,019	-	-	-	-	-	-	-	-
Trail / Sidewalk Projects	210,403	175,000	-	372,796	-	-	-	-	-
Transfers out to other funds/Debt Service	140,962	-	-	-	-	-	-	-	-
TOTAL EXPEND/ALLOCATIONS	1,037,930	175,000	3,239,858	5,482,796	300,000	300,000	750,000	300,000	300,000
NET REVENUE OVER (UNDER) EXPENSE	\$ (225,161)	\$ -							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fund Balance	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979	\$ 16,979

Capital Improvement Funds Financial Plan

The Infrastructure Improvement/Replacement Funds and the Equipment & Building Replacement Funds were established in 2015 and accounts for all activities pertaining to any capital or equipment improvement or replacement for the City.

Source of Funds

The principal source of revenues for this fund are the allocations from the Local Government Aid, MSA State Aid, grants and transfers from the General Fund.

Use of Funds

The transfers to the Capital Fund pertain to the cost of infrastructure improvements, equipment replacement or maintenance based on the City's Capital Improvement Plan and Councils direction throughout the year of specific projects to be funded and is allocated per department's needs.

Summary Budget

STATEMENT OF REVENUES AND EXPENDITURES - SUMMARY BUDGET - CAPITAL IMPROVEMENT FUNDS 194-199

	Actual			BUDGET					
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Capital Improvement Funds 194-199									
REVENUE									
Local Govt Aid - Fund 199	\$ 577,696	\$ 553,474	\$ 636,115	\$ 751,630	\$ 792,209	\$ 796,170	\$ 800,151	\$ 804,152	\$ 558,172
Local Govt Aid - Fund 198/196	45,000	160,000	100,000	-	-	-	-	-	150,000
Local Govt Aid - Fund 195	-	-	20,000	20,000	-	-	-	-	100,000
Franchise Fee - Cable	23,566	-	-	-	-	-	-	-	2,000
Transfer IN -Franchise Fee - Utilities	48,240	-	-	-	270,000	270,000	270,000	350,000	350,000
Intergovernmental	451,732	-	-	-	-	-	-	-	-
Special Assessment -Mill/Overlay	41,513	16,975	15,946	15,946	15,946	15,946	15,946	15,946	15,946
Grants	-	681,408	115,331	285,597	-	-	-	-	-
Sales of Fix Assets	44,958	26,000	17,000	5,000	17,000	17,000	8,500	17,000	17,000
Miscellaneous revenue	4,000	-	-	-	-	-	-	-	-
Interest Income	72,301	2,500	3,250	5,000	4,500	4,500	4,500	4,500	4,500
Transfer In from Other Funds	935,466	617,290	808,506	255,750	148,611	155,611	148,611	446,611	365,361
TOTAL REVENUES	2,244,472	2,057,647	1,716,148	1,338,923	1,248,266	1,259,227	1,247,708	1,638,209	1,562,979
EXPENDITURES/ALLOCATION									
Administration and Finance	86,830	53,000	133,500	40,000	283,000	40,000	40,000	40,000	40,000
BLCSC	9,806	-	17,500	-	-	-	-	-	-
Building Inspection	-	-	-	-	-	-	-	-	-
Computers/Scanners/Software (194)	36,020	180,900	135,000	27,900	17,500	26,500	17,500	17,500	17,500
Computers/Software - Website	4,286	4,286	4,286	4,286	-	-	-	-	-
Elections	-	-	2,000	-	2,000	-	2,000	-	2,000
Fire	94,040	163,833	215,833	738,733	396,500	285,000	238,250	1,510,000	205,000
Parks/Recreation	9,108	80,000	30,000	87,000	10,000	160,000	30,000	75,000	10,000
Parks - Trail Maintenance (195)	-	14,000	25,750	25,750	109,000	109,000	109,000	109,000	125,750
Police	343,175	100,940	108,240	93,340	115,611	118,701	67,247	125,162	128,538
Streets Department	42,924	237,967	40,000	265,000	430,000	285,000	472,000	248,000	16,000
Streets Maintenance (196)	-	229,033	229,656	30,000	270,000	250,000	250,000	550,000	650,000
Streets/Trail Projects (198)	1,006,846	-	215,331	371,996	300,000	300,000	750,000	300,000	300,000
Transfers out -debt payment/Street Projec	792,025	100,000	100,000	-	-	200,000	250,000	-	-
TOTAL EXPEND/ALLOCATIONS	2,425,060	1,163,959	1,257,096	1,684,005	1,933,611	1,774,201	2,225,997	2,974,662	1,494,788
NET REVENUE OVER (UNDER) EXPENSE	\$ (180,588)	\$ 893,688	\$ 459,052	\$ (345,082)	\$ (685,345)	\$ (514,974)	\$ (978,289)	\$(1,336,453)	\$ 68,191
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Fund Balance	\$ 2,559,090	\$3,452,778	\$3,911,830	\$3,566,748	\$2,881,403	\$2,366,429	\$1,388,140	\$ 51,687	\$ 68,191

Parks Development Fund Financial Plan

The Parks development fund accounts for capital improvement projects for the City’s parks and trail system. There is nearly 215 acres of parkland, 20 miles of trail and sidewalk and 3.5 acres of greenway in Big Lake. The Big Lake park system includes parks with playgrounds, ball fields and picnic areas. Visitors can also enjoy beach access at Lakeside Park along with a boat landing and fishing pier.

As the City grew, developers either paid park dedication fees or donated land for the park system. The cash or land donation was (and is) based on the size of a particular development. The City developed its park system by adding general amenities, bituminous and concrete surfaces, fencing, hockey rinks, playground equipment, shelters, buildings, etc. The routine maintenance of the existing parks is funded in the General Fund.

Source of Funds

The main source of revenue for this fund is park dedication fees. Park dedication fees in prior years had attributed to one or two large developments annually. As the City reaches full development of residential parcels there are fewer parcels to develop that will be charged park dedications fees in the future, for that reason in 2018 the City established the Park & Trail Dedication fees for Commercial or Industrial development. However, for future planning, the revenue estimated is only for those developments that are in the current planning stages.

Use of Funds

The City prepares a detailed five-year capital improvement plan that outlines all planned renovations and improvement at City parks by park by project. Currently as of 2022, the ending fund balance is \$655,111.91. Due to the lack of park dedication funds the majority of these projects will have to be postponed, until other funding sources may be available beyond what is shown in the five-year plan.

PARK PROJECTS FUNDED		ESTIMATED COST
New Southside Park		\$ 150,000
PARK PROJECTS POSTPONED		ESTIMATED COST
Lake Ridge Park	playground equipment	\$ 150,000
Shores of Lake Mitchell Park	playground equipment	150,000
Mitchell Farms Park	playground equipment	100,000
Wright Crossing Park	playground equipment	150,000
Highline Park	playground equipment	150,000
Hudson Woods	playground equipment	150,000
Bluff Park	playground equipment	150,000
Skate Park	Skate Board Equipment	200,000
		<u>\$ 1,200,000</u>

Transfers

Starting with the 2020 budget, there will be a transfer from the General Fund to the Parks and Trails Improvement Fund to set aside for future park developments. For 2023 through 2026 concept budget, the amount is \$100,000, then beginning in 2027 the \$100,000 will be allocated from the Local Government Aid funds received.

General Obligation Debt Funds

Debt service funds account for the accumulation of resources for the payment of general long-term debt principal and interest. The City maintains individual debt service funds for each bond issued. The City has established annual financial plans for all general obligation bond funds which is shown in total as the G.O. Debt Funds. The Debt Funds use the modified accrual basis for both financial statements and budgeting.

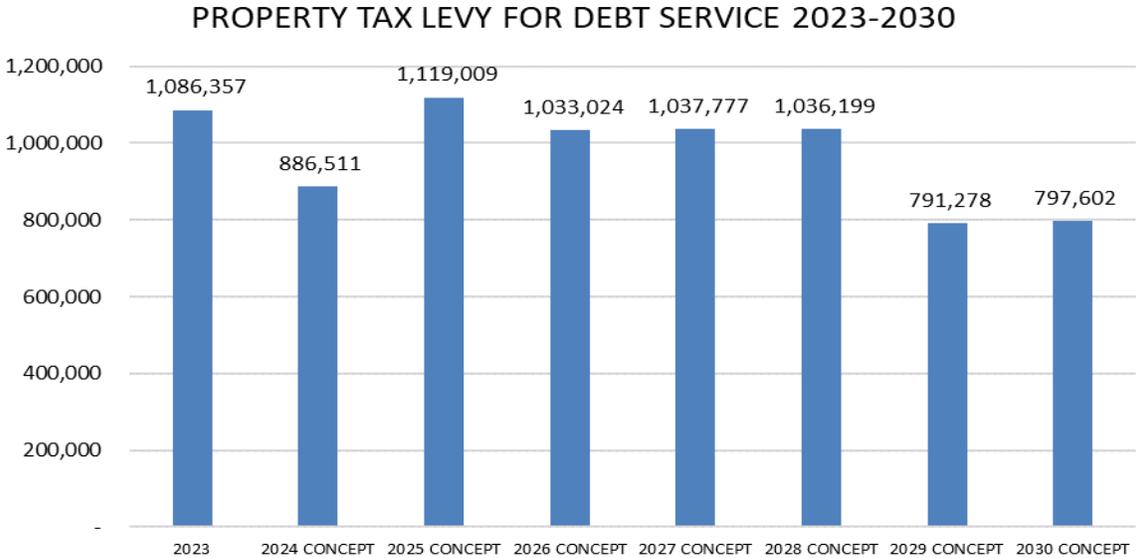
General obligations bonds are secured by the full faith and credit of the City. The City has the authority to levy property taxes for repayment of these bonds.

For this plan, the amounts projected in the Capital Project/Street Improvement plan to be funded by General Obligation Improvement Bonds are assumed to be bonded. The proposed debt structure is consistent with the City’s debt management policies. Interest rates are estimated conservatively.

Source of Funds

The principal sources of revenue are property taxes (debt service levies), special assessments, State Aid and transfers in from the Infrastructure Improvement Fund.

The following graph shows the amount of existing and projected debt service levies for the next five years. The current finance plan shows debt levies for bonds currently outstanding. Planned street improvements included in the CIP that are bonded will need to be levied, however, a portion of the payment will be paid for by franchise fees.



Transfers

Annual transfers are shown in the Infrastructure Improvement/Replacement Fund to pay for future debt services.

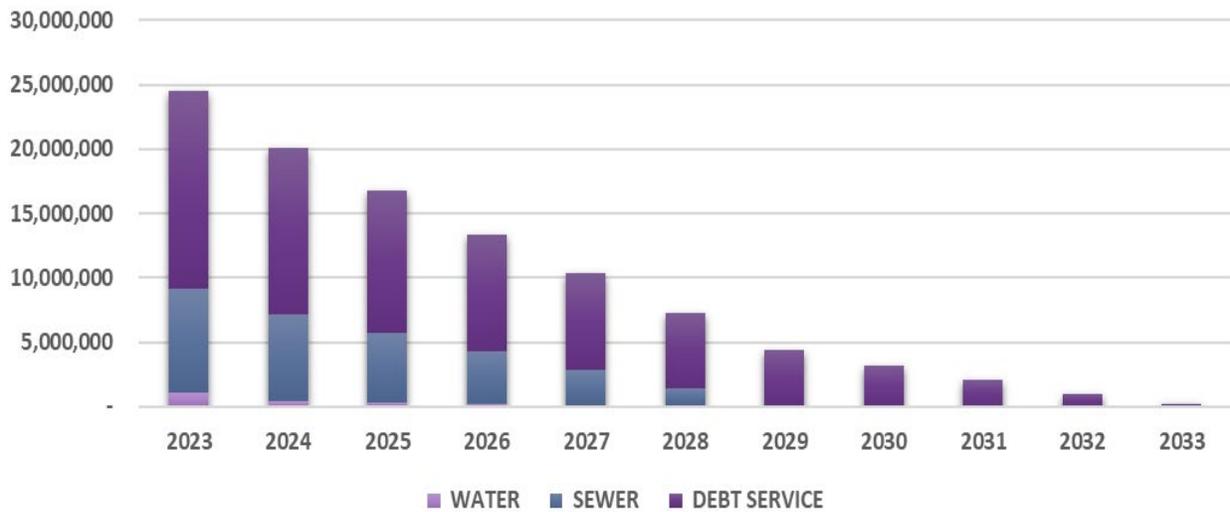
Use of Funds and Fund Balance

According to State Statute, proceeds from the debt service levies and fund balance can only be used for redemption of debt.

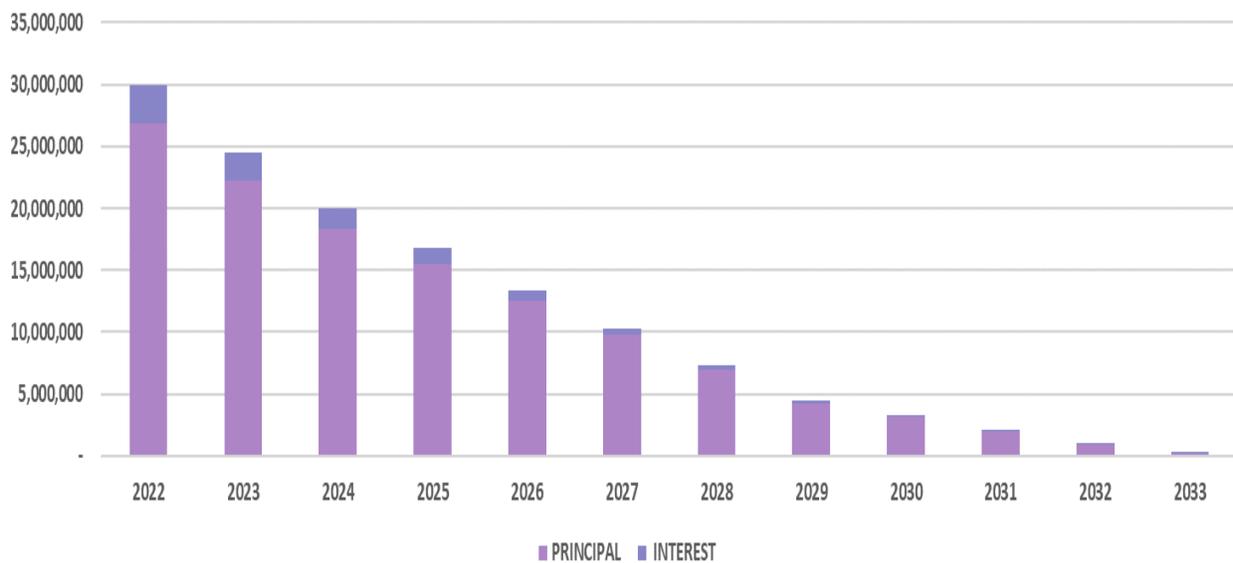
Debt Management

The graph below shows the total City’s current outstanding debt by funding source in the current budget year and beyond. As the graph shows the debt payments for the G.O. Debt (debt that is supported by the tax levy) spike in 2023, this is due to the new debt for 2021 Street Projects and 2022 Street Projects. The second graph shows the total outstanding debt for the City of Big Lake. This graph also shows the decline in outstanding debt. Also included are the schedule principal and interest payment for all current debt outstanding through 2028.

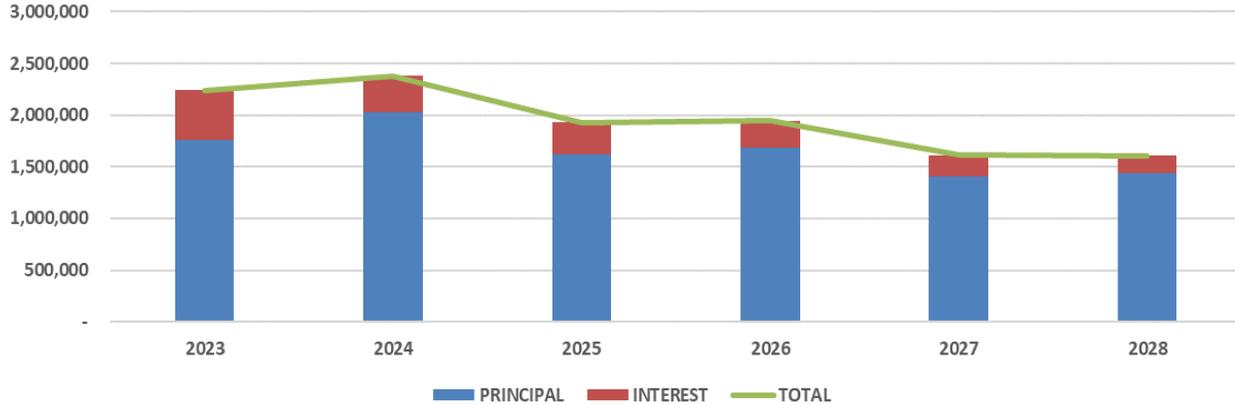
Outstanding Debt - Principal and Interest



Total Outstanding Debt - Principal and Interest



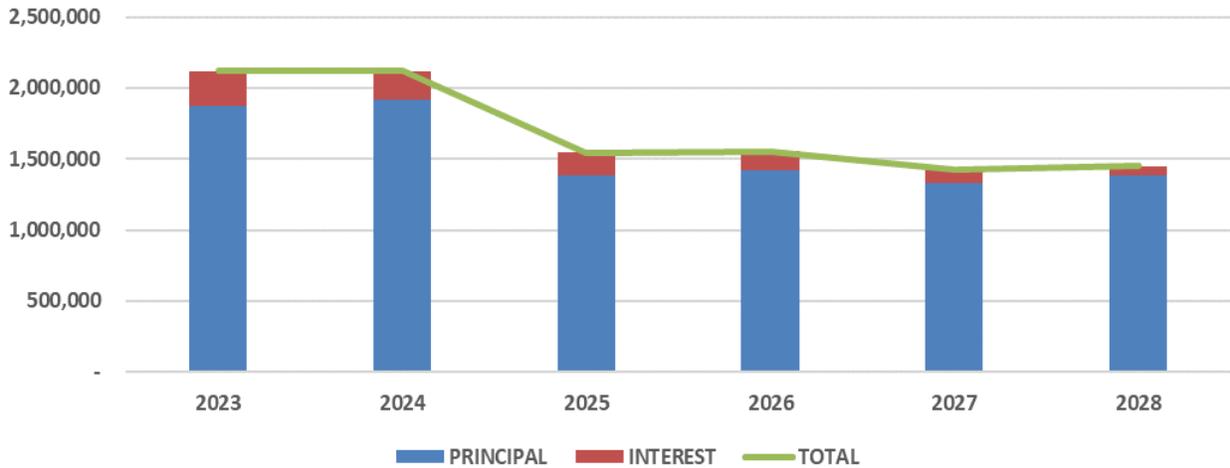
Schedule of Principal & Interest Payments - Debt Service



Current General Obligation Debt - Debt Service Funds Payments

Year	2023	2024	2025	2026	2027	2028
Principal	\$ 1,755,000	\$ 2,028,000	\$ 1,625,000	\$ 1,688,000	\$ 1,405,000	\$ 1,443,000
Interest	483,533	353,250	303,073	255,352	208,850	163,926
	\$ 2,238,533	\$ 2,381,250	\$ 1,928,073	\$ 1,943,352	\$ 1,613,850	\$ 1,606,926

Schedule of Principal and Interest Payment - Enterprise Funds



Current General Obligation Debt - Enterprise Funds Payments

Year	2023	2024	2025	2026	2027	2028
Principal	\$ 1,873,000	\$ 1,915,200	\$ 1,385,200	\$ 1,423,600	\$ 1,328,000	\$ 1,385,000
Interest	245,612	202,085	158,922	128,551	96,962	64,110
	\$ 2,118,612	\$ 2,117,285	\$ 1,544,122	\$ 1,552,151	\$ 1,424,962	\$ 1,449,110

Enterprise Funds

Enterprise Funds account for business-type activities. These activities provide services where most of the costs are recovered through user fees and charges. The City has four Enterprise Funds. The accrual basis of accounting is used by the Enterprise Funds for financial statement purposes. For budget purposes the funds use accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis with each finance plan. Depreciation is noted at the bottoms of the finance plans.

- **Water and Sewer Funds** – receives its revenues from charges to all property owners to provide water and sanitary sewer utilities, fund operations and maintenance and capital improvements.
- **Storm Water Fund** – receives its revenues from charges to all property owners to fund water quality projects, operations and maintenance, and capital improvements.
- **Lake Liquor Store Fund** - receives its revenues from the control sale of alcoholic beverages to fund cost of goods sold, operations and maintenance, transfer to the general fund and capital improvements.

Water and Sewer Funds Financial Plans

The Water and Sewer Funds were established for the accounting for costs of providing water and sewer services to residents and businesses.

Background

Big Lake is in the Mississippi River -St. Cloud Watershed. Rivers and creeks in the watershed drain surface water to the Mississippi River. Thus, land use, including farming and urban development, affects the water quality in all of the streams, lakes, and wetlands of the watershed.

Watershed quality is important because water from the lakes, rivers, and streams (in addition to rainwater) is what populates the aquifers and supplies groundwater to the City.

Big Lake is spilt between two groundwater provinces (according to the Department of Natural Resources): the metro province and the central province. The geologic formation affects water quality in all cities and is thus important information.

- Metro province: Sand aquifers in generally thick (greater than 100 feet) sandy and clayey glacial drift overlying Precambrian sandstone and Paleozoic sandstone, limestone, and dolostone aquifers
- Central province: Sand aquifers in generally thick (greater than 100 feet) sandy and clayey glacial drift overlying Precambrian and Cretaceous bedrock. Fractured and weathered Precambrian bedrock is used locally as a water source

Big Lake is built upon sandstone, siltstone, and minor shale. It is located within the Lower Cretaceous Aquifer.

Most of the soils in and around Big Lake are very sandy, which allows surface water to drain easily to the aquifer. This is why it is vital that we protect our surface water quality (lakes, rivers, and wetlands) in Big Lake. An aquifer is an underground layer of rock and gravel that holds water and may be tapped for drinking or crop irrigation.

In contrast, soils near the Elk River and to the north of that stream tend to be “hydric,” meaning that they hold much water. This is a result of their geologic history and the high ground water level.

Until 1981, all of the housing and businesses in Big Lake used on-site, private wastewater treatment systems. These systems, in combination with small lots and soils that are either too well or too poorly drained, (particularly near the lakes and in the north), may have posed health risks. Now, a municipal sanitary sewer system has mitigated that problem.

Water Treatment

The raw water in the City of Big Lake contains radionuclides above the maximum contaminant level as set forth by the Minnesota Department of Health and the U.S. Environmental Protection Agency and required treatment to meet these regulations. In addition, the raw water supply has higher concentrations of iron and manganese. It was determined that an iron and manganese removal plant should be constructed, and the radionuclides would be filtered out with the oxidized manganese, thereby meeting the necessary treatment standards

Wastewater Treatment

Wastewater treatment and disposal is an important part of protecting and preserving Minnesota's water resources. Wastewater can be treated at a city's treatment facility. Treating wastewater protects the environment and human health by removing pathogens and other contaminants before the water is discharged back into the environment.

Municipal wastewater typically refers to the collection and treatment of a community's wastewater. A city, or a group of cities, often have sewer pipes that serve all the properties in their community and deliver wastewater to a central treatment plant.

The Minnesota Pollution Control Agency (MPCA) issues permits to wastewater treatment plants that put limits on what can be in their discharged water and requires certain types of reporting. The agency works with plant operators to help them comply with regulations and address location-specific issues. Minnesota wastewater treatment operators must be certified in order to operate a treatment facility.

The City's Water & Sewer public utility provides water to over 3600 residential and business customers. The City operates 7 wells, a water treatment plant as well as a wastewater treatment facility. The original wastewater treatment facility was constructed in 1981 and was updated in 1996, 1999 and an expansion was done in 2009. The water treatment plant also underwent an expansion in 2004.

Billings to customers are based on actual water usage that is metered for each property for the months of November through April and then for the summer months, sewer is calculated on the average water use from November through April. An annual comprehensive review of rates is completed to ensure financial stability of the utility. A portion of the fees collected in these funds supports funding of the replacement of the systems infrastructure.

Utility bills are generated on a monthly basis to encourage water conservation. Monthly bills notify customers of their water usage each month, assisting with a better understanding of water usage and leak detection.

Payments are received by check, electronic automatic withdrawal through bank drafting or through an on-line credit card, or bank transfer option. During the months of April through October, unpaid accounts will have the water shut off until payment is received. Unpaid bills are the responsibility of the property owner and are certified to the property taxes in the fall of each year. Customers also have the option of opting out of a paper bill each month to instead receive an e-mail indicating their bill is ready for viewing on-line, those that choose this option do receive a 50-cent credit to the bill each month.

Source of Funds

The primary source of funding is user charges based on the property's water usage. Minnesota Statutes require public water suppliers serving more than 1,000 to adopt a water rate structure that encourages water conservation. The City's rate structure used for water billing includes a two-tiered rate system for all customers. The top tier is designed to effect high water users. High water usage is usually caused from lawn sprinkling or leaks. For residential users, the first tier is for usage up to 6,500 gallons used each month, the second tier is for all amounts over the 6,500 gallons used each month. For multi-family structures, as well as irrigation accounts, the first tier is for any usage a month up to 88,600, the second tier is any usage over the 88,600 each month. For commercial users, the first tier is for usage up to 51,000 gallons used each month and the second tier is for any usage over the 51,000 gallons per month. All usage is billed on a per 1,000 gallons. Starting in 2018, the City starting budgeting in the general fund and paying for the usage that each facility used in water, as well as irrigation. Going forward the increase to municipal accounts will be 5% to help offset a larger increase to the residents and businesses.

Additionally, there is a monthly fixed fee for each account. For residential the base fee is \$6.81, for multi-family and irrigation accounts the base fee is \$15.63, commercial base fee is based on the meter size. Industrial base fee is \$385.69 per month.

Sewer fees are based on the actual water use for November – April and the average of November – April for the summer months (May – October). The City is aware that the residents and business are watering their lawns during the summer and that the water goes into the ground and not the wastewater treatment plant, which is way the average is used for those months. The fees are billed per 1,000 gallons, for residential, multi-family and commercial, for 2023 the rate is \$9.17 per 1,000 gallons. The month fixed rate is \$11.55 for residential and multi-family. The monthly fixed rate for commercial is \$18.28.

The monthly fixed rates cover those fixed costs that do not vary with the quantity of individual customer water use or sewage flow. The fixed costs include the cost for fixed operational costs, administrative costs, collection, and billing expenses.

For 2023 the water rates will remain the same for all non-industrial customers. Industrial customers rates will increase by 8 percent. For the next coming years, it is projected that the base fees will remain flat, water usage will increase 2 percent in 2024 and 1 percent thereafter to cover rising costs. For 2023 the sewer usage rate will increase 2 percent for all non-industrial customers. Industrial customers rates will increase by 8 percent. Sewer usage will need to increase 2 percent in 2024 and thereafter to cover the rising cost of infrastructure replacement and treatment. However, each year these rates will be reviewed to determine the actual amount needed in order to maintain a positive cash flow in the funds.

For industrial accounts, the rates are based on the contract signed with the business. Currently the City has only one industrial contract and the rates for that account will increase 8% each year.

Below is a summary of the proposed water and sewer rates. The proposed rate increases over the next several years are related to the replacement water meters to go and to move forward with an automatic meter read in-lieu of contracting out the service. In addition, the possibility of two new wells. For the sewer fund, the proposed rate increase takes into consideration the expansion of the wastewater treatment facility in order to meet the current demands as well as future growth in the city.

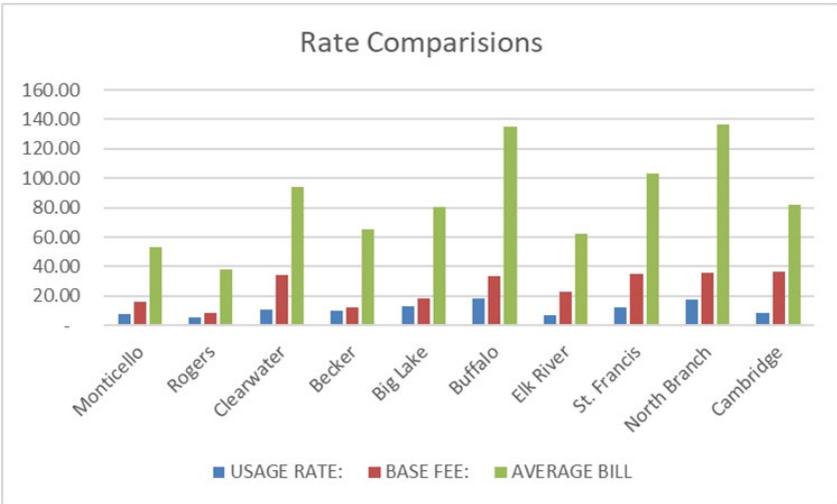
WATER USAGE RATES - RESIDENTIAL, MULTI-FAMILY, IRRIGATION									
YEAR	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Rate Tier 1 (per 1,000)	3.93	4.17	4.30	4.30	4.30	4.38	4.43	4.47	4.52
Annual % Increase	-4%	6%	3%	0%	0%	2%	1%	1%	1%

WATER USAGE RATES - COMMERCIAL									
YEAR	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Rate Tier 1 (per 1,000)	2.42	2.57	2.65	2.65	2.65	2.65	2.65	2.65	2.65
Annual % Increase	-4%	6%	3%	0%	0%	0%	0%	0%	0%

SEWER USAGE- RESIDENTIAL, MULTI-FAMILY, COMMERCIAL									
YEAR	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Rate Tier 1 (per 1,000)	8.48	8.90	8.99	8.99	9.17	9.35	9.54	9.73	9.92
Annual % Increase	4%	5%	1%	0%	2%	2%	2%	2%	2%

WATER USAGE RATES - MUNICIPAL - GENERAL FUND									
YEAR	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Rate (per 1,000)	5.8	7.83	9.40	10.34	10.86	11.40	11.97	12.57	13.20
Annual % Increase	40%	35%	20%	10%	5%	5%	5%	5%	5%

SEWER USAGE RATES - MUNICIPAL - GENERAL FUND									
YEAR	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Rate (per 1,000)	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63	11.63
Annual % Increase	40%	0%	0%	0%	0%	0%	0%	0%	0%



Big Lake's rates tend to be in the middle when compared to neighboring and market cities. This is due to several factors, including the mandated upgrades to the wastewater treatment facility, the upcoming expansion needed to the wastewater treatment facility to meet current and future demands. The practices of charging direct and indirect costs to the utility funds are not utilized by all cities.

Estimated revenues for 2023 are based on a typical weather year. Dry summer conditions result in higher revenue and wet summer result in lower revenue. Increased revenue in dry summers is partially offset by the increased costs of additional chemicals, electricity, and natural gas costs for pumping and increased maintenance from heavier use on the equipment.

Use of Funds

Expenses from these funds are used for operation and maintenance, debt service, capital improvement and infrastructure replacement relating specifically to the operations of water and sewer services. This includes all direct and indirect overhead costs incurred from operating a water and sewer business.

A five-year Capital Improvement Plan (CIP) is used by the City to project capital improvement and infrastructure replacement needs. The improvements scheduled include on-going programs of water main replacement, sewer rehabilitation, well rehabilitation, and other scheduled improvements. The detail on specific projects is included in the City's CIP. During the past few years, the Public Works staff has become much more aggressive in inspecting and planning for the City's water and sewer infrastructure, especially the older major components. This stepped-up inspection and asset management planning program has identified needs for several infrastructure maintenance projects that are much more immediate and has been taken into consideration with this current planning document.

Major Capital Initiatives

The City's CIP includes a \$1.9 million project to replace water meters installed in homes and businesses across the City in 2023-2024. It is necessary to replace the current meters as they are beginning to slow and underreport water use, which results in lost revenues to the water system. An efficient and well-maintained system is essential to ensure proper collection of use charges and rate stability. This project will be funded by the \$1.2 million American Rescue Act Plan federal funds received as well as a \$700,000 transfer from the Sewer CIP Fund.

The City's Water Treatment Plant is supplied by a series of wells throughout the community. The City currently has seven wells all drawing from the Mt. Simon Aquifer. Some of the wells have seen reduction in production recently, and with the growth of the community, there has been increasing demand for water. Because of the changing circumstances, the City needs to consider investing in new wells in order to ensure adequate water supply for existing and future residents and businesses. City staff believes that because of the long lead time to construct a well, and the current and potential water use, now is the time to begin planning for future wells. Staff believes it is wise to study the need for additional wells. The first step in the study is to determine what level of need exists, potential alternatives, and identify locations for the well(s). At this point, staff knows that there is a looming need for investment, but staff's expertise is not in hydrology. For that reason, council had directed staff to retain the help of SEH to conduct a formal study to determine what the cities options are and the potential cost of those options. The recommendation was to improvement an existing Well, which

the process began in 2022 for a total projected cost of \$645, 000. There still will be a need for an additional well in the future. The City’s CIP includes the \$1.5 million project to add a new well.

The City’s Wastewater Treatment Plant is now operating at 105% of its designed capacity BOD levels, which is a measure of waste loading, however, the City is still meeting permit requirements on effluent numbers, but it is causing the City to waste more which is an increase in electricity costs. That number is expected to grow significantly over the next few years due to residential and industrial growth, so it was very important to have done the expansion in 2020. The plan also has a few other issues like insufficient backup power. Wenk and Associates have developed a Wastewater Treatment Facility plan in conjunction with the MPCA and City staff to address these issues.

Phase one of the Facility plan, called for an initial expansion in 2020 to add an oxidation ditch, replacing some screens, adding a generator, and some other miscellaneous electrical and controls improvements. The oxidation ditch and screens has help with the BOD capacity issues. The portable generator will help with the lack of sufficient backup power. The City’s CIP included the \$3.304 million for this project, which was funded by a \$1 million dollar grant from the State and the remainder from reserves and completed in 2021. Additionally, there will be an added \$42,087 in additional O&M costs as a result primarily of added chemical, utilities, and maintenance. These additional O&M costs have been implemented into the future budgets as well as rates.

Future expansions will be outlined in the new Facility plan and the City’s CIP does includes a \$20 million project to complete the expansion. Needed improvements simply must not be delayed. The plan also includes an aggressive approach to street reconstruction and rehabilitation. Water and sewer infrastructure replacement occurs as a street is replaced.

As noted above stepped-up infrastructure needs will have financial planning impacts with the use of bonding as a financing tool and the debt payments will have an impact on rates. Rate stability will be closely monitored as well as maintaining a strong long-term cash balance within the funds.

Net Assets

For the Enterprise Funds, the City strives to maintain working capital cash balances at a minimum equal to three months. Bonding for large projects within the funds is needed to complete the CIP requests listed in the City’s plan.

Five Year Summary Plans – Water Funds

Actual	Budget						Projected			
	2020	2021	2022 Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
Revenue Budget										
Utilities Revenues - Water	\$ 2,555,005	\$ 2,809,407	\$ 2,405,959	\$ 2,409,838	\$ 3,879	0.16%	\$ 2,469,717	\$ 2,470,019	\$ 2,604,014	\$ 2,559,032
Other Revenues - Water	46,754	59,387	1,898	6,000	4,102	216.12%	3,500	3,500	3,500	3,500
Total Revenues	\$2,601,759	\$2,868,794	\$2,407,857	\$ 2,415,838	\$ 7,981	0.33%	\$ 2,473,217	\$2,473,519	\$2,607,514	\$2,562,532
Expense Budget										
Personnel	\$ 607,361	\$ 593,583	\$ 686,072	\$ 731,182	\$ 45,110	6.58%	\$ 777,012	\$ 822,481	\$ 870,768	\$ 922,052
Professional Services	46,094	47,809	57,500	58,850	1,350	2.35%	60,241	61,673	63,148	64,667
Operations	390,660	510,017	475,186	495,319	20,133	4.24%	702,756	490,402	498,265	506,349
Capital/Transfers	143,000	247,545	876,313	278,000	(598,313)	-68.28%	108,000	108,000	108,000	108,000
Debt - Interest	149,495	128,480	218,844	83,943	(134,901)	-61.64%	129,336	103,831	92,210	80,090
Debt - Principal*	803,355	816,355	791,475	661,338	(130,137)	-16.44%	97,505	103,089	103,672	47,847
Total Expenses	\$2,139,965	\$2,343,789	\$3,105,390	\$ 2,308,632	\$ (796,759)	-25.66%	\$ 1,874,849	\$1,689,476	\$1,736,062	\$1,729,005
Net Income/(Loss)	\$ 461,794	\$ 525,005	\$ (697,533)	\$ 107,207	\$ 804,740		\$ 598,368	\$ 784,043	\$ 871,452	\$ 833,527
Depreciation Expense	\$ 870,851	\$ 871,903	\$ 996,284	\$ 996,284	\$ 125,433		\$ 996,284	\$ 996,284	\$ 996,284	\$ 996,284
Projected Ending Cash **	\$1,262,051	\$1,763,933	\$1,076,400	\$ 1,193,607	\$ (185,651)	-17.25%	\$ 1,791,975	\$2,576,018	\$3,447,469	\$4,280,996

*projected principal debt payment includes any new debt

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



Five Year Summary Plans – Sewer Funds

Actual	Budget						Projected			
	2020	2021	2022 Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
Revenue Budget										
Utilities Revenues - Sewer	\$ 2,683,504	\$ 3,022,681	\$ 3,289,542	\$ 3,200,355	\$ (89,187)	-2.71%	\$ 3,304,784	\$ 4,888,786	\$ 3,477,345	\$ 3,561,318
Other Revenues - Sewer	52,821	30,382	2,000	2,000	-	0.00%	2,000	1,500	1,500	1,500
Total Revenues	\$2,736,325	\$3,053,063	\$3,291,542	\$ 3,202,355	\$ (89,187)	-2.71%	\$ 3,306,784	\$4,890,286	\$3,478,845	\$3,562,818
Expense Budget										
Personnel	\$ 606,349	\$ 592,117	\$ 684,410	\$ 731,474	\$ 47,064	6.88%	\$ 777,184	\$ 822,514	\$ 870,648	\$ 921,767
Professional Services	23,227	25,209	42,000	42,900	900	2.14%	43,827	44,782	45,765	46,778
Operations	446,977	468,421	573,570	877,545	303,975	53.00%	888,405	899,524	910,910	922,570
Capital/Transfers	290,000	50,000	50,000	100,000	50,000	100.00%	200,000	50,000	206,000	50,000
Debt - Interest	316,749	288,082	299,979	236,046	(63,933)	-21.31%	708,859	639,570	599,896	558,827
Debt - Principal*	1,356,646	1,119,646	1,119,646	1,145,600	25,954	2.32%	1,615,017	1,637,495	1,678,912	1,714,328
Total Expenses	\$3,039,948	\$2,543,475	\$2,769,605	\$ 3,133,565	\$ 363,960	13.14%	\$ 4,233,292	\$4,093,885	\$4,312,131	\$4,214,270
Net Income/(Loss)	\$ (303,623)	\$ 509,588	\$ 521,937	\$ 68,790	\$ (453,147)		\$ (926,508)	\$ 796,401	\$ (833,286)	\$ (651,452)
Depreciation Expense	\$1,303,509	\$1,394,082	\$1,407,595	\$ 1,422,595	\$ 15,000		\$ 1,922,595	\$1,876,191	\$1,876,191	\$1,876,191
Projected Ending Cash **	\$1,597,406	\$2,114,441	\$3,640,814	\$ 3,501,979	\$ (138,835)	-3.81%	\$ 2,883,471	\$3,979,621	\$3,625,485	\$3,625,485

*projected principal debt payment includes any new debt

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

The Sewer Fund projected ending cash does not include the Sewer Access Charges that will be collected from new development, as those activities go directly into the Sewer CIP Fund.

Storm Water Funds Financial Plans

The Storm Water Fund was established for the accounting of costs for providing storm drainage services to the community and for preserving and improving surface water quality in the City's lakes and ponds.

Source of Funds

The rate charged for the user is based on a property's land size. Properties less than one acre are charged \$4.93 per month, those properties greater than one acre are charged \$4.93 per month, per acre.

Use of Funds

The Storm Water charges provide the funding for the storm drainage maintenance, street sweeping, pond clean-out, water quality work and other storm related functions. This fund will also transfer for replacement of storm water that is completed during the Street Reconstruction and Rehabilitation projects.

Five Year Summary Plans – Storm Water Funds

Actual			Budget				Projected			
	2020	2021	2022 Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
Revenue Budget										
Utilities Revenues-Storm Water	\$ 265,648	\$ 274,133	\$ 263,617	\$ 272,531	\$ (2,031)	-0.76%	\$ 275,416	\$ 277,715	\$ 280,019	\$ 282,329
Other Revenues -Storm Water	4,863	3,275	2,550	3,000	(2,313)	-47.56%	3,030	3,060	3,091	3,122
Total Revenues	\$ 270,511	\$ 277,408	\$ 266,167	\$ 275,531	\$ (4,344)	-1.61%	\$ 278,446	\$ 280,776	\$ 283,110	\$ 285,450
Expense Budget										
Personnel	\$ 169,042	\$ 102,898	\$ 161,180	\$ 169,149	\$ 7,969	4.94%	\$ 169,570	\$ 179,167	\$ 189,364	\$ 200,200
Professional Services	1,850	4,720	2,170	2,720	550	25.35%	2,720	2,720	2,720	2,720
Operations	15,894	19,217	33,705	20,175	(13,530)	-40.14%	20,508	20,861	21,234	21,629
Capital/Transfers	157,500	7,500	15,000	30,000	15,000	100.00%	30,000	30,000	35,000	50,000
Debt - Interest	39,641	39,641	64,641	64,641	-	0.00%	35,241	25,000	25,000	25,000
Total Expenses	\$ 383,927	\$ 173,976	\$ 276,696	\$ 286,685	\$ (107,231)	-38.75%	\$ 258,039	\$ 257,747	\$ 273,317	\$ 299,549
Net Income/(Loss)	\$ (113,416)	\$ 103,432	\$ (10,529)	\$ (11,154)	\$ 102,887		\$ 20,407	\$ 23,028	\$ 9,793	\$ (14,099)
Depreciation Expense	\$ 222,329	\$ 222,329	\$ 227,329	\$ 227,329	\$ 5,000		\$ 227,329	\$ 227,329	\$ 227,329	\$ 227,329
Projected Ending Cash **	\$ 175,524	\$ 278,956	\$ 289,342	\$ 278,188	\$ 113,818	64.84%	\$ 298,596	\$ 321,624	\$ 331,417	\$ 317,318

*projected principal debt payment includes any new debt

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

Liquor Store Funds Financial Plans

Lake Liquors is a municipal liquor store operated by the City of Big Lake. The goal of Lake Liquor is to control the sale of alcoholic beverages while generating revenue for the community. Lake Liquor pours the profits back into the community by the annual budget transfer to the General Fund. Without this budget transfer the City would either have to raise the general fund levy or eliminate services provided.

Lake Liquor was previously located in “The Stampin Place” located next to Tootsies Tavern. In 1985, the liquor store was moved to the Lake Shopping Center Mall in the northeast corner. In 2005, the City of Big Lake purchased the old grocery store from George Stevens. The store was remodeled, and occupancy occurred in April of 2006 with a grand opening on May 1, 2006. In 2014, the original debt 2005A was refunded with the 2014A for interest savings. The debt was called early and paid in full November 3, 2022.

Source of Funds

The sales of inventory of the liquor store, along with interest earning make up the revenue for this fund.

Use of Funds

Expenses from this fund are used for operation and maintenance, capital improvement and infrastructure replacement relating specifically to the operations of the liquor store. This includes all direct and indirect overhead costs incurred from operating a liquor store.

Transfers

Each year there is a budgeted transfer from the Liquor Store to the General Fund, without this transfer the City would have to either raise the general fund levy or eliminate City services. For 2023, the budgeted transfer to the general fund is \$450,000. In addition, there will be a \$35,000 transfer from the Liquor Store operations to the Liquor Store CIP fund for upgrades to the store.

Debt

As the debt for the Liquor Store was called and paid in full in 2022 no revenues are used to pay for debt. No new debt is proposed in 2023 or the coming years.

Following is a detail of the five-year summary plan as well as the transfers to the General Fund.

Five Year Summary Plans – Liquor Store Funds

Actual			Budget				Projected			
	2020	2021	2022 Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
Revenue Budget										
Sales										
Gross Sales	\$ 5,750,659	\$ 5,634,310	\$ 5,020,818	\$ 5,279,726	\$ 258,908	5.16%	\$ 5,493,611	\$ 5,717,269	\$ 5,952,643	\$ 6,198,878
Cost of Sales	4,148,341	4,060,152	3,627,183	4,012,917	385,734	10.63%	4,134,511	4,259,860	4,389,080	4,522,290
Gross Profit	\$ 1,602,318	\$ 1,574,158	\$ 1,393,635	\$ 1,266,809	\$ (126,826)	-7.92%	\$ 1,359,100	\$ 1,457,409	\$ 1,563,563	\$ 1,676,588
Revenue Budget										
Gross Sales	\$ 5,750,659	\$ 5,634,310	\$ 5,020,818	\$ 5,279,726	\$ 258,908	4.50%	\$ 5,493,611	\$ 5,717,269	\$ 5,952,643	\$ 6,198,878
Other Revenues	15,216	15,871	10,515	10,615	100	0.66%	10,716	10,818	10,818	10,818
Total Revenues	\$ 5,765,875	\$ 5,650,181	\$ 5,031,333	\$ 5,290,341	\$ 259,008	4.49%	\$ 5,504,327	\$ 5,728,087	\$ 5,963,461	\$ 6,209,696
Expense Budget										
Personnel	\$ 502,716	\$ 488,964	\$ 660,604	\$ 805,322	\$ 144,718	28.79%	\$ 822,382	\$ 840,139	\$ 858,318	\$ 876,932
Professional Services	6,739	6,017	7,305	6,811	(494)	-7.33%	6,811	6,811	6,811	6,811
Operations	196,323	213,436	229,388	246,745	17,357	8.84%	254,306	264,213	271,987	280,144
Cost of Sales	4,148,341	4,060,152	3,627,183	4,012,917	385,734	9.30%	4,134,511	4,259,860	4,389,080	4,522,290
Capital/Transfers	450,000	568,620	485,000	485,000	-	0.00%	485,000	485,000	485,000	485,000
Debt -Interest	10,235	8,638	7,603	-	(7,603)	-74.28%	-	-	-	-
Debt - Principal*	79,937	79,937	79,937	-	(79,937)	-100.00%	-	-	-	-
Total Expenses	\$ 5,394,291	\$ 5,425,764	\$ 5,097,020	\$ 5,556,795	\$ 459,775	8.52%	\$ 5,703,010	\$ 5,856,024	\$ 6,011,196	\$ 6,171,177
Net Income/(Loss)	\$ 371,584	\$ 224,417	\$ (65,687)	\$ (266,454)	\$ (200,767)		\$ (198,683)	\$ (127,936)	\$ (47,735)	\$ 38,519
Depreciation Expense	\$ 66,578	\$ 66,874	\$ 73,778	\$ 60,000	\$ 7,200	10.72%	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Projected Ending Cash **	\$ 1,132,211	\$ 1,359,957	\$ 1,003,550	\$ 737,096	\$ (128,661)	-11.36%	\$ 538,413	\$ 410,477	\$ 362,742	\$ 401,261

*projected principal debt payment includes any new debt

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

LIQUOR STORE TRANSFERS

FIVE-YEAR FINANCIAL PLAN

Actual			Budget				Projected			
	2020	2021	2022 Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
Transfer Budget										
Transfer to General Fund	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.00%	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Transfer to Liquor CIP Fund	-	75,000	35,000	35,000	-	0.00%	35,000	35,000	35,000	35,000
Transfer to CIP Fund***	-	43,620	-	-	-	-	-	-	-	-
***used for new park										
Total Transfers	\$ 450,000	\$ 568,620	\$ 485,000	\$ 485,000	\$ -	0.00%	\$ 485,000	\$ 485,000	\$ 485,000	\$ 485,000



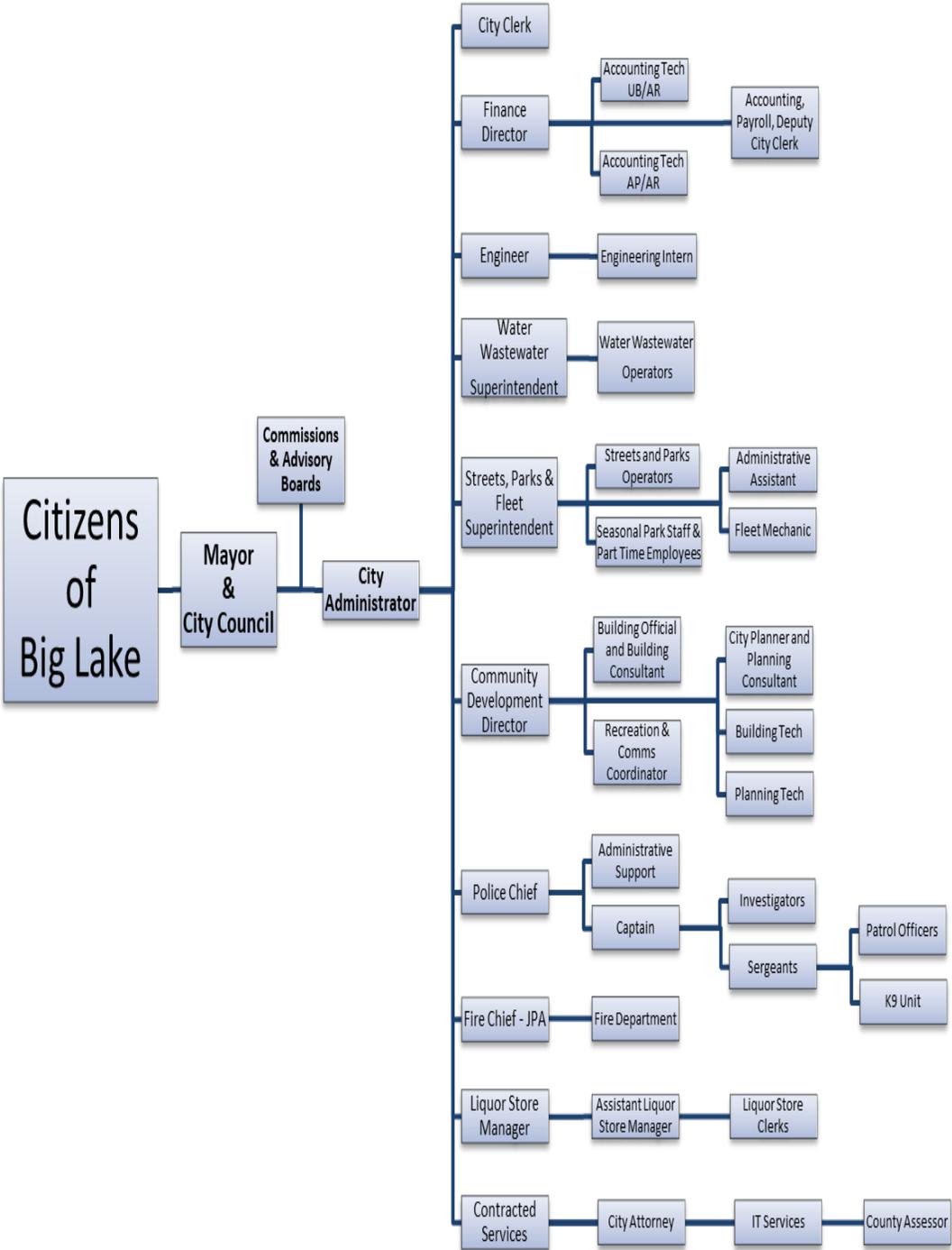
CITY DEPARTMENTS

- Mayor and Council
- City Administration
- Finance Department
- Community Development
- Police Department
- Fire Department
- Public Works Department
- Liquor Store

Department Management

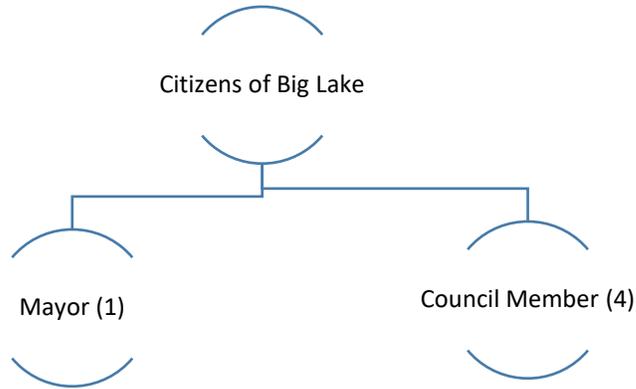
Name	Position
Hanna Klimmek	City Administrator
Gina Wolbeck	City Clerk
Deb Wegeleben	Finance Director
Therese Haffner	Community Development Director
John Kaczmarek	Chief of Police
Seth Hansen	Fire Chief – Paid on Call
Mark Hedstrom	Assistant Fire Chief – Paid on Call
Layne Otteson	City Engineer
Dan Childs	Water/Wastewater Superintendent
Norm Michels	Street/Parks/Fleet Superintendent
Greg Zurbey	Liquor Store Manager
Lisa Miller	Assistant Liquor Store Manager

City Organization Chart – by department

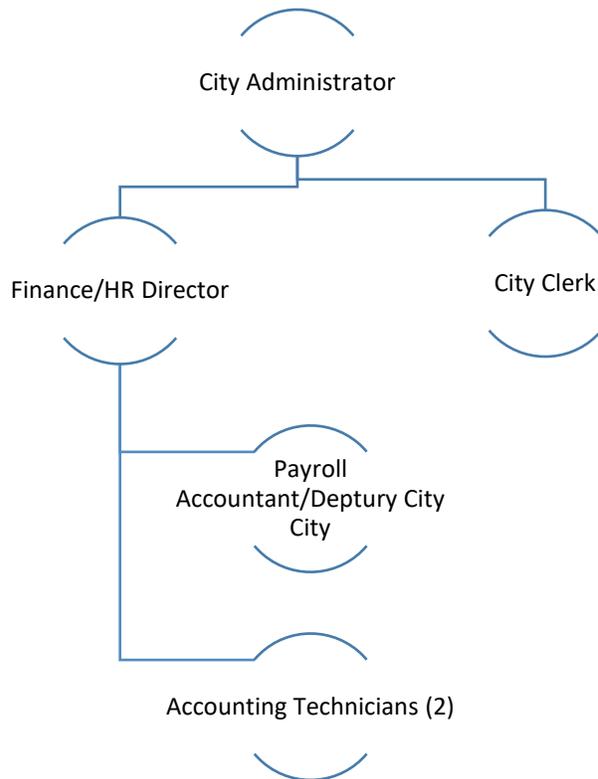


City Organization Chart Detailed – (continued)

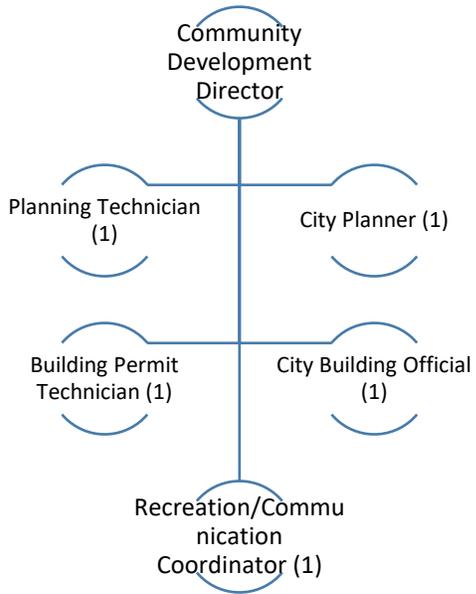
Council



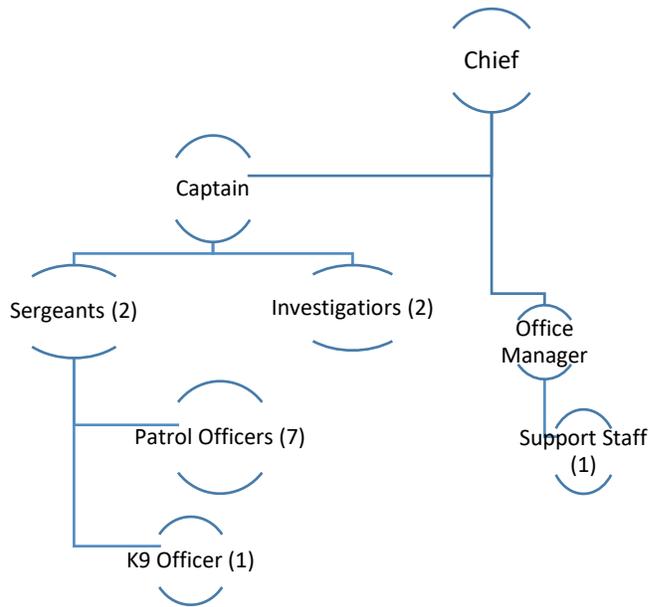
Administration/Finance Department

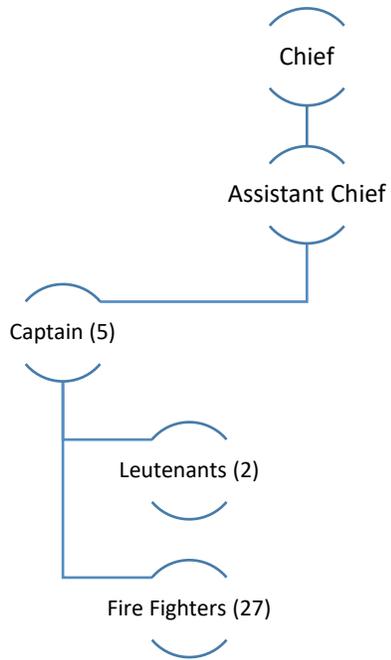


Community Development

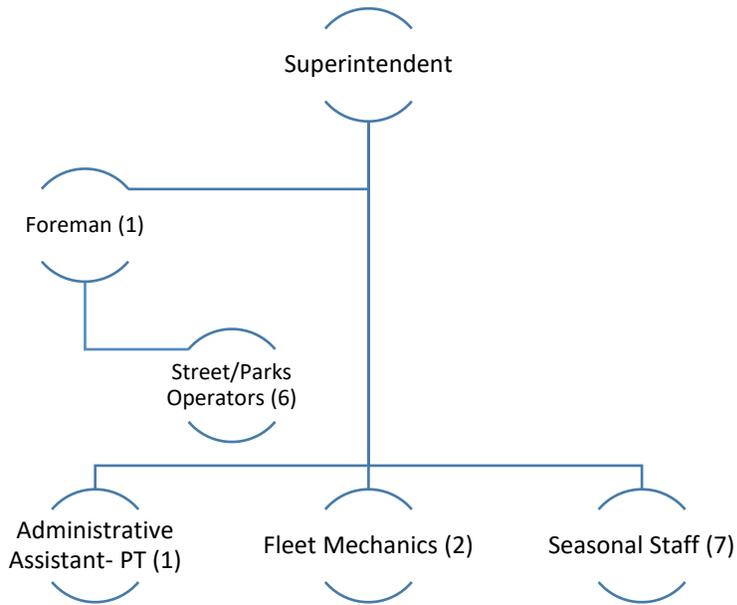


Police Department



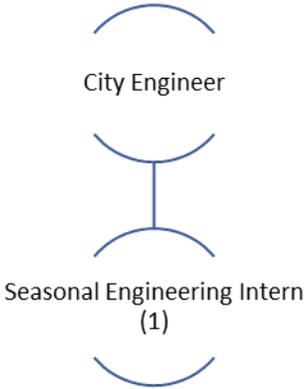


Fire Dept

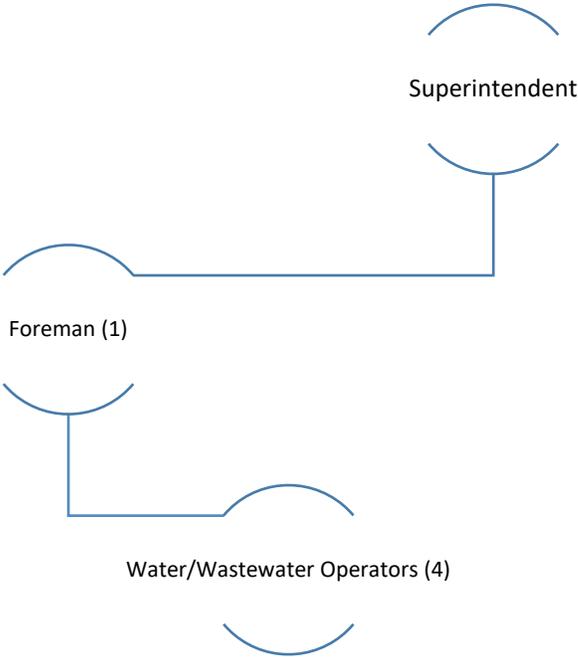


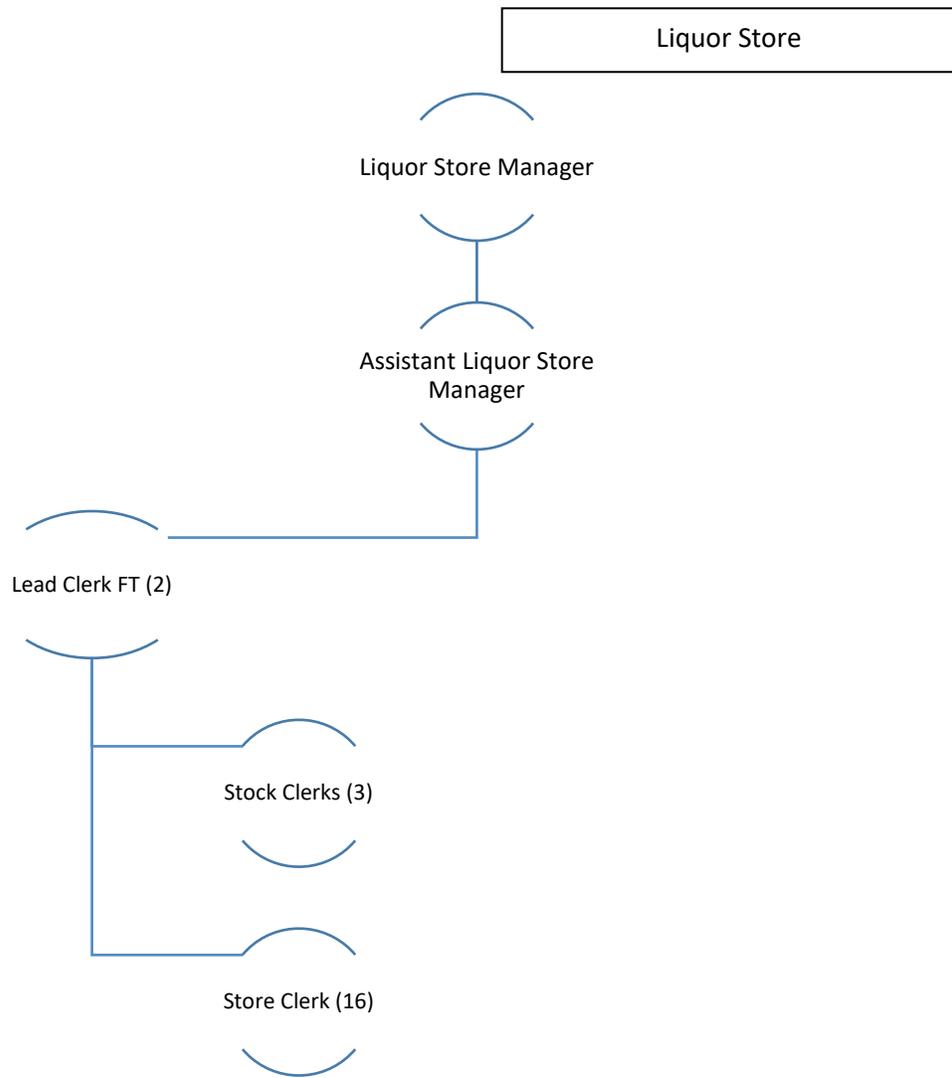
Streets/Parks/Fleet

Engineering
Department



Water/Wastewater





Employee Full Time Equivalent Count

(Full-time, regular part-time and seasonal positions)

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
General Fund						
Mayor and Council						
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00	4.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Administrative/Finance						
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Finance	3.75	3.75	3.75	3.75	3.75	3.75
Deputy City Clerk	0.25	0.25	0.25	0.25	0.25	0.25
	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Community Development						
Building	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement	0.25	0.25	0.25	-	-	-
Economic Development	2.00	1.50	1.50	1.50	0.50	0.75
Planning	1.00	1.00	1.00	1.00	2.00	2.00
	<u>5.25</u>	<u>4.75</u>	<u>4.75</u>	<u>4.50</u>	<u>4.50</u>	<u>4.75</u>
Public Safety						
Police	12.00	12.00	13.00	13.00	13.00	13.00
Police Canine	1.00	1.00	1.00	1.00	1.00	1.00
Police Administration Support	2.00	2.00	2.00	2.00	2.00	2.00
Community Service Officers	0.50	0.50	0.50	-	-	-
Fire - new position	-	-	1.00	1.00	(1.00)	-
Volunteer On-Call Fire Department (36)	4.00	4.00	4.00	4.00	4.00	4.00
	<u>19.50</u>	<u>19.50</u>	<u>21.50</u>	<u>21.00</u>	<u>19.00</u>	<u>20.00</u>
Parks						
Parks Services - Seasonal May - Sept (7)	2.00	2.00	2.00	1.00	1.00	1.00
Parks Maintenance	3.50	3.50	3.50	3.50	3.50	3.50
Recreation Coordinator	0.50	0.50	1.00	1.00	0.90	0.90
	<u>6.00</u>	<u>6.00</u>	<u>6.50</u>	<u>5.50</u>	<u>5.40</u>	<u>5.40</u>
Public Works						
Engineering	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Intern	0.25	0.25	0.25	0.25	0.25	0.25
Streets Maintenance	5.00	5.00	5.50	5.50	5.50	5.50
Fleet Maintenance	1.00	1.00	1.00	1.00	1.00	1.00
	<u>7.25</u>	<u>7.25</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
Total General Fund	<u>49.00</u>	<u>48.50</u>	<u>51.50</u>	<u>49.75</u>	<u>47.65</u>	<u>48.90</u>
Special Revenue Fund						
Economic Development Authority (EDA)	-	0.50	0.50	0.50	0.50	0.25
Farmers Market / Music in the Park	0.25	0.25	0.25	0.25	0.10	0.10
Total Special Revenue Fund	<u>0.25</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.60</u>	<u>0.35</u>
Enterprise Funds						
Water & Sewer Funds	4.75	4.75	5.75	5.75	5.75	5.75
Storm Water Funds	0.25	0.25	0.25	0.25	0.25	0.25
Liquor Store Funds	8.00	8.00	8.00	9.00	10.00	11.00
Total Enterprise Funds	<u>13.00</u>	<u>13.00</u>	<u>14.00</u>	<u>15.00</u>	<u>16.00</u>	<u>17.00</u>
Total All Fund Types	<u>62.25</u>	<u>62.25</u>	<u>66.25</u>	<u>65.50</u>	<u>64.25</u>	<u>66.25</u>

Change in Full-Time Equivalent Allocation

(Full-time, regular part-time and seasonal positions)

		2018	2019	2020	2021	2022	2023
		Budget	Budget	Budget	Budget	Budget	Budget
General Fund							
<i>Community Development</i>							
Code Enforcement	Added seasonal position	0.25	-	-	-	-	-
Code Enforcement	Removed seasonal position	-	-	-	(0.25)	-	-
Economic Development	Allocated % of time to Special Revenue	-	(0.50)	-	-	-	0.25
Administrative Assistant	Reclassified one position to part time	-	-	(0.50)	-	-	-
Administrative Assistant	Added additional part time position	-	-	-	0.50	(0.50)	-
Planning Technician	Added FT Planning Tech instead of Adm Assist	-	-	-	-	1.00	-
<i>Public Safety</i>							
Police Canine	Added canine Bruno	-	-	-	-	-	-
Police Officer	Added additional Police Officer	-	-	1.00	-	-	-
Deputy Police Chief	Reclassified Captain to Deputy Police Chief	-	-	1.00	-	-	-
Deputy Police Chief	Remove Deputy Police Chief Position	-	-	-	-	(1.00)	-
Captain	Reclassified Captain to Deputy Police Chief	-	-	(1.00)	-	-	-
Captain	Restructure - Sergeant appointed as Captain	-	-	-	-	-	1.00
Sergeant	Restructure - Sergeant appointed as Captain	-	-	-	-	-	(1.00)
Community Service Officers	Added PT CSO officer	0.50	-	-	-	-	-
Community Service Officers	Removed PT CSO Officer	-	-	-	(0.50)	-	-
Fire - new position	Added new FTE position - removed	-	-	1.00	-	(1.00)	-
<i>Parks</i>							
Recreation Coordinator	Added position at .50	0.50	-	(0.50)	-	-	-
Recreation -Communication Coordinator	Reclassified Position/Allocate % to Special Revenue	-	-	1.00	-	0.10	-
Park Services	Removed Seasonal Staff at Lake Side Park	-	-	-	(1.00)	-	-
<i>Public Works</i>							
Public Works Director	Reclassified and removed position	-	-	-	(1.00)	-	-
Engineer	Added Engineer	-	-	-	-	-	-
Engineering Intern	Summer Engineering intern program	0.25	-	-	-	-	-
Street & Parks Superintendent	Reclassified Foremen Position	-	-	1.00	-	-	-
Street & Parks Foreman	Reclassified to Superintendent	-	-	(1.00)	-	-	-
Street/Parks Operator	Added additional Position	-	0.50	1.00	-	-	-
Administrative Assistant	Reclassified position to part time	-	-	(0.50)	-	-	-
Total General Fund		1.50	-	2.50	(2.25)	(1.40)	0.25
Special Revenue							
Economic Development Authority (EDA)	Allocated 50% of Community Dev Dir	-	0.50	-	-	-	-
Economic Development Authority (EDA)	Allocated 25% of Community Dev Dir	-	-	-	-	-	(0.25)
Music in the Park	Allocated 5% of Recreation Coordinator	-	-	-	-	0.05	-
Farmers Market	Allocated 5% of Recreation Coordinator	-	-	-	-	0.05	-
Total Special Revenue Fund		-	0.50	-	-	0.10	(0.25)
Enterprise Fund							
Liquor Store	Added addition FT position	1.00	-	-	-	-	1.00
Liquor Store	Added Addition PT positions	-	-	-	1.00	1.00	-
Water & Sewer Superintendent	Reclassified Foremen Position	-	-	1.00	-	-	-
Water & Sewer Foreman	Reclassified to Superintendent	-	-	(1.00)	-	-	-
Water & Sewer Operator	Added two additional FT positions	-	-	2.00	-	-	-
Total Enterprise Funds		1.00	-	2.00	1.00	1.00	1.00
Total All Fund Types		2.50	0.50	4.50	(1.25)	(0.30)	1.00

For 2023, we increased the part-time position to a full-time position for the Liquor Store, also the police department restructure, having now a Police Captain and 2 Police Sergeants. This was not an increase to the total FTE's for the police department. Allocation was changed in the Community Development Department.

Mayor and Council

Big Lake Mayor and Council Department:

- Mayor
- Council members - 4

Activity Scope:

- The mayor and council provide elected representation to the community with control over policies, goals, and budgets. Members participate in various committees and direct staff through the city administrator
- The city operates under a statutory form of government consisting of a four-member City Council and a Mayor, who is a voting member
- The Mayor and Council budget provides for legislative and policy making activities of the city on behalf of the citizens of Big Lake

Staffing Levels

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	5	5	5

Division Goal	Goal Objective/Task
Policies and Ordinances	Adopt policies and ordinances consistent with the council’s positions on growth, zoning, and financial strategies
Economic Development	Market city-wide properties for development projects
Planning	Completion of the code revision
Community engagement	Coffee with the Mayor Volunteer Citizen of the Year award
Capital Improvement Reserves	Plan for future infrastructure repairs and improvements



City Administration

Big Lake Administrative Department:

- City Administrator
- City Clerk

Activity Scope:

- The City administration provides the overall direction of the City, as determined by council and mayor. The City administrator serves as the chief administrative officer, ensuring that laws, ordinances and resolutions are implemented and enforced. The administrator is also responsible for managing the operations of all City departments
- The City clerk responsibilities involve the management and retention of all official records and documents of the City. The clerk is also responsible for all election procedures, and licensing of local businesses
 - Liquor licenses
 - Tobacco licenses
 - Massage licenses
 - Trash haulers licenses

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	2	2	2

Division Goal	Goal Objective/Task
Enhance public record keeping through digitization.	Follow state-mandated records policies. Assist departments in setting records up electronically and destroying records per state retention schedule.
Enhance customer service and streamline administrative process for municipal government.	Evaluating online forms solutions/service center to condense workflow process and enhance customer experience.



Finance Department

Big Lake Finance Department:

- Finance Director
- Accounting Clerk (payroll)/Deputy City Clerk
- Accounting Technician – Accounts Payable
- Accounting Technician – Accounts Receivable (utility billing)



Finance
CITY OF BIG LAKE

Activity Scope:

- The City finance director serves as the chief financial officer for the City of Big Lake
- The finance department conducts the financial affairs of the City of Big Lake in accordance with Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP)
- Asset management for the City’s capital assets
- Preparing and maintaining the City’s Capital Improvement Plan
- Working with financial consultants to always be looking at cost savings for the City
- Investment and debt management
- Review and implementation of internal controls
- Accounting for every financial transaction of the City including accounts payable, accounts receivable, and payroll
- Utility billing processing and collection
- Administers human resource duties, including benefits, for the City of Big Lake
- Preparation of the annual audited financial report
- Preparation of the annual budget document

Staffing Levels

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	4	4	4

Performance Measure	2021	2022	2023 Projected
City Bonding Rate	AA	AA	AA
Avg Rate of Return	4.4%	1.2%	2.0%
Accounts payable disbursements	2,710	2,658	2,650
Division Goal	Goal Objective/Task		
Update policies and manuals.	Review required documents and revise as necessary.		
Transparency of public finances	Provide meaningful and timely financial reports and information to council, commissions and other City departments as well as the general public on a monthly basis.		
GFOA award programs	Develop financial documents in a format to be eligible for review and award		

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

Mission Statement

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

Goals:

- Hold monthly meetings to make recommendations to the Big Lake City Council
- Work with the Joint Powers Board for all Big Lake Industrial Park activity
- Accomplish objectives of the Big Lake Economic Development Strategic Plan
- Work with business financing administrators to provide options for business expansion and new opportunities
- Continue to develop marketing materials/opportunities for the City

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	0.5	0.5	0.25
Number of Commissioners	7	7	7

Strategic Plan	Objectives
Market City of Big Lake	<ul style="list-style-type: none"> • Administer the Business Retention & Expansion Program (BR&E)
Market and Sell Industrial Park	<ul style="list-style-type: none"> • Appropriately stage the property (schedule lawn maintenance, install signage, etc.) • Direct market to Real Estate Brokers and Developers • Participate in relevant expos, site selector events, forums, conferences, etc.
Recognize BLEDA & City-owned commercial and residential property	<ul style="list-style-type: none"> • Cultivate a development/redevelopment plan for each parcel
Recognize privately-owned commercial/industrial property	<ul style="list-style-type: none"> • Cultivate a development/redevelopment plan for each parcel
Increase BLEDA community presence	<ul style="list-style-type: none"> • Maintain extensive knowledge of all business financing tools (federal, state, local, etc.) • Work in partnership with the Big Lake Finance Director to discover budgeting options for the BLEDA to consider • Author a successful Minnesota Investment Fund (MIF) Application to MnDEED • Invest time into building and expanding relationships with Big Lake partners • Administer the Big Lake EDA Revolving Loan Fund

Community Development: Planning Commission

Mission Statement

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

Goals

- Advise the City Council relating to land use topics
- Provide guidance to the City Council relating to long-range planning
- Promote collaboration with other committees, departments and agencies
- Provide a forum to educate and engage the public in the planning process
- Efficient processing of land development applications
- Prepare, maintain and implement the Comprehensive Plan
- Research and discuss new ideas and trends in land use planning
- Maintain the Zoning and Subdivision Ordinances

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	0.5	0.5	0.5
Number of Commissioners	7	7	7

Strategic Plan	Objectives
Full rewrite of Zoning and Subdivision Ordinances	<ul style="list-style-type: none"> • Partnership with a taskforce to review ordinances
Standardize roadway designs based on road classification	<ul style="list-style-type: none"> • Review adopted policies including the Comp. Plan, Complete Streets Plan, and official controls
Research Accessory Dwelling Units (ADU’s)	<ul style="list-style-type: none"> • Review adopted policies and ordinances • Review model ordinance language and area ordinances
Research parking requirements	<ul style="list-style-type: none"> • Review adopted policies and ordinances • Research trends, standards, and review model ordinance language and area ordinances
Assess the need for updates to the Comprehensive Plan	<ul style="list-style-type: none"> • Review sections under the purview of the Planning Commission • Facilitate the review of other sections
Align land use controls with adopted policies	<ul style="list-style-type: none"> • Rezone properties consistent with the Comprehensive Plan • Implement Comp Plan policies into the Zoning and Subdivision Ordinances



Community Development: Building / Planning and Zoning Operations

The Building Safety division is responsible for adopting and enforcing new and existing building codes, issuing permits, and performing all required inspections. The Planning division is responsible for facilitating the public and private improvement of property towards the city’s established vision using the comprehensive plan and zoning ordinance. The Zoning division is responsible for enforcing city ordinances to protect the quality of life and public health.

- Permit Applications
- Development Applications
- Conditional Use Permits
- Interim Use Permits
- Variance Requests
- Code Enforcement
- Code Amendments
- Comp. Plan Amendments
- Residential and Commercial Inspections
- Issuance of Certificates of Occupancy



Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	3.5	4.5	4.75

Performance Measure	2021	2022	2023 Projected
New Comm/Ind'l building permits issued	29	47	29
New Residential permits issued	90	28	40
Total number of permits issued	739	1689	1000
Land Use applications	21	7	10
Division Goal	Goal Objective/Task		
Streamline processes and reduce regulation	Continually evaluate processes for improvements to city permitting and reducing steps for residents and applicants.		
Comprehensive Plan	Review action steps outlined in the comprehensive plan and complete recommended rezoning and ordinance amendments to further the goals of the plan.		
Ensure that proposed construction complies with adopted codes and ordinances	Conduct plan review, issue permits, perform inspections, and investigate safety issues of construction projects and/or existing buildings.		
Ensure that Building Safety practices and activities align with the State Building Code and the Int'l Property Maintenance Code	Stay abreast and implement any revisions to the State Building Code and/or the IPMC.		
Ensure first-class customer service	Become proficient with new permitting software and equipment. Take advantage of new technology to be more efficient.		

Community Development: Recreation and Communication

The Recreation division is responsible for the administrative services of park planning, providing leisure programs for the community, and for the coordination park facility use. The Communication division is responsible for the distribution of important information to its citizens and staff about city news, projects, events, and more.

- Grant applications
- Farmers Market – Summer and Winter
- Coordinate the Big Lake Community Gardens
- Coordinate Movie in the Park and Music in the Park
- Strengthen partnership with Big Lake Schools ECFE programming
- Administer Senior Center room rental
- Administer Special Event Permits – Continue to find efficiency to promote events
- Coordinate park building reservations
- Coordinate the Big Lake Volunteer Program
- Regularly attend the Park Advisory Board meetings

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	1	1.5	1.5

Performance Measure	2021	2022	2023 Projected
Number of community events	33	38	38
Number of market vendors	31	30	30
Division Goal	Goal Objective/Task		
Grant applications	To expand recreational opportunities.		
Volunteer program	Seek weekly volunteers that will help make additional programming feasible.		
Enhance community awareness and engagement	Assist with multipurpose facility marketing and branding		



Police Department

The Police division is responsible for the protection of life and property and an atmosphere of community security through the deterrence of criminal activity by visible patrols; the enforcement of traffic laws; the apprehension of criminal offenders; emergency response services; and the delivery of other community services such as animal control and school liaison. The department provides for the investigation of criminal incidents and the apprehension of criminal offenders through the gathering, analysis, preservation, and presentation of evidence.

Mission Statement: *The members of the Big Lake Police Department display **Pride** in the community we are entrusted to protect, provide **Service** with compassion and dignity, and exhibit highest level of **Integrity** in all aspects of our lives.*

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Command	4	4	4
Number of Patrol Officers	7	7	7
Number of Investigators	2	2	2
Number of K-9 Officer	1	1	1
Number of Support Staff	2	2	2

Performance Measure	2021	2022 Projected	2023 Projected
Calls for service	10,710 (Covid)	12,000	12,000
Social media followers		13,000	14,000
Community involvement (events)	20	30	30
Division Goal	Goal Objective/Task		
Maintain professional staffing consistent with workload.	Recruit, retain, and properly train.		
Meet the potential increased training requirements set by legislation.	Fulfill training requirements from the Minnesota POST Board with regards to anticipated changes in police training requirements.		
Community safety	Continue to maintain our standing as one of the safest communities in Minnesota by diligently detecting and deterring criminal activities in our community. Continue to grow our abilities to respond with Emergency Management Services.		
Community engagement and outreach	Diligently provide educational, informational items to the public via Facebook, Twitter, and Nextdoor.com. Work diligently to grow engagement in our neighborhood block clubs, and the Night to Unite Event. Continue to seek opportunities to interact with the community including Big Lake Police Night to Unite, Music in the Park, Spudfest, with our Canine Unit, and other public venues. Continue to provide a transparent view of the Big Lake Police Department. Continue to grow community interaction in our interactive crime map. Continue to grow online services through @biglakepolice.com		

Fire Department

The Fire division is responsible for fire suppression to minimize personal injury, loss of life, and property damage. The department conducts fire inspections and reviews and recommends fire related items on building plans to comply with fire protection codes. The department provides fire education and prevention programs.

Big Lake Fire Department Staff:

- Fire Chief - 1
- Assistant Chief - 1
- Captains - 5
- Fire Fighters - 35
- Training Officer (Lt.)
- SCBA Officer
- Quarter Master (Lt.)



Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees (Paid on Call Fire fighters)	35	32	32

Performance Measure	2021	2022	2023 Projected
Call for Services	429	357	400
Division Goal	Goal Objective/Task		
Fiscal Responsibility	Continue to manage the Big Lake Fire Department Budget without compromising the life and safety of our residents and staff through prudent spending of budgetary dollars		
Public Safety Services	Provide quality service to the community 24/7 Maintain a well-trained staff of paid on call fire fighters Provide a very broad fire prevention program with a strong focus on public education and safety		
Ensure adequate coverage throughout the entire fire district	Improve outreach and recruitment to fill staffing needs		
Capital Improvement Plan	Continue to update the facilities, apparatus, and tools to keep staff safe and prideful of their department		

Public Works Department: Fleet, Streets & Parks

The Fleet Maintenance division is responsible for the repair and maintenance of the city equipment. The Street Maintenance division is responsible for maintaining city streets, sidewalks, boulevards, and the stormwater collection system. The Snow Removal budget provides for snow removal and for ice control on city streets, parking lots, and pathways. The Park Maintenance division is responsible for the maintenance of all city parks and facilities. These parks and facilities include playgrounds, shelters, and trails.

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	10.5	10.5	10.5
Number of Seasonal	5	7	7

Performance Measure	2021	2022 Estimated	2023 Projected
Miles of sidewalk	9.3	9.3	9.3
Crack seal miles	8 mi	10 mi	10 mi
Street sweeping	90 mi	90 mi	90 mi
Playgrounds	14	14	14
Vehicle repairs and services	20	24	48
Division Goal	Goal Objective/Task		
Maintain city fleet	Conduct routine preventative maintenance and equipment inspections. Conduct non-mission critical repairs in conjunction with scheduled services. Conduct, at a minimum, annual inspections on all equipment to include annual DOT inspections on all primary movers and trailers.		
Snow and Ice control	Meet / exceed approved timelines for snow removal. Continue to reduce road salt usage while maintaining safe winter driving surfaces through utilization of new equipment and applying BMPs for chemical application.		
Utilize Best Management Practice (BMP) to extend payment life.	Crack seal, pothole repair, mill and overlay, reclamation, and other procedures to maintain bituminous roadways, parking lots, and trails.		
Maintenance and improvements to park amenities and trails.	Conduct preventative to park amenities and trails.		
Maintain a safe park and recreation system.	Provide a safe, secure, clean and an aesthetic park environment.		



Street & Parks
CITY OF BIG LAKE

Public Works Department: Engineering

Services Provided:

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

Activities performed by Engineering include:

- Review land alteration, building and zoning permits for approval.
- Administer and implement the Federal Clean Water Act and City’s MS4 permit as needed.
- Update and revise the Pavement Management Plan.
- Execute the Capital Improvement Plan annually.
- Oversee right of way use and perform permit reviews and inspections.
- Monitor and permit lakeshore alteration activity.
- Inspect installation of infrastructure including water, sewer, and streets.
- Maintain and update mapping and GIS for City infrastructure and small utility.
- Secure grants to fund infrastructure improvements such as trails, parks, and transportation.

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	1.5	1.5	1.5

Performance Measure	2021	2022	2023 Projected
Number of right-a-way permits	105	70	100
Public Infrastructure Constructed	2.1 mi	3.5 mi	1.5 mi
Division Goal	Goal Objective/Task		
Quality infrastructure	Minimizes future costs for maintenance or replacement.		
Customer experience	Maintain high level of service responding to developer, resident and business owner inquiries.		
Collaboration with public agencies	Develop and maintain working relationship with other public agencies such as Big Lake Schools, Sherburne County, Township of Big Lake, and the State.		
Fiscal responsibility of public funds	Ensure the confidence of residents of Big Lake that services are provided in a thoughtful, efficient, and cost-effective manner.		
Community relationships	Develop and maintain working relationships with builders, developers, and contractors.		
Infrastructure responsibility	Ensure infrastructure improvements and developments are consistent with the 2018 Comprehensive Plan and 2020 ADA Transition Plan.		



Public Works Department: Water & Wastewater

The Water budget provides for the administration, operation, and maintenance of the water treatment system and wells for the treatment of water use for all household, commercial, and industrial customers. The Wastewater budget provides for the administration, operation, and maintenance of the sanitary sewer system and lift stations for the treatment of household, commercial, and industrial waste.

Mission Statement:

- Ensure environmental stewardship and public health by operating and maintaining the Water Treatment and Wastewater Treatment Plants, and associated storage and collection/distribution systems in accordance with Federal and State Laws
- Provide safe, healthy drinking water to the residents of Big Lake

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees	6	6	6

Performance Measure	2021	2022 Projected	2023 Projected
Gallons of safe drinking water	574,555,514	477,000,000	500,000,000
Treated wastewater (gal)	254,757,000	279,685,000	305,164,000
Number of wells	7	7	7
Number of lift stations	13	13	13
Average flow rate (wastewater)	485 gpm	532 gpm	581 gpm
Division Goal	Goal Objective/Task		
Maintain an efficient plant and collection system.	Ensure treatment plants are operated in accordance with Federal and State permit requirements and regulations. Ensure proactive preventative maintenance to enhance the life of the plants and to minimize outages. To effectively and efficiently treat, store and distribute water to meet the social, health, economic and environmental needs of the service area in a quality, customer focused, cost efficient and effective manner. Remove pollutants from the incoming wastewater while complying with all permits – water, air and land – and convert them to safe, disposable biosolids as sustainably and cost effectively as possible.		



Liquor Store

The Liquor budget provides for the total operation of the municipal liquor store as authorized by Minnesota State Law and the Big Lake City Council. The municipal liquor stores also generate revenue for transfer to other city funds.

Staffing Levels	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Employees – Full Time	3	3	4
Number of Employees – Part Time	18	19	19

Performance Measure	2021	2022	2023 Projected
Customer Count	196,951	185,000	190,000
Avg. Sale per Customer	\$28.69	\$29.00	\$29.50
Total Sales	\$5,634,708	\$5,623,585	5,280,241
Gross Profit %	28%	27%	24%
Labor Costs as % of Sales	9%	10%	15%
Division Goal	Goal Objective/Task		
Promote community value	Promote a unified "message" paired with liquor transfers and a better knowledge of where consumer dollars go.		
Improve customer service	Promote customer service through employee product knowledge to share with customers. Provide a quality selection at a fair price with excellent customer service. Work with vendors and local non-profits to increase sales through on and off-site tastings. Increase staff trainings to promote sales and customer service.		
Increase on-line store sales	Explore new strategies to improve messaging and establish customer base.		
Community activities	Promote spring and fall wine sales in conjunction with local organizations.		
Community education	Work with public entities to reduce underage drinking.		



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GENERAL FUND DETAIL BUDGET

Summary Budget

	Actual		Budget						
	2020	2021	2022	2023	+/- to last year	2024	2025	2026	2027
REVENUE									
Taxes	\$ 3,296,205	\$ 3,538,948	\$ 3,509,954	\$ 3,998,934	\$ 488,980	\$ 4,453,833	\$ 4,644,810	\$ 5,164,416	\$ 5,415,918
Special assessments	4,598	5,167	2,000	3,000	1,000	3,000	3,000	3,000	3,000
Licenses and permits	691,997	730,551	509,002	567,339	58,337	650,882	730,428	832,973	912,521
Intergovernmental revenues	510,368	473,421	454,284	467,790	13,506	467,961	468,143	468,335	468,539
Franchise Fees	436,739	444,204	434,762	447,903	13,141	450,303	452,703	455,103	457,503
Charges for services	286,333	283,444	271,887	264,585	(7,302)	267,467	270,361	273,308	276,277
Fines and forfeitures	50,942	47,332	61,000	62,100	1,100	64,100	66,250	68,250	70,250
Interest earnings	151,396	(138,686)	17,000	17,000	-	17,000	17,000	17,000	17,000
Contributions/Donations	24,051	16,103	3,000	4,500	1,500	4,500	4,500	4,500	4,500
Miscellaneous revenue	23,290	19,740	1,000	2,500	1,500	2,500	2,500	2,500	2,500
Transfer In from Other Funds	753,307	450,000	450,000	450,000	-	450,000	450,000	450,000	450,000
Total Current year revenues	6,229,226	5,870,224	5,713,889	6,285,651	571,762	6,831,546	7,109,695	7,739,385	8,078,009
Prior year Donations - Designed Fund Balance	18,619	7,906	10,000	10,000	-	2,186	-	-	-
TOTAL GENERAL FUND REVENUES BUDGET	\$ 6,247,845	\$ 5,878,130	\$ 5,723,889	\$ 6,295,651	\$ 571,762	\$ 6,833,732	\$ 7,109,695	\$ 7,739,385	\$ 8,078,009
EXPENDITURES									
Mayor/Council	\$ 30,000	\$ 31,867	\$ 33,857	\$ 32,956	\$ (901)	\$ 32,983	\$ 33,010	\$ 33,039	\$ 33,068
Planning and Zoning	157,804	167,432	185,092	207,068	21,976	219,416	230,429	242,083	254,416
Elections	25,605	9,048	29,300	2,000	(27,300)	34,100	1,500	29,600	1,500
Administration and Finance	845,802	559,701	589,830	573,857	(15,973)	599,786	626,363	654,508	684,327
IT - Computer/Software/Maintenance	86,530	90,881	108,809	125,225	16,416	114,651	118,279	119,472	115,567
BLCSC	66,391	64,962	67,409	67,407	(2)	70,041	72,889	75,971	79,309
EDA	94,630	97,040	113,737	164,375	50,638	173,484	182,275	191,578	201,423
Building Inspection	221,854	224,328	238,421	237,418	(1,003)	248,712	259,867	271,664	284,141
Engineering	85,414	86,329	100,898	104,564	3,666	110,172	115,329	120,782	126,550
Streets	590,946	498,131	614,116	626,889	12,773	666,075	707,050	751,384	799,370
Fleet Maintenance	-	123,619	177,450	189,154	11,704	197,986	207,405	217,361	227,884
Parks	606,119	514,999	525,007	615,865	90,858	648,429	676,850	707,057	739,167
Police	2,060,093	2,093,778	2,227,942	2,460,670	232,728	2,814,394	2,971,557	3,134,387	3,311,528
Fire	287,502	309,717	289,248	325,120	35,872	328,248	333,546	333,730	338,499
Community - Recreation	91,294	94,343	106,552	114,472	7,920	119,645	124,736	130,158	135,899
Transfers out	577,328	726,938	316,221	448,611	132,390	455,611	448,611	726,611	745,361
TOTAL GENERAL FUND EXPENDITURES	\$ 5,827,312	\$ 5,693,113	\$ 5,723,889	\$ 6,295,651	\$ 571,762	\$ 6,833,733	\$ 7,109,696	\$ 7,739,385	\$ 8,078,009
NET REVENUE OVER (UNDER) EXPENSE	\$ 420,533	\$ 185,017	\$ (0)	\$ (1)					
Unassigned Fund Balance - Projected	\$ 3,794,483	\$ 3,979,501	\$ 3,979,500	\$ 3,979,500		\$ 3,979,500	\$ 3,979,499	\$ 3,979,499	\$ 3,979,498
Percentage of Expenditures:									
Unassigned Fund Balance must remain 50%	66.29%	69.52%	63.21%	58.23%		55.97%	55.97%	51.42%	49.26%

General Fund Revenues Budget

Revenues

		2022-2023											
Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-010-3125	Land Use Revenue	\$ 21,944	\$ 41,752	\$ 25,239	\$ 15,867	\$ 15,867	\$ 25,877	\$ 10,010	63.09%	\$ 25,877	\$ 25,877	\$ 25,877	\$ 25,877
101-015-3101	RE & PP Taxes-Current	2,928,466	3,346,294	3,516,170	3,519,979	3,645,631	4,130,128	484,496	13.29%	4,690,866	4,888,107	5,414,321	5,672,797
	Less TIF	(84,553)	(85,399)		(86,253)	(87,116)	(87,987)	(871)	1.00%	(88,767)	(89,655)	(90,551)	(91,457)
101-015-3107	Less Township Repayment	(56,310)	(62,593)	(70,232)	(78,989)	(83,728)	(88,752)	(5,024)	6.00%	(94,077)	(99,722)	(105,705)	(112,047)
101-015-3102	RE & PP Taxes-Delinquent	43,867	57,652	69,646	25,000	25,000	30,000	5,000	20.00%	25,000	25,000	25,000	25,000
101-015-3104	RE & PP Tax - Abatements	-	(2,217)	(5,340)	(7,050)	(7,050)	(12,050)	(5,000)	70.92%	(107,050)	(107,050)	(107,050)	(107,050)
101-015-3108	Solar/Wind Production	1,960	1,764	2,096	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-015-3109	Penalty & Interest - Taxes	16,214	40,701	26,497	16,056	16,217	26,595	10,378	64.00%	26,861	27,130	27,401	27,675
101-015-3110	Market Value Homestead Credit	98	109	112	135	135	135	-		135	135	135	135
101-015-3155	Transfer In-Revenue	600,044	450,000	450,000	450,000	450,000	450,000	-		450,000	450,000	450,000	450,000
101-015-3160	Inter-Govt Revenue	2,059	2,342	5,696	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-015-3161	Clean-up Day / SCORE Grant	11,956	10,089	9,764	12,000	12,000	12,000	-		12,000	12,000	12,000	12,000
101-015-3180	Franchise Fees - Utilities	428,317	436,739	444,204	432,362	434,762	447,903	13,141	3.02%	450,303	452,703	455,103	457,503
101-015-3195	Sanitation License	1,050	1,200	1,050	1,050	1,050	1,050	-		1,050	1,050	1,050	1,050
101-015-3198	Dock Permits	3,500	3,500	3,500	3,500	3,500	3,500	-		3,500	3,500	3,500	3,500
101-015-3201	Peddler License/Permit	1,217	950	1,867	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-015-3202	Firework Permits	125	100	100	100	100	100	-		100	100	100	100
101-015-3205	License Investigation Fee	1,100	500	1,100	-	-	-	-		-	-	-	-
101-015-3210	Massage License	375	675	300	375	375	375	-		375	375	375	375
101-015-3211	Liquor License	30,100	30,667	29,750	30,100	30,100	30,100	-		30,100	30,100	30,100	30,100
101-015-3212	Liquor Violations	-	-	4,500	-	-	-	-		-	-	-	-
101-015-3213	Non-Intox/Off-Sale License	175	175	250	325	250	250	-		250	250	250	250
101-015-3218	Cigarette License	1,375	1,300	1,200	1,100	1,200	1,300	100	8.33%	1,300	1,300	1,300	1,300
101-015-3375	Miscellaneous Revenue	-	(34)	182	-	30	50	20	66.67%	30	-	-	-
101-015-3376	Insurance Proceeds & Dividends	2,416	5,556	14,644	1,000	1,000	2,500	1,500	150.00%	2,500	2,500	2,500	2,500
101-015-3385	Cash Over/Short	(195)	21	(1)	-	-	-	-		-	-	-	-
101-015-3411	Copies	36	20	4	30	10	10	-		10	10	10	10
101-015-3417	Assessment Searches	1,775	2,650	3,700	1,000	1,000	1,500	500	50.00%	1,500	1,500	1,500	1,500
101-015-3418	Administrative Charges	1	-	15	-	-	-	-		-	-	-	-
101-015-3513	Other Fines/Fees	1,248	690	-	200	200	200	-		200	200	200	200
101-015-3610	Prop Tx Paid Special Assessmnt	4,473	4,598	5,167	2,000	2,000	3,000	1,000	50.00%	3,000	3,000	3,000	3,000
101-015-3940	Lease/Rental Income	62,690	63,689	64,759	66,698	66,692	55,100	(11,592)	-17.38%	56,202	57,326	58,473	59,642
101-015-3950	Property Sales	50,000	-	700	-	-	-	-		-	-	-	-
101-015-3995	Unrealized Gain	147,844	115,158	(169,784)	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000
101-015-3999	Interest Earned	76,008	36,238	31,098	12,000	12,000	12,000	-		12,000	12,000	12,000	12,000
101-015-4151	Refunds & Reimbursements	1,900	250	49	500	500	500	-		500	500	500	500
101-015-4155	Reimbursements - Wellness Progr	430	303	225	200	200	200	-		200	200	200	200

General Fund Revenues Budget – (continued)

		2022-2023											
Account Number	Description	2019	2020	2021	2021	2022	2023			2024	2025	2026	2027
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Concept Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-015-4156	Credit Card Rebates	-	8,005	3,067	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000
101-020-3160	Intergovernmental	10,000	10,000	10,000	10,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-030-3221	Building Permits	450,245	208,021	255,663	140,000	150,000	162,777	12,777	8.52%	189,320	219,366	249,411	279,459
101-030-3222	State Surcharge on Bldg Pmts	14,875	14,911	17,880	12,000	13,000	14,000	1,000	7.69%	15,000	16,000	17,000	18,000
101-030-3229	Seed/Sod Escrow Permit	7,600	4,400	9,000	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000
101-030-3241	Building - Plan Review Fee	-	133,433	140,573	80,000	90,000	110,000	20,000	22.22%	140,000	170,000	200,000	230,000
101-030-3242	Building - Other Permits	-	137,264	145,802	100,000	110,000	135,000	25,000	22.73%	150,000	180,000	210,000	240,000
101-030-3250	Rental Inspection Fees - Multi Family	13,559	15,260	17,039	12,880	12,880	15,000	2,120	16.46%	15,000	15,000	15,000	15,000
101-030-3251	Rental License Fees - Single/Duplex	950	9,401	-	-	11,050	-	(11,050)	-100.00%	11,500	-	11,500	-
101-030-3375	Miscellaneous Revenue	1,445	1,460	5,245	1,200	1,200	1,750	550	45.83%	1,750	1,750	1,750	1,750
101-030-3418	Administrative Charges	90	75	35	25	25	25	-		25	25	25	25
101-030-3513	Other Fines/Fees	916	952	-	1,000	1,000	100	(900)	-90.00%	100	250	250	250
101-050-3160	Inter-Govt Revenue -	-	-	806	-	-	-	-		-	-	-	-
101-050-3161	Clean-up Day / SCORE Grant	35,369	59,199	40,763	50,000	50,000	40,000	(10,000)	-20.00%	40,000	40,000	40,000	40,000
101-050-3197	Compost Access Permit	1,260	1,725	190	1,000	100	100	-		100	100	100	100
101-050-3220	R-O-W Permit Fees	1,800	2,400	2,400	1,000	1,000	1,500	500	50.00%	1,000	1,000	1,000	1,000
101-050-3230	Donations from Organizations	-	-	-	-	-	-	-		-	-	-	-
101-050-3365	Road/Maintenance Aid	123,494	133,824	122,113	123,494	123,494	132,000	8,506	6.89%	132,000	132,000	132,000	132,000
101-050-3375	Miscellaneous Revenue	796	1,741	1,131	-	-	-	-		-	-	-	-
101-050-3412	City Maint. Services	10,994	8,426	2,511	12,000	7,500	5,000	(2,500)	-33.33%	5,000	5,000	5,000	5,000
101-050-3450	Street Light Fees	159,651	161,759	166,024	163,741	169,800	173,400	3,600	2.12%	175,200	177,000	178,800	180,600
101-050-4151	Refunds & Reimbursements	2,593	3,125	1,287	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500
101-050-4152	Resitution/Damage Payments	649	148	-	-	-	-	-		-	-	-	-
101-050-4154	Reimbursements - BL Township	-	230	-	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-055-3160	Inter-Govt Revenue	1,900	8,400	3,457	1,200	1,200	1,200	-		1,200	1,200	1,200	1,200
101-055-3196	Garden Plot Fees	300	500	1,110	500	1,110	1,110	-		1,110	1,110	1,110	1,110
101-055-3200	Vendor Fees/Licenses	-	-	120	100	100	100	-		100	100	100	100
101-055-3225	Park Permits-Seasonal- Resident	10,579	11,380	13,923	11,000	15,000	15,000	-		15,000	15,000	15,000	15,000

General Fund Revenues Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Adopted Budget	2022 Concept Budget	2023 Concept Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-055-3226	Park Permits-Daily	45,487	73,521	64,684	53,000	50,000	50,000	-		50,000	50,000	50,000	50,000
101-055-3231	Park Permits-Seasonal- Non-Res	10,626	13,917	11,036	11,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-055-3232	Park Event Fee	125	125	75	200	200	200	-		200	200	200	200
101-055-3940	Lease/Rental/CAM	1,710	1,350	2,040	750	1,200	1,200	-		1,200	1,200	1,200	1,200
101-055-4151	Refunds & Reimbursements	10,482	(18)	826	250	250	250	-		250	250	250	250
101-066-3233	Donations - Movie In the Park	4,700	3,000	3,000	3,000	3,000	1,500	(1,500)	-50.00%	1,500	1,500	1,500	1,500
101-2939	ECFE- Designed Fund Bal	9,695	6,257	7,906	10,000	10,000	10,000	-		2,186	-	-	-
101-075-3117	State Aid - Police	114,494	122,863	127,930	125,000	125,000	125,000	-		125,000	125,000	125,000	125,000
101-075-3160	Inter-Govt Revenue	35,890	31,487	18,782	14,000	12,000	12,000	-		12,000	12,000	12,000	12,000
101-075-3230	Donations from Organizations	14,406	13,728	5,344	-	-	-	-		-	-	-	-
101-075-3239	K-9 Unit Donations	8,118	2,040	4,752	-	-	3,000	3,000	100.00%	3,000	3,000	3,000	3,000
101-075-3240	K-9 Unit Sales	-	-	-	-	-	-	-		-	-	-	-
101-075-3375	Miscellaneous Revenue	2,685	1,637	4,247	2,500	2,500	2,500	-		2,500	2,500	2,500	2,500
101-075-3376	Insurance Proceeds & Dividends	2,197	4,499	-	-	-	-	-		-	-	-	-
101-075-3411	Copies	70	14	-	100	100	100	-		100	100	100	100
101-075-3430	Emergency Access Key Box	1,440	960	-	320	-	-	-		-	-	-	-
101-075-3511	Court Fines	40,467	32,460	32,412	46,800	46,800	48,800	2,000	4.27%	50,800	52,800	54,800	56,800
101-075-3512	Parking Fines	5,655	9,515	9,105	6,000	6,000	6,000	-		6,000	6,000	6,000	6,000
101-075-3513	Other Fines/Fees	6,500	7,325	5,815	7,000	7,000	7,000	-		7,000	7,000	7,000	7,000
101-075-3910	Sale of Fixed Assets	6,214	12,610	1,109	500	500	500	-		500	500	500	500
101-075-4151	Refunds & Reimbursements	-	593	5,454	-	-	-	-		-	-	-	-
101-075-4152	Resitution/Damage Payments	254	5,235	4,348	-	-	-	-		-	-	-	-
101-075-4200	Other Grant Proceeds	-	750	-	1,800	1,800	1,800	-		1,800	1,800	1,800	1,800
101-075-4210	Federal Grant Proceeds	3,146	716	(0)	1,800	1,800	1,800	-		1,800	1,800	1,800	1,800
101-075-4211	Towards Zero Deaths Grant	16,109	13,937	13,144	17,855	17,855	17,855	-		18,026	18,208	18,400	18,604
101-085-3118	State Aid - Fire	103,432	110,554	116,534	95,000	95,000	110,000	15,000	15.79%	110,000	110,000	110,000	110,000
101-085-3119	State Aid Fire Relief	3,000	1,744	4,000	3,000	3,000	3,000	-		3,000	3,000	3,000	3,000
		\$5,621,471	\$6,247,845	\$5,878,130	\$5,616,012	\$5,723,889	\$6,295,651	\$ 571,762	9.99%	\$6,833,732	\$7,109,695	\$7,739,385	\$8,078,009
		2019	2020	2021	2021	2022	2023			2024	2025	2026	2027
General Fund Expenditures:		\$ 5,297,501	\$ 5,827,312	\$ 5,693,113	\$ 5,616,012	\$ 5,723,889	\$ 6,295,651			\$ 6,833,733	\$ 7,109,696	\$ 7,739,385	\$ 8,078,009
General Fund Revenues:		5,621,471	6,247,845	5,878,130	5,616,012	5,723,889	6,295,651			6,833,732	7,109,695	7,739,385	8,078,009
Surplus / Deficit:		323,969	420,533	185,017	0	(0)	(0)			(0)	(0)	(0)	(1)
% of increase in Revenue over prior year budget					2021	2022	2023			2024	2025	2026	2027
					-10.11%	1.92%	9.99%			8.55%	4.04%	8.86%	4.38%
% of increase in Expenditures over prior year budget					2021	2022	2023			2024	2025	2026	2027
					-3.63%	1.92%	9.99%			8.55%	4.04%	8.86%	4.38%

General Fund Expenditures Budget

Expenditures

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-100-05-05-4002	Wages	\$ 24,800	\$ 23,800	\$ 25,400	\$ 25,200	\$ 27,000	\$ 27,000	\$ -		\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,897	1,821	1,821	1,928	1,928	1,928	-		1,928	1,928	1,928	1,928
101-100-05-05-4016	WC Insurance	69	73	82	77	89	113	24	26.97%	119	125	131	137
101-100-05-20-4170	Legal	1,342	-	1,550	500	100	100	-		100	100	100	100
101-100-05-25-4200	Printing- Newsletter	564	609	585	600	610	710	100	16.39%	710	710	710	710
101-100-05-25-4210	Operating Supplies	502	861	829	600	600	500	(100)	-16.67%	500	500	500	500
101-100-05-25-4212	Other Operations Expenses	355	-	18	500	500	250	(250)	-50.00%	250	250	250	250
101-100-05-25-4215	Uniforms/Clothing	44	-	7	100	150	100	(50)	-33.33%	100	100	100	100
101-100-05-25-4220	Advertising	222	36	143	300	300	250	(50)	-16.67%	250	250	250	250
101-100-05-25-4235	Postage	-	8	-	50	50	25	(25)	-50.00%	25	25	25	25
101-100-05-25-4238	Training/Schools	864	275	175	1,500	1,500	1,000	(500)	-33.33%	1,000	1,000	1,000	1,000
101-100-05-25-4240	Travel/Mileage	147	-	-	100	100	100	-		100	100	100	100
101-100-05-25-4243	Meals	298	262	412	200	200	150	(50)	-25.00%	150	150	150	150
101-100-05-25-4250	Liability Insurance	648	575	590	711	700	700	-		721	743	765	788
101-100-05-25-4257	Contractors Hired	1,800	1,650	225	1,800	-	-	-		-	-	-	-
101-100-05-25-4260	Subscriptions/Dues	30	30	30	30	30	30	-		30	30	30	30
101-100-10-05-4002	Wages	105,163	75,154	100,078	100,534	130,495	139,520	9,025	6.92%	147,891	156,765	166,171	176,141
101-100-10-05-4004	Overtime Wages	-	-	242	-	-	-	-		-	-	-	-
101-100-10-05-4008	Insurance Benefits (er)	11,466	4,714	8,564	7,697	12,144	17,982	5,838	48.07%	18,521	19,077	19,649	20,239
101-100-10-05-4009	HSA Accounts	2,250	1,000	2,000	1,650	2,700	2,700	-		2,700	2,700	2,700	2,700
101-100-10-05-4010	F.I.C.A./Medicare (er)	7,757	5,704	7,586	7,670	9,983	10,676	693	6.94%	11,314	11,992	12,712	13,475
101-100-10-05-4012	P.E.R.A. (er)	6,999	4,453	7,265	7,171	9,440	10,119	679	7.19%	11,831	12,541	13,294	14,091
101-100-10-05-4016	W/C Insurance	613	275	656	578	709	1,076	367	51.76%	1,141	1,209	1,282	1,358
101-100-10-05-4019	Wellness Plan	50	-	-	-	-	-	-		-	-	-	-
101-100-10-20-4140	Audit	320	334	364	361	361	365	4	1.11%	365	365	365	365
101-100-10-20-4150	Engineering	-	710	2,315	1,000	500	500	-		500	500	500	500
101-100-10-20-4170	Legal	16,962	14,065	12,982	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000
101-100-10-20-4180	Other Consultants	16,611	45,720	19,601	5,000	5,000	10,000	5,000	100.00%	10,000	10,000	10,000	10,000
101-100-10-25-4200	Printing-Newsletter etc	564	609	584	600	610	710	100	16.39%	710	710	710	710
101-100-10-25-4209	Recording Fees	92	-	-	100	100	100	-		100	100	100	100
101-100-10-25-4210	Operating Supplies	457	642	505	1,000	500	500	-		515	530	546	563
101-100-10-25-4212	Other Operations Expenses	-	54	532	100	50	50	-		50	50	50	50
101-100-10-25-4215	Uniforms/Clothing	43	98	-	100	100	100	-		100	100	100	100
101-100-10-25-4220	Advertising	1,490	1,358	1,301	1,500	1,500	1,500	-		1,545	1,591	1,639	1,688
101-100-10-25-4230	Telephone/Internet	716	438	1,210	850	1,200	1,800	600	50.00%	1,800	1,800	1,800	1,800
101-100-10-25-4235	Postage	824	846	691	500	500	500	-		500	500	500	500

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget			2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-100-10-25-4238	Training/Schools	592	-	10	2,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-100-10-25-4240	Travel/Mileage	-	25	-	500	250	250	-	-	250	250	250	250
101-100-10-25-4243	Meals	166	146	208	300	200	200	-	-	200	200	200	200
101-100-10-25-4250	Liability Insurance	918	760	590	1,071	1,000	650	(350)	-35.00%	683	717	752	790
101-100-10-25-4257	Contractors Hired	-	75	-	900	-	-	-	-	900	900	900	900
101-100-10-25-4260	Subscriptions/Dues	95	-	120	100	100	120	20	20.00%	120	120	120	120
101-100-10-25-4405	Motor Fuel	166	65	28	600	600	600	-	-	600	600	600	600
101-100-10-25-4413	Equipment/Accessories	-	16	-	50	50	50	-	-	50	50	50	50
101-100-10-25-4430	Vehicle Maintenance	1,053	543	-	1,200	1,000	1,000	-	-	1,030	1,061	1,093	1,126
101-100-11-10-4007	Wages (Elections)	-	20,201	2,664	3,000	21,000	-	(21,000)	-100.00%	23,000	-	21,000	-
101-100-11-10-4210	Operating Supplies	-	241	3,633	1,000	1,000	-	(1,000)	-100.00%	1,500	-	1,000	-
101-100-11-10-4212	Other Operations Expense	-	78	195	-	-	-	-	-	-	-	-	-
101-100-11-10-4220	Advertising	-	239	230	-	1,000	-	(1,000)	-100.00%	1,000	-	1,000	-
101-100-11-10-4238	Training/School	1,218	-	1,408	1,200	1,200	2,000	800	66.67%	1,500	1,500	1,500	1,500
101-100-11-10-4240	Travel/Mileage	-	817	167	-	800	-	(800)	-100.00%	800	-	800	-
101-100-11-10-4243	Meals	-	3,654	677	1,000	4,000	-	(4,000)	-100.00%	6,000	-	4,000	-
101-100-11-10-4255	Rent / Lease	-	375	75	100	300	-	(300)	-100.00%	300	-	300	-
101-100-11-71-4612	Capital Transfer Out - CIP 199	2,000	-	2,000	2,000	-	2,000	2,000	100.00%	-	2,000	-	2,000
101-100-15-05-4002	Wages	247,885	249,149	264,398	262,968	277,351	267,203	(10,148)	-3.66%	283,234	300,227	318,240	337,333
101-100-15-05-4004	Overtime Wages	-	-	11	-	-	-	-	-	-	-	-	-
101-100-15-05-4008	Insurance Benefits (er)	44,414	47,840	49,312	51,022	51,976	41,834	(10,142)	-19.51%	43,089	44,382	45,713	47,085
101-100-15-05-4009	HSA Accounts	1,142	891	938	750	1,500	1,995	495	33.00%	1,995	1,995	1,995	1,995
101-100-15-05-4010	F.I.C.A./Medicare (er)	17,384	17,465	18,507	20,119	21,218	20,444	(774)	-3.65%	21,667	22,967	24,345	25,806
101-100-15-05-4012	P.E.R.A. (er)	20,446	20,768	25,329	19,726	20,802	20,045	(757)	-3.64%	22,659	24,018	25,459	26,987
101-100-15-05-4016	W/C Insurance	3,164	3,004	3,411	3,215	3,684	4,952	1,268	34.42%	5,101	5,254	5,411	5,574
101-100-15-05-4019	Wellness Plan	223	718	228	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-100-15-20-4140	Audit	3,200	3,340	3,640	5,605	5,605	5,773	168	3.00%	5,773	5,773	5,773	5,773
101-100-15-20-4170	Legal- RATES INCREASE 2022	16,429	13,990	15,160	15,000	15,000	18,000	3,000	20.00%	18,000	18,000	18,000	18,000
101-100-15-20-4175	Assessing	26,250	27,642	26,290	28,274	29,122	29,000	(122)	-0.42%	29,870	30,766	31,689	32,640
101-100-15-20-4180	Other Consultants	2,883	1,122	10,706	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-100-15-25-4110	Bank Charges	6,873	10,140	11,455	10,000	12,300	12,000	(300)	-2.44%	12,360	12,731	13,113	13,506
101-100-15-25-4120	Real Estate Tax	3,384	3,364	3,260	3,465	3,569	-	(3,569)	-100.00%	-	-	-	-
101-100-15-25-4127	Sales Tax Paid - Refund Requested	-	(48)	5	-	-	-	-	-	-	-	-	-
101-100-15-25-4130	Computers/Software	-	-	193	-	-	-	-	-	-	-	-	-
101-100-15-25-4200	Printing-Newsletter etc	564	608	584	600	611	710	99	16.20%	710	710	710	710
101-100-15-25-4208	Copies	12,991	12,635	12,440	14,200	14,000	14,000	-	-	14,420	14,853	15,298	15,757
101-100-15-25-4209	Recording Fees/Settlement chgs	245	-	-	-	-	-	-	-	-	-	-	-
101-100-15-25-4210	Operating Supplies	6,881	6,379	8,512	8,200	9,000	8,500	(500)	-5.56%	8,500	8,500	8,500	8,500
101-100-15-25-4212	Other Operations Expenses	2,180	1,673	2,931	4,000	2,460	2,400	(60)	-2.44%	2,400	2,400	2,400	2,400

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019	2020	2021	2021	2022	2023	2022-2023		2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Adopted Budget	Final Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-100-15-25-4213	Safety Training/Expenses	-	3,836	1,918	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000
101-100-15-25-4215	Uniforms/Clothing	-	-	-	100	100	1,000	900	900.00%	500	500	500	500
101-100-15-25-4217	Cleaning Services	12,550	13,582	12,625	14,000	13,750	13,750	-		13,888	14,026	14,167	14,308
101-100-15-25-4220	Advertising	1,147	1,178	1,822	1,000	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000
101-100-15-25-4225	Sanitation/Garbage Removal	1,284	1,351	3,985	1,320	3,600	4,212	612	17.00%	4,254	4,297	4,340	4,383
101-100-15-25-4230	Telephone/Internet	12,208	12,361	12,012	12,155	12,144	12,360	216	1.78%	12,410	12,460	12,510	12,560
101-100-15-25-4235	Postage	3,287	3,360	3,035	3,500	3,332	3,200	(132)	-3.96%	3,232	3,264	3,297	3,330
101-100-15-25-4238	Training/Schools	7,219	1,534	1,468	10,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-100-15-25-4240	Travel/Mileage	1,108	542	138	2,600	2,000	2,000	-		2,000	2,000	2,000	2,000
101-100-15-25-4243	Meals	257	110	123	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-100-15-25-4250	Liability Insurance	7,300	6,979	7,226	7,300	7,300	7,600	300	4.11%	7,676	7,753	7,830	7,909
101-100-15-25-4257	Contractors Hired	7,548	-	-	-	-	-	-		-	-	-	-
101-100-15-25-4260	Subscriptions/Dues	11,996	12,917	12,829	15,000	15,000	15,000	-		15,150	15,302	15,455	15,609
101-100-15-25-4300	Awards - Employee Los	-	145	-	100	100	100	-		100	100	100	100
101-100-15-25-4413	Equipment/Accessories	1,835	1,691	2,251	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-100-15-25-4430	Vehicle Maintenance	-	20	927	-	500	500	-		515	530	546	563
101-100-15-25-4540	Repair/Maintenance Buildings	5,336	7,589	13,089	9,000	9,000	9,000	-		9,270	9,548	9,835	10,130
101-100-15-25-4545	Repair/Maintenance Equipment	3,518	3,508	1,074	4,000	1,000	1,000	-		1,030	1,061	1,093	1,126
101-100-15-25-4570	Electricity	16,954	15,518	15,982	16,200	16,346	17,981	1,635	10.00%	19,779	21,757	23,933	26,326
101-100-15-25-4580	Natural Gas	5,366	3,833	4,864	6,000	6,000	6,180	180	3.00%	6,365	6,556	6,753	6,956
101-100-15-25-4582	Solar Credit	51	164	(29)	(500)	(100)	(100)	-		(101)	(102)	(103)	(104)
101-100-15-25-4590	Water/Sewer Utilities	2,306	4,941	5,733	5,468	6,562	7,218	656	10.00%	7,940	8,734	9,607	10,568
101-100-15-85-4612	Transfers Out - Debt Service	7,150	7,831	7,831	7,831	7,831	-	(7,831)	-100.00%	-	-	-	-
101-100-15-71-4612	Transfers Out - CIP- 196 - Street Maintenance/projects	546,996	304,033	608,413	199,656	200,000	270,000	70,000	35.00%	270,000	270,000	550,000	650,000
101-100-15-71-4612	Transfers Out - to Fund 141 for IFL to Sewer	-	25,000	25,000	25,000	25,000	25,000	-		25,000	25,000	25,000	25,000
101-100-92-05-4002	Emergency Management Wages/Fringe	-	54,894	-	-	-	-	-		-	-	-	-
101-100-92-25-4251	Emergency Management Operating Exp	-	275,069	1,319	-	-	-	-		-	-	-	-
101-100-20-05-4002	Wages **	8,447	5,909	5,383	6,403	4,167	4,329	162	3.89%	4,589	4,864	5,156	5,465
101-100-20-05-4008	Insurance **	713	526	508	599	422	180	(242)	-57.35%	185	191	197	203
101-100-20-05-4009	HSA **	13	28	13	30	-	30	30	100.00%	30	30	30	30
101-100-20-05-4010	F.I.C.A./Medicare (er) **	477	300	325	341	320	335	15	4.69%	355	376	399	423
101-100-20-05-4012	P.E.R.A. (er) **	414	273	296	300	313	328	15	4.79%	349	372	396	422
101-100-20-05-4013	P.E.R.A. - Police/Fire (er) **	395	392	189	433	1	1	0	6.75%	1	1	1	1

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-100-20-20-4170	Legal	-	-	-	-	-	-	-	-	-	-	-	-
101-100-20-25-4120	Real Estate Taxes	-	-	-	-	-	-	-	-	-	-	-	-
101-100-20-25-4210	Operating Supplies	1,609	1,129	506	1,000	1,000	1,000	-	1,030	1,061	1,093	1,126	
101-100-20-25-4212	Other Operating Costs	406	312	-	500	500	250	(250)	258	265	273	281	
101-100-20-25-4217	Cleaning Services	13,558	12,854	12,855	14,000	13,165	13,000	(165)	13,130	13,261	13,394	13,528	
101-100-20-25-4225	Sanitation /Garbage	1,371	1,502	2,727	1,800	2,100	2,400	300	2,400	2,400	2,400	2,400	
101-100-20-25-4250	Liability Insurance	4,722	5,387	5,345	5,548	5,826	5,749	(77)	6,036	6,338	6,655	6,988	
101-100-20-25-4257	Contractor Hired	-	-	-	500	500	-	(500)	-	-	-	-	
101-100-20-25-4370	Grounds Maintenance - HIRED	1,932	2,798	1,115	1,500	1,500	500	(1,000)	500	500	500	500	
101-100-20-25-4375	Snow Removal - PW/Hired	-	-	-	500	500	500	-	500	500	500	500	
101-100-20-25-4413	Equipment/Accessories - Library	670	1,194	4,994	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000	
101-100-20-25-4540	Repair/Maintenance Buildings	11,405	12,837	9,597	12,500	12,000	12,000	-	12,000	12,000	12,000	12,000	
101-100-20-25-4540	Repair/Maintenance Buildings - PW **	-	-	-	-	-	-	-	-	-	-	-	
101-100-20-25-4545	Repair/Maintenance Equipment	1,097	1,412	-	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	
101-100-20-25-4570	Electricity	10,261	13,095	12,501	12,495	12,495	13,745	1,250	15,120	16,631	18,295	20,124	
101-100-20-25-4580	Natural Gas	4,308	3,778	4,653	5,202	5,000	5,100	100	5,202	5,306	5,412	5,520	
101-100-20-25-4590	Water/Sewer Utilities	3,001	2,665	3,955	4,921	3,600	3,960	360	4,356	4,792	5,271	5,798	
101-100-25-05-4002	Wages	81,731	64,910	68,011	78,449	74,235	109,094	34,859	115,640	122,578	129,933	137,729	
101-100-25-05-4004	Overtime Wages	-	-	242	-	300	300	-	309	318	328	338	
101-100-25-05-4008	Insurance Benefits (er)	9,099	5,217	5,072	4,947	5,747	14,945	9,198	15,393	15,855	16,331	16,821	
101-100-25-05-4009	HSA Accounts	1,531	949	950	900	1,050	300	(750)	300	300	300	300	
101-100-25-05-4010	F.I.C.A./Medicare (er)	6,038	4,939	5,192	6,004	5,679	8,348	2,669	8,846	9,377	9,940	10,536	
101-100-25-05-4012	P.E.R.A. (er)	5,927	4,632	4,851	5,625	5,307	7,923	2,616	9,251	9,806	10,395	11,018	
101-100-25-05-4016	W/C Insurance	1,884	1,684	1,979	1,865	2,138	3,759	1,621	3,985	4,224	4,477	4,746	
101-100-25-05-4017	Unemployment Benefits	-	-	7	-	-	-	-	-	-	-	-	
101-100-25-05-4019	Wellness Program	50	-	-	-	-	-	-	-	-	-	-	
101-100-25-20-4140	Audit	640	668	728	721	721	721	-	721	721	721	721	
101-100-25-20-4150	Engineering	-	-	16	-	-	-	-	-	-	-	-	
101-100-25-20-4170	Legal	3,008	2,154	3,807	3,500	3,000	3,000	-	3,000	3,000	3,000	3,000	
101-100-25-20-4180	Other Consultants	-	-	-	1,000	500	500	-	500	500	500	500	
101-100-25-25-4127	Sales Tax Paid - Refund Pdge	-	(5)	-	-	-	-	-	-	-	-	-	
101-100-25-25-4200	Printing - Newsletter etc	564	609	584	600	610	710	100	710	710	710	710	
101-100-25-25-4201	Annexation	171	377	432	500	250	250	-	250	250	250	250	
101-100-25-25-4209	Recording Fees/Settlement	184	92	-	-	100	100	-	100	100	100	100	
101-100-25-25-4210	Operating Supplies	936	876	799	1,000	750	750	-	773	796	820	844	
101-100-25-25-4212	Other Operations Expense	144	100	-	200	200	200	-	200	200	200	200	

General Fund Expenditures Budget – (continued)

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	2022-2023		2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
								\$ Change	% Change				
101-100-25-25-4215	Uniforms/Clothing	-	40	-	100	100	100	-	-	100	100	100	100
101-100-25-25-4220	Advertising	27	59	-	200	200	200	-	-	200	200	200	200
101-100-25-25-4230	Telephone/Internet	600	600	600	600	600	600	-	-	600	600	600	600
101-100-25-25-4235	Postage	77	94	27	100	100	100	-	-	100	100	100	100
101-100-25-25-4238	Training/Schools	2,192	1,154	482	2,500	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-100-25-25-4240	Travel/Mileage	28	-	-	250	100	100	-	-	100	100	100	100
101-100-25-25-4243	Meals	166	161	163	300	300	300	-	-	300	300	300	300
101-100-25-25-4250	Liability Insurance	648	576	590	600	600	630	30	5.00%	662	695	729	766
101-100-25-25-4257	Contractors Hired	3,125	-	-	-	-	-	-	-	-	-	-	-
101-100-25-25-4260	Subscriptions/Dues	415	547	295	770	1,000	1,295	295	29.50%	1,295	1,295	1,295	1,295
101-100-25-25-4300	Awards - Employee LOS	-	30	-	50	50	50	-	-	50	50	50	50
101-100-25-25-4395	Signs/Banners	-	-	435	-	-	-	-	-	-	-	-	-
101-100-25-25-4413	Equipment/Accessories	111	52	-	500	100	100	-	-	100	100	100	100
101-100-25-26-4222	Marketing - Communications	1,254	4,115	678	4,000	6,000	6,000	-	-	6,000	6,000	6,000	6,000
101-100-25-26-4224	Marketing - Event	1,100	-	1,100	1,100	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-100-25-71-4612	Capital Transfers to Fund 199 - Computer Fund	-	-	464	-	-	-	-	-	-	-	-	-
101-100-30-05-4002	Wages	107,625	99,056	121,693	144,462	140,747	150,241	9,494	6.75%	159,255	168,811	178,939	189,676
101100-30-05-4003	Wages - WC Supplement	-	-	3,151	-	-	-	-	-	-	-	-	-
101-100-30-05-4004	Overtime Wages	-	347	1,694	-	500	500	-	-	500	500	500	500
101-100-30-05-4008	Insurance Benefits (er)	12,929	14,815	24,810	24,463	26,379	12,404	(13,975)	-52.98%	12,776	13,159	13,554	13,961
101-100-30-05-4009	HSA Accounts	1,050	1,056	1,100	1,050	1,200	1,200	-	-	1,200	1,200	1,200	1,200
101-100-30-05-4010	F.I.C.A./Medicare (er)	8,054	7,162	8,619	11,053	10,768	11,497	729	6.77%	11,493	11,493	11,493	11,493
101-100-30-05-4012	P.E.R.A. (er)	7,446	7,413	9,490	10,837	10,556	11,270	714	6.76%	12,740	13,505	14,315	15,174
101-100-30-05-4016	W/C Insurance	308	334	611	696	390	1,075	685	175.64%	1,140	1,208	1,280	1,357
101-100-30-05-4019	Wellness Program	50	-	-	-	-	-	-	-	-	-	-	-
101-100-30-20-4140	Audit	640	668	728	721	721	721	-	-	721	721	721	721
101-100-30-20-4170	Legal	375	-	-	100	100	100	-	-	100	100	100	100
101-100-30-25-4127	Sales Tax Paid - Refund Pctng	-	(1)	-	-	-	-	-	-	-	-	-	-
101-100-30-25-4200	Printing - Newsletter	564	608	584	600	610	710	100	16.39%	710	710	710	710
101-100-30-25-4210	Operating Supplies	1,418	1,136	1,494	1,500	1,200	1,500	300	25.00%	1,545	1,591	1,639	1,688
101-100-30-25-4212	Other Operations Expenses	1,910	1,426	132	200	500	200	(300)	-60.00%	200	200	200	200
101-100-30-25-4215	Uniforms/Clothing	-	68	-	250	100	100	-	-	100	100	100	100
101-100-30-25-4230	Telephone/Internet	938	473	943	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-100-30-25-4235	Postage	124	444	190	500	500	250	(250)	-50.00%	258	265	273	281
101-100-30-25-4238	Training/Schools	1,026	-	930	2,000	1,000	2,000	1,000	100.00%	2,000	2,000	2,000	2,000
101-100-30-25-4240	Travel/Mileage	349	-	140	300	300	300	-	-	300	300	300	300

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-100-30-25-4243	Meals	-	-	19	50	50	50	-		50	50	50	50
101-100-30-25-4250	Liability Insurance	738	661	703	800	800	800	-		840	882	926	972
101-100-30-25-4257	Contractors Hired	37,995	70,715	28,756	28,000	25,000	25,400	400	1.60%	25,654	25,911	26,170	26,431
101-100-30-25-4260	Subscriptions/Dues	100	466	283	430	500	500	-		500	500	500	500
101-100-30-25-4300	Awards - Employee LOS	-	-	70	-	-	-	-		-	-	-	-
101-100-30-25-4405	Motor Fuel	395	407	785	1,000	1,000	1,000	-		1,030	1,061	1,093	1,126
101-100-30-25-4412	State Sur Charge Bldg Permit	14,255	14,280	17,137	12,000	12,000	13,000	1,000	8.33%	13,000	13,000	13,000	13,000
101-100-30-25-4413	Equipment/Accessories	768	20	-	1,000	1,000	100	(900)	-90.00%	100	100	100	100
101-100-30-25-4430	Vehicle Maintenance	-	300	266	2,500	1,500	1,500	-		1,500	1,500	1,500	1,500
101-105-15-20-4129	Computer Consultant	31,167	34,000	34,000	36,720	36,000	36,000	-		36,720	37,454	38,203	38,968
101-105-15-20-4133	Computer Maintenance	879	595	65	-	-	-	-		-	-	-	-
101-105-75-20-4133	Computer Maintenance	250	-	-	-	-	-	-		-	-	-	-
101-105-05-25-4130	Computers & Software	28	93	-	-	-	-	-		-	-	-	-
101-105-10-25-4130	Computers & Software	14	560	14	-	-	-	-		-	-	-	-
101-105-10-25-4130	Software-code codification services	-	-	-	-	-	15,000	15,000	100.00%	5,000	5,000	5,000	5,000
101-105-15-25-4130	Computers/Software -Wire Access Points (3 yr)	7,305	7,845	16,193	-	-	-	-		-	2,000	-	-
101-105-15-25-4130	Software - Symantec Antivirus	-	-	-	1,000	-	-	-		-	-	-	-
101-105-15-25-4130	Software - VMWare	-	-	-	250	250	250	-		250	250	250	250
101-105-15-25-4130	Software - Spam Filter (Marco)	-	-	-	-	288	288	-		288	288	288	288
101-105-15-25-4130	Software - Cisco Firewall Support (Marco)	-	-	-	-	250	250	-		250	250	250	250
101-105-15-25-4130	Software - DigiCert - email certificate 3 years	-	-	-	-	-	-	-		-	2,500	-	-
101-105-15-25-4130	Software - DROP BOX	-	-	-	-	-	120	120	100.00%	120	120	120	120
101-105-15-25-4130	Software - ZOOM	-	-	-	-	-	161	161	100.00%	161	161	161	161
101-105-15-25-4130	Software - NETWORK SOLUTION - DOMAIN- 5 Y	-	-	-	-	-	-	-		-	-	-	185
101-105-15-25-4130	Software - Laserfiche	-	-	-	800	800	7,200	6,400	800.00%	7,200	7,200	7,200	7,200
101-105-15-25-4130	Software - CivicSystem	-	-	-	13,000	13,000	13,000	-		13,000	13,000	13,000	13,000
101-105-15-25-4130	Software - Backup	-	-	-	6,000	6,000	2,000	(4,000)	-66.67%	2,000	2,000	2,000	2,000
101-105-15-25-4130	Software - Thawte SSI Web Service - DigiCert 3 yr	-	-	-	-	700	-	(700)	-100.00%	700	-	700	-
101-105-15-25-4130	Software - BitDefender 19.80/80 new 2020 out of 194	-	-	-	-	-	3,200	3,200	100.00%	-	-	3,200	-
101-105-15-25-4130	Software - Liftoff	-	-	-	7,000	7,000	-	(7,000)	-100.00%	-	-	-	-
101-105-52-25-4130	Software - Fleet/Equipment maint	-	-	1,440	1,500	1,500	1,500	-		1,500	1,500	1,500	1,500
101-105-55-25-4130	Software - CloudEase Parking	-	-	-	500	500	750	250	50.00%	750	750	750	750
101-105-25-25-4130	Computers/Software - DROP BOX	28	411	-	-	-	-	-		-	-	-	-
101-105-30-25-4130	Computers/Software - Permit Works	3,114	3,178	3,085	-	-	3,100	3,100	100.00%	3,100	3,100	3,100	3,100
101-105-40-25-4130	Software - Auto Cad	1,546	1,630	-	1,700	1,700	1,700	-		1,700	1,700	1,700	1,700
101-105-50-25-4130	Software - Symantec Antivirus	190	147	-	200	-	-	-		-	-	-	-
101-105-55-25-4130	Software-wire wireless router	910	2,822	-	-	1,000	-	(1,000)	-100.00%	1,000	-	1,000	-
101-105-55-25-4130	Software - Ring Protect - Lakeside Park	-	-	-	-	-	200	200	100.00%	200	200	200	200
101-105-56-25-4130	Software - Camva software	-	32	-	-	-	200	200	100.00%	200	200	200	200

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-105-75-25-4130	Software - Liftoff	6,793	7,168	5,438	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000
101-105-75-25-4130	Software - ScheduleAnywhere	-	-	-	-	-	500	500	100.00%	500	500	500	500
101-105-75-25-4130	Software - WRIKE Investigator	-	-	-	-	-	-	-		-	-	-	-
101-105-75-25-4130	Software - SAFE CLOUD CAL LICENSE (TRACKE	-	-	-	-	-	1,336	1,336	100.00%	1,450	1,450	1,450	1,450
101-105-15-25-4131	Security Assess Card System	-	1,427	2,344	1,391	1,400	1,400	-		1,442	1,485	1,530	1,576
101-105-15-25-4131	Security - Ring Storage	-	-	-	2,500	2,250	-	(2,250)	-100.00%	-	-	-	-
101-105-75-25-4132	Electronic Data	9,225	20,535	20,467	20,160	23,746	23,800	54	0.23%	23,800	23,800	23,800	23,800
101-105-75-25-4132	Electronic Data-CJDN CONNECT (SHERBURNE CT	-	-	-	-	-	720	720	100.00%	720	720	720	720
101-105-15-25-4134	Website	4,800	4,800	7,425	7,425	7,425	7,550	125	1.68%	7,600	7,650	7,650	7,650
101-105-15-25-4413	Equipment	20	799	410	3,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-105-55-25-4413	Equipment	-	300	-	-	-	-	-		-	-	-	-
101-105-75-25-4413	Equipment	-	188	-	-	-	-	-		-	-	-	-
101-105-05-71-4612	Capital Transfers to Fund 194 - Computer Fund	-	8,400	-	-	-	-	-		9,000	-	-	-
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund	5,000	15,000	9,840	9,840	10,000	10,000	-		10,000	10,000	10,000	10,000
101-105-75-71-4612	Capital Transfers to Fund 199 - Computer Fund	3,000	-	-	-	-	-	-		-	-	-	-
101-200-40-05-4002	Wages	23,052	57,140	54,557	66,580	60,532	63,943	3,411	5.64%	67,780	71,846	76,157	80,727
101-200-40-05-4004	Overtime Wages	-	50	575	-	500	500	-		515	530	546	563
101-200-40-05-4008	Insurance Benefits (er)	5,756	7,507	7,869	7,791	8,796	9,045	249	2.83%	9,316	9,596	9,884	10,180
101-200-40-05-4009	HSA Accounts	-	203	200	150	300	300	-		300	300	300	300
101-200-40-05-4010	F.I.C.A./Medicare (er)	4,912	4,466	3,893	5,097	4,631	4,893	262	5.66%	5,185	5,496	5,826	6,176
101-200-40-05-4012	P.E.R.A. (er)	1,494	3,952	3,851	4,639	4,159	4,382	223	5.36%	5,422	5,748	6,093	6,458
101-200-40-05-4016	WC Insurance	613	275	656	417	709	1,076	367	51.76%	1,130	1,186	1,246	1,308
101-200-40-05-4019	Wellness Plan	50	-	-	-	-	-	-		-	-	-	-
101-200-40-20-4140	Audit	320	334	364	361	361	361	-		361	361	361	361
101-200-40-20-4150	Engineering	16,479	6,576	10,016	10,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-200-40-20-4170	Legal	-	-	434	-	-	500	500	100.00%	500	500	500	500
101-200-40-25-4127	Sales Tax Paid - Refund Pdng	-	(3)	-	-	-	-	-		-	-	-	-
101-200-40-25-4200	Printing-Newsletter etc	564	608	584	600	610	710	100	16.39%	710	710	710	710
101-200-40-25-4210	Operating Supplies	510	770	859	1,500	1,000	1,000	-		1,030	1,061	1,093	1,126
101-200-40-25-4212	Other Operations Expenses	-	457	-	500	500	250	(250)	-50.00%	250	250	250	250
101-200-40-25-4215	Uniforms/Clothing	26	-	16	50	50	50	-		50	50	50	50
101-200-40-25-4220	Advertising	-	-	-	50	50	50	-		50	50	50	50
101-200-40-25-4230	Telephone/Internet	600	600	600	600	600	1,104	504	84.00%	1,104	1,104	1,104	1,104
101-200-40-25-4235	Postage	11	227	-	25	250	50	(200)	-80.00%	50	50	50	50
101-200-40-25-4238	Training/Schools	273	522	235	1,000	1,000	750	(250)	-25.00%	750	750	750	750
101-200-40-25-4240	Travel/Mileage	301	-	-	500	250	100	(150)	-60.00%	100	100	100	100
101-200-40-25-4243	Meals	-	-	-	100	100	100	-		100	100	100	100
101-200-40-25-4250	Liability Insurance	1,062	712	909	1,100	1,100	1,100	-		1,133	1,167	1,202	1,238
101-200-40-25-4260	Subscriptions/Dues	-	523	-	500	600	500	(100)	-16.67%	500	500	500	500
101-200-40-25-4405	Motor Fuel	228	274	700	1,200	1,200	1,200	-		1,236	1,273	1,311	1,351
101-200-40-25-4413	Equipment/Accessories	43	-	-	1,000	500	500	-		500	500	500	500

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019	2020	2021	2021	2022	2023	2022-2023		2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Adopted Budget	Final Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-200-40-25-4430	Vehicle Maintenance	160	221	13	2,500	2,500	1,500	(1,000)	-40.00%	1,500	1,500	1,500	1,500
101-200-40-25-4545	Repair/Maintenance Equipment	-	-	-	600	600	600	-		600	600	600	600
101-200-50-05-4002	Wages	164,663	145,323	133,222	134,503	134,909	144,454	9,545	7.08%	153,121	162,309	172,047	182,370
101-200-50-05-4003	Wages - WC Supplement	-	745	-	-	-	-	-		-	-	-	-
101-200-50-05-4004	Overtime Wages	1,360	223	1,109	5,291	4,992	5,302	310	6.21%	5,620	5,957	6,315	6,694
101-200-50-05-4006	On Call Pay	12,700	9,929	9,699	14,850	14,850	14,850	-		14,850	14,850	14,850	14,850
101-200-50-05-4008	Insurance Benefits (er)	7,048	7,715	6,877	10,254	6,204	6,441	237	3.82%	7,085	7,794	8,573	9,430
101-200-50-05-4009	HSA Accounts	75	12	767	-	750	750	-		750	750	750	750
101-200-50-05-4010	F.I.C.A./Medicare (er)	13,081	11,479	10,504	11,836	11,839	12,595	756	6.39%	13,280	14,008	14,781	15,599
101-200-50-05-4012	P.E.R.A. (er)	12,876	11,534	10,803	11,602	11,607	12,348	741	6.38%	13,887	14,649	15,457	16,313
101-200-50-05-4016	WC Insurance	24,143	25,279	27,824	26,743	30,050	31,783	1,733	5.77%	33,690	35,711	37,854	40,125
101-200-50-05-4017	Unemployment Benefits	-	-	134	-	-	-	-		-	-	-	-
101-200-50-05-4019	Wellness Plan	150	-	-	-	-	-	-		-	-	-	-
101-200-50-05-4020	Union Insurance	27,993	29,429	22,478	20,658	21,150	22,879	1,729	8.17%	24,023	25,224	26,485	27,810
101-200-50-20-4140	Audit	3,200	3,340	3,640	3,605	3,605	3,605	-		3,605	3,605	3,605	3,605
101-200-50-20-4150	Engineering	2,040	-	204	5,000	2,000	500	(1,500)	-75.00%	500	500	500	500
101-200-50-20-4170	Legal	-	248	-	300	300	300	-		300	300	300	300
101-200-50-20-4185	Other Consult-Med Exams	725	902	198	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-200-50-25-4127	Sales Tax Paid - Refund Pdgn	-	(109)	-	-	-	-	-		-	-	-	-
101-200-50-25-4200	Printing - newsletter	564	608	584	600	610	710	100	16.39%	710	710	710	710
101-200-50-25-4208	Copies	-	1,390	1,667	3,400	1,680	1,780	100	5.95%	1,780	1,780	1,780	1,780
101-200-50-25-4210	Operating Supplies	7,360	2,981	5,809	8,500	7,500	7,500	-		7,875	8,269	8,682	9,116
101-200-50-25-4212	Other Operations Expenses	1,728	2,018	1,114	2,000	2,000	2,000	-		2,000	2,000	2,000	2,000
101-200-50-25-4215	Uniforms/Clothing	2,376	3,459	1,189	3,300	1,950	1,200	(750)	-38.46%	1,200	1,200	1,200	1,200
101-200-50-25-4218	Boots/Shoes - per Union Contract	-	-	800	-	1,300	1,300	-		1,300	1,300	1,300	1,300
101-200-50-25-4220	Advertising	53	248	-	200	250	250	-		250	250	250	250
101-200-50-25-4225	Sanitation/Garbage Removal	1,786	2,473	2,622	1,920	4,200	3,120	(1,080)	-25.71%	3,432	3,775	4,153	4,568
101-200-50-25-4230	Telephone/Internet	5,302	6,725	9,331	5,400	5,904	6,000	96	1.63%	6,000	6,000	6,000	6,000
101-200-50-25-4230	Telephone/Internet - new Ipad for EE	-	-	-	1,680	3,360	2,880	(480)	-14.29%	3,360	3,360	3,360	3,360
101-200-50-25-4235	Postage	869	179	1,644	800	800	500	(300)	-37.50%	500	500	500	500
101-200-50-25-4238	Training/Schools	783	394	120	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-200-50-25-4240	Travel/Mileage	200	57	-	200	200	200	-		200	200	200	200
101-200-50-25-4243	Meals	-	123	-	200	200	200	-		200	200	200	200

General Fund Expenditures Budget – (continued)

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	2022-2023		2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
								\$ Change	% Change				
101-200-50-25-4250	Liability Insurance	13,736	12,732	12,353	13,650	13,650	13,402	(248)	-1.82%	14,072	14,776	15,515	16,290
101-200-50-25-4255	Rent/Lease	182	-	247	1,500	1,000	500	(500)	-50.00%	500	500	500	500
101-200-50-25-4257	Contractors Hired	8,937	14,461	9,099	15,000	15,000	10,000	(5,000)	-33.33%	10,000	10,000	10,000	10,000
101-200-50-25-4260	Subscriptions/Dues	117	724	199	1,000	1,000	440	(560)	-56.00%	440	440	440	440
101-200-50-25-4260	Subscriptions/Dues-800 MHZ RADIOS	-	-	-	-	-	560	560	100.00%	560	560	560	560
101-200-50-25-4300	Awards - Employee LOS	145	45	60	100	100	100	-	-	100	100	100	100
101-200-50-25-4315	Compost/Woodchipper	29,360	60,929	36,897	50,000	50,000	40,000	(10,000)	-20.00%	40,000	40,000	40,000	40,000
101-200-50-25-4320	Sand/Salt	54,500	36,445	26,641	55,000	60,000	60,000	-	-	66,000	72,600	79,860	87,846
101-200-50-25-4325	Class 5	685	1,289	91	500	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-200-50-25-4330	Rock	-	-	-	-	-	-	-	-	-	-	-	-
101-200-50-25-4335	Stripping	9,836	2,767	190	11,000	11,000	10,000	(1,000)	-9.09%	10,000	10,000	10,000	10,000
101-200-50-25-4340	Hot Mix	8,675	5,332	726	17,850	17,000	17,000	-	-	17,850	18,743	19,680	20,664
101-200-50-25-4360	Sealcoat/Crackfill	-	11,505	10,630	10,000	25,000	25,000	-	-	27,500	30,250	33,275	36,603
101-200-50-25-4385	Shop Materials	3,401	4,734	74	-	-	-	-	-	-	-	-	-
101-200-50-25-4395	Signs/Banner	4,937	1,377	1,821	3,500	3,500	5,000	1,500	42.86%	5,000	5,000	5,000	5,000
101-200-50-25-4405	Motor Fuel	10,653	16,597	19,696	11,000	14,000	25,000	11,000	78.57%	25,750	26,523	27,318	28,138
101-200-50-25-4410	Tires	7,944	9,433	-	-	-	-	-	-	-	-	-	-
101-200-50-25-4413	Equipment/Accessories	814	1,349	1,876	1,000	-	500	500	100.00%	500	500	500	500
101-200-50-25-4430	Vehicle Maintenance	20,858	12,981	-	-	-	-	-	-	-	-	-	-
101-200-50-25-4540	Repair/Maintenance Buildings	2,335	8,940	11,526	6,000	5,500	5,000	(500)	-9.09%	5,000	5,000	5,000	5,000
101-200-50-25-4545	Repair/Maintenance Equipment	22,275	24,983	2,303	-	-	-	-	-	-	-	-	-
101-200-50-25-4570	Electricity	4,014	4,227	4,753	5,000	5,000	5,000	-	-	5,500	6,050	6,655	7,321
101-200-50-25-4575	Electricity (Street Lights)	89,290	87,994	95,603	107,100	107,100	112,000	4,900	4.58%	123,200	135,520	149,072	163,979
101-200-50-25-4580	Natural Gas	4,686	3,965	4,709	5,656	5,656	6,000	344	6.08%	6,060	6,121	6,182	6,244
101-200-50-25-4582	Solar Credit	(245)	(506)	(649)	(2,000)	(1,000)	(1,000)	-	-	(1,010)	(1,020)	(1,030)	(1,041)
101-200-50-25-4590	Water/Sewer Utilities	2,167	1,939	6,947	4,500	5,400	5,940	540	10.00%	6,534	7,187	7,906	8,697
101-200-50-71-4612	Capital Equipment Transfer - 199	6,000	5,000	5,000	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-200-50-71-4612	Capital Improvement Transfer - 196-ST MAINT	30,000	30,000	30,000	30,000	30,000	-	(30,000)	-100.00%	-	-	-	-
101-200-52-05-4002	Wages	-	-	48,660	61,692	79,841	85,323	5,482	6.87%	90,442	95,869	101,621	107,718
101-200-52-05-4004	Overtime Wage	-	-	348	1,000	500	1,000	500	100.00%	500	500	500	500
101-200-52-05-4008	Insurance Benefits (er)	-	-	-	-	3,383	3,537	154	4.55%	3,643	3,752	3,865	3,981
101-200-52-05-4009	HSA Accounts	-	-	-	-	450	450	-	-	450	450	450	450
101-200-52-05-4010	F.I.C.A./Medicare (er)	-	-	3,584	4,722	6,108	6,530	422	6.91%	6,919	7,334	7,774	8,240
101-200-52-05-4012	P.E.R.A. (er)	-	-	3,676	4,628	5,989	6,403	414	6.91%	7,235	7,670	8,130	8,617
101-200-52-05-4016	W/C Insurance	-	-	2,821	3,400	3,047	4,113	1,066	34.99%	4,319	4,535	4,761	4,999
101-200-52-05-4020	Union Insurance	-	-	8,969	11,880	11,928	12,168	240	2.01%	12,168	12,168	12,168	12,168
101-200-52-20-4185	Other Consult-Med Exams	-	-	82	224	224	100	(124)	-55.36%	100	100	100	100
101-200-52-25-4210	Operating Supplies	-	-	4,225	500	250	500	250	100.00%	525	551	579	608

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-200-52-25-4212	Other Operations Expenses	-	-	25	500	100	100	-	-	105	110	116	122
101-200-52-25-4215	Uniforms/Clothing	-	-	351	2,150	300	600	300	100.00%	600	600	600	600
101-200-52-25-4218	Boots/Shoes - per Union Contract	-	-	450	-	650	650	-	-	650	650	650	650
101-200-52-25-4220	Advertising	-	-	373	-	-	-	-	-	-	-	-	-
101-200-52-25-4230	Telephone/Internet	-	-	730	1,200	600	600	-	-	600	600	600	600
101-200-52-25-4230	Telephone/Internet - New Ipad	-	-	-	480	480	480	-	-	480	480	480	480
101-200-52-25-4238	Training/Schools	-	-	-	500	200	200	-	-	200	200	200	200
101-200-52-25-4240	Travel/Mileage	-	-	-	100	50	50	-	-	50	50	50	50
101-200-52-25-4243	Meals	-	-	-	100	50	50	-	-	50	50	50	50
101-200-52-25-4260	Subscriptions/Dues	-	-	-	-	-	200	200	100.00%	200	200	200	200
101-200-52-25-4385	Shop Materials/Tools	-	-	4,169	3,000	4,800	7,000	2,200	45.83%	7,000	7,000	7,000	7,000
101-200-52-25-4390	Small tools	-	-	367	-	-	1,000	1,000	100.00%	1,000	1,000	1,000	1,000
101-200-52-25-4405	Motor Fuel	-	-	3,310	1,000	500	2,000	1,500	300.00%	2,200	2,420	2,662	2,928
101-200-52-25-4410	Tires	-	-	5,441	8,000	10,000	10,000	-	-	10,300	10,609	10,927	11,255
101-200-52-25-4413	Equipment/Accessories	-	-	399	500	500	1,000	500	100.00%	1,000	1,000	1,000	1,000
101-200-52-25-4430	Vehicle Maintenance	-	-	749	-	-	-	-	-	-	-	-	-
101-200-52-25-4431	Vehicle Maintenance - Streets	-	-	7,206	5,000	10,000	10,000	-	-	10,500	11,025	11,576	12,155
101-200-52-25-4432	Vehicle Maintenance - Parks	-	-	204	3,000	5,000	3,000	(2,000)	-40.00%	3,150	3,308	3,473	3,647
101-200-52-25-4432	Vehicle Maintenance - Shop	-	-	204	-	-	100	100	100.00%	100	100	100	100
101-200-52-25-4540	Repair/Maintenance Buildings	-	-	36	-	-	-	-	-	-	-	-	-
101-200-52-25-4545	Repair/Maintenance Equipment	-	-	39	-	-	-	-	-	-	-	-	-
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	-	-	17,478	18,000	20,000	20,000	-	-	21,000	22,050	23,153	24,310
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	-	-	7,895	12,500	12,500	10,000	(2,500)	-20.00%	10,500	11,025	11,576	12,155
101-200-52-25-4585	Oil	-	-	2,030	-	-	2,000	2,000	100.00%	2,000	2,000	2,000	2,000
101-200-55-05-4002	Wages	237,165	198,716	178,040	207,731	223,232	252,020	28,788	12.90%	267,141	283,170	300,160	318,169
101-200-55-05-4003	Wages - Wc	-	745	-	-	-	-	-	-	-	-	-	-
101-200-55-05-4004	Overtime Wages	1,721	752	730	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-200-55-05-4006	On-Call Pay	-	256	-	-	-	-	-	-	-	-	-	-
101-200-55-05-4008	Insurance Benefits (er)	6,784	7,715	6,877	10,253	6,204	6,441	237	3.82%	6,634	6,833	7,038	7,249
101-200-55-05-4009	HSA Accounts	69	12	767	-	750	750	-	-	750	750	750	750
101-200-55-05-4010	F.I.C.A./Medicare (er)	17,693	14,847	13,141	15,896	17,078	19,283	2,205	12.91%	20,436	21,662	22,962	24,340
101-200-55-05-4012	P.E.R.A. (er)	16,025	13,036	12,211	14,407	14,740	16,343	1,603	10.88%	21,371	22,654	24,013	25,454
101-200-55-05-4016	Worker's Comp Insurance	10,000	13,144	9,274	14,928	10,016	21,071	11,055	110.37%	22,335	23,675	25,096	26,602
101-200-55-05-4017	Unemployment Benefits	-	-	186	-	-	-	-	-	-	-	-	-
101-200-55-05-4019	Wellness Plan	100	-	-	-	-	-	-	-	-	-	-	-
101-200-55-05-4020	Union Insurance	28,209	30,702	23,614	23,958	24,465	23,769	(696)	-2.84%	25,195	26,707	28,309	30,008
101-200-55-20-4140	Audit	2,400	2,505	2,730	2,524	2,524	2,524	-	-	2,524	2,524	2,524	2,524
101-200-55-20-4150	Engineering	630	588	2,575	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000
101-200-55-20-4170	Legal	45	-	-	100	100	100	-	-	100	100	100	100
101-200-55-20-4185	Other Consultants-Medical Exams	-	328	198	-	300	300	-	-	300	300	300	300
101-200-55-25-4127	Sales Tax Paid - Refund Pctg	-	(113)	51	-	-	-	-	-	-	-	-	-
101-200-55-25-4200	Printing - Newsletter etc	564	609	584	600	610	710	100	16.39%	710	710	710	710
101-200-55-25-4208	Copies	-	821	1,667	-	1,680	1,780	100	5.95%	1,833	1,888	1,945	2,003
101-200-55-25-4210	Operating Supplies	23,616	18,578	16,427	26,400	20,000	25,000	5,000	25.00%	25,750	26,523	27,318	28,138

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-200-55-25-4211	Lakeside Park Supplies	-	-	2,307	-	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-200-55-25-4212	Other Operations Expenses	276	1,820	1,172	1,000	1,500	1,000	(500)	-33.33%	1,030	1,061	1,093	1,126
101-200-55-25-4213	Park Irrigation Supplies	-	-	4,288	-	-	5,000	5,000	100.00%	5,000	5,000	5,000	5,000
101-200-55-25-4215	Uniforms/Clothing	1,905	1,961	1,607	2,000	1,025	2,000	975	95.12%	2,000	2,000	2,000	2,000
101-200-55-25-4218	Boots/Shoes - per Union Contract	-	-	225	-	975	975	-	-	975	975	975	975
101-200-55-25-4220	Advertising	32	150	-	200	200	200	-	-	200	200	200	200
101-200-55-25-4225	Sanitation/Garbage Removal	8,545	10,638	12,070	7,600	8,240	11,400	3,160	38.35%	11,742	12,094	12,457	12,831
101-200-55-25-4230	Telephone/Internet	4,146	5,326	7,956	4,500	4,500	4,560	60	1.33%	4,560	4,560	4,560	4,560
	Telephone/Internet - New Ipad's for EE	-	-	-	1,200	2,400	3,360	960	40.00%	3,360	3,360	3,360	3,360
101-200-55-25-4235	Postage	27	147	484	150	150	150	-	-	150	150	150	150
101-200-55-25-4238	Training/Schools	643	29	-	600	600	600	-	-	600	600	600	600
101-200-55-25-4240	Travel/Mileage	-	57	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4243	Meals	106	147	163	200	200	200	-	-	200	200	200	200
101-200-55-25-4250	Liability Insurance	27,234	31,283	33,111	31,211	33,653	36,048	2,395	7.12%	37,850	39,742	41,730	43,816
101-200-55-25-4255	Rent/Lease	1,900	2,973	2,936	2,100	2,900	2,900	-	-	2,900	2,900	2,900	2,900
101-200-55-25-4257	Contractors Hired	19,040	20,702	7,580	9,500	-	-	-	-	-	-	-	-
101-200-55-25-4260	Subscriptions/Dues	-	162	163	200	200	200	-	-	200	200	200	200
101-200-55-25-4300	Awards - Employee LOS	25	15	-	25	25	25	-	-	25	25	25	25
101-200-55-25-4311	Cash Shortage - park	(10)	-	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4321	Beach Sand	204	690	267	500	500	500	-	-	505	510	515	520
101-200-55-25-4395	Signs/Banners	72	1,942	1,352	600	600	600	-	-	600	600	600	600
101-200-55-25-4405	Motor Fuel	23,442	10,909	14,545	10,000	10,000	11,000	1,000	10.00%	12,100	13,310	14,641	16,105
101-200-55-25-4410	Tires	-	6,796	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4413	Equipment/Accessories	633	4,413	1,245	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000
101-200-55-25-4430	Vehicle Maintenance	1,326	1,927	-	-	-	-	-	-	-	-	-	-
101-200-55-25-4530	Lake Maintenance	13,409	23,169	18,577	20,000	20,000	20,000	-	-	20,000	20,000	20,000	20,000
101-200-55-25-4535	Playground Maintenance	5,711	915	1,273	4,000	6,000	6,000	-	-	8,000	8,000	8,000	8,000
101-200-55-25-4540	Repair/Maintenance Buildings	526	9,746	10,167	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500
101-200-55-25-4545	Repair/Maintenance Equipment	15,950	28,374	1,129	-	-	-	-	-	-	-	-	-
101-200-55-25-4570	Electricity	8,411	7,938	12,122	7,956	8,400	9,240	840	10.00%	10,164	11,180	12,298	13,528
101-200-55-25-4580	Natural Gas	3,999	2,941	3,704	4,896	4,800	4,896	96	2.00%	4,994	5,094	5,196	5,300
101-200-55-25-4582	Solar	(168)	(440)	(442)	(300)	(300)	(300)	-	-	(300)	(300)	(300)	(300)
101-200-55-25-4590	Water/Sewer Utilities	38,487	128,148	107,928	70,200	84,240	112,721	28,481	33.81%	113,993	115,392	116,931	118,625
101-200-55-71-4612	Capital Transfers - 197 Lake Maintenance CIP	-	7,424	35,750	-	-	-	-	-	-	-	-	-
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip Fund	5,000	5,000	-	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-200-55-71-4612	Capital Transfers - 195 River Oaks Park/or other trails	32,664	5,000	-	16,750	16,750	100,000	83,250	497.01%	100,000	100,000	100,000	16,750
101-200-55-71-4612	Capital Transfers - 195 Trail Maintenance	-	9,000	-	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	6,700	5,000	-	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000
101-300-75-05-4002	Wages	1,139,184	1,221,519	1,224,700	1,291,887	1,329,543	1,430,030	100,487	7.56%	1,715,832	1,818,782	1,927,909	2,043,583

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019	2020	2021	2021	2022	2023	2022-2023		2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Adopted Budget	Final Budget	\$ Change	% Change	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-300-75-05-4003	Wages - WC Supplement	-	-	-	-	-	-	-	-	-	-	-	-
101-300-75-05-4004	Overtime Wages	46,659	46,616	73,170	40,444	36,012	45,097	9,085	25.23%	27,803	29,471	31,239	33,114
101-300-75-05-4005	Overtime Wages/Grant	13,338	11,534	10,251	15,000	15,000	15,000	-		15,000	15,000	15,000	15,000
101-300-75-05-4008	Insurance Benefits (er)	141,495	165,781	182,351	183,246	207,010	217,031	10,021	4.84%	258,542	266,298	274,287	282,516
101-300-75-05-4009	HSA Accounts	13,040	16,274	12,719	14,085	11,544	11,445	(99)	-0.86%	11,445	11,445	11,445	11,445
101-300-75-05-4010	F.I.C.A./Medicare (er)	23,837	25,362	25,822	26,165	27,077	30,078	3,001	11.08%	32,753	34,718	36,801	39,009
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	197	147	129	200	200	200	-		212	225	238	252
101-300-75-05-4012	P.E.R.A. (er)	8,765	8,277	8,246	14,948	16,027	18,336	2,309	14.41%	19,436	20,602	21,838	23,149
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	193,681	222,219	216,844	214,379	219,029	236,076	17,047	7.78%	260,861	276,512	293,103	310,689
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	2,205	1,739	1,579	2,655	2,655	2,655	-		2,814	2,983	3,162	3,352
101-300-75-05-4016	Workers Comp	38,746	47,732	71,589	50,788	81,632	163,181	81,549	99.90%	179,520	197,495	217,268	239,019
101-300-75-05-4017	Unemployment Benefits	-	12	-	-	-	-	-		-	-	-	-
101-300-75-05-4019	Wellness Plan	777	-	-	-	-	-	-		-	-	-	-
101-300-75-20-4140	Audit	4,680	3,841	4,186	5,680	3,680	5,680	2,000	54.35%	3,680	5,680	3,680	5,680
101-300-75-20-4150	Engineering	-	-	-	-	-	-	-		-	-	-	-
101-300-75-20-4170	Legal	5,817	4,743	512	5,000	5,000	5,000	-		5,000	5,000	5,000	5,000
101-300-75-20-4180	Other Consultants	195	342	2,710	500	500	700	200	40.00%	700	700	700	700
101-300-75-20-4181	Court Fines	18,682	14,993	14,304	20,600	21,218	20,000	(1,218)	-5.74%	20,600	21,218	21,855	22,510
101-300-75-25-4110	Bank or Collection Charges	775	712	413	250	600	600	-		600	600	600	600
101-300-75-25-4127	Sales Tax Paid - Refund Pdng	-	(1,051)	173	-	-	-	-		-	-	-	-
101-300-75-25-4196	Crime Prevention	-	100	261	600	600	250	(350)	-58.33%	250	250	250	250
101-300-75-25-4200	Printing - Newsletter etc	564	608	584	600	610	710	100	16.39%	710	710	710	710
101-300-75-25-4208	Copies	2,307	2,809	2,586	1,980	2,688	2,688	-		2,688	2,688	2,688	2,688
101-300-75-25-4210	Operating Supplies	8,139	7,067	5,308	8,200	7,200	5,000	(2,200)	-30.56%	5,150	5,305	5,464	5,628
101-300-75-25-4211	Medical Supplies	1,698	1,999	656	2,000	2,000	2,500	500	25.00%	2,575	2,652	2,732	2,814
101-300-75-25-4212	Other Operations Expenses	17,796	12,455	7,080	12,000	12,000	12,000	-		12,360	12,731	13,113	13,506
101-300-75-25-4214	Police Body Armor	5,702	-	-	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000
101-300-75-25-4215	Uniforms/Clothing	16,277	18,267	30,903	18,750	20,750	22,750	2,000	9.64%	22,750	22,750	22,750	22,750
101-300-75-25-4216	Fire Arms	4,099	8,795	3,891	4,200	4,200	5,000	800	19.05%	5,000	5,000	5,000	5,000
101-300-75-25-4220	Advertising	1,110	1,097	1,578	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-300-75-25-4230	Telephone/Internet	20,197	15,763	23,742	15,000	16,716	22,200	5,484	32.81%	22,200	22,200	22,200	22,200
101-300-75-25-4235	Postage	2,053	1,968	480	1,000	2,000	1,000	(1,000)	-50.00%	1,000	1,000	1,000	1,000
101-300-75-25-4238	Training/Schools	15,474	16,667	11,758	16,500	16,500	25,000	8,500	51.52%	20,000	20,000	20,000	20,000
101-300-75-25-4240	Travel/Mileage	200	73	47	200	200	100	(100)	-50.00%	100	100	100	100

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019	2020	2021	2021	2022	2023			2024	2025	2026	2027
		Actual	Actual	Actual	Budget	Adopted Budget	Final Budget	\$	%	Concept Budget	Concept Budget	Concept Budget	Concept Budget
101-300-75-25-4243	Meals	917	927	546	1,000	1,000	500	(500)	-50.00%	500	500	500	500
101-300-75-25-4250	Liability Insurance	40,137	35,744	40,483	36,647	42,374	44,493	2,119	5.00%	46,717	49,053	51,506	54,081
101-300-75-25-4251	Emergency Management	1,068	2,328	796	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-300-75-25-4253	Police K-9 Expenditures	10,353	7,488	8,201	11,000	10,000	10,000	-		10,300	10,609	10,927	11,255
101-300-75-25-4254	Spud Fest	735	-	-	-	250	250	-		250	250	250	250
101-300-75-25-4257	Contractors Hired	2,133	1,439	322	2,000	2,000	500	(1,500)	-75.00%	500	500	500	500
101-300-75-25-4260	Subscriptions/Dues	16,802	17,499	18,822	18,000	18,000	8,105	(9,895)	-54.97%	8,105	8,105	8,105	8,105
101-300-75-25-4260	Subscriptions/Dues-BUREAU OF CRIME	-	-	18,822	-	-	600	600	100.00%	600	600	600	600
101-300-75-25-4260	Subscriptions/Dues-800 MHZ RADIOS	-	-	-	-	-	2,320	2,320	100.00%	2,320	2,320	2,320	2,320
101-300-75-25-4260	Subscriptions/Dues - NETMOTION	-	-	-	-	-	975	975	100.00%	975	975	975	975
101-300-75-25-4260	Subscriptions/Dues - PROPHOENIX	-	-	-	-	-	6,000	6,000	100.00%	6,000	6,000	6,000	6,000
101-300-75-25-4300	Awards - Employee LOS	80	119	445	100	100	100	-		100	100	100	100
101-300-75-25-4392	Emergency Access Key Box	2,578	225	528	320	320	320	-		320	320	320	320
101-300-75-25-4405	Motor Fuel	39,090	34,574	40,431	43,000	37,200	43,000	5,800	15.59%	44,290	45,619	46,987	48,397
101-300-75-25-4410	Tires	3,131	3,485	3,802	2,732	3,200	3,200	-		3,296	3,395	3,497	3,602
101-300-75-25-4413	Equipment/Accessories	26,554	25,807	16,196	19,000	19,000	15,000	(4,000)	-21.05%	15,000	15,000	15,000	15,000
101-300-75-25-4430	Vehicle Maintenance	24,322	31,177	22,347	19,570	20,157	15,000	(5,157)	-25.58%	15,450	15,914	16,391	16,883
101-300-75-25-4545	Repair/Maintenance Equipment	4,041	6,841	1,677	5,000	5,150	3,000	(2,150)	-41.75%	3,090	3,183	3,278	3,377
101-300-75-25-4902	Donations/Sponsorship	-	1,483	-	-	-	-	-		-	-	-	-
101-300-75-70-4316	Capital Purchases/Improvement	1,200	11,743	-	-	-	-	-		-	-	-	-
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	2,640	2,640	2,640	2,640	2,640	12,611	9,971	377.69%	12,611	12,611	12,611	12,611
101-300-80-25-4207	Animal Control	671	754	610	1,000	1,000	1,000	-		1,000	1,000	1,000	1,000
101-300-85-05-4002	Wages	-	-	-	105,080	-	-	-		-	-	-	-
101-300-85-05-4008	Insurance Benefits (er)	-	-	-	15,581	-	-	-		-	-	-	-
101-300-85-05-4009	HSA Accounts	-	-	-	1,500	-	-	-		-	-	-	-
101-300-85-05-4010	F.I.C.A./Medicare (er)	-	-	-	1,526	-	-	-		-	-	-	-
101-300-85-05-4013	P.E.R.A. Police/Fire (er)	-	-	-	18,602	-	-	-		-	-	-	-
101-300-85-05-4015	Fire Department Relief Assoc.	8,000	4,000	4,000	4,000	4,000	4,000	-		4,000	4,000	4,000	4,000
101-300-85-05-4016	WC Insurance	-	-	-	5,584	-	-	-		-	-	-	-
101-300-85-20-4170	Legal	165	-	-	-	-	-	-		-	-	-	-

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-300-85-25-4200	Printing - Newsletter etc	564	608	584	600	610	710	100	16.39%	600	600	600	600
101-300-85-25-4208	Copies	240	330	492	600	360	500	140	38.89%	520	541	562	585
101-300-85-25-4220	Advertising - Fire Prevention	-	-	27	-	-	-	-	-	-	-	-	-
101-300-85-25-4235	Postage	1	1	-	-	-	-	-	-	-	-	-	-
101-300-85-25-4258	Fire Projection Services - JPB	162,268	170,265	184,080	184,080	188,278	206,910	18,632	9.90%	210,128	215,405	215,568	220,314
101-300-85-25-4258	Fire Projection Services - JPB- if FT Fire Chief Hired	-	-	-	(15,300)	-	-	-	-	-	-	-	-
101-300-85-45-4015	Fire Department Relief Assoc.	106,432	112,298	120,534	96,000	96,000	113,000	17,000	17.71%	113,000	113,000	113,000	113,000
101-300-85-71-4316	Capital Transfers - Fund 196 excess funds not spent	-	145,000	-	-	-	-	-	-	-	-	-	-
101-300-85-71-4612	Capital Transfers -2019 Command Vehicle	6,500	-	-	-	-	-	-	-	-	-	-	-
101-300-85-71-4612	Capital Transfers -Computers replaced 5yrs	-	3,000	-	-	-	-	-	-	-	-	-	-
101-400-56-05-4002	Wages	38,908	50,601	51,458	51,372	57,826	62,541	4,715	8.15%	66,293	70,271	74,487	78,957
101-400-56-05-4008	Insurance Benefits (er)	-	4,016	4,532	4,654	5,342	5,558	216	4.04%	5,725	5,896	6,073	6,256
101-400-56-05-4009	HSA Accounts	-	1,200	1,277	1,275	1,350	1,350	-	-	1,350	1,350	1,350	1,350
101-400-56-05-4010	F.I.C.A./Medicare (er)	2,976	3,866	3,932	3,933	4,425	4,787	362	8.18%	5,071	5,376	5,698	6,040
101-400-56-05-4012	P.E.R.A. (er)	2,918	3,795	3,859	3,855	4,338	4,693	355	8.18%	5,303	5,622	5,959	6,317
101-400-56-05-4016	Worker's Comp Insurance	815	2,730	430	2,951	2,161	5,189	3,028	140.12%	5,500	5,830	6,180	6,551
101-400-56-05-4019	Wellness Plan	73	-	-	-	-	-	-	-	-	-	-	-
101-400-56-20-4170	Legal	315	465	155	200	200	200	-	-	200	200	200	200
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	500	500	-	500	500	200	(300)	-60.00%	200	200	200	200
101-400-56-25-4210	Operating Supplies	215	505	460	200	500	500	-	-	515	530	546	563
101-400-56-25-4212	Other Operations Expenses	84	20	128	100	100	100	-	-	103	106	109	113
101-400-56-25-4215	Uniforms/Clothing	-	-	-	50	50	50	-	-	50	50	50	50
101-400-56-25-4220	Advertising	147	220	559	250	250	250	-	-	250	250	250	250
101-400-56-25-4230	Telephone/Internet	531	198	347	480	480	504	24	5.00%	504	504	504	504
101-400-56-25-4235	Postage	-	-	-	100	100	25	(75)	-75.00%	25	25	25	25
101-400-56-25-4238	Training/School	50	89	-	200	200	500	300	150.00%	500	500	500	500

General Fund Expenditures Budget – (continued)

Account Number	Description	2022-2023											
		2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
101-400-56-25-4240	Travel/Mileage	-	-	-	50	50	50	-		50	50	50	50
101-400-56-25-4243	Meals	120	77	98	150	150	150	-		150	150	150	150
101-400-56-25-4254	Spud Fest	151	-	-	300	300	300	-		300	300	300	300
101-400-56-25-4259	Contractors Hired - ECFE	9,695	6,257	7,906	10,000	10,000	10,000	-		10,000	10,000	10,000	10,000
101-400-56-25-4260	Subscriptions/Dues	146	963	1,171	1,000	1,000	1,425	425	42.50%	1,425	1,425	1,425	1,425
101-400-56-25-4300	Awards - Employee LOS	-	-	-	-	30	-	(30)	-100.00%	30	-	-	-
101-400-56-25-4395	Signs/Banners	-	-	-	250	250	250	-		250	250	250	250
101-400-56-25-4413	Equipment/Accessories	370	-	644	250	250	250	-		250	250	250	250
101-400-56-25-4901	Music in the Park	-	4,000	-	5,000	-	-	-		-	-	-	-
101-400-56-25-4903	Movie in the Park	3,307	2,263	1,759	3,600	3,600	2,500	(1,100)	-30.56%	2,500	2,500	2,500	2,500
101-400-56-71-4612	Transfer - Music in the Park	-	-	5,000	-	-	5,000	5,000	100.00%	5,000	5,000	5,000	5,000
101-400-56-71-4612	Capital Transfers - parks	25,000	-	-	-	-	-	-		-	-	-	-
101-400-70-25-4400	Recycling Day	9,745	8,429	9,528	12,000	12,000	12,000	-		12,000	12,000	12,000	12,000
101-400-95-25-4902	Donation - Contribution	1,100	1,100	1,100	1,100	1,100	1,100	-		1,100	1,100	1,100	1,100
		\$5,297,501	\$5,827,312	\$5,712,140	\$5,616,012	\$5,723,889	\$6,295,651	\$ 571,760	9.99%	\$6,833,733	\$7,109,696	\$ 7,739,385	\$8,078,009
		2019	2020	2021	2021	2022	2023			2024	2025	2026	2026
General Fund Expenditures:		\$ 5,297,501	\$ 5,827,312	\$ 5,712,140	\$ 5,616,012	\$ 5,723,889	\$ 6,295,651			\$ 6,833,733	\$ 7,109,696	\$ 7,739,385	\$ 8,078,009
General Fund Revenues:		5,621,471	6,247,845	5,878,130	5,616,012	5,723,889	6,295,651			6,833,732	7,109,695	7,739,385	8,078,009
Surplus / Deficit:		323,969	420,533	165,990	0	(0)	(0)			(0)	(0)	(0)	(1)
		2019	2020	2021	2021	2022	2023			2024	2025	2026	2026
		11.63%	11.14%	-5.92%	3.69%	1.92%	9.99%			8.55%	4.04%	8.86%	4.38%
		2019	2020	2021	2021	2022	2023			2024	2025	2026	2026
		5.10%	10.00%	-1.98%	3.69%	1.92%	9.99%			8.55%	4.04%	8.86%	4.38%

Expenditure Budget Summary by Service

Service	2022 Budget	2023 Final Budget	2022-2023		% Total Budget	Reason for change
			\$ Change	% Change		
<u>General Government</u>						
Mayor/Council	\$ 33,857	\$ 32,956	\$ (901)	-2.66%		Decrease in operation supplies
Planning	185,092	207,068	21,976	11.87%		Personnel (Step Increases + Insurance Increases) , increase in Consultant Cost
Elections	29,300	4,000	(25,300)	-86.35%		Election year in 2022
Administration/Finance	822,660	868,857	46,197	5.62%		Personnel (Step Increases + Insurance Increases, however new staff at lower rate
IT - Computer/Software	118,809	135,225	16,416	13.82%		Increase in software cost
<u>Total General Government</u>	1,189,718	1,248,106	41,972	3.53%	19.82%	
<u>Public Safety</u>						
Police	2,230,582	2,473,281	242,699	10.88%		Personnel (Step Increases + Insurance Increases) + Work Comp Increase, Union Projections
Fire	289,248	325,120	35,872	12.40%		Increase pay for firefighters
Building	238,421	237,418	(1,003)	-0.42%		Personnel (Decrease in insurance cost)
<u>Total Public Safety</u>	2,758,251	3,035,819	277,568	10.06%	48.22%	
<u>Streets & Highways</u>						
Engineering	100,898	104,564	3,666	3.63%		Personnel (Step Increases + Insurance Increases)
Fleet	177,450	189,154	11,704	6.60%		Personnel (Step Increases + Insurance Increases) - increase in maintenance cost
Streets	649,117	631,890	(17,227)	-2.65%		Personnel (Step Increases + Insurance Increase) - decrease in transfer
<u>Total Streets & Highways</u>	927,465	925,609	(1,857)	-0.20%	14.70%	
<u>Culture & Recreation</u>						
Parks	560,757	734,865	174,108	31.05%		Personnel (Step Increases + Insurance Increase) - Increase in Lake/Park maintenance
BLCSC	67,409	67,407	(2)	0.00%		Decrease in Personnel allocation; decrease in operations
Recreational-Community (Other)	106,552	119,472	12,920	12.13%		Personnel -allocated 5% to Farmers Market Fund and 5% to Music in the Park
<u>Total Culture & Recreation</u>	734,718	921,744	187,026	25.46%	14.64%	
<u>Economic Development</u>	113,737	164,375	50,638	44.52%	2.61%	Personnel -allocated 25% of Director Wages & Fringe to Big Lake Economic Development Authority; prior year was 50%
<u>Total General Fund Expenditures</u>	\$5,723,889	\$ 6,295,651	\$ 571,762	9.99%		

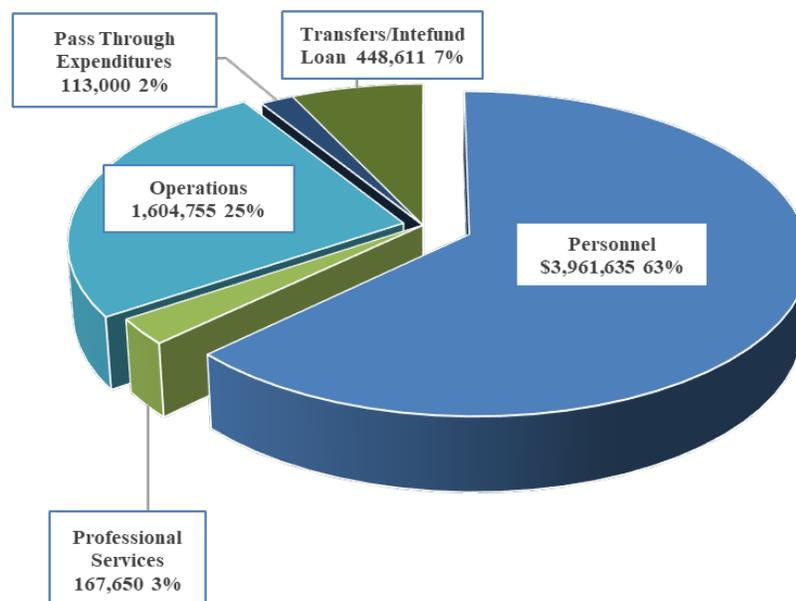
Cost per day to provide services \$1.42



General Fund Expenditure Budget Summary by Category

Category:	2022-2023						\$ Change	% Change
	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Adopted Budget	2023 Final Budget		
Personnel	\$ 3,043,249	\$ 3,109,377	\$ 3,284,817	\$ 3,581,378	\$ 3,614,120	\$ 3,961,635	\$ 347,515	9.62%
Elections	-	20,201	2,664	3,000	21,000	-	(21,000)	-100.00%
Professional Services	176,649	183,885	174,062	165,596	159,442	167,650	8,208	5.15%
Operations	1,313,295	1,819,354	1,381,709	1,446,221	1,508,106	1,595,755	87,649	5.81%
Marketing	2,354	4,115	1,778	5,100	8,000	8,000	-	0.00%
Animal Control	671	754	610	1,000	1,000	1,000	-	0.00%
Pass Through Expenditures	106,432	112,298	120,534	96,000	96,000	113,000	17,000	17.71%
Transfers to other Funds	654,850	577,328	726,938	317,717	316,221	448,611	132,390	41.87%
Total - Budget	\$5,297,501	\$5,827,312	\$5,693,113	\$5,616,012	\$5,723,889	\$6,295,651	\$ 571,762	9.99%

% of budget	2019	2020	2021	2021	2022	2023
Personnel	57.45%	53.36%	57.70%	63.77%	63.14%	62.93%
Personnel - Elections	0.00%	0.35%	0.05%	0.05%	0.37%	0.00%
Professional Services	3.33%	3.16%	3.06%	2.95%	2.79%	2.66%
Operations	24.79%	31.22%	24.27%	25.75%	26.35%	25.35%
Marketing	0.04%	0.07%	0.03%	0.09%	0.14%	0.13%
Animal Control	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%
Pass Through Expenditures	2.01%	1.93%	2.12%	1.71%	1.68%	1.79%
Interfund/Lease payment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers to other Funds	12.36%	9.91%	12.77%	5.66%	5.52%	7.13%





GENERAL GOVERNMENT BUDGETS

- Mayor & Council
- Planning
- Elections
- Administration/Finance
- Information Technology

Mayor & Council

Expenditures

		2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-100-05-05-4002	Wages	\$27,000	\$27,000	\$ -	
101-100-05-05-4010	F.I.C.A./Medicare (er)	1,928	1,928	-	
101-100-05-05-4016	WC Insurance	89	113	24	26.97%
101-100-05-20-4170	Legal	100	100	-	
101-100-05-25-4200	Printing- Newsletter	610	710	100	16.39%
101-100-05-25-4210	Operating Supplies	600	500	(100)	-16.67%
101-100-05-25-4212	Other Operations	500	250	(250)	-50.00%
101-100-05-25-4215	Uniforms/Clothing	150	100	(50)	-33.33%
101-100-05-25-4220	Advertising	300	250	(50)	-16.67%
101-100-05-25-4235	Postage	50	25	(25)	-50.00%
101-100-05-25-4238	Training/Schools	1,500	1,000	(500)	-33.33%
101-100-05-25-4240	Travel/Mileage	100	100	-	
101-100-05-25-4243	Meals	200	150	(50)	-25.00%
101-100-05-25-4250	Liability Insurance	700	700	-	
101-100-05-25-4257	Contractors Hired	-	-	-	
101-100-05-25-4260	Subscriptions/Dues	30	30	-	
		\$ 33,857	\$ 32,956	\$ (901)	-2.66%



Planning

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-100-10-05-4002	Wages	\$ 130,495	\$ 139,520	\$ 9,025	6.92%
101-100-10-05-4008	Insurance Benefits (er)	12,144	17,982	5,838	48.07%
101-100-10-05-4009	HSA Accounts	2,700	2,700	-	
101-100-10-05-4010	F.I.C.A./Medicare (er)	9,983	10,676	693	6.94%
101-100-10-05-4012	P.E.R.A. (er)	9,440	10,119	679	7.19%
101-100-10-05-4016	W/C Insurance	709	1,076	367	51.76%
101-100-10-20-4140	Audit	361	365	4	1.11%
101-100-10-20-4150	Engineering	500	500	-	
101-100-10-20-4170	Legal	5,000	5,000	-	
101-100-10-20-4180	Other Consultants	5,000	10,000	5,000	100.00%
101-100-10-25-4200	Printing-Newsletter etc	610	710	100	16.39%
101-100-10-25-4209	Recording Fees	100	100	-	
101-100-10-25-4210	Operating Supplies	500	500	-	
101-100-10-25-4212	Other Operations Expenses	50	50	-	
101-100-10-25-4215	Uniforms/Clothing	100	100	-	
101-100-10-25-4220	Advertising	1,500	1,500	-	
101-100-10-25-4230	Telephone/Internet	1,200	1,800	600	50.00%
101-100-10-25-4235	Postage	500	500	-	
101-100-10-25-4238	Training/Schools	1,000	1,000	-	
101-100-10-25-4240	Travel/Mileage	250	250	-	
101-100-10-25-4243	Meals	200	200	-	
101-100-10-25-4250	Liability Insurance	1,000	650	(350)	-35.00%
101-100-10-25-4260	Subscriptions/Dues	100	120	20	20.00%
101-100-10-25-4405	Motor Fuel	600	600	-	
101-100-10-25-4413	Equipment/Accessories	50	50	-	
101-100-10-25-4430	Vehicle Maintenance	1,000	1,000	-	
		\$ 185,092	\$ 207,068	\$ 21,976	11.87%

Revenues

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-010-3125	Land Use Revenue	\$ 15,867	\$ 25,877	\$ 10,010	63.09%
		\$ 15,867	\$ 25,877	\$ 10,010	63.09%

Elections

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-100-11-10-4007	Wages (Elections)	\$ 21,000	\$ -	\$ (21,000)	-100.00%
101-100-11-10-4210	Operating Supplies	1,000	-	(1,000)	-100.00%
101-100-11-10-4220	Advertising	1,000	-	(1,000)	-100.00%
101-100-11-10-4238	Training/School	1,200	2,000	800	66.67%
101-100-11-10-4240	Travel/Mileage	800	-	(800)	-100.00%
101-100-11-10-4243	Meals	4,000	-	(4,000)	-100.00%
101-100-11-10-4255	Rent/Leases	300	-	(300)	-100.00%
101-100-11-71-4612	Capital Transfer Out - CIP 199	-	2,000	2,000	100.0%
		\$ 29,300	\$ 4,000	\$ (25,300)	-86.35%

Capital Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
199-011-3155	Election Machine - GF	\$ -	\$ 2,000	\$ 2,000	100.0%
		\$ -	\$ 2,000	\$ 2,000	100.0%

Administration/Finance

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-100-15-05-4002	Wages	\$ 277,351	\$ 267,203	\$ (10,148)	-3.66%
101-100-15-05-4008	Insurance Benefits (er)	51,976	41,834	(10,142)	-19.51%
101-100-15-05-4009	HSA Accounts	1,500	1,995	495	33.00%
101-100-15-05-4010	F.I.C.A./Medicare (er)	21,218	20,444	(774)	-3.65%
101-100-15-05-4012	P.E.R.A. (er)	20,802	20,045	(757)	-3.64%
101-100-15-05-4016	W/C Insurance	3,684	4,952	1,268	34.42%
101-100-15-05-4019	Wellness Plan	2,000	2,000	-	
101-100-15-20-4140	Audit	5,605	5,773	168	3.00%
101-100-15-20-4170	Legal - RATES INCREASE 2022	15,000	18,000	3,000	20.00%
101-100-15-20-4175	Assessing	29,122	29,000	(122)	-0.42%
101-100-15-20-4180	Other Consultants	5,000	5,000	-	
101-100-15-25-4110	Bank Charges	12,300	12,000	(300)	-2.44%
101-100-15-25-4120	Real Estate Tax	3,569	-	(3,569)	-100.00%
101-100-15-25-4200	Printing-Newsletter etc	611	710	99	16.20%
101-100-15-25-4208	Copies	14,000	14,000	-	
101-100-15-25-4210	Operating Supplies	9,000	8,500	(500)	-5.56%
101-100-15-25-4212	Other Operations Expenses	2,460	2,400	(60)	-2.44%
101-100-15-25-4213	Safety Training/Expenses	5,000	5,000	-	
101-100-15-25-4215	Uniforms/Clothing	100	1,000	900	900.00%
101-100-15-25-4217	Cleaning Services	13,750	13,750	-	
101-100-15-25-4220	Advertising	1,000	2,000	1,000	100.00%
101-100-15-25-4225	Sanitation/Garbage Removal	3,600	4,212	612	17.00%
101-100-15-25-4230	Telephone/Internet	12,144	12,360	216	1.78%
101-100-15-25-4235	Postage	3,332	3,200	(132)	-3.96%
101-100-15-25-4238	Training/Schools	10,000	10,000	-	
101-100-15-25-4240	Travel/Mileage	2,000	2,000	-	
101-100-15-25-4243	Meals	1,000	1,000	-	
101-100-15-25-4250	Liability Insurance	7,300	7,600	300	4.11%
101-100-15-25-4260	Subscriptions/Dues	15,000	15,000	-	
101-100-15-25-4300	Awards - Employee Los	100	100	-	
101-100-15-25-4413	Equipment/Accessories	1,000	1,000	-	
101-100-15-25-4430	Vehicle Maintenance	500	500	-	
101-100-15-25-4540	Repair/Maintenance Buildings	9,000	9,000	-	
101-100-15-25-4545	Repair/Maintenance Equipment	1,000	1,000	-	
101-100-15-25-4570	Electricity	16,346	17,981	1,635	10.00%
101-100-15-25-4580	Natural Gas	6,000	6,180	180	3.00%
101-100-15-25-4582	Solar Credit	(100)	(100)	-	
101-100-15-25-4590	Water/Sewer Utilities	6,562	7,218	656	10.00%
101-100-15-85-4612	Transfers Out - Debt Service	7,831	-	(7,831)	-100.00%
101-100-15-71-4612	Transfers Out - CIP- 196 - Street Maintenance/projects	200,000	270,000	70,000	35.00%
101-100-15-71-4612	Transfers Out - to Fund 141 for IFL to Sewer	25,000	25,000	-	
		\$ 822,663	\$ 868,857	\$ 46,194	5.62%

Administration/Finance – (continued)

Revenues

Account Number	Description	2022 Adopted Budget	2023 Final Budget	2022-2023	
				\$ Change	% Change
101-015-3101	RE & PP Taxes-Current	\$ 3,645,631	\$ 4,130,128	\$ 484,496	13.29%
101-015-3101	Less TIF	(87,116)	(87,987)	(871)	1.00%
101-015-3102	RE & PP Taxes-Delinquent	25,000	30,000	5,000	20.00%
101-015-3104	RE & PP Tax - Abatements	(7,050)	(12,050)	(5,000)	70.92%
101-015-3107	Less Township Repayment	(83,728)	(88,752)	(5,024)	6.00%
101-015-3108	Solar/Wind Production	1,000	1,000	-	
101-015-3109	Penalty & Interest - Taxes	16,217	26,595	10,378	64.00%
101-015-3110	Market Value Homestead Credit	135	135	-	
101-015-3155	Transfer In-Revenue	450,000	450,000	-	
101-015-3160	Inter-Govt Revenue	1,000	1,000	-	
101-015-3180	Franchise Fees - Utilities	434,762	447,903	13,141	3.02%
101-015-3195	Sanitation License	1,050	1,050	-	
101-015-3198	Dock Permits	3,500	3,500	-	
101-015-3201	Peddler License/Permit	1,000	1,000	-	
101-015-3202	Firework Permits	100	100	-	
101-015-3210	Massage License	375	375	-	
101-015-3211	Liquor License	30,100	30,100	-	
101-015-3213	Non-Intox/Off-Sale License	250	250	-	
101-015-3218	Cigarette License	1,200	1,300	100	8.33%
101-015-3375	Miscellaneous Revenue	30	50	20	66.67%
101-015-3376	Insurance Proceeds & Dividends	1,000	2,500	1,500	150.00%
101-015-3411	Copies	10	10	-	
101-015-3417	Assessment Searches	1,000	1,500	500	50.00%
101-015-3513	Other Fines/Fees	200	200	-	
101-015-3610	Prop Tx Paid Special Assessmnt	2,000	3,000	1,000	50.00%
101-015-3940	Lease/Rental Income	66,692	55,100	(11,592)	-17.38%
101-015-3995	Unrealized Gain	5,000	5,000	-	
101-015-3999	Interest Earned	12,000	12,000	-	
101-015-4151	Refunds & Reimbursements	500	500	-	
101-015-4155	Reimbursements - Wellness Progr	200	200	-	
101-015-4156	Credit Card Rebates	5,000	5,000	-	
		\$ 4,527,058	\$ 5,020,707	\$ 493,649	10.90%

Administration/Finance – (continued)

Capital Expenditures

Account Number	Description	2022 Adopted Budget	2023 Final Budget	2022-2023	
				\$ Change	% Change
199-015-3105	City Hall Remodel/Repairs - LGA	\$ 25,000	\$ 25,000	-	
199-015-3105	Highway 25 Coalition Study - LGA	15,000	8,000	(7,000)	-46.67%
196-015-3155	Street Maintenance Fund - GF (Franchise Fees)	200,000	270,000	70,000	35.00%
		\$ 240,000	\$ 303,000	\$ 63,000	26.25%



Information Technology

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-105-15-20-4129	Computer Consultant	\$ 36,000	\$ 36,000	\$ -	
101-105-10-25-4130	Software-code codification services	-	15,000	15,000	100.0%
101-105-15-25-4130	Software - VMWare	250	250	-	
101-105-15-25-4130	Software - Spam Filter (Marco)	288	288	-	
101-105-15-25-4130	Software - Cisco Firewall Support (Marco)	250	250	-	
101-105-15-25-4130	Software - DROP BOX	-	120	120	100.0%
101-105-15-25-4130	Software - ZOOM	-	161	161	100.0%
101-105-15-25-4130	Software - Laserfische	800	7,200	6,400	800.00%
101-105-15-25-4130	Software - Civicsystem	13,000	13,000	-	
101-105-15-25-4130	Software - Backup	6,000	2,000	(4,000)	-66.67%
101-105-15-25-4130	Software - Thawte SSI Web Service - Digicert 3 yr	700	-	(700)	-100.00%
101-105-15-25-4130	Software - Bitdefender 19.80/80 new 2020 out of 194	-	3,200	3,200	100.0%
101-105-15-25-4130	Software - Liftoff	7,000	-	(7,000)	-100.00%
101-105-52-25-4130	Software - Fleet/Equipment maint	1,500	1,500	-	
101-105-55-25-4130	Software - CloudEase Parking	500	750	250	50.00%
101-105-30-25-4130	Computers/Software - Permit Works	-	3,100	3,100	100.0%
101-105-40-25-4130	Software - Auto Cad	1,700	1,700	-	
101-105-55-25-4130	Software-wife wireless router	1,000	-	(1,000)	-100.00%
101-105-55-25-4130	Software - Ring Protect - Lakeside Park	-	200	200	100.0%
101-105-56-25-4130	Software - Canva software	-	200	200	100.0%
101-105-75-25-4130	Software - Liftoff	4,000	4,000	-	
101-105-75-25-4130	Software - ScheduleAnywhere	-	500	500	100.0%
101-105-75-25-4130	Software - SAFE CLOUD CAL LICENSE (TRACKER)	-	1,336	1,336	100.0%
101-105-15-25-4131	Security Asscess Card System	1,400	1,400	-	
101-105-15-25-4131	Security - Ring Storage	2,250	-	(2,250)	-100.00%
101-105-75-25-4132	Electronic Data	23,746	23,800	54	0.23%
101-105-75-25-4132	Electronic Data-CJDN CONNECT (SHERBURNE CTY)	-	720	720	100.0%
101-105-15-25-4134	Website	4,800	4,800	-	
101-105-15-25-4134	Website - WEATHER ALERTS	2,625	2,750	125	4.76%
101-105-15-25-4413	Equipment	1,000	1,000	-	
101-105-15-71-4612	Capital Transfers to Fund 194 - Computer Fund	10,000	10,000	-	
		\$ 118,809	\$ 135,225	\$ 16,416	13.82%

Capital Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
194-105-3155	Computer Replacement Fund - GF	\$ 10,000	\$ 10,000	\$ -	
194-105-30-25-4130	Computer Replacement Fund - Permit Works (Fund Bal)	4,000	-	(4,000)	-100.00%
194-106-15-25-4130	Computer Replacement Fund - Laserfische (Fund Bal)	6,400	-	(6,400)	-100.00%
194-105-15-25-4134	Computer Replacement Fund -Website (Fund Bal)	4,286	-	(4,286)	-100.00%
194-105-3105	Computer Replacement Fund - LGA (Police Squad)	7,500	7,500	-	
		\$ 32,186	\$ 17,500	\$ (14,686)	-45.63%



PUBLIC SAFETY BUDGETS

- POLICE
- FIRE
- BUILDING

Police

Expenditures

		2022-2023			
Account Number	Description	2022	2023		
		Adopted Budget	Final Budget	\$ Change	% Change
101-300-75-05-4002	Wages	\$ 1,329,543	\$ 1,430,030	\$ 100,487	7.56%
101-300-75-05-4004	Overtime Wages	36,012	45,097	9,085	25.23%
101-300-75-05-4005	Overtime Wages/Grant	15,000	15,000	-	
101-300-75-05-4008	Insurance Benefits (er)	207,010	217,031	10,021	4.84%
101-300-75-05-4009	HSA Accounts	11,544	11,445	(99)	-0.86%
101-300-75-05-4010	F.I.C.A./Medicare (er)	27,077	30,078	3,001	11.08%
101-300-75-05-4011	F.I.C.A./Medicare (er)/Grant	200	200	-	
101-300-75-05-4012	P.E.R.A. (er)	16,027	18,336	2,309	14.41%
101-300-75-05-4013	P.E.R.A. - Police/Fire (er)	219,029	236,076	17,047	7.78%
101-300-75-05-4014	P.E.R.A. - Police/Fire (er)/Grant	2,655	2,655	-	
101-300-75-05-4016	Workers Comp	81,632	163,181	81,549	99.90%
101-300-75-20-4140	Audit	3,680	5,680	2,000	54.35%
101-300-75-20-4170	Legal	5,000	5,000	-	
101-300-75-20-4180	Other Consultants	500	700	200	40.00%
101-300-75-20-4181	Court Fines	21,218	20,000	(1,218)	-5.74%
101-300-75-25-4110	Bank or Collection Charges	600	600	-	
101-300-75-25-4196	Crime Prevention	600	250	(350)	-58.33%
101-300-75-25-4200	Printing - Newsletter etc	610	710	100	16.39%
101-300-75-25-4208	Copies	2,688	2,688	-	
101-300-75-25-4210	Operating Supplies	7,200	5,000	(2,200)	-30.56%
101-300-75-25-4211	Medical Supplies	2,000	2,500	500	25.00%
101-300-75-25-4212	Other Operations Expenses	12,000	12,000	-	
101-300-75-25-4214	Police Body Armor	4,000	4,000	-	
101-300-75-25-4215	Uniforms/Clothing	20,750	22,750	2,000	9.64%
101-300-75-25-4216	Fire Arms	4,200	5,000	800	19.05%
101-300-75-25-4220	Advertising	1,000	1,000	-	
101-300-75-25-4230	Telephone/Internet	16,716	22,200	5,484	32.81%
101-300-75-25-4235	Postage	2,000	1,000	(1,000)	-50.00%
101-300-75-25-4238	Training/Schools	16,500	25,000	8,500	51.52%
101-300-75-25-4240	Travel/Mileage	200	100	(100)	-50.00%
101-300-75-25-4243	Meals	1,000	500	(500)	-50.00%
101-300-75-25-4250	Liability Insurance	42,374	44,493	2,119	5.00%

Police Expenditures – (continued)

		2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-300-75-25-4251	Emergency Management	\$ 1,000	\$ 1,000	-	
101-300-75-25-4253	Police K-9 Expenditures	10,000	10,000	-	
101-300-75-25-4254	Spud Fest	250	250	-	
101-300-75-25-4257	Contractors Hired	2,000	500	(1,500)	-75.00%
101-300-75-25-4260	Subscriptions/Dues	18,000	8,105	(9,895)	-54.97%
101-300-75-25-4260	Subscriptions/Dues-BUREAU OF CRIME		600	600	100.0%
101-300-75-25-4260	Subscriptions/Dues-800 MHZ RADIOS		2,320	2,320	100.0%
101-300-75-25-4260	Subscriptions/Dues - NETMOTION	-	975	975	100.0%
101-300-75-25-4260	Subscriptions/Dues - PROPHOENIX	-	6,000	6,000	100.0%
101-300-75-25-4300	Awards - Employee LOS	100	100	-	
101-300-75-25-4392	Emergency Access Key Box	320	320	-	
101-300-75-25-4405	Motor Fuel	37,200	43,000	5,800	15.59%
101-300-75-25-4410	Tires	3,200	3,200	-	
101-300-75-25-4413	Equipment/Accessories	19,000	15,000	(4,000)	-21.05%
101-300-75-25-4430	Vehicle Maintenance	20,157	15,000	(5,157)	-25.58%
101-300-75-25-4545	Repair/Maintenance Equipment	5,150	3,000	(2,150)	-41.75%
101-300-75-71-4612	Capital Transfer - 199 Replace Taser	2,640	12,611	9,971	377.69%
101-300-80-25-4207	Animal Control	1,000	1,000	-	
		\$ 2,230,582	\$ 2,473,281	\$ 242,699	10.88%

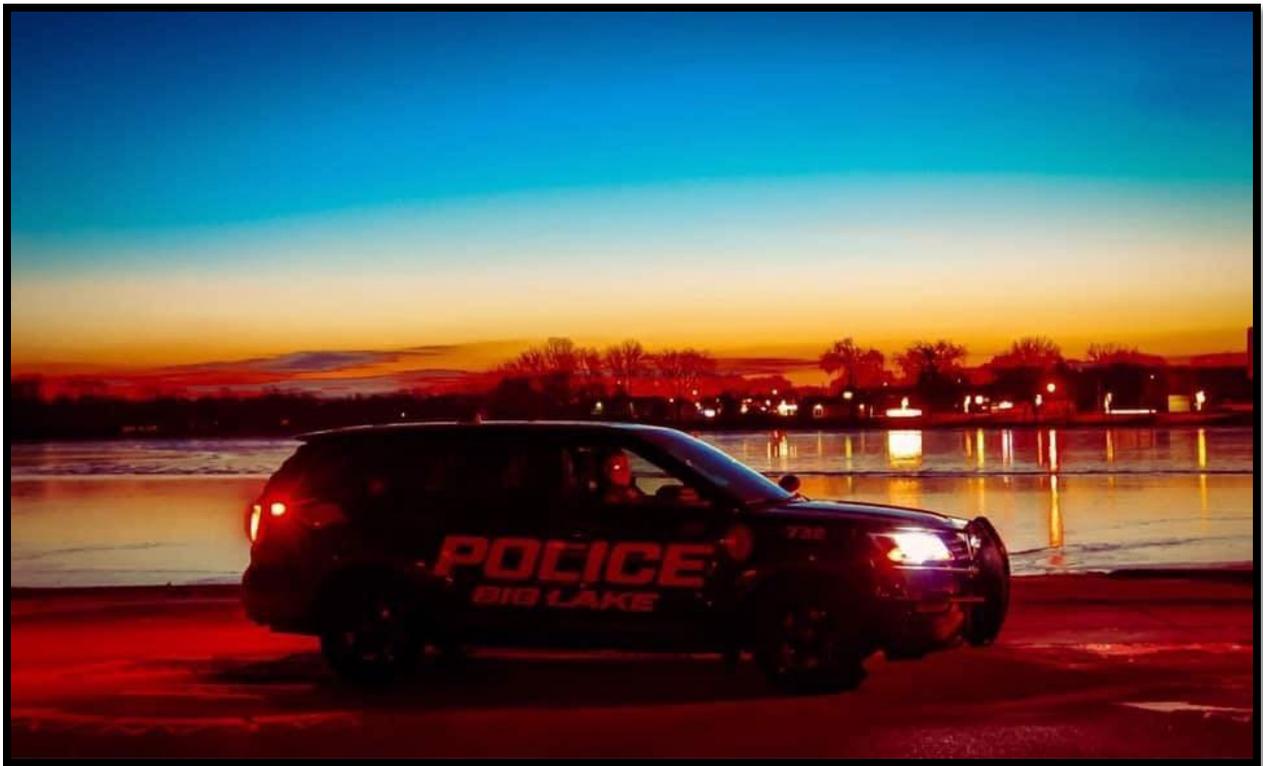
Revenues

		2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-075-3117	State Aid - Police	\$ 125,000	\$ 125,000	\$ -	
101-075-3160	Inter-Govt Revenue	12,000	12,000	-	
101-075-3239	K-9 Unit Donations	-	3,000	3,000	100.0%
101-075-3375	Miscellaneous Revenue	2,500	2,500	-	
101-075-3411	Copies	100	100	-	
101-075-3511	Court Fines	46,800	48,800	2,000	4.27%
101-075-3512	Parking Fines	6,000	6,000	-	
101-075-3513	Other Fines/Fees	7,000	7,000	-	
101-075-3910	Sale of Fixed Assets	500	500	-	
101-075-4200	Other Grant Proceeds	1,800	1,800	-	
101-075-4210	Federal Grant Proceeds	1,800	1,800	-	
101-075-4211	Towards Zero Deaths Grant	17,855	17,855	-	
		\$ 221,355	\$ 226,355	\$ 5,000	2.26%

Police – (continued)

Capital Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
199-000-75-70-4316	Replace Police Vehicle - LGA	\$ 50,000	\$ 103,000	53,000	106.00%
199-000-75-70-4316	Replace Motorola Portable Radios - L	40,700	-	(40,700)	-100.00%
199-075-3910	Sale of Vehicles	(5,000)	(17,000)	(12,000)	240.00%
199-000-75-70-4316	Replace Tazers - GF	2,640	12,611	9,971	377.69%
		\$ 88,340	\$ 98,611	\$ 10,271	11.63%



Fire

Expenditures

		City Portion Only 2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-300-85-05-4015	Fire Department Relief Assoc.	\$ 4,000	\$ 4,000	-	
101-300-85-25-4200	Printing - Newsletter etc	610	710	100	16.39%
101-300-85-25-4208	Copies	360	500	140	38.89%
101-300-85-25-4258	Fire Projection Services - JPB	188,278	206,910	18,632	9.90%
101-300-85-45-4015	Fire Department Relief Assoc.	96,000	113,000	17,000	17.71%
		\$ 289,248	\$ 325,120	\$ 35,872	12.40%

Revenues

		City Portion Only 2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-085-3118	State Aid - Fire	\$ 95,000	\$ 110,000	\$ 15,000	15.79%
101-085-3119	State Aid Fire Relief	3,000	3,000	-	
		\$ 98,000	\$ 113,000	\$ 15,000	15.31%

Capital Expenditures

		City Portion Only 2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
199-085-3155	Station Roof - LGA 2018 ON	\$ 85,000	\$ -	(85,000)	-100.00%
199-085-3155	Station parking Lot	-	50,000	50,000	
199-085-3155	Water Tender - LGA 2019	-	165,000	165,000	100.0%
199-085-3155	Radios - LGA Moved to Roof replcmt	\$ 23,400	\$ -	(23,400)	-100.00%
199-085-3155	Ladder 1 replace - LGA ttl \$900K	100,000	100,000	-	
199-085-3155	Engine replace - LGA ttl 1M	-	10,000	10,000	100.0%
199-2921	Station Roof - CIP designated funds - ttl \$150000	75,000	-	(75,000)	-100.00%
199-2921	Engine Replacement - CIP Designated Funds ttl \$800,000	400,000	-	(400,000)	-100.00%
199-000-85-70-4316	Capital Expenditures - Thermal Image Cameras - LGA	7,000	-	(7,000)	-100.00%
199-000-85-70-4316	Capital Expenditure Grass Rig - LGA Funds - ttl \$120,000	-	71,500	71,500	100.0%
199-000-85-70-4316	Capital Expenditure Engine - LGA Funds - ttl \$800,000	133,333	-	(133,333)	-100.00%
		\$ 823,733	\$ 396,500	\$ (427,233)	-51.87%

Building

Expenditures

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget	Change	Change
101-100-30-05-4002	Wages	\$ 140,747	\$ 150,241	\$ 9,494	6.75%
101-100-30-05-4004	Overtime Wages	500	500	-	
101-100-30-05-4008	Insurance Benefits (er)	26,379	12,404	(13,975)	-52.98%
101-100-30-05-4009	HSA Accounts	1,200	1,200	-	
101-100-30-05-4010	F.I.C.A./Medicare (er)	10,768	11,497	729	6.77%
101-100-30-05-4012	P.E.R.A. (er)	10,556	11,270	714	6.76%
101-100-30-05-4016	W/C Insurance	390	1,075	685	175.64%
101-100-30-20-4140	Audit	721	721	-	
101-100-30-20-4170	Legal	100	100	-	
101-100-30-25-4200	Printing - Newsletter	610	710	100	16.39%
101-100-30-25-4210	Operating Supplies	1,200	1,500	300	25.00%
101-100-30-25-4212	Other Operations Expenses	500	200	(300)	-60.00%
101-100-30-25-4215	Uniforms/Clothing	100	100	-	
101-100-30-25-4230	Telephone/Internet	1,000	1,000	-	
101-100-30-25-4235	Postage	500	250	(250)	-50.00%
101-100-30-25-4238	Training/Schools	1,000	2,000	1,000	100.00%
101-100-30-25-4240	Travel/Mileage	300	300	-	
101-100-30-25-4243	Meals	50	50	-	
101-100-30-25-4250	Liability Insurance	800	800	-	
101-100-30-25-4257	Contractors Hired	25,000	25,400	400	1.60%
101-100-30-25-4260	Subscriptions/Dues	500	500	-	
101-100-30-25-4405	Motor Fuel	1,000	1,000	-	
101-100-30-25-4412	State SurCharge Bldg.Permit	12,000	13,000	1,000	8.33%
101-100-30-25-4413	Equipment/Accessories	1,000	100	(900)	-90.00%
101-100-30-25-4430	Vehicle Maintenance	1,500	1,500	-	
		\$ 238,421	\$ 237,418	\$ (1,003)	-0.42%

Building – (continued)

Revenues

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-030-3221	Building Permits	\$ 150,000	\$ 162,777	\$ 12,777	8.52%
101-030-3222	State Surcharge on Bldg Pmts	13,000	14,000	1,000	7.69%
101-030-3229	Seed/Sod Escrow Permit	4,000	4,000	-	
101-030-3241	Building - Plan Review Fee	90,000	110,000	20,000	22.22%
101-030-3242	Building - Other Permits	110,000	135,000	25,000	22.73%
101-030-3250	Rental Inspection Fees - Multi Family	12,880	15,000	2,120	16.46%
101-030-3251	Rental License Fees - Single/Duplex	11,050	-	(11,050)	-100.00%
101-030-3375	Miscellaneous Revenue	1,200	1,750	550	45.83%
101-030-3418	Administrative Charges	25	25	-	
101-030-3513	Other Fines/Fees	1,000	100	(900)	-90.00%
		\$ 393,155	\$ 442,652	\$ 49,497	12.59%



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STREETS & HIGHWAYS BUDGETS

- ENGINEERING
- STREETS
- FLEET and EQUIPMENT
MAINTENANCE

Engineering

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-200-40-05-4002	Wages	\$ 60,532	\$ 63,943	\$ 3,411	5.64%
101-200-40-05-4004	Overtime Wages	500	500	-	
101-200-40-05-4008	Insurance Benefits (er)	8,796	9,045	249	2.83%
101-200-40-05-4009	HSA Accounts	300	300	-	
101-200-40-05-4010	F.I.C.A./Medicare (er)	4,631	4,893	262	5.66%
101-200-40-05-4012	P.E.R.A. (er)	4,159	4,382	223	5.36%
101-200-40-05-4016	W/C Insurance	709	1,076	367	51.76%
101-200-40-20-4140	Audit	361	361	-	
101-200-40-20-4150	Engineering	10,000	10,000	-	
101-200-40-20-4170	Legal	-	500	500	100.0%
101-200-40-25-4200	Printing-Newsletter etc	610	710	100	16.39%
101-200-40-25-4210	Operating Supplies	1,000	1,000	-	
101-200-40-25-4212	Other Operations Expenses	500	250	(250)	-50.00%
101-200-40-25-4215	Uniforms/Clothing	50	50	-	
101-200-40-25-4220	Advertising	50	50	-	
101-200-40-25-4230	Telephone/Internet	600	1,104	504	84.00%
101-200-40-25-4235	Postage	250	50	(200)	-80.00%
101-200-40-25-4238	Training/Schools	1,000	750	(250)	-25.00%
101-200-40-25-4240	Travel/Mileage	250	100	(150)	-60.00%
101-200-40-25-4243	Meals	100	100	-	
101-200-40-25-4250	Liability Insurance	1,100	1,100	-	
101-200-40-25-4260	Subscriptions/Dues	600	500	(100)	-16.67%
101-200-40-25-4405	Motor Fuel	1,200	1,200	-	
101-200-40-25-4413	Equipment/Accessories	500	500	-	
101-200-40-25-4430	Vehicle Maintenance	2,500	1,500	(1,000)	-40.00%
101-200-40-25-4545	Repair/Maintenance Equipment	600	600	-	
		\$ 100,898	\$ 104,564	\$ 3,666	3.63%

Streets

Expenditures

		2022-2023			
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-200-50-05-4002	Wages	\$ 134,909	\$ 144,454	\$ 9,545	7.08%
101-200-50-05-4004	Overtime Wages	4,992	5,302	310	6.21%
101-200-50-05-4006	On Call Pay	14,850	14,850	-	
101-200-50-05-4008	Insurance Benefits (er)	6,204	6,441	237	3.82%
101-200-50-05-4009	HSA Accounts	750	750	-	
101-200-50-05-4010	F.I.C.A./Medicare (er)	11,839	12,595	756	6.39%
101-200-50-05-4012	P.E.R.A. (er)	11,607	12,348	741	6.38%
101-200-50-05-4016	WC Insurance	30,050	31,783	1,733	5.77%
101-200-50-05-4020	Union Insurance	21,150	22,879	1,729	8.17%
101-200-50-20-4140	Audit	3,605	3,605	-	
101-200-50-20-4150	Engineering	2,000	500	(1,500)	-75.00%
101-200-50-20-4170	Legal	300	300	-	
101-200-50-20-4185	Other Consult-Med Exams	1,000	1,000	-	
101-200-50-25-4200	Printing - newsletter	610	710	100	16.39%
101-200-50-25-4208	Copies	1,680	1,780	100	5.95%
101-200-50-25-4210	Operating Supplies	7,500	7,500	-	
101-200-50-25-4212	Other Operations Expenses	2,000	2,000	-	
101-200-50-25-4215	Uniforms/Clothing	1,950	1,200	(750)	-38.46%
101-200-50-25-4218	Boots/Shoes - per Union Contract	1,300	1,300	-	
101-200-50-25-4220	Advertising	250	250	-	
101-200-50-25-4225	Sanitation/Garbage Removal	4,200	3,120	(1,080)	-25.71%
101-200-50-25-4230	Telephone/Internet	5,904	6,000	96	1.63%
101-200-50-25-4230	Telephone/Internet - new Ipads for EE	3,360	2,880	(480)	-14.29%
101-200-50-25-4235	Postage	800	500	(300)	-37.50%
101-200-50-25-4238	Training/Schools	1,000	1,000	-	
101-200-50-25-4240	Travel/Mileage	200	200	-	
101-200-50-25-4243	Meals	200	200	-	
101-200-50-25-4250	Liability Insurance	13,650	13,402	(248)	-1.82%
101-200-50-25-4255	Rent/Lease	1,000	500	(500)	-50.00%
101-200-50-25-4257	Contractors Hired	15,000	10,000	(5,000)	-33.33%
101-200-50-25-4260	Subscriptions/Dues	1,000	440	(560)	-56.00%
101-200-50-25-4260	Subscriptions/Dues-800 MHZ RADIOS	-	560	560	100.0%
101-200-50-25-4300	Awards - Employee LOS	100	100	-	
101-200-50-25-4315	Compost/Woodchipper	50,000	40,000	(10,000)	-20.00%
101-200-50-25-4320	Sand/Salt	60,000	60,000	-	
101-200-50-25-4325	Class 5	1,000	1,000	-	
101-200-50-25-4335	Striping	11,000	10,000	(1,000)	-9.09%

Streets Expenditures – (continued)

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget	Change	Change
101-200-50-25-4340	Hot Mix	17,000	17,000	-	
101-200-50-25-4360	Sealcoat/Crackfill	25,000	25,000	-	
101-200-50-25-4395	Signs/Banner	3,500	5,000	1,500	42.86%
101-200-50-25-4405	Motor Fuel	14,000	25,000	11,000	78.57%
101-200-50-25-4413	Equipment/Accessories	-	500	500	100.0%
101-200-50-25-4540	Repair/Maintenance Buildings	5,500	5,000	(500)	-9.09%
101-200-50-25-4570	Electricity	5,000	5,000	-	
101-200-50-25-4575	Electricity (Street Lights)	107,100	112,000	4,900	4.58%
101-200-50-25-4580	Natural Gas	5,656	6,000	344	6.08%
101-200-50-25-4582	Solar Credit	(1,000)	(1,000)	-	
101-200-50-25-4590	Water/Sewer Utilities	5,400	5,940	540	10.00%
101-200-50-71-4612	Capital Equipment Transfer - 199	5,000	5,000	-	
101-200-50-71-4612	Capital Improvement Transfer - 196 -ST MAINT	30,000	-	(30,000)	-100.00%
		\$ 649,116	\$ 631,889	\$ (17,227)	-2.65%

Revenues

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget	Change	Change
101-050-3161	Clean-up Day / SCORE Grant	\$ 50,000	\$ 40,000	(10,000)	-20.00%
101-050-3197	Compost Access Permit	100	100	-	
101-050-3220	R-O-W Permit Fees	1,000	1,500	500	50.00%
101-050-3365	Road/Maintenance Aid	123,494	132,000	8,506	6.89%
101-050-3412	City Maint. Services	7,500	5,000	(2,500)	-33.33%
101-050-3450	Street Light Fees	169,800	173,400	3,600	2.12%
101-050-4151	Refunds & Reimbursements	1,500	1,500	-	
101-050-4154	Reimbursements - BL Township	1,000	1,000	-	
		\$ 354,394	\$ 354,500	\$ 106	0.03%

Streets – (continued)

Capital Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
196-050-3155	Capital Transfer - Street Maint Fund - GF	\$ 30,000	\$ -	(30,000)	-100.00%
199-050-3155	Misc Equipment Replacement Fund - GF	5,000	5,000	-	
196-050-3180	Street Maintenance Fund-Franchise Fees	-	270,000	270,000	100.0%
199-000-50-70-4316	Replace 2004 Ford Explorer #24 - LGA	15,000	-	(15,000)	-100.00%
199-000-50-70-4316	Replace 2005 Chev #35 - LGA	-	15,000	15,000	100.0%
199-000-50-70-4316	Replace 2005 Ford 150 #25 - LGA	-	65,000	65,000	100.0%
199-000-50-70-4316	Replace 2002 Explorer #33 - LGA	65,000	-	-	
199-000-50-70-4316	Replace 2002 Ford 550 #12 - LGA	-	120,000	120,000	100.0%
199-000-50-70-4316	Replace 2002 Ford Dump Truck #102 - LGA	-	225,000	225,000	100.0%
199-000-50-70-4316	Replace 2000 Air Compressor #100 - LGA	60,000	-	(60,000)	-100.00%
199-000-50-70-4316	Replace 2013 Towmast Trailer #t16 - LGA	-	-	-	
199-000-50-70-4316	Replace 1985 Case 580 #57 - LGA	120,000	-	(120,000)	-100.00%
		\$ 295,000	\$ 700,000	\$ 470,000	159.32%



Fleet and Equipment Maintenance

Expenditures

Account Number	Description	2022 Adopted Budget	2023 Final Budget	2022-2023	
				\$ Change	% Change
101-200-52-05-4002	Wages	\$ 79,841	\$ 85,323	\$ 5,482	6.87%
101-200-52-05-4004	Overtime Wage	500	1,000	500	100.00%
101-200-52-05-4008	Insurance Benefits (er)	3,383	3,537	154	4.55%
101-200-52-05-4009	HSA Accounts	450	450	-	
101-200-52-05-4010	F.I.C.A./Medicare (er)	6,108	6,530	422	6.91%
101-200-52-05-4012	P.E.R.A. (er)	5,989	6,403	414	6.91%
101-200-52-05-4016	W/C Insurance	3,047	4,113	1,066	34.99%
101-200-52-05-4020	Union Insurance	11,928	12,168	240	2.01%
101-200-52-20-4185	Other Consult-Med Exams	224	100	(124)	-55.36%
101-200-52-25-4210	Operating Supplies	250	500	250	100.00%
101-200-52-25-4212	Other Operations Expenses	100	100	-	
101-200-52-25-4215	Uniforms/Clothing	300	600	300	100.00%
101-200-52-25-4218	Boots/Shoes - per Union Contract	650	650	-	
101-200-52-25-4230	Telephone/Internet	600	600	-	
101-200-52-25-4230	Telephone/Internet - New Ipads	480	480	-	
101-200-52-25-4238	Training/Schools	200	200	-	
101-200-52-25-4240	Travel/Mileage	50	50	-	
101-200-52-25-4243	Meals	50	50	-	
101-200-52-25-4260	Subscriptions/Dues	-	200	200	100.0%
101-200-52-25-4385	Shop Materials/Tools	4,800	7,000	2,200	45.83%
101-200-52-25-4390	Small tools	-	1,000	1,000	100.0%
101-200-52-25-4405	Motor Fuel	500	2,000	1,500	300.00%
101-200-52-25-4410	Tires	10,000	10,000	-	
101-200-52-25-4413	Equipment/Accessories	500	1,000	500	100.00%
101-200-52-25-4431	Vehicle Maintenance - Streets	10,000	10,000	-	
101-200-52-25-4432	Vehicle Maintenance - Parks	5,000	3,000	(2,000)	-40.00%
101-200-52-25-4433	Vehicle Maintenance - Shop	-	100	100	100.0%
101-200-52-25-4546	Repair/Maintenance Equipment - Streets	20,000	20,000	-	
101-200-52-25-4547	Repair/Maintenance Equipment - Parks	12,500	10,000	(2,500)	-20.00%
101-200-52-25-4585	Oil	-	2,000	2,000	100.0%
		\$177,450	\$ 189,154	\$ 11,704	6.60%



CULTURE & RECREATION BUDGETS

- PARKS
- BIG LAKE COMMUNITY
SERVICE CENTER –
LIBRARY
- RECREATION –
COMMUNICATION –
COMMUNITY

Parks

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-200-55-05-4002	Wages	\$ 223,232	\$ 252,020	\$ 28,788	12.90%
101-200-55-05-4004	Overtime Wages	2,000	2,000	-	
101-200-55-05-4008	Insurance Benefits (er)	6,204	6,441	237	3.82%
101-200-55-05-4009	HSA Accounts	750	750	-	
101-200-55-05-4010	F.I.C.A./Medicare (er)	17,078	19,283	2,205	12.91%
101-200-55-05-4012	P.E.R.A. (er)	14,740	16,343	1,603	10.88%
101-200-55-05-4016	Worker's Comp Insurance	10,016	21,071	11,055	110.37%
101-200-55-05-4020	Union Insurance	24,465	23,769	(696)	-2.84%
101-200-55-20-4140	Audit	2,524	2,524	-	
101-200-55-20-4150	Engineering	2,000	2,000	-	
101-200-55-20-4170	Legal	100	100	-	
101-200-55-20-4185	Other Consultants-Medical Exams	300	300	-	
101-200-55-25-4200	Printing - Newsletter etc	610	710	100	16.39%
101-200-55-25-4208	Copies	1,680	1,780	100	5.95%
101-200-55-25-4210	Operating Supplies	20,000	25,000	5,000	25.00%
101-200-55-25-4211	Lakeside Park Supplies	5,000	5,000	-	
101-200-55-25-4212	Other Operations Expenses	1,500	1,000	(500)	-33.33%
101-200-55-25-4213	Park Irrigation Supplies	-	5,000	5,000	100.0%
101-200-55-25-4215	Uniforms/Clothing	1,025	2,000	975	95.12%
101-200-55-25-4218	Boots/Shoes - per Union Contract	975	975	-	
101-200-55-25-4220	Advertising	200	200	-	
101-200-55-25-4225	Sanitation/Garbage Removal	8,240	11,400	3,160	38.35%
101-200-55-25-4230	Telephone/Internet	4,500	4,560	60	1.33%
101-200-55-25-4230	Telephone/Internet - New Ipads for EE	2,400	3,360	960	40.00%
101-200-55-25-4235	Postage	150	150	-	
101-200-55-25-4238	Training/Schools	600	600	-	
101-200-55-25-4243	Meals	200	200	-	
101-200-55-25-4250	Liability Insurance	33,653	36,048	2,395	7.12%
101-200-55-25-4255	Rent/Lease	2,900	2,900	-	
101-200-55-25-4260	Subscriptions/Dues	200	200	-	
101-200-55-25-4300	Awards - Employee LOS	25	25	-	
101-200-55-25-4321	Beach Sand	500	500	-	
101-200-55-25-4395	Signs/Banners	600	600	-	
101-200-55-25-4405	Motor Fuel	10,000	11,000	1,000	10.00%
101-200-55-25-4413	Equipment/Accessories	1,000	1,000	-	

Parks Expenditures – (continued)

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-200-55-25-4530	Lake Maintenance	\$ 20,000	\$ 20,000	-	
101-200-55-25-4535	Playground Maintenance	6,000	6,000	-	
101-200-55-25-4540	Repair/Maintenance Buildings	2,500	2,500	-	
101-200-55-25-4570	Electricity	8,400	9,240	840	10.00%
101-200-55-25-4580	Natural Gas	4,800	4,896	96	2.00%
101-200-55-25-4582	Solar	(300)	(300)	-	
101-200-55-25-4590	Water/Sewer Utilities	84,240	112,721	28,481	33.81%
101-200-55-71-4612	Capital Transfers - 199 - Playground Equip	5,000	5,000	-	
101-200-55-71-4612	Capital Transfers - 195 River Oaks Park/o	16,750	100,000	83,250	497.01%
101-200-55-71-4612	Capital Transfers - 195 Trail Maintenance	9,000	9,000	-	
101-200-55-71-4612	Capital Transfers - 199 - Misc Equip Fund	5,000	5,000	-	
		\$560,757	\$ 734,865	\$ 174,108	31.05%

Revenues

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-055-3160	Inter-Govt Revenue	\$ 1,200	\$ 1,200	\$ -	
101-055-3196	Garden Plot Fees	1,110	1,110	-	
101-055-3200	Vendor Fees/Licenses	100	100	-	
101-055-3225	Park Permits-Seasonal- Resident	15,000	15,000	-	
101-055-3226	Park Permits-Daily	50,000	50,000	-	
101-055-3231	Park Permits-Seasonal- Non-Res	10,000	10,000	-	
101-055-3232	Park Event Fee	200	200	-	
101-055-3940	Lease/Rental/CAM	1,200	1,200	-	
101-055-4151	Refunds & Reimbursements	250	250	-	
		\$ 79,060	\$ 79,060	\$ -	

Parks – (continued)

Capital Expenditures

Account Number	Description	2022 Adopted Budget	2023 Final Budget	2022-2023	
				\$ Change	% Change
198-000-55-70-4316	Skate Rink Improvements - LGA	20,000	\$ -	\$ (20,000)	-100.00%
199-000-55-70-4316	Fishing Pier (using Misc Equip Funds)	12,000	-	(12,000)	-100.00%
199-000-55-70-4316	Replace Mower #314 - LGA	45,000	-	(45,000)	-100.00%
195-055-3105	Trail Maintenance Fund - GF	9,000	9,000	-	
195-055-3105	River Oaks or other Parks Fund - GF	16,750	100,000	83,250	497.01%
195-055-3155	Playground Equipment replacement - GF	5,000	5,000	-	
199-055-3155	Misc Equipment Replacement - GF	5,000	5,000	-	
		\$112,750	\$ 119,000	\$ 6,250	5.54%



Big Lake Community Services Center – Library

Expenditures

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget		
101-100-20-05-4002	Wages **	\$ 4,167	\$ 4,329	\$ 162	3.89%
101-100-20-05-4008	Insurance **	422	180	(242)	-57.35%
101-100-20-05-4009	HSA **	-	30	30	100.0%
101-100-20-05-4010	F.I.C.A./Medicare (er) **	320	335	15	4.69%
101-100-20-05-4012	P.E.R.A. (er) **	313	328	15	4.79%
101-100-20-05-4013	P.E.R.A. - Police/Fire (er) **	1	1	0	6.75%
101-100-20-25-4210	Operating Supplies	1,000	1,000	-	
101-100-20-25-4212	Other Operating Costs	500	250	(250)	-50.00%
101-100-20-25-4217	Cleaning Services	13,165	13,000	(165)	-1.25%
101-100-20-25-4225	Sanitation /Garbage	2,100	2,400	300	14.29%
101-100-20-25-4250	Liability Insurance	5,826	5,749	(77)	-1.33%
101-100-20-25-4257	Contractor Hired	500	-	(500)	-100.00%
101-100-20-25-4370	Grounds Maintenance - HIRED	1,500	500	(1,000)	-66.67%
101-100-20-25-4375	Snow Removal - PW/Hired	500	500	-	
101-100-20-25-4413	Equipment/Accessories - Library	3,000	3,000	-	
101-100-20-25-4540	Repair/Maintenance Buildings	12,000	12,000	-	
101-100-20-25-4545	Repair/Maintenance Equipment	1,000	1,000	-	
101-100-20-25-4570	Electricity	12,495	13,745	1,250	10.00%
101-100-20-25-4580	Natural Gas	5,000	5,100	100	2.00%
101-100-20-25-4590	Water/Sewer Utilities	3,600	3,960	360	10.00%
		\$67,409	\$ 67,407	\$ (2)	0.00%

**For Library and community room only

Big Lake Community Services Center – Library – (continued)

Revenues

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget		
101-020-3160	Intergovernmental	\$ 10,000	\$ 10,000	\$ -	
		\$10,000	\$ 10,000	\$ -	

Capital Expenditures

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget		
199-000-20-70-4316	Capital Expenditures - Bldg - AC Unit	-	\$ -	\$ -	
199-000-20-25-4545	Maintenance/Repairs - Bldg-Painting		-	-	
		\$ -	\$ -	\$ -	

Debt Payments

		2022-2023			
Account Number	Description	2022	2023	\$	%
		Adopted Budget	Final Budget		
224-000-00-85-4606	Principal Payment	\$ 50,000	\$ 45,000	\$ (5,000)	-10.00%
224-000-00-85-4610	Interest Payment	6,525	5,813	(712)	-10.91%
224-000-00-85-4611	Debt Issuance Cost Amortized	495	495	-	
		\$57,020	\$ 51,308	\$ (5,712)	-10.02%

Recreation – Communications – Community

Expenditures

Account Number	Description	2022 Adopted Budget	2023 Final Budget	2022-2023	
				\$ Change	% Change
101-400-56-05-4002	Wages	\$ 57,826	\$ 62,541	\$ 4,715	8.15%
101-400-56-05-4008	Insurance Benefits (er)	5,342	5,558	216	4.04%
101-400-56-05-4009	HSA Accounts	1,350	1,350	-	
101-400-56-05-4010	F.I.C.A./Medicare (er)	4,425	4,787	362	8.18%
101-400-56-05-4012	P.E.R.A. (er)	4,338	4,693	355	8.18%
101-400-56-05-4016	Worker's Comp Insurance	2,161	5,189	3,028	140.12%
101-400-56-20-4170	Legal	200	200	-	
101-400-56-25-4208	Copies (Spud Fest Parade, etc)	500	200	(300)	-60.00%
101-400-56-25-4210	Operating Supplies	500	500	-	
101-400-56-25-4212	Other Operations Expenses	100	100	-	
101-400-56-25-4215	Uniforms/Clothing	50	50	-	
101-400-56-25-4220	Advertising	250	250	-	
101-400-56-25-4230	Telephone/Internet	480	504	24	5.00%
101-400-56-25-4235	Postage	100	25	(75)	-75.00%
101-400-56-25-4238	Training/School	200	500	300	150.00%
101-400-56-25-4240	Travel/Mileage	50	50	-	
101-400-56-25-4243	Meals	150	150	-	
101-400-56-25-4254	Spud Fest	300	300	-	
101-400-56-25-4259	Contractors Hired - ECFE	10,000	10,000	-	
101-400-56-25-4260	Subscriptions/Dues	1,000	1,425	425	42.50%
101-400-56-25-4300	Awards - Employee LOS	30	-	(30)	-100.00%
101-400-56-25-4395	Signs/Banners	250	250	-	
101-400-56-25-4413	Equipment/Accessories	250	250	-	
101-400-56-25-4903	Movie in the Park	3,600	2,500	(1,100)	-30.56%
101-400-56-71-4612	Transfer - Music in the Park	-	5,000		
101-400-70-25-4400	Recycling Day	12,000	12,000	-	
101-400-95-25-4902	Donation - Contribution	1,100	1,100	-	
		\$ 106,552	\$ 119,472	\$ 7,920	7.43%

Recreation – Communications – Community – (continued)

Revenues

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-015-3161	Clean-up Day / SCORE Grant	\$ 12,000	\$ 12,000	\$ -	
101-056-3233	Donations - Movie In the Park	3,000	1,500	(1,500)	-50.00%
101-2939	ECFE- Designed Fund Bal	10,000	10,000	-	
		\$ 25,000	\$ 23,500	\$ (1,500)	-6.00%





ECONOMIC DEVELOPMENT BUDGET

Economic Development

Expenditures

Account Number	Description	2022-2023			
		2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
101-100-25-05-4002	Wages	\$ 74,235	\$ 109,094	\$ 34,859	46.96%
101-100-25-05-4004	Overtime Wages	300	300	-	
101-100-25-05-4008	Insurance Benefits (er)	5,747	14,945	9,198	160.05%
101-100-25-05-4009	HSA Accounts	1,050	300	(750)	-71.43%
101-100-25-05-4010	F.I.C.A./Medicare (er)	5,679	8,348	2,669	47.00%
101-100-25-05-4012	P.E.R.A. (er)	5,307	7,923	2,616	49.29%
101-100-25-05-4016	W/C Insurance	2,138	3,759	1,621	75.82%
101-100-25-20-4140	Audit	721	721	-	
101-100-25-20-4170	Legal	3,000	3,000	-	
101-100-25-20-4180	Other Consultants	500	500	-	
101-100-25-25-4200	Printing - Newsletter etc	610	710	100	16.39%
101-100-25-25-4201	Annexation	250	250	-	
101-100-25-25-4209	Recording Fees/Settlement	100	100	-	
101-100-25-25-4210	Operating Supplies	750	750	-	
101-100-25-25-4212	Other Operations Expense	200	200	-	
101-100-25-25-4215	Uniforms/Clothing	100	100	-	
101-100-25-25-4220	Advertising	200	200	-	
101-100-25-25-4230	Telephone/Internet	600	600	-	
101-100-25-25-4235	Postage	100	100	-	
101-100-25-25-4238	Training/Schools	2,000	2,000	-	
101-100-25-25-4240	Travel/Mileage	100	100	-	
101-100-25-25-4243	Meals	300	300	-	
101-100-25-25-4250	Liability Insurance	600	630	30	5.00%
101-100-25-25-4260	Subscriptions/Dues	1,000	1,295	295	29.50%
101-100-25-25-4300	Awards - Employee LOS	50	50	-	
101-100-25-25-4413	Equipment/Accessories	100	100	-	
101-100-25-26-4222	Marketing - Communications	6,000	6,000	-	
101-100-25-26-4224	Marketing - Event	2,000	2,000	-	
		\$ 113,737	\$ 164,375	\$ 50,638	44.52%



GENERAL CAPITAL IMPROVEMENT FUNDS

- INFRASTRUCTURE AND IMPROVEMENT FUNDS (195-198)
- EQUIPMENT AND BUILDING REPLACEMENT FUNDS (194, 199)

Infrastructure Improvement Funds

FUND 195, 196, 197 & 198

REVENUE

Account Number	Description	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
196-000-3105	Local Govt Aid - Street Projects	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
195-000-3105	Local Govt Aid - Trail Projects/Lakeside Park -parking lot	20,000	20,000	-	-	-	-	100,000
198-000-3160	Intergovernment Rev - State Aid - MSA Streets Adv	339,230	-	-	-	-	-	-
198-000-3160	Intergovernment Rev - Compost Grant/SHIP Grant	2,000	-	-	-	-	-	-
198-000-3160	Intergovernment Rev - Safe Route to School Grant/TA Grant	95,150	285,597	-	-	-	-	-
198-000-3102	RE & PP Taxes - Delinquent	1,371	-	-	-	-	-	-
198-000-3155	Transfer In Revenue- Bond Fund Reimbursement	179,313	-	-	-	-	-	-
196-000-3155	Transfer in Revenue - Admin (Debt Service - Street Maintenance)	599,656	200,000	-	-	-	-	-
196-000-3155	Transfer in Revenue - Streets Maintenance	30,000	30,000	270,000	270,000	270,000	550,000	650,000
197-000-3155	Transfer in Revenue - Lake Maintenance	8,757	-	-	-	-	-	-
195-000-3155	Transfer in Revenue Park - Trail Maintenance	149,370	25,750	109,000	109,000	109,000	109,000	25,750
198-000-3610	Special Assessment - Mill/Overlay/Street Projects	22,078	15,946	15,946	15,946	15,946	15,946	15,946
198-000-4204	Other Grants - Private Orgz	6,425	-	-	-	-	-	-
195-000-3999	Interest Earned	785	500	500	500	500	500	500
196-000-3999	Interest Earned	8,670	500	500	500	500	500	500
197-000-3999	Interest Earned	328	500	500	500	500	500	500
198-000-3999	Interest Earned	13,244	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues		\$ 1,576,377	\$ 580,793	\$ 398,446	\$ 398,446	\$ 398,446	\$ 678,446	\$ 945,196

EXPENDITURE - ALLOCATIONS

Account Number	Description	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
198-000-50-71-4612	Capital Improvements Transfer 175- Safe Route To School	\$ 185,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
198-000-55-71-4612	Capital Improvements Transfer 175-CR 73 Highland Dr Trail	371,996	371,996	-	-	-	-	-
195-000-55-70-4316	Capital Improvements - Skate Rink Improvements	20,000	20,000	-	-	-	-	-
195-000-55-70-4316	Capital Improvements - Parks & Trail improvements	14,000	25,750	25,750	25,750	25,750	25,750	25,750
198-000-50-70-4316	Capital Improvements - Northstar Sation Roadway	60,914	-	-	-	-	-	-
198-000-00-71-4612	Transfer to BLEDA - Revolving Loan Fund	100,000	-	-	-	-	-	-
Total Expenditures		\$ 752,836	\$ 417,746	\$ 25,750	\$ 375,750	\$ 25,750	\$ 375,750	\$ 375,750

EXCESS REVENUES OVER EXPENDITURES \$ 823,541 \$ 163,047 \$ 372,696 \$ 22,696 \$ 372,696 \$ 302,696 \$ 569,446

FUND BALANCE \$ 2,690,822 \$ 2,853,869 \$ 3,226,565 \$ 3,249,261 \$ 3,621,957 \$ 3,924,653 \$ 4,494,099

Equipment and Building Replacement Funds

FUND 194 & 199

REVENUES

Account Number	Description	2021	2022	2023	2024	2025	2026	2027
		Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
199-000-3105	Local Govt Aid -199	\$ 636,115	\$ 751,630	\$ 792,209	\$ 796,170	\$ 800,151	\$ 804,152	\$ 558,172
199-011-3155	Transfer In Revenue - Election	2,000	2,000	2,000	-	2,000	-	2,000
199-050-3155	Transfer in Revenue - Streets	5,000	5,000	5,000	5,000	5,000	5,000	5,000
199-055-3155	Transfer In Revenue - Parks	10,000	10,000	10,000	10,000	10,000	10,000	10,000
199-075-3155	Transfer in Revenue - Police	2,640	2,640	12,611	12,611	12,611	12,611	12,611
194-105-3155	Transfer In Revenue - IT	9,840	10,000	10,000	19,000	10,000	10,000	10,000
199-075-3910	Sales of Fixed Assets - Police - Fleet	17,000	5,000	17,000	17,000	8,500	17,000	17,000
199-000-3999	Interest Earned - 199	500	500	500	500	500	500	500
194-000-3999	Interest Earned - 194	500	500	500	500	500	500	500
Total Revenues		\$ 683,595	\$ 787,270	\$ 849,820	\$ 860,781	\$ 849,262	\$ 859,763	\$ 615,783

EXPENDITURES - ALLOCATIONS-CIP REQUEST

Account Number	Description	2021	2022	2023	2024	2025	2026	2027
		Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
199-000-15-70-4316	Capital Purchases - Admin	\$ 433,156	\$ 878,795	\$ 33,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
194-105-15-70-4316	Capital Purchase - IT	135,000	32,186	17,500	26,500	17,500	17,500	17,500
199-000-20-70-4316	Capital Purchases - BLSCS	17,500	-	-	-	-	-	-
199-000-50-70-4316	Capital Purchases - Streets	45,000	265,000	430,000	285,000	472,000	248,000	248,000
199-000-55-70-4316	Capital Purchases - Parks	-	57,000	-	150,000	20,000	65,000	-
199-000-55-70-4316	Capital Purchases - Parks -Misc/Playgro	30,000	10,000	10,000	10,000	10,000	10,000	10,000
199-000-75-70-4316	Capital Purchases - Police	96,000	93,340	115,611	148,701	67,247	125,162	128,538
199-000-85-70-4316	Capital Purchases - Fire - City only	215,833	823,733	396,500	285,000	238,250	1,510,000	205,000
Total CIP Requests		\$ 972,489	\$ 2,160,054	\$ 1,002,611	\$ 945,201	\$ 864,997	\$ 2,015,662	\$ 649,038

EXCESS REVENUES OVER EXPENDITURES \$ (288,894) \$ (1,372,784) \$ (152,791) \$ (84,420) \$ (15,735) \$ (1,155,899) \$ (33,255)

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SPECIAL REVENUE BUDGET

- ECONOMIC DEVELOPMENT AUTHORITY
- FARMERS MARKET
- MUSIC IN THE PARK
- AMERICAN RESCUE PLAN ACT

Economic Development Authority

Revenue Budget

LEVY AMOUNT \$		130,000		2022-2023	
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
275-000-3101	RE & PP Taxes-Current	\$ 128,700	\$ 128,700	\$ -	
275-000-3102	RE & PP Taxes-Delinquent	400	400	-	
275-000-3155	Transfer In Revenue	600,000	-	(600,000)	-100.00%
275-000-3999	Interest Earned	800	800	-	
Total Revenues		\$ 729,900	\$ 129,900	\$(600,000)	-82.20%
Projected Cash Flow Change		2022	2023		
	Beginning Cash Balance	\$ 145,120	\$ 746,239		
	Projected Excess Revenue	601,119	(14,167)		
	Interfund Loan Principal Payment	-	-		
Projected Ending Cash		\$ 746,239	\$ 732,072		

Expenditure Budget

				2022-2023	
Account Number	Description	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
275-000-00-05-4002	Wages	\$ 59,309	\$ 31,140	\$ (28,169)	-47.50%
275-000-00-05-4008	Insurance Benefits (er)	3,798	4,224	426	11.22%
275-000-00-05-4009	HSA Accounts	750	-	(750)	-100.00%
275-000-00-05-4010	F.I.C.A./Medicare (er)	4,538	2,385	(2,153)	-47.44%
275-000-00-05-4012	P.E.R.A. (er)	4,449	2,337	(2,112)	-47.47%
275-000-00-20-4140	Audit	500	500	-	
275-000-00-20-4150	Engineering	500	500	-	
275-000-00-20-4170	Legal	3,000	2,000	(1,000)	-33.33%
275-000-00-20-4180	Other Consultants	2,000	2,000	-	
275-000-00-25-4134	Website	250	250	-	
275-000-00-25-4209	Recording Fees	150	150	-	
275-000-00-25-4212	Other Operations Expenses	50	50	-	
275-000-00-25-4220	Advertising/Marketing	1,100	51,100	50,000	4545.45%
275-000-00-25-4235	Postage	25	25	-	
275-000-00-25-4238	Training	1,000	1,000	-	
275-000-00-25-4257	Contractors Hired	500	500	-	
275-000-00-25-4375	Snow Removal (lots owned)	500	500	-	
275-000-00-71-4612	Transfer to FUND 141 - Specials	46,362	45,406	(956)	-2.06%
Total Expenditures		\$ 128,781	\$ 144,067	\$ 15,286	11.87%
Excess Revenues/(deficit)		601,119	(14,167)	15,286	
CASH FLOW PURPOSE ONLY FOR BLEDA					
275-2070	Interfund Loan Principal (IFL)	-	-		
Total Expenditures & IFL		\$ 128,781	\$ 144,067		

Farmers Market Fund

REVENUES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
280-000-3160	Inter-govt Revenue	\$ 1,000	\$ 1,000
280-000-3200	Vendor Licenses	2,000	2,000
280-000-3203	Vendor Licenses - Winter	200	200
280-000-3230	Donations from Organization	11,000	9,500
280-000-3357	Farmers Market Bages	10	10
280-000-3999	Interest Earned	100	100
280-000-4200	Other Grant Proceeds	200	200
280-000-4204	Other Grant Proceeds - Private	1,000	1,000
Total Revenues		\$ 15,510	\$ 14,010

EXPENDITURES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
280-000-00-05-4002	Wages	\$ 3,213	\$ 3,476
280-000-00-05-4008	Insurance Benefits (er)	278	287
280-000-00-05-4009	HSA Accounts	75	75
280-000-00-05-4010	F.I.C.A./Medicare (er)	246	268
280-000-00-05-4012	P.E.R.A. (er)	241	261
280-000-00-05-4016	W/C Insurance	20	20
280-000-00-25-4110	Bank Charges	420	500
280-000-00-25-4210	Operating Supplies	150	150
280-000-00-25-4212	Other Operations Expenses	3,000	3,000
280-000-00-25-4220	Advertising	650	650
280-000-00-25-4238	Training/Schools	125	125
280-000-00-25-4257	Contractors Hired	3,500	3,500
280-000-00-25-4260	Subscriptions/Dues	670	670
Total Expenditures		\$ 12,588	\$ 12,982

EXCESS REVENUES OVER EXPENDITURES \$ 2,922 \$ 1,028

Projected Cash Flow Change	2022	2023
Beginning Cash Balance	\$ 18,835	\$ 19,004
Projected Excess Revenue	2,922	1,028
Projected Ending Cash	\$ 21,757	\$ 20,032

Music in the Park Fund

REVENUES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
282-000-3155	Transfer In Revenue - Admin	\$ -	\$ 5,000
282-000-3230	Donations from Organization	27,300	25,000
282-000-3999	Interest Earned	100	100
	Total Revenues	\$ 27,400	\$ 30,100

EXPENDITURES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
282-000-00-05-4002	Wages	\$ 3,213	\$ 3,476
282-000-00-05-4008	Insurance Benefits (er)	278	287
282-000-00-05-4009	HSA Accounts	75	75
282-000-00-05-4010	F.I.C.A./Medicare (er)	246	268
282-000-00-05-4012	P.E.R.A. (er)	241	262
282-000-00-05-4016	W/C Insurance	20	20
282-000-00-20-4170	Legal	-	100
282-000-00-25-4210	Operating Supplies	500	500
282-000-00-25-4212	Other Operations Expenses	1,250	1,000
282-000-00-25-4220	Advertising	500	500
282-000-00-25-4255	Rent/Lease	5,000	6,000
282-000-00-25-4257	Contractors Hired	20,000	20,000
	Total Expenditures	\$ 31,323	\$ 32,488

EXCESS REVENUES OVER EXPENDITURES \$ (3,923) \$ (2,388)

Projected Cash Flow Change	2022	2023
Beginning Cash Balance	\$ 19,282	\$ 15,359
Projected Excess Revenue	(3,923)	(2,388)
Projected Ending Cash	\$ 15,359	\$ 12,971

American Rescue Plan Act Fund

REVENUES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
274-000-4210	Federal Grant Proceeds	\$ 613,401	\$ -
	Total Revenues	\$ 613,401	\$ -

EXPENDITURES

Account Number	Description	2022 Adopted Budget	2023 Final Budget
274-000-92-71-4612	Transfer to other Funds	\$ -	\$ 1,226,802
	Total Expenditures	\$ -	\$ 1,226,802

EXCESS REVENUES OVER EXPENDITURES \$ 613,401 \$ (1,226,802)

Projected Cash Flow Change	2022	2023
Beginning Cash Balance	\$ 613,401	\$ 1,226,802
Projected Excess Revenue	613,401	(1,226,802)
Projected Ending Cash	\$ 1,226,802	\$ -

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ENTERPRISE FUNDS BUDGETS

- WATER DETAIL
- SEWER DETAIL
- STORM WATER DETAIL
- LIQUOR STORE DETAIL

Water Enterprise Fund Revenues

Rate Increase 0% for non Industrial Contract

2022-2023

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
301-000-3155	Transfer In Revenue - 399	\$ 144	\$ -	\$ -	\$ -	\$ -	
301-000-3229	Seed/Sod Escrow Fee	1,760	3,880	1,600	1,600	-	
301-000-3360	NSF Check Recovery Revenue	840	930	500	500	-	
301-000-3375	Miscellaneous Revenue	-	13,521	-	-	-	
301-000-3376	Insurance Proceeds/Dividends	13,604	16,891	2,000	2,000	-	
301-000-3710	Water Sales-Residential	1,213,257	1,324,608	1,215,497	1,213,346	(2,151)	-0.18%
301-000-3711	Water Sales - Municipal	124,391	108,894	127,893	106,324	(21,569)	-16.86%
301-000-3713	Water Fixed Fee-Residential	290,587	294,338	303,392	306,987	3,595	1.18%
301-000-3714	Water Fixed Fee - Municipal	3,240	3,888	3,850	4,235	385	10.00%
301-000-3715	Water Sales-Commercial	112,741	142,071	133,063	130,946	(2,117)	-1.59%
301-000-3716	Water Sales - Industrial	57,494	84,354	66,447	100,263	33,816	50.89%
301-000-3717	Water Fixed Fee - Industrial	3,674	3,968	4,286	9,257	4,971	115.98%
301-000-3718	Water Fixed Fee-Commercial	18,456	18,318	23,827	23,827	-	
301-000-3719	Water Fixed Fee-Vacant Parcels	14,100	7,650	1,200	3,750	2,550	212.50%
301-000-3720	Meters/Parts Sales	22,020	52,094	18,760	18,760	-	
301-000-3722	Water Sales - Multifamily	119,682	150,241	134,418	156,067	21,649	16.11%
301-000-3723	Water Fixed Fee - Multifamily	6,788	7,447	7,505	8,255	750	9.99%
301-000-3725	Water Test	36,267	37,030	22,000	22,000	-	
301-000-3726	Water Sales - Irrigation	-	54,121	-	50,000	50,000	100.0%
301-000-3727	Water Base - Irrigation	469	3,426	3,000	3,000	-	
301-000-3730	Meter Repairs	4,599	6,937	10,000	10,000	-	
301-000-3735	Miscellaneous Water Income	18,681	17,200	10,000	10,000	-	
301-000-3740	Water Permit Org Fees	4,155	9,151	3,000	3,000	-	
301-000-3750	Disconnection/Reconnection Fee	(18)	-	3,000	3,000	-	
301-000-3755	Water Access Charges	431,190	358,500	231,400	143,400	(88,000)	-38.03%
301-000-3980	Late Fees	56,884	89,949	79,321	79,321	-	
301-000-3999	Interest Earned	12,409	12,427	898	5,000	4,102	456.79%
301-000-4040	Trunk Charges	29,867	42,987	-	-	-	
301-000-4151	Refunds & Reimbursements	4,478	3,973	1,000	1,000	-	
		\$2,601,759	\$2,868,794	\$2,407,857	\$2,415,838	\$ 7,981	0.33%

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget
Water Fund Expenses	2,207,461	2,399,337	3,310,199	2,643,578
Projected Income / (Loss)	\$ 394,298	\$ 469,457	\$ (902,342)	\$ (227,740)
(includes Depreciation)				
Water Fund Expenses - less depreciation	1,336,610	1,527,434	2,313,915	1,647,294
Projected Income / (Loss)	\$ 1,265,149	\$ 1,341,360	\$ 93,942	\$ 768,545
(excluding Depreciation)				

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget
Projected Cash Flow Change				
Beginning Cash	\$ 792,263	\$ 1,262,051	\$ 1,763,933	\$ 1,076,400
Projected Income / (Loss) - less Depreciation	1,265,149	1,341,360	93,942	768,545
Pension-GASB 68 (Non-Cash Item)	7,994	(23,123)	10,000	10,000
Interfun Loan Principal Payments	(100,000)	(100,000)	(53,920)	-
Long Term Debt - Principal Payment	(703,355)	(716,355)	(737,555)	(661,338)
Projected Ending Cash	\$ 1,262,051	\$ 1,763,933	\$ 1,076,400	\$ 1,193,607
depreciation expense	870,851	871,903	996,284	996,284
% of depreciation covered	145.28%	153.84%	9.43%	77.14%

Water Enterprise Expenses

					2022-2023		
Account Number	Description	2020	2021	2022	2023	\$	%
		Actual	Actual	Adopted Budget	Final Budget		
301-000-00-05-4002	Wages	\$ 425,224	\$ 441,403	\$ 475,614	\$ 510,456	\$ 34,842	7.33%
301-000-00-05-4004	Overtime Wages	9,790	7,857	14,084	15,048	964	6.84%
301-000-00-05-4006	On Call Pay	5,777	5,688	7,500	7,500	-	
301-000-00-05-4008	Insurance Benefits (er)	35,625	32,903	33,346	32,996	(350)	-1.05%
301-000-00-05-4009	HSA Accounts	1,025	1,364	1,500	1,800	300	20.00%
301-000-00-05-4010	F.I.C.A./Medicare (er)	31,141	32,436	38,037	40,780	2,743	7.21%
301-000-00-05-4012	P.E.R.A. (er)	31,822	33,343	36,970	39,628	2,658	7.19%
301-000-00-05-4016	WC Insurance	7,829	10,680	11,535	13,919	2,384	20.67%
301-000-00-05-4018	Pension Exp - GASB 68	7,994	(23,123)	10,000	10,000	-	
301-000-00-05-4020	Union Insurance	51,134	51,032	57,486	59,055	1,569	2.73%
301-000-00-20-4140	Audit	5,511	6,006	6,500	6,500	-	
301-000-00-20-4150	Engineering	-	1,770	2,500	2,500	-	
301-000-00-20-4160	Testing	39,105	38,930	45,000	46,350	1,350	3.00%
301-000-00-20-4170	Legal	635	78	1,000	1,000	-	
301-000-00-20-4175	Assessing	60	650	1,000	1,000	-	
301-000-00-20-4180	Other Consultants	783	375	1,000	1,000	-	
301-000-00-20-4185	Medical Exams	465	280	500	500	-	
301-000-00-25-4022	Bad Debt Expenditure	846	1,943	1,000	1,000	-	
301-000-00-25-4110	Bank Charges/PSN	14,893	18,970	18,000	20,000	2,000	11.11%
301-000-00-25-4127	Sales Tax Paid - Refund Pdng	(1)	-	-	-	-	
301-000-00-25-4130	Computers/Software	2,655	5,641	5,650	5,650	-	
301-000-00-25-4132	Equipment Leases	-	2,370	-	-	-	
301-000-00-25-4133	Computer Maintenance	-	-	1,000	1,000	-	
301-000-00-25-4134	Website	1,500	1,500	1,500	1,500	-	
301-000-00-25-4200	Printing - newsletter	1,120	584	1,275	710	(565)	-44.31%
301-000-00-25-4210	Operating Supplies	5,402	7,165	7,000	7,000	-	
301-000-00-25-4212	Other Operations Expenses	471	223	1,000	1,000	-	
301-000-00-25-4215	Uniforms/Clothing	1,850	1,184	1,465	1,465	-	
301-000-00-25-4218	Boots/Shoes - per union contract	-	295	650	650	-	
301-000-00-25-4220	Advertising	416	1,045	1,000	1,000	-	
301-000-00-25-4230	Telephone/Internet	5,165	6,350	5,052	5,736	684	13.54%
301-000-00-25-4230	Telephone/Internet - New Ipads/ee	-	-	1,440	1,440	-	
301-000-00-25-4235	Postage	11,247	13,987	13,000	17,040	4,040	31.08%
301-000-00-25-4238	Training/Schools	1,302	428	2,500	2,500	-	
301-000-00-25-4240	Travel/Mileage	291	244	300	500	200	66.67%
301-000-00-25-4243	Meals	-	-	50	50	-	
301-000-00-25-4250	Liability Insurance	26,527	30,458	29,430	30,902	1,472	5.00%
301-000-00-25-4255	Rent/Lease	-	247	-	-	-	
301-000-00-25-4257	Contractors Hired	19,943	100,808	26,000	20,000	(6,000)	-23.08%

Water Enterprise Expenses – (continued)

					2022-2023		
Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
301-000-00-25-4260	Subscriptions/Dues	11,281	12,382	15,000	15,000	-	
301-000-00-25-4300	Awards - Employees LOS	30	20	100	100	-	
301-000-00-25-4314	Amortization Expense	(4,826)	(4,826)	(4,826)	(4,826)	-	
301-000-00-24-4318	Depreciation Equipment	870,851	871,903	996,284	996,284	-	
301-000-00-25-4320	Sand/Salt	-	100			-	
301-000-00-25-4380	Chemicals	34,588	57,169	70,000	70,000	-	
301-000-00-25-4387	Water Meters	21,319	44,245	30,000	30,900	900	3.00%
301-000-00-25-4405	Motor Fuel	3,697	5,264	10,000	10,000	-	
301-000-00-25-4410	Tires	-	805	-	1,000		
301-000-00-25-4413	Equipment/Accessories	2,580	6,540	1,000	2,500	1,500	150.00%
301-000-00-25-4430	Vehicle Maintenance	1,454	604	2,600	2,600	-	
301-000-00-25-4540	Repair/Maintenance Buildings	1,019	4,495	35,000	50,000	15,000	42.86%
301-000-00-25-4545	Repair/Maintenance Equipment	85,320	46,114	40,000	40,000	-	
301-000-00-25-4570	Electricity	127,658	127,999	140,000	140,000	-	
301-000-00-25-4580	Natural Gas	12,417	15,501	20,000	20,000	-	
301-000-00-25-4582	Solar Credit	31	(117)	(1,000)	(1,098)	(98)	9.80%
301-000-00-71-4612	Capital Transfers (fund 399) - misc eq	13,000	18,000	18,000	18,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - Water Meter replacer	10,000	10,000	10,000	10,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - Replacement Vehicle	50,000		65,000	-		
301-000-00-71-4612	Capital Transfers (fund 399) - Generator	-		100,000	-		
301-000-00-71-4612	Capital Transfers (fund 399) - Well Maint		169,545	30,000	130,000		
301-000-00-71-4612	Capital Transfers (fund 399) - Tower Maintenance	-	50,000	50,000	50,000	-	
301-000-00-71-4612	Capital Transfers (fund 399) - CR 43 /CR 81			350,000	70,000		
301-000-00-71-4612	Capital Transfers (fund 196)	70,000		253,313	-	(253,313)	-100.00%
301-000-00-85-4610	Debt Service Interest	99,637	81,623	70,859	41,376	(29,483)	-41.61%
301-000-00-85-4610	Debt Service Interest - New Wells/Meters	-	-	103,800	-	(103,800)	-100.00%
301-000-00-85-4611	Debt Service Fees	173	173	500	500	-	
301-000-00-85-4612	Debt Service Transfers	42,067	42,067	42,067	42,067	-	
301-000-00-85-4625	Interfund Loans Interest	7,618	4,617	1,618	-	(1,618)	-100.00%
		\$ 2,207,461	\$ 2,399,337	\$ 3,310,199	\$ 2,643,578	\$ (322,622)	-9.75%

Net Profit/(Loss) - including depreciation \$ 394,298 \$ 469,457 \$ (902,342) \$ (227,740)

CASH FLOW PURPOSE ONLY

301-2070	Interfund Loan Principal payment	100,000	100,000	53,920	-
301-2251/2391	Long Term Debt - Curr Princ Pymt	703,355	716,355	737,555	661,338
301-2251/2391	Long Term Debt - Principal Payment - possible future capital improvements well/mtrs			-	-

Water Capital Improvement Fund

Fund 399

Account Number	Description	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
399-000-3155	Transfer In Revenue - Water Meter Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
399-000-3155	Transfer In Revenue - Misc Equip Replmt	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
399-000-3155	Transfer In Revenue - Well Maintenance	-	30,000	30,000	130,000	30,000	30,000	30,000	30,000
399-000-3155	Transfer In Revenue - CR 43/CR 81	-	-	350,000	70,000	-	-	-	-
399-000-3155	Transfer In Revenue - Pickup	50,000	-	65,000	-	-	-	-	-
399-000-3155	Transfer In Revenue - Water Tower Mtn	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
399-000-3155	Transfer In Revenue - Computer Replacement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
399-000-3155	Transfer In Revenue - Generator (new)	-	-	100,000	-	-	-	-	-
399-000-3155	Revenue Bonds - Proceeds - trans frm 301	-	-	2,400,000	-	1,500,000	-	-	-
399-000-3155	Transfer In Revenue - ARPA Grant Funds	-	-	1,200,000	1,200,000	-	-	-	-
399-000-3155	Transfer in Revenue - WWTP CIP	-	-	-	700,000	-	-	-	-
Total Revenues		\$ 73,000	\$ 108,000	\$ 4,223,000	\$ 2,178,000	\$ 1,608,000	\$ 108,000	\$ 108,000	\$ 108,000

CIP PROJECTS

Account Number	Description	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Adopted Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
399-000-00-70-4316	Capital Purchases - Water Tower Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399-000-00-70-4316	Capital Purchases - Water Meters	-	-	1,200,000	1,900,000	-	-	-	-
399-000-00-70-4316	Capital Purchases - WELL 8	-	-	1,200,000	-	1,500,000	-	-	-
399-000-00-70-4316	Capital Purchases - WELL 9	-	-	1,200,000	-	-	-	-	-
399-000-00-70-4316	Capial Improvements - Well 1	-	7,210	-	-	-	-	-	-
399-000-00-70-4316	Capital Improvements - CR 43/CR81	-	-	350,000	70,000	-	-	-	-
399-000-00-70-4316	Capital Purchases - Vehicle	50,000	-	65,000	-	-	-	-	-
399-000-00-70-4316	Capital Purchases - Generator	-	-	100,000	-	-	-	-	-
399-000-00-25-4545	Well Maintenance - yearly	-	17,789	30,000	130,000	30,000	30,000	30,000	30,000
399-000-00-25-4545	Water Towner Maintenance - yearly	-	7,431	50,000	50,000	50,000	50,000	50,000	50,000
399-000-00-25-4130	Computer Replacement Fund	3,000	6,030	3,000	3,000	3,000	3,000	3,000	3,000
Total Expenses		\$ 53,000	\$ 38,460	\$ 4,198,000	\$ 2,153,000	\$ 1,583,000	\$ 83,000	\$ 83,000	\$ 83,000

EXCESS REVENUES OVER EXPENSES

\$ 20,000	\$ 69,540	\$ 25,000					
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Sewer Enterprise Revenues

Rate increase 2% for non industrial contract

2022-2023

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
401-000-3155	Transfer In-Revenue-Fund 499	\$ 190	\$ -	\$ -	\$ -	\$ -	
401-000-3376	Insurance Proceeds & Dividends	2,053	5,597	2,000	2,000	-	
401-000-3810	Sewer Charges-Residential	1,278,672	1,369,415	1,775,839	1,547,001	(228,838)	-12.89%
401-000-3811	Sewer Charges - Municipal	6,437	8,406	7,440	7,883	443	5.95%
401-000-3812	Sewer Charges - Industrial	177,583	240,120	148,104	301,699	153,595	103.71%
401-000-3813	Sewer Fixed Fee-Residential	489,968	499,491	515,788	521,335	5,547	1.08%
401-000-3814	Sewer Fixed Fee - Municipal	3,998	3,998	3,598	3,998	400	11.12%
401-000-3815	Sewer Charges-Commercial	238,027	270,095	292,411	325,033	32,622	11.16%
401-000-3816	Sewer Septic Dumping Charges	10,724	17,427	3,000	3,000	-	
401-000-3817	Sewer Fixed Fee - Industrial	274	274	319	345	26	8.15%
401-000-3818	Sewer Fixed Fee-Commercial	27,402	27,807	33,048	33,742	694	2.10%
401-000-3820	Sewer Permit Org Fee	4,155	7,345	3,000	3,000	-	
401-000-3822	Sewer Charges - Multifamily	188,582	239,981	333,430	279,741	(53,689)	-16.10%
401-000-3823	Sewer Fixed Fee - Multifamily	5,016	5,585	5,407	6,101	694	12.84%
401-000-3910	Sale of Assets/Equipment	1,000	-	-	-	-	
401-000-3940	Lease/Rental/Cam Rental	24,350	24,851	21,091	21,618	527	2.50%
401-000-3980	Late Fees	88,513	119,106	113,774	113,774	-	
401-000-3990	Loan Interest Revenue	42,532	37,661	31,293	30,085	(1,208)	-3.86%
401-000-3999	Interest Earned	41,893	26,127	1,000	1,000	-	
401-000-4040	Trunk Charges	94,028	136,267	-	-	-	
401-000-4151	Refunds/Reimbursements	10,928	4,255	1,000	1,000	-	
		\$ 2,736,325	\$ 3,053,063	\$ 3,291,542	\$ 3,202,355	\$ (89,187)	-2.71%

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	
Sewer Fund Expenses	2,986,811	2,817,911	3,540,636	3,490,560	
Projected Income / (Loss)	\$ (250,486)	\$ 235,152	\$ (249,094)	\$ (288,205)	
(includes Depreciation)					
Sewer Fund Expenses - less depreciation	1,683,302	1,423,829	2,123,041	2,067,965	
Projected Income / (Loss)	\$ 1,053,023	\$ 1,629,234	\$ 1,168,501	\$ 1,134,390	**w/o SAC
(excluding Depreciation)					

does not include SAC in projected cash balance

Projected Cash Flow Change	2020	2021	2022 Adopted Budget	2023 Final Budget
Beginning Cash	\$ 1,100,214	\$ 960,476	\$ 1,202,755	\$ 1,324,730
Projected Income / (Loss) - less Depreciation	1,053,023	1,629,234	1,168,501	1,134,390
Pension-GASB 68 (Non-Cash Item)	8,000	(23,123)	10,000	10,000
Interfun Loan Principal Payments from Water	100,000	100,000	53,920	-
Interfund Loan Principal Payments from Others	55,884	35,000	35,000	35,000
Long Term Debt - Principal Payment	(1,356,646)	(1,119,646)	(1,145,446)	(1,145,600)
Projected Ending Cash - 401	\$ 960,476	\$ 1,581,941	\$ 1,324,730	\$ 1,358,520

depreciation expense	1,303,509	1,394,082	1,417,595	1,422,595
% of depreciation covered	80.78%	116.87%	82.43%	79.74%

Sewer Fund Expenses

		2022-2023					
Account Number	Description	2020	2021	2022	2023	\$	%
		Actual	Actual	Adopted Budget	Final Budget		
401-000-00-05-4002	Wages	\$ 425,223	\$ 441,402	\$ 475,547	\$ 510,453	\$ 34,906	7.34%
401-000-00-05-4004	Overtime Wages	9,790	7,857	14,084	15,048	964	6.84%
401-000-00-05-4006	On Call Pay	5,776	5,688	7,500	7,500	-	
401-000-00-05-4008	Insurance Benefits (er)	35,625	32,902	33,346	32,995	(351)	-1.05%
401-000-00-05-4009	HSA Accounts	1,025	1,364	1,500	1,800	300	20.00%
401-000-00-05-4010	F.I.C.A./Medicare (er)	31,141	32,434	38,032	40,779	2,747	7.22%
401-000-00-05-4012	P.E.R.A. (er)	31,822	33,343	36,959	39,621	2,662	7.20%
401-000-00-05-4016	WC Insurance	6,813	9,218	9,956	14,223	4,267	42.86%
401-000-00-05-4018	Pension Exp - GASB 68	8,000	(23,123)	10,000	10,000	-	
401-000-00-05-4020	Union Insurance	51,134	51,032	57,486	59,055	1,569	2.73%
401-000-00-20-4140	Audit	5,511	6,006	6,500	6,500	-	
401-000-00-20-4150	Engineering	-	4,326	3,000	3,000	-	
401-000-00-20-4160	Testing	15,948	14,301	30,000	30,900	900	3.00%
401-000-00-20-4170	Legal	116	-	1,000	1,000	-	
401-000-00-20-4180	Other Consultants	1,083	375	1,000	1,000	-	
401-000-00-20-4185	Medical Exams	569	201	500	500	-	
401-000-00-25-4022	Bad Debt Expense	1,301	2,885	1,000	1,000	-	
401-000-00-25-4110	Bank Charges - PSN	14,900	18,727	18,000	20,000	2,000	11.11%
401-000-00-25-4130	Computers/Software	2,515	6,957	5,650	5,650	-	
401-000-00-25-4133	Computer Maintenance	-	-	1,000	1,000	-	
401-000-00-25-4134	Website	1,500	1,500	1,500	1,500	-	
401-000-00-25-4200	Printing - newsletter	609	585	610	710	100	16.39%
401-000-00-25-4210	Operating Supplies	6,033	15,260	9,000	9,000	-	
401-000-00-25-4212	Other Operations Expenses	829	1,317	1,000	1,000	-	
401-000-00-25-4215	Uniforms/Clothing	1,780	1,184	2,025	1,300	(725)	-35.80%
401-000-00-25-4218	Boots/Shoes - per union Contract	-	696	975	975	-	
401-000-00-25-4220	Advertising	416	1,045	600	600	-	
401-000-00-25-4225	Sanitation/Garbage Removal	3,032	1,799	4,000	4,120	120	3.00%
401-000-00-25-4230	Telephone/Internet	9,446	12,789	14,510	9,192	(5,318)	-36.65%
401-000-00-25-4230	Telephone/Internet - new Ipads	-	-	1,440	1,440	-	
401-000-00-25-4235	Postage	5,338	7,169	7,500	7,500	-	
401-000-00-25-4238	Training/Schools	654	815	2,500	2,500	-	
401-000-00-25-4240	Travel/Mileage	262	98	300	300	-	
401-000-00-25-4243	Meals	-	-	100	100	-	
401-000-00-25-4250	Liability Insurance	21,916	22,491	23,100	24,255	1,155	5.00%
401-000-00-25-4255	Rent/Lease	170	-	200	200	-	
401-000-00-25-4256	Sludge Hauling/Dumping	13,184	44,064	85,000	85,000	-	
401-000-00-25-4257	Contractors Hired	13,110	15,687	24,400	20,000	(4,400)	-18.03%

Sewer Fund Expenses – (continued)

Account Number	Description	2022-2023					
		2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
401-000-00-25-4260	Subscriptions/Dues	\$ 4,361	\$ 4,664	\$ 5,000	\$ 5,000	\$ -	
401-000-00-25-4300	Awards - Employees LOS	-	20	100	100	-	
401-000-00-25-4314	Amortization Expense	(16,410)	(16,410)	(16,410)	(16,410)	-	
401-000-00-24-4318	Depreciation Equipment	1,303,509	1,394,082	1,417,595	1,422,595	5,000	0.35%
401-000-00-25-4320	Sand/Salt		100		100		
401-000-00-25-4380	Chemicals	111,826	78,057	125,000	138,750	13,750	11.00%
401-000-00-25-4405	Motor Fuel	4,547	5,762	12,000	12,000	-	
401-000-00-25-4410	Tires	-	1,015		1,000		
401-000-00-25-4413	Equipment/Accessories	325	359	1,000	1,000	-	
401-000-00-25-4430	Vehicle Maintenance	984	2,566	2,500	2,500	-	
401-000-00-25-4540	Repair/Maintenance Buildings	4,350	11,884	10,000	10,000	-	
401-000-00-25-4545	Repair/Maintenance Equipment	36,031	30,500	75,000	75,000	-	
401-000-00-25-4570	Electricity	173,893	163,403	225,000	410,813	185,813	82.58%
401-000-00-25-4580	Natural Gas	28,970	27,773	35,000	35,350	350	1.00%
401-000-00-25-4582	Solar Credit	(306)	(450)	(1,000)	(1,000)	-	
401-000-00-25-4585	Fuel Oil	1,415	4,110	2,000	6,000	4,000	200.00%
401-000-00-71-4612	Capital Transfers/Fund 499	20,000	50,000	50,000	50,000	-	
401-000-00-71-4612	Capital Transfers/Fund 499 - Replac	270,000	-	-	50,000	50,000	100.0%
401-000-00-71-4612	Capital Transfers/Fund 196 street pr	-	-	126,656	-	(126,656)	-100.00%
401-000-00-71-4612	Capital Transfers/Fund CR 43/81	-	-	269,000	80,000	(189,000)	-70.26%
401-000-00-85-4610	Debt Service Interest	284,939	256,272	239,520	204,236	(35,284)	-14.73%
401-000-00-85-4610	Debt Service Interest - 2023 EXPAL	-	-	-	-	-	
401-000-00-85-4611	Debt Service Fees	455	455	500	455	(45)	-9.00%
401-000-00-85-4612	Debt Transfer Out	31,355	31,355	31,355	31,355	-	
		\$2,986,811	\$2,817,911	\$3,540,636	\$3,490,560	\$ (51,176)	-1.45%

Net Profit/(Loss) - including depreciation \$ (250,486) \$ 235,152 \$ (249,094) \$ (288,205)

CASHFLOW PURPOSE ONLY

401-2251/2391	Long Term Debt - Curr Princ Pymt	1,356,646	1,119,646	1,145,446	1,145,600
401-2251/2391	Potential Long Term Debt - WWTP Expansion				-

Sewer Capital Improvement Fund

Fund 499

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
499-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
499-000-3155	Transfer In Revenue - Pickup/Dump Trucks	170,000	-	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - John Deere Mower #3	-	-	-	50,000	-	-	-	-
499-000-3155	Transfer In Revenue - Generators	-	-	-	-	150,000	-	150,000	-
499-000-3155	Transfer In Revenue - Floor Sweeper	-	-	-	-	-	-	6,000	-
499-000-3155	Transfer In Revenue - Jet Machines	100,000	-	-	-	-	-	-	-
499-000-3155	Transfer In Revenue - Bond Proceeds - PFA	-	-	-	14,500,000	20,000,000	-	-	-
499-000-3155	Transfer In Revenue - CR 43/81	-	-	269,000	80,000	-	-	-	-
499-000-3162	PFA Grant/State Appropriation Grant	1,000,000	-	-	-	-	-	-	-
499-000-3830	Sewer Sludge Processing Charge	78,728	68,204	-	-	-	-	-	-
499-000-3855	Sewer Access Charges	636,930	532,500	342,400	213,000	213,000	159,750	289,150	159,750
Total Revenues		\$ 2,005,658	\$ 650,704	\$ 661,400	\$ 14,893,000	\$ 20,413,000	\$ 209,750	\$ 495,150	\$ 209,750

CIP PROJECTS

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
499-000-00-70-4316	Capital Purchases - Equipment Replacement	\$ 83,790	\$ 89,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499-000-00-70-4316	Capital Purchases - Lift Station Upgrades - SC	-	-	60,000	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Dump Truck #196	-	-	170,000	-	-	-	-	-
499-000-00-70-4316	Capital Purchases - Jet Machines	-	-	100,000	-	-	-	-	-
499-000-00-70-4316	Capital Purchase - Generator #80 & #81	-	-	-	-	150,000	-	150,000	-
499-000-00-70-4316	Capital Purchase - Mower #311	-	-	-	50,000	-	-	-	-
499-000-00-70-4316	Capital Purchase - Floor Sweeper #308	-	-	-	-	-	-	6,000	-
499-000-00-70-4316	Capital Improvement - CR 43	-	-	269,000	-	-	-	-	-
499-000-00-71-4612	Transfer out for Water Meter Project	-	-	-	700,000	-	-	-	-
499-000-00-70-4316	WWTP Expansion Phase II	2,398,155	7,193	-	16,500,000	20,000,000	-	-	-
Total Expenses		\$ 2,481,945	\$ 96,869	\$ 599,000	\$ 17,250,000	\$ 20,150,000	\$ -	\$ 156,000	\$ -

EXCESS REVENUES OVER EXPENSES

\$ (476,287)	\$ 553,835	\$ 62,400	\$ (357,000)	\$ 263,000	\$ 209,750	\$ 339,150	\$ 209,750
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Storm Water Enterprise Revenues

Account Number	Description	2022-2023					
		2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
601-000-3376	Insurance Proceeds/Dividends	\$ 882.00	\$ 2,222	\$ 335	\$ 335	\$ -	
601-000-3860	Storm Sewer Charges-Resident	209,196	213,342	211,911	220,312	8,401	3.96%
601-000-3865	Storm Sewer Charges-Commercial	37,121	37,426	37,462	37,837	375	1.00%
601-000-3980	Late Fees	9,942	12,132	13,909	14,048	139	1.00%
601-000-3999	Interest Earned	4,863	3,275	2,550	3,000	450	17.64%
601-000-4040	Trunk Charges	8,500	9,000	-	-	-	
601-000-4151	Refunds & Reimbursements	7	11	-	-	-	
		\$ 270,511	\$ 277,408	\$ 266,167	\$ 275,531	\$ 9,364	3.52%

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget
Storm Sewer Fund Expenses	606,256	396,305	504,025	514,014
Projected Income / (Loss) (includes Depreciation)	\$ (335,745)	\$ (118,897)	\$ (237,858)	\$ (238,483)
Storm Sewer Fund Expenses - less depreciation	383,927	173,976	276,696	286,685
Projected Income / (Loss) (excluding Depreciation)	\$ (113,416)	\$ 103,432	\$ (10,529)	\$ (11,154)
Projected Cash Flow Change	2020	2021	2022 Adopted Budget	2023 Final Budget
Beginning Cash	288,940	175,524	299,871	289,342
Projected Income / (Loss) - less Depreciation	(113,416)	103,432	(10,529)	(11,154)
Projected Ending Cash	\$ 175,524	\$ 278,956	\$ 289,342	\$ 278,188

**new sweeper \$150,000				
depreciation expense	222,329	222,329	227,329	227,329
% of depreciation covered	-51.01%	46.52%	-4.63%	-4.91%

Storm Water Enterprise Expenses

					2022-2023		
Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
601-000-00-05-4002	Wages	114,907	95,201	110,829	117,158	6,329	5.71%
601-000-00-05-4004	Overtime Wages	542	534	500	500	-	
601-000-00-05-4008	Insurance Benefits (er)	7,655	7,317	8,200	7,795	(405)	-4.94%
601-000-00-05-4009	HSA Accounts	74	268	600	675	75	12.50%
601-000-00-05-4010	F.I.C.A./Medicare (er)	8,380	6,702	8,480	8,966	486	5.73%
601-000-00-05-4012	P.E.R.A. (er)	8,655	6,946	8,259	8,732	473	5.73%
601-000-00-05-4016	WC Insurance	348	418	452	1,085	633	140.04%
601-000-00-05-4018	Pension Exp - GASB 68	8,047	(26,922)	10,000	10,000	-	
601-000-00-05-4020	Union Insurance	20,121	12,434	13,860	14,238	378	2.73%
601-000-00-20-4140	Audit	1,670	1,820	1,670	1,720	50	2.99%
601-000-00-20-4150	Engineering	180	2,900	500	1,000	500	100.00%
601-000-00-25-4022	Bad Debt Expense	192	246	200	250	50	25.00%
601-000-00-25-4133	Computer Maintenance	-	-	500	-	(500)	-100.00%
601-000-00-25-4134	Website	480	480	480	480	-	
601-000-00-25-4200	Printing - Newsletter etc	609	584	610	710	100	16.39%
601-000-00-25-4210	Operating Supplies	105	307	1,000	500	(500)	-50.00%
601-000-00-25-4212	Other Operations Expenses	-	-	100	-	(100)	-100.00%
601-000-00-25-4215	Uniforms/Clothing	276	104	300	-	(300)	-100.00%
601-000-00-25-4220	Advertising	95	203	200	100	(100)	-50.00%
601-000-00-25-4230	Telephone/Internet	335	322	360	360	-	
601-000-00-25-4235	Postage	1,111	1,553	1,680	1,600	(80)	-4.76%
601-000-00-25-4238	Training/Schools	-	-	600	500	(100)	-16.67%
601-000-00-25-4250	Liability Insurance	4,501	4,713	5,300	5,300	-	
601-000-00-25-4257	Contractors Hired	3,390	2,824	8,300	3,600	(4,700)	-56.63%
601-000-00-25-4260	Subscriptions/Dues	155	-	250	250	-	
601-000-00-25-4300	Awards - Employee LOS	-	-	25	25	-	
601-000-00-24-4318	Depreciation Equipment	222,329	222,329	227,329	227,329	-	
601-000-00-25-4405	Motor Fuel	89	35	1,000	500	(500)	-50.00%
601-000-00-25-4410	Tires	-	778	-	500		
601-000-00-25-4430	Vehicle Maintenance	343	2,168	1,000	500	(500)	-50.00%
601-000-00-25-4545	Repair/Maintenance Equipment	2,547	4,236	10,000	5,000	(5,000)	-50.00%
601-000-00-25-4570	Electricity	586	233	600	-	(600)	-100.00%
601-000-00-25-4580	Natural Gas	531	431	1,200	-	(1,200)	-100.00%
601-000-00-71-4612	Capital Transfer Out - 699	7,500	7,500	15,000	30,000	15,000	100.00%
601-000-00-71-4612	Capital Transfer Out - 699 - Replac	150,000	-	-	-		
601-000-00-85-4612	Debt Service Transfer Out	39,641	39,641	39,641	39,641	-	
601-000-00-71-4612	Debt Service Transfer Out-New St	-	-	25,000	25,000		
		\$ 606,256	\$ 396,305	\$ 504,025	\$ 514,014	\$ 9,489	1.88%

Net Profit/(Loss) - including depreciation \$ (335,745) \$ (118,897) \$(237,858) \$(238,483)

Storm Water Capital Improvement

Fund 699

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
699-000-3155	Transfer In Revenue - Misc Equip Replmt	\$ 7,500	\$ 7,500	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 50,000
699-000-3155	Transfer In Revenue - Sweeper	150,000	-	-	-	-	-	-	-
	Total Revenues	\$157,500	\$ 7,500	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 50,000
CIP PROJECTS									
Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
499-000-00-70-4316	Capital Purchases - Sweeper	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES OVER EXPENSES		\$157,500	\$ 7,500	\$(135,000)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 50,000



Liquor Store Revenues

% of Increase- conct	Account Nur Description	COVID 19				2022-2023	
		2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
	501-000-3155 Transfer In Revenue	\$ 1,119	\$ 3,352	\$ -	\$ -	\$ -	
106.00%	501-000-3310 Liquor Sales	1,943,337	1,963,632	1,716,263	1,853,564	137,301	8.00%
103.00%	501-000-3311 Non Alcoholic Liquor Sales	-	-	-	1,000	1,000	100.0%
103.00%	501-000-3320 Beer Sales	2,931,225	2,833,503	2,549,139	2,625,613	76,474	3.00%
103.00%	501-000-3321 Non Alcoholic Beer Sales	12,159	15,782	6,878	7,703	825	12.00%
103.00%	501-000-3330 Wine Sales	705,558	653,676	614,132	650,980	36,848	6.00%
108.00%	501-000-3331 Non Alcoholic Wine Sales	2,741	5,100	1,647	1,779	132	8.00%
104.00%	501-000-3340 Mix/Pop	94,949	93,430	75,176	79,687	4,511	6.00%
105.00%	501-000-3341 Cigar Sales	7,651	7,348	7,580	7,959	379	5.00%
103.00%	501-000-3342 Cigarette Sales - Non Tax	58,630	62,459	54,389	56,565	2,176	4.00%
100.00%	501-000-3343 Ice/Water Sales - Non Tax	24,549	26,360	20,314	21,127	813	4.00%
100.00%	501-000-3350 Events Revenue	-	-	300	-	(300)	-100.00%
100.00%	501-000-3375 Miscellaneous Revenue	255	288	365	365	-	
100.00%	501-000-3376 Insurance Proceeds	1,680	4,510	500	500	-	
100.00%	501-000-3380 Bottle/Keg Deposits - Non Tax	500	400	(250)	(250)	-	
100.00%	501-000-3385 Cash Over	(80)	221	(100)	(100)	-	
105.00%	501-000-3390 Loyalty Program	(30,140)	(26,980)	(25,000)	(26,250)	(1,250)	5.00%
101.00%	501-000-3999 Interest Earned	12,253	10,302	10,000	10,100	100	1.00%
	501-000-4151 Refunds & Reimbursements	410	150	-	-	-	
		\$ 5,766,994	\$ 5,653,533	\$ 5,031,333	\$ 5,290,341	\$ 259,008	5.15%

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget
Liquor Fund Expenses	5,380,932	5,412,724	5,090,861	5,616,795
Projected Income/ (Loss)	\$ 386,062	\$ 240,809	\$ (59,528)	\$ (326,454)
(includes Depreciation, includes Transfers)				
	5,314,354	5,345,850	5,017,083	5,556,795
Projected Income/(Loss)	\$ 452,640	\$ 307,683	\$ 14,250	\$ (266,454)
(excluding Depreciation, includes Transfers)				
	4,930,932	4,844,104	4,605,861	5,131,795
Projected Income/(Loss)	\$ 836,062	\$ 809,429	\$ 425,472	\$ 158,546
(includes Depreciation, excludes Transfers)				

	2020	2021	2022 Adopted Budget	2023 Final Budget
Gross Profit				
Sales	\$ 5,750,659	\$ 5,634,310	\$ 5,020,518	\$ 5,279,726
Less Cost of Goods Sold	(4,148,341)	(4,060,152)	(3,627,183)	(4,012,917)
Gross Profit	1,602,318	1,574,158	1,393,335	1,266,809
Gross Profit %	28%	28%	28%	24%
Net Profit % before Transfers	14%	14%	8%	3%
Projected Cash Flow Change	2020	2020	2022	2023
Beginning Cash	759,508	1,132,211	1,069,237	1,003,550
Projected Income/Loss - less Depreciation	452,640	307,683	14,250	(266,454)
Long Term Debt - Principal Payment	(79,937)	(79,937)	(79,937)	-
Projected Ending Cash	\$ 1,132,211	\$ 1,359,957	\$ 1,003,550	\$ 737,096
depreciation expense	66,578	66,874	73,778	60,000
% of depreciation covered	679.86%	460.09%	19.31%	-444.09%

Liquor Store Expenses

		COVID 19				2022-2023	
Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	\$ Change	% Change
501-000-00-05-4002	Wages	\$ 375,170	\$ 387,607	\$ 501,232	\$ 592,719	\$ 91,487	18.25%
501-000-00-05-4004	Overtime Wages	1,594	4,472	4,000	4,000		
501-000-00-05-4008	Insurance Benefits (er)	44,005	42,029	49,612	77,125	27,513	55.46%
501-000-00-05-4009	HSA Accounts	2,703	3,605	4,224	3,064	(1,160)	-27.46%
501-000-00-05-4010	F.I.C.A./Medicare (er)	27,414	28,805	38,790	45,794	7,004	18.06%
501-000-00-05-4012	P.E.R.A. (er)	27,770	29,095	38,029	44,894	6,865	18.05%
501-000-00-05-4016	W/C Insurance	10,257	13,784	14,617	27,626	13,009	89.00%
501-000-00-05-4017	Unemployment Benefits	6,827	-	100	100	-	
501-000-00-05-4018	Pension Exp - GASB 68	6,976	(20,433)	10,000	10,000	-	
501-000-00-20-4140	Audit	5,177	5,642	5,642	5,811	169	3.00%
501-000-00-20-4170	Legal	899	-	1,000	500	(500)	-50.00%
501-000-00-20-4180	Other Consultants	663	375	663	500	(163)	-24.59%
501-000-00-25-4022	Bad Debt Expenditure	-	1,199	100	100	-	
501-000-00-25-4110	Bank Charges	103,449	100,548	108,000	120,000	12,000	11.11%
501-000-00-25-4111	Online Store Ordering Fees	-	1,838	1,200	2,000	800	66.67%
501-000-00-25-4126	Use Tax	93	4,408	100	100	-	
501-000-00-25-4130	Computers/Software	7,872	7,142	8,000	7,175	(825)	-10.31%
501-000-00-25-4133	Computer Maintenance	1,622	-	1,000	500	(500)	-50.00%
501-000-00-25-4134	Website	1,500	1,500	1,500	1,500	-	
501-000-00-25-4200	Printing - Newsletter etc	609	584	610	710	100	16.39%
501-000-00-25-4210	Operating Supplies	7,605	9,953	8,500	8,500	-	
501-000-00-25-4212	Other Operations Expenses	367	1,307	1,000	1,000	-	
501-000-00-25-4213	Safety Training Expenses	221	60	250	250		
501-000-00-25-4215	Uniforms/Clothing	379	214	750	750	-	
501-000-00-25-4217	Cleaning Services	3,038	4,015	3,240	4,060	820	25.31%
501-000-00-25-4220	Advertising	5,367	4,900	12,000	12,000	-	
501-000-00-25-4225	Sanitation / Garbage Removal	3,099	7,064	6,120	7,200	1,080	17.65%
501-000-00-25-4230	Telephone/Internet	6,754	6,429	6,900	9,312	2,412	34.96%
501-000-00-25-4235	Postage	355	161	200	200	-	
501-000-00-25-4238	Training/Schools	350	814	3,000	3,000	-	
501-000-00-25-4240	Travel/Mileage	-	-	400	400	-	
501-000-00-25-4243	Meals	-	84	100	100	-	
501-000-00-25-4250	Liability Insurance	12,621	12,949	13,000	13,250	250	1.92%
501-000-00-25-4255	Rent/Lease	-	377	-	-	-	
501-000-00-25-4257	Contractors Hired	-	-	500	250	(250)	-50.00%
501-000-00-25-4260	Subscriptions/Dues	2,927	3,051	4,000	4,000	-	
501-000-00-25-4300	Awards - Employee LOS	-	33	30	100	70	233.33%
501-000-00-25-4314	Amortization Expense	(2,260)	(2,260)	(2,260)	(2,260)	-	

Liquor Store Expenses – (continued)

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2022-2023	
						\$ Change	% Change
501-000-00-24-4318	Depreciation Equipment	66,578	66,874	73,778	60,000	(13,778)	-18.67%
501-000-00-25-4322	Leasehold Improvements	249	560	500	2,000	1,500	300.00%
501-000-00-25-4370	Ground Maintenance	306	286	500	500	-	
501-000-00-25-4375	Snow Removal	7,858	5,889	6,000	6,000	-	
501-000-00-25-4413	Equipment/Accessories	892	1,440	3,000	2,000	(1,000)	-33.33%
501-000-00-25-4540	Repair/Maintenance Buildings	4,590	6,407	8,000	8,000	-	
501-000-00-25-4545	Repair/Maintenance Equipment	3,011	6,726	4,800	4,800	-	
501-000-00-25-4570	Electricity	20,412	21,496	24,000	24,000	-	
501-000-00-25-4580	Natural Gas	1,752	2,031	2,100	2,400	300	14.29%
501-000-00-25-4582	Solar Credit	(15)	(56)	(1,000)	(500)	500	-50.00%
501-000-00-25-4590	Water/Sewer Utilities	865	1,125	1,000	1,100	100	10.00%
501-000-00-25-4595	Association/CAM Fees	249	1,162	1,248	1,248	-	
501-000-00-25-4902	Donations/Sponsorship	186	-	1,000	1,000	-	
501-000-00-27-4262	Purchases - Liquor	1,370,065	1,370,159	1,215,241	1,361,002	145,761	11.99%
501-000-00-27-4263	Purchases - Beer	2,157,454	2,092,584	1,879,594	2,082,950	203,356	10.82%
501-000-00-27-4264	Purchases - Wine	457,362	425,229	394,053	418,522	24,469	6.21%
501-000-00-27-4265	Purchases - Mix/Pop	62,969	60,797	43,417	44,720	1,303	3.00%
501-000-00-27-4266	Purchases - Misc	12,331	14,587	10,500	10,710	210	2.00%
501-000-00-27-4267	Purchases - NonAlcoholic Beer	7,588	10,108	4,690	5,863	1,173	25.00%
501-000-00-27-4268	Purchases - NonAlcoholic Wine	1,473	3,504	660	858	198	30.00%
501-000-00-27-4269	Freight - In	25,850	25,606	23,393	30,000	6,607	28.24%
501-000-00-27-4270	Purchases - NonAlcoholic Liquor	-	-	-	500	-	
501-000-00-27-4271	Purchases - Cigars	5,544	5,782	5,987	5,688	(299)	-5.00%
501-000-00-27-4273	Purchases - Cigarette Non Tax	47,205	51,526	49,148	51,605	2,457	5.00%
501-000-00-27-4274	Purchases - Bottle/Keg Non Tax	500	270	500	500	-	
501-000-00-71-4612	Operating Transfer Out - GF	450,000	450,000	450,000	450,000	-	
501-000-00-71-4612	Operating Transfer Out - 198	-	43,620	-	-	-	
501-000-00-71-4612	Capital Transfer -FUND 599- Replen	-	75,000	35,000	35,000	-	
501-000-00-85-4610	Debt Service Interest	9,890	8,293	7,258	-	(7,258)	-100.00%
501-000-00-85-4611	Debt Service Fees	345	345	345	-	(345)	-100.00%
		\$5,380,932	\$5,412,724	\$5,090,861	\$5,616,795	\$ 525,434	10.32%

Net Profit/(Loss) - including depreciation \$ 386,062 \$ 240,809 \$ (59,528) \$ (326,454)

CASHFLOW PURPOSE ONLY

501-2251/2391	Long Term Debt - Curr Princ Payme:	79,937	79,937	79,937	-	
	Last Debt Payment is in 2025					

Liquor Store Recap

	<u>2022-2023</u>			
	<u>2022</u>	<u>2023 Final</u>	<u>\$</u>	<u>%</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>	<u>Change</u>
<u>Sales</u>				
Gross Sales	\$ 5,045,518	\$ 5,305,976	\$ 260,458	5.16%
Less Loyalty Program	(25,000)	(26,250)	(1,250)	5.00%
Cost of Sales	3,627,183	4,012,917	385,734	10.63%
Gross Profit	\$ 1,393,335	\$ 1,266,809	\$ (126,526)	-9.08%
Gross Profit %	28%	24%		
<u>Revenue Budget</u>				
Gross Sales	\$ 5,020,518	\$ 5,279,726	\$ 259,208	5.16%
Other Revenues	10,815	10,615	(200)	-1.85%
Total Revenues	\$ 5,031,333	\$ 5,290,341	\$ 259,008	5.15%
	-	-	-	
<u>Expense Budget</u>				
Personnel	\$ 660,604	\$ 805,322	\$ 144,718	21.91%
Professional Services	7,305	6,811	(494)	-6.76%
Operations	229,388	246,745	17,357	7.57%
Cost of Sales	3,627,183	4,012,917	385,734	10.63%
Capital/Transfers	485,000	485,000	-	0.00%
Debt	7,603	-	(7,603)	-100.00%
Depreciation	73,778	60,000	(13,778)	-18.67%
Total Expenses	\$ 5,090,861	\$ 5,616,795	\$ 525,934	10.33%
Net Income/(Loss) with Depreciation and Transfer	\$ (59,528)	\$ (326,454)		
Projected Ending Cash	\$ 1,003,550	\$ 737,096		
Net profit before transfer	\$ 158,546			
Net profit % before transfer	3%			
Labor Cost % to Sales	15%			
Projected Cash balance as % to Budget	13%			

Liquor Store Capital Improvement

Fund 599

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
599-000-3155	Transfer In Revenue - Prkg Lot/Bldg Rprs/Mis	\$ -	\$ 75,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total Revenues	\$ -	\$ 75,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000

CIP PROJECTS

Account Number	Description	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Final Budget	2024 Concept Budget	2025 Concept Budget	2026 Concept Budget	2027 Concept Budget
599-000-00-70-4316	Capital Purchases - Shelving/Furniture	\$ 3,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000
599-000-00-70-4316	Capital Purchases - Condenser Unit	8,000	-	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - security system/camera	-	4,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - Coolers	-	72,000	-	-	-	-	-	-
599-000-00-70-4316	Capital Purchases - Cash Registers	-	-	-	-	10,000	-	-	-
599-000-00-70-4316	Capital Purchases - HVAC	-	-	-	15,000	-	-	-	-
599-000-00-70-4316	Capital Improvement - Parking Lot/Bldg Impr	-	-	-	-	-	-	5,000	-
599-000-00-70-4316	Capital Purchases - ceiling lights/Signs	-	-	-	-	-	10,000	-	-
	Total Expenses	\$ 11,780	\$ 76,000	\$ -	\$ 15,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 13,000

EXCESS REVENUES OVER EXPENSES

\$ (11,780)	\$ (1,000)	\$ 35,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 22,000
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CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan & Capital Budget

To set up a capital improvement fund the City is required to formally adopt a Capital Program (CIP). The main advantage of this method of budgeting and planning is that projects can be earmarked and carried from one year to the next. For example, if it is recognized that renovation of a public building will be needed in five years, an amount can be set aside annually so the project can be funded at the end of five years. The CIP fund also allows a project to be done in phases, with funds allocated in one year for a portion of a project and then finished in later years.

The Capital Improvement Plan is a five-year planning document designed to guide decisions concerning capital expenditures. This is a planning document and, as for all planning documents, it is subject to revision in order to reflect changes in community needs and service requirements, environmental factors and Council priorities. The first year of the Plan is intended to accurately reflect that year's anticipated appropriation for major capital projects and is called the Capital Budget. The subsequent four years represents an anticipated capital need during the period as submitted and approved. The CIP must be reviewed and revised each year in order to add new projects and revise priorities.

The process of determining major capital needs and establishing a financial program extending beyond the annual budget encourages the City to examine long-range needs and allows more coherent city-wide fiscal policies. The CIP provides a basis to compare projects and provides opportunities to explore alternate funding sources, since most capital improvement requests exceed the available revenues.

Since 2016, the City has allocated all funds received from the Local Government Aid to the Capital Improvement Plan and budgets, with some additional budgeted transfers from the General Fund.

The purpose is to set up a five (5) year Capital Improvement Plan in order to establish a capital improvement fund. The main goals are:

- To ease the review of the annual capital budget through a uniform and fair process
- To invite and promote public participation in the annual budget process. This is accomplished through a reasonable, sensible and responsible approach by providing documentation, as well as advertising and scheduling public meetings.
- To link capital budget requests with the City strategic plan, adopted policies, and other approved planning documents.
- To link capital expenditures with operating budgets.
- To increase awareness, cooperation, coordination, and participation between departments, agencies, stakeholders, and other political jurisdictions.

The City of Big Lake conducts various planning processes (long-term, mid-term and short-term), to help guide the government and to ensure the decisions are made in the context of the organization as a whole and with a long-term perspective. Diligent efforts are made to insure each of these component planning processes are in concert with one another. This so called "Linkage" is paramount to ensure short-term decisions are consistent with the overriding values embodied in the mid-term and long-term planning processes adopted by the City Council. The required linkage dictates that the CIP be developed within the context of and consistent with, the City's long-term and mid-term plans.

Each element of the City's planning process has a different purpose and timeframe. The Strategic Plan, Vision, Mission, Long-Term Goals and Growth Policy are the most far-reaching in nature – 10 to 25 years.

The Capital Improvement Plan and the Five-Year Financial planning are mid-term in nature – five years. The Annual Budget and the Capital Budget are short-term – covering a one-year timeframe. The most important requisite is that they are coordinated and are in concert with one another.

Capital Planning

Capital planning refers to the process of identifying and prioritizing City capital needs for determining which capital projects should be funded in the capital budget as resources become available. Citywide planning is guided by the City’s strategic Plan and the Growth (Comprehensive Plan) Policy. These plans provide long term direction for the growth and development of the City.

Capital Planning Process

The capital improvements process provides for the identification, review, planning and budgeting of current and future capital expenditures.

All requests for capital improvement projects are reviewed, evaluated, and weighted in order to assist the City Council in selecting the projects to be funded. Department are responsible for submitting CIP requests. The adoption of a CIP by the City is strictly a statement of intent, not an appropriation of funding for projects contained within. A list of approved CIP projects will be updated on an annual basis as new needs become known or priorities change. The possibility of a project with a low priority can remain in the CIP longer than four years due to a more important project bumping ahead in the schedule for quicker implementation. On occasion, some approved projects, with a lower priority are funded in advance of projects with a higher priority, in order to meet legal requirements or when a new or identified source of funding becomes available in order to complete the project.

For the purpose of this process, “Capital”, is defined as an item or items that have a single acquisition cost of at least \$5,000 and a useable life for a minimum of 3 years. This definition assists in delineating a major project or piece of equipment as a capital program, rather than routine maintenance or replacement of operating equipment.

- Replacement vehicles for the police department are included in the CIP program as indicated on the fleet replacement schedule, which is funded each year in the Capital Budget.

Capital Improvement Plan Funding

The FY 2023-2027 Capital Improvement Plan has twelve different sources of funding. Each funding source is described below. As noted before, capital projects, unlike operating expenses which recur annually, only require one-time allocations for a given project. This funding flexibility allows the City to pursue financing and one-time revenues sources to accelerate completion of critical projects.

- **General Fund** – yearly transfers from the General Fund for future projects and for the computer replacement allocation
- **CIP Fund** – allocated fund balance of the Capital Improvements funds for specific projects
- **LGA** – Local Government Aid the City received from the State
- **Bonds** – General Obligation Bonds for the Street Rehabilitation program
- **Park Dedication** – funds from the Park Development Fund, currently these projects are on hold as there is no immediate funding for the projects

- **Water Operations** – yearly transfers from the Water Operation Fund to the Water CIP fund for future projects
- **Revenue Bond Water** – bonds needed to finance upcoming projects
- **Sewer CIP Fund** – allocated fund balance for the infrastructure improvement on the Wastewater Treatment Plant
- **Sewer Operations** – yearly transfer from the Sewer Operation Fund to the Sewer CIP fund for future projects
- **Storm Water Operations** – yearly transfer from the Storm Water Operation Fund to the Storm Water CIP fund for future projects
- **Liquor Store Operations** – yearly transfers from the Liquor Store Operation Fund to the Liquor Store CIP Fund for future projects
- **Debt Service Funds** – yearly principal and interest payments for all debts of the City

Whenever the City commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, it is important to evaluate capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility. The five-year financial plans also provide an opportunity to review the operating impact of growth-related future capital projects.



Capital Improvement Plan Summary 2023 - 2027

2023 through 2027 - Summary by Department

Dept	2023	2024	2025	2026	2027	Totals
Administration/Finance	\$ 33,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 190,000	\$ 343,000
IT Department	17,500	26,500	17,500	17,500	17,500	96,500
Elections	2,000	-	2,000	-	2,000	6,000
Fire - City Portion only	396,500	285,000	238,250	1,510,000	205,000	2,634,750
Police Department	98,611	131,701	58,747	108,162	111,538	508,759
Streets Department	700,000	555,000	742,000	798,000	666,000	3,461,000
Streets Improvements	300,000	300,000	750,000	300,000	300,000	1,950,000
Parks Department	119,000	269,000	139,000	184,000	135,750	846,750
Park Development Fund	700,000	350,000	-	-	-	1,050,000
Water Enterprise Fund	2,178,000	1,608,000	108,000	108,000	108,000	4,110,000
Sewer Enterprise Fund	880,000	20,200,000	50,000	206,000	50,000	21,386,000
Storm Sewer Enterprise Fund	30,000	30,000	30,000	35,000	50,000	175,000
Liquor Store Enterprise Fund	50,000	45,000	45,000	40,000	48,000	228,000
City Debt Payments	4,461,468	6,153,267	5,072,278	4,973,042	4,440,064	25,100,119
Total General Fund and Enterprise Funds	<u>\$ 9,966,079</u>	<u>\$ 29,993,468</u>	<u>\$ 7,292,775</u>	<u>\$ 8,319,704</u>	<u>\$ 6,323,852</u>	<u>\$ 61,895,878</u>

2023 through 2027 - Summary by Funding Source

Funding Source	2023	2024	2025	2026	2027	Totals
General Fund	\$ 418,611	\$ 455,611	\$ 432,861	\$ 707,611	\$ 726,361	\$ 2,741,055
CIP FUND	350,000	327,500	770,000	1,550,000	300,000	3,297,500
LGA	898,000	824,090	784,636	700,051	601,427	3,808,204
Bonds	-	-	-	-	-	-
Park Devopment Fund	700,000	350,000	-	-	-	1,050,000
Water Operations	278,000	108,000	108,000	108,000	108,000	710,000
Water CIP	1,900,000	-	-	-	-	1,900,000
Revenue Bonds - Water	-	1,500,000	-	-	-	1,500,000
Revenue Bonds - Sewer	-	20,000,000	-	-	-	20,000,000
Sewer CIP	700,000	-	-	-	-	700,000
Sewer Operations	180,000	200,000	50,000	206,000	50,000	686,000
Storm Operations	30,000	30,000	30,000	35,000	50,000	175,000
Liquor CIP	15,000	10,000	10,000	5,000	13,000	53,000
Liquor Operations	35,000	35,000	35,000	35,000	35,000	175,000
Debt - GF	1,344,543	1,782,213	1,667,160	1,681,354	1,347,101	7,822,371
Debt - WF	579,235	676,126	392,528	395,676	393,499	2,437,064
Debt - SF	980,827	2,377,225	2,026,024	2,026,345	2,024,655	9,435,076
Debt - SA	152,243	152,913	152,531	153,114	152,646	763,447
Debt - GF/EF	1,404,620	1,164,790	834,035	716,553	522,163	4,642,161
Total All Funding Sources	<u>\$ 9,966,079</u>	<u>\$ 29,993,468</u>	<u>\$ 7,292,775</u>	<u>\$ 8,319,704</u>	<u>\$ 6,323,852</u>	<u>\$ 61,895,878</u>

Capital Improvement Plan by Department

CIP PLAN - 2021 - 2027

Dept	Description	Funding Source	2021	2022	2023	2024	2025	2026	2027
Administration/Finance									
see street	Transfer to Street Reconstruction-196	General Fund	199,656	200,000	*now franchisic fee	-	-	-	-
	BLEDA Revolving Loan and Redevelopment Fund (19	CIP Fund	100,000	600,000	-	-	-	-	-
	Staffing Analysis	CIP Fund	-	38,795	-	-	-	-	-
	HWY 25 COALITION STUDY/or other	LGA	15,000	15,000	8,000	15,000	15,000	15,000	15,000
	City Hall Remodel/Repairs	LGA	10,000	25,000	25,000	25,000	25,000	25,000	25,000
	City Hall Vehicle - From Police	LGA	8,500	-	-	-	-	-	-
	Transfer to CIP for Street Reconstruction	LGA	100,000	-	-	-	-	-	150,000
	Administration/Finance Department Total		433,156	1,478,795	33,000	40,000	40,000	40,000	190,000
IT									
	Computer Replacement Plan	General Fund	9,840	10,000	10,000	10,000	10,000	10,000	10,000
	Computer Replacement Plan-Council/Comm	General Fund	-	-	-	9,000	-	-	-
	Computer Replacement Plan	CIP Fund	5,160	-	-	-	-	-	-
	Financial Software/Permit Works/Laserfiche	CIP Fund	-	10,400	-	-	-	-	-
	Server Update	CIP Fund	120,000	-	-	-	-	-	-
	Website Design	CIP Fund	4,286	4,286	-	-	-	-	-
	Replace Del Squad Computers - Chg to LGA 2020	LGA	Used Cares Funds	7,500	7,500	7,500	7,500	7,500	7,500
	IT General Fund Total		139,286	32,186	17,500	26,500	17,500	17,500	17,500
Elections									
	Election Machines Replacement	General Fund	2,000	-	2,000	-	2,000	-	2,000
	Elections Department Total		2,000	-	2,000	-	2,000	-	2,000
BLCSC									
	Police Department - Air Condition Unit	LGA	6,000	-	-	-	-	-	-
	Building Painting	CIP Fund	11,500	-	-	-	-	-	-
	Big Lake Community Service Center Total		17,500	-	-	-	-	-	-
Fire - City Portion only									
	Computers - 5 units life 5 yrs	General Fund	-	-	-	-	3,250	-	-
	Station Parking Lot	CIP Fund	-	-	50,000	-	-	-	-
	Station Roof Replacement -	CIP Fund	-	75,000	-	-	-	-	-
	Truck Bay Flooring	CIP Fund	-	-	-	27,500	moved from 2023	-	-
	Thermal Image Cameras	LGA	-	7,000	-	7,500	-	-	-
	Radios - 44 @ 4200	LGA	22,500	23,400	**Radios prchd w/cares fund - used for Roof	-	-	-	-
	Radios purchased	CIP Fund	-	92,400	-	-	-	-	-
	Side by Side - 15K	LGA	-	-	-	15,000	moved from 2023	-	-
	Grass rigs replace 1 (2001) 130K	LGA	-	-	71,500	-	-	-	-
	Grass rigs replace 1 (2004) 140K	LGA	-	-	-	-	-	Now 2027	70,000
	Grass rigs replace 1 (2000) 120k	LGA	60,000	-	-	-	-	-	-
	Jaws of Life - 5 yr Clyce (50K)	LGA	-	-	-	-	-	25,000	-
	Turnout Equipment - 87.5k	LGA	-	-	Used Care Funds in 2020	-	-	-	-
	Engine 12 repalce (1996) \$800k	LGA	133,333	133,333	-	-	-	-	-
	Engine 12 replace (1998) \$800k	CIP Fund	-	400,000	-	-	-	-	-
	Engine 1 replace (2007) \$800k	LGA	-	-	10,000	35,000	35,000	35,000	35,000
	Ladder 1 (2003) \$600k	LGA	-	100,000	100,000	200,000	200,000	200,000	100,000
	Ladder purchased (2.5M)	CIP Fund	-	-	-	-	-	1,250,000	-
	Water Tender 17 (2000) \$300k	LGA	-	-	165,000	-	-	-	-
	Fire Department Total		215,833	831,133	396,500	285,000	238,250	1,510,000	205,000

Capital Improvement Plan by Department – (continued)

CIP PLAN - 2021 - 2027

Dept	Description	Funding Source	2021	2022	2023	2024	2025	2026	2027
Police									
	Replace Tasers	General Fund	2,640	2,640	12,611	12,611	12,611	12,611	12,611
	AED -15	General Fund	-	-	-	30,000	Grant received 2022	-	-
	Repalce Fleet	LGA	96,000	50,000	103,000	106,090	54,636	112,551	115,927
	Sale of Squad Cars	LGA	(17,000)	(5,000)	(17,000)	(17,000)	(8,500)	(17,000)	(17,000)
	Replace Motorola Portable Radios	LGA	9,600	-	-	-	-	-	-
	Replace Motorola Squad Radios	LGA	-	40,700	-	-	-	-	-
	Police Department Total		91,240	88,340	98,611	131,701	58,747	108,162	111,538
Streets Department									
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	16,000	16,000	16,000
	Seal Coat - Fund 196	General Fund	30,000	30,000	-	-	-	-	-
	STREET PROJECTS - Fund 196	General Fund	-	-	-	-	-	300,000	300,000
	STREET MAINT - FUND 196 FCH FEE	General Fund	-	-	270,000	270,000	270,000	250,000	350,000
	Roller Purchase used	LGA	40,000	-	-	-	-	-	-
	Replace 1998 624-H Loader #98	LGA	-	-	-	210,000	Moved from 2022	-	-
	Replace 2008 Floor Sweeper #308	LGA	-	-	-	-	8,000	-	-
	replace 2008 Floor Scrubber #318	LGA	-	-	-	-	8,000	-	-
	Replace 2004 Ford Explorer #24	LGA	-	15,000	Not Purchased until 2022 - 50K from 2020	-	-	-	-
	Replace 2002 Ford 550 #12	LGA	-	-	120,000	Moved from 2022	-	-	-
	Replace 2005 Ford 150 #25	LGA	-	-	65,000	Moved from 2022	-	-	-
	Replace 2002 Chev 2500 #32	LGA	-	-	-	70,000	-	-	-
	Replace 2002 Explorer #33	LGA	-	65,000	-	-	-	-	-
	Replace 2005 Chev 2500 #35	LGA	-	-	15,000	Not Purchased until 2023-50K 2020	-	-	-
	Replace 2000 Air Compressor #100	LGA	-	60,000	-	-	-	-	-
	Replace 2002 Dump Truck #102	LGA	-	-	225,000	-	-	-	-
	Replace 1985 Case 580 #57	LGA	-	120,000	-	-	-	-	-
	Replace 2005 International Dump Truck #105	LGA	-	-	-	-	220,000	-	-
	Replace 2006 International Dump Truck #106	LGA	-	-	-	-	220,000	-	-
	Replace 2002 John Deer Loader #112	LGA	-	-	-	-	-	232,000	-
	Street Department Total		75,000	295,000	700,000	555,000	742,000	798,000	666,000
Streets Improvements - Fund 175									
fund 196	Sealcoat MSA routs	CIP Fund	-	-	250,000	-	-	-	-
	Spot Pavement repairs City Wide	CIP Fund	-	-	50,000	-	-	-	-
	Resurface Neighborhood (NW of Lakes)	CIP Fund	-	-	-	300,000	-	-	-
	Resurface MSA Routes - Lakeshore/Hiawatha	CIP Fund	-	-	-	-	750,000	-	-
	Resurface Neighborhood (south of railroad)	CIP Fund	-	-	-	-	-	300,000	-
	Resurface Neighborhood (north of lakes)	CIP Fund	-	-	-	-	-	-	300,000
	Street Improvements Total		3,732,650	5,484,182	300,000	300,000	750,000	300,000	300,000

Capital Improvement Plan by Department – (continued)

CIP PLAN - 2021 - 2027

Dept	Description	Funding Source	2021	2022	2023	2024	2025	2026	2027
<u>Parks Department</u>									
	Park Playground equipment replacement fund	General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Misc Equipment Replacement Fund	General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000
195	Trail Maintenance Fund	General Fund	9,000	9,000	9,000	9,000	9,000	9,000	9,000
195	River Oaks Park Fund	General Fund	16,750	16,750	-	-	-	-	16,750
195	PARK MAINT - FUND 195 FCH FEE	General Fund	-	-	100,000	100,000	100,000	100,000	-
195	PARK MAINT - FUND 195	LGA	-	-	-	-	-	-	100,000
	Fishing Pier (misc Equip replacemnt)	CIP Fund	-	12,000	-	-	-	-	-
	Replace 2006 John Deere Tractor #306	LGA	-	-	-	150,000	-	-	-
	Replace 2014 John Deere Mower #314	LGA	-	45,000	-	-	-	-	-
	Replace 2008 Dump Truck #08	LGA	-	-	-	-	-	65,000	-
	Replace 1996 Trailer #96	CIP Fund	-	-	-	-	20,000	-	-
195	Skate Rink Improvement Fund	LGA	20,000	20,000	determined if this is a project that will move forward				-
Parks Department (General Fund) Total			55,750	112,750	119,000	269,000	139,000	184,000	135,750
<u>Park Development - NOT FUNDED AT THIS TIME</u>									
NOT ALL PROJECTS CAN BE COMPLETED AS NOT CASH FUNDED AT THIS TIME									
	New Southside Park - Brom Ln	Park Dedicat	-	150,000	150,000	-	-	-	-
	Powell Park Improvements	Park Dedicat	80,000	125,000	**only 80K out of fund 120	-	-	-	-
	Lake Ridge Park - playgournd equipment	Park Dedicat	-	-	150,000	-	-	-	-
	Shores of Lake Mitchell Park - playgroun equipment	Park Dedicat	-	-	150,000	-	-	-	-
	Mitchell Farms Park - Playground Equipment	Park Dedicat	100,000	-	100,000	-	-	-	-
	Wright Crossing Park - Playground Equipment	Park Dedicat	-	-	150,000	-	-	-	-
	Highline Park - Playground Equipment	Park Dedicat	-	-	-	150,000	-	-	-
	Hudson Woods - Playgroun Equipment	Park Dedicat	-	150,000	-	-	-	-	-
	Bluff Park - Playground Equipment	Park Dedicat	-	150,000	-	-	-	-	-
	Skate Board Equipment	Park Dedicat	-	-	-	200,000	-	-	-
Park Development Fund Total			180,000	575,000	700,000	350,000	-	-	-
<u>Water Enterprise Fund</u>									
	Well #8	Revenue Bonds - Water	-	-	-	1,500,000	-	-	-
	Water Meters	Water CIP	-	-	1,900,000	-	-	-	-
	CR 43 CR 81 Improvements	Water Opera	-	350,000	70,000	-	-	-	-
	Well - on site generator	Water Opera	-	100,000	-	-	-	-	-
	Misc Equipment Replacement Fund	Water Opera	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Well Maintenance	Water Opera	30,000	30,000	130,000	30,000	30,000	30,000	30,000
	Water Tower Maintenance	Water Opera	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Water Meter replacement Fund	Water Opera	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	New Pickup	Water Opera	-	65,000	-	-	-	-	-
	Computer replacement fund	Water Opera	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Water Enterprise Fund Total			108,000	623,000	2,178,000	1,608,000	108,000	108,000	108,000

Capital Improvement Plan by Department – (continued)

CIP PLAN - 2021 - 2027

Dept	Description	Funding Source	2021	2022	2023	2024	2025	2026	2027
Sewer Enterprise Fund									
	WWTP Expansion - Phase II	Revenue Bor	-	-	-	20,000,000	-	-	-
	WWTP Expansion - Phase II	Sewer CIP	-	-	-	-	-	-	-
	Water Meter Replacement Fund	Sewer CIP	-	-	700,000	-	-	-	-
	CR 43/81 Improvements	Sewer Operations	-	269,000	80,000	-	-	-	-
	Lift Station SCADA Upgrade	Sewer CIP	60,000	-	-	-	-	-	-
	Misc Equipment Replacement Fund	Sewer Opera	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Replace 1981 trailer jet machine #180	Sewer Opera	Purchased in 2022	-	-	-	-	-	-
	Replace 1981 Generator #80	Sewer Opera	-	-	-	150,000	-	-	-
	Replace 1981 Generator #81	Sewer Opera	-	Moved until 2026	-	-	-	150,000	-
	Replace 2011 John Deere Mower #311	Sewer Opera	-	-	50,000	-	-	-	-
	Replace Floor Sweeper #308	Sewer Opera	-	-	-	-	-	6,000	-
	Sewer Enterprise Fund Total		110,000	319,000	880,000	20,200,000	50,000	206,000	50,000
Storm Water Enterprise Fund									
	Misc Equipment Replacement Fund	Storm Opera	7,500	15,000	30,000	30,000	30,000	35,000	50,000
	Replace 2006 Sweeper #126	Storm Opera	Replace in 2028	-	-	-	-	-	-
	Storm Sewer Enterprise Fund Total		7,500	15,000	30,000	30,000	30,000	35,000	50,000
Liquor Store Enterprise Fund									
	Misc Building/Lot Repairs	Liquor Opera	75,000	35,000	35,000	35,000	35,000	35,000	35,000
	New Security System	Liquor CIP	4,000	-	-	-	-	-	-
	New Coolers	Liquor CIP	72,000	-	-	-	-	-	-
	New Cash Registers	Liquor CIP	-	-	-	10,000	-	-	-
	New HVAC	Liquor CIP	-	-	15,000	-	-	-	-
	New LF - Sign	Liquor CIP	-	-	-	-	10,000	-	-
	Resurface Parking Lot	Liquor CIP	-	-	-	-	-	5,000	-
	New Shelving	Liquor CIP	-	-	-	-	-	-	13,000
	Liquor Store Enterprise Fund Total		151,000	35,000	50,000	45,000	45,000	40,000	48,000
City Debt Payments									
	301 2004 PFA Water MPFA Loan	DEBT - WF	580,129	579,846	579,235	579,295	-	-	-
	401 2009 MPFA Loan Wastewater Expansion	DEBT - SF	980,475	980,380	980,827	980,791	980,272	981,270	980,737
	211 2010 PFA Loan - State Aid	DEBT - SA	152,799	152,538	152,243	152,913	152,531	153,114	152,646
	216 2011B G.O. Improvement Refunding Bonds	DEBT - GF	441,750	223,080	-	-	-	-	-
	217 2012A G.O. Refunding Bonds	DEBT - GF	236,750	236,969	237,020	192,240	187,560	192,565	-
	221 2014A GO Tax Abatement Bonds	DEBT - GF	122,325	119,988	122,313	119,438	121,500	-	-
	222 2015A GO Refunding Bonds	DEBT - GF	1,030,337	1,033,337	1,045,287	853,112	524,975	523,988	522,163
	223 2016A Taxable G.O. Refunding Bonds	DEBT - GF	316,918	311,720	315,940	309,500	193,930	199,200	198,998
	224 2016B G.O. CIP BOND	DEBT - GF	57,275	56,525	50,813	55,100	54,162	57,981	56,744
	226 2016C GO REFUNDING BOND	DEBT - GF	236,450	232,350	327,250	326,100	329,800	333,300	-
	227 2017-2018 STREET PROJECT DEBT PAYMNT	DEBT - GF	196,300	197,325	198,200	194,000	194,725	195,300	195,725
	228 2021A GO BONDS	DEBT - GF	-	86,214	346,025	347,625	344,000	345,150	346,000
	229 2022-2026 STREET PROJECT DEBT PAYMENT	DEBT - GF	-	-	106,315	549,888	550,543	550,423	549,634
	301 WELLS - projections	DEBT - WF	-	-	-	96,831	392,528	395,676	393,499
	401 WWTP Expansion - Phase III	DEBT - SF	-	-	-	1,396,434	1,045,752	1,045,075	1,043,918
	City Debt Payment Total		4,351,508	4,210,272	4,461,468	6,153,267	5,072,278	4,973,042	4,440,064
Total General Fund, Enterprise Funds and City Debt			9,670,423	14,099,658	9,966,079	29,993,468	7,292,775	8,319,704	6,323,852

Capital Improvement Plan by Department – (continued)

<i>PARKS</i>	<i>Yr Built</i>	<i>Park Amenities</i>	<i>Playground Rating 1-10</i>	<i>Comments</i>
Bluff Park	2006	Playground	4	5-6 Years Large park with room for expansion
Brown's Park	2002	Benches, Gazebo		Concrete, flower garden needs replacement
Hidden River Park	2006	Trail, Overlook	6	
Highline Park	2007	Playground, Ballfield	7	New mulch 2022
Hudson Woods Park	2010	Playground, Frisbee Golf	7	New mulch 2022
Kellerwood Park	2017	Benches, Trail		
Lake Ridge Park	1987	Playground, Ballfield	2	
Lakeside Park	2008	Playground, Volleyball, Shelters, Skateboard, Grills, Benches	1-old 8-newer	Older section of playground was built in the late 1990's, 1- 2 yrs - Parking lot was tarred in 2005
McDowall Park		Trail, Benches		Benches Trail re-black topped 2018
Mitchell Farms Park (Teal Park)	1997	Playground	3	4 years
Norland Park	2015	Playground	8	
Powell Park	2022	Playground	10	
River Oaks Park	2019	Frisbee Golf, Walking Path		
Riverside Landing Park		Canoe Landing		
Sanford Select Park	2016	Playground, RC Track	8	
Shores of Lake Mitchell Park	1999	Playground, Soccer	4	5-6 Years
Veterans Memorial Park	2017	Sidewalk, Benches		
Wrights Crossing Park	2004	Benches, Playground, Shelter, Volleyball	8	

Capital Improvement Projects

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023								
Program Category:		Project Title:			Project #			
CIP		Grass/Brush Rig			2023-2			
Description and justification of project and funding sources:								
Replace Grass 16 a 2002 F350 (20yrs old) with a new F450 or F550. This is to keep our fleet up to date to help keep our ISO rating at a 4 or better to help residents and business with the best fire protection possible. The new Grass/Brush Rig will have better suspension and be safer for firefighters to drive on the road with the load capacity that we carry. This Grass/Brush rig will be a single cab. It is best NFPA best practice to keep your fire fleet at 20yrs and younger.								
Cost is split 50/50 between the City of Big Lake and Big Lake Township - City's portion is \$71,500								
Is this equipment prioritized on an equipment replacement schedule?					Yes	No	NA	
					<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are there any site requirements:								
How is this project going to be funded:								
REVENUE	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5	Funded in Prior Years
	CIP FUND CITY OF BIG LAKE AND BIG LAKE TOWNSHIP		143,000					
How is this project going to be spent:								
EXPENSE	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent in Prior Years
	A. Land Cost							
	B. Construction Cost							
	C. Contingencies (10% of B)							
	D. Design & Engineering (16% of B)							
	E. Percent for Art (1% of B)	199-085-70-4316	\$ 71,500.00					
	F. Equipment Costs							
G. Other								
Does this project have any additional impact on the operating budget:								
OPERATING BUDGET COSTS	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent in Prior Years
	Personnel							
	Supplies							
	Purchased Services							
	Fixed Charges							
	Capital Outlay							
Debt Service								
Responsible Person:		Responsible Department:	Date Submitted to Finance	Today's Date and Time		Preparer's Initials	Total Score	
SETH HANSEN		FIRE	08/10/2022				39	

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023								
Program Category:		Project Title:			Project #			
CIP		Water Tender			2023-1			
Description and justification of project and funding sources:								
Replace tender 17 a 1999 Freightliner (23yrs old) with a new one. This is to keep our fleet up to date to help keep our ISO rating at a 4 or better to help residents and business with the best fire protection possible. The new water tender will have the same gallonage as the previous tender. This falls in with our planned capital improvement plan. It is best NFPA best practice to keep your fire fleet at 20yrs and younger.								
Cost is split 50/50 between Big Lake Township and the City of Big Lake - City's portion is \$165,000								
Is this equipment prioritized on an equipment replacement schedule?					Yes	No	NA	
					<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are there any site requirements:								
How is this project going to be funded:								
REVENUE	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5	Funded In Prior Years
	CIP FUND CITY OF BIG LAKE AND BL TOWNSHIP		330,000					
How is this project going to be spent:								
EXPENSE	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent In Prior Years
	A. Land Cost							
	B. Construction Cost							
	C. Contingencies (10% of B)							
	D. Design & Engineering (16% of B)							
	E. Percent for Art (1% of B)	199-85-70-4318	\$ 165,000.00					
	F. Equipment Costs							
G. Other								
Does this project have any additional impact on the operating budget:								
OPERATING BUDGET COSTS	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent In Prior Years
	Personnel							
	Supplies							
	Purchased Services							
	Fixed Charges							
	Capital Outlay							
	Debt Service							
Responsible Person:	Responsible Department:	Date Submitted to Finance	Today's Date and Time		Preparer's Initials	Total Score		
SETH HANSEN	FIRE	08/10/2022				35		

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023									
Program Category:		Project Title:			Project #				
Police		Fleet							
Description and justification of project and funding sources:									
Replacing - two squad units for the department. Total funds allocated for squad purchases is \$86,000 (This includes the sale of two squad cars).									
Is this equipment prioritized on an equipment replacement schedule?					Yes	No	NA		
					<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Are there any site requirements:									
REVENUE	How is this project going to be funded:							Funded In Prior Years	
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	LGA Sale of Squad Cars		86000 17000						
EXPENSE	How is this project going to be spent:							Spent in Prior Years	
	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	A. Land Cost								
	B. Construction Cost								
	C. Contingencies (10% of B)								
	D. Design & Engineering (16% of B)								
	E. Percent for Art (1% of B)		\$ 103,000.00						
	F. Equipment Costs								
G. Other									
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:							Spent in Prior Years	
	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	Personnel								
	Supplies								
	Purchased Services								
	Fixed Charges								
	Capital Outlay								
Debt Service									
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials	Total Score
									0

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023									
Program Category:		Project Title:			Project #				
Police		TASER							
Description and justification of project and funding sources:									
Replacing Tazers with a 5 year lease agreement									
Is this equipment prioritized on an equipment replacement schedule?					Yes	No	NA		
					<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Are there any site requirements:									
REVENUE	How is this project going to be funded:							Funded in Prior Years	
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	General Fund Transfer		12,611	12,611	12,611	12,611	12,611		
EXPENSE	How is this project going to be spent:							Spent in Prior Years	
	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	A. Land Cost								
	B. Construction Cost								
	C. Contingencies (10% of B)								
	D. Design & Engineering (16% of B)								
	E. Percent for Art (1% of B)		\$ 63,055.00						
	F. Equipment Costs								
G. Other									
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:							Spent in Prior Years	
	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5		
	Personnel								
	Supplies								
	Purchased Services								
	Fixed Charges								
	Capital Outlay								
Debt Service									
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials	Total Score
									0

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023											
Program Category: Streets		Project Title: Unit 12		Project #							
Description and justification of project and funding sources: Replacing - 2002 Ford 550 - Unit 12											
Is this equipment prioritized on an equipment replacement schedule?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA					
Are there any site requirements:											
REVENUE	How is this project going to be funded:										
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5	Funded In Prior Years			
	LGA		120000								
EXPENSE	How is this project going to be spent:										
	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent In Prior Years			
	A. Land Cost										
	B. Construction Cost										
	C. Contingencies (10% of B)										
	D. Design & Engineering (15% of B)										
	E. Percent for Art (1% of B)										
F. Equipment Costs											
G. Other											
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:										
	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent In Prior Years			
	Personnel										
	Supplies										
	Purchased Services										
	Fixed Charges										
Capital Outlay											
Debt Service											
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials		Total Score	
										0	

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023											
Program Category: Streets		Project Title: Unit 25		Project #							
Description and justification of project and funding sources: Replacing - 2005 Ford 150 - Unit 25											
Is this equipment prioritized on an equipment replacement schedule?				<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> NA					
Are there any site requirements:											
REVENUE	How is this project going to be funded:							Funded In Prior Years			
	Funding Source LGA	Accounting Code	FY1 65000	FY2	FY3	FY4	FY5				
EXPENSE	How is this project going to be spent:							Spent In Prior Years			
	Budgeted Funds A. Land Cost B. Construction Cost C. Contingencies (10% of B) D. Design & Engineering (15% of B) E. Percent for Art (1% of B) F. Equipment Costs G. Other	Accounting Code	FY1	FY2	FY3	FY4	FY5				
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:							Spent In Prior Years			
	Expense Object Personnel Supplies Purchased Services Fixed Charges Capital Outlay Debt Service	Accounting Code	FY1	FY2	FY3	FY4	FY5				
Responsible Person:		Responsible Department:		Date Submitted to Finance		Today's Date and Time		Preparer's Initials		Total Score 0	

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023								
Program Category:	Project Title:	Project #						
Streets	Fleet 35							
Description and justification of project and funding sources:								
Replacing - 2005 Chev 2500 Unit 35, ORIGINALLY FUNDED IN 2020 CIP FOR \$50,000, WILL NEED AN ADDITIONAL \$15,000 TO ACTUALLY REPLACE.								
Is this equipment prioritized on an equipment replacement schedule?			Yes	No				
			<input checked="" type="checkbox"/>	<input type="checkbox"/>				
Are there any site requirements:								
REVENUE	How is this project going to be funded:							Funded in Prior Years
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5	
	LGA		15000					
EXPENSE	How is this project going to be spent:							Spent in Prior Years
	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5	
	A. Land Cost							
	B. Construction Cost							
	C. Contingencies (10% of B)							
	D. Design & Engineering (16% of B)							
	E. Percent for Art (1% of B)							
F. Equipment Costs								
G. Other								
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:							Spent in Prior Years
	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5	
	Personnel							
	Supplies							
	Purchased Services							
	Fixed Charges							
Capital Outlay								
Debt Service								
Responsible Person:	Responsible Department:	Date Submitted to Finance	Today's Date and Time	Preparer's Initials	Total Score			
					0			

Capital Improvement Projects – (continued)

 CAPITAL IMPROVEMENT PROGRAM City of Big Lake CIP Project Request Form FY 2023								
Program Category:	Project Title:	Project #						
Streets	Unit #102							
Description and justification of project and funding sources:								
Replacing - 2002 Dump Truck #102								
Is this equipment prioritized on an equipment replacement schedule?			Yes	No	NA			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Are there any site requirements:								
REVENUE	How is this project going to be funded:							
	Funding Source	Accounting Code	FY1	FY2	FY3	FY4	FY5	Funded in Prior Years
	LGA		225000					
EXPENSE	How is this project going to be spent:							
	Budgeted Funds	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent in Prior Years
	A. Land Cost							
	B. Construction Cost							
	C. Contingencies (10% of B)							
	D. Design & Engineering (16% of B)							
	E. Percent for Art (1% of B)							
	F. Equipment Costs							
G. Other								
OPERATING BUDGET COSTS	Does this project have any additional impact on the operating budget:							
	Expense Object	Accounting Code	FY1	FY2	FY3	FY4	FY5	Spent in Prior Years
	Personnel							
	Supplies							
	Purchased Services							
	Fixed Charges							
	Capital Outlay							
Debt Service								
Responsible Person:	Responsible Department:	Date Submitted to Finance	Today's Date and Time	Preparer's Initials	Total Score			
					0			



LOCAL GOVERNMENT AID

Local Government Aid

	2022	2023	2024	2025	2026	2027
Estimated Local Government Aid:	\$771,630	\$792,209	\$796,170	\$800,151	\$804,152	\$808,172

Proposed Uses for LGA:

Budgeted Operations - CIP Fund:	771,630	792,209	796,170	800,151	804,152	808,172
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The full amount of LGA is being budgeted to be used on equipment purchases and other projects, including debt services for street reconstruction

Total - Use of Funds:	\$771,630	\$792,209	\$796,170	\$800,151	\$804,152	\$808,172
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Budget	2021	2022	2023	2024	2025	2026	2027
LGA - TO 196	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
LGA - TO 195	20,000	20,000	-	-	-	-	100,000
LGA - TO 199	636,115	751,630	792,209	796,170	800,151	804,152	558,172
Total LGA Revenue	\$ 756,115	\$ 771,630	\$ 792,209	\$ 796,170	\$ 800,151	\$ 804,152	\$ 808,172

ALLOCATION PER SERVICE

ADMIN/FINANCE	\$ 33,500	\$ 40,000	\$ 33,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
BLCSC	6,000	-	-	-	-	-	-
FIRE	215,833	263,733	346,500	257,500	235,000	260,000	205,000
IT	-	7,500	7,500	7,500	7,500	7,500	7,500
PARKS DEPARTMENT	-	45,000	-	150,000	-	65,000	-
POLICE	88,600	85,700	86,000	89,090	46,136	95,551	98,927
STREETS DEPARTMENT	40,000	260,000	425,000	280,000	456,000	232,000	-
STREET PROJECTS - 196	100,000	-	-	-	-	-	150,000
PARKS/TRAIL PROJECT - 195	20,000	20,000	-	-	-	-	100,000
Total Allocated	\$ 503,933	\$ 721,933	\$ 898,000	\$ 824,090	\$ 784,636	\$ 700,051	\$ 601,427
Unallocated +/-	252,182	49,697	(105,791)	(27,920)	15,515	104,101	206,745

to be used for shortfall in 2023-2024



DEBT SERVICE FUNDS

General Obligation Debt Fund

Fund Description

The General Obligation Debt Funds account for the payment of general obligation bonds and improvement bonds. A separate debt service fund is established for each bond issue.

Background

General obligation bonds are secured by the full faith and credit of the City. The City has the authority to levy property taxes for repayment of these bonds.

For this plan, the amounts projected in the Capital Improvement Program (CIP) to be funded by General Obligation Improvement Bonds are assumed to be bonded. The proposed debt structure is consistent with the City's debt management policies. Interest rates are estimated conservatively.

Source of Funds

The principal sources of revenue are property taxes (debt service levies), special assessment and State Aid payments. Other sources of revenue include transfers from other funds. The chart below reflects the projected debt service levies for the next five years and takes into consideration any new debt that will be levied. Currently the City Council has directed staff to not levy for the 2018 Street project, but instead sources from the municipal state aid funds, local government aid, special assessment and transfers from the general fund. For future projects, Council will have to levy for any new debt issued.

Limitation of Levy Debt

Total net general obligation debt will not exceed the statutory limit as required by Minnesota Statute Section 475.53, which is 3% of estimated market value. In 2022, the debt market calculation was 0.7% of the market value. The City also has a self-imposed debt limit, which is the net tax-supported outstanding debt as a percentage of the total estimated market value in the City will not exceed 3.50% in any given year, and the total debt levy will not exceed 50% of the total levy in any given year. In 2023 the City's debt was .085% of the estimated market value and 20.32% of the total levy.

Use of Funds and Fund Balance

According to State Statute, proceeds from the debt service levies and fund balance can only be used for redemption of debt. Additional information is available in the existing and projected debt schedule presented in the Capital Improvement Plan.

Five-Year Financial Plan – Debt Service Funds

G O Debt Services Funds - (not including Enterprise fund Debt)

TOTAL DEBT PAYMENT O/S

REVENUES

Description	2021	2022	2023	2024	2025	2026	2027	2028-2034
	Budget	Budget	Final Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget	Concept Budget
Property Taxes	\$ 1,174,620	\$ 1,359,098	\$ 1,086,357	\$ 964,261	\$ 1,393,759	\$ 1,033,024	\$ 1,037,777	\$ 3,855,784
Tax Increment	42,000	42,000	42,000	42,000	42,000	42,000	42,000	84,000
Special Assessments	198,309	355,059	326,462	515,328	514,163	513,132	513,082	2,064,649
State Aid	151,669	151,391	152,242	152,913	152,531	153,114	152,646	305,732
Intergovernmental	47,984	47,206	46,357	45,427	49,392	48,249	48,249	50,686
Investment Interest	1,967	3,187	2,773	2,108	1,646	1,779	1,779	3,095
Total Revenues	1,616,549	1,957,941	1,656,191	1,722,037	2,153,491	1,791,298	1,795,533	6,363,946

EXPENDITURES

Debt Principal Payments	1,821,063	1,638,063	1,755,000	2,059,430	1,657,796	1,688,000	1,405,000	6,958,000
Debt Interest Payments	248,226	291,636	483,533	354,463	303,483	255,352	208,850	475,566
Other (Interfund Loans & Escrow payments)	41,968	41,641	40,116	38,963	37,913	36,733	36,733	136,135
Total Expenditures	2,111,257	1,971,340	2,278,649	2,452,856	1,999,192	1,980,085	1,650,583	7,569,701

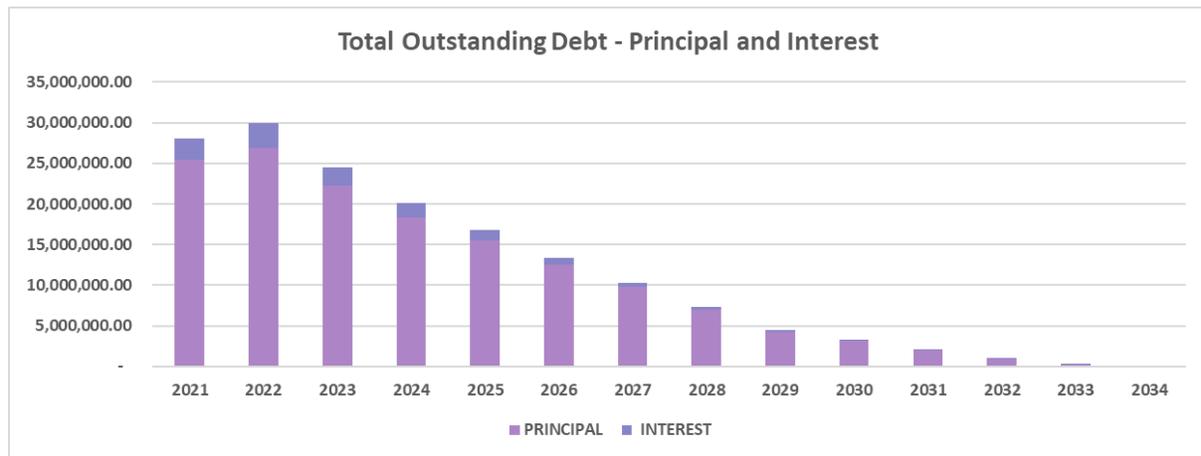
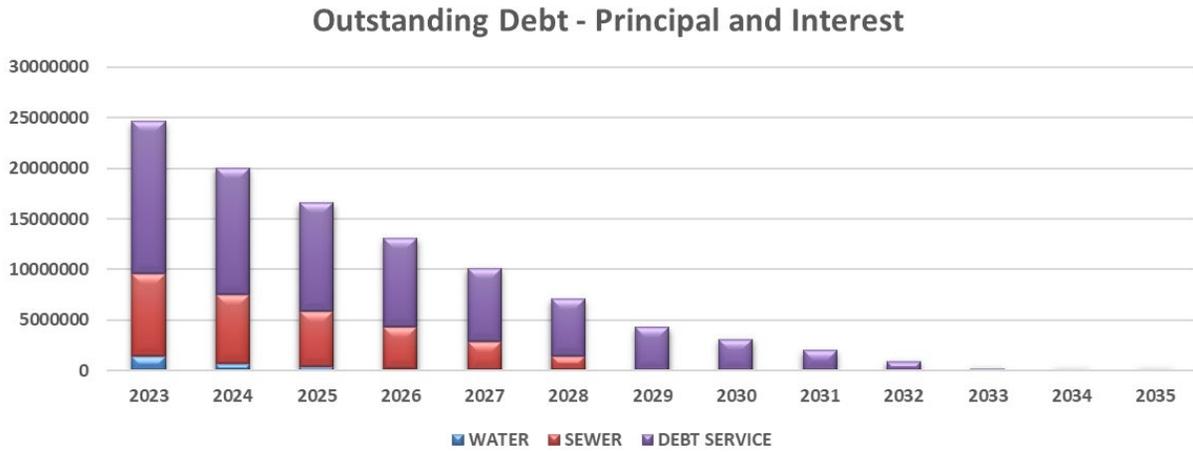
OTHER USES

Transfers In	289,213	113,063	113,063	-	150,000	-	-	-
Transfers Out	(5,944)	(38,220)	(74,084)	(36,120)	(35,070)	(34,020)	(37,016)	(529,675)
Total Other Uses	283,269	74,843	38,979	(36,120)	114,930	(34,020)	(37,016)	(529,675)
Net Change	\$ (211,439)	\$ 61,444	\$ (583,479)	\$ (766,939)	\$ 269,229	\$ (222,807)	\$ 107,934	\$ (1,735,430)
Fund Equity, Beginning	2,905,137	2,693,698	2,755,142	2,171,663	1,404,724	1,673,953	1,451,146	1,559,080
Fund Equity, Ending	\$ 2,693,698	\$ 2,755,142	\$ 2,171,663	\$ 1,404,724	\$ 1,673,953	\$ 1,451,146	\$ 1,559,080	\$ (176,350)

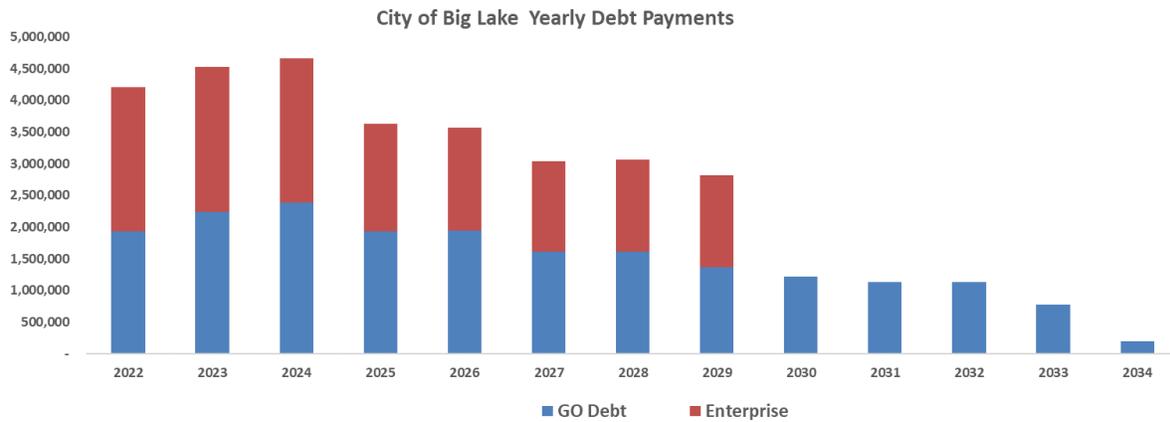
Debt Obligation – Including Enterprise Funds

		TOTAL DEBT PAYMENT OUTSTANDING							
Fund	Series	PROJECT	2023	2024	2025	2026	2027	2028-2034	Total O/S
301	2004 PFA Water MPFA Loan	Water Expansion	579,235	579,295	-	-	-	-	1,738,659
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,827	980,791	980,272	981,270	980,737	1,961,823	7,846,195
211	2010 PFA Loan	10/25 Intersection	152,243	152,912	152,531	153,114	152,646	305,732	1,221,977
222	2015A GO Refunding Bonds	Street Projects	1,045,287	853,112	524,975	523,988	522,163	1,020,807	5,520,669
223	2016A Taxable G.O. Refunding E	TIF 1-3 & TIF 1-4 Industrial Park	315,940	309,500	193,930	199,200	198,998	378,873	1,913,359
224	2016B G.O. CIP BOND	790 Minnesota Ave	50,813	55,101	54,162	57,981	56,744	50,563	382,639
226	2016C GO Refunding Bond	Street Projects	327,250	326,100	329,800	333,300	-	-	1,552,900
227	2018A GO Improvement Bonds	2018 Streets Projects	198,200	194,000	194,725	195,300	195,725	1,366,432	2,540,682
228	2021A GO Improvement Bonds	2021 Street Projects	346,025	347,625	344,000	345,150	346,000	1,741,867	3,470,667
229	2022A GO Improvement Bonds	2022 Street Projects	249,325	584,900	582,600	584,600	585,800	3,509,100	6,096,325
									-
SUBTOTAL DEBT PAYMENTS			\$4,245,145	\$4,383,336	\$3,356,995	\$3,373,903	\$3,038,813	\$10,335,197	\$32,284,071
PORTION PAID BY ENTERPRISE FUNDS									
301	2004 PFA Water MPFA Loan	Water Expansion	579,235	579,295	-	-	-	-	1,738,659
401	2009 MPFA Loan Wastewater E	Wastewater Expansion	980,827	980,791	980,272	981,270	980,737	1,961,823	7,846,195
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	108,896	107,079	106,186	109,449	107,512	99,481	742,944
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	337,654	334,921	342,464	339,833	336,713	840,326	2,871,095
SUBTOTAL ENTERPRISE FUNDS			\$2,006,612	\$2,002,086	\$1,428,922	\$1,430,552	\$1,424,962	\$ 2,901,630	\$13,198,893
TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS/TRANSFERS)			\$2,238,533	\$2,381,250	\$1,928,073	\$1,943,351	\$1,613,851	\$ 7,433,567	\$19,085,179

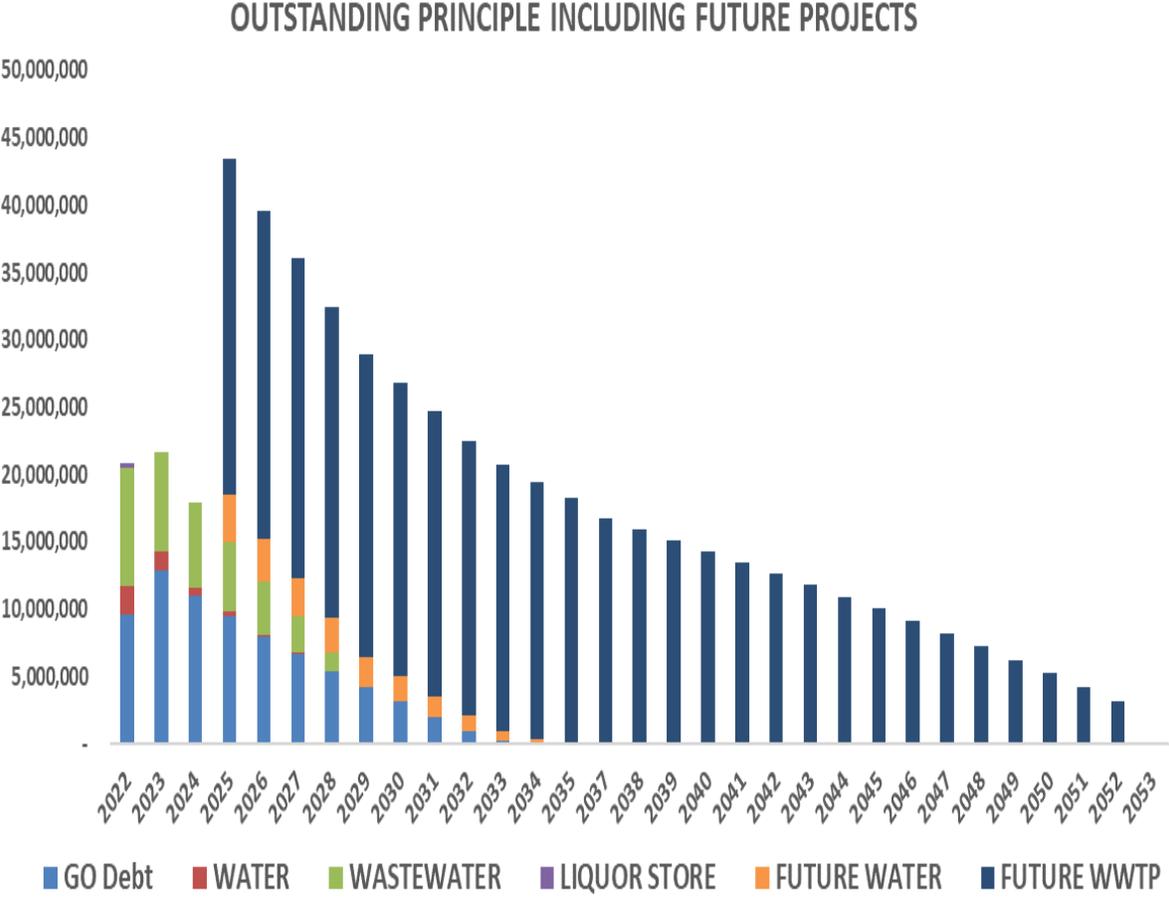
Debt Service Outstanding Balance – Including Enterprise Funds



Debt Service Yearly Payments – Including Enterprise Funds



Debt Service Projections with Future Projects – Including Enterprise Funds



This chart indicates future projects that could be funded by debt. These are not guaranteed debt, just used for future financial planning.



**JOINT POWERS AGREEMENT
(JPA) – FIRE DEPARTMENT**

JPA Fire Department Revenues and Expenditures Budget

Expenditures

2022 - 2023

Program	Description	2021 Actual	2022	2023	\$	%
			Adopted Budget	Final Budget		
Fire Admin Total		38,870	33,663	38,302	\$ 4,639	13.78%
Fire Fighting Total		257,297	280,468	321,801	41,333	14.74%
Fire Prevention Total		5,291	6,000	7,000	1,000	16.67%
Fire Training Total		23,091	26,900	26,900	-	0.00%
Fire Communication Total		10,476	12,500	12,500	-	0.00%
Fire Repair Services Total		27,719	43,500	43,500	-	0.00%
Medical Services Total		5,295	7,000	7,000	-	0.00%
Fire Stations/Bldgs Total		43,391	39,524	41,237	1,713	4.33%
Grand Total		\$ 411,430	\$ 449,555	\$ 498,240	\$ 48,685	10.83%

Revenues

2022 - 2023

Description	2021 Actual	2022	2023	\$	%
		Adopted Budget	Final Budget		
Donations from Organizations - Special	\$ 13,572	\$ 5,000	\$ 5,000	\$ -	
Fire Protection Service -Big Lake Town	184,080	188,278	206,910	18,632	9.90%
Fire Protection Service -City of Big Lak	184,080	188,278	206,910	18,632	9.90%
Fire Protection Service -Orrock Towns	78,527	73,000	75,402	2,402	3.29%
Interest Earnings	3	500	250	(250)	-50.00%
Miscellaneous Revenue	-	100	100	-	
Training Reimbursement	17,604	1,000	1,000	-	
Sale of Fixed Assets	2,829	-	-	-	
Current Year Revenues	\$ 480,695	\$ 456,155	\$ 495,572	\$ 39,417	8.64%

Projected Excess Revenues (Rev - \$ 69,265 \$ 6,600 \$ (2,668)

	2021	2022	2023	\$	%
				Change	Change
Total Expenditures including CIP	\$ 1,328,459	\$ 1,427,240	\$ 1,126,240	\$ (301,000)	-21.09%
Less Orrock Township	(78,527)	(73,000)	(75,402)	(2,402)	3.29%
ADJ TOTAL EXPENDITURES	\$ 1,249,932	\$ 1,354,240	\$ 1,050,838	\$ (303,402)	-22.40%

Contribution from City and Township is 50% of expenditures - does not included CIP as those items are direct purchase by City and Township

50% City of Big Lake and Big Lake Township 188,278 206,910 18,632 9.90%

JPA Fire Department Capital Purchases Budget

All Capital Purchases are approved each year by the City and Township, and the cost is split 50/50.

Description	2021 Actual	2022 - 2023		\$ Change	% Change	2024	2025	2026	2027
		2022 Final Budget	2023 Final Budget			Concept Budget	Concept Budget	Concept Budget	Concept Budget
Capital Expenditures - Truck Bay Floor	\$ -	\$ -	\$ 55,000	\$ 55,000	100.0%	\$ 55,000	\$ -	\$ -	\$ -
Capital Expenditures - Parking lot repairs		-	100,000	100,000	100.0%	-	-	-	-
Capital Expenditures - Computers 5 @ 1200		-	-	-		-	6,500	-	-
Capital Expenditures - Replace 2000 Grass Rig 14	128,622	-	-	-		**will use for a duty officer unit until grass rig 16 is purchased			
Capital Expenditures - Jaws of Life		-	-	-		-	-	50,000	-
Capital Expenditures - Station Roof Replacement		163,685	-	(163,685)	-100.00%	-	-	-	-
Capital Expenditures - Replace 2001 Grass Rig 16		-	143,000	143,000	100.0%	**will use for a duty officer unit instead of selling (single cab) ordered and purchased in 2021			
Capital Expenditures - Replace 1996 Engine 12	788,407	800,000	-	(800,000)	-100.00%	ordered and purchased in 2021			
Capital Expenditures - Replace 2000 Tender 17		-	330,000	330,000	100.0%	-	-	-	-
Capital Expenditures - Replace Side by Side		-	-	-		30,000	-	-	-
Capital Expenditures - Thermal Image Camera		14,000	-	(14,000)	-100.00%	15,000	-	-	-
Capital Expenditures - Replace 2003 Ladder 1		-	-	-		-	-	2,250,000	1,300,000
Capital Expenditures - Replace 2004 Grass Rig 1		-	-	-		-	-	140,000	140,000
Capital Expenditures - Turnout Equipment		-	-	-		-	-	-	-
Current Year Capital Expenditures	\$ 917,029	\$ 977,685	\$ 628,000	\$ (349,685)	-35.77%	\$ 100,000	\$ 6,500	\$ 2,440,000	\$ 1,440,000

JPA Fire Department Pay scale

Step Increase based on positive review

102% between Steps

Title	Final - CAP AT 14 STEPS														
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Fire Fighter - years of experience/to begin with	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly
Rate of pay	15.00	15.30	15.61	15.92	16.24	16.56	16.89	17.23	17.57	17.93	18.28	18.65	19.02	19.40	19.79

Court Appearance	Hrly
Minimum 4 hours paid	25.00

Duty Officer Pay	Hrly
For carrying pager	5.00

Plan/Site/Development Review - hourly	Hrly
Will be based on employee's hourly rate of pay	Pay Rate

Stipends	Per Month
Chief	800.00
Assistant Chief	650.00
Captain	300.00
Lieutenant	100.00
SCBA Coordinator	100.00

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ADDITIONAL INFORMATION

- Fee Schedule
- PayScale
- Finance Policies
- Strategic Plan
- How the Assessor Estimates Your Market Value
- Property Taxation 101
- Why Your Property Taxes Change from Year to Year
- Understanding Property Taxes
- Property Tax Statement 101
- Big Lake Community Information
- Additional Contact Information
- Statistical Information
- Glossary
- Acronyms

Fee Schedule



2023 FINAL FEE SCHEDULE

Adopted: November 28, 2022 (effective Jan. 1, 2023)
Amended:

Code	Description	Amount
GENERAL FEES		
Administrative Citations - If not paid will be submitted to collections		
140.07	1st Offense	\$ 75.00
	2nd Offense within 12 months of most recent similar offense	\$ 150.00
	3rd Offense within 12 months of most recent similar offense	\$ 300.00
Adult Use		
380	Adult Use/Principal - per year	\$ 1,000.00
	Adult Use/Accessory - per year	\$ 2,000.00
Alcohol Beverage Tasting Event Fee		
	Alcohol Beverage Tasting Event - Lake Liquors - Two (2) hour limit- Per hour fee	\$ 75.00
Animal Licensing/Fees		
	Pet Pig License - same as Dog License requirements	
391.01	Dangerous Dog Registration - every year	\$ 300.00
	Potentially Dangerous Dog Registration -every year	\$ 150.00
	Animal Impound Fee	\$ 50.00
	Hearing Fee for Potentially Dangerous or Dangerous Dog	\$ 250.00
Antenna Site Application		
	Lease application for antennas on City's infrastructure	\$ 850.00
	Escrow will be determined by Consultant to proceed with the reivew of plans	
	All plans will reference a site lease agreementn which will determine the monthly leage payment due from the lessee	
Assessments		
	Assessment Searches/Utility Billing History Search - Per Tax Parcel	\$ 25.00
	Delinquent Account Certification Fees - Per Tax Parcel	\$ 20.00
	Delinquent Account Certification interest - Per Tax Parcel	6.00%
500	Snow Removal Violation plus contractor invoice - Per Property - 1st offense	\$ 50.00
	Snow Removal Violation plus contractor invoice - Per Property - 2nd offense	\$ 100.00
	Snow Removal Violation plus contractor invoice - Per Property - 3rd offense	\$ 150.00
510	Weed/Grass Violation plus contractor invoice and sales tax- Per Property -	\$ 196.00
	Administrative fee for Developer- Requested Chapter 429 Improvement Bonding Projects - Bond amount	1% of Bond Total
	Special Assessments 429 interest terms based on Policy - Interest is based on bond rate -	1.5% above Bond Rate
Big Lake Fire Department - Maintenance Billing, includes snowplowing, streets & equipment repairs, signs & striping, sweeping, etc.		
	Operator Fee Rate - per hour	\$ 42.78
	Materials used - i.e. salt/sand/asphalt/parts	Actual cost of product used
Big Lake Township - Maintenance Billing, includes snowplowing, street repairs, signs & striping, sweeping, etc.		
	Operator Fee Rate - per hour	\$ 42.78
	Materials used - i.e. salt/sand/asphalt	Actual cost of product used
Citations - Theft and/or Property Damage- If not paid will be submitted to collections		
140.07	1st Offense	\$ 125.00
	2nd Offense within 12 months of most recent similar offense	\$ 250.00
	3rd Offense within 12 months of most recent similar offense	\$ 375.00
Collection		
	Recovery Service Fee	\$ 20.00
Compost Site - Municipal Recycling Board (MRB)		
MRB	Commercial User Fee - 1st card - (windshield stickers) per calendar year	\$ 200.00
	Commercial User Fee additional access cards - (windshield stickers) per additional card per year	\$ 100.00
	Sherburne County Residential User one per family	No Fee
	Electronic Key-Card Replacement Fee	\$ 5.00
	Non Sherburne County Residents will no longer be able to utilize Sherburne County Sites	Not Allowed
Dock License		
560.03	Dock License per year	\$ 350.00
Document Services - (includes sales tax)		
	Bound Big Lake City Code Book	\$ 50.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	Comprehensive Plan	\$ 50.00
	Copies - letter size (8.5" x 11") per sheet	\$ 0.25
	Copies - large construction plan (24"x36") Black & White per sheet	\$ 6.00
	Copies - large construction plan (24"x36") Color per sheet	\$ 10.00
	Copies - large construction plan (24"x36") Scan to PDF	\$ 6.00
	Downtown Design Standards	\$ 5.00
	Map - Plat 11" x 14"	\$ 1.00
	Park Plan	\$ 15.00
Emergency	Access Key Box - Police	
	Blue Box Fee Box - Multi-units for police building emergency access	\$ 160.00
	Blue Box Fee Box - Residential home request for police emergency access	\$ 150.00
Events Permits		
	Event Permits/Temporary Use (non-profit or community events - within City Limits - waived)	\$ 25.00
	In addition to the fee for the permit review, additional cost for police, clean up, deposit or incidental expenses may be charged	
570.13	Parking fees at Lakeside Park may be waived for events benefiting non-profits, community events and for Big Lake businesses events open to the public	
False Alarm Fee - Alarm System - Police Department - At the discretion of the Police Chief		
325	1st violation within calendar year - waived	waived
	2nd violation within calendar year - waived	waived
	3rd violation within calendar year - waived	waived
	4th violation within calendar year	\$ 50.00
	5th violation within calendar year	\$ 100.00
	Further violations within calendar year	\$ 200.00
Farmers Market		
	Farmers Market Application Fee - For full Summer Season	\$ 140.00
	Farmers Market Application Fee - For full Winter Season	\$ 60.00
	Farmers Market Application Fee - Business/Organization -fundraising for Nonprofit - per year	\$ 50.00
	Farmers Market Application Fee - per week	\$ 10.00
	Farmer Market Bags - Per Bag (includes sales tax)	\$ 2.00
	Farmers Market Application Fee Refunded	\$ 5.00
Fire Box		
	Fire box purchased	\$ 165.00
Fire Inspect	Placeholder if service is approved	
	Business Fire Inspections - per business	\$ 50.00
	Single Family Rental Fire Inspections - per home	\$ 65.00
Fireworks		
396	Fireworks permit application fee	\$ 25.00
Franchise Fee - Utilities		
	Residential - Per Account Per Month	\$ 4.00
	Commercial - Per Account Per Month	\$ 8.00
Food Unit Vendors - Mobile		
321	Annual Fee - expires January 1st of each year - not prorated	\$ 200.00
	1 to 4 Day Permit (days do not need to be concurrent)	\$ 50.00
	5 to 10 Day Permit (days do not need to be concurrent)	\$ 100.00
Gambling		
370.05	Investigation Fee - Lawful Gambling application	\$ 100.00
Garden Plot		
	Garden Plot Fee - per year	\$ 30.00
Hunting Permits		
530.01.4	Hunting on Privately Owned Property Permit	waived
Hydrant Flush Maintenance - Owner is responsible for all repairs to hydrant		
	Hydrant Flush Maintenance for Privately Owned Hydrants - yearly fee per hydrant	\$ 35.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
Junked Autos		
340.02	Special Use Permit - Junked Autos - 6 month	\$ 75.00
	One time 3 month extension	\$ 125.00
Lakeside Park Vendor Permit - May-October		
	Combined Seasonal Lakeside Park Vendor Permit/Annual Mobile Food Unit Permit	\$ 300.00
	Seasonal Lakeside Park Vendor Permit	\$ 200.00
	Maximum number of vendors at a time will be two (2)	
	Preference will be given to business in the City of Big Lake, Big Lake Township and Orrock Township	
	Fee can be administratively waived for City sponsored events	
Lake Mitchell Launch Access Keys -for City of Big Lake Residents only -		
	City of Big Lake Residents only - per key	\$ 20.00
	Replacement key	\$ 20.00
Late Fee		
	Late Payment Fee for non utility billing - Per Month	1.50%
Liquor Licenses		
400.04	Liquor License - per year	\$ 4,000.00
	Wine License - per year	\$ 500.00
	Sunday License - per year	\$ 200.00
	Brewpub License - per year	\$ 500.00
	Brewpub Off-Sale License - per year	\$ 100.00
	Temporary License - per event	\$ 25.00
	Temporary License - per event - Club or Non-Profit License requests	waived
420.01	Beer License (3.2%) - per year	\$ 75.00
	Taproom License - per year	\$ 500.00
	Small Brewer Off-Sale License - per year	\$ 100.00
Liquor Licenses Investigation Fee-New Liquor License Application		
400.04	Liquor License	\$ 1,000.00
	Brewpub, Taproom, Small Brewer License	\$ 500.00
	Wine License	\$ 500.00
420.05	Beer - (3.2%) Malt Liquor	\$ 100.00
Massage License		
390	Therapeutic Massage License Application & 1st year	\$ 100.00
	Therapeutic Massage License after 1st year	\$ 75.00
Park Shelter		
	Park Shelter Rental fee - per day - non refundable	\$ 30.00
Parking Fines - if not paid in 30 days will be submitted to collections		
620.12	Improper parking	\$ 25.00
	Improper parking - original ticket not paid within 14 days	\$ 50.00
	Prohibited parking	\$ 25.00
	Prohibited parking - original ticket not paid within 14 days	\$ 50.00
	Fire Lane parking	\$ 25.00
	Fire Lane parking - original ticket not paid within 14 days	\$ 50.00
	Snow Removal parking	\$ 50.00
	Snow Removal parking - original ticket not paid within 14 days	\$ 100.00
	Fire Hydrant parking	\$ 50.00
	Fire Hydrant parking - original ticket not paid within 14 days	\$ 100.00
	No Parking (12:01 to 8:00am 11/01 to 4/15)	\$ 50.00
	No Parking (12:01 to 8:00am 11/01 to 4/15) - original ticket not paid within 14 days	\$ 100.00
	Handicapped parking	\$ 200.00
	Handicapped parking - original ticket not paid within 14 days	\$ 400.00
Parking Passes - includes sales tax		
	Seasonal Resident - Vehicle only - May through October (zip code is 55309)	\$ 10.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
Seasonal	Resident - Vehicle & Trailer - May through October (zip code is 55309)	\$ 20.00
	Resident - Mitchell Boat Launch - Pass with Key	\$ 20.00
	Resident - Mitchell Boat Launch - Replacement Key	\$ 20.00
Seasonal	Non-Resident - Vehicle only - May through October -	\$ 30.00
Seasonal	Non-Resident - Vehicle & Trailer - May through October	\$ 60.00
	Farmers Market - Wednesdays - May through September	waived
	Music in the Park - Thursdays - June through August	waived
Daily Pass	Vehicle only - May through October	\$ 5.00
	Vehicle & Trailer May through October	\$ 20.00
570.13	<i>Parking fees at Lakeside Park may be waived for events benefiting non-profits, community events and for Big Lake businesses events open to the public</i>	
Peddler/Transient Merchant Permits		
320.03	Peddler/Transient Merchant application	\$ 25.00
	Peddler/Transient Merchant Permits - per day/per person (No fee is required for Solicitor Registrations)	\$ 10.00
	"No Soliciting" window clings - includes sales tax	\$ 3.00
Police Department Fees		
	Police Reports/Copies (includes sales tax)- Non Subject of Police Data up to 100 pages - Per Page	\$ 0.25
	Police Reports/Copies (includes sales tax)- Non Subject of Police Data 101 pages or more	Actual cost
	Police Reports/Copies - Data requested by crime victim/subject of data	waived
	Police Squad - Per Hour	\$ 35.00
	Fingerprinting (free for adoptions)	\$ 25.00
	Photo CD (includes sales tax) - Per Copy	\$ 15.00
	Electronic Case File Data (includes sales tax) - Per Copy	\$ 35.00
	Impound Release Fee	\$ 50.00
Police Lift Assist - Police Department - At the discretion of the Police Chief		
	1st call	waived
	2nd call	\$ 250.00
	3rd and beyond call	\$ 500.00
Police Yard Signs for Sale - includes sales tax	NO LONGER AVAILABLE	\$ 10.00
Property Violations - also see Assessments		
	Snow Removal Violations plus contractor invoice - Per Property	\$ 163.00
	Weed/Grass Violation plus contractor invoice - Per Property	\$ 196.00
Revolving Loan		
	Revolving Loan Application Fee - EDA	1% of loan
Rental Housing Registration		
910.07	Single Family units	\$ 50.00
	Duplex units	\$ 80.00
	Multifamily building containing three (3) dwelling units	\$ 320.00
	Multifamily dwelling units additional charge/ unit after original three (3) units	\$ 13.00
	Re-inspection fee - see staff billing rates	Staff billing rates
Return Check		
	Return check fee	\$ 30.00
Right of Way		
1400.1	Right of Way Permit Fee	\$ 150.00
Room Rentals		
	Meeting Room Use - (on a case by case basis)	Actual cost
**part of ag	Big Lake Community Room (790 Minnesota Ave) for-profit community businesses - per hour	\$ 50.00
	Big Lake Community Room (790 Minnesota Ave) non-community groups - per hour	\$ 75.00
	Big Lake Community Room (790 Minnesota Ave) Big Lake non-profit groups - per hour	waived
Signs		
1300	Permanent Sign Permit - Including Wall Mount and Pylon (could include multi-signs) - each permit	\$ 100.00
	Temporary Sign Permit- days allowed based on code - (plus escrow listed below) -each permit	\$ 50.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	***One fee waiver allowed for all City of Big Lake non-profit events	
	Temporary Sign Fee - Escrow	\$ 100.00
	Sign Code Violation - Per Offense	\$ 50.00
Small Wireless Facility Permit		
1400.11	Permit on new pole	\$ 1,000.00
	First five in a batched application on existing pole	\$ 500.00
	Beyond the first five, per permit	\$ 100.00
Snow Removal Violation		
500	Snow Removal Violation plus contractor invoice - Per Property - 1st offense	\$ 50.00
	Snow Removal Violation plus contractor invoice - Per Property - 2nd offense	\$ 100.00
	Snow Removal Violation plus contractor invoice - Per Property - 3rd offense	\$ 150.00
Special Vehicle Permit - place holder		
	Special Vehicle Permit	\$ -
Staff/Equipment Billing Rates (staff time includes hourly fringe plus overhead cost)		
	Accounting Clerk	\$ 55.00
	Building & Inspections	\$ 75.00
	City Administrator	\$ 120.00
	City Clerk	\$ 65.00
	Clerical/Support	\$ 55.00
	Community Development Director	\$ 105.00
	Finance Director	\$ 105.00
	City Engineer	\$ 115.00
	City Planner	\$ 65.00
	Consultant Planner	\$ 75.00
	Liquor Store Manager	\$ 75.00
	Police Department Staff	
	Police Investigator	\$ 120.00
	Police Deputy Chief	\$ 140.00
	Police Officer	\$ 110.00
	Police Chief	\$ 190.00
	Public Work Staff	
	Maintenance	\$ 80.00
	Fleet Mechanic	\$ 90.00
	Foreman	\$ 105.00
	Director/Superintendent	\$ 110.00
	Equipment charge - per hour	
	Air Compressor	\$ 36.00
	Bucket Truck - NEW 2017	\$ 120.50
	Chain Saw	\$ 29.50
	Dump Truck	\$ 64.50
	Holder - NEW 2017	\$ 65.00
	Hydrant Meter -Per Month	\$ 50.00
	Jet Rodder	\$ 45.50
	Jet/Vac	\$ 211.00
	Lawn Mower	\$ 36.00
	Loader	\$ 120.50
	Patrol Vehicle	\$ 25.00
	Pickup Truck	\$ 36.00
	Skid Steer	\$ 65.00
	Small Tools Miscellaneous	\$ 7.00
	Street Sweeper	\$ 42.00
	Tandem Dump Truck	\$ 120.50

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	Tractor	\$ 65.00
	Trailer	\$ 45.50
	Up-Armor Vehicle	\$ 120.00
	UAV/Robot	\$ 25.00
	Weed Whip	\$ 29.00
	Equipment charge - per day	
	Tapping Machine	\$ 66.00
	Tapping Machine Tap	\$ 28.00
	Sign Rental	\$ 4.50
Street Excavation		
710.01	Street Excavation Permit Fee	\$ 223.00
	Street Excavation Permit Escrow - As determined by city engineer	
Street Light		
830	Street Light Utility System Fee Residential Unit - Per Month	\$ 3.00
	Street Light Utility System Fee Non -Residential Unit - Per Front Footage/Month	\$ 0.042
Tobacco License		
350.03	Tobacco License per Calendar year	\$ 100.00
THC - Cannabinoid Product Retailers		
	Cannabinoid Products Retailer Licenses - place holder	TBD
Trash Hauler		
335.02	Trash Hauler License - Per Calendar Year	\$ 150.00
Traveling Shows		
310.01	Traveling Shows permit	\$ 25.00
Temporary Structure		
	Temporary Structure (Tent) Permit - approved by Fire Department - (could be multi tents)each permit	\$ 25.00
Water Tower Lease Fee		
	Water Tower lease fee	Per Individual Contract
Weed/Grass Violation		
510	Weed/Grass Violation plus contractor invoice and sales tax- Per Property -	\$ 196.00
BUILDING DEPARTMENT FEES		
900.03	Building Permit Fee Schedule - based on valuation	See schedule below
	Total Valuation	Fee
	\$1.00 TO \$1,100	\$ 50.00
	\$1,101 to \$2,000	\$28 for 1ST 500, plus \$3.70 for each addtl 100, or fraction thereof, to and including 2000.
	\$2,001 to \$25,000	\$83.50 for 1ST 2,000, plus \$16.55 for each addtl 1,000, or fraction thereof, to and including 50,000.
	\$25,001 to \$50,000	\$464.15 for 1ST 25,000, plus \$12 for each addtl 1,000, or fraction thereof, to and including 100,000.
	\$50,001 to \$100,000	\$764.15 for 1ST 50,000, plus \$8.45 for each addtl 1,000, or fraction thereof, to and including 100,000.
	\$100,001 to \$500,000	\$1,186.65 for 1ST 100,000, plus \$6.75 for each addtl 1,000, or fraction thereof, to and including 500,000.

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
\$500,001 to \$1,000,000		\$3,886.65 for 1ST 500,000, plus \$5.50 for each addtl 1,000, or fraction thereof, to and including 1,000,000.
\$1,000,000 and up		\$6,636.65 for 1ST 1,000,000, plus \$4.50 for each addtl 1,000, or fraction thereof.
	Administrative Fee - Permit Refund	\$ 25.00
	Basement Refinish	\$ 150.00
	Plan Review	65% of Permit Fee
	Plan Review - Duplicate Plan -UPON REVIEW	25% of Permit Fee
	Plan Review - Accessory Structure	65% of Permit Fee
	Plan Review Revisions - Per Hour	\$ 50.00
	Air Conditioner	\$ 50.00
	Deck Permit - Residential	\$ 150.00
	Demo	\$ 100.00
At the Building Official	Expired Permit -Continue Work & Inspections of Project - investigation fee of original project	\$ 75.00
00.0120.Subp	Expired Permit -Continue Work & Inspections of Project - New Permit for original project	50% of original permit fee
	Fence Permit < 7' (Zoning)	\$ 55.00
	Fence Permit >7' - see Valuation Table listed above with Building Permit Fees	See 900.03 building fees
	Fireplace	\$ 100.00
	Fire Suppression	2% of Job Value
	Fire Suppression Plan Review	65% of Permit Fee
	Furnace Replacement	\$ 50.00
	After Hours / Weekend Inspection Minimum 2 hours - Per Hour	\$ 63.25
	Investigation Fee	Up to 100% of Permit Fee
	Land Alteration Permit (i.e. landscape, grading) not charged for plan review	See 900.03 building fees
	Lawn Irrigation - Residential Permit	\$ 50.00
	Lawn Irrigation - Comm Permit	\$ 100.00
	Mechanical (New Residential)	\$ 150.00
	Mechanical (Remodel, Addition)	\$ 100.00
	Mechanical (New Commercial) - Minimum \$200	2% of Job Value
	Mechanical (Remodel, Addition - Comm) - Minimum \$100	2% of Job Value
	Mechanical Plan Review Fee	50% of Permit Fee
	Moving Structure	\$ 100.00
	Moving Structure - Site Inspection	\$ 50.00
	Partial Certificate of Occupancy (PCO) Commercial Escrow (refunded if completed by 30 days)	\$ 1,500.00
	Partial Certificate of Occupancy (PCO) Residential Escrow (refunded if completed by 30 days)	\$ 1,500.00
	Permit Card - Copy Replacement	\$ 5.00
	Plumbing Residential (New Homes)	\$ 200.00
	Plumbing Residential (Remodel, Addition)	\$ 100.00
	Plumbing Commercial (New) - Minimum \$300	2% of Job Value
	Plumbing Commercial (Remodel, Addition) - Minimum \$150	2% of Job Value
	Re-Inspection Fee	\$ 75.00
	Roofing (Residential)	\$ 100.00
	Roofing (Commercial) - See Valuation Table listed above with Building Permit Fees	See 900.03 building fees
	Seed/Sod Fee - (plus escrow listed below)	\$ 140.00
	Seed/Sod Fee - Escrow	\$ 1,860.00
	Siding - Residential	\$ 100.00
	Swimming Pools - In ground	\$ 150.00
	Swimming Pools / Hot tubs	\$ 55.00
	Water Softener	\$ 50.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	Water heater Replacement	\$ 50.00
	Window Replacement - Residential	\$ 100.00
ECONOMIC DEVELOPMENT FEES		
	Revolving Loan Application Fee - EDA	1% of loan
	Tax Abatement Districts - (plus escrow listed below)	\$ 500.00
	Tax Abatement Districts Escrow -	\$ 10,000.00
	Tax Increment Financing (TIF) Districts - (plus escrow listed below)	\$ 500.00
	Tax Increment Financing (TIF) Districts Escrow	\$ 10,000.00
	Water Access Charge (WAC) & Sewer Access Charge (SAC) -429 Assessment Agreement	\$ 500.00
LAND USE FEES (Planning, Zoning, Subdivision)		
In addition to the fees listed, City Engineer, City Attorney, Planning Consultant, or other consultant fees will be charged on an actual cost basis and will be pass through to developer's escrow account.		
	Amendments - Ordinance, Map, Comprehensive Plan - (plus escrow listed below)	\$ 500.00
	Amendments - Ordinance, Map, Comprehensive Plan - Escrow	\$ 1,000.00
	Administrative Fee - Permit Refund	\$ 25.00
	Appeals	\$ 600.00
	Annexations - Residential	\$ 1,000.00
	Annexations - Commercial/Industrial	waived
	Concept Plan - (plus escrow listed below)	\$ 250.00
	Concept Plan Escrow	\$ 1,000.00
	Conditional Use Permit (CUP) - (plus escrow listed below)	\$ 500.00
	Conditional Use Permit - Escrow	\$ 1,000.00
	Conditional Use Extension Fee - first time for an additional year	\$ 100.00
	Conditional Use Extension Fee - second renewal approved by council	\$ 400.00
	Environmental Review -EAW/AUAR/EIS - (plus escrow listed below)	\$ 500.00
	Environmental Review -EAW/AUAR/EIS Escrow	\$ 5,000.00
	Home Occupation Permit	\$ 55.00
	Interim Use Permit - (plus escrow listed below)	\$ 500.00
	Interim Use Permit Escrow	\$ 1,000.00
	Investigation Fee	\$ 55.00
	Map Upgrade Fee for new developments - per lot as determined in the development agreement	see agreement
	Park & Trail Dedication Residential- - \$2500/unit - (City values a unit at \$25,000)	10% of Land Value or land
	Park & Trail Dedication Commercial or Industrial	4% of Land Value or land
*All new subdivisions must satisfy park dedication requirements (land and/or cash) as determined by the City Council		
	Parking Pad Administrative Permit-SEE ZONING PERMIT	\$ 55.00
	Planned Unit Development (PUD) - Development Stage and Final Plan (plus escrow listed below)	\$ 750.00
	Planned Unit Development (PUD)-Development Stage and Final Plan - Escrow	\$ 3,000.00
	Plat - Final - (plus escrow listed below)	\$ 300.00
	Plat - Final Escrow	\$ 3,000.00
	Plat - Preliminary - (plus escrow listed below)	\$ 300.00
	Plat - Preliminary Escrow	\$ 5,000.00
	Recording Fee - Includes Administration cost	\$ 66.00
	Rezoning	\$ 500.00
	Site Plan Reviews - (plus escrow listed below)	\$ 300.00
	Site Plan Reviews Escrow	\$ 2,000.00
	Subdivisions Administrative	\$ 300.00
	Subdivisions Administrative - Escrow	\$ 1,000.00
	Subdivisions Simple - (plus escrow listed below)	\$ 500.00
	Subdivisions Simple Escrow	\$ 3,000.00
	Temporary Use Permits (non-profit or community events - within City Limits - waived)	\$ 25.00
	Temporary Structure (Tent) Permit - approved by Fire Department - (could be multi tents)each permit	\$ 25.00

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	Vacations - (plus escrow listed below)	\$ 500.00
	Vacations Escrow	\$ 1,000.00
	Variances - Residential/Commercial/Industrial - (plus escrow listed below)	\$ 350.00
	Variances - Residential - Escrow	\$ 1,000.00
	Variances - Commercial/Industrial - Escrow	\$ 1,000.00
	Wetland Application - (plus escrow listed below) plus actual cost	\$ 500.00
	Wetland Escrow -	\$ 350.00
	Zoning letter - formal letter attesting to the land use regulations for a specific site	\$ 55.00
	Zoning Permit - I.E, Chicken Coops, Bee Hives, Parking Pad, Accessory Structures less than 200 sq ft	\$ 55.00
WATER/SEWER/STORM SEWER FEES:		
Water Rates - Residential		
800.21	0 - 6,500 gallons monthly usage - Per 1,000 gallons	\$ 4.30
	over 6,500 gallons monthly usage - Per 1,000 gallons	\$ 5.36
	Monthly Fixed Fee	\$ 6.81
Water Rates - Multi-Family		
	0 - 88,600 gallons monthly usage - Per 1,000 gallons	\$ 4.30
	over 88,600 gallons monthly usage - Per 1,000 gallons	\$ 5.36
	Monthly Fixed Fee	\$ 15.63
Water Rates - Municipal		
	All gallons monthly usage - Per 1,000 gallons	\$ 10.86
	Monthly Fixed Fee	\$ 18.71
Water Rates - Irrigation		
	0 - 88,600 gallons monthly usage - Per 1,000 gallons	\$ 4.30
	over 88,600 gallons monthly usage - Per 1,000 gallons	\$ 5.36
	Monthly Fixed Fee	\$ 15.63
Water Rates - Commercial		
800.21	0 - 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 2.65
	over 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 2.91
	Monthly Fixed Fee - based on meter size - see chart below all rates per month fee:	
	5/8" - 1"	\$ 6.81
	1 1/2 "	\$ 9.72
	2"	\$ 15.63
	3"	\$ 59.32
	4"	\$ 75.50
	6"	\$ 113.24
	8"	\$ 156.38
Water Rates - Industrial (per Contract)		
800.21	0 - 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 3.80
	over 51,000 gallons monthly usage - Per 1,000 gallons - plus sales tax	\$ 4.22
	Monthly Fixed Fee -	\$ 385.69
Water Service Fees		
	Water Access Charges (WAC)- anticipated daily use of water less than 25,000 gallons - Per Unit	\$ 3,585.00
	Water Access Charges (WAC)- for multi-tenant buildings greater than 4 units - Per Unit	\$ 2,200.00
	Water Access Charges (WAC) - anticipated daily use of water greater than 25,000 gallons - Per Unit	Determined by City Engineer
	Water Availability Charge -parcels that have city water available but are not connected - Fee Per Year	\$ 75.00
	Water Inspections - New Hook-up	\$ 75.00
	Water Inspections - Repair	\$ 35.00
	Water Late Charges - Per Monthly billing	10% or \$5, whichever is greater
	Opt - Out for Automatic Meter Reading - per month fee to have meter read by staff - fee to be determined once project is completed	
	**old meters will still be replaced with new meters during the 2023 Meter Replacement project	
	Water Meters - Residential	\$ 469.00
	Water Meters - Commercial -can fluctuate depending on model and brand -based on size	

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	1" meter	\$350 to \$400
	1 1/2" meter	\$ 1,000.00
	2" meter	\$ 1,500.00
	3" meter	\$2000 to \$3000
	4" meter	\$3000 to \$9000
	Water Meter Certificate of Occupancy Inspection	\$ 40.00
	Water Meter Siding Inspection	\$ 40.00
	Water Meter Rental - each time (hydrant out by construction site)	\$ 50.00
	Water Meter Rental - at Public Works Facility - first time	\$ 50.00
	Water Meter Rental - at Public Works Facility additional time	\$ 25.00
	Water Meter Rental Billing - yearly	\$ 40.00
	Water Meter Rental -water consumption use - billed at current commercial rate per 1,000 gallons	\$ 2.65
	Water Shut Off Charge - at owners request	\$ 30.00
	Water Turn On Charge - at owners request	\$ 30.00
	Water Shut Off Charge - delinquency - 2 employees always sent for safety reasons	\$ 60.00
	Water Turn On Charge - delinquency - 2 employees always sent for safety reasons	\$ 60.00
	Water Test Fee - State of MN - Per Month - new amount per state	\$ 0.81
	Water Trunk Area Fee - Per Acre	\$ 1,650.00
	Water Use Restrictions - 1st violation within calendar year	waived
	Water Use Restrictions - 2nd violation within calendar year	\$ 25.00
	Water Use Restrictions - 3rd violation within calendar year	\$ 50.00
	Water Use Restrictions - 4th violation within calendar year	\$ 100.00
	Water Use Restrictions - 5th violation within calendar year	\$ 250.00
	Utility - Change of Ownership/Service Processing	\$ 30.00
	Utility - Meter Reading (owner requested)	\$ 30.00
	Utility Credit for opting out of paper bills - per month	\$ (0.50)
	Sewer Rates - Residential	
810.17	Per 1,000 gallons of monthly usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 11.55
	Sewer Rates - Multi - Family	
810.17	Per 1,000 gallons of monthly usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 11.55
	Sewer Rates - Municipal	
810.17	Per 1,000 gallons of monthly usage- summer months based on Nov - April average usage of water	\$ 11.63
	Monthly Fixed Fee	\$ 16.66
	Sewer Rates - Commercial	
810.17	Per 1,000 gallons of monthly usage-summer months bills are based on Average of Nov - April water bills	\$ 9.17
	Monthly Fixed Fee	\$ 18.28
	Sewer Rates - Industrial	
810.17	Per 1,000 gallons of monthly usage based on actual water usage	\$ 12.69
	Monthly Fixed Fee	\$ 26.59
	Brewery	
810.17	Per barrel based on actual monthly production	\$ 2.78
	Cargill Contract	
	Flow	\$ 11.62
	BOD	\$ 0.27
	TSS	\$ 0.05
	TP	\$ 6.75
	Sewer Base Rate	\$ 28.72
	<i>Sewer usage will be determined as follows for new accounts and non-winter residents:</i>	
	New Owner - Existing Property: Usage will be based on 4,000 gallons	
	New Owner OR New Construction: Usage will be based on 4,000 gallons	

Fee Schedule – (continued)



2023 FINAL FEE SCHEDULE
 Adopted: November 28, 2022 (effective Jan. 1, 2023)
 Amended:

Code	Description	Amount
	Non-winter Residents: Usage will be based on 4,000 gallons	
	Sewer Service Fees	
	Sanitary Sewer Trunk Area Fee - Per Acre	\$ 5,330.00
	Septage/Solids Dumping - billed at current commercial sewer rates per 100/gallons	#REF!
	Septage Dumping - MN Limited - pipe water - per 1000 gallons (new)	\$ 40.00
	Sewer Access Charges (SAC)- anticipated daily use of water less than 25,000 gallons - Per Unit	\$ 5,325.00
	Sewer Access Charges (SAC)- for multi-tenant buildings greater than 4 units - Per Unit	\$ 3,235.00
	Sewer Access Charges (SAC) - anticipated daily use of water greater than 25,000 gallons - Per Unit	Determined by City Engineer
	Sewer Inspections - New Hook-up	\$ 75.00
	Sewer Inspections - Repairs	\$ 35.00
810.19	Sewer Late Charges - Per Monthly billing	10% or \$5, whichever is greater
	Sludge Processing Fee - per dry pound	\$ 0.65
	Storm Sewer Service Fees	
820	Storm Sewer Drainage Utility Fee - Properties less than 1 acre - Per Month	\$ 4.93
	Storm Sewer Drainage Utility Fee - Properties greater than 1 acre - Per Month Per Acre	\$4.93/month/acre
	Storm Sewer Trunk Area Fee -	Determined by Engineer
	Storm Sewer Trunk Area Fee - developments where storm water is contained within the plat boundary	waived

Pay scale

2023 Rates w 5% Increase - Non Union	105.0%	2080 FT hours in year	Night Shift/hr	1.05	Police Union Contract	Master Patrol Police - based on contract	GOVERNORS CAP
2023 Rates Police Union 5% Increase	105.0%	2080 Police	On Call/day	25.00	Public Works Contract	3%	\$192,144
2023 Rates Public Works Union 5% Increase	105.0%	2080 Public Works	Master Patrol 3% and 6% - Police Union Contract			6%	

SEASONAL / PT EMPLOYEES		Hourly Range	1040 PT HOURS
Public Works	Parks Seasonal Attendants - hrry range - just COLA	\$11 to \$15	10.59 2023 Minimum Wage
Public Works	Parks Lawn Care - hrry range-just COLA	\$16 to \$18	
Engineering	Intern	\$16.50 to \$18	

Elected Official	per month	Boards	per meeting	Chair per meeting
Mayor	500.00	EDA	40.00	50.00
Council Members	400.00	Planning	40.00	50.00
		Parks	25.00	25.00

Between Grades 6% and between Steps 3%

Point	Department	Regular FT and PT Employees	Title	PROPOSED FOR ADOPTION ON 12.14.22																		
				STEP	Annual	1	Annual	2	Annual	3	Annual	4	Annual	5	Annual	6	Annual	7	Annual	8	Annual	9
				Grade	1	RATE	2	RATE	3	RATE	4	RATE	5	RATE	6	RATE	7	RATE	8	RATE	9	RATE
83	Liquor		Liquor Store Stock Clerk - PT -	2	16,380.00	15.75	16,871.40	16.22	17,377.54	16.71	17,898.87	17.21	18,435.83	17.73	18,988.91	18.26	19,558.58	18.81	20,145.33	19.37	20,749.69	19.95
101	Liquor		Liquor Store Clerk - PT -	3	17,362.80	16.70	17,883.68	17.20	18,420.19	17.71	18,972.80	18.24	19,541.98	18.79	20,128.24	19.35	20,732.09	19.93	21,354.05	20.53	21,994.68	21.15
122	Liquor		Lead Liquor Store Clerk - PT	4	18,404.57	17.70	18,956.71	18.23	19,525.41	18.77	20,111.17	19.34	20,714.50	19.92	21,335.94	20.52	21,976.02	21.13	22,635.30	21.76	23,314.36	22.42
148	Liquor		Lead Liquor Store Clerk - FT	5	43,477.50	20.90	44,781.82	21.53	46,125.28	22.18	47,508.04	22.84	48,934.31	23.53	50,402.34	24.23	51,914.41	24.96	53,471.84	25.71	55,076.00	26.48
148	Finance		Receptionist - Not being used	6	46,089.72	22.16	47,472.41	22.82	48,896.59	23.51	50,363.48	24.21	51,874.39	24.94	53,430.62	25.69	55,033.54	26.46	56,684.55	27.25	58,385.08	28.07
190	Public Works		Administrative Assistant - Public Works	7	48,855.11	23.49	50,320.76	24.19	51,830.38	24.92	53,385.29	25.67	54,986.85	26.44	56,636.46	27.23	58,335.55	28.05	60,085.62	28.89	61,888.19	29.75
190	Community Dev		Administrative Assistant - Comm Dev	7	48,855.11	23.49	50,320.76	24.19	51,830.38	24.92	53,385.29	25.67	54,986.85	26.44	56,636.46	27.23	58,335.55	28.05	60,085.62	28.89	61,888.19	29.75
190	Community Dev		Code Inspector - Comm Dev - Not being used	7	48,855.11	23.49	50,320.76	24.19	51,830.38	24.92	53,385.29	25.67	54,986.85	26.44	56,636.46	27.23	58,335.55	28.05	60,085.62	28.89	61,888.19	29.75
190	Community Dev		Building Permit Tech/Admin Assist - Not being used	7	48,855.11	23.49	50,320.76	24.19	51,830.38	24.92	53,385.29	25.67	54,986.85	26.44	56,636.46	27.23	58,335.55	28.05	60,085.62	28.89	61,888.19	29.75
196	Public Works-Union		Streets/Parks Employee - Public Works I	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
200	Finance		Accounting Technician	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
200	Community Dev		Building Permit Technician - reclassified	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
200	Police		Police Specialist 1 - reclassified	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
206	Community Dev		Planning Technician	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
220	Public Works-Union		Water/Wastewater Operator I	8	51,786.41	24.90	53,340.01	25.64	54,940.21	26.41	56,588.41	27.21	58,286.06	28.02	60,034.65	28.86	61,835.69	29.73	63,690.76	30.62	65,601.48	31.54
225	Public Works-Union		Streets/Parks Employee - Public Works II	9	54,893.60	26.39	56,540.41	27.18	58,236.62	28.00	59,983.72	28.84	61,783.23	29.70	63,636.72	30.59	65,545.83	31.51	67,512.20	32.46	69,537.57	33.43
230	Public Works-Union		Water/Wastewater Operator II	9	54,893.60	26.39	56,540.41	27.18	58,236.62	28.00	59,983.72	28.84	61,783.23	29.70	63,636.72	30.59	65,545.83	31.51	67,512.20	32.46	69,537.57	33.43
251	Finance		Accounting Clerk - Not being used	9	54,893.60	26.39	56,540.41	27.18	58,236.62	28.00	59,983.72	28.84	61,783.23	29.70	63,636.72	30.59	65,545.83	31.51	67,512.20	32.46	69,537.57	33.43
262	Police		Office Manager - Police - reclassified	10	58,187.21	27.97	59,932.83	28.81	61,730.81	29.68	63,582.74	30.57	65,490.22	31.49	67,454.93	32.43	69,478.58	33.40	71,562.93	34.41	73,709.82	35.44
264	Liquor		Assistance Liquor Store Manager - Exempt	10	58,187.21	27.97	59,932.83	28.81	61,730.81	29.68	63,582.74	30.57	65,490.22	31.49	67,454.93	32.43	69,478.58	33.40	71,562.93	34.41	73,709.82	35.44
270	Public Works-Union		Fleet Maintenance Worker	10	58,187.21	27.97	59,932.83	28.81	61,730.81	29.68	63,582.74	30.57	65,490.22	31.48	67,454.93	32.43	69,478.58	33.40	71,562.93	34.40	73,709.82	35.44
270	Community Dev		Recreation & Communication Coord - Exempt	10	58,187.21	27.97	59,932.83	28.81	61,730.81	29.68	63,582.74	30.57	65,490.22	31.49	67,454.93	32.43	69,478.58	33.40	71,562.93	34.41	73,709.82	35.44
270	Finance		Accounting Clerk/Deputy City Clerk - Exempt	10	58,187.21	27.97	59,932.83	28.81	61,730.81	29.68	63,582.74	30.57	65,490.22	31.49	67,454.93	32.43	69,478.58	33.40	71,562.93	34.41	73,709.82	35.44
325	Public Works-Union		Foreman - Parks & Streets	12	65,379.15	31.43	67,340.53	32.38	69,360.74	33.35	71,441.57	34.35	73,584.81	35.38	75,792.36	36.44	78,066.13	37.53	80,408.11	38.66	83,194.76	40.00
325	Public Works-Union		Foreman - Water/Wastewater	12	65,379.15	31.43	67,340.53	32.38	69,360.74	33.35	71,441.57	34.35	73,584.81	35.38	75,792.36	36.44	78,066.13	37.53	80,408.11	38.66	83,194.76	40.00
321	Police - Union		Police Officer	12	65,379.15	31.43	67,340.53	32.38	69,360.74	33.35	71,441.57	34.35	73,584.81	35.38	75,792.36	36.44	78,066.13	37.53	80,408.11	38.66	83,194.76	40.00
	Police - Union		Police Officer - Master Patrol 5 Points	12.3	67,340.53	32.38	69,360.74	33.35	71,441.57	34.35	73,584.81	35.38	75,792.36	36.44	78,066.13	37.53	80,408.11	38.66	82,820.36	39.82	85,690.60	41.20
	Police - Union		Police Officer - Master Patrol 10 Points	12.6	69,301.90	33.32	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.10	39.78	85,232.60	40.98	88,186.44	42.40
345	Police - Union		Police Investigator	13	69,301.90	33.32	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.10	39.78	85,232.60	40.98	87,789.58	42.21
	Police - Union		Police Investigator - Master Patrol 5 Points	13.3	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.63	82,750.10	39.78	85,232.60	40.98	87,789.58	42.21	90,423.26	43.47
	Police - Union		Police Investigator - Master Patrol 10 Points	13.6	73,460.02	35.32	75,663.82	36.38	77,933.73	37.47	80,271.74	38.59	82,679.90	39.76	85,160.29	40.94	87,715.10	42.17	90,346.55	43.44	93,056.95	44.74
345	Police - Union		Police Corporal - Not being used	13	69,301.90	33.32	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.10	39.78	85,232.60	40.98	87,789.58	42.21
355	Police - Union		Police K9 Officer	13	69,301.90	33.32	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.10	39.78	85,232.60	40.98	87,789.58	42.21
	Police - Union		Police K9 Officer - Master Patrol 5 points	13.3	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.10	39.78	85,232.60	40.98	87,789.58	42.21	90,423.26	43.47
	Police - Union		Police K9 Officer - Master Patrol 10 points	13.6	73,460.02	35.32	75,663.82	36.38	77,933.73	37.47	80,271.74	38.59	82,679.90	39.75	85,160.29	40.94	87,715.10	42.17	90,346.55	43.44	93,056.95	44.74
355	Administration		City Clerk - Exempt	13	69,301.90	33.32	71,380.96	34.32	73,522.39	35.35	75,728.06	36.41	77,999.90	37.50	80,339.90	38.62	82,750.09	39.78	85,232.59	40.98	87,789.57	42.21
412	Community Dev		City Planner - Exempt	14	73,460.02	35.32	75,663.82	36.38	77,933.73	37.47	80,271.74	38.59	82,679.90	39.75	85,160.29	40.94	87,715.10	42.17	90,346.55	43.44	93,056.95	44.74
423	Building Inspections		Chief Building Official - Exempt	15	77,867.62	37.44	80,203.65	38.56	82,609.76	39.72	85,088.05	40.91	87,640.69	42.13	90,269.91	43.40	92,978.01	44.70	95,767.35	46.04	98,640.37	47.42
468	Public Works-Non Union		Superintendent - Water/Waster Water - Exempt	16	82,539.67	39.68	85,015.86	40.87	87,566.34	42.10	90,193.33	43.36	92,899.13	44.66	95,686.10	46.00	98,556.69	47.38				

Financial Policies

ORGANIZATIONAL MISSION

Provide responsible governance through respect and trust while enhancing partnerships within the community and establish reasonable service expectations to meet the needs of the residents and business owners.

INTRODUCTION

Purpose: The City of Big Lake has an important responsibility to its citizens to plan the adequate funding of services desired by the public, including the provisions and maintenance of public facilities, prudent financial management and accurate accounting for public funds. The City strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The City will maintain or improve its infrastructure on a systematic basis to encourage its citizens to maintain quality neighborhoods with rising property values and long-term affordable taxes and fees.

- A. **Objectives:** In order to achieve this purpose, the following objectives are established for the City's fiscal performance:
1. To protect the City Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
 2. To enhance the City Council's policy-making ability by providing accurate information on the full cost of current operations, new proposals and capital requests.
 3. To assist sound management of the City government by providing accurate and timely information on the City's financial condition.
 4. To provide sound principles to guide the decisions of the City Council and City staff which have fiscal impacts.
 5. To set forth operational principles which promote long-term cost effectiveness while providing services desired by the public and minimal financial risk
 6. To employ revenue policies and forecasting tools to identify and prevent undue or unbalanced reliance on certain revenues to distribute the costs of municipal services fairly and to provide adequate funds to operate desired programs, as determined by the Council.
 7. To provide and improve essential public facilities and prevent deterioration of the City's infrastructure in order to assist in long-term cost-effective provision of City services.
 8. To protect and enhance the City's credit rating and prevent default of any municipal debt obligations.

9. To ensure the legal use and protection of all City funds through a good system of financial and accounting controls.
10. To maintain a Risk Management Program that will minimize the impact of legal liabilities, natural disasters or other emergencies through the following activities.
 - a) Loss Awareness – Proactive teamwork and training Citywide to increase awareness and enhance safety and comply with or exceed OSHA regulations.
 - b) Loss Prevention – Prevent negative occurrences.
 - c) Loss Control – Reduce or mitigate expenses of a negative occurrence.
 - d) Loss Financing – Provide a means to finance losses.
 - e) Loss Information Management – Collect and analyze relevant data to make prudent loss prevention, loss control and loss financing decisions.
11. To record transactions in a manner which matches current revenues to current expenditures (full cost including benefits and depreciation).
12. To report year-end financial information in accordance with generally accepted accounting principles (GAAP) and in accordance with recommended best practices as promoted by the Government Finance Officers Association (GFOA).

AUDIT

External Auditor Independence Policy

PURPOSE

In accordance with the Government Accountability Office, the authority on local government audits, in all matters relating to audit work, the external audit shall be free both in fact and appearance from personal external and organizational impairments to independence.

- The City will arrange for an annual audit of all funds and account types by independent certified public accountants qualified and licensed to issue such reports.
- Annually, an annual financial report will be prepared for the City. This report shall be made available to elected officials, city management, bond-rating agencies and the general public.
- The city's external audit organization shall not be responsible for designing, developing and/or installing the City's accounting system or its operating system where this system generates information used in preparing financial statements of the City of Big Lake.
- External auditors shall not develop a performance measurement system or any other system relied upon in developing financial statements.

- City external auditors may prepare draft financial statements, schedules or perform other duties as long as they are based on management’s direction and the work results in a recommendation to management.
- City management must approve decisions based on the external auditor’s recommendations.
- External auditors shall provide routine advice to the City of Big Lake and to management to assist them in activities such as establishing internal controls or implementing audit recommendations and can answer the technical questions and provide training; however, they may not direct or unduly influence management with those decisions.

Any non-audit work related to tax rulings, arbitrage, attestation, compilation, sales tax audits, counted value audits and financial report assistance proposed by the auditors, or for which the City wishes to hire them must be approved by the City Council prior to hiring them.

BUDGETARY AND FINANCIAL CONTROL

Budgetary and Financial Control Policy

PURPOSE

- A. General budgetary and financial control is to be centralized in one department whose functions shall include, but not limited to, the following:
 1. Budget compilation
 2. Budget monitoring
 3. Central purchasing
 4. Strong internal audit functions
 5. Income and expenditure projections
 6. Capital improvement financing and plan
 7. Debt management – including Conduit Debt
 8. Cash and investment management
 9. Monitoring financial data for warning signals or trends
 10. Preparation of financial summary reports for key funds at least quarterly for City Council review as well as the general public
 11. Maintain a detailed inventory listing of all material fixed assets so as to adequately ensure proper accounting and safeguard of assets.
 12. “Project Financial Analysis” to be presented as part of any proposal to the Council in connection with any new or expanded operating or capital improvement programs and other projects. The objective of the financial analysis is to provide the best possible estimate of expenditures, revenues, and staffing impacts of a proposed project. The financial analysis should be factual, informative, and concise; which should enable the Council to make intelligent and informed decisions.
 13. Payroll
 14. Human Resources – Benefits
 15. Accounts Receivable
 16. Receipts, Collections, and Customer Billing
 17. Accounts Payable

- B. The City will maintain a program for the investment of funds consistent with the City's investment Policy.
- C. The City will strive to maintain an undesignated and unreserved General Fund Balance of 50% of the General Fund portion of expenditures for the following year. If the City has more than the required level, such excess may be transferred to the Capital Improvement Funds for Infrastructure or Equipment/Building Replacement at year-end.
- D. The City Council delegates the authority to designate fund balance, as required for prudent fiscal management, to the City Administrator and Finance Director.
- E. The City will also review, and update the schedule of fund balances, reserves, and working capital in all other operating funds of the City and determine adequacy of those money balances, using specified guidelines and criteria in conjunction with the budgets set annually.
- F. Primary responsibility in the management of budgeted funds lies with the Department Directors. Such management includes, but is not limited to, reviewing expenditures before authorization, reviewing monthly financial reports to detect errors and assess progress, and staying within expenditure budget authorization. All costs incurred must be reasonable and necessary. Department Directors shall be responsible for contacting the Finance Director should there be any questions regarding financial management or if the issue or concern is related to internal controls. The Finance Director will monitor overall budget operating progress routinely throughout the year.
- G. Regular monthly reports will present a summary of financial activity by major type of funds as compared to budget. Department Directors will review monthly reports comparing actual revenues and expenditures to the budgeted amounts. Any negative variance in any revenue or spending category for their department as a whole projected to exceed \$50,000 by year-end will be reported in writing to the Finance Director and City Administrator.
- H. The City will not use short-term borrowing, internal or external, to balance the operating budget for any fund.
- I. The City will not sell assets or use one-time accounting principal changes to balance the budget for any fund.
- J. The City will develop two-year budgets; the previously developed budget for the following year will be fine-tuned as necessary during the next budget cycle. Each year the City will certify only the following year's budget and levy to Sherburne County.
- K. The City will provide ample time and opportunity for public input into its Budget setting deliberations each year.
- L. The City will establish and maintain the highest standard of accounting practices, in conformity with Generally Accepted Accounting Principles (GAAP) and with recommended best practices as promoted by the Government Finance Officers Association (GFOA).

- M. The City will strive to obtain the annual GFOA Certificate of Achievement for Excellence in Financial Reporting in the coming years.

Operating Budget Policy

PURPOSE

The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources.

1. The City will attempt to maintain its present service level for priority and essential services subject to available revenues. New services will be considered for funding within available resources.
2. The City will utilize a “bottom-up” resource allocation approach. Each department will have an opportunity to request personnel, goods, capital items and services needed to carry out its responsibilities in a timely manner.
3. The City enterprise operations are to be self-supporting, including capital improvement and depreciations. Enterprise operations are to be reviewed annually for self-sufficiency.
4. The City will utilize procedures that allow departments to integrate priorities and objectives into the budget requests.
5. The operating budget, authorizing expenditure of City monies, will be adopted annually by the City Council. The authority to make changes to the adopted City Budget during the year is as follows:
 - a. City Council approval is required for all budget adjustments or transfers that will increase a department’s adopted expenditure budget, or adjustments that are made to facilitate a department restructuring.
 - b. Budget adjustments and transfers among expenditures accounts may be authorized during the fiscal year by the City Administrator and the Finance Director, if there is no effect on the department’s gross expenditure budget and the adjustment is not to employee compensation.
6. The City will budget to maintain fund balances at adequate levels to ensure sufficient resources are available for current and future expenditures whether planned or unforeseen.
 - a. The City will budget to maintain an unreserved designation for cash flow for each operating fund, to support operations until current revenues are received. Based upon the semi-annual collection of local taxes, each operating fund relying on property tax related revenues should maintain cash flow designations at year-end necessary for approximately 6 months of operations.
7. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports, which compare actual revenues and expenditures to budget amounts.

8. The City will coordinate development of the Capital Improvement Budget with the development of the annual operating budget. Each capital improvement project is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses. This also includes the enterprise funds.
9. The capitalization threshold for assets of the City, as defined in the Fixed Assets Policy, applies to all budgets and purchases associated with the Capital Expenditures series of accounts.

CASH/INVESTMENTS

Fire/Explosion Escrow Account

PURPOSE

The City is authorized per Minnesota Statutes, Section 65A 50 to establish an escrow account to receive a portion of insurance settlement proceeds from a claim on real property located in the city that is damaged by fire or explosion.

1. The City will only receive funds once a final settlement is reached on the loss of the real property due to a fire or explosions and within 30 days after agreement of a final settlement, the owner has not filed with the insurer evidence of a contract to repair or has not consented for direct payment from the insurer to contractor to perform repair services. The insurer must withhold the following amounts:
 - A. 25% of the actual value of the owner's real property at the time of the loss, or;
 - B. 25% of the final settlement.
2. The City will establish procedures to ensure the safekeeping of insurance settlement funds until such time as they are used for approved purpose as follows:
 - A. The Finance Director will immediately deposit the money into the established fire/explosion escrow account.
 - B. The money deposited into this account cannot be commingled with city funds.
 - C. The account may be interest bearing, and any interest earned shall be retained by the city to defray expenses incurred.
3. The City will use fire/explosion escrow funds for appropriate purposes as indicated below:
 - A. If reasonable proof is not received within 45 days after the funds have been received by the Finance Director, the city must use the funds to secure, repair, or demolish the damaged or destroyed building and clear the property in question, so that the structure and property follow city code requirements.
 - B. The city cannot proceed with cleaning up the property without court approval, which will take a hazardous building action
 - C. Any unused portion of the retained funds must be returned to the owner.
 - D. No more than 15% of the funds used by the city may be attributed to the city's administrative expenses.

Forfeited Funds Policy

PURPOSE

The City receives property and money through law enforcement seizures under Federal Law 21USCS Section 881(e) and Minnesota Statutes, Section 609.531-609.5317.169A.63.

1. The City will use proceeds from these seizures as defined in State Law and Department of Justice guidelines. Forfeited property and cash will be used:
 - A. Only for law enforcement purposes, or;
 - B. Only as a supplement to budgeted funds, or;
 - C. Not as a source to supplant ordinary operating expenses.

2. The City will establish procedures to ensure the safekeeping of forfeited property and funds until such time as they are used for approved purpose.

3. The City will use forfeited funds for appropriate Police purposes. (This list is not exhaustive, but serves to describe many appropriate uses.)
 - A. Vehicles
 - i. Forfeited automobiles may be used to supplement the police fleet, but not to replace existing budgeted vehicles.
 - ii. Unused vehicles will be stored, sold according to the City policy, and the proceeds used according to this policy.
 - B. Other Property
 - i. May be used in ongoing Police operations.
 - ii. Will be sold if no police use is imminent and cash proceeds used according to this policy.
 - C. Cash
 - i. Will be deposited and credited to the Narcotics Forfeiture Fund upon completion of all associated criminal and civil processes.
 - ii. Unbudgeted proposed purchases will be drawn from the designated Narcotics Forfeiture Fund.
 - D. Examples of appropriate use of cash
 - i. Vehicles may be rented which do not supplant vehicles normally provided through City Funds. Such vehicles are in addition to the regular fleet.
 - ii. Equipment may be purchased providing it is not part of the regular budget.
 - iii. Overtime may be paid providing it is unanticipated in the rest of the Police budget.
 - iv. Training cost in addition to those in the regular budget may be paid.
 - E. Example of Inappropriate Uses
 - i. Purchasing any item(s) with forfeited funds, which were already approved in the regular budget.
 - ii. Paying regular salaries or benefits for Drug Forfeiture funds, but permitted for DWI Forfeiture fund as part of program operation.
 - iii. Purchasing anything for other City departments unless for law enforcement purpose.
 - iv. Capital purchases previously approved for purchase with City Funds.

Investment Policy

PURPOSE

This policy has been developed to serve as a reference point for the management of city assets. It is the policy of the City to invest public funds in a manner, which provides for the following in order of importance: Safety; Liquidity; and Yield (return on investments) that conforms to all federal, state and local regulations governing the investment of public funds. All investments purchased by the City are expected to be held until maturity. The City will invest in securities that match the City's operational, short-term and longer-term core reserve needs.

SCOPE

This policy applies to all financial assets of the City. All cash and investments are pooled together to achieve economies of scale for each entity. These funds are accounted for in the Annual Comprehensive Financial Report (ACFR) and include all City Funds:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Enterprise Funds

PRUDENCE

Investments shall be made with judgment and care under circumstances existing at the time the investment is made. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The prudent person standard requires that a fiduciary exercise discretion and average intelligence in making investments that would be generally acceptable as sound. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse situations. Those with access to and management responsibilities for City Investments must comply with investment procedures developed for the Finance Department.

OBJECTIVE

The primary objective of the City of Big Lake's investment activities shall be:

- Safety – Safety of principal is of critical importance to the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - Credit Risk – the risk of loss due to failure of the security issuer or backer will be minimized by:
 - Limiting investments to the types of securities listed in the Authorized and Suitable Investment Section of this investment policy.
 - Pre-qualifying the financial institutions, broker/dealers, and advisors with which the City will do business in accordance with the Financial Service Providers Section.
 - Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. Insurance or collateral may be required to ensure return of principal.

- Interest Rate Risk – The risk that the market value of securities in the portfolio will fall due to changes in market interest rates will be minimized to:
 - Provide for liquidity by reviewing cash flow requirements and make investments to meet the shorter cash flow needs, thereby avoiding the need to sell securities in the open market prior to maturity.
 - Manage the average maturity of the overall portfolio to be consistent with the risk profile of the City not to exceed 7 years.

- Liquidity – The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating and working cash flow requirements as reasonably anticipated. The portfolio will be structured so that the liquid component, a minimum of 15% of total investments, of the portfolio will be invested only in checking, money market savings, money market mutual funds, or local government investment pools, which offer same day liquidity for short-term funds. Additionally, since all possible cash demands cannot be anticipated, the overall portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

- Yield/Return on Investment – The City’s investment portfolio shall be designed with the objective of attaining a market rate of return. The core of investments is limited to low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:
 - A security with declining credit may be sold early to minimize loss of principal.
 - A security swap would improve the quality, yield, or target duration in the portfolio.
 - Liquidity needs of the portfolio require that the security be sold.

DELEGATION OF AUTHORITY

The investment program shall be operated in conformance with federal, state, and other legal requirements. Authority to manage the City’s investment program is derived from the following:

- Minnesota Statutes § 118A **DEPOSIT AND INVESTMENT OF LOCAL PUBLIC FUNDS.**

Management responsibility for the investment program is hereby delegated by the City Council to the City Finance Director or City Administrator. The City Finance Director shall:

- Monitor performance of the investment portfolio;
- Ensure funds are invested in accordance with the policy;
- Analyze, recommend, and implement operational procedures that will enhance the City’s investment program; and
- Ensure that proper internal controls are developed to safeguard investment assets.

Procedures should include reference to: safekeeping, delivery versus payment, investment accounting. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the City Finance Director. The City Finance Director shall be responsible for all investment transactions and shall establish a system of controls to regulate the activities of subordinates.

ETHICS AND CONFLICTS OF INTEREST

Any City Official (elected or appointed) or staff involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution of the investment program,

or which could impair their ability to make impartial investment decisions. Investment staff shall annually disclose to the City Clerk any material financial interest as required by state statute on an annual Statement of Economic Interest form. Investment staff shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales, and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

FINANCIAL SERVICE PROVIDERS

The City Finance Director shall maintain a list of financial institutions authorized to provide investment services. Public deposit shall be made in a qualified public depository as established by state laws.

Financial service providers who desire to offer investments must provide the City Finance Director with the following upon request:

- Audited Financial Statements
- Completed Broker/Dealer Certificate
- Certification of Having Read the City's Investment Policy
- Depository Contracts
- Credit Report
- Proof of FINRA (Financial Industry Regulatory Authority) membership
- Proof of State Registration
- Evidence of Adequate Insurance Coverage

BROKER REPRESENTATIONS

Municipalities must obtain from their brokers certain representations regarding future investments. Minnesota Statutes, Section 118A, requires municipalities to provide each broker with information regarding the municipality's investment restrictions. Before engaging in investment transactions with the City of Big Lake, the supervising officer at the securities broker/dealer shall submit a certification annually according to Minnesota Statutes, Section 118A. The document will state that the officer has reviewed the investment policies and objectives, as well as applicable state law, and agrees to disclose potential conflicts of interest or risk to public funds that might arise out of business transactions between the firm and the City of Big Lake. All financial institutions shall agree to undertake reasonable efforts to preclude imprudent transactions involving the City's funds.

AUTHORIZED AND SUITABLE INVESTMENTS

Minnesota Statutes, Section 118A, list all permissible investments for municipalities. This list establishes the maximum investment risk permitted for Minnesota municipality. Even though the Minnesota Statutes, Section 118A provides for more instruments to be used for investing purpose, the following list of investment is based on the investment objectives as defined in Objective Section of this policy, the City will limit its investments to the following types of securities:

- **Money Market Funds** – may be held with next day withdrawal capacity to provide for daily liquidity requirements. These money markets must be AA. They may only invest in securities with a final maturity no longer than 13 months and for which the Finance Director has obtained and reviewed the fund prospectus.
- **Certificate of Deposits** – a negotiable or non-negotiable instrument issued by commercial banks and insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).
- **Savings/Demand Deposits** – are financial institutions that are qualified as a “depository” of public funds of government entities. The City may hold balances in qualified bank deposits. Funds may

be held in savings accounts at approved depository banks. If balances are greater than the FDIC limit, collateral of 110% will be held for the excess balances. Non-interest-bearing deposits will be held at a minimum. However, the interest-bearing demand deposit programs that banks provide for next day access to funds will be utilized. The City will typically hold a compensating balance in its checking account to cover monthly banking fees.

- **U.S. Treasury Obligations** – including bonds, notes, Treasury bills, or other securities which are direct obligations of the United States. Instruments sold and issued by the U.S. Government carry the full faith guarantee of the U.S. Government. These instruments provide the highest quality available to purchase and are highly liquid.
- **Municipal Securities** – are registered securities of state/county/local and other governmental agencies. Bonds of the state/county/local and other government agencies which have at the time of investment one of the three highest credit ratings of nationally recognized rating agency are allowable investments. They must have a taxing power rating of A, AA, or AAA. Tax exempt or taxable bonds qualify as long as they meet the rating standards.
- **U.S. Agency Securities (GSEs or Government Sponsored Enterprises)** – are instrumentalities, or organizations created by an act of Congress. GSE securities have the implied guarantee of the U.S. Government and are privileged to certain access to capital and support of government programs. The issues are generally considered to have the second highest credit quality in the fixed income markets and provide higher yields than U.S. Treasury obligations. The ratings on all the agencies that the City can invest are the highest available and include the following specific issuers:
 - **FHLB** – The Federal Home Loan Bank system was created by Congress in 1932 and acts as a source of funds for its nearly 8,000-member banks. FHLB does not purchase home mortgages to the same extent as Freddie Mac and Fannie Mae, but primarily lends money to homeowners through its member financial institutions. FHLB system members include commercial banks, thrifts, credit unions, and insurance companies. Each member is a shareholder in one of the 12 regional Federal Home Loan Banks; each regional bank is an individual corporate entity, which must meet strict management and capitalization criteria befitting its GSE status. The FHLB system is regulated by the Federal Housing Finance Board (FHFB) and the Office of Finance (OF).
 - **FHLMC** – The Federal Home Loan Mortgage Corporation encompasses Freddie Mac; it is a housing GSE created by Congress in 1970 to provide liquidity and stability in the home mortgage market, thereby increasing the flow of funds available to mortgage borrowers. In order to accomplish this goal, Freddie Mac does not make individual mortgage loans to consumers. Rather, Freddie Mac purchases mortgages from lenders, thereby allowing them to lend the proceeds to more borrowers. Freddie Mac is regulated by the Secretary of Housing and Urban Development (HUD) and by the Office of Federal Housing Enterprise Oversight (OFHEO).
 - **FFCB** – The Federal Farm Credit Bureau is an agency of the Federal government set up to supply credit to various classes of institutions and individuals such as farmers and farm cooperatives.
 - **FNMA** – Federal National Mortgage Association chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payments of principal and interest.

Glossary

Advance Refunding. A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service on the refunded bonds through the applicable call date.

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Capital Lease. A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Debt. Any obligations of the City for the payment of money pursuant to Minnesota State Statutes.

Escrow. A fund established to hold monies pledged and to be used to pay debt service on an outstanding issue.

General Obligation Bonds. Bonds issued by the City secured by the City's pledge of its full faith and credit and unlimited taxing power.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Net Tax Supported Outstanding Debt. Defined for this policy as outstanding principal multiplied by the percentage of the repayment supported by a tax levy less any fund balance reserved for debt service.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Refunding. A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.

Revenue Bonds. Bonds issued by the City secured by a specific revenue pledge of rates, rents, or fees.

Tax-Supported Debt. Debt that is expected to be repaid from levied taxes and possibly other sources.

Underwriter. A dealer that purchases new issues of municipal securities from the issuer and resells them to investors.

CAPITAL IMPROVEMENT

PURPOSE

1. The City will develop a multi-year plan; ideally for at least 10 years, for Capital Improvements Program (CIP). As resources are available, the most current year of the CIP will be incorporated into the current year operating budget as the Capital Improvement Budget (CIB). The CIP will be reviewed and updated annually using years 2 and on are for planning purposes only.
2. The City will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the Council for approval and in that process will determine the most effective financing method for the proposed project. All construction projects shall include at least a ten percent (10%) contingency prior to receiving bids and at least five percent (5%) upon acceptance of the bid.
3. The City will make all capital improvements in accordance with the adopted capital improvement program, or as it is amended by the Council. Capital purchases, not otherwise funded through an approved budget, shall require City Council approval.
4. The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with the new capital improvements will be projected and included in operating budget forecasts.
5. The City will use inter-governmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The City will maintain all its assets in a manner adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs. The City will provide for maintenance and replacement from current revenues where possible.
7. To be considered in the CIP a project must have an estimated cost of at least \$5,000 in one of the calendar years of the project. Projects may not be combined to meet the minimum standard unless they are dependent upon each other.
8. Capital projects and/or capital asset purchases will receive a higher priority if they meet a majority of the following criteria:
 - a. Mandatory project
 - b. Maintenance project
 - c. Improve efficiency
 - d. Provide a new service
 - e. Broad extent of usage
 - f. Length of expected useful life
 - g. Positive effect on operation and maintenance costs
 - h. Availability of county/state/federal grants
 - i. Elimination of hazards (improves public safety)
 - j. Prior commitments

- k. Replacement due to disaster or loss
9. The CIP is to be presented by the Finance Director annually to the City Council for approval. Any substantive change to the CIP after approval must be approved by the City Council.

CAPITAL ASSETS

PURPOSE

As noted in the Budgetary and Financial Control Policy, the City will maintain a fixed asset system to identify and protect all City Assets.

The capitalization threshold for assets of the City is \$5,000. The Finance Director will be responsible for monitoring and tracking all fixed asset purchases over the capitalization threshold. This tracking will include:

- A. Recording the vendor information and date of purchase
- B. Purchase price of the asset
- C. Useful life of the asset
- D. The assignment of an identifying number for tracking purposes.

Useful lives for assets will be assigned as follows:

- | | |
|------------------------------|----------|
| 1. Infrastructure | 30 years |
| 2. Buildings | 30 years |
| 3. HVAC/Heating | 20 years |
| 4. Playground Equipment | 10 years |
| 5. Fire Vehicles | 10 years |
| 6. Heavy Equipment | 10 years |
| 7. Police Vehicles | 3 years |
| 8. Public Works Equipment | 5 years |
| 9. Other Department Vehicles | 5 years |
| 10. Office Equipment | 5 years |
| 11. Software | 3 years |

To ensure adequacy of City records, Department Directors will be responsible for notifying the Finance Director of disposal of any equipment. The notification should include the following.

- a) Description of the asset disposed of
- b) Disposal date
- c) The identifying number assigned or VIN of the asset
- d) Amount of proceeds received on disposal

When selling any City property, the following steps shall be followed:

- 1. There will be a reasonable public notice, i.e. newspaper or social media
- 2. The property will be sold by public auction or sealed bid
- 3. If an employee buys the property they must not be directly involved in the auction or sealed response process
- 4. The property must go to the highest bidder
- 5. A minimum bid accepted can be required

DEBT MANAGEMENT

PURPOSE

One of the keys to sound financial management is the development of a debt management policy. This need is recognized by bond rating agencies and development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. It helps ensure fiscal responsibility and promotes financial sustainability. The following debt management policy is intended to demonstrate a commitment to long-term financial planning. It will be used in conjunction with the Capital Improvement Plan for the City. Adherence to this policy will help assure improve or maintain the City's AA credit rating (Standard and Poor's Rating –New June 2018).

GUIDELINES FOR DEBT ISSUANCE

1. Debt financing can include general obligation bonds, revenue bonds, lease/purchase agreements, or other financing instruments allowed under Minnesota State statutes.
2. The City will prepare and update annually a five-year Capital Improvement Plan (CIP) to be approved by the City Council. The CIP will be developed with an analysis of the City's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan.
3. The City will analyze each project (proposed for financing through debt issuance) to determine the tax impact and future operating costs associated with the project and related debt issuance costs.
4. The City Council shall appropriate all proceeds from debt issuance.
5. The City will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
6. The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure in every financial report and bond prospectus.
7. The City will issue long-term debt to purchase or construct capital improvements or equipment with a minimum expected life of five years, that cannot be financed from current revenues or resources. For the purpose of this policy, current resources are defined as that portion of fund balance in excess of appropriate required reserves and designations. The term of any bond issue will not exceed the useful life of the capital project/facility or equipment.
8. The City will not use long-term borrowing to finance annual operating needs except in the case of an extreme financial emergency, beyond the City's control or reasonable ability to forecast.
9. The City will plan bond issues to minimize the frequency of issuance to ensure the lowest possible costs of issuance. When determining the size of a bond issue, the City will consider the need for construction, debt service, and capitalized interest funds. The City will prepare construction fund draw schedules in conjunction with planning of the City's CIP.

10. Bonds will be amortized on a level debt schedule basis to the extent practical considering forecasted debt service and repayment sources.
11. The City's preferred method of sale of bonds is via competitive sale to underwriters; however, the City may sell bonds via a negotiated sale, private placement, or other method if deemed advantageous.
12. Bonded debt should always be investment grade in order to minimize debt service costs.

Limitations on level of debt to be issued and outstanding

Statutory Limitations:

Total net general obligation debt will not exceed the statutory limit as required by Minnesota Statute § 475.53. (As of 2015 the limit on debt is 3% of estimated market value)

Self-Imposed Debt Limits:

- Net tax-supported outstanding debt as a percentage of the total estimated market value in the City will not exceed 3.50% in any given year.
- The total debt levy will not exceed 50% of the total levy in any given year.

A four-fifths majority is required to override the self-imposed debt limits. The City could also find itself exceeding the self-imposed limits if market value declines. If the self-imposed debt limits are exceeded, the City has three years to correct the imbalance. No new debt will be issued during this time.

Types of debt issuances:

1. The City may issue general obligation debt for capital or other properly approved projects.
2. Where possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
3. The City may issue revenue bonds to fund proprietary activities such as water, sewer, storm water utilities, and the municipal liquor store or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements.
4. The City may issue tax increment bonds to fund public improvements or for economic development (private) in the downtown. All Tax Increment Financing (TIF) proposals shall include a financial impact analysis addressing the economic relationship of the proposed project to the City's estimated tax rates, service costs, and employment opportunities. If TIF General Obligation Bonds are proposed, there shall be a review and opinion by the City's fiscal agent regarding structuring the issue and the adequacy of the tax increments to retire the debt.
5. Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the useful life of the leased asset.

6. Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing sources.

Refunding of Debt:

The City will refund debt when it is in the best financial interest of the City to do so.

- **Debt Service Savings** – When a refunding or advance refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financings.
- **Term of Refunding Issues** – The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed project/facility should be considered in this decision.
- **Arbitrage** – The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Post-issuance Compliance:

It is critical that the City comply with the requirements of federal and state law that apply following the issuance of debt by the City. Tax-exempt debt obligations (debt for which the interest paid to the debt holders is excludable from their gross income for federal income taxes) result in lower interest costs to state and local governments. The tax-exempt status remains throughout the life of the debt obligation provided all applicable state and federal tax laws are satisfied at the time of issuance and throughout the term of the obligation. The Internal Revenue Service (IRS) is responsible for enforcing compliance with the Internal Revenue Code and most other regulations governing tax-exempt obligations. The IRS expects issuers and beneficiaries of tax-exempt debt to adopt and implement a post-compliance debt policy and procedures to safeguard against post-issuance violations that may result in the loss of the tax-exempt status of the debt.

The City will monitor all of its tax-exempt debt obligations to ensure that all tax-exempt debt obligations remain in compliance with the IRS Code and all other regulations governing tax-exempt obligations. This section applies to all tax-exempt debt obligations including bonds, notes, loans, lease purchase contracts, and other forms of tax-exempt debt. This section does not apply to conduit/private activity bonds. The Finance Director of the City of Big Lake is designated as the City's agent who is responsible for post-issuance compliance of all tax-exempt debt obligations and is referred to in this section as the "Compliance Officer".

The Compliance Officer will assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance and create procedures for each obligation. At a minimum, these procedures will include the following:

1. General post-issuance compliance
2. Proper and timely use and accounting for bond proceeds
3. Arbitrage yield restrictions and rebate

4. Timely filings and other general requirements
5. Private activity concerns
6. Records retention
7. Additional activities that support the point above
8. Other requirements that become necessary in the future

The Compliance Officer will be assisted by other City staff and may assign responsibilities to professional consultants, such as bond counsel, financial advisors, paying agents, and rebate analysts, when appropriate.

The Compliance Officer will ensure that the procedures are updated on a regular and as-needed basis. The City will provide continuing education opportunities relating to post-issuance compliance and the Compliance Officer will update City staff on changes in post-issuance compliance.

Terms and Conditions for the issuance of Conduit Debt:

Not-for-profit agencies and other entities may request the City to issue pass-through, conduit debt. These issues are not projects of the City's, but of a separate corporation. In order to expedite assistance and avoid costs for the City, the following is required:

1. The applicant must provide to the Finance Director documentation about the entity requesting the assistance, the project, and the proposed financing method. The City also requires that the applicant assume all of the costs incurred by the City in examining the legal and fiscal aspects of the project as well as ongoing monitoring and reporting of outstanding bonds once issued. The applicant must make a deposit of one fourth of one percent (1/4%) of the proposed issuance amount with a minimum deposit of \$3,000 and a maximum deposit of \$25,000. These funds will be applied against the costs incurred by the City for staff time, its consultants, and any other expenses caused by the proposal including costs associated with non-bank qualified bonds. If the application is denied, the deposit amount in excess of these costs will be refunded to the applicant. If the application is approved, the full deposit will be retained to cover additional costs of issuance and future monitoring. If the City's actual costs exceed the deposit amount, the applicant will be required to reimburse these additional amounts.
2. The applicant should be prepared to demonstrate how the proposed project would benefit the community.
3. The City Administrator and Finance Director will review the proposal and determine whether the request will be presented to the City Council during a public hearing.
4. The debt instrument must not place the City at risk in any way, financially or legally, in appearance or in fact. The Federal Government has placed the burden of weighing the balance of "public purpose versus private benefit" upon the City Council for conduit debt issues. The City Council will consider risk, the "public versus private benefit" balance, and the recommendation of its staff. Because of the subjective nature of the issues it must weigh, the Council retains the right to refuse to authorize any issue at its sole discretion and without need to give cause. The obligor must indemnify the City against all future costs including but not limited to lawsuits, findings that the issue was not tax-exempt, or penalties of any kind. The documents must clearly reflect the indemnification of the City.

5. If the City Council approves the conduit debt application, the bond attorney for the issue must:
 - ◆ Provide to the City Council a written statement indicating that the documents have been appropriately prepared, all concerns of the City and points covered by this document have been addressed, and it is acceptable for the Council to adopt the needed resolutions. No documents will be adopted by the Council or signed by Council members or staff without the attorney's statement.
 - ◆ Prepare a contract obligating the agency requesting the debt (obligor) to repay to the City any interest margin for bank qualified bonds that the agency uses and the City later needed on debt it issues for its own purposes.
 - ◆ Assure that the Official Statement prominently displays in large, bold type that the City of Big Lake does not have any obligation to repay the debt and what the rating of the bond issue is.
 - ◆ When the issue is complete and closed, provide two copies of the transcript and amortization schedules of the issue to the Finance Director.
- The City will not be responsible for any continuing disclosure or arbitrage calculations or rebate. The documents must clearly reflect that the obligor is responsible for these matters.
- The agency requesting the conduit debt and their advisors must arrange for the logistics of all document movement, timing, signature, publication, etc.
- City Administration places items on the Council agenda and obtains signed documents from the Council. It is the responsibility of the requesting agency to:
 - ◆ Inquire as to when Board meetings are scheduled (and to check again as necessary because meeting dates change without notice).
 - ◆ Inquire as to when documents must be delivered in order to be accepted for the agenda.
 - ◆ Arrange for copies, which need to be signed and to provide the necessary envelopes and postage or other arrangements to move the documents when signed.
 - ◆ The documents are signed after the meeting at a time convenient to the Mayor, typically within a week after the meeting.
 - ◆ Arrange for notices requiring publication to the appropriate newspaper, pay for the publication, and obtain any signed affidavits necessary.
 - ◆ Attend all necessary Council meetings to answer questions the Council may have about the issue while the documents are being considered.
 - ◆ Arrange to have any other necessary documents delivered for signature by other City officials such as the City Administrator and the Finance Director and after signature have

appropriate self-addressed and stamped envelopes available for return. The officials should be notified in advance, that documents are being sent for signature.

- ◆ Arrange for all IRS and Federal or State filings and or fees.
- ◆ Arrange to have all necessary professional fees paid directly to the professionals who either did the work out of bond proceeds or make other acceptable arrangement with the professionals doing the work.

Glossary

Advance Refunding. A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service on the refunded bonds through the applicable call date.

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Capital Lease. A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Debt. Any obligations of the City for the payment of money pursuant to Minnesota State Statutes.

Escrow. A fund established to hold monies pledged and to be used to pay debt service on an outstanding issue.

General Obligation Bonds. Bonds issued by the City secured by the City's pledge of its full faith and credit and unlimited taxing power.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

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Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Refunding. A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.

Revenue Bonds. Bonds issued by the City secured by a specific revenue pledge of rates, rents, or fees.

Tax-Supported Debt. Debt that is expected to be repaid from levied taxes and possibly other sources.

Underwriter. A dealer that purchases new issues of municipal securities from the issuer and resells them to investors.

DONATION OF SURPLUS PROPERTY

PURPOSE

The purpose of this Policy is to establish procedures for the donation of Surplus Equipment by the City to a Nonprofit Organization as required by Minnesota Statute § 471.3459 (2016). In addition, this policy will give guidance to disposal of surplus property if not donated.

SCOPE

This policy applies to all City departments that generate Surplus Equipment and governs the actions of all City employees and officials.

DEFINITIONS

“City” means the City of Big Lake, Minnesota.

“City Council” means the governing body of the City.

“Donation” means to contribute, donate or give Surplus Equipment at no cost to a Nonprofit Organization that serves a public purpose and benefits its community as a whole.

“Eligible Organization” means a Nonprofit Organization serving one or more of the following functions: cultural, historical, educational, safety, social services, environmental or economic.

“Fair Market Value” means the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all relevant facts.

“Nonprofit Organization” means an organization formed under Section 501(c)(3) of the Internal Revenue Code.

“Policy” means this Policy adopted by the City Council.

“Surplus Equipment” means equipment used by any City department, and cellular phones and emergency medical and firefighting equipment that is no longer needed by the City because it does not meet industry standards for emergency medical services, police, or fire departments or has minimal or no resale value.

“Surplus Equipment Form” means the form attached as Exhibit I to this Policy that must be filled out by a Nonprofit Organization requesting a Donation of Surplus Equipment.

PROCEDURE

The City shall determine all Surplus Equipment and may offer it for Donation or sale in conformance with the following guidelines:

1. Identify Surplus Equipment. Department supervisors are responsible for monitoring their equipment and shall identify and report all Surplus Equipment to the City Finance Director on at least an annual basis.
2. Determine the Fair Market Value of Surplus Equipment. The City Finance Director shall work with City staff to determine the Fair Market Value of the Surplus Equipment.
3. City Council Declaration. The City Finance Director will forward a list of the Surplus Equipment with each item’s Fair Market Value to the City Council who shall approve or deny the Surplus Equipment as eligible for Donation. The City has no obligation to donate Surplus Equipment. Surplus Equipment that is not donated may be sold, recycled or discarded in the discretion of the City Administrator.
4. Donation. After the City Council has determined the Surplus Equipment is eligible for Donation, the City Finance Director is responsible for coordinating the Donation of the Surplus Equipment in accordance with the terms of this Policy.
5. Transfer between Departments. All Surplus Equipment must first be considered for transfer between departments for the benefit of the City.
6. Advertisement. Surplus Equipment shall be posted as eligible for Donation on the City’s website. The City may also use other reasonable means to notify Eligible Organizations about the availability of Surplus Equipment. The City shall wait at least 30 days after advertising Surplus Equipment before approving any Donation.
7. Surplus Equipment Form. Eligible Organizations interested in Surplus Equipment shall fill out a Surplus Equipment Form and submit the form to the City Finance Director.
8. Approval of Donation. If the Surplus Equipment has a Fair Market Value less than \$500, the City Department Director shall approve the Donation to an Eligible Organization, subject to review by the City Council. If the Surplus Equipment has a Fair Market Value greater than \$500, the City Council must approve the donation by a majority vote of the City Council.
9. Prioritization of Donations. If more than one Eligible Organizations requests a Donation for the same Surplus Equipment, the City shall consider factors it deems relevant including how the Surplus Equipment will be used, the benefit to the Eligible Organization, the impact on the City, how the Donation will accomplish goals of the City Council, and any previous Donation to the Eligible Organization.
10. Conflict of Interest. All City employees and officials are prohibited from taking possession of any Surplus Equipment on behalf of an Eligible Organization.

11. As Is. A Donation of Surplus Equipment is made “as is” with no warranty, guarantee or representation of any kind, express or implied, as to the condition, utility, or usability of the Surplus Equipment offered. The Surplus Equipment may be defective and cannot be relied up for safety purposes.

12. Title. The City Finance Director or Police Chief, if police department equipment, shall cause any title or other ownership documents to be transferred to the Eligible Organization at the time of transfer. Any fees required to transfer the Surplus Equipment are the responsibility of the Eligible Organization.

13. Transportation. In the Surplus Equipment Form, the Eligible Organization must provide a detailed plan for transporting the Surplus Equipment from the City to the Eligible Organization. The Eligible Organization must pay all expenses associated with the transportation of the Surplus Equipment.

14. Sale or Disposal of Surplus. Regardless of value, all surplus supplies, materials, and equipment must be sold using an electronic selling process where purchasers compete for the highest price in an open and interactive environment. Publication must be for at least one week and can be either on City website, City newspaper or other electronic means such as a City eBay account. The City will not sell directly to any staff, the only allowed exception is if the sale is made by sealed bids or through an auction and the employee is not involved in the process. When disposing surplus property, annually a list of items to be disposed or sold will be given to the City Finance Director to be submitted to Council for approval of disposal.

15. Delegation. The City Administrator may delegate specific responsibilities for implementing this Policy.

16. Documentation. The City Finance Director shall document the Donation, Disposal or Sale of all Surplus Equipment and shall keep such records in accordance with the City’s Records Retention Schedule.

17. Review of Policy. The City Finance Director is responsible for maintaining and reviewing this Policy. Any changes to this Policy must be approved by the City Council.

FUND BALANCE YEAR-END CLASSIFICATION

(PER GASB 54)

PURPOSE

The Government Finance Officers Association’s (GFOA’s) guiding principle for classifying the various components of fund balance is to indicate the extent to which the government is bound to honor constraints on the specific purpose for which amounts in the fund can be spent.

Following governmental accounting standards, the City has three basic categories: governmental funds, proprietary funds and fiduciary funds. This fund balance classification policy applies only to the governmental categories.

GOVERNMENTAL FUNDS

In 2009, the Governmental Accounting Standards Board (GASB) issued a new standard, GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This new standard has altered the categories and terminology used to describe the components of fund balance in the governmental funds (but it does not apply to proprietary or fiduciary funds).

The City's governmental funds include the following funds types:

- ◆ General Fund
- ◆ Special Revenue Funds
- ◆ Debt Service Funds
- ◆ Capital Project Funds

Definitions (as they apply to Governmental Funds under GASB 54):

- ◆ **Fund Balance** – the difference between assets and liabilities reported in a governmental fund.
- ◆ **Nonspendable Fund Balance** – amounts that are not in a spendable form (e.g., prepaid items and inventories of supplies). Resources that must be maintained intact pursuant to legal or contractual requirements are also considered nonspendable.
- ◆ **Restricted Fund Balance** – amounts subject to externally enforceable legal restrictions (creditors, grantors, contributors, and by law through constitutional provisions or enabling regulations).
- ◆ **Unrestricted Fund Balance** – the total of committed fund balance, assigned fund balance, and unassigned fund balance, as described below.
 - **Committed Fund Balance** – amounts that can be used only for the specific purpose determined by a formal action of the government's highest level of decision-making authority (City Council). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. The City Council must act on these commitments before year-end.
 - **Assigned Fund Balance** – amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority.
 - **Unassigned Fund Balance** – amounts that are available for any purpose; these amounts are reported only in the general fund.

1. **General Fund**

The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. Revenue sources included property taxes, license and permit fees, fines and forfeits, program revenues, intergovernmental revenues, investment interest earnings, and transfers. The General Fund's resources finance a wide range of functions including the operations of general governmental, public safety, and public works.

The General Fund may have committed fund balances at year end for purchase order encumbrances and budget carryovers. The General Fund may have a portion of its fund balance classified as nonspendable if there are long term receivables, inventories, or prepaid items on the balance sheet.

The General Fund is the only fund that can have any unassigned fund balance. The working capital balance of the general fund will fall into the unassigned fund balance classification.

2. **Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or

capital projects. Governmental accounting standards require that substantial inflows of revenues into a special revenue fund be either restricted or committed in order for the fund to be considered a special revenue fund.

- **Economic Development Authority** - the Big Lake Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the Big Lake EDA is reported as if it were part of the primary government because the component unit's total debt outstanding is expected to be repaid almost entirely with resources of the primary government.
- **Narcotic Forfeiture** - this is considered restricted based on federal and/or state statute.
- **DWI Forfeiture** – this is considered restricted based on federal and/or state statute.
- **Traffic Safety Program** – this is considered restricted based on federal and/or state statute.
- **Farmers Market** – this is considered committed per City Council
- **Veterans Memorial** – this is considered committed per City Council
- **Music in the Park** – this is considered committed per City Council

3. **Debt Service Funds**

Debt service fund balances are considered restricted; they are resources that are being accumulated for payments of principal and interest maturing in current and future years. All of the City of Big Lake debt service funds are considered restricted.

4. **Capital Project Funds**

Capital project fund balances are considered restricted or committed; they are resources that are being accumulated for current and future projects. Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. In Big Lake, capital project funds are split into three categories:

- **Capital Projects** – this category has balances that are considered both restricted and committed/assigned. The TIF districts are restricted through enabling legislation. The Neighborhood Stabilization Program is restricted through grant documents. The Park Development is restricted through state statute. Industrial Park Land purchase is assigned by the City Council. The Local Development Escrow is considered assigned.
- **Improvement Construction** – this category is considered assigned by the City Council. The category includes the Capital Project/Street Improvement Fund and the Infrastructure Improvement Fund.
- **Equipment/Building Replacement** – this category is considered assigned by the City Council.

5. **Order of Fund Balance Spend-down**

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order: (1) committed, (2) assigned, and (3) unassigned.

6. **Carryovers and Encumbrances**

For each year end, the City Council approves purchase order encumbrances and/over budget carryovers; both will be considered committed fund balances upon approval by the City Council.

PUBLIC PURPOSE EXPENDITURE

PURPOSE

The City Council recognizes that public funds may only be spent if the expenditure meets a public purpose and the expenditure relates to the governmental purpose for which the City was created.

The meaning of “public purpose” is constantly evolving. The Minnesota Supreme Court has followed a broad approach and has generally concluded that “public purpose” means an activity that meets ALL of the following standards:

1. The activity will primarily benefit the community as a body.
2. The activity is directly related to functions of government
3. The activity does not have as its primary objective the benefit of a private interest whether profit or not-for profit.

This policy is intended to provide guidelines regardless which expenditures are for public purposes and authorized in accordance with the City’s annual budget process, and which expenditures are not considered to fall within the public purpose definition and are therefore not allowed. There is a public benefit in ensuring high employee productivity and morale.

RESPONSIBILITY

The City Administrator is the responsible authority overseeing all city expenditures and as such is the chief purchasing agent for the City. Responsibility for administering this Public Purpose Expenditure Policy has been delegated to the Finance Director. Further, all officers and employees authorized by their department to make purchases for the benefit of their respective departments are responsible for complying with this policy and corresponding procedures.

POLICY

Expenditures of public funds must comply with the public purpose standards defined above. When reviewing an expenditure to verify the standards have been met, the City Administrator, or his/her designee, should consider the time of day the event is held, the business purpose of the event, whether the event was intended to attract non-City employees, the frequency of the event, and the reasonableness of the cost. The following guidelines address specific examples of public expenditures, but examples are not meant to be all-inclusive.

Examples of Permitted Expenditures for Meals and Refreshments

Use of City funds in reasonable amounts for meals and/or refreshments for elected/appointed city officials and employees are permitted in the following circumstances.

- Meals and Refreshments are allowed at the following events:
 - A city business meeting in which the character of the meeting would involve predominately non-city employees
 - Breakfast/lunch/dinner meeting for official city business when it is the only practical time to meet. Only expenses incurred by the city employee(s) may be reimbursed. The City Administrator may allow exceptions when deemed in the interest of the City.

- Non-routine, official meetings of the City Council, Committees or subgroups (i.e. Annual Committee Meeting, Council recognition at the end of a term, etc.)
- Conference, workshop, seminar or meetings which the City Administrator or department head has authorized the employee to attend.
- Department-sponsored meetings, conferences or workshops where the majority of invited participants are not city employees.
- Meetings consisting primarily of city employees when the refreshment and/or meals are an integral part of the event and are necessary to sustain the flow of the meeting and to retain the captive audience, and if the meeting is one of the following:
 - An annual staff meeting for all employees
 - A non-routine management team or organizational meeting
- Official meetings of the City Council, council committees, advisory boards/commissions, and task forces, when they are of a non-routine basis or when special events are held (i.e. as retirements or recognition).
- During performance of election related duties on Election Day.
- During Emergency Situations as required.

Examples of Other Permitted Expenditures

- Recognition Events/Purchases (Minnesota Statutes 412.221 and 15.46)
 - Purchases for recognition at special one-time or once-per-year events when provided at modest level with prior City Administrator approval (i.e. recognition plaques, awards, etc.)
 - Employee Recognition Program for years of Services for regular and permanent part-time employees who work 20 or more hours a week year around, as well as the Volunteer Fire Department employees for the City of Big Lake.
 - City employees completing 5,10,15,20,25,30 and 35 years of service may receive a service award not to exceed \$90 in value.
 - Monthly Community Member Volunteer Recognition; the community member is recognized with a plaque at a monthly council meeting.
- Employee Wellness Program; the City Council recognizes the importance of employee fitness and health as it relates to the overall work and life satisfaction of the employee and the overall impact on the City's health insurance program. As Such, the City Council supports an Employee Wellness Program, which has been designed to educate employees on fitness/health issues.
 - The cost of an Employee Wellness Program will be included in the City of Big Lake Annual Budget. This item will be approved annually by the City Council as part of the overall budget approval process which includes a public hearing on the proposed budget.
- Special Events
 - Such as National Night out, Department Open Houses and other events that involve or invite participation by the general public.

- Expenditures for meals and participation fees are allowed, and representative staff members may participate in the events that directly benefit the marketing of the City. Such expenditures are Public Relations expenditures pursuant to Minnesota Statute 469.101, subd. 16, and Minnesota Statute 438.11.
- Employee Training
 - Is allowed for reasonable registration, tuition, meals and travel expenses for conferences, seminars, workshops, tuition and approved city employment related course work in accordance with the City of Big Lake personnel policies.
- Memberships and Dues
 - Participation in the local Chamber of Commerce is allowed per Minnesota Statute 469.191 “permits a home rule or statutory city to appropriate no more than \$50,000 annually out of the general fund to any incorporated development society or organization of the state for promoting, advertising, improving or developing the economic and agricultural resources of the city”.
 - Cost of membership/dues in professional organizations and City social and community organizations when the purpose is to promote, advertise, improve or develop the City’s resources and relationships and not personal interest or gain.
- Clothing and other sundry items
 - Employees may receive t-shirts and other sundry items of nominal value when these items are made available to the general public or if these items are determined by the City Administrator to be important to the successful involvement of employees in special city-sponsored or city supported events (National Night Out, etc.). Employees may be supplied with uniforms, clothing, boots and other gear necessary for the performance of their job.

Prohibited Expenditures

Use of City funds for meals and/or refreshments or other items for elected and/or appointed City officials and employees are prohibited:

1. Alcoholic beverages
2. Employee functions or celebrations that are solely social in nature (e.g. birthdays, holiday luncheon, ice cream social).
3. Fundraisers for non-City related events
4. Participation in optional activities unless included as part of an overall conference registration fee (e.g. optional golf rounds, sporting events, concerts).
5. Employee-sponsored fundraising events (e.g., charitable giving campaign).
6. For funeral flower arrangements upon death of an employee, elected official, or one of their immediate family members.

Documentation

All expenses allowed above must be fully documented. The expected documentation will include date and time of the event, business reason for the event (agenda from a meeting is sufficient), staff and non-city representatives in attendance, and a receipt for the actual purchase. Failure to provide sufficient documentation may result in a denial of the expense.

Any expenditure for meals or refreshment that exceeds \$250 for one event must have prior, written authorization by the Department Director, before the purchase is made. Any expenditure for meals or refreshments that exceed \$500 for one event must have prior, written authorization by the City Administrator, before the purchase is made. Failure to obtain the necessary authorization may result in denial of the claim.

Special Requests

From time to time, there may be an event that is a proper public expenditure, but that is not contemplated by the policy above. Department Directors may submit to the City Administrator or the City's Administrator's designee, a request for such a public expenditure in writing. This request must show how the expenditure is related to a public purpose as stated in the Purpose section above. Only expenditures that meet all of the findings in the Purpose section above may be approved.

PURCHASING

PURPOSE

To establish a consistent City-wide policy for the acquisition of goods, services, repairs, construction, joint power agreements, and in-kind agreements for all Departments, Boards, Commissions and Agencies of the City, except Boards or Agencies which are required to follow their own statutory or regulatory provision, in a manner that follows the Big Lake City codes and applicable State and Federal laws governing municipal contracting and the expenditure of public funds.

To establish a consistent City-wide policy for contracts to protect the City from liability and ensure that contractors perform their duties properly. Well-drafted contracts are essential to protecting the City and enforcing its rights. The absence of a contract or an unenforceable contract could easily result in costly litigation and embarrassment for the City.

POLICY

To ensure that the goods and services required by the City are obtained using established procedures that comply with all legal requirements for public purpose expenditures while promoting fair and open competition to ensure public confidence in the procurement process, ensure fair and equitable treatment of vendors who transact business with the City, and provide safeguards for the maintenance of a procurement system of quality and integrity.

RESPONSIBILITY

The City Administrator is the chief purchasing agent for the City. Responsibility for administering established Purchasing Policies and Procedures has been delegated to the Finance Director.

The following Purchasing procedures have been established:

- The City will purchase supplies, equipment and services best suited to the specific needs of the City in as economical a means as possible
 - a. The City will purchase EnergyStar certified equipment and appliances if possible
 - b. The City will purchase paper containing at least 30% post-consumer recycled content if possible
- The City will promote fair competition among bidders and will comply with all statutes and regulations of the City, State, and Federal government that may pertain to the purchase of supplies, equipment, and services by a municipal entity.
- Standards for purchasing:

- a. **\$0 - \$1,000**
 - i. City Department Directors will be allowed to make purchases of less than \$1,000 without additional staff approval.
 - ii. These items can be purchased on the open market without obtaining price quotes.
 - iii. Employees should make a reasonable effort to obtain supplies as inexpensively as possible.
- b. **\$1,001 - \$25,000**
 - i. When possible, price quotes should be obtained from various vendors.
 - ii. Reasonable effort should be made to secure price quotes from local vendors when available.
 - iii. Purchases of specialized items not usually stocked by vendors, or for services not obtained frequently, do not require price quotes.
 - iv. Additional staff approval is not required if the items was included in the budget.
 - v. Quotes shall be retained for 1 year after receipt.
- c. **\$25,001 - \$175,000 (New law as of 8/1/18, prior amount \$100,000)**
 - i. Sealed bids or quotes must be obtained, with at least two quotations whenever possible.
 - ii. The Department Director shall make a recommendation for purchase to the City Council for their action.
- d. **\$175,000 +**
 - i. All purchases over \$175,000 require the formal preparation of specifications, with bids solicited by public notice in the City's official newspaper.
 - ii. Bids must be publicly opened, and approved by City Council.
 - iii. Statue requires all contracts to be awarded to the lowest responsible bidder, unless there is reasonable justification for approval of a higher bid, as determined by City Council.
 - iv. Specifications cannot be written to exclude a specific type of equipment or supplies.

On all purchases that require obtaining bids or quotes, the "State Bids" obtained through the State's cooperative purchasing program are considered to have met this requirement.

- For purchases not requiring the bidding process, whenever it is reasonably possible the purchase will be made from local vendors. The City Council will routinely consider the local vendor's quote when it does not exceed the lowest non-local vendor quote by more than 5%.

Professional Services

Contracting for professional services, such as those provided by engineers, lawyers, architects, accountants, and other services requiring technical scientific, or other professional training, when competitive bidding is not required, shall be the primary responsibility of the Department, but with the Purchasing oversight and compliance with established contract procedures. All contracts will be approved by the City Council. Cities are not required to follow the competitive bidding process for professional services provided by doctors, engineers, lawyers, architects, accountants and other services requiring

technical, scientific, or professional training, the City can request an RFP (Request for Proposal), When requesting an RFP, the City will request at least three whenever possible.

Non-Monetary Contracts

Contracts with no monetary requirements including joint powers and in-kind agreements must be approved by the City Council and signed by the Mayor.

Emergency Purchases

Minnesota Statue 12.37 gives the City the ability to declare an emergency situation for a limited period of time. During such emergency, the City is not required to use the typically mandated procedures for purchasing and contracts.

Emergency purchases require approval by the City Administrator, Finance Director and when necessary because of the dollar amount, formal City Council action. An emergency purchase is defined as one where an immediate response is required to protect the health, welfare or safety of the public or public property.

Conflicts of Interest

Minnesota State Statues 471.87 and 471.88 prohibit the purchase of goods and services wherever a conflict of interest may exist.

City of Big Lake Personnel Policy requires City employees to remove themselves from situations in which they would have to act or decide where the action or decision could be perceived or actual conflict of interest or could result in a personal benefit for himself or herself or a family member. Any officer or employee having an interest in any proposed legislative action of the council and who gives an opinion or recommendation to the council, shall disclose on the record of the council the nature and extent of such interest.

No purchase orders, contracts or service agreements shall be given to an employee of the City or to a partnership or corporation of which an employee is a major stockholder or principal. No employee shall enter into the relationship with a vendor where the employee's actions are, or could reasonably be views as, not in the best interest of the City. If any employee becomes involved in a possible conflict situation, the employee shall disclose the nature of the possible conflict to his or her supervisor and to the City Administrator. The City Administrator will promptly notify the individual in writing of an approval or disapproval of the activity. If disapproved, the employee shall remove himself or herself from the conflict situation.

Gifts and Gratuities

No member of the council, official or employee may accept any gift or gratuity in any size under circumstances in which it could be reasonably thought to influence him or her in the performance of his or her official duties or appears to be a reward for any official action of his or her part. Employees responsible for making purchasing decisions for the City may not accept, directly or indirectly, any gifts, favors, privileges, or employment from current or prospective City vendors.

Compliance

No agent or employee shall have the authority to bind the City to any contract or procurement. Any procurement transaction made on behalf of the City which is not in compliance with established policies and procedures shall be deemed unauthorized. Any person making an unauthorized purchase may be liable for payment, restitution and/or further disciplinary action. Any obligation incurred by any City employee for any purpose not authorized in the budget or for any amount in excess of the amount authorized is considered a personal obligation of the person incurring the expenditure.

Cash Disbursements

PURPOSE

The goal of the City is to safeguard the assets of the city and to ensure an appropriate level of fiduciary responsibility.

Policies for cash disbursements:

- All invoices must be approved and coded by the appropriate Department Director and submitted to the Finance Director for payment. All claims will be paid by 35 days as required by statutes.
- The Accounting Technician is responsible for the creation of checks from the payment batches and mailing out checks. In the absence of the Accounting Technician, the Payroll Accounting Clerk or Finance Director may code and record payments. Checks are processed weekly on Wednesday and mailed out on Friday.
- The Payroll Accounting Clerk verifies each check disbursement run and records the check numbers and total dollar amount of cash disbursement used in the daily subsidiary check register.
- The Mayor and City Administrator are authorized check signers for the City.
- The Payroll Accounting Clerk is responsible for the creation of electronic checks and entering them into the accounting system to record electronic payment activity for the City, as approved by the Finance Director
- All claims are reviewed and approved by City Council.
- The Finance Director is responsible for reconciling accounts payable at year-end.
- Monthly, the Finance Director is responsible to review expenditures to verify coding was correct. The Payroll Accounting Clerk will make the necessary adjustments as needed, which the Finance Director approves.
- At least quarterly, the Finance Department prepares a financial report that is presented to Council. The report shows year-to-date actual versus budget comparisons, for both revenues and expenditures/expenses, for the General Fund and all Proprietary Funds. The report also provides a summary of investments held by the City.
- Claims will be paid by either check, credit card or electronic funds transfers. Electronic funds transfers may be used for the following:

- For a claim for a payment payroll wages and taxes
- For investment of excess money
- For payment of tax or aid anticipation certificates
- For a payment of contributions to pension or retirement funds
- For vendor payments

Escrow Deposits:

- Escrow deposits are original posted through the point of sale via the permit or invoice, based on the development agreement. The original deposit is then record in a subsidiary ledger by the Payroll Accounting Clerk to maintain.
- Pass through consultant fees are expensed to the correct escrow account and recorded in the ledger by the Payroll Accounting Clerk
- Monthly statement and/or invoice for the amounts due are generated by the Payroll Accounting Clerk and then mailed to each development escrow holder for notification.
- When releasing part or all of the Letter of Credit or Escrow Cash security deposit for site improvements, the City Engineer and Finance Director must approve the release. The City Engineer must determine that the project requirements have been satisfied.
- When releasing land use or seed/sod escrows, the appropriate department (planning, building and engineering) must approve that all requirements have been meet before funds will be released.
- Funds are only released to those parties that originally initiated the permit or entered into the development agreement, unless written documentation is received from the original party with instructions as to who to release the funds to.
- Escrow Security Deposits for Development Agreements will be in the form of a Letter or Credit from a reputable approved bank.

Credit Card Policy

PURPOSE

The City of Big Lake may provide credit cards to employees who frequently travel on city business or otherwise show a business reason for usage of a credit card. Credit cards will not be provided to city employees merely for the personal convenience of the employee. This policy addresses how to obtain a city credit card, procedures to pay credit card bills, and staff usage of city credit cards in the conduct of city business.

Obtaining a City credit card:

A staff member who wishes to obtain a city credit card to use in the conduct of city business shall submit a request to his or her supervisor. The request shall include reasons why the employee wishes to obtain the credit card. All requests must be recommended for approval by the City Administrator, including a recommendation for a credit limit. The City Administrator will forward approved requests to the Finance Director for processing. The approval will include a specific dollar limit.

City credit cards will generally be issued when the following criteria are met:

- The staff member travels frequently on city business; and/or
- The staff member has primary responsibility for purchasing equipment and supplies for his or her department.

Procedure and responsibilities:

- When possible and where convenience is not a primary concern, vendor acceptance of a purchase order or check and/or invoicing the city is preferred over using a city credit card. When the credit card is used, the vendor should be informed that the city is not subject to the state or local government sales tax.
- Dependent on individual needs, each staff's credit card shall be subject to dollar limits. Requests for increases in the limit should be submitted to the City Administrator for approval and then to Finance for processing.
- To prevent misuse and unnecessary finance charges, each cardholder is responsible for:
 - reviewing their individual statement for unauthorized usage;
 - providing substantiation for each charge;
 - routing the statement with all original documentation attached to the Finance Department within 5 working days of statement receipt (the turnaround time for credit card payments is short and subject to finance charges on the total balance due); and
 - Where applicable, obtaining the appropriate approvals from those with budget authority.
- Each charge must be evidenced by an original externally generated and itemized receipt or itemized substantiation for an online transaction.
- The cardholder will be responsible for any charges that an external generated and itemized receipt is not attached.
- A credit card purchase must comply with all statutes, rules and city policies. If credits are due, it is the cardholder's responsibility to ensure that they are received. (To avoid finance charges, the full amount of the monthly credit card bill must be paid regardless of credits in process.)
- The cardholder should sign and approve the overall monthly statement that shall constitute his/her approval of each individual charge. The cardholder should indicate the appropriate budget category to which each charge should be coded. When charges relate to more than one person, the purpose of charges and names of attendees should be noted on the statement.
- Use of the city credit card for personal purchases is prohibited.
- No employee is allowed to use a city credit card without obtaining prior permission from the cardholder. When granted, it is the card user's responsibility to submit documentation to the cardholder. Ultimately it is the cardholder's responsibility to obtain documentation for all charges.
- Under no circumstances may cards be used by non-city employees.
- No cash advances are permitted using city credit cards.

- It is the cardholder's responsibility to safeguard the credit card and protect it from theft and unauthorized use. This includes:
 - immediately reporting lost cards or unauthorized use to the credit card company as well as to the Finance Department;
 - promptly destroying expired credit cards;
 - keeping the credit card in a secure location;
 - taking appropriate precautions when using the credit card to make purchases on the Internet and
 - turning in the credit card to the Finance Director upon termination, resignation or termination.
- Improper use of the city's credit card may result in disciplinary action, and cardholders may be held personally responsible for unapproved purchases.
- All credit card purchases are subject to external audit, and brief descriptions of each charge are noted on the accounts payable approval list submitted to the city council after each check run.
- The city reserves the right to cancel an individual's credit card for any reason.

REVENUE AND UTILITY COLLECTION

Revenue Policy

- The City will endeavor to maintain a diversified and stable revenue system to shelter it from annual fluctuations in any one revenue source.
- The City will conservatively estimate and budget for its annual revenues by an objective, analytical process. All existing and potential revenue sources will be re-examined annually.
- The City will maintain sound appraisal procedures to keep taxable property values current and a physical review of each parcel will be made at least every five years in accordance with Minnesota Statute 273.08.
- The city will seek a balance tax base through support of a sound mix of residential, commercial, and industrial development.
- The City will follow an aggressive policy of collecting revenues including assessing charges against the property for collection in the manner of a tax or assessment.
- The City will allocate citywide revenues to funds, which provide services to the entire City.
- The City will attempt to invest all cash holdings in accordance with the cash and investment policy and maximize those holdings with an effective payment policy.
- The City will establish all user charges and fees for General Fund program activities at a level related to the full cost of providing the services, or as adjusted for particular program goals. On-going, the City will review the full cost of activities supported by user fees to identify the impact of inflation and other cost increase and will review these fees along with the resulting net property tax costs

with the City Council at budget time. Sensitivity to market rates will also be considered in setting fees and charges.

- The City will set fees and user charges for each enterprise fund such as water, wastewater, storm water or revenue facilities, (Municipal liquor store) at a level that fully supports the total direct and indirect cost of the activity, including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular system.
- The City will conduct a public hearing, as required by law, prior to setting fees or charges.
- The City Administrator or designee may reduce the escrow amount collected per the fee schedule on a case by case scenario up to \$1,500. Any amount over \$1,500 will need to be approved by the City Council.

Utility Collection Policy

The City of Big Lake uses the right to disconnect water services to properties for non-payment of the utility bill under this policy. For all properties that have been disconnected and payment has not been received by November of each year, the balance owed, as well as any old outstanding final balances, will be certified to Sherburne County as a special assessment. The collection action will be accomplished by certification of the charges against the property for collection in the manner of a tax or assessment. Additional fees will be added to delinquent charges certified to Sherburne County for collections as follows:

- Per parcel charge - \$20.00
- Annual interest rate – 6%
- Term – one year

All rates and rents for water consumption shall be charged directly to owner and/or tenant and due within thirty (30) days after period of consumption. Bills should be paid promptly when due, in the case bills are not paid when due, a penalty as identified on the City Fee Schedule will be added to the bill.

If rates or rents are not paid within thirty (30) days after they become due, the City may order the water shut off; and it shall not be turned on again until the bills, together with a fee as set in the fee schedule for the cost of turning off the service, and an additional fee is paid to turn on the water.

No water will be shut off from October 15 until the following April 15 if part of the premise's primary heat source except in compliance with the Cold Weather Rule, Minnesota Statue 216B.097.

The City Administrator or designee may waive the monthly late fee or service disconnection fee on a case by case scenario up to \$300. Any amount over the \$300 would need City Council's approval.

Vacated properties water shall be shut off to prevent property loss and strain on City water and sewer systems caused by unattended water use. A notice will be sent to owner/and or tenant that services will be disconnected and not reconnected until charges as set in the fee schedule have been paid.

Properties that have been destroyed by fire or other natural disasters will have the base fees held for one year after the incident or when a certificate of occupancy has been issued, whichever comes first.

Properties designated by the Superintendents for Water-Wastewater and Streets-Parks-Fleet that are continuously subject to freezing pipes during the winter months and the recommendation from the City to run a small stream of water will receive the following adjustments to their winter billing.

- Water will be billed on tier one, in the event that this recommendation causes the property owner to use more than 6,500 gallons of water each month

If more than 6,500 gallons of water are used during that time the account will receive a credit of \$25 towards the sewer usage fee, since those fees are based on the water usage during the winter months.

Sidewalk Snow Remove Invoice Collection Policy

The City of Big Lake uses the right to charge property owners to clean sidewalks of snow per city code 550.01, which states that the owner or occupant of any premises in the City shall clear the sidewalk in front of or beside the premises, of snow and loose or melting ice within twenty-four hours after the completing of any snowfall. For all properties that do not comply with code the City will bill the owner an administrative fee, based on the current fee schedule, plus the invoice amount from the authorized contractor.

For all invoices that are not paid in full by November of each year, the outstanding balance will be certified to Sherburne County as a special assessment. The collection action will be accomplished by certification of the charges against the property for collection in the manner of a tax or assessment. Additional fees will be added to delinquent charges certified to Sherburne County for collections as follows:

- Per parcel charge - \$20.00
- Annual interest rate – 6%
- Term – one year

The City Administrator or designee may waive the fee on a case by case scenario up to \$300. Any amount over the \$300 would need City Council's approval.

Weed and Grass Removal Invoice Collection Policy

The City of Big Lake uses the right to charge property owners to remove weeds or grass growing upon any lot or parcel of land, including lands between the curb line of the street or alley and the property line of private properties to a height greater than one foot, or which are about to go to seed per city code 510.02, which states that the owner of any premises in the City shall remove weed and or grass that is in violation of stated code within seven (7) days of notice. For all properties that do not comply with code the City will bill the owner an administrative fee, based on the current fee schedule, plus the invoice amount from the authorized contractor.

For all invoices that are not paid in full by November of each year, the outstanding balance will be certified to Sherburne County as a special assessment. The collection action will be accomplished by certification of

the charges against the property for collection in the manner of a tax or assessment. Additional fees will be added to delinquent charges certified to Sherburne County for collections as follows:

- Per parcel charge - \$20.00
- Annual interest rate – 6%
- Term – one year

The City Administrator or designee may waive the fee on a case by case scenario up to \$300. Any amount over the \$300 would need City Council's approval.

Administrative Citation Collection Policy

The City of Big Lake will send unpaid administrative citations, such as parking tickets or zoning violations to a collection agency for collections.

RISK MANAGEMENT

PURPOSE

A comprehensive risk management plan seeks to manage the risks of loss encountered in the everyday operations of an organization. Risk management involves such key components as risk avoidance, risk reduction, risk assumption, and risk transfers through the purchase of insurance. The purpose of establishing a risk management policy is to help maintain the integrity and financial stability of the city, protect its employees from injury, and reduce overall cost of operations.

POLICY STATEMENT

The City will maintain a risk management program that will minimize the impact of legal liabilities, natural disasters or other emergencies through the following activities.

1. Loss prevention – prevent losses where possible
2. Loss Control - reduce or mitigate losses
3. Loss financing – provide a means to finance losses
4. Loss information management – collect and analyze data to make prudent prevention, control and financing decisions.

The City will review and analyze all areas of risk in order to, whenever possible, avoid and reduce risks or transfer risks to other entities. Of the risks that must be retained, it shall be the policy to fund the risks which the city can afford and transfer all other risks to insurers.

The City will maintain an active safety committee comprise of City employees.

The City will annually conduct educational safety and risk avoidance programs within its various division.

Staff will report to Council, annually on the results of the City's risk management program for the preceding year.

TRAVEL AND TRAINING

Travel Policy

PURPOSE

It is the purpose of this policy statement to establish adequate internal controls to satisfy Internal Revenue Service (IRS) regulations, State laws, and to provide a framework to use as a guide to prescribe circumstances for which travel reimbursement or travel purchasing card transactions will be authorized. Only claims for accommodations and services actually incurred or in accordance with the Standard Federal Per Diem Rate in the case of meals and incidental expenses would be reimbursed once the Travel Expense Report has been approved. Employees are expected to utilize the same care when incurring official expenses that a prudent person would utilize if traveling on personal business.

City Reimbursement of Travel Cost

The City will pay or reimburse all travel costs that are both reasonable and necessary. All persons conducting official City business are expected to show good judgement in the nature and amount of expenses incurred while conducting City business. Per Minnesota Statue, purchase of alcoholic beverages cannot be reimbursed. Travel must be by the most direct or normally traveled route unless approved in advance by the employee's supervisor. Reimbursement will be limited to the cost of travel by direct route or on an uninterrupted basis. The employee will be responsible for any additional cost exceeding the business purpose related expense.

The following expense may be approved for reimbursement:

- **Transportation** – Coach airplane passage is considered standard for travel out of state, as air travel is generally more economical in time and money than other modes of transportation when making long trips. Any out of state training or travel must be pre-approved by the City Administrator, or the City Council in the case of out-of-state training opportunities for the City Administrator.
- **Travel by Automobile** - When traveling in a City vehicle, the employee should use a City assigned purchasing card for fuel expenses or their own credit card if a City purchasing card is not available. Due to potential liability considerations, transportation of persons not on official City business is prohibited in City Vehicles.

When personal automobiles are used as a mode of transportation for travel, reimbursement will be reimbursed at the current IRS mileage reimbursement rate. Payment of mileage will be based on the most direct route from the point of departure to the point of destination. The City is not responsible for damage to personal vehicles while on official business, as the employee's vehicle is not covered by the City's insurance coverage.

- **Car Rental** - Prior approval by the Department Director is required if it is necessary to rent a car at the travel destination. Pre-payment of a car rental can be made using a City purchasing card. No personal use of car rental is allowed to be claimed on the Travel Expense Report.

- **Lodging** – Hotel or motel accommodations should be appropriate to the purpose of the trip. Lodging should be chosen based on reasonableness of cost and proximity to the conference, meeting, or training site.

Each employee shall be allowed an individual single room. Where multiple occupancy by other than City employees/official occurs, only the actual cost of the single room rate (if different from the double room rate) may be claimed for reimbursement or charged to City purchasing card.

Detailed lodging receipts must be submitted for reimbursement as well as documentation for charges on a City purchasing card. The receipts must include the nightly room rate and any incidental expenses charged. Only incidental costs related to the room charges will be reimbursed.

Business telephone calls and reasonable personal calls incurred during overnight stays are reimbursable. When assigned, a City mobile device or cell phone should be used for telephone calls. Expenses that are not deemed reasonable and necessary will not be reimbursed. Some non-reimbursable examples are: movies in your hotel room, fees to use the hotel's health club, dry cleaning, and personal items (such as toothpaste, shampoo, etc.)

Unless previously approved by the Department Director or City Administrator, overnight stays within 60 miles of the City will not be reimbursed.

- **Per Diem** – The per diem allowance is a daily payment for meals and related incidental expenses when overnight travel accommodations are necessary, in accordance with published federal per diem rates instead of receipt-based reimbursement. An employee may claim an amount not to exceed the allowable per diem rate in accordance with the Standard Federal Per Diem Rate Schedule in effect at the time of travel (current per diem rates are located at www.gsa.gov). A City assigned purchasing card may **NOT** be utilized to pay for meal expenses when per diem is claimed. The per diem allowance is separate from lodging, transportation and other miscellaneous expenses. The per diem allowance covers all charges, including taxes and service charges where applicable for:
- **Meals** – Expenses for breakfast, lunch, dinner, snacks and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons). Tips shall not exceed 15% of a City reimbursed meal cost.
 - In the event an approved training/conference event is more than one day in duration, the maximum reimbursement will not exceed the daily per diem rates set annually by the Standard Federal Per Diem Rate Schedule for meals and incidentals for the area.
 - Employees may claim full per diem for the day of departure and the day of return from a business trip, regardless of the departure or arrival time.

- When an event encompasses a full day, employees may spend the daily allowance among the three meals, at their discretion, unless meals are included as part of the event registration. In that case, the money allotted for that meal cannot be spent.
 - For partial days, the meal allowance will not exceed the amounts set annually by the Standard Federal Per Diem Rate Schedule for meals and incidentals separately for breakfast, lunch, or dinner.
 - Detailed receipts will be required for reimbursement (also for any meals purchased with a City Purchasing card) upon return from the event. Receipts must clearly state the date, location, and item(s) ordered. Non-itemized credit card receipts will not be reimbursed.
 - Employees may occasionally be in the position of having to provide a meal for other persons who have official business with the City. In addition, receipts for these meals must include the name of each person attending the meal along with a description of the public purpose/benefit of the meeting.
- **Incidental expenses** – Fees for Taxi, parking, as well as tips for porters, baggage carriers, bellhops and hotel maid service, associated with travel while on official City business will be reimbursed at actual cost. Receipts must be submitted for reimbursement.

City Reimbursement of Travel Costs that do not Require Overnight Travel

Travel plans involving expenses that do not require overnight travel accommodations will be reimbursed based on actual cost substantiated by appropriate receipts. The employee is entitled to reimbursement of meal expenses after submitting actual receipts. No reimbursement is authorized if meals are provided during the meeting or event. When available, the assigned City credit card should be used for these types of activities. This includes training or meeting within 60 miles from the City.

International Travel

For domestic travel purposes, the IRS definition of the United States includes the 50 states and the District of Columbia. The purpose of travel outside the United States for City business must be unquestionably professional in content and should only be considered if a similar meeting, conference, or training of similar quality cannot be found within the continental limits of the United States. International travel expenses for business related purposes are deductible, as outlined in the IRS Code Publication 463 (Travel Outside the United States), but may be limited if the travel involves non-business activities. Any travel outside the United States must be approved by the City Council.

Other

Falsification of travel documents/expense reporting, resulting in overpayment of the City's assets, may cause for disciplinary action.

It is the employee's responsibility to:

- Maintain accurate records;
- Make a conscious effort to minimize expenses while maintaining an adequate level of comfort and convenience;
- Request reimbursement in an accurate and timely manner, 30 days or less.

Training Policy

Training must be approved in advance by the Department Director. Requests for reimbursement of training costs must include information on the training session and proof of payment.

EDA FINANCIAL POLICES

Tax Increment Financing Policy

*BLEDA Adopted May 12, 2014
City Council Adopted May 28, 2014
Revised February 8, 2017*

For the purpose of this policy, the "City" shall also mean the Big Lake Economic Development Authority (BLEDA), which serves in conducting various economic development, housing and redevelopment programs and activities within the City of Big Lake.

I. GENERAL POLICY

The purpose of this policy is to establish the City's position relating to the use of Tax Increment Financing for private development. Minnesota Statutes, Section 469.174 through 469.1794, as amended, governs the use of Tax Increment Financing (the "TIF Act"). This policy shall be used as a guide in processing and reviewing applications requesting Tax Increment assistance. The fundamental purpose of tax increment financing in Big Lake is to encourage desirable development and/or redevelopment that would not otherwise occur "but for" the assistance provided through TIF.

The City of Big Lake may consider Tax Increment Financing for projects that serve to accomplish the City's goals for housing and economic development as they may change over time. The goals include facilitating projects that would result in the creation of quality jobs (e.g. stable employment and/or attractive wages and benefits) and the attraction, retention, and expansion of business and housing options in the City.

II. CITY'S OBJECTIVE FOR THE USE OF TIF:

As a matter of adopted policy, the City of Big Lake may consider using Tax Increment Financing (TIF) to assist private development projects to achieve one or more of the following purposes:

- Remove blight and/or encourage redevelopment in the commercial and industrial areas of the City in order to encourage high quality development or redevelopment and private reinvestment in those areas.
- To promote neighborhood stabilization and revitalization by the removal of blight and the upgrading of existing housing stock.
- To retain local jobs and/or increase the number and diversity of quality jobs (e.g. stable employment and/or attractive wages and benefits).

- To encourage additional unsubsidized private development in the area, either directly, or through secondary "spin-off" development.
- To offset increased costs of redevelopment (e.g. contaminated site clean-up), over and above those costs that a developer would incur in normal urban and suburban development.
- To facilitate the development process and to achieve development on sites which would not be developed without this assistance.
- To meet other uses of public policy, as adopted by the Council from time to time, including promotion of quality urban design, quality architectural design, energy conservation, decreasing the capital and operating costs of local government, etc.

III. COSTS WHICH MAY QUALIFY FOR TAX INCREMENT FINANCING ASSISTANCE:

This list is provided as an example of costs which may qualify for tax increment financing assistance. The City may determine to not reimburse costs that are included on this list and to include other costs not listed here that may be eligible under the TIF Act.

- Project Design fees including: utilities, landscape, architectural and engineering design.
- Site related work, including: permits for site work, earthwork/excavation, soil correction, landscaping, utilities, streets and roads, street/parking lot paving, street/parking lot lighting, curb and gutter, sidewalks
- Land acquisition
- Special assessments
- Legal fees (acquisition, finance, closing)
- Soil tests
- Environmental studies
- Surveys
- Interest rate write downs
- Relocation assistance
- Replacement or clean-up of contaminated soils which would otherwise preclude redevelopment
- Rehabilitation
- Any other costs allowable by the TIF Act

IV. PROJECTS WHICH MAY QUALIFY FOR TAX INCREMENT FINANCING ASSISTANCE

All new TIF projects considered by the City of Big Lake must meet each of the following minimum qualifications and will also be evaluated based on their ability to meet the desired qualifications for assistance. However, it should not be presumed that a project meeting any of the qualifications will automatically be approved. Meeting the qualifications create no contractual rights on the part of any potential developer to have its project approved.

MINIMUM QUALIFICATIONS

- A. The project should meet one or more of the Tax Increment Financing Objectives outlined in Section 2. But at a minimum shall:

- Remove blight and/or encourage redevelopment in the commercial and industrial areas of the City in order to encourage high quality development or redevelopment and private reinvestment in those areas.
 - To facilitate the development process and to achieve development on sites which would not be developed without this assistance.
- B. The developer must demonstrate that the project is not financially feasible "but-for" the use of tax increment financing.
 - C. The project must be consistent with the City's Comprehensive Plan and Zoning Ordinances, or required changes to the plan and ordinances must be under active consideration by the City at the time of TIF application submittal.
 - D. Prior to approval of a TIF financing plan, the developer shall provide any requested market and financial feasibility studies, appraisals, soil boring, private lender commitment, and/or other information the City or its financial consultants may require in order to proceed with an independent underwriting of the proposal.
 - E. Any developer requesting TIF assistance should be able to demonstrate past successful general development capability as well as specific capability in the type and size of development proposed. TIF will not be used when the developer's credentials, in the sole judgment of the City, are inadequate due to past track record relating to: completion of projects, general reputation and/or bankruptcy, or other problems or issues considered relevant by the City.
 - F. The level of TIF funding should be reduced to the lowest possible level by maximizing the use of private debt and equity financing first, and then using other funding sources or income-producing vehicles that can be structured into the project financing, prior to using additional TIF funding.
 - G. Development financing will be made available only on a Pay-As-You-Go (PAYGO) basis. Look back provisions may be utilized by the City to determine developer's ability to share revenue with the City.
 - H. The level of assistance provided to developer will be determined on a case-by case basis. When determining the level of assistance, the City will consider the quality of the proposed development and/or the quality of the employment opportunities that might be generated.

DESIRED QUALIFICATIONS

- A. TIF proposals creating a higher ratio of property taxes paid before and after redevelopment will receive priority consideration. Given the different assessment circumstances in the City, this ratio will vary widely. A 1:2 ratio of taxes paid before and after redevelopment is desired.
- B. TIF proposals should normally not be used to support speculative industrial, commercial, office or housing projects. In general, the developer should be able to provide market data, tenant letters of commitment or finance statements which support the market potential/demand for the proposed project.

- C. TIF will normally not be used in a project that involves an excessive land and/or property price. This will normally be where the acquisition price is more than 20% in excess of market value as determined by an independent appraisal of the property.
- D. TIF will not be used in projects that would give a significant competitive financial advantage over similar projects in the area due to the use of tax increment subsidies. Developers should provide information to support that TIF assistance will not create such a competitive advantage. Priority consideration will be given to projects that fill an unmet market need.
- E. TIF will not be used to support projects that place extraordinary demands on City services. Preference will be given to projects that do not place extraordinary demands on City services.
- F. TIF will not normally be used for projects that would generate significant environmental problems in the opinion of the local, state, or federal governments. Priority will be given to projects that aim to clean-up existing contaminated sites and would facilitate the location of an industry or business which has an environmentally sound track record, or meet a housing need in the City.
- G. Preference will be given to projects that meet good public policy criteria as determined by the City Council, including:
 - High project quality (e.g. sound architectural design, quality construction and materials)
 - Projects that are in accord with the Comprehensive Plan, Zoning Ordinance, Strategic Plan, and other redevelopment plans of the City
 - Projects that provide significant improvement to surrounding land uses, the neighborhood, and/or the City
 - Projects that provide a significant increase in tax base
 - Projects that provide significant new, or retained, employment
 - Projects that meet financial feasibility criteria established by the City; and
 - Projects that provide the highest and best desired use for the property

V. TAX INCREMENT PROJECT EVALUATION PROCESS

The following five methods of analysis for all TIF proposals will be used:

1. Consideration of project meeting minimum qualifications.
2. Consideration of project meeting desired qualifications.
3. Project meets "but-for" analysis and statutory qualifications
4. Project Summary Report Card (Exhibit A)

Please note that the evaluation methodology is intended to provide a balanced review. Each area will be evaluated individually and collectively and in no case shall one area outweigh another in terms of importance to determining the level of TIF assistance.

VI. APPLICATION FOR TIF ASSISTANCE FOR ALL TIF DISTRICTS AND PROJECT AREAS

The City of Big Lake will require a non-refundable application fee in the amount of \$500.00 for its processing of the application. The application fee shall be paid to the City at the time the TIF application is submitted.

At the time a TIF application is submitted, the applicant shall also deposit \$10,000 with the City to cover its attorney's and consultant's costs incurred as part of amending or establishing a TIF district, drafting and negotiating a development agreement, and conducting any fiscal analysis that may be required to meet the requirements of utilizing TIF. If additional expenses are incurred beyond the \$10,000, prior to the execution of a development agreement, the City shall notify the applicant in writing and the applicant will be required to deposit additional funds upon notice.

If the project is approved and the applicant proceeds with the project, the City shall reimburse the applicant any unused portion of the deposit as of the date of execution of the development agreement. If the applicant does not proceed with the project, the City shall reimburse the applicant for the unused portion of the deposit as of the date that the City is notified in writing that the applicant desires to withdraw its application.

VII. APPLICATION PROCESS:

The application process must be completed in accordance with the TIF application procedures (Exhibit B). The purpose of this approach is to give an applicant the opportunity to discuss a development proposal without expending a great deal of money and time in pursuing a development that may conflict with the City's goals and objectives.

VIII. OTHER POLICY ISSUES

Public Use of Tax Increment

The City shall follow applicable state laws in terms of potential public improvement financing with TIF. It shall be the general policy of the City to identify public improvements at the time of adoption or amendment of the TIF Plan.

Tax Abatement Policy

Revision Dates
September 28, 2005
February 25, 2015
March 8, 2017
February 12, 2018

I. General Purpose

The purpose of this policy is to establish the City of Big Lake's ("the City") position as it relates to the use of Property Tax Abatements ("Abatements") for private development. This type of abatement is allowed pursuant to Minnesota Statutes, Sections 469.1812 through 469.1815, as amended (the "Abatement Law"). It is the City's intent to coordinate the use of Tax Abatement with other local jurisdictions to the extent that it is possible to do so.

Tax Abatement shall be defined as the City's share of the property taxes derived from the increase in market value over the current year market value of property within the project area resulting from development. For purposes of this definition, current year is the year in which an application for request for assistance is received.

The City of Big Lake recognizes the importance of this development tool which may be used by the City to satisfy its economic development goals and objectives. These general goals include the following:

- A. Broaden and diversify the tax base;
- B. Create and or retain an employment base;
- C. Strengthen and enhance the commercial-industrial areas of the community;
- D. Promote a high quality of construction or site design.

This policy shall be used as a guide in the processing and review of applications requesting tax abatement assistance. The fundamental purpose of Tax Abatement in the City of Big Lake is to encourage desirable development or redevelopment that would not otherwise occur but for the assistance provided through Tax Abatement.

II. Types of Projects and Uses Eligible for Assistance

In order to meet the stated goals and objectives of the City, Abatements will be used to assist private developments in those instances where the proposed project demonstrates one or more of the following objectives or conditions:

Public Financing is needed to..

1. Retain local jobs and/or increase the number and diversity of jobs that offer stable employment and/or attractive wages and benefits.
2. Enhance and diversify the City's economic base.
3. Encourage additional unsubsidized private development in the area, either directly or indirectly through "spin-off" development.
4. Offset increased costs of redevelopment (i.e. contaminated site clean-up) over and above costs normally incurred in development.
5. Contribute to the implementation of other public policies as adopted by the City from time-to-time, such as the promotion of quality urban or architectural design energy conservation and decreasing capital and/or operating costs of local government.
6. Promote a high quality of construction and/or site design.
7. Aid in the development or implementation of an environmentally sound practice, production or product.
8. Improve the condition of existing commercial or industrial buildings, including but not limited to, accessibility requirements, exterior façade improvements and energy upgrades.
9. Complete specific enhancements, including but not limited to signage, landscaping and lighting (within private property or adjacent to public property).
10. Fill a defined financing gap that is associated with a pedestrian public improvement project in commercial areas, including but not limited to, access control, pedestrian systems and parking improvements.

11. Facilitate the development process and achieve development of sites that would not be developed without Tax Abatement assistance (general “but for” test).
12. Finance or provide public infrastructure pursuant to the Abatement Law.

III. Eligible Expenditures

Abatements may be used to pay for expenditures related to eligible project costs. Eligible expenditures may include land acquisition and conveyance, building improvements, site improvements and public streets/utilities. Ineligible expenditures are non-fixed assets including equipment and working capital.

IV. Financing Structure

The City will structure Abatements as a direct annual or semi-annual payment (corresponding to the City’s portion of the property taxes only) to the property owner based on the terms and conditions stated in an agreement between the City and the property owner. The property owner is subject to changes in the taxes that may result in payments lower than the original estimated amount.

V. Specific Policies for the Use of Tax Abatement

1. Tax Abatement will be provided to the developer upon receipt of taxes as a pay-as-you-go method. All taxes on the subject parcel need to be paid to date before a rebate payment will be made. Requests for up-front financing (bonds) will be considered on a case-by-case basis.
2. Developer shall be able to demonstrate a need for a proposed project.
3. Tax Abatement shall not be used for projects or businesses that would place extraordinary demands on city services considering the benefit to the City.
4. The developer must enter into an abatement agreement to ensure compliance with the City policies and requirements.
5. The developer shall demonstrate his or her ability (via past experience, credit history and corporate or personal financial statements) to complete the project in an adequate and timely manner, and also at the option of the City, shall provide financial guarantees to ensure completion of the project that include but are not limited to: assessment agreements, letters of credit and personal guarantees.
6. The developer/business shall provide information necessary for the City to make a determination on the project.
7. The City will view projects having a county/school district tax abatement commitment more favorably.
8. The project supports and furthers the City’s Comprehensive Plan and/or other public policies, as adopted by the City.

9. Tax Abatement may be used to phase in a property tax increase on a parcel that will increase in estimated market value of 50 percent or greater when the increase is not attributable to an abatement project.
10. The business subsidy funding for any project shall be the lowest amount feasible for the shortest period of time. Business/developers shall exhaust all possible forms of non-business subsidy funding, i.e. private debt and equity financing prior to using business subsidy finding.
11. Any receipt of Tax Abatement assistance will be required to provide an equity investment in the project.
12. Tax Abatement will not be used in circumstances where land and or property price is in excess of fair market value.
13. Tax Abatement will not be utilized in cases where it would create an unfair competitive financial advantage over other projects or businesses in the area.
14. No abatement of taxes will be granted on property in a TIF District.
15. The project shall comply with all provisions set forth in the state Abatement Law.
16. Abatement can only be granted, if it benefits the City to a level equal to or greater than the abatement cost to the City.
17. In any year, the total amount of property taxes abated by the City may not exceed ten percent (10%) of the net tax capacity of the City or \$200,000, whichever is greater. This is consistent with the Abatement Law.
18. No tax abatement period shall exceed 15 years from the date of approval by the City Council unless the county or school district has declined to participate in the abatement. In this event, the City may approve an abatement period that is up to 20 years in length.
19. The City Council may change and modify the application of these specific policies as it deems necessary and appropriate.

VI. Decision Guidelines or Project Requirements

The following guidelines will be used by the City in order to determine whether a financing proposal is warranted which will become the basis for findings in the resolution of Abatement approval.

- A. The proposed project does not fit well within the City's and the Economic Development Authority's Tax Abatement Policy or is subject to other state statute restrictions.
- B. The proposed project addresses an identified need within the community, including but not limited to, improved maintenance or expansion of public utilities, reuse of underutilized property, or development of property with site constraints, installation of design enhancements, compliance with safety or accessibility codes, and financing within a targeted improvement area.

- C. The proposed project cannot be completed without public financing due to identified costs that are greater than normal or due to an identifiable financing gap.
- D. The proposed project can be assisted with a private-to-public leverage, which results in minimal impact to the statutory limit for the City's use of Abatements. In addition, the amount of Abatement should not exceed the level of private equity from the project owner(s).
- E. The project is consistent with the City's Comprehensive Plan, Land Use Plan and Zoning Ordinances.
- F. The project meets one or more of the following public purposes:
 - Creation of new jobs
 - Increase in the tax base
 - Enhancement or diversification of the City's economic base
 - Development or redevelopment that will spur additional private sector investment in the area
 - Fulfillment of defined City objectives such as those identified in the City's Comprehensive Plan
 - Removal of slum and blight or the redevelopment of a high-profile site.

VII. Procedure for Application:

- A. A completed application with the application fee in accordance with the current City of Big Lake Fee Schedule shall be submitted to the City. The application will be reviewed by the City staff and the Economic Development Authority.
- B. After review and recommendation for approval by the Economic Development Authority (the review body for the City), the City Council shall publish a notice and hold a public hearing on the proposed Abatement.
- C. The City Council holds a public hearing concerning the Abatement. It must approve the Abatement by resolution.
- D. If the City approves the Abatement by resolution, its staff and/or consultants will draft a development contract.

SAC Fee Subsidy Policy for Lake Shopping Center Development

The City of Big Lake and its Big Lake Economic Development Authority (BLEDA) strive to promote growth in the community. The intention of this policy is to stimulate an increase in tax base and offset the rise in construction costs.

Fourteen (14) SAC Credits were provided to the BLEDA on April 25, 2007 due to a former laundromat that burned down, which was never rebuilt and the redevelopment of the Lake Shopping Center. The intention of the 14 SAC Credits were for the BLEDA to award them to an economic development project(s) within the Lake Shopping Center area.

The 14 SAC Credits fit the legal definition of a business subsidy of \$25,000 or more. This prompts a need for a policy that sets performance standards with specific minimum requirements that projects must meet in order to be eligible to receive the SAC fee business subsidy.

This SAC Fee Business Subsidy Policy will dissolve three (3) years after the 14 credits have been awarded to a project(s) and waived. A vesting of three (3) years is to assure the intended purpose and hedge against a use change to a less intensive water/sewer user.

Minimum performance requirements are as follows:

- Waiving the SAC fee will be approved by the Big Lake City Council following a recommendation of approval by the BLEDA.
- The SAC Credits will be issued on a first come, first served basis until the Credits are extinguished.
- Projects that receive SAC Credits must create at least two (2) jobs and pay at least the current minimum wage
- Jobs created must empower and support adults with disabilities to work in the mainstream of community life
- The Developer must agree to promptly pay all other fees and charges imposed by the City in conjunction with construction and shall not otherwise be delinquent of City fees and charges.
- SAC Credits will only be awarded to commercial/retail projects within the Lake Shopping Center area.
- The SAC connection fee will be waived at the time the building permit is issued and construction must begin within 365 days of receiving the SAC waiver.
- Any SAC connection fee waiver will be documented in a written agreement signed by the City and the Developer.
- This policy will dissolve three (3) years after the 14 Credits have been waived.

FEDERAL GRANT POLICIES AND PROCEDURES

Purpose

The purpose of the Federal Grant Policies and Procedures Manual is to administer Federal funds pursuant to *Title 2 of the Code of Regulations (2 CFR) part 200* which took effect on December 26, 2014.

The manual contains the internal controls and grant management standards used by the City to ensure that all Federal funds are lawfully expended. It describes in details cash management procedures, procurement policies, inventory management, procedures to determine the allowability of Federal expenditures, time-and-effort reporting, record retention and monitoring responsibilities. All Grant Managers of the City are expected to review this manual to gain familiarity and understanding of the rules and to comply with all requirements.

Grant Award Procedures

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the Finance Director and no grant application will be prepared and submitted unless authorized by the City Administrator prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by the City Administrator.

Post-Award Procedures

After an award has been made, the following steps shall be taken:

- A. Verify the specifications of the grant or contract. The Finance Director shall review the terms, time periods, award amounts and expected expenditures associated with the award. A *Catalog of Federal Domestic Assistance* (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
- B. The Finance Director will set up new project codes and account numbers for grants. New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
- C. Gather documentation. A file is established for each grant or contract. The following documents should be included in the grant file:
 1. Grant proposal and/or application
 2. Final signed grant award letter/executed agreement
 3. Grant release checklist and terms of award
 4. All modifications to the grant award i.e. continuations, supplements
 5. Council agenda items and resolutions
 6. Budget amendments/transfers
 7. Payment authorizations and expenditure documentation
 8. Subcontracts (if applicable)
 9. Reimbursement request
 10. All technical, progress and final reports submitted to Federal agency
 11. Property records and disposal records if applicable
 12. All written documentation pertaining to the grant, including correspondence, emails, notes, etc.

Compliance with Laws, Regulations and Provisions of Awards

The City of Big Lake recognizes that as a recipient of Federal funds, it is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the City of Big Lake meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency:

- A. For each Federal award, an employee within the department responsible for administering the award will be designated as "Grant Manager" (GM).
- B. Each Grant Manager is expected to review the *Federal Grant Policies and Procedures Manual* to gain familiarity and understanding of the rules and practices to comply with all of the requirements prior to beginning their role as a Grant Manager (or as early in their functioning as a Grant Manager as practical).
- C. The Grant Manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
 1. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.

2. Review the "Appendix XI to Part 200 – Compliance Supplement" (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all Federal awards.
 3. Review the section of the *Catalog of Federal Domestic Assistance* applicable to the award.
- D. The Grant Manager will be responsible for submitting any required reports to the agency that provided the grant. The Grant Manager will ensure that the funds are being expended in accordance with the provisions of the grant and request for Federal funds are based on the actual costs incurred for allowable expenditures; and are reviewed and approved by management or someone else that is familiar with the grant prior to submission. That person must sign off on each grant reimbursement request. The Finance Director will receive copies of all financial reports submitted along with copies of the supporting documentation. The Finance Director is responsible for reviewing all information submitted by the Grant Manager for financial accuracy and preparing the Schedule of Expenditures of Federal Awards.
 - E. The Grant Manager will assist the Finance Director in ensuring that all regulations are met. Any changes to the grant award will be submitted to the Federal agency for proper approval and authorization. The Grant Manager is responsible for maintaining all documents related to those changes.
 - F. The Grant Manager and/or the Finance Department shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.
 - G. The Grant Manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to the "Appendix XI to Part 200 – Compliance Supplement", and communications with Federal Awarding Agency personnel.
 - H. The General Manager shall cooperate with the Independent Auditors by informing the CPA firm as to applicable laws, regulations, and provisions of contracts and grants and communicating known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Close Out of Federal Awards

The City of Big Lake shall follow the "Close Out Procedures" described in "2 CFR Part §200.343", and in the grant agreements as specified by the Federal Awarding Agency or pass-through entity:

- A. The City of Big Lake will submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance and other reports as required by or the terms and conditions of the Federal award, unless an extension is approved.

- B. The City of Big Lake will liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award, unless the Federal Awarding Agency or pass-through entity authorizes an extension.
- C. The City of Big Lake will promptly refund any balances of unobligated cash that the Federal Awarding Agency or pass-through entity paid in advance or paid and that is not authorized to be retained by the City of Big Lake for use in other projects.
- D. The City of Big Lake will account for any real and personal property acquired with Federal funds or received from the Federal government.

Financial Management System Policy

In accordance with “2 CFR Part §200.302 Financial Management”, it is the policy of the City of Big Lake to maintain a financial management system that provides for the following:

- A. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification includes the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in “§200.327 Financial Reporting” and “§200.328 Monitoring and Reporting Program Performance”. (See Monitoring and Reporting Policy)
- C. Records that identify adequately the source and application of funds for federally-funded activities. These records will contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
- D. Effective control over, and accountability for, all funds, property, and other assets. The City of Big Lake will adequately safeguard all assets and assure that they are used solely for authorized purposes.
- E. Comparison of expenditures with budget amounts for each Federal award.
- F. Written procedures to implement the requirements of “§200.305 Payment”. (See Payment and Billing Policy)
- G. Written procedures for determining the allowability of costs in accordance with “Subpart E—Cost Principles” of this part and the terms and conditions of the Federal award. (See Charging of Costs Policy)

Budget and Program Revisions Policy

In accordance with “2 CFR Part §200.308 Revisions of Budget and Program Plans”, it is the policy of the City of Big Lake to report deviations from budget or project scope or objective. It is also the policy of the City

of Big Lake to request prior approval from Federal Awarding Agencies for any of the following program or budget revisions:

- A. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- B. Change in a key person specified in the application for the Federal award.
- C. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director.
- D. The inclusion, unless waived by the Federal Awarding Agency, of costs that require prior approval in accordance with “Subpart E—Cost Principles”.
- E. The transfer of funds budgeted for participant support costs to other categories of expenses.
- F. The sub-awarding, transferring or contracting out of any work under a Federal award, unless described in the application and funded in the approved Federal awards. This does not apply to the acquisition of supplies, materials, equipment or general support services.
- G. Changes in the amount of approved cost-sharing or matching provided by the City of Big Lake. No other prior approval requirements for specific items may be imposed unless a deviation has been approved by Office of Management and Budget.
- H. For Federal construction awards, prior written approval will be requested promptly from the Federal Awarding Agency for budget revisions whenever:
 - 1. The revision results from changes in the scope or the objective of the project or program.
 - 2. The need arises for additional Federal funds to complete the project.
 - 3. A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable Office of Management and Budget cost principles listed in “Subpart E—Cost Principles”.

Charging of Costs to Federal Awards

Overview

It is the policy of the City of Big Lake that only costs that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each Federal award:

- A. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
- B. Accounting personnel and Departmental Grants Manager shall be familiar with the allowability of costs provisions of “2 CFR Part 200 Subpart E—Cost Principles” particularly:
 - 1. The list of specifically unallowable costs, such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - 2. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with “2 CFR §200.407—Prior Written Approval (Prior Approval)”.
- C. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or “2 CFR Part 200 Subpart E—Cost Principles”.
- D. For each Federal award, an appropriate set of general ledger accounts shall be established by the City of Big Lake to reflect the categories of allowable costs identified in the award or the award budget.
- E. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e. if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

Criteria for Allowability

It is the policy of the City of Big Lake that all costs must meet the following criteria in order to be treated as allowable direct or indirect costs under a Federal award:

- A. The cost must be "reasonable" for the performance of the award, considering the following factors:
 - 1. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award;
 - 2. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, Federal and State laws and regulations, and the terms and conditions of the award;
 - 3. Whether the individuals concerned acted with prudence in the circumstances;
 - 4. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
- B. The cost must be "allowable" to an award by meeting one of the following criteria:
 - 1. The cost is incurred specifically for a Federal award;
 - 2. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or

3. The cost is necessary to the overall operation of the Organization, but, where a direct relationship to any particular program or group of programs cannot be demonstrated.
- C. The cost must conform to any limitations or exclusions of “2 CFR Part 200” or the Federal award itself.
- D. Treatment of costs must be consistent with policies and procedures that apply to both Federally-financed activities and other activities of the Organization.
- E. Costs must be consistently treated over time.
- F. The cost must be determined in accordance with generally accepted accounting principles.
- G. Costs may not be included as a cost of any other Federally-financed program in the current or prior periods.
- H. The cost must be adequately documented.

Direct Costs

Direct costs include those costs that are incurred specifically for one award or non-Federal function. The City of Big Lake identifies and charges these cost exclusively to each award or program. Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate Department Head and reviewed by the Finance Director.

Charges to Federal awards for salaries and wages will be based on records that accurately reflect the work performed. These records are:

- A. Supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- B. Incorporated into the official records of the non-Federal entity;
- C. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- D. Encompass both Federally assisted and all other activities compensated by the City of Big Lake;
- E. Comply with other established accounting policies and practices of the City of Big Lake;
- F. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity;

- G. Records may reflect categories of activities expressed as a percentage distribution of total activities.

Budget estimates (estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes. These estimates produce reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term. After-the-fact interim charges made to a Federal award based on budget estimates will be reviewed. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Time sheets or personnel activity reports are also submitted on a regular basis reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions.

Equipment purchased for exclusive use on a Federal award and reimbursed by a Federal agency shall be accounted for as a direct cost of that award.

Indirect Costs

Indirect costs are those costs that either benefit more than one award (overhead costs) or non-Federal function or that are necessary for the overall operation of the City of Big Lake (management and general costs).

If the City decides to include indirect costs, the City of Big Lake chooses to use the de minimis rate of 10% on its Federal awards rather than negotiate an approved indirect cost rate.

Accounting for Specific Elements of Cost

The City of Big Lake shall utilize the following methods of charging specific elements of cost to Federal awards as direct or indirect costs:

Salaries and Wages— Salaries and wages shall be charged directly based on the functions performed by each employee, as documented on each employee's timesheet, as follows:

Direct Costs - The majority of the employees charge their time directly since their work is specifically identifiable to specific grants **or** other (non-Federal) programs or functions of the organization.

Compensated absences (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. The payroll/accounting system of the City of Big Lake records salaries associated with compensated absences as a direct cost in the same manner that salary costs are recorded.

Employee Benefits— The City of Big Lake incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health and Dental insurance
- Life Insurance
- Short-Term/Long-Term disability insurance
- Contributions to pension plan

Since the payroll/accounting system tracks employee benefit costs by individual employee, each such benefit cost shall be charged directly in the same proportion as each individual's salary.

Occupancy Expenses– Monthly rent expense and related pass-through expenses shall be allocated directly based on approximate square footage of space utilized, as follows:

Direct Costs - The cost of space occupied by staff whose salaries are directly charged to Federal awards is charged directly to those same awards.

Utilities– Utilities costs incurred include electricity and water. Such utilities costs shall be charged directly in the same proportion as occupancy costs.

Supplies and Materials– To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials, based on the completion of a supplies usage form.

Postage and Shipping – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs, based on the postage log kept near the postage machine and the UPS/FedEx shipping logs.

Photocopying and Printing – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost of the copier. Photocopying costs shall be charged directly based on the user codes input into the copier prior to making photocopies.

All printing costs are charged directly to the benefiting grant or program/function.

Communications– Communications costs include the costs of telephone service, facsimile transmissions, and Internet connections. Telephone service costs are charged directly based upon the number of telephone units assigned to the City of Big Lake. Each telephone unit is identified to a direct phone line and/or employee. No telephone units shall be charged as mixed-use units due to the immateriality of the costs involved. For example, if the City of Big Lake has 33 telephone units and two of those units are assigned to employees who work directly on a particular grant, 6 percent of each month's local telephone service costs shall be allocated to that grant.

Outside Services– The City of Big Lake incurs outside service costs for its annual audit, legal fees, and for staff development specialists. Outside service costs shall be charged as follows:

Audit Fees – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost. Additional audit costs associated with that portion of the audit associated with a single audit shall be charged directly to the audited programs, based on estimates received from the independent CPA firm.

Legal Fees – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Staff Development Specialists – Costs associated with staff development specialists shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Insurance – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the Organization's general liability coverage) shall be charged indirectly.

Credits – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.

Cost Sharing and Matching Policy

Any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the City of Big Lake's cost sharing or matching when such contributions meet all of the following criteria:

- A. They are verifiable from the City of Big Lake's records;
- B. They are not included as contributions for any other Federal award;
- C. They are necessary and reasonable for accomplishment of project or program objectives;
- D. They are allowable under "2 CFR Part 200 Subpart E – Cost Principles";
- E. They are not paid by the Federal Government under another Federal award, except where authorized by Federal Statute to be used for cost sharing or matching;
- F. They are provided for in the approved budget when required by the Federal Awarding Agency;
- G. They conform to all other provisions "2 CFR Part 200".

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only if prior approval of the Federal Awarding Agency is obtained.

It is the policy of the City of Big Lake to value contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used. The value of donated space will not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

Contributed volunteers' services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor used for cost sharing or matching purposes shall be valued at rates consistent with those rates paid for similar work in the organization (match up experience and skill level), including an estimate of reasonable fringe benefits. In cases in which the required skills are not found in the Organization, rates used shall be consistent with those paid for similar work in the labor market in which the City of Big Lake competes. It is the policy of the City of Big Lake to require volunteers to document and account for their contributed time in a manner similar to the time-keeping system followed by internal employees.

When a third-party organization furnishes the services of an employee, the City of Big Lake will value these services at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, provided these services employ the same skill(s) for which the employee is normally paid.

Program Income Policy

Program income earned during the project period shall be retained by City of Big Lake and, in accordance with Federal Awarding Agency regulations or the terms and conditions of the award, shall be used in one or more of the ways:

- A. Added to funds committed to the project by the Federal Awarding Agency and recipient and used to further eligible project or program objectives;
- B. Used to finance the non-Federal share of the project or program;
- C. Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based. (When an agency authorizes the disposition of program income as in A or B, program income in excess of any limits stipulated shall be used this way.)

In the event that the Federal Awarding Agency does not specify in its regulations or the terms and conditions of the award how program income is to be used, paragraph C shall apply automatically to all projects or programs.

Unless Federal Awarding Agency regulations or the terms and conditions of the award provide otherwise, the City of Big Lake shall have no obligation to the Federal Government regarding program income earned after the end of the project period.

With prior approval of the Federal Awarding Agency, program income may be used to meet the cost sharing or matching requirement of the Federal award.

If authorized by Federal Awarding Agency regulations or the terms and conditions of the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.

Payment and Billing Policy

In accordance with “2 CFR Part §200.305 – Payment”, it is the policy of the City of Big Lake to maintain written payment and billing procedures. The following policies shall apply to the preparation and submission of billings to Federal Awarding Agencies under awards made to the City of Big Lake:

- A. It is the policy of the City of Big Lake to request reimbursement after expenditures have been incurred, unless an award specifies another method.
- B. Each award normally specifies a particular billing cycle; therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required.
- C. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.

To the extent the City of Big Lake’s year-end audit results in adjustments to amounts previously reported to Federal agencies, revised reports shall be prepared and filed in accordance with the terms of each Federal award. The City of Big Lake shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a monthly basis.

Procurement Standards Policy

Conflicts of Interest

No employee, officer, or agent of the City of Big Lake will participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the City of Big Lake must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the financial interest is not substantial or the gift is an unsolicited item of nominal value. Disciplinary actions will be applied for violations of such standards by officers, employees, or agents of the City Big Lake.

Due to relationships with a parent company, affiliate, or subsidiary organization, if the City of Big Lake is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization it will not procure with those organizations.

Procurement under Federal Awards

Procurement of goods and services whose costs are charged to Federal awards received by the City of Big Lake are subject to all of the specific purchasing policies of the Organization. In addition, procurements associated with Federal awards are subject to the following supplemental policies:

- A. The City of Big Lake will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase.
- B. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
- C. The City of Big Lake will consider entering into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services, and using Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
- D. The City of Big Lake will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The City of Big Lake will maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
- F. All procurement transactions will be conducted in a manner providing full and open competition. All prequalified lists of persons, firms, or products which are used in acquiring goods and services will be current and include enough qualified sources to ensure maximum open and free competition. Potential bidders will not be precluded from qualifying during the solicitation period.
- G. All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated. All solicitations will also identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals.

- H. All necessary affirmative steps will be taken to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- I. A cost or price analysis will be performed in connection with every procurement action in excess of the Simplified Acquisition Threshold (\$150,000) including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the City of Big Lake will make independent estimates before receiving bids or proposals.
- J. All procurement files will be made available for inspection upon request by a Federal Awarding Agency.
- K. All contracts will require the contractor to certify in writing that it has not been suspended or disbarred from doing business with any Federal agency.

Methods of Procurement

The City of Big Lake will use one of the following methods of procurement.

- A. Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,500 (or \$2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.
- B. Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
- C. Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all material terms and conditions of the invitation for bids, is the lowest in price.
- D. All purchases of at least \$25,000, but less than \$175,000 shall be made by obtaining written quotations from at least three responsible vendors. All purchases of, \$175,000 or more shall be made by obtaining competitive proposals from at least four responsible vendors. Sealed bids shall be utilized when required by the Federal Awarding Agency.
- E. In order for sealed bidding to be feasible, the following conditions will be present:
 - 1. A complete, adequate, and realistic specification or purchase description is available;
 - 2. Two or more responsible bidders are willing and able to compete effectively for the business;

3. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

1. The invitation for bids will be publicly advertised and bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids;
2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
3. All bids will be publicly opened at the time and place prescribed in the invitation for bids;
4. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
5. Any or all bids may be rejected if there is a sound documented reason.

Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2. Proposals must be solicited from an adequate number of qualified sources;
3. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
5. Competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of

architectural/engineering professional services. It cannot be used to purchase other types of services though architectural/engineering firms are a potential source to perform the proposed effort.

Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal Awarding Agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate.

Suspension and Debarment

The City of Big Lake will review all grant purchases to verify that purchases will not be made against contractors that are on the Debarment or Suspension list supplied by the Government. The Grant Manager will review all requisition requests submitted for all grant accounts to make sure the contractor is not on the Debarment list. This list is available at - <https://www.sam.gov/>. If a match is found, the Grant Manager should not process the requisition. All results of searches will be attached to the filed paperwork for verification of search.

Provisions Included in all Contracts

It is the policy of the City of Big Lake to include all of the following provisions, as applicable, in all contracts (including small purchases) with contractors and sub-awards:

- A. Remedies: All contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$150,000) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.
- B. Termination: All contracts in excess of \$10,000 shall contain suitable provisions for termination by the City of Big Lake, including the manner by which termination shall be affected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.
- C. Equal Employment Opportunity: All contracts shall contain a provision requiring compliance with "Equal Employment Opportunity (E.O.) 11246", as amended by "Equal Employment Opportunity 11375— Amending Executive Order 11246, Relating to Equal Employment Opportunity", and as supplemented by regulations "Title 41—CFR Part 60,

Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor".

- D. Davis-Bacon Act, as Amended (40 U.S.C. 3141-3148): If included in the Federal agency's grant program legislation, all construction contracts of more than \$2,000 awarded by the City of Big Lake and its sub-recipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor Regulations "Title 29—CFR Part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction". Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. It is the policy of the City of Big Lake to place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The City of Big Lake shall also obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. The City of Big Lake shall report all suspected or reported violations to the Federal Awarding Agency.
- E. Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333): [Where applicable] All contracts awarded by the City of Big Lake in excess of \$100,000 for contracts that involve the employment of mechanics or laborers shall include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor Regulations "Title 29—CFR Part 5". Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- F. Rights to Inventions Made Under a Contract or Agreement: Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the City of St. Cloud in any resulting invention in accordance with "Title 37—CFR Part 401 Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements", and any implementing regulations issued by the awarding agency.
- G. Clean Air Act (42 U.S.C. 7401-7671) and the Federal Water Pollution Control Act (33 U.S.C. 1251 -1387), as Amended: Contracts and sub-awards of amounts in excess of \$150,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.).

Violations shall be reported to the Federal Awarding Agency and the Regional Office of the Environmental Protection Agency (EPA).

- H. Debarment and Suspension (Executive Order Numbers 12549 and 12689): For all contracts, the City of Big Lake shall obtain from the contractor a certification that neither the contractor nor any of its principal employees are listed on the Excluded Parties List System in System for Award Management (SAM).
- I. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352): For all contracts or Sub-grants of \$100,000 or more, the City of Big Lake shall obtain from the contractor or sub-grantee a certification that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Likewise, since each tier provides such certifications to the tier above it, the City of Big Lake shall provide such certifications in all situations in which it acts as a sub-recipient of a sub-grant of \$100,000 or more.

Equipment Standards Policy

The City of Big Lake may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a Federal agency. In addition to the general property and equipment policies of the City of Big Lake, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by the City of Big Lake.

All purchases of "equipment" with Federal funds shall be approved in advance in writing by the Federal Awarding Agency. In addition, the following policies shall apply regarding equipment purchased and charged to Federal awards:

- A. Any equipment that is owned by the Federal government and given to the City of Big Lake for use in a program shall be marked as such,
- B. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards,
- C. Equipment will be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the City of Big Lake will not encumber the property without prior approval of the Federal Awarding Agency.
- D. Property records will be maintained that include the following:
 - 1. A description of the property
 - 2. A serial number or other identification number
 - 3. The source of funding for the property (including the FAIN)

4. Who holds title
 5. The acquisition dates
 6. Cost of the property
 7. Percentage of Federal participation in the project costs for the Federal award under which the property was acquired
 8. The location, use and condition of the property
 9. Any ultimate disposition data including the date of disposal and sale price of the property
- E. A physical inventory of the property will be taken and the results reconciled with the property records at least once a year.
- F. A control system will be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- G. Maintenance procedures will be in effect to keep the property in good condition.
- H. When no longer needed for the original program or project, equipment may be used in other activities supported by the Federal Awarding Agency, in the following order of priority:
1. Activities under a Federal award from the Federal Awarding Agency which funded the original program or project; then
 2. Activities under Federal awards from other Federal Awarding Agencies. This includes consolidated equipment for information technology systems.
- A. When equipment is no longer needed, the City of Big Lake will request disposition instructions from the Federal Awarding Agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal Awarding Agency disposition instructions:
1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal Awarding Agency.
 2. Items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained or sold. The Federal Awarding Agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal Awarding Agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal Awarding Agency may permit the City of Big Lake to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

Record Retention Policy

In accordance with “2 CFR Part §200.333 – Retention Requirements for Records”, financial records, supporting documents, statistical records, and all other records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or

annual financial report, as reported to the Federal Awarding Agency or pass-through entity. The only exceptions are the following:

- A. If any litigation, claim, or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- B. When the City of Big Lake is notified in writing by the Federal Awarding Agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- C. Records for real property and equipment acquired with Federal funds must be retained for three years after final disposition.
- D. When records are transferred to or maintained by the Federal Awarding Agency or pass-through entity.
- E. Records for program income transactions after the period of performance. In some cases, program income must be reported after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- F. Indirect cost rate proposals and cost allocations plans (indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable):
 1. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the three-year retention period for its supporting records starts from the date of such submission.
 2. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Monitoring and Reporting Policy

Financial Reporting

The City of Big Lake strives to provide management, staff and funding sources with timely and accurate financial reports applicable to Federal awards. Preparation of these reports shall be the responsibility of Grant Manager, subject to review by the Finance Director. The City of Big Lake shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Information will be collected with the frequency required by the terms and conditions of the Federal award,

but no less frequently than annually nor more frequently than quarterly except in unusual circumstances (as specified in the grant agreement).

Monitoring and Reporting Program Performance

The City of Big Lake is responsible for oversight of the operations of the Federal award supported activities. It is the policy of the City of Big Lake to monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring must cover each program, function or activity. Performance reports will be submitted at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity.

Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances (as specified in the grant agreement).

- A. Annual reports will be submitted within 90 calendar days after the reporting period.
- B. Quarterly or semiannual reports will be submitted within 30 calendar days after the reporting period.
- C. Final performance report will be submitted within 90 calendar days after the period of performance end date, unless there is a justified request submitted.

Reports will contain, for each Federal award, brief information on the following:

- A. A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) will be included.
- B. The reasons why established goals were not met, if appropriate.
- C. Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

FINANCIAL MANAGEMENT POLICIES ADOPTION

The Financial Management Policies shall be adopted by the City Council. The policies shall be reviewed by the Finance Department staff on an ongoing basis and any modifications made thereto must be approved by the City Council.

Financial Policies Adopted by City Council July 10, 2002

- Revisions: June 14, 2006
- August 9, 2006
- November 28, 2007
- May 24, 2017
- September 27, 2017
- May 23, 2018
- August 8, 2018
- August 22, 2018
- October 10, 2018
- January 09, 2019
- March 13, 2019
- January 8, 2020
- January 13, 2021
- March 23, 2022
- November 9, 2022

Economic Development Financial Policies Adopted by BLEDA May 12, 2014; Adopted by City Council May 28, 2014

- Revisions: February 8, 2017
- February 12, 2018
- December 9, 2019

Strategic Plan - 2021-2023

Will be reviewed and update during 2023





Sunset over Big Lake

Introduction

Big Lake, located a short drive northwest of the Twin Cities, has a history of being a popular location for escapes from the city to summer cabins. The lake region has a unique historical and cultural tradition of taking advantage of the attractive appearance and natural resources in the area.

Big Lake's location 45 miles from the Twin Cities has created an opportunity for residents to commute into the cities daily. Today the area is considered a prosperous community that houses commuters to the Twin Cities metro area.

This strategic plan aims to identify the major areas that the City should focus on to continue to be a great community for people to reside and recreate. The plan was developed through a collaborative process of staff, elected, and appointed officials.

Big Lake Vision Statement:

The vision for Big Lake is to create a resilient and safe family oriented recreation and economic center that continues to prosper through a focus on majestic parks, beaches, and community events while providing diverse housing, exceptional schools, and business friendly growth opportunities that create a vibrant and active community.





Snow Plow on City Street

Strategic Objective 1: Invest in City Infrastructure

Infrastructure was a key focus of the strategic planning session with it permeating nearly every category. Participants mentioned everything from streets and bridges to energy and internet service.

- **Maintain existing infrastructure** - One of the primary functions of the City is to build streets, provide water and sewer service, and partner with other government agencies and the private sector for highways, Internet service, and other utilities. While not always the most glamorous part of governance, it is some of the most important. The City should proactively plan to maintain its own infrastructure, and work collaboratively with other agencies and companies.
- **Plan for future improvements** - Proper planning for future infrastructure is critical for efficient growth of a community. The City should maintain a good understanding of predicted future growth and its impacts on infrastructure. Things like water and wastewater capacity and traffic flow should be considered well into the future to ensure that the City has adequate capacity for future use.
- **Monitor external impacts** - numerous external variables can impact the City's infrastructure and needs. For instance State and Federal mandates on nutrient emissions for wastewater can have a large impact on infrastructure needs. Traffic generating businesses in neighboring communities can cause increased traffic congestion. The City should be constantly monitoring potential external impacts.



Flushing City Water Hydrant

- **Consider alternative funding sources**
With recent Federal legislation, there may be opportunities to secure significant funding to offset costs of infrastructure projects. The City should look at options for alternative funding sources when determining how to fund infrastructure project. Grants, direct allocations from the state, and other public financing programs should all be evaluated.

Strategic Objective 2: Encourage Well-Thought-Out Development



Big Lake has seen a recent surge in both commercial and housing growth. Sherburne County remains as one of the most rapidly growing communities in the state. It seems likely that the City will continue to see growth in these areas. Additionally, the City has areas of town that are nearly a century old. Some older areas may provide opportunities for redevelopment or renovation.

- **Redevelopment** - Some of the older areas of the community may be good candidates for redevelopment. It may be beneficial for the City to consider redeveloping some of these areas either through direct action or cooperation with the private sector. Whatever it chooses, the City should also be respectful and cognizant of its history
- **Coordination** - With new development sometimes comes absorption of Township land. The City and the Township are controlled by different governments with different views, politics, and plans. Because of those differences, coordination is needed regarding development. By properly planning, all entities can provide harmonious uses of land in areas transitioning from Township to City land.
- **Refine City Processes** - part of encouraging well-thought-out development is ensuring that the City's processes are encouraging of such development. Codes, permitting processes, zoning, comprehensive plan etc. all need to work together to give those wishing to develop land the best opportunity for success, and to clearly support the goals of the City.
- **Financial impact** - Adding homes and businesses puts added burden on City resources. Water, sewer, streets, policing, and other City services have increased demand with each new resident and business. Well-thought-out development will consider the impacts of the development on those systems, and plan for any additional expense.





Crowd at Movie in the Park

Strategic Objective 3: Stewardship of Natural Resources

Big Lake is home to numerous natural amenities that are the core of many recreational activities. Lakes, rivers and other wetlands are the predominant feature of parks like Lakeside, McDowall, River Oaks, and others. protecting those water bodies from harm is important to protect the quality of recreational opportunities in Big Lake. With proactive and reactive measures, Big Lake can protect these jewels of the community for current and future generations.



Winter at Big Lake

- **Water Quality** - a primary consideration of our natural resources is the quality of water in our lakes and rivers. Runoff from developments and impervious surfaces can cause sediment and nutrient buildup which presents numerous issues. Use of our lakes can introduce new and sometimes harmful species. All of these impacts can have a negative effect on the recreational opportunities in the community. The City can take both proactive and reactive steps to help maintain good water quality in our natural bodies of water.

- **Impacts of Development** - The primary way that humans influence our natural bodies of water is through development. Runoff, alteration of shorelines, visual impacts, etc. play a role in the quality of the water bodies. The City can structure sensible rules and regulations and work with developers to protect natural resources.
- **Partnerships** - The City doesn't have the resources or expertise to protect its natural resources on its own. There are, however, numerous groups that can aid the City. Groups like the Sherburne County Soil and Water Conservation District, Community Lakes Association, and MN Department of Natural Resources, and others can aid the city in this effort.
- **Parks** - Much of the passion for our natural resources is borne from passion of their use. Residents and visitors have enjoyed swimming, boating, fishing, etc. in Big Lake's lakes and streams for generations. Continuing to provide ample such recreational opportunities via community parks will teach new generations appreciation of our lakes and streams.



Sunset on Big Lake



Strategic Objective 4: Maintain High Quality Public Safety

Big Lake has a reputation for safety. Consistently ranking in the top five safest cities in the state for a community its size, Big Lake enjoys a high level of safety and security. Additionally, the community enjoys the protection of a longstanding and dedicated paid on-call Fire Department. Both organizations receive tremendous support from local residents and businesses.



Firefighter Training



Mock Crash at Big Lake High School

- **Training and Technology** – To make sure that we continue to enjoy the great high quality fire and police protection, we should continue to invest in training programs for our Police and Fire. Additionally, new technology come out frequently that improves these services. When financially practicable the City should consider implementing these new technologies.
- **Community Interaction** – Our Fire and Police officers are well know throughout the community. Both organizations are featured in numerous events throughout the year which lends to their strong popularity throughout the community. Both organizations should continue to emphasize community engagement.

Partnership - A significant amount of public safety work involves multiple jurisdictions. Whether its different disciplines like Law Enforcement, Fire, and Medical, or different jurisdictions, like municipal, State or Federal, cooperation is key to success. Identifying and maintaining positive relationships between and among these groups is vital to effective public safety.



Big Lake Fire Department Open House



Strategic Objective 5: Invest in and Improve Quality of Life



Ice Fishing on Big Lake

Quality of life can be an all-encompassing term. It can mean anything from good employment to recreational opportunities. Big Lake enjoys a strong quality of life due to its proximity to employment, recreation, and goods and services.



City Skating Rinks

Community events and engagement – A vibrant community is home to community events that bring its residents together, and attract members of other communities to visit. The City and its local businesses host numerous such events like spudfest, music in the park, the farmers market, Graniteman, and various events at locations such as Lupulin Brewing, McPete’s, the Friendly Buffalo, and other similar venues. Continuing an emphasis on community events will ensure that Big Lake retains its vibrant feel. The City can help with this by not only hosting events, but paving the way for other organizations to host events as well.

Recreational opportunities – offering public places to recreate and gather is another essential component of quality of life. Big Lake boasts an abundance of parks and recreational areas. Beaches, playgrounds, and trails all play a role, and the City will need to continue to consider maintaining and adding these amenities to maintain its quality of life.

Business Growth – A strong local economy is vital to quality of life. Residents’ quality of life is impacted by quality of jobs in the community, and availability of goods and services within the community.



McDowall Lake



Strategic Objective 6: Invest in Leadership and Foster Cohesion



Big Lake Cleanup Volunteers

An organization's strength relies on the strength of the group that is leading it. Municipal governments are led by elected and appointed officials and staff who can easily become siloed. Limited interaction and turnover can exacerbate this issue, so continual effort is required to maintain a cohesive and healthy relationship between the groups.

Provide training – With any organization, turnover is inevitable. When turnover occurs at a staff, elected, or appointed level, there should be adequate training offered to ensure that the new leader is equipped with the proper tools to perform tasks necessary for their role.

Teambuilding – Deliberately working to build cohesion between team members can be one of the best ways to invest time. Working to make sure that leadership within the City works well together is an important part of governance.

Community-wide leadership - Cooperation and communication among leaders within the City is vital for its continued success, but coordination with leaders in other organizations within the City is crucial as well. The City should continue coordinating with the schools, township, county, as well as with leaders of philanthropic and non-profit organizations such as the Chamber of Commerce that support the City and its businesses and residents.



Members of the City and School receiving the U of M Local Government Innovation Award

Communication – without communication, silos can easily develop. A concerted effort is needed to make sure that there is a strong line of communication between staff, elected, and appointed officials.

Additionally, the Council, staff and appointed officials should communicate with the public regularly. Efforts should be made for leadership of the City to be as transparent as possible and to engage the public.



Annual Christmas Tree Decorating



Strategic Objective 7: Maintain Strong Local Economy

Big Lake has made strides in the past decade towards being known as a business friendly community. Flexibility in zoning rules, willingness to be open minded, and a desire to be solution oriented when faced with problems have led Big Lake to be known for its willingness to work with rather than against businesses.



Construction of Nystrom and Associates

Marketing – The City’s image means quite a bit when businesses are deciding where to locate. Some portions of reputation can be controlled and utilized to present a positive image. Branding campaigns and marketing can help build the reputation of the City.

Business Friendly – Many choices that the City makes directly impact the operations of a business. Sometimes cumbersome rules and red tape or large fees can drive businesses away from locating in a city. Other decisions like zoning, street quality, water and wastewater capacity, etc. all contribute to friendliness as well. The City needs a comprehensive understanding of business needs, pain points, and solutions.

Redevelopment – Some areas of the City present an opportunity for redevelopment. The City may be able to benefit from redeveloping those properties.

Clear Vision - In order to effectively guide a business community and developers, the City must have a clear vision of what it wants to attract and retain. Whether that’s specific types of businesses, housing, or some combination, it is important to identify and define it, and then aggressively pursue whatever goal the City has.



LISI Medical Expansion





Big Lake Esplanade

Strategic Objective 8: Financial Stability

Within the last half-decade, the City has paid off over half of its debt, raised its bond rating to a AA, and begun a robust capital improvement program. While the health of the City's finance have largely improved, there is still work to be done to improve them.

Build Financial Stability - The City has been excellent in the past decade at building stability. In recent years, the City has elevated its bond rating to its highest ever rating of AA. The City has built a robust capital improvement program, and has set its sights on paying for more improvements in cash rather than through bonding. Fund balances are strong, and the City has been able to shift some purchases to cash payments rather than bonding. Continued stability will allow the City to better utilize its resources by not spending on interest. Additionally the financial stability cushions the City from unexpected expenses.

Plan for the future - Long-term financial planning can be a challenge since it involves collecting money now that we don't plan to spend until later. However, it is in the City's best interest to continue to set aside money to pay for maintenance and equipment purchases in cash. Additionally, keeping an eye on growth and understanding the implications of that growth on the City's infrastructure will be important as the City continues to grow.

Explore Creative Finance Solutions - Many resources exist to help cities finance projects. Whether its low interest loans, direct appropriations from the legislature, or grants, the City has resources available. Exploring these options can help save the taxpayers a lot of money and keep the service level of the City high.

External Influences - In recent years external influences have played a major role in influencing City finances. Legislation passed at the state level can create large obligations that the City has to pay without any money provided. Unfunded mandates, as they have be commonly known, can greatly impact a small budget like Big Lake's. For instance, nutrient emission restrictions on wastewater can mandate construction of multi-million dollar facilities. Regulations on streets or street signage can cost the city hundreds of thousands or more in unplanned expenditures. In order to continue to maintain strong financial footing, it will be important to monitor, anticipate, and plan for any of these unexpected expenditures.



Big Lake Fire Ladder Truck



How the Assessor Estimates Your Market Value

MINNESOTA • REVENUE

www.taxes.state.mn.us

How the Assessor Estimates Your Market Value

12b

Property Tax Fact Sheet 12b

Fact Sheet

This fact sheet is the second in a series of three fact sheets that were designed to assist taxpayers in the understanding of the basic concepts of their annual assessment and property tax administration. Please see Fact Sheets 12a and 12c for additional information.

Property Tax Assessment Process

Minnesota has what is known as an *ad valorem* property tax. This means property tax is divided among taxable properties according to their value. The final amount of property tax the owner of a property pays in any given year is the end result of a process that begins over two years before property tax statements are actually mailed to property owners.

The process begins with the assessor collecting data on sales of properties within the market during a specific time period between October of one year and September of the following year (this period is known as a sales study period). Over the next several months and by using mass appraisal techniques, assessors analyze the data in order to estimate each property's market value for the next assessment (January 2). Pursuant to Minnesota Statutes, section 273.11 assessors must estimate the value of property at a value that would represent what the property would sell for in an open-market arm's length transaction on January 2 of each year. The assessor cannot adopt a higher or lower standard of value because the value will be used for the purposes of taxation.

Assessors also classify property according to its use on January 2. Between April and June, taxpayers have an opportunity to appeal both the estimated market value and the classification of their property. Values and classifications are generally finalized July 1 of each year.

Local units of government then finalize their estimated budgets for the upcoming year. Once the budgets are finalized in December, the market values and classifications are used to divide the overall tax levy among all taxable properties. Tax statements are mailed by the following March 31.

For example, sales of properties that occur between October 1, 2008 and September 30, 2009 are used by assessors to estimate a property's market value for the January 2, 2010 assessment. Following an appeal process that occurs between April 1, 2010 and June 30, 2010, the valuations and classifications generally become final on July 1, 2010.

This lengthy time frame may result in a significant difference between actual sales prices occurring in the current market and assessors' estimated market values for the current year's assessment.

Using the final values and the local jurisdictions' proposed budgets, the auditor then estimates each property's proposed taxes payable for 2011. After public budget meetings are held and final budget numbers are adopted, property tax statements are mailed to taxpayers by March 31, 2011.

In summary, sales taking place from October 2008 to September 2009 are used to estimate a property's market value as of January 2, 2010 which will in turn be used to calculate property taxes payable in 2011.

What is the role of the assessor?

Assessors use historical sales in order to estimate each property's market value as of the assessment date (January 2) of each year. The assessor also classifies the property according to its use on January 2 of each year.

Assessors also review other quantifiable data such as supply/demand, marketing times, sales concessions, vacancy rates, etc. to help in analyzing whether a market is increasing, stable, or decreasing.

During increasing markets, this may benefit some property owners because a buyer may pay a price that is significantly higher than the assessor placed on the property for the last assessment. For example, if a property is valued by the assessor at \$180,000 for the 2009 assessment (based on sales that occurred between October 2007 and September 2008), and it sells for \$230,000 in August 2009, the new property owner is benefiting from the lower market value for the 2009 assessment which will be used to calculate taxes payable in 2010.

The August 2009 sale of the property will be included in the study period of October 2008 to September 2009 which the

Property Tax Division - Mail Station 3340 St. Paul, MN 55146-3340

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or other revenue notices. Alternative formats available upon request.

Revised 07/09

Minnesota Revenue, How the Assessor Estimates Your Market Value

assessor will use to value property for the 2010 assessment for taxes payable in 2011.

This same lag time is also present in declining markets. For example, if the assessor places a market value of \$200,000 on a property for the 2009 assessment (again using sales that occurred between October 2007 and September 2008), but the property sells for \$175,000 in August 2009, does it mean the January 2, 2009 assessed value is incorrect? Not necessarily. It could signal a downturn in the housing market just began to occur between September 2008 and August 2009. The assessor will use the August 2009 sale as well as others occurring in the market to estimate 2010 market values.

The assessor does not raise property tax revenues by increasing values. Total property tax revenues are a function of county, school district, and city/town spending as well as state-paid local government aid and other factors. The value and classification of the property are merely a way to divide the total property tax levy among all taxpayers. The total amount of the levy will be collected whether values increase or decrease from one year to the next. An individual's share of the overall tax burden may change from year to year, however.

What are sales ratio studies?

Sales ratios show the relationship between the assessor's estimated market value on a property and the actual sale price of a property.

Each year the assessor performs sales ratio studies on properties that have sold in their jurisdiction. These sales are stratified many different ways including by location and property type (residential, agricultural, commercial, etc.). The sales can also be stratified further such as by home style, subdivision, age of structure, location on or off water frontage, price range, etc.

A single sale may not represent the true market activity. Rather, sales of all properties are reviewed to determine market trends. However, even if there are no sales occurring within the sales ratio study period, assessors are still expected to use their professional judgment and knowledge of the local market to annually value properties in their jurisdiction.

Whenever any real estate is sold for a consideration in excess of \$1,000, a Certificate of Real Estate Value (CRV) is filed. These CRVs are the foundation of all sales ratio studies because they contain important information about each transaction. Assessors then verify the information contained on the CRV in order to determine whether or not the sale represents an open-market arm's length transaction. If the sale does not represent an open-market, arm's length transaction, it may not be used in the sales ratio study.

Simply having an extremely high or low sales ratio is not a valid reason to remove a sale from the sales ratio study. Rather, the extreme ratio indicates a need for additional investigation by the assessor.

Again, sales ratio study periods are generally October 1 of a given year to September 30 of the following year. For example, for the 2010 assessment, assessors use sales that took place between October 1, 2008 and September 30, 2009. This is the reason that assessors' market values may lag a bit behind current market activity.

Assessors will use the median sales ratio as the statistical measure of the overall level of assessment. The median ratio is the middle ratio of all the ratios when they are arranged in order from highest to lowest (or vice versa). The median is used because it is not affected by extreme ratios. Department of Revenue guidelines indicate that the median ratio of a sales ratio study should be between 90 and 105 percent.

Is it possible for the values of some properties to decrease while others increase?

Yes. Each segment of the market is different. Sales prices of certain types of properties can vary widely. Currently, sales of both farmland and recreational properties are strong and show appreciation. However, the sales of residential properties are stable or declining in some areas.

Sometimes it can be difficult to estimate the rate at which a market is increasing or declining. Ideally, a property would sell twice within a certain period of time, such as one year, but all other characteristics of the property would remain the same. That way an appraiser or assessor would be able to isolate a time adjustment to indicate whether the market is increasing or decreasing or simply remaining stable.

Do all areas increase or decline at the same rate?

No. Some areas or neighborhoods are declining at a much faster rate than others that are showing stable values or values that are slightly increasing.

Conclusion

In conclusion, it is essential that taxpayers understand that there may be a legitimate reason for the assessor's annual market value to be different from current market conditions due to the lag time between sales study periods and sales taking place today.

For additional information, please refer to Fact Sheet 12a Understanding Property Taxes and Fact Sheet 12c Understanding Your Assessment and the Appeals Process.

Property Taxation 101



CONNECTING & INNOVATING
SINCE 1913

Property Taxation 101

Updated August 2015

This guide is intended to describe the basics of Minnesota's property tax system. This system collected just over \$6.4 billion in 2015 to help fund the services of schools, counties, cities, townships, and special districts and the state general fund. One of the challenges of trying to understand this system is the complex array of terms involved. As new terms are introduced in this guide, they are shown in *italics*. A glossary at the end of the guide has short definitions of these terms.

Assessment and classification

The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions.

Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. For example, property that is owner-occupied as a personal residence is classified as a residential homestead. The "use class" is important because the Minnesota system, in effect, assigns a weight to each class of property. Generally, properties that are associated with income production (e.g. commercial and industrial properties) have a higher classification weight than other properties.

The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel's market value. For example, a \$75,000 home which is classified as a residential homestead has a class rate of 1.0 percent and therefore has a tax capacity of \$75,000 x .01 or \$750. (A

sample of the class rates are included in table A.)

$$[\text{parcel market value}] * [\text{class rate}] = [\text{parcel tax capacity}]$$

The next step in calculating the tax burden for a parcel involves the determination of each local unit of government's *property tax levy*. The city, county, school district and any special property taxing authorities must establish their levy by December 28 of the year preceding the year in which the levy will be paid by taxpayers. The property tax levy is set after the consideration of all other revenues including state aids such as *LGA*.

$$[\text{city budget}] - [\text{all non-property tax revenues}] = [\text{city levy}]$$

For cities within the seven-county Twin Cities metropolitan and on the iron range, the levies are reduced by an amount of property tax revenue derived from the metropolitan and range area *fiscal disparities programs* (see "Fiscal Disparities 101" for more information).

Local tax rates

Local governments do not directly set a tax rate. Instead, the tax rate is a function of the levy and the total tax base. To compute the *local tax rate*, a county must determine the total tax capacity to be used for spreading the levies. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city. Several adjustments to this total must be made because not all tax capacity is available for general tax purposes. The result of this calculation produces taxable tax capacity. Taxable tax capacity is used to determine the local tax rates.

$$[\text{city levy}] / [\text{taxable tax capacity}] = [\text{city tax rate}]$$

The city tax rate is computed by dividing the city levy (minus the fiscal disparities distribution levy, if applicable) by the taxable tax capacity. Under the current property tax system, the tax rate is expressed as a percentage. For example, the average 2015 city tax capacity rate is approximately 46.90 percent. Dramatic changes to the tax system in 2001 increased the average city rate significantly in 2002. This same calculation is completed for the county based on the county's levy and tax base, the school district and all special taxing authorities. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property.

Parcel tax calculations

The property tax bill for each parcel of property is determined by multiplying the parcel's tax capacity by the total local tax rate. The tax statement for each individual parcel itemizes the taxes for the county, municipality, school district, and any special taxing authorities.

$$[\text{parcel tax capacity}] * [\text{total local tax rate}] = [\text{tax capacity tax bill}]$$

To complicate the tax calculations, voter-approved referenda levies are applied to the market value of each parcel, not tax capacity. As a result, each identically valued parcel, regardless of the property's use, pays the same amount of referenda taxes (with the exception of certain agricultural and seasonal recreational properties, which are exempted from referenda taxes). In 2015, three counties, 40 cities and 328 school districts levied market value-based levies. These communities must have a separate calculation for a market value referenda levy by the total taxable market value of each community.

$$[\text{parcel market value}] * [\text{market value tax rate}] = [\text{market value tax bill}]$$

$$[\text{tax capacity tax bill}] + [\text{market value tax bill}] = [\text{total tax bill}]$$

State property tax

New to the tax system in 2002 was a state property tax on all commercial, industrial, seasonal recreational, and utility real property. In 2015, this tax raised more than \$849 million statewide; the proceeds are deposited in the state general fund. Prior to 2002, the state last collected a property tax in 1968.

Property tax credits

Several tax credits for various types of properties are available in certain instances. These amounts are subtracted from the overall taxes for each parcel to determine the net tax bill for the individual owner. Minnesota also provides additional property tax relief directly to individual homeowners, cabin owners, and renters through the *circuit breaker* and the *targeting refund* programs (see "State Homeowner Property Tax Relief Programs 101" for more details).

Property tax intricacies

The technical details of computing property taxes mask many other intricacies of the property tax system. Many communities over the past several years have experienced situations where individual property taxes rise much faster than the increase in the levies that are certified by local units of government.

The most common factor that results in an increase in an individual parcel's tax is the change in the parcel's estimated market value. Without any change in local levies, a property owner can experience a tax increase due almost exclusively to any valuation increase.

The Legislature frequently changes the classification system. Changes to the classification system can shift property tax burdens from one type of property to another. Table A demonstrates some of the changes the Legislature has made to class rates since 1997. Commercial, industrial, and apartment properties received significant reductions in their class rates. This shifts tax burden to other classes of property that did not receive class rate reductions. In an effort to minimize the effect of these shifts, the legislature reduced school levies across the state and created the *Market Value Homestead Credit (MVHC)*. This credit reduced property taxes for homesteads by 0.4 percent of the homestead's market value up to a maximum \$304 dollars. As part of the credit program, the state was supposed to reimburse cities for the amount by which the credits reduce cities' tax receipts. Between 2003 and 2011, the Legislature and the governor made significant reductions to the reimbursement amounts for cities. The reimbursement program was eliminated beginning in 2012. Going forward, qualifying homeowners will receive a partial market value exclusion

instead of the credit offset (see "Homestead Market Value Exclusion 101").

Economic factors that may affect broad classes of property can also influence the overall tax changes for individual parcels of property. For example, in the early 1990s the metropolitan area experienced major declines in the valuation for commercial and industrial properties. These valuation declines shifted taxes from property classified as commercial and industrial to all other types of property. Valuation declines also may have accentuated the levy changes by local units of government.

A 2002 law change exempted agricultural and cabin property from voter-approved referenda levies. In some jurisdictions where these types of property are a significant part of the tax base, this change shifted taxes onto other classes of property.

Legislative changes in state aid programs can also affect the revenue needed to be raised from the property tax. In 2002 the legislature eliminated *HACA* and increased the other major aid program, LGA, by \$140 million. In 2003, the Legislature reduced 2003 LGA by about \$120 million and 2004 LGA by about \$150 million. In 2005, however, the Legislature added about \$48 million to the LGA program for 2006 and beyond, \$4 million of which is directed to cities under 5000 via a per capita aid base. In December 2008, the governor used the unallotment authority to reduce cities' LGA and MVHC payments. Actual aid and credit payments for 2009 and 2010 were reduced by \$64.2 million and \$128.3 million, respectively, through the power of unallotment¹. The legislature cut MVHC reimbursement by \$45 million and LGA by \$7.8 million during the 2010 session—these cuts were in addition to the ratified unallotments. The 2011 special session

¹ The 2010 legislature later ratified the governor's unallotments.

budget agreement cut LGA by \$102 million, leaving roughly \$425.3 for 2011 and 2012. In 2012, legislators passed an LGA freeze for payments due in 2013. The 2013 legislature increased the LGA appropriation by \$80 million for 2014. The 2014 legislature also boosted the LGA appropriation by \$7.8 million in calendar year 2015 to \$516.9 million.

Levy limits also impact local levy decisions. During the 2003 session, cities that had been previously covered by levy limits lost any unused levy authority. There were no levy limits in place for 2008 but the Legislature did pass new levy limits for cities over 2500 for taxes payable in 2009, 2010, and 2011. The 2013 legislature implemented one-year levy limits for taxes payable in 2014 for cities over 2500 in population. There were no levy limits in place for taxes payable in 2015. This discussion is only a general overview of the current Minnesota property tax system. Over time, the system has become more complex and difficult for taxpayers to understand. Unfortunately, local officials must frequently explain how the system works and take the blame for the complicated features of the system. Local officials, however, can only control local levy decisions. They have no direct ability to modify the overall structure of the tax system and are at the mercy of the Minnesota Legislature.

Glossary of Terms

Circuit breaker - A state-paid property tax refund program for homeowners who have property taxes out of proportion with their income. A similar program is also available to renters.

Class rates - The percent of market value set by state law that establishes the property's tax capacity subject to the property tax. See Table A for a sample list of class rates.

Fiscal disparities programs - Local units of government in the Twin Cities metropolitan area and on the iron range participate in property tax base sharing programs. Under these two programs, a portion of the growth in commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

Homestead and agricultural credit aid (HACA) - A \$200 million property tax relief program that was eliminated in 2001.

Homestead Market Value Exclusion (HMVE) - Starting with taxes payable in 2012, eligible homesteads will pay property taxes on only a portion of the value of their homes. The maximum exclusion, 40% of value, occurs at home value of \$76,000 and phases out as home value grows.

Local government aid (LGA) - A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax. The formulae for distributing the aid payments were changed for 2004 and beyond. The 2008 Legislature implemented additional formula changes. LGA is distributed using different formulae for cities over 2,500 and cities under 2,500. Large city formula factors are: pre-1940 housing percentage, population decline over last decade, accidents per capita, average household size, metro or non-metro, and adjusted net tax capacity per capita. Small city formula factors are: pre-1940 housing percentage, population decline over last decade, commercial/industrial property percentage, and population. In 2006, a new aid base for small cities was created. Cities under 5,000 in population received base aid equal to \$6 per capita. The 2008 reforms

resulted in several other changes and additions to aid base. The formula was again changed in 2013 for aid distributions in 2014 and beyond (see “Local Government Aid 101: 2014 Distribution and Beyond”).

Local tax rate - The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.

Market value - An assessor’s estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

Market value homestead credit - This credit offset a portion of each homestead's property tax burden equal to .4 percent of the homestead's market value up to a maximum credit of \$304. For taxes payable in 2012 and beyond homestead properties will not receive a credit but rather see a portion of the value excluded from taxation (for eligible properties).

Property class - The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.

Property tax levy - The tax imposed by a local unit of government. The tax is established on or around December 28 of the year preceding the year the levy will be paid by taxpayers.

Targeting refund - a state paid property tax refund for homeowners whose property taxes have increased by more than 12 percent. A similar program is available to cabin owners.

Tax capacity - The valuation of property based on market value and statutory class rates. The property tax for each parcel is based on its tax capacity.

Total tax capacity - The amount computed by first totaling the tax capacities of all parcels of property within a city. Adjustments for fiscal disparities, tax increment and a portion of the powerline value are made to this total since not all tax capacity is available for general tax purposes.

Truth-in-Taxation - The “taxation and notification law” which requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.

Table A: class rates

Property Class	Taxes Payable 2014	Local Taxes Payable 2015	State Tax Payable 2015
Residential Homestead: 1 st \$500,000 ¹ >\$500,000	1.0% 1.25	1.0% 1.25	No state tax
Non-homestead Residential: Single unit: 1 st \$500,000 ¹ >\$500,000 2-3 unit buildings	1.0 1.25 1.25	1.0 1.25 1.25	No state tax
Market-rate Apartments:	1.25	1.25	No state tax
Commercial/Industrial: 1 st \$150,000 ² >\$150,000	1.5 2.0	1.5 2.0	Subject to state levy (commercial-industrial rate)

Seasonal Recreational Residential: 1 st \$500,000 >\$500,000	1.0 1.25	1.0 1.25	Subject to state levy (seasonal- recreational rate)
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¹First tier limit was \$72,000 for 1997, \$76,000 for 2000, and \$500,000 for 2002 and thereafter

²First tier limit was \$100,000 for 1997, \$150,000 thereafter

Resources

League of Minnesota Cities

<http://www.lmc.org/page/1/property-tax-state-funding-fiscal-issues.jsp>

- Local Government Aid 101: 2014 Distribution and Beyond
- Fiscal Disparities 101
- State Homeowner Property Tax Relief Programs 101
- Homestead Market Value Exclusion 101

Why Your Property Taxes Change from Year to Year



Minnesota has a complicated property tax system— Understand the “what,” “when,” “why,” and “how” of your property taxes and get answers to frequently asked questions like this one:

- Q** What makes my property tax bill change from year to year?
- a. My property’s value
 - b. My neighbor’s property value
 - c. My city council, my county board, and my school board
 - d. The state Legislature
 - e. All of the above

See the next page for the answer to this question and more like it



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The League of Minnesota Cities is a membership organization dedicated to promoting excellence in local government. The League serves its more than 800 member cities through advocacy, education and training, policy development, risk management, and other services.



- Q** What makes my property tax bill change from year to year?
- a. My property's value
 - b. My neighbor's property value
 - c. My city council, my county board, and my school board
 - d. The state Legislature
 - e. All of the above

A Answer: All of the above.
The decisions of your city council, county board, and school board about the amount of tax dollars they need to deliver services may be the most obvious factor in your property tax bill. But the value of your property, the total value of all the property in your community, changes in state programs, and changes in state laws that affect the tax system also play a role. Changes in any of these factors can make your tax bill go up in some years and down in others.

More answers to your property tax FAQs

Q Some of the local news coverage talks about city budgets and other coverage talks about city levies. Are they the same thing?

A The property tax levy is the amount of money that the city (or other local government) decides it needs to collect from property owners in order to deliver services. Property taxes, however, are just part of the overall city budget. The budget includes both discretionary spending (for services the city is free to choose to provide) and non-discretionary spending (to meet obligations such as paying off debt). The budget includes all the dollars that the city collects from various sources—fees, grants, revenue sharing, and property taxes.

Q What governments collect property taxes?

A Your property tax bill is a total of taxes owed to several local governments and, for some types of property, to the state. Cities, counties, school districts, and townships are separate governments. They all collect money through the property tax in order to provide services. Special districts, like watershed districts, also collect property taxes, but those taxes are usually a very small part of the total bill. The state collects property taxes from business property and seasonal/recreational property such as cabins.

Q What do I get for my property taxes?

A Local governments get the money they use to deliver services from a few different sources: property taxes, fees, revenue sharing with the state, and grants. Property tax dollars pay for the services that everyone in the community—as well as visitors, commuters, and tourists—can access. This includes things like streets, police and fire services, parks, and libraries. Other services—like economic development programs to help businesses grow and develop, snowplowing, garbage removal, and recycling are also typically paid for with property tax dollars.

Q Why does my tax bill come from the county?

A For efficiency, counties have been designated by the state Legislature to administer most aspects of the property tax system on behalf of all local governments. County staff calculate the tax bills for each property in the community and then collect tax payments from property owners. After your property taxes are paid, the county then properly distributes the money to the various local governments and to the state.

Q When do I pay my property taxes?

A Most property owners pay their taxes in two installments—the first half in May and the second half in October. This semi-annual payment occurs even if your property taxes are collected by your mortgage company with your monthly mortgage payment.

Q I get several property tax statements each year. How do I make sense of them?

A Generally, three statements are sent to property owners each year: one in November, and two statements generally in March or April. The November statement shows you the amount of taxes local governments are proposing to collect in the following year. It will include an estimate of what your tax bill will be. Local governments can decrease the amount of taxes they will collect as they finalize their budgets, but they cannot increase the amount after this notice goes out, except in very limited circumstances such as natural disasters.

The second notice that you receive generally in March or April is a notice of the estimated value of your property and the property's "use" classification (e.g., homestead, apartment, commercial, etc.), which is also known as the property assessment. All property is valued at its market value and classified according to its use on Jan. 2 of each year. Any improvements or destruction made to a property after Jan. 2 will be evaluated for the following year's assessment.

The valuation of your property provided on the annual valuation notice is not used to compute your property taxes until the next calendar year. So, the spring 2014 valuation notice will be used for taxes payable in 2015. This is because all property owners have the right to challenge the valuation of the property. Information on how to contest a property's valuation is contained on the valuation notice.

Q When does my tax bill come?

A The third notice, generally received in March of each year, is the actual tax bill. It will show what you owe in property taxes to each local government—your county, city or township, school district, any special district, and the state. Some local governments will also include information about the kinds of services that the property tax dollars will support.

Q There is something labeled “homestead exclusion” on my tax statement. What is that?

A A relatively new state program excludes some of the value of many residential homesteads from property taxes, meaning taxes are not paid on that portion. The statement will show you how much of the assessed value of your homestead is excluded from taxation.

Q If I make an improvement or addition to my house, will I pay more in property taxes?

A In some cases, yes, but not necessarily. The change in your tax bill depends on a lot of factors other than changes in the value of your home. It is also affected by things like whether all the properties in the city taken together (tax base) grow or shrink in value, whether the local governments collect more or less money in property tax, and changes to the tax system state lawmakers make. For example, let’s say you add a bedroom to your home, and its value increases by \$20,000. If local governments don’t change how much property tax they need to collect and the rest of the tax base is unchanged, then you will pay more in property tax because your property is now a bigger piece of the pie. But if the tax base as a whole increases in value—maybe a new development was built—then your piece of the pie may not be bigger and you may not pay more in tax.

Q How does the city—or any local government—decide what services to provide?

A City councils review the services they currently provide and think about what local preferences are and what population trends suggest about the kinds of services people will need. For example, one community might favor running its own pool while another does not see the need. Communities with lots of young families need to offer different kinds of services than communities seeing big increases in the number of senior residents. Sometimes cities have to provide certain services in order to comply with state or federal laws. Some common examples are requirements for testing drinking water and making public buildings accessible to people with disabilities.

Q How does the city decide how much to collect in property taxes?

A Cities look at their costs—like gasoline, road salt, salaries, and building repairs. They also determine the amount of money the city needs to provide the services residents expect and depend on. Councils then examine the dollars coming into the city from other sources—like fees people pay to use the recreation center or to license their dogs, grants from state and federal governments, and state revenue sharing. Property taxes make up the gap between money coming in from non-tax sources and the money needed to run the city. Other local governments (e.g., counties, schools) go through a similar process to set their property tax amounts.

Q Last year, the taxes I had to pay to the county and school district were lower, but the taxes I had to pay to the city stayed about the same. Why did that happen?

A One of the factors that affects whether your tax bill goes up or down is the change in value of all property within the taxing jurisdiction. In recent years, the value of farm property has grown significantly faster than that of other kinds of property such as residential homes and businesses. The property taxes collected by the county and the school districts are collected from a larger geographical area that includes many more farms than are the taxes collected by the city. That means the county and school district taxes get spread across a bigger tax base when those farm values increase, and your share of the tax pie for county and school district property tax shrinks. Your share of the city tax pie, though, may remain about the same.

Q Are property taxes the only way that the city takes in money?

A Cities have several sources of revenue, but the two largest sources are property taxes and state revenue sharing. Property taxes are collected from the owners of homes, businesses, and farms within the city. State aid dollars, such as local government aid and municipal state aid for roads, are funded by the sales taxes, income taxes, and gas taxes that we all pay to the state. Some of those dollars are redistributed to cities through revenue sharing.

Cities also get money from a few other sources. One source of revenue is fees. Some examples of common fees that people pay to cities are for: dog licenses, building permits, use of the community pool, fines for failure to remove snow from the sidewalk, and water and sewer services. Cities also get some money from grants. These come from the state or federal government and are used for very specific purposes such as a building improvement.

Q How does the state affect my property taxes?

A State law spells out all aspects of the property tax system. All properties within cities are classified as one of more than 50 types according to the system set by state policymakers. Property types include home, commercial, apartment building, farm, bed and breakfast, railroad, and duplex. Each property type is assigned a classification rate. This indicates what portion of the property's value is taxable.

The state also implements programs, such as fiscal disparities and tax increment financing, which can affect tax bills. The fiscal disparities programs operate in the metro area and on the Iron Range. Through these programs, part of the tax dollars that cities collect are from the regional tax base. This shifts some of the tax burden. With tax increment financing, cities can finance public improvements over time with the tax dollars collected on new development such as an industrial park.

The state also imposes mandates that require cities and other local governments to do certain things. These mandates can increase costs for cities and counties. Many mandates are for good reasons, like the rules to maintain clean drinking water. But they do result in pressure on city budgets.

From time to time, the state Legislature has also imposed "levy limits" on larger cities and counties. In some cases, these limits can require cities and counties to reduce the amount of property tax dollars they collect.

Q How can I get help paying my property taxes?

A The state has increased funding for direct property tax relief over the last few years. There are a few different programs through which property owners and renters can get help with their property taxes. These programs provide state-paid refunds for qualifying property owners. There is another program in which seniors can defer some of the property taxes that they owe.

Q Where can I learn more about the property tax system?

A The League of Minnesota Cities offers several resources that explain the property tax system. They are available at www.lmc.org/property-tax



Understanding Property Taxes

MINNESOTA • REVENUE

www.taxes.state.mn.us

Understanding Property Taxes

12a

Property Tax Fact Sheet 12a

Fact Sheet

This fact sheet is the first in a series of three fact sheets that were designed to assist taxpayers in the understanding of the basic concepts of their annual assessment and property tax administration. Please see Fact Sheets 12b and 12c for additional information.

Why do we have property taxes?

The money raised by property taxes is a major source of funding for school districts, cities and townships, counties, and special taxing districts. Local property taxes help fund many programs and services including public schools, fire stations, police protection, streets, libraries, and more.

Certain types of properties – including seasonal/cabin, commercial/industrial, and un-mined iron ore – are also subject to a state-level property tax. Receipts from this “state general tax” go into the general fund.

A key benefit of the property tax system is that the revenue it raises tends to remain stable. Compared with sales or income taxes, the property tax is less susceptible to recessions or other changes in income or spending trends. In addition, since local jurisdictions only levy what they need to cover their annual needs, there is no surplus or deficit.

What affects my property tax bill?

Government spending and revenues will affect your tax bill the most. If spending increases or revenues from other sources such as state aid decrease, your property taxes may increase. Conversely, if spending decreases or revenue from other sources increases, you may see a decrease in your property tax bill.

Since property taxes are levy-based, it is possible to have your property tax increase while your market value decreases and vice versa.

Your share of the overall property tax levy is determined by the market value and classification of your property. The estimated market value and classification of your home are determined by the

assessor as of January 2 of each year. Assessors estimate the value of your property using historical sales of similar properties.

There is no direct relationship between estimated market value and property tax liability. Instead, your property’s taxable market value is used to determine how much property tax is due. These two values may differ for a number of reasons, including tax deferral programs, homestead and other value exclusions, or reductions for specific types of property.

The classification of your property is based on its use on January 2. Each class of property (residential, apartment, cabin, farm, commercial, etc.) has a different classification rate. These rates are set by the Legislature and calibrated so that some property types pay a greater share of the property tax than others. For example, commercial properties pay more than residential homesteads and agricultural properties.

How are my taxes determined?

First, each local jurisdiction will determine the revenue needed from property taxes. This amount – the levy – is calculated by subtracting all non-property tax revenue from the total proposed budget.

<p>Total Proposed Local Budget - All non-property tax revenue (state aid, fees, etc.) = Property tax revenue needed (levy)</p>
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The levy is then spread among all taxable properties according to their net tax capacity. A property’s tax capacity is calculated by multiplying the taxable market value by the state-mandated classification rate.

<p>(Taxable Market Value) x (Class Rate) = Tax Capacity</p>

Property Tax Division - Mail Station 3340 St. Paul, MN 55146-3340

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or other revenue notices. Alternative formats available upon request.

Revised 08/11

Minnesota Revenue, Understanding Property Taxes

The final step is to calculate the local property tax rate by dividing the property tax revenue needed in a jurisdiction by its total tax capacity.

Local Tax Rate	=	$\frac{\text{(Property tax revenue needed)}}{\text{(Total Tax Capacity)}}$
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The county auditor will also calculate and apply any credits, referendum levies, and the state general tax (for certain types of property).

Combining the above calculations, the basic formula to determine an individual property's tax amount is:

	Taxable Market Value
x	Class Rate
=	Tax Capacity
x	Local Tax Rate
=	Base Tax
-	Credits
+	Referendum Amounts
+	State General Tax
=	Total Property Tax Payable

What is a "Truth in Taxation" notice?

Every year, after November 10, but before November 25, all property owners receive a "Truth-in-Taxation" notice by mail. The notice contains:

- valuation and classification information on your property for the current and previous assessment years;
- your current-year property tax amounts; and
- an estimate of how your taxes may change based on your taxing district and local budget decisions for the following year.

The Truth-in-Taxation notices are required to show dates, times, and places for the scheduled meetings in which the budget and levy will be discussed and finalized. These meetings must occur after November 24. The public must be allowed to speak at these meetings for the city, county, and school district and they must not be held prior to 6 p.m.

These meetings are held to give taxpayers an opportunity to voice their concerns over the jurisdiction's proposed budget. They are not a forum for taxpayers to appeal their market value or their individual proposed property tax amounts.

Property Tax Statement

The County Treasurer's Office mails a tax statement to property owners by March 31 of each year. The statement provides an itemized list of the property tax due to each taxing authority. The dollar amounts must be listed separately for the state general tax (if applicable), county, municipality or township, voter-approved school tax, other local school tax, and other special taxing districts. The statement must also include any tax on contamination value and any other special assessments on the property.

Real property taxes are due in equal installments on May 15 and October 15 of each year (unless the amount is \$50 or less [\$250 or less starting with taxes payable in 2010] in which case taxes are due in full on May 15). If a property is classified as agricultural property, the 2nd half is not due until November 15.

Conclusion

In conclusion, it is essential that taxpayers understand that there is no direct relationship between estimated market value and property tax revenue. It is possible to have your property tax increase while your market value decreases and vice versa. Government spending and revenues will affect your tax bill the most.

For additional information, please refer to Fact Sheet 12b How the Assessor Estimates Your Market Value and Fact Sheet 12c Understanding Your Assessment and the Appeals Process.

Property Tax Statement 101



CONNECTING & INNOVATING
SINCE 1913

Property Tax Statement 101

Updated August 2015

This guide is intended to help explain the basics of the property tax system to residential taxpayers by “walking through” each section of the property tax statement. Minnesota homeowners receive the tax statement for their property in March. Property taxes are derived from the property assessment, the local government levies and any voter approved referenda. Credits, refunds, exemptions and exclusions complicate the system. See the “[Property Taxation 101](#)” document for a more detailed description of the property tax system and a glossary of terms.

The Layout

The property tax statement is brief but contains a lot of information. The property tax statement not only communicates the amount due in the current year but provides comparison with the previous year’s valuation, property classification, reductions from state aid and credits and total tax amounts.

Layout of the statement may vary slightly from county to county but the content will generally be the same. The front page lists identifying information about the county auditor, the subject property and the taxpayers. The rest of the front page, which shows the taxes due, will be discussed in more detail in the following sections.

The back page of the statement contains information about refund programs available to eligible homeowners. See the “[Property Tax Relief 101](#)” document for a summary of state-paid refund programs. A summary table of late payment penalties also appears on the

back page. The back page may also contain other tax related notices.

Tax Values & Classification

This section contains information on the market value and classification of the property.

The *estimated market value* is determined by an assessor and represents an estimate of how much the property would be worth on the open market if sold. The *taxable market value* is the estimated market value minus any excluded property improvements or other exclusions. Beginning with taxes payable in 2012, a portion of eligible homestead market value is excluded from property taxation. This is known as the Homestead Market Value Exclusion (HMVE). For more details on that program and how the exclusion is calculated, refer to the [HMVE 101](#).

Every parcel is classified based on use and assigned a *classification rate*. Income-producing properties generally have higher class rates. These rates are

set by the legislature and are not tax rates but a weighting system. In other words, if two properties had equal market values but different class rates, the property with the higher class rate would have a higher tax capacity. The property tax statement may show the abbreviated classification name, such as *Res. Hmstd.* (residential homestead).

The Mechanics of Taxes

The market value and classification is used to determine the property tax bill. Most property taxes are levied against the parcel's tax capacity and some are levied against the taxable market value.

- The *tax capacity* of a parcel is determined by multiplying the parcel's market value by its classification rate. For example, a home with an assessed market value of \$250,000 has a class rate of 1.0% which equals a tax capacity of \$2,500.

Property taxes that are levied against tax capacity are calculated using tax capacity rates. These rates are determined by dividing the tax capacity levy by the total tax capacity of a jurisdiction. The sum of all tax capacity rates, the total local tax rate, is multiplied by a parcel's tax capacity to determine the tax capacity portion of the tax bill.

Voter-approved referenda levies are applied to a parcel's taxable market value instead of the tax capacity. The market value rate is found by dividing the market value levy by the total market value. Multiplying the market value rate by the parcel's taxable market value results in the market value portion of property taxes. The tax capacity portion

plus the market value portion less any credits comprise the total tax bill for a property.

Taxes payable for the current year and previous year are listed at the top of the tax detail section on the statement. These amounts do not include any special assessments and are used to determine eligibility for refund programs.

State Aid Reductions

The statement must contain a section that details how an individual's taxes have been reduced by state aid and credit programs. The tax amount without any aid or credits applied is shown first, with deductions for aid and credits itemized separately.

All state aid amounts that cities may receive are certified by July. For cities that receive it, aid helps close the gap between a city's expenditure needs and its ability to raise revenues through property taxes, fees, charges and other sources of revenue. See the "Local Government Aid 101" document for more information on LGA, the largest state aid program.

Through 2011, an individual property tax bill may be reduced by applicable credits. One of the most common was the Market Value Homestead Credit, but this program was eliminated beginning with tax year 2012. Now, there is the HMVE program ([HMVE 101](#).)

The taconite tax relief program is available to taconite relief areas on the Iron Range. The value of the credit is dependent on characteristics such as the value of iron ore in the jurisdiction and the proximity to mines.

Updated August 2015

Property Tax by Jurisdiction

The tax statement itemizes tax amounts for each taxing jurisdiction and any voter-approved referenda levies. All of the different levies are summed, showing the total property tax amount before special assessments.

An individual parcel is typically in several taxing jurisdictions: city, county, school district and any special property taxing districts, such as a watershed district. Each jurisdiction levies a tax and there is a different tax rate for each jurisdiction. Jurisdictions do not set the tax rate; rather it is a function of the jurisdiction's levy and total tax base.
[levy] / [tax base] = [tax rate]

Cities, school districts and counties must establish the preliminary *property tax levy* by the end of September. The final levy can be less but not more than the preliminary amount. In very simple terms, the levy is determined by the following calculation:

[budget] – [all non-property tax revenues] = [levy]

Special Assessment

Any special assessments on the property are listed by type of assessment. The sum of any assessments owed is then added to the property tax subtotal.

Pay Stubs

The bottom of the statement contains pay stubs showing the amount and date due that are to be submitted with each payment. The pay stubs are not used by taxpayers who pay property taxes along with their mortgage payments.

Half of the total tax payment is due May 15th with the remaining half due October 15th. A penalty fee is assessed for late

payments. The back of the statement explains how to calculate penalties. The payment amounts must be paid in full even if the taxpayer is eligible for a refund.

City, county and school district web sites often have additional information on budgets, spending priorities, etc. The League of Minnesota Cities website offers a calculator tool to compare taxes on properties in different cities and in different years.

Timeline and Additional Information

The entire process for assessing, calculating, imposing and collecting property taxes actually takes two full years and is administered by counties. Taxpayers receive two documents prior to the tax statement.

Assessors determine market values by January 2 of the year before taxes are payable. In other words, market values for taxes payable in 2015 were set in January of 2014. Property owners receive notice of the market value from the assessor in March of each year. An appeals process is established for property owners who disagree with the assessed valuation.

Truth-in-taxation (T-n-T) notices are mailed to property owners in November and show the tax burden under the proposed levy. The notice lists both actual taxes paid in the previous year and proposed taxes. Taxpayers can see what factors contributed to change in the property taxes due (i.e., changes in spending by one or more jurisdictions, classification changes, assessed value change, etc.). During their budget-setting process, usually in the fall, cities over 500 are required to publish which

Updated August 2015

of their regularly scheduled council meetings will include a discussion of the budget and levy. Residents can use that opportunity to ask questions and share their thoughts on the city's budget plans. The levy may change as a result of this meeting, future referendums, legal

judgments, natural disasters or special assessments. A jurisdiction's final levy must be certified at the end of December.

Resources

League of Minnesota Cities

<http://www.lmc.org/page/1/property-tax-state-funding-fiscal-issues.jsp>

Updated August 2015

Big Lake Community Information

Economic Development



Contact

City Administrator

160 Lake Street North

Big Lake, MN 55309

763-263-2107

Fax: 763-263-0133

[City of Big Lake website](#)

City Population: 12,165 (2021 estimate)

Population Growth Rate: +76.8% from 2000-present

School District: 727

Number of Schools: 4

Number of Students: 3,200

Major Transportation Routes: US Hwy 10 and MN Hwy 25.

Top Employers:

Big Lake Schools, Cargill, Howmet Aerospace, LISI MEDICAL Remmele, Coborn's, Options, Inc., Premiere Marine (once in operation)

Chamber of Commerce:

www.biglakechamber.com 763-263-7800

City Services:

Big Lake City Hall 763-263-2107

Big Lake Maintenance Department 763-263-2268

Big Lake Chamber of Commerce 763-263-7800

Schools:

The City of Big Lake's Area School District 727 is comprised of four schools. Approximately 3,400 students are enrolled in the district. Call 763-262-2537 for more information, or visit the website at

www.biglake.k12.mn.us

Churches:

Six places of worship within Big Lake serve a variety of denominations.

Medical Services:

A variety of chiropractic, dental clinics and senior care facilities are located in the immediate area.

Hospitals:

Monticello-Big Lake Community Hospital in Monticello 763-295-2945

Mail Services:

First Class Post Office and Express Service available.

Financial Institutions:

Riverwood Bank 763-262-2265

Klein Bank 763-427-4350

Newspapers:

Patriot News (weekly)

Minneapolis Star Tribune (daily)

St. Paul Pioneer Press (daily)

Telecommunications: (Telephone, Cable, Internet)

Charter Communications 800-581-0081

Arvig Internet

Sherburne County Rural Tel Co. 763-262-4100

Windstream Communications 763-263-3022

Electricity:

Connexus Energy 800-642-1672

Xcel Energy 800-895-4999

Natural Gas:

CenterPoint Energy 800-245-2377

Refuse and Recycling:

Ace Solid Waste, Inc. 763-427-3110

Birchem Sanitation 763-441-3572

Republic Services 763-479-3335

Veolia Environmental Services 888-251-8919

Waste Management 320-253-6491

Additional Contact Information

- Relating to your property value, please contact: The Sherburne County Assessor's Office at 763-765-4900 or assessor@co.sherburne.mn.us

- Relating to your overall tax statement, please contact: The Sherburne County Auditor/Treasurer's Office at 763-765-4351 or auditor@co.sherburne.mn.us

- Relating to your City taxes or the City Budget, please contact: Finance Director, Deb Wegeleben, at 763-251-2974 or dwegeleben@biglakemn.org

Statistical Information

TOP TAXPAYERS OF BIG LAKE CITY

2022 - Total Tax Rate Net Tax Capacity 10,543,384

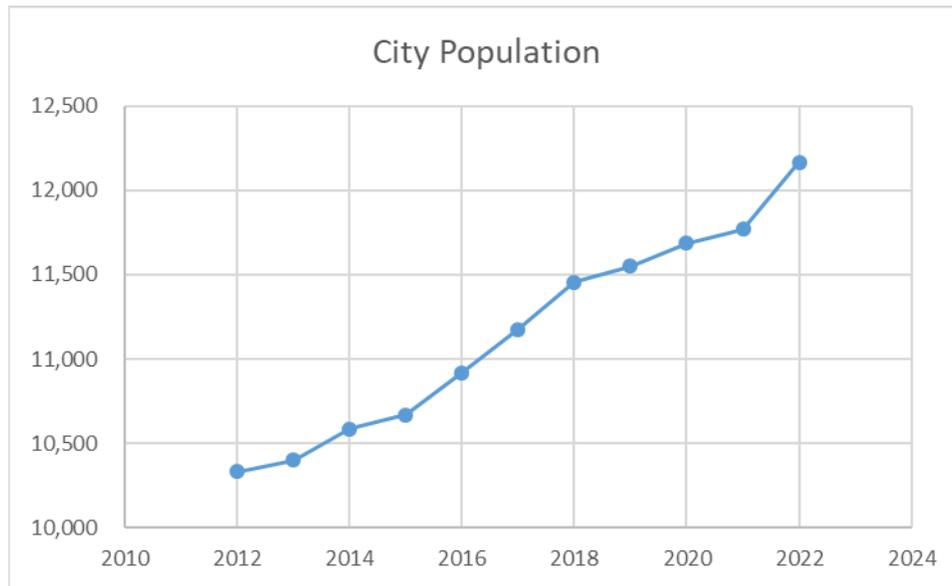
Name	Net Tax Capacity Total	Percentage of Total Net Tax Capacity
	Total	
NORTHERN STAR APARTMENTS LLC	97,565	0.93%
BIG LAKE 2018, LLC	95,492	0.91%
REMMELE ENGINEERING, INC	88,846	0.84%
KELLER LAKE ACQ LLC	72,619	0.69%
RIVERWOOD BANK	65,478	0.62%
LISI MEDICAL REMMELE INC	65,234	0.62%
CARGILL KITCHENS	59,994	0.57%
CENTRACARE HEALTH SYSTEM	54,538	0.52%
MINNEGASCO PROPERTY ACCNTNG	54,210	0.51%
SHIOTA, FRED I & JANE E	42,222	0.40%
ALACRITY INVESTMENTS IV LLC	42,130	0.40%
GREAT RIVER ENERGY	41,278	0.39%
SHERBURNE PARK ESTATES LLP	40,470	0.38%
PARAGON REAL ESTATE LLC	39,808	0.38%
NORTHERN STATES POWER COMPANY - MN	39,252	0.37%
LAKEDALE TELEPHONE COMPANY	37,436	0.36%
STATION ST APTS OF BIG LAKE LLLP	35,289	0.33%
TOWN SQUARE RESIDENTIAL SUITES LLC	32,363	0.31%
BIG LAKE BUSINESS CENTER, LLC	31,560	0.30%
THE CROSSING II OF BIG LAKE LTD PTN	31,401	0.30%
KWIK TRIP INC	30,610	0.29%
RKE PROPERTIES MN LLC	28,738	0.27%
CARGILL, INC	28,678	0.27%
VISION ENTERPRISES, LLC	26,766	0.25%
PARAGON PLAZA LLC	26,536	0.25%
	1,208,513	11.46%

Source: Sherburne County

Major Employers:

Big Lake Schools	Premier Marine
Cargill	Coborn's
Howmet Aerospace	Options, Inc.
LISI MEDICAL Remmele	

Statistical Information – (continued)



Source: Minnesota State Demographic Center

Community Profile

Big Lake is one of the youngest and fastest growing cities in the State of Minnesota. Established and prospective businesses will have a positive development and/or expansion experience including: a welcoming and friendly relationship with city staff, local and regional financial incentives, a workforce with Midwest talent and ethics, variety of housing types, strong school district, access to a full-service community hospital, and opportunities to participate in the many exciting community events that Big Lake has found to be successful. The City of Big Lake is primed for business success!

Past utility infrastructure investments have prepared Big Lake for capacity expansion for years to come, and have created unique opportunities to reduce risk for developers. Multiple sites have been certified under the Shovel Ready Program that offer public utilities, three-phased electricity, along with a high-speed fiber broadband connection.

Population: 12,165

Source: MN State Demographers Office

Median Age: 30.9

Source: United States Census Bureau

Households: 3,855

Source: MN State Demographers Office

Statistical Information – (continued)

Median Home Value: \$213,765

Source: American Community Survey

Average Household Income: \$87,197

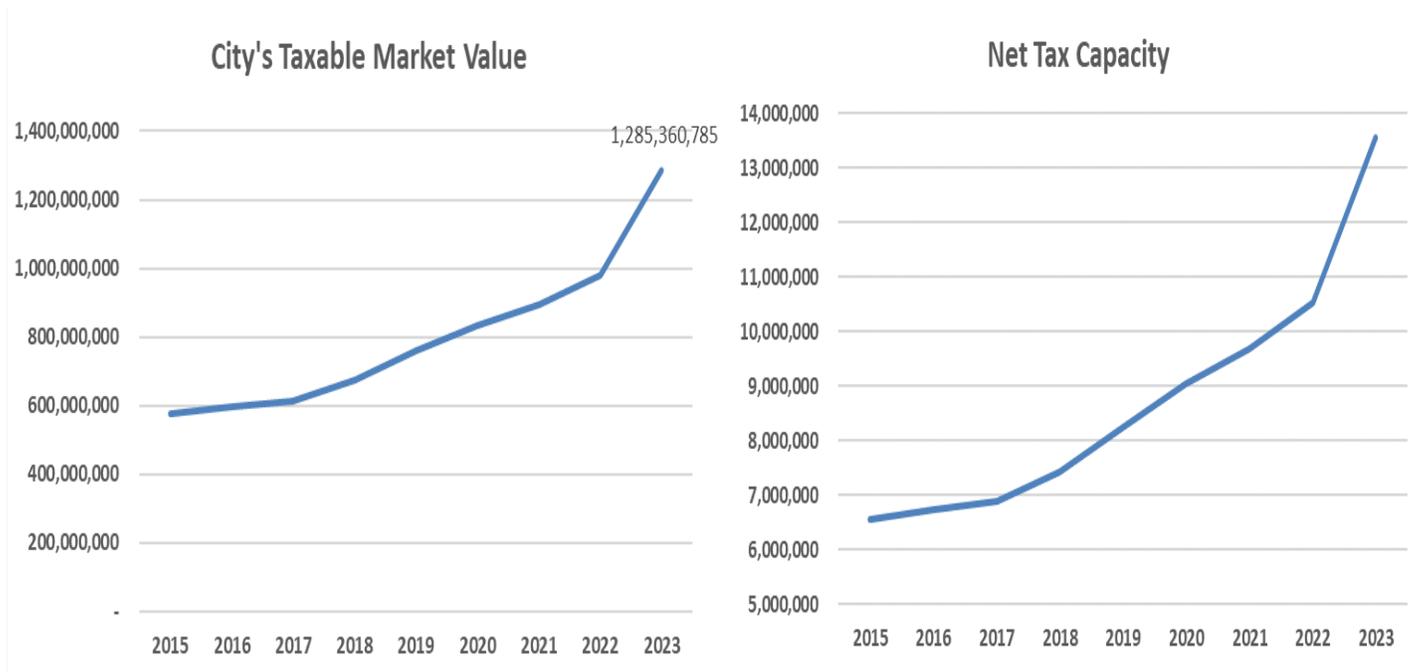
Source: ESRI Business Analyst Online

Quality of Life:

Big Lake is populated primarily by young families who value the quality of life that their city offers them. Big Lake ensures an exceptional quality of life by actively enhancing community cohesiveness, cultural events, parks and natural resources, technology advancements, and financial transparency. Big Lake also supports a robust partnership with the Big Lake School District.

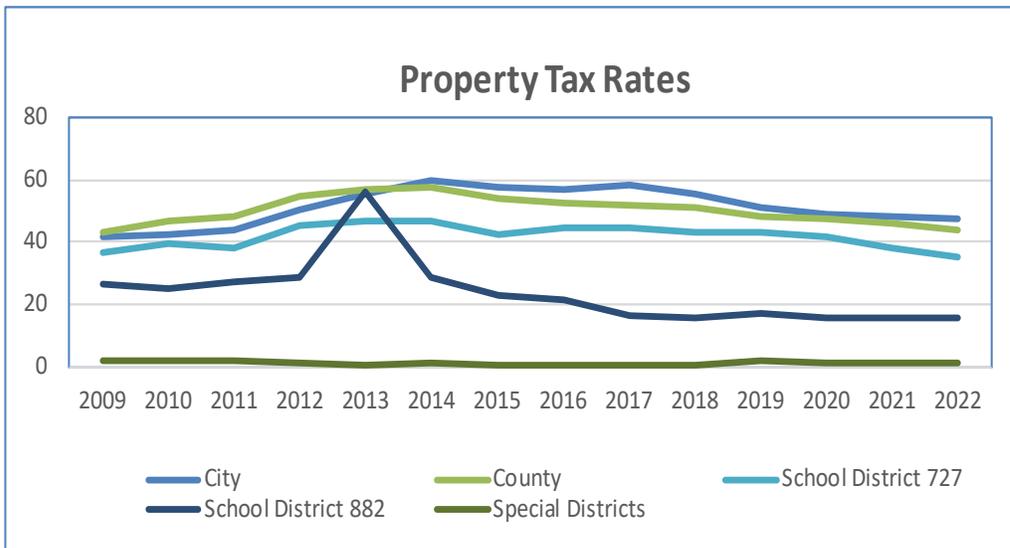
Engaged Big Lake citizens find ideal recreational opportunities throughout its 19 beautiful maintained city parks, over 20 miles of hiking and biking trails, and the Big Lake destination swimming beach. The weekly Farmers Market, Music in the Park events, and the annual Spud Fest highlight the summer season; similar community gatherings are scheduled year-round.

City of Big Lake Taxable Market Value and Net Tax Capacity Changes



**PROPERTY TAX CAPACITY RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF TAX CAPACITY)**

Year Taxes Payable	City	Overlapping Rates			
		County	School District No 727	School District No 882	Special Districts
2009	41.573 %	43.202 %	36.580 %	26.277 %	2.067 %
2010	42.713	46.350	39.636	25.156	1.754
2011	43.652	48.468	38.344	27.245	1.501
2012	50.404	54.399	45.243	28.484	1.240
2013	55.198	56.914	46.939	56.439	0.608
2014	60.048	57.194	46.392	28.460	1.167
2015	57.518	53.968	42.200	23.048	0.305
2016	57.112	52.352	44.389	21.033	0.743
2017	57.936	52.077	44.368	16.454	0.726
2018	55.643	50.825	43.130	15.827	0.674
2019	50.898	47.899	42.949	17.191	1.574
2020	49.223	47.399	41.409	15.865	1.441
2021	48.471	45.810	38.240	15.390	1.431
2022	47.505	44.057	35.365	15.459	1.233



Note: Special Districts include Economic Development Authority (this began in 2014, Hospital District ended in 2013)

Source: Sherburne County Auditor/Treasure Department

Glossary of Budget Terms

Account

A term used to identify an individual asset, liability, expenditure controls, revenue control, or fund balance.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

Activity

A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Planning" function.

Adoption

The formal action taken by the City Council to authorize or approve the budget.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation

Value placed upon real estate or other property as a basis for levying taxes.

Assigned Fund Balance

Amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority.

Audit

The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year.
- b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- c) To ascertain whether all financial transactions have been properly recorded.
- d) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

Balanced Budget

Annual appropriations do not exceed the total of the estimated annual revenue.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Indebtedness

Outstanding debt by issues of bonds, which is paid by ad valorem or other revenue.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Document

The official written statement prepared by the Administrator and Finance Director of the City which presents the proposed budget to the City Council.

Budget Message

A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Administrator and Finance Director.

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Assets

Assets with a value of \$5,000 or more.

Capital Improvement Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay

A level of budgetary appropriations which include expenses for acquiring capital assets, including land or buildings, improvements of grounds, and equipment.

Capital Projects Funds

To account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Certified Levy

Total tax levy of a jurisdiction, which is certified to the County Auditor.

Charges for Services

Charges for current services rendered.

Chart of Accounts

The classification system used by a City to organize the accounting for various funds.

Committed Fund Balance

Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Contingency

Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. The contingency also serves as a hedge against shortfalls in revenues or unexpected expenditures.

Culture and Recreation

To account for costs related to recreational activities, programs, and facilities including maintenance of City parks.

Current

A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Debt

An Obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Margin

The amount of available debt, which may be issued by a governmental unit before reaching its debt limit.

Debt Service Funds

To account for the accumulation of resources for payment of general long-term debt.

Department

Basic organizational unit of government, responsible for carrying out related functions.

Enterprise Funds

To account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing services are to be recovered primarily on a user-charge basis to the general public.

Estimated Market Value

Represents the selling price of a property if it were on the market. Estimated market value is converted to tax capacity before property taxes are levied.

Expenditure

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of good received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fines & Forfeitures

Revenues from penalties imposed for violation of laws or regulations.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of budgets and their funding.

Fiscal Year

The budget and accounting year that begins on the first day of January and ends on the last day of December of each year.

Full Time Equivalent (FTE)

The number of employee hours (2080) needed to be equal to one full-time employee. Several part-time employees may be combined to make one full-time equivalent.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which the government unit is responsible.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The difference between assets and liabilities reported in a governmental fund.

General Government

Expenditures, which represents a set of accounts, to which are charged the expenditures for operating the city.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

Goal

A statement of broad direction, purpose, or intent based on the need of a community. A goal is general and timeless; that is not concerned with a specific achievement in a given period.

Governmental Accounting

The composite of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

Governmental Fund Types

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. Under current GAAP, there are four governmental funds types: general, special revenue, debt service, and capital projects.

Improvement Bonds

Bonds payable from the proceeds of special assessments from properties benefiting from an improvement.

Interfund Transfers

Amounts transferred from one fund to another.

Infrastructure

Assets which are immovable and of value only to the governmental unit (i.e. roads, gutters, sewer lines).

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlement, or shared revenues.

Investments

Securities held for the production of income in the form of interest.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes special assessments, or service charges imposed by a governmental unit.

Licenses & Permits

Revenues received from the sale of business and non-business licenses.

Local Government Aid (LGA)

Intergovernmental revenue from the state to municipalities to help fund general expenditures.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Market Value Homestead Credit (MVHC)

State paid property tax reduction on owner occupied homes based on the properties market value.

Miscellaneous

Revenues or expenditures not classified in any other revenue or expenditure category.

Modified Accrual Basis

The basis of accounting under which expenditures other than accrued interest on general long-term debt is recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the tax levied and revenue earned.

Net Assets

The difference between a fund's assets and liabilities of proprietary funds that consists of capital assets less both accumulated depreciation and the outstanding balance of debt that is directly attributable to the acquisition, construction, or improvement of those assets.

Non-spendable Fund Balance

Amounts that are not in a spendable form or are required to be maintained intact.

Objective

Desired output-oriented accomplishments, which can be measured and achieved within a given time frame.

Operating Budget

A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them.

Operating Transfers

Amounts transferred from one fund to another, shown as expenditure in the originating fund and revenue in the receiving fund.

Other Charges & Services

A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs maintenance, and miscellaneous costs.

Personal Services

A level of budgetary appropriations which include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the governmental unit is responsible.

Proprietary Accounts

Those accounts which show actual financial position and operation, such as actual assets, liabilities, reserve, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Public Safety

To account for expenditures related to the protection of persons and property.

Public Works

To account for expenditures for the maintenance of City property.

Reimbursement

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Reserve

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources

The actual assets of a governmental unit, such as cash, plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and not issued.

Restricted Fund Balance

Amounts subject to externally enforceable legal restrictions.

Revenue

The term designates an increase to a fund's assets which: 1) does not increase a liability; 2) does not represent a repayment of an expenditure already made; 3) does not represent a cancellation of certain liabilities; and 4) does not represent an increase in contributed capital.

Revenue Bond

A bond that is backed by a particular revenue source such as sewer user fees and municipal liquor store sales.

Special Assessment

A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

Special Revenue Fund

To account for revenue derived from specific revenue sources that are legally restricted for specific purposes.

Supplies

A level of budgetary appropriations which include expenses for commodities which are used such as office supplies, operating supplies, and repair and maintenance supplies.

Tax Capacity

An amount determined by a percentage of a property's market value, which is then applied to the tax rates of taxing jurisdictions affecting the property to determine the amount of property taxes owed.

Tax Capacity Rate

Tax rate applied to tax capacity to generate property tax revenue. The rate is obtained by dividing the property tax levy by the available tax capacity.

Tax Classification Rate

Rate at which estimated market values are converted into the property tax base. The classification rates are assigned to properties depending on their type (residential, commercial, farm, etc.) and, in some cases there are two tiers of classification rates, with the rate increasing as the estimated market value increases.

Tax Increment Financing (TIF)

Financing tool originally intended to combat severe blight in areas, which would not be redeveloped "but for" the availability of government subsidies derived from locally generated property tax revenues.

Tax Levy

The total amount to be raised by general property taxes for the purpose stated in the resolution certified to the county auditor.

Tax Rate

The amount applied to properties tax capacity to determine the taxes generated by the property.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Trust Fund

A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

Unassigned Fund Balance

Residual amounts that are available for any purpose in the general fund.

Unrestricted Fund Balance

The total of committed fund balance, assigned fund balance, and unassigned fund balance.

User Fees

The payment of a charge for direct receipt of a public service by the party benefiting from the service.

Acronyms

ACFR	Annual Comprehensive Financial Report
CIP	Capital Improvement Plan
EDA	Economic Development Authority
EMV	Estimated Market Value
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers' Association
GIC	Guaranteed Investment Contract
GO	General Obligation
HRA	Housing and Redevelopment Authority
LGA	Local Government Aid
MVHC	Market Value Homestead Credit
SAC	Sewer Availability Charge
SIPC	Securities Investor Protection Corporation
TIF	Tax Increment Financing
WAC	Water Availability Charge

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